



BEECHWORTH
HEALTH SERVICE



ANNUAL
REPORT

2025



ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Traditional Owners of the land on which we work and live, and we pay our respects to Aboriginal and Torres Strait Islander Elders past and present. We recognise their deep and continuing connection to Country, and their ongoing contribution to the health, wellbeing, and resilience of our communities.

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Disclosure Index

The annual report of Beechworth Health Service is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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Attestations and Declarations

RESPONSIBLE BODIES DECLARATION AS AT 30 JUNE 2024

In accordance with the *Financial Management Act 1994*, I am pleased to present the Report of Operations for Beechworth Health Service for the year ending 30 June 2025.



28/08/2025

Dr. Isabel Paton
Board Chair,
Beechworth Health Service

Date

ATTESTATION ON DATA INTEGRITY

I, Sharon Walsh, certify that Beechworth Health Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Beechworth Health Service has critically reviewed these controls and processes during the year.



28/08/2025

Sharon Walsh
Chief Executive Officer,
Beechworth Health Service

Date

ATTESTATION ON MANAGING CONFLICT OF INTEREST

I, Sharon Walsh, certify that Beechworth Health Service has put in place appropriate internal controls and processes to ensure that it has implemented a '**Conflict of Interest**' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Beechworth Health Service and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.



28/08/2025

Sharon Walsh
Chief Executive Officer,
Beechworth Health Service

Date

ATTESTATION FOR FINANCIAL MANAGEMENT COMPLIANCE

I, Dr. Isabel Paton, on behalf of Beechworth Health Service, certify that Beechworth Health Service has no Material Compliance Deficiency with respect to the applicable Standing Directors under the *Financial Management Act 1994 and Instructions*.



28/08/2025

Dr. Isabel Paton
Board Chair,
Beechworth Health Service

Date

ATTESTATION ON INTEGRITY, FRAUD AND CORRUPTION

I, Sharon Walsh, certify that Beechworth Health Service has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Beechworth Health Service during the year.



Sharon Walsh
Chief Executive Officer,
Beechworth Health Service

28/08/2025

Date

HEALTH SHARE VICTORIA (HSV) PURCHASING POLICIES

I, Sharon Walsh certify that Beechworth Health Service has put in place appropriate internal controls and processes to ensure that it has materially complied with all requirements set out in the HSV Purchasing Policies including mandatory HSV collective agreements as required by the **Health Services Act 1988** (VIC) and has critically reviewed these controls and has critically reviewed these controls and processes during the year.



Sharon Walsh
Chief Executive Officer,
Beechworth Health Service

28/08/2025

Date

Responsible Ministers

The responsible Ministers is the Minister of Health:

Minister for Health Minister of Ambulance Services The Hon. Mary-Anne Thomas From 1 July 2024 to 30 June 2025	Minister of Health Infrastructure The Hon. Mary-Anne Thomas From 1 July 2024 to 19 December 2024 The Hon. Melissa Home From 19 December 2024 to 30 June 2025
Minister for Mental Health Minister for Ageing The Hon. Ingrid Stitt From 1 July 2024 to 30 June 2025	Minister of Disability / Minister for Children The Hon. Lizzie Blandthom From 1 July 2024 to 30 June 2025

LEGISLATION

Freedom of Information Act 1982 (Vic) (FOI Act)
Building Act 1993
Public Interest Disclosures Act 2012
Carers Recognition Act 2012
Local Jobs Act 2003
Financial Management Act 1994

Our Vision and Values

Our Vision

Working together we are a healthy, connected community.

Our Values

- Respect for Everybody: We foster an inclusive environment built on dignity, fairness and equality. We recognise and celebrate individual differences and the unique contributions of all people. Our workplace is safe, welcoming and supportive for everyone.
- Commitment to Excellence: We hold ourselves to the highest standards of quality in all that we do. We actively embrace innovation and continuous learning to ensure our care and services are always improving.
- Integrity in Practice: We take seriously our responsibility as a trusted community partner and health care provider. Our decisions are made thoughtfully and in partnership with patients, our workforce and the community.
- Trust in each other: Trust underpins everything we do. It allows us to communicate honestly, listen openly, collaborate effectively, and work together to achieve shared goals and better outcomes.

The purpose, functions, powers and duties

Beechworth Health Service is a hospital established under the *Health Services Act 1988 (Vic)*. The organisation operates within the legislative, policy and funding frameworks set by the Victorian Government, and is governed by an appointed Board of Directors accountable to the Minister for Health

Purpose and Functions

The primary objectives of Beechworth Health Service are to:

- Provide public hospital and residential aged care services, delivering high-quality, person-centred care that meets the needs of the community;
- Offer health and community services that promote wellness, independence, and social connection, working in partnership with the people of Beechworth and surrounding areas, health professionals, and funding bodies;
- Pursue activities and innovations that enhance the efficiency, sustainability and responsiveness of the health service.

Beechworth Health Service also contributes to broader system goals by supporting regional collaboration, participating in public health initiatives, and aligning with the priorities set out in the Victorian Government's Statement of Priorities.

Our Strategic Plan 2023-2026

At Beechworth Health Service, our Strategic Plan 2023–2026 reflects our deep commitment to the people we serve. It's more than just a roadmap — it's a promise to listen with intention, act with compassion, and work side-by-side with our community and partners to build a stronger, healthier future.

Guided by our shared values, this plan sets out our vision for delivering better access, better care and better outcomes. It's grounded in the belief that when we collaborate, respect each voice, and lead with heart, we can make a genuine and lasting difference in the lives of those who rely on us.



Chair and Chief Executive Officer Report

‘The Year in Review’, incorporating Key Initiatives and Projects

The past year has been one of change, renewal, and continued progress at Beechworth Health Service (BHS).

LEADERSHIP AND GOVERNANCE

In early 2025 we welcomed a new Chief Executive Officer and Director of Corporate Services, alongside the permanent appointment of our Director of Clinical Services. These leadership changes bring renewed focus, capability, and stability to our organisation, positioning us strongly for the future.

KEY PROJECTS AND INFRASTRUCTURE

Our Aged Care Capital Build continues to advance, with Stage 1 — the auditorium and meeting area — nearing completion. At the same time, we have commenced works to convert the final three shared bathrooms in Stringy Bark Lodge into six modern ensuite bathrooms, further improving the dignity and quality of life for our residents.

We were also proud to see the completion of a number of smaller projects, including the Edible Garden, a vibrant and engaging initiative within Residential Aged Care that enhances wellbeing, nutrition, and connection to nature for our residents.

COMMUNITY, STUDENTS AND PARTNERSHIPS

A particular highlight this year has been the growing presence of students within our aged care services. Their fresh perspectives and strong connections with residents bring vitality and enrichment to daily life. We deeply value the contribution they make and the opportunity they have to learn within our community-focused setting.

Our work has also remained aligned with the Victorian Government’s Statement of Priorities, with progress in areas such as cultural safety training, community engagement, and strengthening clinical governance systems.

FINANCIAL SUSTAINABILITY

Amidst ongoing sector-wide financial pressures, BHS achieved an operating surplus of \$84,000, outperforming the breakeven target set in our Statement of Priorities.

This result reflects our strong financial stewardship, achieved through disciplined cost management and sustained high occupancy in our aged care services. It reinforces community confidence in our ability to remain financially sustainable while continuing to invest in quality care and future service improvements.

OUR PEOPLE

Nothing we do would be possible without the dedication and commitment of our staff and volunteers. Their professionalism, compassion, and resilience continue to be the foundation of our success. Each day, they demonstrate what it means to deliver safe, high-quality, person-centred care to our community.

LOOKING FORWARD

As we move into the next financial year, our priorities remain clear: delivering safe and person-centred care, investing in infrastructure that strengthens aged care, building a resilient and capable workforce, and ensuring strong financial sustainability.

On behalf of the Board and Executive, we thank our staff, volunteers, partners, and community for their ongoing support. Together, we continue to build a health service that is deeply connected, sustainable, and committed to improving the wellbeing of all who live in our region.



Dr. Isabel Paton
Board Chair
Beechworth Health Service



Ms. Sharon Walsh
Chief Executive Officer
Beechworth Health Service

Nature and range of services

Beechworth Health Service is a publicly funded health service located in Beechworth, in north-east Victoria. The service supports a catchment population of approximately 10,134 people, primarily within the eastern region of Indigo Shire. This includes the communities of Beechworth, Stanley, Wooragee, Yackandandah, Tangambalanga, and the Kiewa Valley.

Beechworth Health Service is deeply embedded within its community, with enduring relationships across local education providers, community service organisations and neighbouring health services. These connections are vital in supporting integrated, person-centred care that meets the evolving needs of the region.

Beechworth Health Service delivers a comprehensive range of health and wellbeing services, outlined as follows:

- | | |
|----------------------------------|--|
| Acute Care Services | Beechworth Health Service operates an acute care unit, which includes a 24-hour Urgent Care Centre. In-hours medical care is provided by local General Practitioners, while after-hours care is supported through telehealth-enabled access to the Virtual Video Emergency Department (VVED) and MyEmergencyDr platforms, ensuring timely and safe responses to urgent health needs. |
| Aged Care Services | The health service provides residential aged care across 60 beds, offering high-quality, person-centred care. Residents receive support that promotes dignity, independence, and quality of life within a safe and nurturing environment. |
| Community Health Services | A broad and integrated range of community health services is available through Beechworth Health Service. These include physiotherapy, occupational therapy, dietetics, diabetes education, podiatry, speech pathology, health promotion, initial needs assessment and complex care coordination. Services are extended to include District Nursing, Community Connections programs across multiple locations, community-based palliative care, and support for Commonwealth Home Support Program and Home Care Package recipients. Beechworth Health Service also provides tailored services to clients supported by the National Disability Insurance Scheme (NDIS) and the Department of Veterans' Affairs (DVA). Many of these services are delivered in close partnership with other health and community agencies. |
| Home and Community Care | <p>Beechworth Health Service delivers services under the Home and Community Care Program for Younger People (HACC PYP, for those under 65) and the Commonwealth Home Support Program (CHSP, for those aged 65 and over). This includes the provision of district nursing, planned activity groups, and podiatry services across Indigo Shire.</p> <p>The service is a committed partner in the indigo@home model of care—a collaborative initiative responsible for coordinating and delivering CHSP services across the region. Partner organisations within this model include Beechworth Health Service, Yackandandah Health, Indigo North Health, and Alpine Health (lead agency).</p> |

Corporate Governance

Beechworth Health Service is governed by a dedicated and highly skilled Board of Directors, appointed by the Governor-in-Council on the recommendation of the Minister for Health. This governance structure reflects the organisation’s accountability as a public health service and reinforces its commitment to delivering safe, high-quality and person-centred care to the communities it serves.

The Board plays a critical role in setting the strategic direction for Beechworth Health Service. It provides oversight to ensure that the health service operates in alignment with government policy, legislative and regulatory frameworks, and the expectations of the Victorian community. In fulfilling its duties, the Board is responsible for guiding strategic priorities, monitoring organisational performance, upholding financial and clinical accountability, and ensuring robust engagement with consumers, carers and the wider community.

BOARD OF DIRECTORS

The Board of Directors at Beechworth Health Service brings together a broad range of expertise and experience, including health, finance, governance, education, and community development. Together, they are responsible for shaping the strategic intent of the organisation, setting goals and expectations for executive leadership, and ensuring the delivery of safe, effective and responsive health care. The Board is also committed to ensuring that the voices of the community are heard and reflected in key decisions.

