ORBOST REGIONAL HEALTH

ANNUAL REPORT 2024-2025

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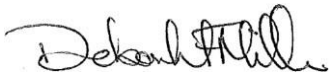
Responsible Bodies Declaration

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



Deborah Miller
Board Chair
Orbost Regional Health
30 June 2025

Orbost Regional Health acknowledges the support of the Victorian and Commonwealth Governments.

Orbost Regional Health (ORH) acknowledges the Gunaikurnai people as the traditional owners of the land on which Orbost Regional Health is located. We pay our respects to the Aboriginal and Torres Strait Islander cultures, and to Elders both past and present, and thank them for their ongoing contribution to our health service.

Charter and Purpose

Manner of establishment and the relevant Ministers

Orbost Regional Health (ORH) is a Multi-Purpose Service (MPS) established under an agreement between the Commonwealth and Victorian Governments and incorporated under the *Health Services Act 1988 (Vic).*

Orbost Regional Health is governed by a Board of Directors, appointed by the Governor-In-Council upon the recommendation of the Victorian Minister for Health and Minister for Ambulance Services, The Hon Mary-Anne Thomas, from 1 July 2024 to 30 June 2025.

Located in Far East Victoria in the East Gippsland Shire, Orbost Regional Health's health region consists of the townships of Orbost and smaller communities scattered along the Snowy River, up into the Alpine mountains and along the Wilderness Coast to the New South Wales border. The health region covers an area of over one million hectares and a population of approximately 6,727. In our community the people aged over 70 years is projected to increase 37% by 2041, as shown by the East Gippsland Shire Community Population Profile and Forecast on their website.

Purpose, functions, powers and duties

Our Vision
Outstanding Rural Healthcare; leading our community to a healthy future.

Our Mission
Accessible high-quality care to a diverse range of consumers in Far East Gippsland.

Our Values

- Respect
- Integrity
- Compassion
- Excellence
- Community

Our Strategic Objectives

- **People**
  Supporting and motivating our people to continue on a path of professional development and maintain a highly-skilled and engaged workforce.
- **Quality & Safety**
  Ensuring robust governance through transparency and accountability to provide high quality care and safety across our organisation.
- **Services**
  Maximising our capabilities and identifying community needs through our provision of services and utilisation of innovative technological infrastructure.
- **Community**
  Partnering with our stakeholders and utilising opportunities to build a stronger organisation and connection with the community.

Nature and range of services provided

Orbost Regional Health provides a range of Primary, Community Health, Acute and Aged Care services. These include:

Acute Services

Orbost Regional Health offers both inpatient and outpatient services to the community of Orbost and our surrounding districts including; radiology, medical, palliative care, dialysis, supportive therapies, post-acute care and transitional care programs. Clinical educator nurses provide training and supervision to support student placements across many areas of the organisation.

Urgent Care & After-Hours Medical Treatment

A specialist nurse assessment (triage) led model supported by virtual medical services delivers Urgent Care and After Hours (e.g. week nights and weekends) treatment for medical emergencies.

Aged and Residential Care

Waratah Lodge Nursing Home (High Care) and Lochiel House Hostel (Low care) provide a home-like atmosphere with the security of assistance when required. Respite care is also available.

Orbost Medical Clinic

Orbost Medical Clinic provides a range of Primary Care Services with medical services led by 3 General Practitioners. The General Practitioners provide outreach services to Buchan, Cann River and Errinundra to Snowy communities. Other services and support provided include Practice Nurses, Women's & Adolescent Health Nurse, Chronic Disease Nurse, Continence Nurse, Immunisation Nurse, Diabetes Educator, Drug & Alcohol services, International Normalised Ratio (INR) Clinic, Q-Fever Clinic, Perinatal counsellor, Podiatrist, Skin Clinics and community Mental Health Services. The clinic has a visiting Cardiologist and coordinates regular sessions via telehealth with Royal Flying Doctor Service in Pain Management and Endocrinology.

Community Home Support Services

Community Home Support Services (previously Home and Community Care), includes Domestic assistance, Personal care, Home and Garden Maintenance, Allied Health, Shopping assistance, Respite, Meals on Wheels, Volunteer programs, Planned Activity Groups, and District Nursing.

The services are provided to support and assist frail and aged older people or younger people with disabilities living at home or in the community and their families. Community Home Support Services also provide care and support to palliative clients and families.

Community Services

Community Services are aligned to the needs of the Orbost community through the delivery of a range of primary health and welfare services both onsite and in community-based support settings. Access to services is available to the whole community as well as targeted services for vulnerable population groups.

Supported playgroups are scheduled which strengthen connection and learning for local families and help all children and families develop to the best of their potential.

A comprehensive range of nursing and allied health services are offered to manage and prevent health conditions, with a focus on chronic disease management including diabetes management, and exercise programs, rehabilitation, lifestyle, and wellbeing programs. Allied health services include Occupational Therapy, Physiotherapy, and Dietitian Services.

Welfare services include Homelessness Support, Generalist Counselling, Social Worker, Psychology services, and Family Violence Outreach support.

Oral Health

The dental clinic provides general oral health services, both public and private, Community Dental Benefit Scheme (CDBS) and denture services.

Medical Imaging

X-ray services are provided at ORH by radiographers and imaging nurses one day a week.

Neighbourhood House

Orbost Neighbourhood House is auspiced and managed by ORH, providing socialisation opportunities for the Orbost community.

Chair and CEO's report – The Year in Review

On behalf of the staff and Board of Management we are pleased to present the Orbost Regional Health Annual Report for 2024-2025.

Orbost Regional Health has always been focused on meeting the health care needs of our community and over the last year, there has been an increased focus on the health needs of our local community and how ORH is best placed to meet those needs. We have been involved in discussions regarding the development of the Local Health Service Networks in Victoria and particularly in Gippsland to ensure that the needs and voices of our local community are met and heard. As the largest employer in Orbost, we have a responsibility to our community to ensure sustained employment by providing services within our capability.

Through 2024-2025, ORH has undertaken a mid-term review of our Strategic Plan 2022-2027, to ensure that the priorities set in 2022 reflect the direction the health service now needs to focus on. Through the review process, the Board of Management and Executive team identified the main priority focus for the next 12 months to be our workforce and models of care that would enable services to be provided as close to home as possible.

ORH has been actively recruiting new staff to join our team and have successfully secured 3 new overseas trained Registered Nurses who will commence work in the 2025-2026 financial year. The addition of these nurses along with other newly recruited clinical staff, has helped to boost our staffing numbers and the clinical expertise available. A number of education opportunities have been made available to staff to ensure staff skills are maintained. ORH is currently working in partnership with Bairnsdale Regional Health Service, Central Gippsland Health and Omeo District Health to identify shared education opportunities to facilitate learning across the sub-region.

A major focus of work for the 2024-2025 financial year has been the commencement of the new aged care build that is due to be completed in early 2026. This new facility will house 38 residents over 2 floors and have majestic views of the Snowy River. Residents and staff have watched eagerly as the construction has progressed, clearly excited about the opportunity to occupy the new facility. The purpose-built facility with single ensuite rooms will enable ORH to offer residential aged care places to local residents that we would not have been able to accommodate in our older facilities.

Progress has also been made towards capital works to refurbish the Central Sterilising Department to enable the commencement of an endoscopy service. Although this work has not progressed as quickly as ORH would have liked, we are still progressing and hopeful that the service will commence in the 2025-2026 financial year.

ORH has continued to work closely with our partner health services in Gippsland, towards the formation of the Gippsland Local Health Service Network. With the Network officially commencing on 1 July 2025, multiple consultation meetings were required to facilitate the setup. It is important to note, that ORH will remain ORH and maintain our own Board of Management and Executive team.

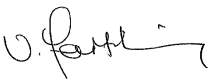
Planning has also been underway for the implementation of an Electronic Medical Record (EMR) at ORH. The system is already in use across the other health services in Gippsland, meaning that when rolled out, patient information from other Gippsland Health Services will be more readily available to clinicians managing care, improving access to services and potentially reducing unnecessary repeating of tests.

Our Community Services team has been working diligently in preparation for the implementation of the New Aged Care Act, that was due to commence on 1 July 2025. Although the implementation has been delayed to 1 November 2025, the work undertaken will not be wasted and we now have further time to communicate the changes with the community.

Volunteers at ORH have again provided an invaluable contribution to our services, assisting our staff in aged care, Community Services and Neighbourhood House. We thank you for the contribution you make.

ORH has aimed to increase our communication to the community through both print and social media outlets. It is important to us that you are aware of the services we provide and how to access them. If you have any suggestions for information we can provide, please let us know.

Deborah Miller
President, Board of Directors
Orbost Regional Health
30 June 2025



Vicki Farthing
Chief Executive Officer
Orbost Regional Health
30 June 2025

Management and Structure

Board of Directors as at 30 June 2025

The Orbost Regional Health Board oversees the strategic direction and management of Orbost Regional Health and ensures that all services provided are consistent with the health service's by-laws, the *Health Services Act 1988* and any applicable Victorian and Commonwealth legislation.

The Finance and Risk Committee is a Board sub-committee and provides an independent source of assurance and advice to the Orbost Regional Health Board of Management on matters of accountability and internal control affecting the operations of the health service.

Board Members

President Deborah Miller
Vice President Tabatha Cole
Members
Thelma Hutchison
Emily Richardson
Wayne Pease
Royce Andrews
Heather Macalister
Mark Reeves

Finance & Risk Committee (Audit) Members

Independent Members
Thelma Hutchison (Chair)
Wayne Pease
Royce Andrews
Deborah Miller
Mark Reeves
Glenn Ingram (External Independent Member)

Management Members
Vicki Farthing - Chief Executive Officer
Jess Callaghan - Finance Manager

Executive Management

Orbost Regional Health's Executive Management is responsible for the implementation and management of the health service's strategic direction and delivery of services to the community.

Chief Executive Officer (CEO)

Vicki Farthing

The CEO is responsible for the effective operation, leadership and general direction of all ORH business. The CEO enables systems that support the delivery of safe, integrated care. The CEO role advises and makes recommendations to the Board supporting the delivery of the strategic objectives and future planning. The CEO directs and redirects resources as required to ensure business can be delivered. The CEO translates strategy into operational business. The Orbost Regional Health CEO is a member of regional and sub-regional partnerships.

Director Clinical and Aged Care Services

Kylie Foltin

The Director Clinical and Aged Care Services holds operational responsibility for clinical services at ORH to meet the goals and objectives of the Strategic Plan and Department of Health agreed priorities. Services in the Directorate include acute care, residential aged care, district nursing, infection prevention and control and clinical education. The Director provides leadership for the nursing workforce and oversight of their professional standards.

Director Community Health

Nikki Brown

The Director Community Health leads a group of clinical services focused on the provision of keeping people well, restoring health and enhancing wellbeing across the age spectrum and particularly for older people in our community. The Director's responsibilities include, allied health, medical clinic, dental clinic, community home support program, allied health assistants and welfare services, to meet the goals and objectives of the Strategic Plan and Department of Health agreed priorities.

Director Medical Services/Chief Medical Officer

Dr Mau Wee – 1 July 2024 to 12 July 2024

Dr Kathryn Willis-Sullivan – From 15 November 2024

The Director of Medical Services supports the operational and strategic development of the medical workforce at ORH. The Director is a sub-regional role, based at Bairnsdale Regional Health Service, providing support and professional guidance to the medical workforce at ORH and Omeo District Hospital.