Dr Isabel Paton (Chair)
Mr Harry Thomas
Ms Gael Evans-Barr
Ms Glenda Beecher
Ms Jennifer Bennett

Mr Peter Kenyon
Dr Tegwyn McManamny
Ms Natalie Willis
Mr Donald Mace
Ms Kim Rowley (01/07/2024 - 1/12/2024)

CLINICAL GOVERNANCE COMMITTEE

Ms Glenda Beecher (Chair)
Mr Peter Kenyon
Dr Isabel Paton
Dr Tegwyn McManamny
Mr Harry Thomas
Ms. Jan Lang – Community Representative
Ms. Carolyn Tozer – Community Representative

FINANCE AND AUDIT COMMITTEE

Mr Donald Mace (Chair 01/02/2025 - 30/07/2025)
Dr Tegwyn McManamny
Dr Isabel Paton
Mr Harry Thomas
Ms Kim Rowley (Chair 01/07/2024 – 01/12/2024)

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	June 25	Attended	Avg.	
BOARD MEETINGS (NOMINATIONS IN JULY) – BOM															
I Paton (President)	√	√	X	√	√	√	No meetings in January	√	X	√	√	√	9	82%	
G. Evans-Barr (Vice President)	√	√	√	√	√	√		√	√	√	√	√	√	11	100%
G. Beecher	√	√	√	√	√	√		√	√	√	√	√	√	11	100%
J. Bennett	√	√	X	√	√	√		X	√	√	√	√	√	9	82%
P. Kenyon	√	√	X	√	√	X		√	√	√	√	√	√	9	82%
D. Mace	√	√	√	√	√	√		√	√	√	√	√	√	11	100%
T. McManamny	√	√	√	√	√	√		√	X	√	√	√	√	10	91%
K. Rowley	√	√	√	√	X			Resigned effective 01 Dec 2024					4	36%	
H. Thomas	√	√	√	√	√	√		√	√	√	√	√	√	11	100%
N. Willis	√	X	√	√	√	√		√	√	√	√	√	√	10	91%

1= Present 0= Apology LA = Leave of Absence

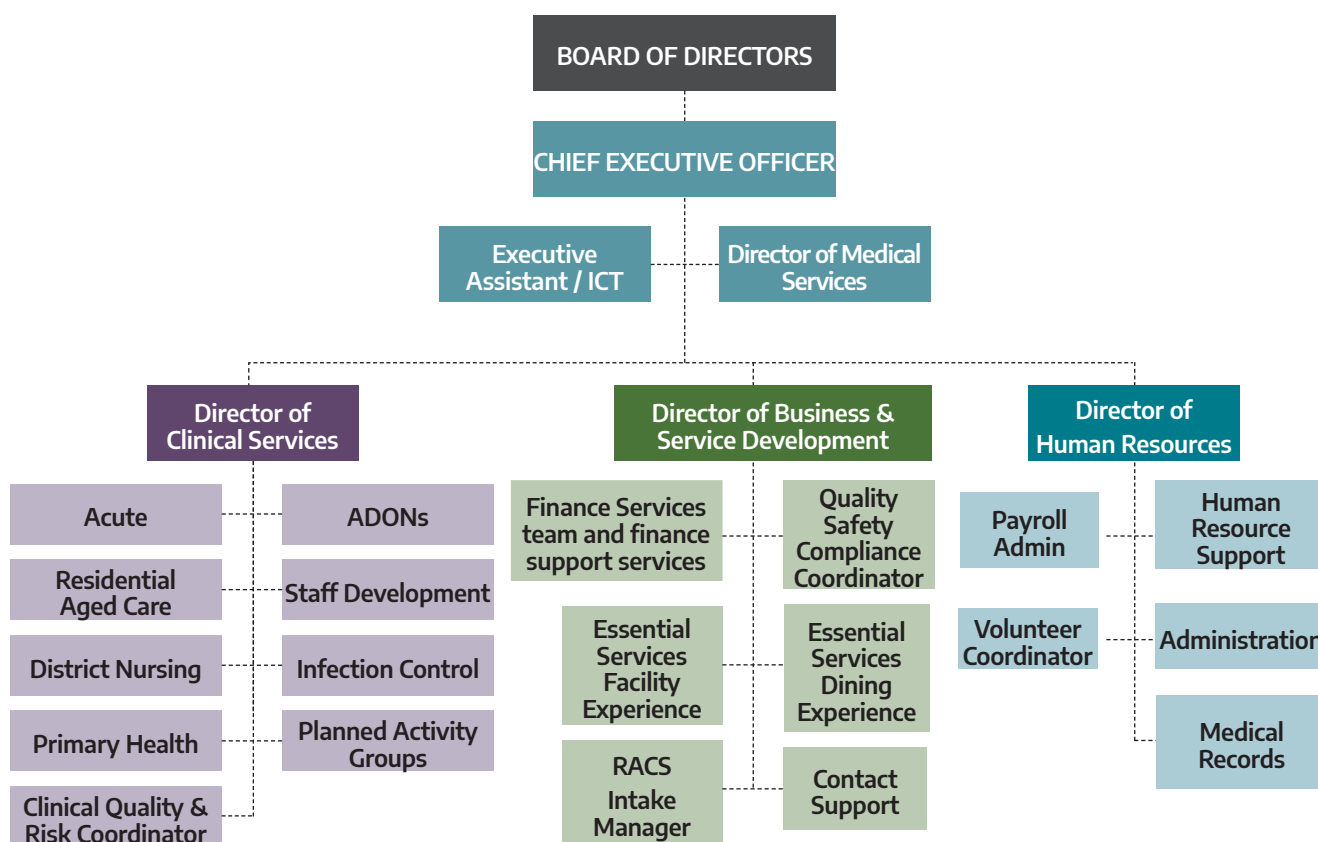
EXECUTIVE TEAM

Ms Sharon Walsh – Chief Executive Officer (Commenced 13/01/2025)
Ms Susan Plath – (01/07/2024 – 12/01/2025) Acting Chief Executive Officer
Ms Susan Plath – (13/01/2025 - 28/03/2025) Director of Business and Service Development
VACANT – (28/03/2025 – 29/06/2025) Director of Business and Service Development
Ms Elizabeth Ibrom – (01/07/2024 – 06/04/2025) Acting Director of Clinical Services
Ms Elizabeth Ibrom – (07/04/2025 – 30/06/2025) Director of Clinical Services
Ms Dyan Hill – (01/07/2024 – 30/06/2025) Director of Human Resources
Ms Frances Andrews – Director of Corporate Services (commenced role 30/06/2025)
Ms Kim Bennetts (18/11/2024 – 30/11/2024) Acting Director of Business and Service Development
Ms Deborah Harvey (14/08/2024 – 17/11/2024) Director of Business and Service Development

LEADERSHIP TEAM

Ms Julia Brinsdon-Farr – (01/03/2021 – 18/05/2025) Acute Nurse Unit Manager
Ms Louine Robinson – Primary Health Team Leader
Ms. Melissa Davies – DNS NUM/PAG Team Leader
Ms Rhonda Lea – Staff Development Officer
Ms Belinda Achammer – Essential Dining Experience Supervisor
Ms Crystal Price – Essential Facilities Experience Supervisor
Ms Sharon Knowles – (06/05/2024 – 18/05/2025) Acting Residential Care Manager
Ms Sharon Knowles – Residential Care Manager (commenced role 19/05/2025)

Organisational Structure



Workforce Data

Beechworth Health Service is committed to maintaining a safe, capable, and values-led workforce. As of June 2025, the Full-Time Equivalent (FTE) profile reflects the following:

Labour Category	June Current Month FTE		Average Monthly FTE	
	2024	2025	2024	2025
Nursing	55.26	56.39	56.72	56.84
Administration & Clerical	12.81	10.45	12.60	12.08
Medical Support	0.00	0.00	0.00	0.00
Hotel & Allied Services	38.98	35.06	36.03	36.51
Medical Officers	0.00	0.00	0.00	0.00
Hospital Medical Officers	0.00	0.00	0.00	0.00
Sessional Clinicians	0.00	0.00	0.00	0.00
Ancillary Support (Allied Health)	12.13	12.08	12.38	12.96
Totals	119.18	114.71	117.73	118.39

The observed decrease in current-month FTE from June 2024 to June 2025 is attributed to unfilled vacancies across several workforce categories.

Diversity, Equity and Inclusion

Beechworth Health Service is committed to fostering an inclusive environment that promotes gender equality and values diversity across our workforce, and in the care and experience of our residents, patients and visitors. We recognise that advancing gender equality strengthens our organisation and supports the delivery of safe, respectful, and person-centred care.

In alignment with the *Gender Equality Act 2020 (Vic)*, Beechworth Health Service continues to implement and embed gender equality initiatives through the development and delivery of our Gender Equality Action Plan (GEAP). Measurable progress has been made through the application of our GEAP and insights gained from workforce gender audits, which have informed the introduction of targeted strategies to address gender-based disparities and support inclusive workplace practices.

Beechworth Health Service upholds the principles of Equal Employment Opportunity, and our recruitment practices actively encourage applications from Aboriginal and Torres Strait Islander people, people with disability, members of the LGBTQI+ community, and individuals from culturally and linguistically diverse backgrounds.

Progress and Measures

- **Policy Commitment:** The new Diversity, Equity and Inclusion Policy outlines whole-of-organisation responsibilities and compliance with key legislation including the *Gender Equality Act 2020 (Vic)*, *Equal Opportunity Act 2010 (Vic)*, and *Workplace Gender Equality Act 2012 (Cth)*.
- **Mandatory Training:** All employees are required to complete training in:
 - o LGBTQIA+ Awareness in the Workplace
 - o Aboriginal and Torres Strait Islander Cultural Sensitivity
 - o Bullying and Harassment, including education on relevant organisational policies and expected conduct
- **Gender Equality Action Plan (GEAP):** Beechworth Health Service has submitted a four-year GEAP (2021–2025) and will deliver the next iteration by May 2026. Progress is tracked through biennial reporting to the Commission for Gender Equality in the Public Sector.
- **Workforce Planning Integration:** The endorsed Workforce Strategy Template (2026–2031) embeds diversity and inclusion as a key strategic pillar. A Diversity & Inclusion Officer has been appointed to strengthen implementation and support the co-design of gender equity initiatives and workforce reporting.
- **Measurable Progress:** While formal targets are still being developed, several foundational measures have been implemented. These include:
 - o Use of inclusive language in recruitment and position descriptions.
 - o Disaggregated workforce data analysis (by gender and diversity attributes).
 - o Regular internal reviews of progress through the Operational Review Committee.

Beechworth Health Service recognises that building an inclusive workforce is fundamental to delivering responsive, person-centred care. Through policy alignment, targeted training, and inclusive planning, we continue to strengthen equity outcomes for our workforce and community alike.

Occupational Health and Safety

Beechworth Health Service is committed to protecting the health, safety and wellbeing of all employees, residents, patients, volunteers, visitors, contractors, students, and others who engage with our services. In alignment with our strategic priorities—**Safe, Effective Care** and **A Capable and Sustainable Workforce**—we foster a strong and proactive safety culture, with a particular emphasis on injury prevention and the management of occupational violence and aggression.