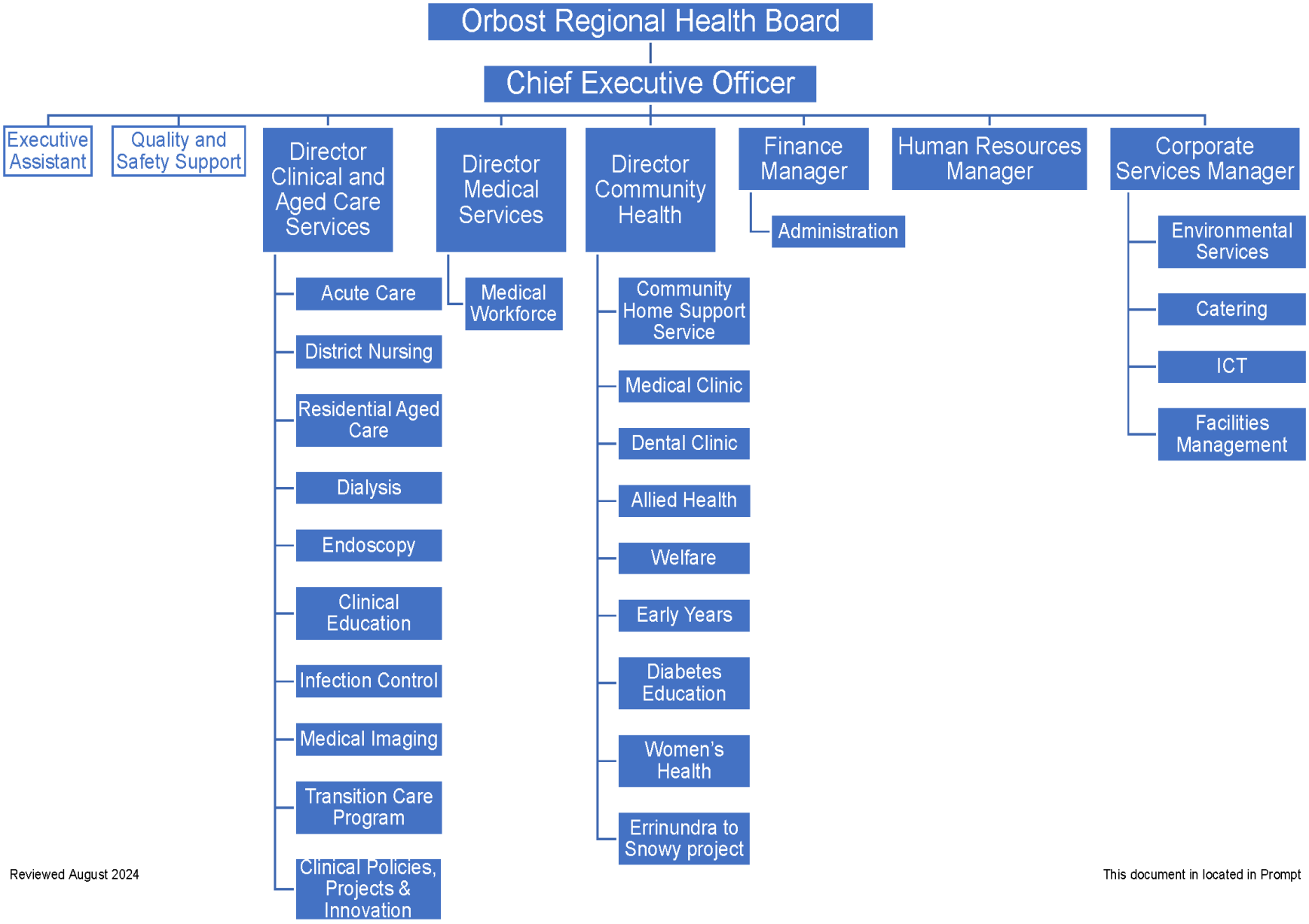
General Practitioners

Dr Nadira Anis

Dr Roisin Kinsella

Dr Edwina Brown

Organisational structure



Reviewed August 2024

This document in located in Prompt

Workforce data

Hospitals Labour Category	JUNE Current Month FTE		AVERAGE MONTHLY FTE	
	2024	2025	2024	2025
Nursing	33	37	30	33
Administration and Clerical	33	35	33	34
Medical Support	28	30	28	29
Hotel and Allied Services	23	25	21	23
Medical Officers	0	1	0	1
Hospital Medical Officers	0	0	0	0
Sessional Clinicians	0	0	1	0
Ancillary Staff (Allied Health)	7	8	8	7
Total	**124**	**136**	**121**	**127**

***Employees have been correctly classified in workforce data collections.**

Workforce Inclusion Policy

ORH has a Diversity and Inclusion policy in place to demonstrate ORH's commitment to inclusive practices for staff, consumers and our communities. ORH continues to improve data collection capabilities to enable measuring of trends and improvements over time for workplace inclusion targets.

Recruitment, selection and employment within Orbost Regional Health comply with employment conditions as specified in relevant Health Awards and Enterprise Bargaining Agreements.

The employment of staff satisfies equal employment opportunity requirements, legislative and moral obligations, and terms and conditions of the *Fair Work Act*, Australia including National Employment Standards.

Orbost Regional Health staff are also expected to embrace and work in accordance with the Code of Conduct for Victorian Public Sector Employees and the public sector values of:

- Responsiveness
- Integrity
- Impartiality
- Accountability
- Respect
- Leadership
- Human Rights

Occupational Health and Safety (OH&S)

ORH acknowledges its moral, financial and legal responsibility to effectively manage all of its OH&S risks.

The health service's approach is to enhance a safe working environment for staff, contractors, consumers and visitors by mitigating all health and safety risks.

To ensure effective management of health and safety, ORH is committed to regular consultation with staff and other workplace users. This is supported by the maintenance of an Occupational Health and Safety framework that provides direction for managing a safe work environment; including roles and responsibilities, OH&S committee, incident management and return to work programs.

The health service's 2024-2025 OH&S performance against the established measure is summarised below.