Governance and Compliance

Workplace safety at Beechworth Health Service is governed through a structured and legislatively compliant Occupational Health and Safety (OHS) framework. The OHS Committee provides governance oversight and promotes a safety-first culture across the organisation. This includes ensuring compliance with the *Occupational Health and Safety Act 2004*, associated regulations, compliance codes, and relevant Australian standards.

Our safety governance model includes:

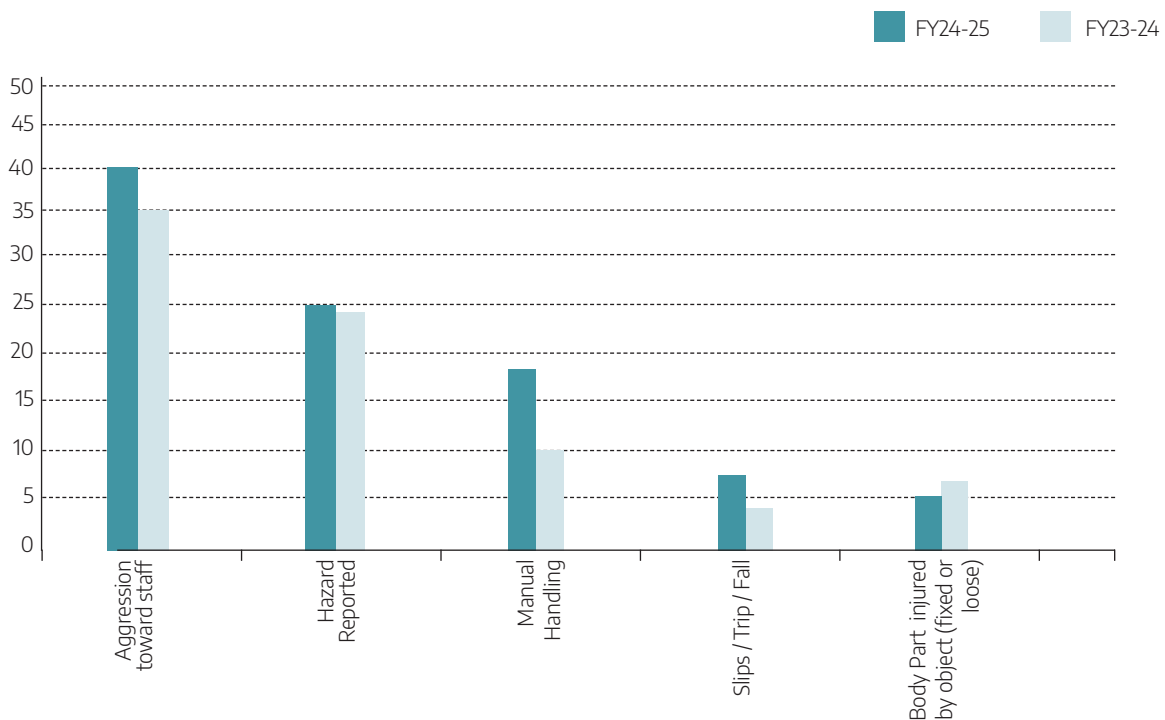
- Designated Work Groups (DWGs) and Health and Safety Representatives (HSRs) who provide localised support and staff representation.
- Regular safety audits, risk assessments, and incident reviews, which inform continuous improvement and hazard prevention.
- Embedded systems for hazard identification, risk management, and incident reporting, using the Victorian Health Incident Management System (VHIMS).

We promote a reporting culture in which all staff are encouraged and supported to report safety concerns, incidents, and near misses. Early intervention, transparent reporting, and accountability are critical to maintaining a safe work environment and ensuring compliance with the National Safety and Quality Health Service (NSQHS) Standards and Aged Care Quality Standards.

OCCUPATIONAL HEALTH AND SAFETY (OHS) DATA 2024-25

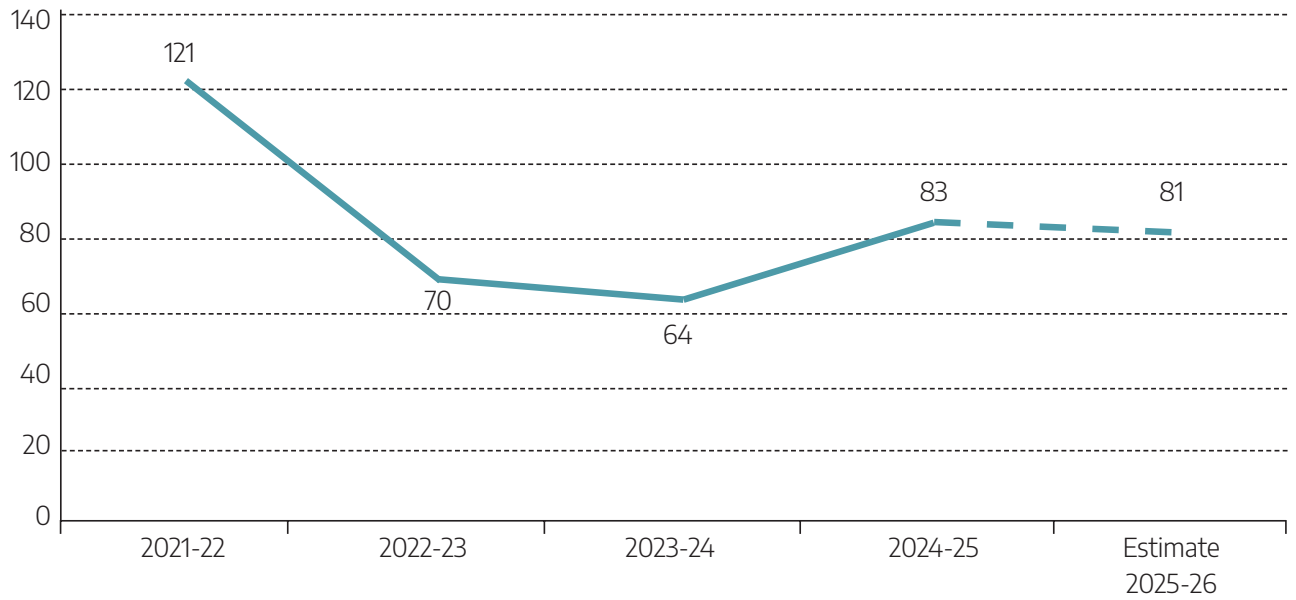
All OHS incidents reported via VHIMS.

Occupational Health and Safety Statistics	2022-23	2023-24	2024-25
The number of reported hazards/incidents for the year per 100 FTE	19.70	50.11	89.60
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	6.0	5.1	5.1
The average cost per WorkCover claim for the year	\$3,136	\$2,422	\$2,632

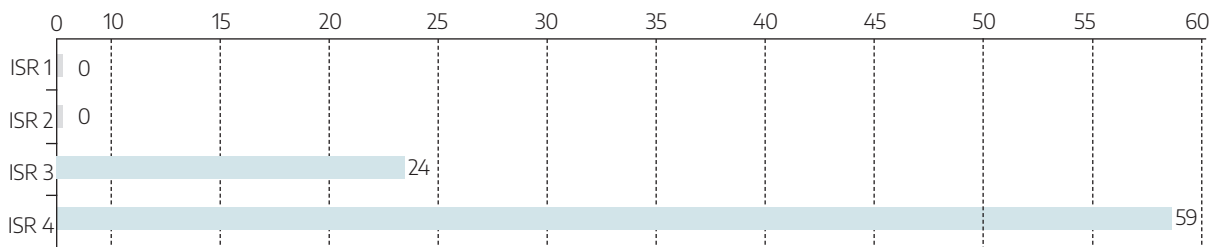


Occupational Health and Safety

OHS INCIDENTS ANNUALLY



OHS SEVERITY RATING



A total of nine WorkCover claims were lodged during the 2024-25 period. Beechworth Health Service continues to prioritise early intervention, safe work practices, and tailored return-to-work programs that support staff recovery and reintroduction to pre-injury duties.

Occupational Violence Prevention and Response

In line with the *Occupational Health and Safety Act 2004* and Department of Health directives, Beechworth Health Service monitors and publicly reports occupational violence incidents. This reflects our ongoing commitment to Workforce Wellbeing and Safety, and supports sector-wide efforts to reduce harm and improve psychological safety in healthcare settings.

Preventing and managing occupational violence remains a key focus. Our approach includes:

- Staff training on de-escalation, personal safety and respectful communication.
- Implementation of procedures to reduce exposure to high-risk scenarios.
- A clear reporting system with post-incident debriefing and support.

Occupational violence statistics	2024-25
WorkCover accepted claims with an occupational violence cause per 100 FTE	0.85
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0.47
Number of occupational violence incidents reported	37
Number of occupational violence incidents reported per 100 FTE	31.25
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	7.9%

DEFINITIONS

- **Occupational violence** – refers to any instance of abuse, threats or assault towards an employee in the course of their employment..
- **Incident** – includes any event that could have or did result in harm, across all severity levels.
- **Lost time** – is defined as absence exceeding one working day.
- **FTE calculations** – are consistent with standard workforce reporting methods.

Summary of Financial Results

	2025	2024	2023	2022	2021
	\$000	\$000	\$000	\$000	\$000
OPERATING RESULT*	84	1,038	264	98	262
Total Revenue	22,147	21,777	19,166	17,158	16,571
Total Expenses	(23,238)	(21,330)	(20,040)	(18,564)	(17,657)
Net results from transactions	(1,091)	447	(874)	(1,406)	(1,086)
Total other economic flows	(93)	55	(20)	51	156
Net Result	(1,184)	505	(894)	(1,355)	(930)
Total Assets	53,277	53,838	40,282	38,305	34,751
Total Liabilities	15,157	14,534	(14,838)	(11,967)	(11,937)
Net assets/ Total equity	38,120	39,304	25,444	26,338	22,814

* The **Operating result** is the result which the health service is monitored against in its Statement of Priorities.

Beechworth Health Service achieved an operating surplus of \$0.08 million in 2024–25, compared with its Statement of Priorities target of breakeven. This favourable variance reflects ongoing efforts to strengthen operational efficiency and maintain strong residential aged care occupancy throughout the year.

Despite broader financial pressures across the health sector, the service delivered a positive operating result, underpinned by disciplined cost management and a continued focus on maximising service utilisation. This performance reinforces the organisation's commitment to financial sustainability while supporting high-quality care for the community.

Reconciliation between the Net result from transactions and Operating Result

	2024-25
	\$000
Operating result	84
Capital purpose income	1,868
Specific income	-
COVID-19 State Supply Arrangements	16
- Assets received free of charge or for nil consideration under the State Supply	
- State supply items consumed up to 30 June 2025	(16)
Assets provided free of charge	-
Assets received free of charge	-
Expenditure for capital purpose	(294)
Depreciation and amortisation	(2,747)
Impairment of non-financial assets	-
Finance cost (other)	(2)
Net result from transactions	(1,091)

Details of Consultancies

CONSULTANCIES UNDER \$10,000

In 2024-25 there were **three** consultancies where the total fees payable to the consultant were less than \$10,000 (excl. GST). The total expenditure incurred during 2024-25 in relation to this consultancy was \$1,875 (excl. GST).

CONSULTANCIES OVER \$10,000

In 2024-25 there were **zero** consultancies where the total fees payable to the consultant were over \$10,000 (excl. GST).

Information and Communication Technology (ICT) expenditure

In 2024-25, Beechworth Health Service incurred a total ICT expenditure of \$551,747 (excluding GST).

Consistent with Department of Health reporting requirements, this expenditure is categorised into Business As Usual (BAU) and Non-Business As Usual (non-BAU) activities. All expenditure during the year related to BAU operations, with no project-related (non-BAU) costs incurred.

All operational ICT expenditure		ICT expenditure related to projects to create or enhance ICT capabilities	
Business As Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT expenditure Total = Operational expenditure and Capital expenditure (excluding GST) (a + b)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b)
\$551,747	\$0	\$0	\$0

BAU ICT expenditure includes routine system maintenance, software licensing, and support services.

Non-BAU expenditure reflects investment in digital infrastructure projects and system upgrades designed to enhance organisational capability.

Statement of Priorities

Strategic priorities

In 2024–25, Beechworth Health Service contributed to the achievement of the Victorian Government’s health system commitments by aligning local strategies and operations with statewide goals. Our work focused on delivering high-quality, person-centred care while strengthening system integration, workforce resilience, and community partnerships.

Goals	Health Service Deliverables	Achievements/Outcomes
EXCELLENCE IN CLINICAL GOVERNANCE		
We aim for the best patient experience and care outcomes by assuring safe practice, leadership of safety, an engaged and capable workforce, and continuing to improve and innovate care.		
MA1 Develop strong and effective relationships with consumer and clinical partners to drive service improvements as per the Partnering in healthcare framework.	MA1 BHS will refresh its Partnering in Healthcare Plan.	Beechworth Health Service has met the deliverable by refreshing its Partnering in Healthcare Plan, underpinned by a strengthened Community Engagement Program. A consumer recruitment plan is now being implemented to support involvement in service planning, monitoring, and improvement. Insights from a recent community engagement review are also being actioned to enhance communication and participation. Clinically, we have worked collaboratively with our Hume Health Services Partnership peers on shared improvement initiatives and continue to partner with Albury Wodonga Health to deliver Infection Prevention and Control services.
MA2 Strengthen all clinical governance systems, as per the Victorian Clinical Governance Framework, to ensure safe, high-quality care, with a specific focus on building and maintaining a strong safety culture, identifying, reporting, and learning from adverse events, and early, accurate recognition and management of clinical risk to and deterioration of all patients.	MA2 Improve paediatric patient outcomes by implementing the “ViCTOR track and trigger” observation chart and escalation system whenever children have observations taken.	The “ViCTOR track and trigger” observation chart and escalation system has been implemented for all paediatric patients undergoing clinical observations, supporting timely recognition and response to clinical deterioration. This action has been completed in full.
OPERATE WITHIN BUDGET		
Ensure prudent and responsible use of available resources to achieve optimum outcomes.		
MB1 Develop and implement a health service Budget Action Plan (BAP) in partnership with the Department to manage cost growth effectively to ensure the efficient operation of the health service	MB1 Deliver on the key initiatives as outlined in the Budget Action Plan.	All key initiatives outlined in the Budget Action Plan have been delivered as planned. This deliverable is now complete.
	MB1 Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance	Data analytics and performance metrics have been used to identify inefficiencies and inform evidence-based decisions to support financial sustainability and operational improvement. While this work is progressing, it remains constrained by limited internal analytical capacity and tools, highlighting an opportunity for further investment in data capability.

Statement of Priorities

Goals	Health Service Deliverables	Achievements/Outcomes
IMPROVING EQUITABLE ACCESS TO HEALTHCARE AND WELLBEING		
<p>Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering. Ensure that communities in rural and regional areas have equitable health outcomes irrespective of locality</p>		
<p>MC1 Address service access issues and equity of health outcomes for priority communities, including LGBTIQ+ communities, multicultural communities, people with disability and rural and regional people, including more support for primary, community, home-based and virtual care, and addiction services.</p>	<p>MC1 CEO and executive leadership to drive and be accountable for outcomes in cultural safety and Aboriginal self-determination.</p>	<p>This work is ongoing. All staff are required to complete the Aboriginal and Torres Strait Islander Cultural Sensitivity and Patient Care training online, and a number of senior staff have participated in face-to-face Aboriginal Cultural Competency training delivered by Mulana Kaalinya. We have also introduced a new Diversity, Equity and Inclusion Policy. To support its implementation, Managers, Executive and Board members will now be required to complete the <i>Diversity, Equity, Inclusion and Belonging at Work</i> online training. Executive leadership remains committed to driving progress in cultural safety and Aboriginal self-determination, with further work planned to embed these principles across the organisation.</p>
<p>MC4 Expand the delivery of high-quality cultural safety training for all staff to align with the Aboriginal and Torres Strait Islander cultural safety framework. This training should be delivered by independent, expert, community-controlled organisations or a Kinaway or Supply Nation certified Aboriginal business.</p>	<p>MC4 Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses.</p>	<p>Mandatory cultural safety training for all staff has been implemented in alignment with the Aboriginal and Torres Strait Islander Cultural Safety Framework. All staff are required to complete the Aboriginal and Torres Strait Islander Cultural Sensitivity and Patient Care training online, and several senior staff have undertaken face-to-face Cultural Competency training delivered by Mulana Kaalinya, a community-controlled and culturally accredited organisation. This work continues to evolve, with a strong commitment to expanding high-quality training delivered by expert, independent providers aligned with Kinaway and Supply Nation standards.</p>
A STRONGER WORKFORCE		
<p>There is an increased supply of critical roles that support safe, high-quality care. Victoria is a world leader in employee experience, with a focus on future roles, capabilities, and professional development. The workforce is regenerative and sustainable, bringing a diversity of skills and experiences that reflect the people and communities it serves. As a result of a stronger workforce, Victorians receive the right care at the right time, closer to home.</p>		
<p>MD1 Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility.</p>	<p>MD1 Implement and/or evaluate a new/expanded wellbeing and safety program and its improvement on workforce wellbeing.</p>	<p>A Staff Health and Wellbeing Program is in place and overseen by a dedicated committee that meets quarterly. The program includes initiatives such as pilates classes, recognition of professional days (e.g. Nurses Day), and a focus on fostering a positive work culture. We have implemented a succession planning process and enhanced our staff appraisal system to better support individual development. A rewards and recognition program is currently being implemented, and a range of scholarships continue to be offered to support staff career development. These initiatives collectively contribute to improving workforce wellbeing across our key focus areas of leadership, health and safety, flexibility, and career development.</p>
MOVING FROM COMPETITION TO COLLABORATION		
<p>Share knowledge, information and resources with partner health and wellbeing services and care providers. This will allow patients to experience one health, wellbeing and care system through connected digital health information, evidence, and data flows, enabled by advanced interoperable platforms.</p>		
<p>ME1 Partner with other organisations (e.g., community health, ACCHOs, PHNs, General Practice, and private health) to drive further collaboration and build a more integrated system.</p>	<p>ME1 Work with the relevant PHN and community health providers to develop integrated service models that will provide earlier care to patients and support patients following hospital discharge.</p>	<p>We continue to partner with the Primary Health Network (PHN), which currently supports several chronic disease programs, including access to dietetic services, and we are in discussions to further expand this collaboration. In addition, we are working with community health providers to develop integrated service models that enhance early intervention and post-discharge care. As part of this integrated approach, we provide services on behalf of Northeast Health Wangaratta, Goulburn Valley Health, and Albury Wodonga Health to consumers in our catchment, supporting care closer to home.</p>

Performance Priorities

HIGH QUALITY AND SAFETY

Key performance indicators	Target	2024-25 Result
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	100%
Adverse Events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reports submitted within 30 business days	N/A
Aged Care		
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	Achieved
Patient Experience		
Percentage of patients who reported positive experiences of their hospital stay*	95%	N/A*
Aboriginal Health		
The gap between the number of Aboriginal patients who discharges against medical advice compared to non-Aboriginal patients ¹	0%	N/A**

¹ Further note will be undertaken on leave event measures terminology that better captures patient experience and Aboriginal communities holistic understanding of health and wellbeing

* Not applicable - less than 10 responses in the reporting period due to the relative size of the Health Service.

** No Aboriginal patients during the reporting period, or the numerator was less than two or denominator less than ten.

STRONG GOVERNANCE, LEADERSHIP AND CULTURE

Key performance indicator	Target	2024-25 Result
Organisational Culture		
People matters survey – percentage of staff with an overall positive response to safety culture survey questions	80%	76%

EFFECTIVE FINANCIAL MANAGEMENT

Key performance indicator	Target	2024-25 Result
Operating result (\$m)	0.00	0.08
Adjusted current asset ratio	0.70 or 3% improvement from health service base target	1.03
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30th June.	5% movement in forecast revenue and expenditure forecasts	Not Achieved

*** The data included in this annual report was accurate at the time of publication and is subject to validation by official sources from the Department of Health**

Acute /Aged Care Service Performance

Small Rural Health Service Activity Reporting

Funding type	2024-25 Activity achievement	Unit
Acute admitted		
Public	187	NWAU**
Private	59.6	NWAU**
Small Rural Acute		
Acute/Transition Care	2020	Beddays
DVA/TAC	3	NWAU**
Small Rural Residential Care		
The Acacias	10063	Beddays
Stringybark Lodge	10441	Beddays
Small Rural Primary Health & HACC		
Physiotherapy	1216	Service Hours
Dietetics	193	Service Hours
Occupational Therapy	545	Service Hours
Podiatry	1290	Service Hours
Speech Therapy	181	Service Hours
Care Coordination	250	Service Hours
Initial Needs Identification	399	Service Hours
Podiatry -HACC***	73	Service Hours
Podiatry -CHPS****	539	Service Hours
Nursing (Diabetes Educator)	135	Service Hours
Planned Activity Groups –HACC***	441	Service Hours
Planned Activity Groups –CHSP****	22369	Service Hours
Planned Activity Groups -Full Fee/NDIS*****	607	Service Hours
District Nursing -HACC***	30	Service Hours
District Nursing -CHPS****	1803	Service Hours
District Nursing Other	1120	Service Hours
Primary Health-Full Fee/NDIS*****	134	Service Hours
Health Workforce	54	Student Numbers
Aged Care Nursing	11	
Nursing (Acute and DNS)	25	
Allied Health Assistant	1	
Podiatry	2	
Physiotherapy	1	
Occupational Therapy	1	
Speech Pathology	13	

* The data included in this annual report was accurate at the time of publication and is subject to validation by official sources from the Department of Health

** NWAU – National Weighted Activity Unit

*** Funding for Planned Activity Group, DNS and Podiatry from 2024-25 is recorded as State Funded Hours

**** Funding for Planned Activity Group, DNS and Podiatry from 2024-25 is recorded as Commonwealth Funded Hours

***** Full cost recovery/NDIS

Statements of Compliance

FREEDOM OF INFORMATION

Beechworth Health Service is committed to transparency and accountability in accordance with the *Freedom of Information Act 1982 (Vic)*. During the 2024–25 reporting period, the health service received **four** applications for access to information under the Act. None of these applications were submitted by Members of Parliament or media organisations; all were submitted by members of the general public.

Across the year, Beechworth Health Service made four FOI decisions. All four decisions were made within the statutory timeframe. There were no decisions made outside of time, and no instances where mandatory extensions were applied or additional time was agreed with the applicant. The average number of days under the statutory timeframe, including allowable extensions, was two days.