Occupational Health and Safety Statistics	**2022-2023**	**2023-2024**	**2024-2025**
The number of reported hazards/incidents for the year per 100 FTE	39.9	32.9	31.0
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	2.0	0.8	2.2
The average cost per WorkCover claim for the year	$6,725	$4,572	$10,531

Occupational Violence

Occupational violence statistics	**2024–2025**
WorkCover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
Number of occupational violence incidents reported	14
Number of occupational violence incidents reported per 100 FTE	11
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0

Definitions of occupational violence:

- **Occupational violence** – any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.
- **Incident** – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, it must be included.
- **Accepted Workcover claims** – claims accepted and lodged in 2024-2025.
- **Lost time –** defined as greater than one day.
- **Injury, illness or condition** – includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

Financial Information

	2025 $000	2024 $000	2023 $000	2022 $000	2021 $000
OPERATING RESULT	48	63	869	1,435	738
Total revenue	44,855	24,042	22,360	20,486	18,791
Total expenses	25,608	25,108	21,774	20,441	19,302
Net result from transactions	19,247	(1,066)	586	45	(511)
Total other economic flows	63	182	39	83	38
Net result	19,310	(884)	625	128	(473)
Total assets	53,233	33,294	23,680	22,346	19,174
Total liabilities	8,925	8,296	8,744	8,037	6,449
Net assets/Total equity	44,308	24,998	14,936	14,309	12,725

Reconciliation of Net result from Transactions and Operating Result

	2024-2025 ($000)
Operating result	48
Capital purpose income	21,384
Assets provided free of charge	N/A
Assets received free of charge	4
Expenditure for capital purpose	(256)
Depreciation and amortisation	(1,933)
Net result from transactions	19,247

Significant changes in financial position

The current asset ratio at 30 June 2025 has increased to 1.58 (2023-2024; 1.50).
The ongoing positive operating results for Orbost Regional Health continue to provide additional reserves, enabling us to meet our debts as and when they fall due.

Operational and budgetary objectives and performance against objectives and significant achievements

Each year the health service establishes an operational budget which is matched to the strategic objectives of the organisation and aims for a balanced budget outcome. In addition, the budget takes account of the service delivery profile which has been designed to meet community needs. For the 2024-2025 year the financial result was very close to the forecast budget.

The Operating Result for the year is a surplus of $48,000 compared to a result of $63,000 in the previous year. Nurse Agency usage continued to be high in 2024-2025. However, as a result of an international recruitment drive, we are looking forward to new Nursing staff commencing in 2025-2026. Employee expenses have grown by $300,000 on last year.

Capital grants and contributed items of $21.25 million were received from the Department of Health for the progress on the upgrade to our aged care facility and a new Endoscopy suite.

Events subsequent to balance date

At the time of this report management is not aware of any events that have occurred since balance date that may have a significant effect on the operations of the health service in subsequent reporting periods.

Details of consultancies (under $10,000)

In 2024-2025, there was six consultancies where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2024-2025 in relation to these consultancies is $22,141 (excl. GST).

Details of consultancies (valued at $10,000 or greater)

In 2024-2025, there were three consultancies where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2024-2025 in relation to these consultancies is $573,696 (excl. GST). Details of these consultancies can be viewed below:

Consultancies over $10,000

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excluding GST)	Expenditure 2024-2025 (excluding GST)	Future expenditure (excluding GST)
Health Legal	Employment Law	01 July 2024	Ongoing	$12,510	$12,510	$11,500
Tanya Heaney-Voogt	Leadership Training	01 July 2024	30 June 2025	$14,280	$14,280	$0
Connected Medical Solutions	Virtual Doctors	01 July 2024	Ongoing	$240,000	$546,906	$400,000

Government advertising campaign

Orbost Regional Health has nil to report on government advertising expenditure.

Information and communication technology (ICT) expenditure

For the 2024-2025 reporting period, Orbost Regional Health had a total ICT expenditure of $1.06 million (excluding GST) with the details shown below:

ICT Expenditure

($ thousand)

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	Operational expenditure	Capital expenditure
(Total)	(Total = Operational expenditure and capital expenditure)		
955	**108**	**108**	**0**

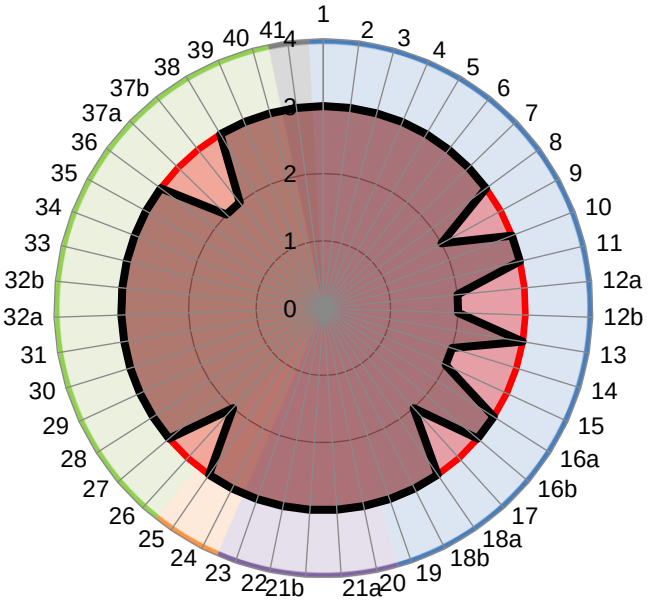
Asset Management Accountability Framework

Asset Management Accountability Framework (AMAF) maturity assessment

The following sections summarise Orbost Regional Health assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the DTF website (https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework).

The Orbost Regional Health target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

Results:



Legend	
Status	**Scale**
Not Applicable	N/A
Innocence	0
Awareness	1
Developing	2
Competence	3
Optimising	4
Unassessed	U/A

Target Overall

Leadership and Accountability (requirements 1-19)

Orbost Regional Health has met its target maturity level under requirements within this category for 13 areas within this section.

Orbost Regional Health partially complied with some requirements in the areas of allocating asset management responsibility, monitoring asset performance and asset management system performance. There is no material non-compliance reported in this category. A plan for improvement is in place for Orbost Regional Health's maturity rating in these areas.

Planning (requirements 20-23)

Orbost Regional Health has met its target maturity level in this category.

Acquisition (requirements 24 and 25)

Orbost Regional Health has met its target maturity level in this category.

Operation (requirements 26-40)

Orbost Regional Health has met its target maturity level for 15 requirements within this category. Orbost Regional Health partially complied with three requirements in the areas of monitoring and preventative action and information management. Monitoring and preventative action has no areas of material non-compliance. Orbost Regional Health is developing a plan for improvement to establish processes to proactively identify potential asset performance failures and identify options for preventive action.

Disposal (requirement 41)

Orbost Regional Health has met its target maturity level in this category.

Social procurement activities under the Social Procurement Framework

SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS	
Reporting period:	2024–2025
Reporting entity:	Orbost Regional Health
Overall social procurement activities	2024–2025
Sustainable Victorian social enterprises and Aboriginal business sectors	
Number of social benefit suppliers engaged during the reporting period:	1
Total amount spent with social benefit suppliers (direct spend) during the reporting period ($ GST exclusive):	$10,692
Total number of mainstream suppliers engaged that have made social procurement commitments in their contracts with the Victorian Government:	12
Total number of contracts that include social procurement commitments:	0

Procurement complaints

Orbost Regional Health did not receive any complaints in relation to procurement in 2024-2025.

Disclosure of review and study expenses

There have not been any reviews or studies conducted at Orbost Regional Health in 2024-2025.

Grant and transfer payments (other than contributions by owners)

Not applicable – Orbost Regional Health did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2024-2025.

Disclosures required under legislation

Freedom of Information Act 1982

The *Freedom of Information (FOI) Act 1982* allows the public a right of access to documents held by Orbost Regional Health.
Applications under Freedom of Information are requests by individuals, or agencies, who act on their behalf, (such as solicitors or insurance companies), to access their personal medical information.
In line with Orbost Regional Health's commitment to protecting consumer privacy, all care is taken to ensure information is released only to the individual to whom it pertains, an authorised representative, or to a recognised guardian.
Orbost Regional Health holds medical records in a variety of formats and systems, including electronic and paper-based records.
Applications shall be made in writing to the Freedom of Information Officer on an Orbost Regional Health Freedom of Information Application form. Sufficient detail concerning the information requested should be provided to be able to process the request. All requests should be accompanied by an application fee of $32.70, and proof of identity such as driver's license or passport.
During 2024-2025, Orbost Regional Health received 50 applications. Of these requests, all were from the general public.
Orbost Regional Health made 50 FOI decisions during the 12 months ended 30 June 2025.

There were 33 Freedom of Information requests granted in full, and acceded to within the statutory time periods.
In addition to the 33 requests received, there were a total of 17 non-personal information requests received, to which the FOI Act did not apply. These included, 3 requests from the Coroners Court, 5 requests from Worksafe, and 8 requests from Victoria Police.
A further 117 requests for patient information were received from external health services for the transfer of patient clinical records.
There were no decisions made outside the statutory time periods and there were no mandatory extensions applied or extensions to be agreed upon by an applicant.
During 2024-2025, no requests were subject to a complaint or internal review by the Office of the Victorian Information Commissioner. No requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Information regarding FOI is available from the Freedom of Information Officer.
Phone: 03 51 54 6666
Fax: 03 51 54 2366
Email: FOI@orh.com.au

Further information may also be found at https://ovic.vic.gov.au/

Building Act 1993

During 2024-2025, Orbost Regional Health buildings complied with the *Building Act 1993* as evident in the annual certificate of compliance of essential services.

It has also been the health service's practice to ensure all buildings and renovations comply with the Australian Standards and Building Codes of Australia, along with obtaining relevant building permits, certificates of occupancy or certificates of final inspection for all new and renovation building projects.

An ongoing maintenance program, including routine inspections and rectification, also assist to ensure the health service's buildings are maintained to a safe and functional condition.

Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* enables people to make disclosures about improper conduct within the public sector without fear of reprisal. The Act aims to provide openness and accountability by encouraging people to make disclosures and protecting them when they do so. Protected Disclosure policy and procedures are in place and available that are compliant with the Act. Information on how to access the Independent Broad-based Anti-Corruption Commission (IBAC) can be found in the Orbost Regional Health Public Interest Disclosure Policy via this link Public Interest Disclosure Policy

Orbost Regional Health was not required to disclose any issues under the *Public Interest Disclosures Act* in the financial year 2024-2025.

Statement on National Competition Policy

Orbost Regional Health complied with all the government policies regarding competitive neutrality. Orbost Regional Health has implemented policies, procedures and frameworks to ensure compliance with the National Competition Policy, including tendering for the provision of goods and services where required and undergoing an internal procurement audit to measure compliance.

Carers Recognition Act 2012

Orbost Regional Health is aware of and complies with the requirements of the *Carers Recognition Act 2012* and was not required to make any disclosures during the 2024-2025 reporting period.
Orbost Regional Health has taken all practical measures to comply with its obligations under the Act. These include considering the care relationships principles set out in the Act when setting policies and providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the Act, developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care.)

Safe Patient Care Act 2015

Orbost Regional Health has no matters to report in relation to its obligations under section 40 of the *Safe Patient Care Act 2015*.

Local Jobs First Act 2003

No projects undertaken by Orbost Regional Health during 2024-2025 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.

Additional information available on request

In compliance with the requirements of the Standing Directions 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 provisions of the *Freedom of Information Act 1982*.