Of the four decisions made, access to documents was either granted in full, granted in part, or denied, in line with the provisions of the Act. There were no requests subject to complaint or internal review by the Office of the Victorian Information Commissioner, and no matters progressed to the Victorian Civil and Administrative Tribunal.

Beechworth Health Service continues to uphold its obligations under the Freedom of Information legislation, ensuring timely and lawful access to information for members of the public

BUILDING ACT 1993

Beechworth Health Service complies with the provisions of the *Building Act 1993* and associated regulations, in accordance with the Department of Health's Capital Development Guidelines. This includes adherence to the *Standards for Publicly Owned Buildings 1994*, *Building (Interim) Regulations 2005*, and the *Building Code of Australia 2004*.

During 2024–25, Beechworth Health Service progressed a number of major building projects. These included an upgrade to the Acute Urgent Care Room to improve patient flow, the replacement of lead-painted windows in the J Wing with double-glazed aluminium-framed windows, and the replacement of flooring throughout the Acute and Catering corridors.

In residential aged care, the **Community Street project** was initiated. This project will transform an internal space into a streetscape-style environment that includes an auditorium, café-like area, activity space, reflective space, and an upgraded hairdressing facility. In addition, the final three shared bathrooms in the aged care facility are being converted into individual en suite bathrooms. All works under this program are scheduled for completion in the 2025–26 financial year.

All Beechworth Health Service buildings were inspected and evaluated during 2024, with no issues of non-compliance identified under the *Building Act 1993*. A building permit for the major aged care works was issued during the 2024–25 reporting period.

Beechworth Health Service maintains a proactive preventative maintenance program, which includes annual building inspections, compliance reporting, and routine servicing. There were no emergency or building orders issued in relation to existing buildings during the year, and no buildings required modification to meet current building standards.

PUBLIC INTEREST DISCLOSURE ACT 2012

Beechworth Health Service complies with the Public Interest Disclosure Act 2012 and has established procedures in accordance with the Act for the making, handling, and notification of disclosures. These procedures ensure that individuals are able to report improper conduct and detrimental action by public officers or bodies without fear of reprisal.

During the 2024–25 reporting period, Beechworth Health Service did not receive any disclosures under the Act.

COMPETITIVE NEUTRALITY POLICY VICTORIA

In accordance with the Competitive Neutrality Policy Victoria and relevant government reforms, Beechworth Health Service has ensured compliance with competitive neutrality requirements throughout the 2024–25 reporting period. The organisation continues to implement pricing and operational practices that do not advantage public entities over private sector competitors in the provision of comparable services.

No competitive neutrality complaints were received during 2024–25, and there were no applications for alteration to arrangements carried over from the previous year.

Statements of Compliance

CARERS RECOGNITION ACT 2012

Beechworth Health Service recognises the vital role of carers and has taken all practical measures to comply with its obligations under the Carers Recognition Act 2012. The organisation is committed to promoting awareness and understanding of the care relationship principles outlined in the Act across its workforce and service delivery.

Staff awareness strategies have been developed and implemented to ensure employees understand the principles of the Act and their practical implications. These include the incorporation of carer recognition content into staff induction and training programs, along with regular reinforcement through internal communications and professional development activities.

In line with the Act, Beechworth Health Service considers care relationship principles when developing organisational policies and delivering services. Employment policies—such as those related to flexible working arrangements and leave provisions—have been reviewed to ensure alignment with the principles of the Act. Additionally, a satisfaction survey has been developed for use during assessment and review meetings involving workers, carers and individuals receiving care. This helps to ensure the voices of carers are heard and respected in service planning and decision-making.

Beechworth Health Service remains committed to fostering a supportive environment that recognises, values and includes carers as key partners in care.

LOCAL JOBS FIRST POLICY ACT 2003

During 2024–25, Beechworth Health Service did not undertake any projects that met the threshold for application of the Local Jobs First Policy. Accordingly, no Local Industry Development Plans were required or submitted.

SAFE PATIENT CARE ACT 2015

Beechworth Health Service complies with the requirements of the Safe Patient Care Act 2015, in line with its obligations under the Nurses and Midwives (Victorian Public Sector) (Single Interest Employers) Enterprise Agreement 2016–2020. The organisation monitors and maintains nurse and midwife staffing levels in accordance with legislated ratios and safe care standards.

Beechworth Health Service confirms that there were no reportable instances under Section 40 of the Act during the 2024–25 reporting period.

Environmental Performance

Beechworth Health Service is committed to reducing its environmental impact and improving sustainability across all areas of operation. In 2024–25, we undertook a number of initiatives aimed at minimising waste, improving energy efficiency, and promoting environmental stewardship in line with our values and strategic priorities.

Sustainability Initiatives

Throughout the reporting period, Beechworth Health Service implemented the following improvements:

- **Food Waste Management:** Kitchen purchasing practices were reviewed to reduce food waste and improve stock management. Further enhancements are planned in the coming year, including the launch of a dedicated Green Team to support sustainability efforts across the organisation. The Good Food Committee continued to meet monthly to monitor menus, ensure compliance with food nutrition standards, and improve the patient dining experience. A comprehensive food waste audit was completed in 2025 to identify reduction opportunities and guide targeted interventions.
- **Waste Policy and Recycling:** Clinical and general waste policies were reviewed to ensure regulatory compliance. A new waste bin system was introduced across the service to improve segregation, enhance recycling, and reduce general landfill waste.
- **Energy Efficiency Improvements:** Old windows were replaced with double-glazed units to improve heating and cooling efficiency, and outdated air conditioning systems were replaced with more energy-efficient models.
- **Built Environment Upgrades:** Flooring throughout the Acute, Services and Administration buildings was replaced in October 2024 to ensure compliance with Infection Prevention and Control (IPC) standards.
- **Chemical Management:** New chemical dispensers were installed in cleaning rooms to ensure accurate chemical ratios, minimising waste and improving occupational safety.
- **Edible Garden and Composting:** An Edible Garden was established for residents, accompanied by the installation of additional composting bins to manage food waste on-site and promote environmental engagement.
- **Grounds and Bushfire Risk:** Improved mulching techniques have been adopted to enhance soil health and reduce bushfire risk across the grounds.
- **Waste Stream Optimisation:** Clean, unused PPE is now redirected to general waste rather than clinical waste, supporting more sustainable disposal practices.
- **Future Planning:** Installation of additional solar panels is scheduled for October 2025, aiming to reduce CO₂ emissions, enhance energy efficiency, and generate cost savings.

PUBLIC ENVIRONMENT REPORT - BEECHWORTH HEALTH SERVICE ORGANISATION HIERARCHY - 2024/2025			
GREENHOUSE GAS EMISSIONS			
Total greenhouse gas emissions (tonnes CO ₂ e)	2022-23	2023-24	2024-25
Scope 1 (direct) Carbon Dioxide, Methane & Nitrous Oxide	158	140	140
Scope 2 (indirect electricity)	576	503	540
Scope 3 (other indirect) associated with commercial air travel and waste	-	-	-
Total	734	858	680
Normalised greenhouse gas emissions	2022-23	2023-24	2024-25
Emissions per unit of floor space (kgCO ₂ e/m ²)	123.2908	111.0283	114.23
Emissions per unit of Separations (kgCO ₂ e/Separations)	4,764.3071	4,464.3918	4624.35
Emissions per unit of bed-day (LOS+Aged Care OBD) (kgCO ₂ e/OBD)	31.2627	40.9183	27.60
STATIONARY ENERGY			
Total stationary energy purchased by energy type (GJ)	2022-23	2023-24	2024-25
Electricity	2,438	2,453	2,341
Liquefied Petroleum Gas	2,610	2,317	2,244
Total	5,047	4,770	4,585
Normalised stationary energy consumption	2022-23	2023-24	2024-25
Energy per unit of floor space (GJ/m ²)	0.8482	08016	0.77
Energy per unit of Separations (GJ/Separations)	32.7751	32.233	31.19
Energy per unit of bed-day (LOS+Aged Care OBD) (GJ/OBD)	0.2151	0.1764	0.20

WATER			
Total water consumption by type (kL)	2022-23	2023-24	2024-25
Potable Water	13,143	11,006	13,893
Total	13,143	11,006	13,893
Normalised water consumption (Potable + Class A)	2022-23	2023-24	2024-25
Water per unit of floor space (kL/m ²)	2.2085	1.85	2.3
Water per unit of Separations (kL/Separations)	85.3442	74.36	94.51
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.5600	0.41	0.611649203
WASTE AND RECYCLING			
Waste	2022-23	2023-24	2024-25
Total waste generated (kg clinical waste+kg general waste+kg recycling waste)	42,344	52,966	53,760
Total waste to landfill generated (kg clinical waste+kg general waste)	31,080	41,249	42,520
Total waste to landfill per patient treated ((kg clinical waste+kg general waste)/PPT)	1.3157	1.47	1.86
Recycling rate % (kg recycling / (kg general waste+kg recycling))	27.6373	22.7025	20.90
EXPENDITURE			
Expenditure Rates (\$ thousand)	2022-23	2023-24	2024-25
Electricity	136.8804	155.905	157.27
Potable Water	32.8528	36.250	42.65
Total	170	192	199.92
Normalised expenditure rates (Electricity, Natural Gas, Potable Water, Steam, Diesel Oil in Buildings)	2022-23	2023-24	2024-25
Expenditure per unit of floor space (\$ thousand/m ²)	0.029	0.042	0.044
Expenditure per unit of Separations (\$ thousand/separation)	1.102	1.709	1.360
Expenditure per unit of bed-day (\$ thousand/(LOS+Aged Care OBD))	0.007	0.009	0.011
Expenditure per unit of Aged Care Bed Day (\$ thousand/Aged Care OBD)	0.008	0.010	0.013
Total	1.146	1.77	1.428
NOTES AND CONTEXTUAL INFORMATION			
Normalisers (for information only)	2022-23	2023-24	2024-25
Area M2	5,951	5,951	5,951
Aged Care OBD	21,447	25,096	20,799
FTE	N/A	117	115
LOS	2,022	1,940	1,915
OBD	23,469	27,036	22,714
PPT	23,623	27,184	22,861
Separations	154	148	147

Reviews and Study Expenses

During 2024–25, Beechworth Health Service did not undertake any reviews or commission any studies.

Social Procurement Framework

During 2024–25, Beechworth Health Service did not engage any Victorian social enterprises or social benefit suppliers

Additional Information Available On Request

In compliance with the requirements of the Standing Direction 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by the health service and are available on request to the relevant Ministers, Members of Parliament and the public, subject to the Freedom of Information Act 1982.

The following information must be retained and made available on request:

- A statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- Details of shares held by senior officers as nominee or held beneficially in a statutory authority or subsidiary;
- Details of publications produced by Beechworth Health Service about itself, and how these can be obtained;
- Details of changes in prices, fees, charges, rates and levies charged by Beechworth Health Service;
- Details of any major external reviews carried out for Beechworth Health Service;
- Details of major research and development activities undertaken by Beechworth Health Service that are not otherwise covered either in the Report of Operations or

in a document that contains the financial statements and Report of Operations;

- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- Details of major promotional, public relations and marketing activities undertaken by Beechworth Health Service to develop community awareness of its services;
- Details of assessments and measures undertaken to improve the occupational health and safety of employees;
- A general statement on industrial relations within Beechworth Health Service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the Report of Operations;
- A list of major committees sponsored by Beechworth Health Service, the purposes of each committee and the extent to which those purposes have been achieved; and
- Details of all consultancies and contractors including:
 - i. consultants/contractors engaged;
 - ii. services provided, and
 - iii. expenditure committed for each engagement

This information is available on request from:

Contact Title: Executive Assistant

Division: Executive Office

Phone: 03 5728 0200

Email: ExecutiveAssistant@beechworthhealth.org.au

Other Information Donors and Contributors

Donations and bequests assist Beechworth Health Service to maintain its high standard of services to residents and the community. For 2024-25 we acknowledge the financial contributions of:

OVER \$500

Beechworth Quercus
Community Bank – Beechworth District Bendigo Bank
BHS Ladies Auxiliary
Beechworth Senior Citizens

\$500 & UNDER

Splatoons
Tiny Café
Classic Leisure Berry
Country Women's Association
Beechworth Lions Club
Maureen Cooper
Beechworth Rotary Club
Masonic Lodge
Salvation Army
Bank WAW
Beechworth Red Cross

Beechworth Health Service

Annual Financial Statements

for the year ended 30 June 2025

Financial Statements

Financial Year ended 30 June 2025

Board member's, accountable officer's, and chief finance & accounting officer's declaration

The attached financial statements for Beechworth Health Service have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and the financial position of Beechworth Health Service at 30 June 2025.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 28th of August, 2025.

Board member



Dr Isabel Paton

Chair

Beechworth

28th of August, 2025

Accountable Officer



Ms Sharon Walsh

Chief Executive Officer

Beechworth

28th of August, 2025

Chief Finance & Accounting Officer



Mr Steven Jackel

Chief Finance and Accounting Officer

Beechworth

28th of August, 2025

Independent Auditor's Report

To the Board of Beechworth Health Service

Opinion	<p>I have audited the financial report of Beechworth Health Service (the health service) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2025• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including material accounting policy information• board member's, accountable officer's and chief finance & accounting officer's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards – Simplified Disclosures.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (and Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the health service's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the health service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the health service to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
1 September 2025



Simone Bohan
as delegate for the Auditor-General of Victoria

Comprehensive Operating Statement
Beechworth Health Service
For the Financial Year Ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	11,565	11,277
Other sources of income	2.1	9,786	9,835
Non-operating activities		796	665
Total revenue and income from transactions		22,147	21,777
Expenses from transactions			
Employee expenses	3.1	(15,647)	(14,692)
Depreciation	4.1(a)	(2,747)	(1,599)
Other operating expenses	3.1	(4,844)	(5,039)
Total expenses from transactions		(23,238)	(21,330)
Net result from transactions - net operating balance		(1,091)	447
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		(1)	-
Net gain/(loss) on financial instruments		(96)	-
Other gain/(loss) from other economic flows		4	58
Total other economic flows included in net result		(93)	58
Net result		(1,184)	505
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus		-	13,355
Total other comprehensive income		-	13,355
Comprehensive result		(1,184)	13,860

This Statement should be read in conjunction with the accompanying notes.

Balance Sheet
Beechworth Health Service
As at 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Financial assets			
Cash and cash equivalents	6.1	12,316	12,825
Receivables	5.1	1,965	1,653
Contract assets		-	72
Total financial assets		14,281	14,550
Non-financial assets			
Prepayments		184	224
Inventories		178	166
Property, plant and equipment	4.1	38,634	38,897
Intangible assets		-	1
Total non-financial assets		38,996	39,288
Total assets		53,277	53,838
Liabilities			
Payables	5.2	1,937	2,259
Contract liabilities		75	-
Borrowings		87	56
Employee benefits	3.1(b)	3,591	3,279
Other liabilities	5.3	9,467	8,940
Total liabilities		15,157	14,534
Net assets		38,120	39,304
Equity			
Reserves		36,061	36,061
Contributed capital		8,311	8,311
Accumulated surplus/(deficit)		(6,252)	(5,068)
Total equity		38,120	39,304

This Statement should be read in conjunction with the accompanying notes.

Cash Flow Statement
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note	2025 \$'000	2024 \$'000
Cash flows from operating activities		
Operating grants from State Government	7,041	8,022
Operating grants from Commonwealth Government	7,879	7,560
Capital grants from State Government	1,053	942
Commercial activity revenue received	1,334	1,325
GST received from ATO	486	499
Interest and investment income received	796	665
Other receipts	2,995	2,858
Total receipts	21,584	21,871
Payments to employees	(15,431)	(13,968)
Payments to suppliers and consumables	(2,255)	(2,690)
GST paid to ATO	(468)	(582)
Other payments	(2,100)	(2,842)
Total payments	(20,254)	(20,082)
Net cash flows from/(used in) operating activities	1,330	1,789
Cash flows from investing activities		
Purchase of non-financial assets	(2,430)	(1,271)
Net cash flows from/(used in) investing activities	(2,430)	(1,271)
Cash flows from financing activities		
Repayment of borrowings and principal portion of lease liabilities	(24)	(26)
Repayment of accommodation deposits	(3,777)	(3,719)
Receipt of accommodation deposits	4,392	3,355
Net cash flows from/(used in) financing activities	591	(390)
Net increase/(decrease) in cash and cash equivalents held	(509)	128
Cash and cash equivalents at beginning of year	12,825	12,697
Cash and cash equivalents at end of year	12,316	12,825

6.1

This Statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
Beechworth Health Service
For the Financial Year Ended 30 June 2025

	Property, Plant and Equipment Revaluation Surplus \$'000	Contributed Capital \$'000	Accumulated Surplus/(Deficit) \$'000	Total \$'000
Balance at 1 July 2023	22,706	8,311	(5,573)	25,444
Net result for the year	-	-	505	505
Other comprehensive income for the year	13,355	-	-	13,355
Balance at 30 June 2024	36,061	8,311	(5,068)	39,304
Net result for the year	-	-	(1,184)	(1,184)
Balance at 30 June 2025	36,061	8,311	(6,252)	38,120

This Statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Structure

- 1.1 Basis of preparation**
- 1.2 Material accounting estimates and judgements**
- 1.3 Reporting entity**
- 1.4 Economic dependency**

Note 1 About this Report

These financial statements represent the financial statements of Beechworth Health Service for the year ended 30 June 2025.

Beechworth Health Service is a not-for-profit entity established as a public agency under the *Health Services Act 1988 (Vic)*. A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1 Basis of preparation

These financial statements are general purpose financial statements which have been prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

Beechworth Health Service is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. Beechworth Health Service's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Beechworth Health Service is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Notes to the Financial Statements

Beechworth Health Service

For the Financial Year Ended 30 June 2025

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of Beechworth Health Service.

The financial statements have been prepared on a going concern basis (refer to Note 1.4 Economic Dependency).

The financial statements are presented in Australian dollars.

The amounts presented in the financial statements have been rounded to the nearest thousand dollars. Minor discrepancies in tables between totals and sum of components are due to rounding.

The annual financial statements were authorised for issue by the Board of Beechworth Health Service on the 28th of August, 2025.

Note 1.2 Material accounting estimates and judgements

Management makes estimates and judgements when preparing the financial statements.

These estimates and judgements are based on historical knowledge and the best available current information and assume any reasonable expectation of future events. Actual results may differ.

Revisions to estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

The material accounting judgements and estimates used, and any changes thereto, are disclosed within the relevant accounting policy.

Note 1.3 Reporting Entity

The financial statements include all the controlled activities of Beechworth Health Service.

Beechworth Health Service's principal address is:

52 Sydney Road
Beechworth, Victoria, 3747

Note 1.4 Economic dependency

Beechworth Health Service is a public health service governed and managed in accordance with the *Health Services Act 1988* and its results form part of the Victorian General Government consolidated financial position. Beechworth Health Service provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health, and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Beechworth Health Services operations and on that basis, the financial statements have been prepared on a going concern basis.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 2 Funding delivery of our services

Beechworth Health Service’s overall objective is to provide quality health service that support and enhance the wellbeing of all Victorians. Beechworth Health Service is predominantly funded by grant funding for the provision of outputs. Beechworth Health Service also receives income from the supply of services.

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

		2025	2024
	Note	\$'000	\$'000
Revenue from contracts with customers	2.1(a)	11,565	11,277
Other sources of income	2.1(b)	10,582	10,500
Total revenue and income from transactions		22,147	21,777

Note 2.1(a) Revenue from contracts with customers

	2025	2024
	\$'000	\$'000
Government grants (State) - Operating	19	150
Government grants (Commonwealth) - Operating	7,866	7,544
Patient and resident fees	2,346	2,289
Commercial activities	1,334	1,294
Total revenue from contracts with customers	11,565	11,277

How we recognise revenue from contracts with customers

Government grants

Revenue from government operating grants that are enforceable and contain sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15.

In contracts with customers, the ‘customer’ is the funding body, who is the party that promises funding in exchange for Beechworth Health Service’s goods or services. Beechworth Health Services funding bodies often direct that goods or services are to be provided to third party beneficiaries, including individuals or the community at large. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

This policy applies to each of Beechworth Health Service’s revenue streams, with information detailed below relating to Beechworth Health Service’s material revenue streams:

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	<p>NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid.</p> <p>The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity.</p> <p>Revenue is recognised at a point in time, which is when a patient is discharged.</p>
Commonwealth Residential Aged Care Grants	<p>Funding is provided for the provision of care for aged care residents within facilities at Beechworth Health Service.</p> <p>The performance obligations include provision of residential accommodation and care from nursing staff and personal care workers.</p> <p>Revenue is recognised over time when the service is provided within the residential aged care facility.</p>

Patient and resident fees

Patient and resident fees are charges incurred by patients for services they receive. Patient and resident fees are recognised under AASB 15 at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 2.1(b) Other sources of income

Note	2025 \$'000	2024 \$'000
Government grants (State) - Operating	7,552	8,424
Government grants (Commonwealth) - Operating	13	16
Government grants (State) - Capital	1,053	590
Other capital purpose income	205	125
Assets received free of charge or for nominal consideration	34	89
Other income from operating activities	929	591
Interest Income	796	665
Total other sources of income	10,582	10,500

How we recognise other sources of income

Government grants

Beechworth Health Service recognises income of not-for-profit entities under AASB 1058 where it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations or that are not enforceable, is recognised when Beechworth Health Service has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Beechworth Health Service recognises any related contributions by owners, increases in liabilities, decreases in assets or revenue (related amounts) in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 *Contributions*
- revenue or contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16 *Leases*
- a financial instrument, in accordance with AASB 9 *Financial Instruments*
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Capital grants

Where Beechworth Health Service receives a capital grant it recognises a liability, equal to the financial asset received less amounts recognised under other Australian Accounting Standards.

Income is recognised in accordance with AASB 1058 progressively as the asset is constructed which aligns with Beechworth Health Service's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 3 The cost of delivering our services

This section provides an account of the expenses incurred by the health service in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the costs associated with the provision of services are disclosed.

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

	2025	2024
Note	\$'000	\$'000
Employee expenses	15,647	14,692
Other operating expenses	4,844	5,039
Total expenses incurred in the delivery of services	20,491	19,731

Note 3.1(a) Employee expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	13,658	12,659
Defined contribution superannuation expense	1,432	1,287
Agency expenses	276	544
Fee for service medical officer expenses	281	202
Total employee expenses	15,647	14,692

How we recognise employee expenses

Employee expenses include salaries and wages, fringe benefits tax, leave entitlements, termination payments, WorkCover payments and agency expenses.