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

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- details of publications produced by the entity about itself, and how these can be obtained;
- details of changes in prices, fees, charges, rates, and levies charged by the entity;
- details of any major external reviews carried out on the entity;
- details of major research and development activities undertaken by the entity;
- 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 the entity to develop community awareness of the entity and its services;
- details of assessments and measures undertaken to improve the occupational health and safety of employees;
- a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;
- a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- details of all consultancies and contractors including:
  (I) consultants/contractors engaged;
  (II) services provided; and
  (III) expenditure committed to for each engagement

This information is available on request from:

Vicki Farthing
Chief Executive Officer
Phone: (03) 5154 6615
Email: vicki.farthing@orh.com.au

Environmental performance

GREENHOUSE GAS EMISSIONS	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23

G1 Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t))	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Carbon Dioxide	182.12	208.54	208.15
Methane	0.32	0.42	0.46
Nitrous Oxide	0.62	0.71	0.69
Total	**183.06**	**209.67**	**209.30**
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (CO2-e(t))	**94.15**	**120.51**	**130.96**
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (CO2-e(t))	**88.91**	**89.15**	**78.34**
Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t))	**183.06**	**209.67**	**209.29**

G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t))	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Electricity	225.44	257.31	279.86
Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t))	**225.44**	**257.31**	**279.86**

G3 Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (CO2-e(t))	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Waste emissions (WR5)	84.87	71.79	77.44
Indirect emissions from Stationary Energy	61.45	71.68	79.71
Indirect emissions from Transport Energy	22.52	22.58	19.88
Paper emissions	3.09	3.06	3.16
Water emissions	5.21	6.14	6.05
Total Scope 3 greenhouse gas emissions (CO2-e(t))	**177.13**	**175.26**	**186.24**

G(Opt) Net greenhouse gas emissions (CO2-e(t))	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Gross greenhouse gas emissions (G1 + G2 + G3) (CO2-e(t))	**585.63**	**642.23**	**675.40**
Total gross reported greenhouse gas emissions per bed-day (CO2-e(t)/OBD)	0.07	0.07	0.09

ELECTRICITY USE	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23

EL1 Total electricity consumption segmented by source (MWh)	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Purchased	341.56	391.21	407.40
Self-generated	116.50	117.04	175.30
EL1 Total electricity consumption (MWh)	**458.06**	**508.25**	**582.70**

EL2 On site-electricity generated (MWh) segmented by:	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Consumption behind-the-meter			
Solar Electricity	116.50	117.04	175.30
Total Consumption behind-the-meter (MWh)	**116.50**	**117.04**	**175.30**

EL4 Total electricity offsets segmented by offset type (MWh)	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
RPP (Renewable Power Percentage in the grid)	62.51	73.39	76.59
EL4 Total electricity offsets (MWh)	**62.51**	**73.39**	**76.59**

STATIONARY ENERGY	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23

F1 Total fuels used in buildings and machinery segmented by fuel type (MJ)	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
LPG	1,449,444.10	1,940,439.80	2,161,030.70
Diesel	89,984.50	41,645.10	
F1 Total fuels used in buildings (MJ)	**1,539,428.60**	**1,982,084.90**	**2,161,030.70**

F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (CO2-e(t))	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
LPG	87.84	117.59	130.96
Diesel	6.32	2.92	
F2 Greenhouse gas emissions from stationary fuel consumption (CO2-e(t))	**94.15**	**120.51**	**130.96**

TRANSPORTATION ENERGY	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23

T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type (MJ)	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Executive fleet - Petrol	181,109.60	181,605.50	208,626.80
Non-executive fleet - Petrol	966,591.30	969,238.40	869,535.00
Petrol	**1,147,700.90**	**1,150,843.90**	**1,078,161.80**
Non-executive fleet - Diesel	160,521.90	160,961.90	77,122.60
Diesel	**160,521.90**	**160,961.90**	**77,122.60**
Total energy used in transportation (vehicle fleet) (MJ)	**1,308,222.80**	**1,311,805.80**	**1,155,284.40**

T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type (CO2-e(t))	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
Executive fleet - Petrol	12.25	12.28	14.11
Non-executive fleet - Petrol	65.36	65.54	58.80
Petrol	**77.61**	**77.82**	**72.91**
Non-executive fleet - Diesel	11.30	11.33	5.43
Diesel	**11.30**	**11.33**	**5.43**
Total Greenhouse gas emissions from transportation (vehicle fleet) (CO2-e(t))	**88.91**	**89.15**	**78.34**

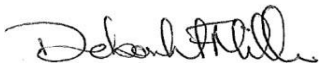
TOTAL ENERGY USE	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Total energy usage from stationary fuels (F1) (MJ)	1,539,428.60	1,982,084.90	2,161,030.70
Total energy usage from transport (T1) (MJ)	1,308,222.80	1,311,805.80	1,155,284.40
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**2,847,651.40**	**3,293,890.70**	**3,316,315.10**
E2 Total energy usage from electricity (MJ)	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Total energy usage from electricity (MJ)	1,649,015.32	1,829,700.21	2,097,719.83
E3 Total energy usage segmented by renewable and non-renewable sources (MJ)	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Renewable	644,442.05	685,561.54	906,808.65
Non-renewable (E1 + E2 - E3 Renewable)	3,852,224.67	4,438,029.37	4,507,226.28
E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Energy per unit of Aged Care OBD (MJ/Aged Care OBD)	475.89	461.48	657.21
Energy per unit of LOS (MJ/LOS)	2,520.51	3,192.45	3,596.92
Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD)	400.31	403.19	555.68
Energy per unit of Separations (MJ/Separations)	6,191.15	19,154.70	13,184.99
Energy per unit of floor space (MJ/m2)	530.52	604.09	674.92
W1 Total units of metered water consumed by water source (kL)	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Potable water (kL)	3,184.44	3,661.64	3,571.27
Total units of water consumed (kL)	**3,184.44**	**3,661.64**	**3,571.27**
W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Water per unit of Aged Care OBD (kL/Aged Care OBD)	0.48	0.44	0.55
Water per unit of LOS (kL/LOS)	2.52	3.07	3.02
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.40	0.39	0.47
Water per unit of Separations (kL/Separations)	6.18	18.40	11.06
Water per unit of floor space (kL/m2)	0.53	0.58	0.57