The amount recognised in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 3.1(b) Employee related provisions

	2025	2024
	\$'000	\$'000
Current provisions for employee benefits		
Accrued days off	33	29
Annual leave	1,542	1,338
Long service leave	1,223	1,235
Provision for on-costs	427	393
Total current provisions for employee benefits	3,225	2,995
Non-current provisions for employee benefits		
Long service leave	319	248
Provision for on-costs	47	36
Total non-current provisions for employee benefits	366	284
Total provisions for employee benefits	3,591	3,279

How we recognise employee-related provisions

Employee related provisions are accrued for employees in respect of accrued days off, annual leave and long service leave, for services rendered to the reporting date.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as sick leave is taken.

Annual leave and accrued days off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because Beechworth Health Service does not have an unconditional right to defer settlement of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave and accrued days off are measured at:

- nominal value – if Beechworth Health Service expects to wholly settle within 12 months or
- present value – if Beechworth Health Service does not expect to wholly settle within 12 months.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Long service leave

The liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the Beechworth Health Service does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- nominal value – if Beechworth Health Service expects to wholly settle within 12 months or
- present value – if Beechworth Health Service does not expect to wholly settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

Provisions

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 3.1(c) Other expenses

	2025	2024
	\$'000	\$'000
Other operating expenses		
Drug supplies	88	138
Medical and surgical supplies (including Prostheses)	349	314
Diagnostic and radiology supplies	199	9
Other supplies and consumables	1,253	1,061
Fuel, light, power and water	278	290
Repairs, maintenance and replacements	364	608
Maintenance contracts	120	120
Medical indemnity insurance	161	146
Information technology and communication	1,383	920
Grant funded program overhead expenses	17	659
Administration expenses	632	774
Total other operating expenses	4,844	5,039

How we recognise other operating expenses

Expense recognition

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Supplies and consumables

Supplies and consumable costs are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when distributed.

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

The DH also makes certain payments on behalf of Beechworth Health Service. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue and recording a corresponding expense.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 4 Key assets to support service delivery

Beechworth Health Service controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to Beechworth Health Service to be utilised for delivery of services.

Structure

4.1 Property, plant and equipment

4.2 Depreciation and amortisation

Note 4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land at fair value - Freehold	2,575	2,575	-	-	2,575	2,575
Buildings at fair value	34,412	34,412	(2,477)	-	31,935	34,412
Works in progress at cost	2,671	416	-	-	2,671	416
Plant, equipment and vehicles at fair value	4,438	4,210	(2,985)	(2,716)	1,453	1,494
Total property, plant and equipment	44,096	41,613	(5,462)	(2,716)	38,634	38,897

How we recognise property, plant and equipment

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025**

Note 4.1(a) Reconciliation of the carrying amounts of each class of asset

	Land \$'000	Buildings \$'000	Works in progress \$'000	Plant, equipment and vehicles \$'000	Total \$'000
Balance at 1 July 2024	2,575	34,412	416	1,494	38,897
Additions	-	-	2,255	229	2,484
Depreciation	-	(2,477)	-	(270)	(2,747)
Balance at 30 June 2025	2,575	31,935	2,671	1,453	38,634

Fair value assessments have been performed for all classes of assets in this purpose group and the decision was made that the movements were not material (less than or equal to 10%). As such, an independent revaluation was not required per FRD 103. In accordance with FRD 103, Beechworth Health Service has elected to apply the practical expedient in FRD 103 Non-Financial Physical Assets and has therefore not applied the amendments to AASB 13 Fair Value Measurement. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Beechworth Health Service's revaluation cycle.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 4.1(b) Right-of-use assets included in property, plant and equipment

The following tables are right-of-use assets included in the property, plant and equipment balance, presented by subsets of buildings and plant and equipment.

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Plant, equipment and vehicles at fair value	79	27	(17)	(14)	62	13
Total right-of-use assets	79	27	(17)	(14)	62	13

Plant, equipment and vehicles	Total
\$'000	\$'000
13	13
52	52
(3)	(3)
62	62

Balance at 1 July 2024

Additions

Depreciation

Balance at 30 June 2025

How we recognise right-of-use assets

Initial recognition

When Beechworth Health Service enters a contract, which provides the health services with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset the contract gives rise to a right-of-use asset and corresponding lease liability.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

The right-of-use asset is initially measured at cost and comprises the initial measurement of the corresponding lease liability, adjusted for:

- any lease payments made at or before the commencement date
- any initial direct costs incurred and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

Subsequent measurement

Right-of-use assets are subsequently measured at fair value, with the exception of right-of-use assets arising from leases with significantly below-market terms and conditions, which are subsequently measured at cost, less accumulated depreciation and accumulated impairment losses where applicable.

Beechworth Health Service has applied the exemption permitted under FRD 104 Leases, consistent with the optional relief in AASB 16.Aus25.1. Under this exemption, Beechworth Health Service is not required to apply fair value measurement requirements to right-of-use assets arising from leases with significantly below-market terms and conditions, where those leases are entered into principally to enable the entity to further its objectives.

Right-of-use assets are also adjusted for certain remeasurements of the lease liability (for example, when a variable lease payment based on an index or rate becomes effective).

Further information regarding fair value measurement is disclosed in Note 7.3.

4.1(c) Impairment of property, plant and equipment

The recoverable amount of the primarily non-financial physical assets of Beechworth Health Service, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 4.2 Depreciation and amortisation

How we recognise depreciation

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis at rates that allocate the asset's value, less any estimated residual value over its estimated useful life.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the health service anticipates exercising a purchase option, the specific right-of-use asset is depreciated over the useful life of the underlying asset.

How we recognise amortisation

Amortisation is the systematic allocation of the depreciable amount of an asset over its useful life.

Useful lives of non-current assets

The following table indicates the expected useful lives of non-current assets on which the depreciation and amortisation charges are based.

	2025	2024
Buildings	7 - 31 years	7 - 36 years
Plant, equipment and vehicles (including leased assets)	3 - 20 years	3 - 13 years

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 5 Other assets and liabilities

This section sets out those assets and liabilities that arose from Beechworth Health Service's operations.

Structure

5.1 Receivables

5.2 Payables

5.3 Other liabilities

Note 5.1 Receivables

Note	2025 \$'000	2024 \$'000
Current receivables		
Contractual		
Inter hospital debtors	522	269
Trade receivables	273	164
Patient fees	477	278
Allowance for impairment losses	(126)	(32)
Accrued revenue	113	164
Amounts receivable from governments and agencies	14	18
Total contractual receivables	1,273	861
Statutory		
GST receivable	172	190
Total statutory receivables	172	190
Total current receivables	1,445	1,051
Non-current receivables		
Contractual		
Long service leave - Department of Health	520	602
Total contractual receivables	520	602
Total non-current receivables	520	602
Total receivables	1,965	1,653
<i>(i) Financial assets classified as receivables</i>		
Total receivables	1,965	1,653
GST receivable	(172)	(190)
Total financial assets classified as receivables	7.1 1,793	1,463

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

How we recognise receivables

Receivables consist of:

- **Contractual receivables**, including debtors that relate to goods and services. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. The health service holds contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.
- **Statutory receivables**, including Goods and Services Tax (GST) input tax credits that are recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The health service applies AASB 9 for initial measurement of the statutory receivables and as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 5.2 Payables

	2025	2024
Note	\$'000	\$'000
Current payables		
Contractual		
Trade creditors	1,122	485
Accrued salaries and wages	569	637
Accrued expenses	107	133
Deferred capital grant income	-	763
Inter hospital creditors	24	104
Amounts payable to governments and agencies	65	55
Total contractual payables	1,887	2,177
Statutory		
GST Payable	50	82
Total statutory payables	50	82
Total current payables	1,937	2,259
Total payables	1,937	2,259
<i>(i) Financial liabilities classified as payables</i>		
Total payables	1,937	2,259
Deferred grant income	-	(763)
GST payable	(50)	(82)
Total financial liabilities classified as payables	1,887	1,414

How we recognise payables

Payables consist of:

- **Contractual payables**, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to the Beechworth Health Service prior to the end of the financial year that are unpaid.
- **Statutory payables**, including Goods and Services Tax (GST) payable are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The normal credit terms for accounts payable are usually Net 60 days.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 5.3(a) Movement in deferred capital grant income

	2025	2024
	\$'000	\$'000
Opening balance of deferred capital grant income	763	411
Grant consideration for capital works received during the year	-	942
Deferred capital grant income recognised as income due to completion of capital works	(763)	(590)
Closing balance of deferred capital grant income	-	763

How we recognise deferred capital grant income

Capital grant income is recognised progressively as the asset is constructed, since this is the time when Beechworth Health Service satisfies its obligations. The progressive percentage of costs incurred is used to recognise income because this most closely reflects the percentage of completion of the building works. As a result, Beechworth Health Service has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 5.3 Other liabilities

	2025	2024
Note	\$'000	\$'000
Current monies held in trust		
Patient monies	165	163
Refundable accommodation deposits	9,302	8,687
Other monies	-	90
Total current monies held in trust	9,467	8,940
Total other liabilities	9,467	8,940
* Represented by:		
- Cash assets	6.1 9,467	8,940
	9,467	8,940

How we recognise other liabilities

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to Beechworth Health Service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

RAD/accommodation bond liabilities are recorded at an amount equal to the proceeds received, net of retention and any other amounts deducted from the RAD/accommodation bond in accordance with the *Aged Care Act 1997*.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 6 How we finance our operations

This section provides information on the sources of finance utilised by Beechworth Health Service during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of Beechworth Health Service.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 7.1 provides additional, specific financial instrument disclosures.

Structure

6.1 Cash and cash equivalents

6.2 Commitments for expenditure

Note 6.1 Cash and Cash Equivalents

	2025	2024
Note	\$'000	\$'000
Cash on hand (excluding monies held in trust)	1	1
Cash at bank (excluding monies held in trust)	2,848	3,884
Total cash held for operations	2,849	3,885
Cash on hand (monies held in trust)	1	1
Cash at bank (monies held in trust)	9,466	8,939
Total cash held as monies in trust	9,467	8,940
Total cash and cash equivalents	12,316	12,825

7.1

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 6.3 Commitments for expenditure

	Less than 1			
	year	1-5 Years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
30 June 2025				
Capital expenditure commitments	1,414	-	-	1,414
Operating expenditure commitments	638	-	-	638
Total commitments (inclusive of GST)	2,052	-	-	2,052
Less GST recoverable				(186)
Total commitments (exclusive of GST)				1,866

	Less than 1			
	year	1-5 Years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
30 June 2024				
Capital expenditure commitments	953	-	-	953
Operating expenditure commitments	459	-	-	459
Total commitments (inclusive of GST)	1,412	-	-	1,412
Less GST recoverable				(128)
Total commitments (exclusive of GST)				1,284

How we disclose our commitments

Our commitments relate to expenditure and short term and low value leases.

Expenditure commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed at their nominal value and are inclusive of the GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the balance sheet.

Note 7 Financial instruments, contingencies and valuation judgements

Beechworth Health Service is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the health service is related mainly to fair value determination.

Structure

7.1 Financial instruments

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

**Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025**

Note 7.1 Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Beechworth Health Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

		Total interest			
	Carrying amount \$'000	Net gain/(loss) \$'000	income/ (expense) \$'000	Fee income/ (expense) \$'000	Impairment loss \$'000
30 June 2025					
Financial assets at amortised cost					
Cash and cash equivalents	12,316	-	796	-	-
Receivables	1,793	-	-	-	-
Total financial assetsⁱ	14,109	-	796	-	-
Financial liabilities at amortised cost					
Payables	1,887	-	-	-	-
Borrowings	87	-	(2)	-	-
Other financial liabilities - Refundable Accommodation Deposits					
5.3	9,302	-	-	-	-
Other financial liabilities - patient monies held in trust					
5.3	165	-	-	-	-
Total financial liabilitiesⁱ	11,441	-	(2)	-	-

ⁱ The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable).

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

	Carrying amount \$'000	Net gain/(loss) \$'000	Total interest income/ (expense) \$'000	Fee income/ (expense) \$'000	Impairment loss \$'000
30 June 2024					
Financial assets at amortised cost					
Cash and cash equivalents	12,825	-	665	-	-
Receivables	1,463	-	-	-	-
Total financial assetsⁱ	14,288	-	665	-	-
Financial liabilities at amortised cost					
Payables	1,414	-	-	-	-
Borrowings	56	-	-	-	-
Other financial liabilities - Refundable Accommodation Deposits	8,687	-	-	-	-
Other financial liabilities - patient monies held in trust	163	-	-	-	-
Total financial liabilitiesⁱ	10,320	-	-	-	-

ⁱ The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable).

Notes to the Financial Statements Beechworth Health Service For the Financial Year Ended 30 June 2025

How we categorise financial instruments

Financial assets at amortised cost

Financial assets are measured at amortised cost if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by Beechworth Health Service solely to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specific dates.

These assets are initially recognised at fair value plus any directly attributable transaction costs and are subsequently measured at amortised cost using the effective interest method less any impairment.

Beechworth Health Service recognises the following assets in this category:

- cash and deposits and
- receivables (excluding statutory receivables).

Categories of financial liabilities

Financial liabilities at amortised cost

Financial liabilities are measured at amortised cost using the effective interest method, where they are not held at fair value through net result.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Beechworth Health Service recognises the following liabilities in this category:

- payables (excluding statutory payables and contract liabilities)
- borrowings and
- other liabilities (including monies held in trust).

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired, or
- Beechworth Health Service retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement or
- Beechworth Health Service has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset, or
 - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where Beechworth Health Service has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Beechworth Health Service's continuing involvement in the asset.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

A financial asset is required to be reclassified between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, Beechworth Health Service's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 7.2 Contingent assets and contingent liabilities

At balance date, the Board are not aware of any contingent assets or liabilities.

How we measure and disclose contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service, or
- present obligations that arise from past events but are not recognised because:
 - It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations or
 - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 7.3 Fair value determination

How we measure fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- Property, plant and equipment and
- Right-of-use assets.

In addition, the fair value of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure.

Valuation hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Beechworth Health Service determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. There have been no transfers between levels during the period.

Beechworth Health Service monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is Beechworth Health Service's independent valuation agency for property, plant and equipment.

Fair value determination: non-financial physical assets

AASB 2010-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian Implementation Guidance for Not-for-Profit Public Sector Entities*. Appendix F explains and illustrates the application of the principals in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

The last scheduled full independent valuation of all of Beechworth Health Service's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2025 using VGV indices does not identify material changes in value. In accordance with FRD 103, Beechworth Health Service will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

For all assets measured at fair value, Beechworth Health Service considers the current use as its highest and best use.

Non-specialised land and non-specialised buildings

Non-specialised land, non-specialised buildings are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value. From this analysis, an appropriate rate per square metre has been applied to the asset.

Specialised buildings

For Beechworth Health Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Notes to the Financial Statements
Beechworth Health Service
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Vehicles

Vehicles are valued using the current replacement cost method. Beechworth Health Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Beechworth Health Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Furniture, fittings, plant and equipment

Furniture, fittings, plant and equipment (including medical equipment, computers and communication equipment) are held at fair value. When plant and equipment is specialised in use, such that it is rarely sold, fair value is determined using the current replacement cost method.

Significant assumptions

Asset class	Valuation technique	Significant assumption	Range (weighted average) ⁽ⁱ⁾
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	\$300 - \$4,740/m ² 7 - 31 years
Vehicles	Current replacement cost approach	Cost per unit Useful life	\$10,000 - \$89,000 8 years
Plant, equipment, furniture and fittings	Current replacement cost approach	Cost per unit Useful life	\$1,000 - \$178,000 3 - 20 years

⁽ⁱ⁾ Illustrations on the valuation techniques and significant assumptions and unobservable inputs are and indicator and should not be directly used without consultation with the health services independent valuer.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 8 Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Structure

8.1 Responsible persons disclosures

8.2 Remuneration of executives

8.3 Related parties

8.4 Remuneration of auditors

8.5 Events occurring after the balance date

8.6 Joint arrangements

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 8.1 Responsible persons disclosures

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	1 July 2024 - 30 June 2025
Minister for Ambulance Services	1 July 2024 - 30 June 2025
Minister for Health Infrastructure	1 July 2024 - 19 December 2024
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	1 July 2024 - 30 June 2025
Minister for Ageing	1 July 2024 - 30 June 2025
The Honourable Lizzy Blandthorn MP:	
Minister for Children	1 July 2024 - 30 June 2025
Minister for Disability	1 July 2024 - 30 June 2025
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	19 December 2024 - 30 June 2025
Governing Boards	
Mr Donald Mace	1 Jul 2024 - 30 Jun 2025
Mr Harold Thomas	1 Jul 2024 - 30 Jun 2025
Ms Jennifer Bennett	1 Jul 2024 - 30 Jun 2025
Dr Tegwyn McManamny	1 Jul 2024 - 30 Jun 2025
Dr Isabel Paton	1 Jul 2024 - 30 Jun 2025
Ms Kim Rowley	1 Jul 2024 - 5 Dec 2024
Ms Natalie Willis	1 Jul 2024 - 30 Jun 2025
Ms Glenda Beecher	1 Jul 2024 - 30 Jun 2025
Ms Gael Evans-Barr	1 Jul 2024 - 30 Jun 2025
Mr Peter Kenyon	1 Jul 2024 - 30 Jun 2025
Accountable Officers	
Ms Susan Plath (Interim Chief Executive Officer)	1 Jul 2024 - 26 Jan 2025
Ms Sharon Walsh (Chief Executive Officer)	26 Jan 2025 - 30 Jun 2025

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Remuneration of Responsible Persons

The number of Responsible Persons are shown in their relevant income bands:

Income Band	2025 No	2024 No
\$0 - \$9,999	10	10
\$10,000 - \$19,999	-	1
\$90,000 - \$99,999	1	-
\$120,000 - \$129,999	1	-
\$280,000 - \$289,999	-	1
Total Numbers	12	12
	2025 \$'000	2024 \$'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	272	335

Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 8.2 Remuneration of executives

The number of executive officers, other than Ministers and the Accountable Officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated, and a number of executive officers retired, resigned or were retrenched in the past year. This has had a significant impact on remuneration figures for the termination benefits category.

Remuneration of executives officers
(including Key Management Personnel disclosed in Note 8.3)

	Total Remuneration	
	2025	2024
	\$'000	\$'000
Total remuneration ⁱ	386	283
Total number of executives	4	3
Total annualised employee equivalent ⁱⁱ	2.9	2.0

ⁱ The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Beechworth Health Services under AASB 124 Related Party Disclosures and are also reported within Note 8.3 Related Parties.

ⁱⁱ Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Notes to the Financial Statements

Beechworth Health Service

For the Financial Year Ended 30 June 2025

Note 8.3 Related parties

The Beechworth Health Service is a wholly owned and controlled entity of the State of Victoria. Related parties of the health service include:

- all key management personnel (KMP) and their close family members and personal business interests
- cabinet ministers (where applicable) and their close family members
- jointly controlled operations –the Hume Region Health Alliance and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

Significant transactions with government related entities

The Beechworth Health Service received funding from the DH of \$8.59 m (2024: \$9.088 m) and indirect contributions of \$0.028 m (2024: \$0.076 m). Balances outstanding as at 30 June 2025 are \$Nil (2024: \$0.072 m).

Expenses incurred by Beechworth Health Service in delivering services are in accordance with HealthShare Victoria requirements. Goods and services including procurement, diagnostics, patient meals and multi-site operational support are provided by other Victorian Health Service Providers on commercial terms.

Professional medical indemnity insurance and other insurance products are obtained from the Victorian Managed Insurance Authority.

The Standing Directions of the Minister for Finance require the Beechworth Health Service to hold cash (in excess of working capital) in accordance with the State of Victoria's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victoria unless an exemption has been approved by the Minister for Health and the Treasurer.

Key management personnel

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the Beechworth Health Service and its controlled entities, directly or indirectly.

The Board of Directors and the Executive Directors of the Beechworth Health Service and its controlled entities are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
Beechworth Health Service	Dr Isabel Paton	Chair of the Board
Beechworth Health Service	Mr Donald Mace	Board Member
Beechworth Health Service	Mr Harold Thomas	Board Member
Beechworth Health Service	Ms Kim Rowley	Board Member
Beechworth Health Service	Ms Jennifer Bennett	Board Member
Beechworth Health Service	Dr Tegwyn McManamny	Board Member
Beechworth Health Service	Ms Natalie Willis	Board Member
Beechworth Health Service	Ms Glenda Beecher	Board Member
Beechworth Health Service	Ms Gael Evans-Barr	Board Member
Beechworth Health Service	Mr Peter Kenyon	Board Member
Beechworth Health Service	Ms Sharon Walsh	Chief Executive Officer (from 26 Jan 2025)
Beechworth Health Service	Ms Susan Plath	Acting CEO/Director of Corporate Services
Beechworth Health Service	Ms Elizabeth Ibrom	Director of Clinical Services
Beechworth Health Service	Ms Dyan Hill	Director of People and Culture

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

The compensation detailed below excludes the salaries and benefits the Portfolio Ministers receive. The Minister’s remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State’s Annual Report.

	2025	2024
	\$'000	\$'000
Total compensation - KMPs ⁱ	658	618

ⁱ KMPs are also reported in Note 8.1 Responsible Persons or Note 8.2 Remuneration of Executives.

Transactions with KMPs and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the HealthShare Victoria and Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the Beechworth Health Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2025 (2024: none).

There were no related party transactions required to be disclosed for the Beechworth Health Service Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 8.4 Remuneration of Auditors

Victorian Auditor-General's Office

Audit of the financial statements

Total remuneration of auditors

2025	2024
\$'000	\$'000
26	25
26	25

Note 8.5 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Notes to the Financial Statements
Beechworth Health Service
For the Financial Year Ended 30 June 2025

Note 8.6 Joint arrangements

	Principal Activity	Ownership Interest	
		2025 %	2024 %
Hume Region Health Alliance	Information Technology Services	4.7	4.64

	2025 \$'000	2024 \$'000
Total revenue and income	741	380
Total expenses	(845)	(369)
Total net result	(104)	11
Total other economic flows	-	-
Comprehensive result for the year	(104)	11
Total assets	810	681
Total liabilities	617	384
Total equity	193	297

Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date. Beechworth Health Service is involved in joint arrangements where control and decision-making are shared with other parties. Beechworth Health Service has determined the entities detailed in the above table are joint operations and therefore recognises its share of assets, liabilities, revenues and expenses in accordance with its rights and obligations under the arrangement.



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