WASTE AND RECYCLING	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
WR1 Total units of waste disposed of by waste stream and disposal method (kg)	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Landfill (total)			
General waste - bins	57,141.00	51,413.28	57,555.00
Offsite treatment			
Clinical waste - incinerated			2,796.15
Clinical waste - sharps		106.78	123.04
Clinical waste - treated	8,140.00	3,704.64	
Recycling/recovery (disposal)			
Batteries	10.00		
Cardboard	11,385.00	8,415.00	8,745.00
Commingled	3,330.00	4,857.60	3,045.00
E-waste	200.00		
Grease traps	500.00		
Paper (confidential)	2,585.00	1,984.51	2,805.00
Polystyrene foam	40.00		
Toner & print cartridges	29.98	40.00	40.00
Total units of waste disposed (kg)	**83,360.98**	**70,521.81**	**75,109.19**
WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Total waste to landfill per patient treated ((kg general waste)/PPT)	6.74	5.33	7.21
Total waste to offsite treatment per patient treated ((kg offsite treatment)/PPT)	0.96	0.39	0.37
Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT)	2.13	1.58	1.83
WR4 Recycling rate (%)	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Weight of recyclable and organic materials (kg)	18,079.98	15,297.11	14,635.00
Weight of total waste (kg)	83,360.98	70,521.81	75,109.19
Recycling rate (%)	**21.69%**	**21.69%**	**19.48%**
WR5 Greenhouse gas emissions associated with waste disposal (CO2-e(t))	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
CO2-e(t)	84.87	71.79	77.44
NORMALISATION FACTORS	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**	**Jul-22 to Jun-23**
Aged Care OBD	6,700.00	8,260.00	6,480.00
ED Departures	0.00	0.00	0.00
FTE	135.00	125.00	113.00
LOS	1,265.00	1,194.00	1,184.00
OBD	7,965.00	9,454.00	7,664.00
PPT	8,480.00	9,653.00	7,987.00
Separations	515.00	199.00	323.00
TotalAreaM2	6,010.00	6,310.00	6,310.00

Attestations

Orbost Regional Health Financial Management Compliance Attestation Statement

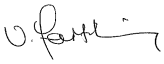
I, Deborah Miller, on behalf of the Responsible Body, certify that Orbost Regional Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Deborah Miller
Board Chair
Orbost Regional Health
21 August 2025

Data Integrity Declaration

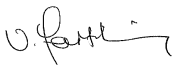
I, Vicki Farthing certify that Orbost Regional Health has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Orbost Regional Health has critically reviewed these controls and processes during the year.



Vicki Farthing
Chief Executive Officer
Orbost Regional Health
21 August 2025

Conflict of Interest Declaration

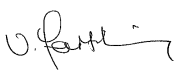
I, Vicki Farthing, certify that Orbost Regional Health has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Orbost Regional Health 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.



Vicki Farthing
Chief Executive Officer
Orbost Regional Health
21 August 2025

Integrity, Fraud and Corruption Declaration

I, Vicki Farthing certify that Orbost Regional Health has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Orbost Regional Health during the year.



Vicki Farthing
Chief Executive Officer
Orbost Regional Health
21 August 2025

Multipurpose Services financial and service performance reporting

MPS Service Plan: Key achievements and challenges

MPS Key achievement reporting

Objective	Action	Deliverable	Outcome
People Supporting and motivating our people to continue on a path of professional development and maintain a highly-skilled and engaged workforce	Provide education opportunities for staff to enhance and maintain skills	Education opportunities offered to staff including Advanced Life Support (ALS) training, PROMPT and Maternity Connect. Staff supported to undertake Rural Urgent Care Nursing Program, Haemodialysis training, undergraduate and post graduate courses.	Achieved
	Identify clinical staffing vacancies and pursue overseas recruitment	Clinical vacancies identified. Overseas recruiter contracted to assist with filling vacancies.	Partially achieved
	Develop partnerships with tertiary education providers for staff development pathways	Models of education delivery to be explored to identify training that can be completed through online learning and clinical placements.	Partially achieved
	Introduction of staff recognition program	Implement a postcards of gratitude process that rewards staff achievements and progression.	Achieved
	Identify opportunities for traineeships and cadetships	Traineeships and/or cadetships successfully commenced.	Achieved
Community Partner with our stakeholders and utilise opportunities to build a stronger organisation and connection with the community	Develop productive partnerships with our stakeholders	Hosted more than ten health promotion events in partnership with local community groups such as Country Women's Association, Rotary and the Agricultural Society.	Achieved

	Grow and integrate relationships with the community that are visible and valued	Supported the development of East Gippsland Health Services Collaborative Reflect Reconciliation Action Plan, demonstrating our shared commitment to creating culturally safe, effective and welcoming care	Achieved
	Develop our role as an active and connected community health partner	Established General Practitioner video consultations for isolated community members in the Errinundra to Snowy region.	Achieved
	Organisational decision-making with an ethical lens	Increased staff confidence in organisational decisions as reflected in our 2024 *People Matter Survey* results. Agreement with the question 'My organisation does not tolerate improper conduct' increased from 47% in 2022 to 68% in 2024. Similarly, agreement with the question 'Senior leaders demonstrate honesty and integrity' increased from 40% in 2022 to 65% in 2024.	Achieved
Services Maximise our capabilities and identification of community needs through our provision of services and utilisation of innovative technological infrastructure	Maximise service delivery by adopting contemporary and innovative digital healthcare solutions	Introduction of digital clinics with an endocrinologist for patients living with diabetes in the Orbost area.	Achieved
	Enhance future facilities to complement services in line with expansion and community needs	Commencement of new aged care build that meets contemporary design specifications for residential care facilities	Achieved
		Continue to plan for the commencement of an endoscopy service that	In progress

		will meet local health care needs	
	Strengthen collaboration with partners to enhance future provision of health services	Commenced planning for implementation of EMR that is consistent with EMR rolled out across Gippsland	In progress
		In collaboration with East Gippsland health services, provide fit testing program for staff	Achieved
	Deliver services for the role ORH plays in the Far East Gippsland community	Provision of virtual consultation services with Endocrinologist	Achieved
Quality and Safety Ensure robust governance through transparency and accountability to provide high quality care and safety across our organisation	Provide a skilled, valued, and compassionate workforce	Partner with East Gippsland Health Services for the coordination and provision of education and training across all sites.	Achieved
	Exceed compliance with all relevant statutory requirements	Accreditation surveys for National Disability Insurance Scheme (NDIS) and Australian General Practice Accreditation Limited (AGPAL) for Medical Clinic completed without any non-compliances	Achieved
	Right care, right time, right place	Continued provision of services through the Errinundra to Snowy project, providing medical, allied health and nursing services to remote communities	In progress
	Patient is the centre of the care journey	Mid-term review of the ORH strategic plan to confirm provision of services within ORH capability as a priority to meet community needs	Achieved

MPS Performance Priorities

MPS Performance Priority Reporting

Quality and safety		
Key performance indicator	**Target**	**Result**
Health service accreditation	Full compliance	Achieved
Compliance with cleaning standards	Full compliance	Achieved
Compliance with the Hand Hygiene Australia program	85%	91%
Percentage of healthcare workers immunised for influenza	94%	99%
Victorian Healthcare Experience Survey – percentage of positive patient experience responses	95%	-*
Governance and leadership		
Key performance indicator	**Target**	**Result**
People Matter Survey – Safety Culture Among Healthcare Workers	80%	61%
Financial sustainability		
Key performance indicator	**Target**	**Result**
Operating result ($m)	$0.00	0.05
Trade creditors	60 days	36 days
Patient fee debtors	60 days	6 days
Adjusted current asset ratio	0.7	1.5
Number of days available cash	14 days	114 days

***** *Less than 10 responses were received for the period due to the relative size of the Health Service*

Multi-Purpose Services Activity Reporting

MPS Funded flexible aged care places

Campus	**Number**
Flexible high care	19
Flexible low care	20

MPS Utilisation of flexible aged care places

Campus	**Number**	**Occupancy level %**
Flexible high care	19	79%
Flexible low care	19	23%
Respite	1	100%
Total	39	

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.

MPS Acute care activity

Service	Type of activity	Actual Activity 2024-2025
Medical inpatients	Bed days	819
Urgent care	Presentations	2,228
Outpatients	Presentations	264
Radiology	Number of clients	668
Renal dialysis	Number of clients	12

MPS Community care activity

Community Home Support Services	Hours of Service 2024-2025 *HACC PYP and CHSP	Hours of Service 2024-2025 *HCP
Meals	1,861	5,241
Domestic Assistance	4,549	6,693
Personal Care	837	5,459
Social Support Group	713	6,220
Property Maintenance	739	2,722
Volunteer Services		
Volunteer network - hours	1,560	
Volunteer network - kilometres	14,723	

***HACC PYP and CHSP –** Home and Community Care Program for Younger People and Commonwealth Home Support Program
***HCP –** Home Care Package

MPS Primary health care activity

Service	Actual activity 2024-2025 (hours of service)
District Nursing all services	2,348
Initial Needs Identification	669
Diabetes Education	273
Dietetics	212
Social Work	802
Counselling	416
Occupational Therapy	1,114
Physiotherapy	1,747
Women's Health Clinics	61
Homelessness Support	447
Family Violence Outreach	1,231

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.

Disclosure Index

The annual report of Orbost Regional Health 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.

Legislation	Requirement	Page Reference
Standing Directions and Financial Reporting Directions		
Report of Operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	2
FRD 22	Purpose, functions, powers and duties	3
FRD 22	Nature and range of services provided	3-4
FRD 22	Activities, programs and achievements for the reporting period	4-5
FRD 22	Significant changes in key initiatives and expectations for the future	4-5
Management and structure		
FRD 22	Organisational structure	8
FRD 22	Workforce data/ employment and conduct principles	9
FRD 22	Workforce inclusion policy	9
FRD 22	Occupational Health and Safety	10
Financial and other information		
FRD 22	Summary of the financial results for the year	11
FRD 22	Significant changes in financial position during the year	11
FRD 22	Operational and budgetary objectives and performance against objectives	11
FRD 22	Subsequent events	12
FRD 22	Details of consultancies under $10,000	12
FRD 22	Details of consultancies over $10,000	12
FRD 22	Disclosure of government advertising expenditure	12
FRD 22	Disclosure of ICT expenditure	12
FRD 22	Asset Management Accountability Framework	13
FRD 22	Disclosure of emergency procurement	NA
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	14
FRD 22	Disclosure of procurement complaints	14
FRD 22	Disclosure of reviews and study expenses	14
FRD 22	Disclosure of grants and transfer payments	14
FRD 22	Application and operation of *Freedom of Information Act 1982*	14-15
FRD 22	Compliance with building and maintenance provisions of *Building Act 1993*	15

Legislation	Requirement	Page Reference
FRD22	Application and operation of *Public Interest Disclosures Act 2012*	15
FRD 22	Statement on National Competition Policy	15
FRD 22	Application and operation of *Carers Recognition Act 2012*	15
FRD 22	Additional information available on request	16
FRD 24	Environmental data reporting	17-18
FRD 25	*Local Jobs First Act 2003* disclosures	16
Compliance attestation and declaration		
SD 5.1.4	Financial Management Compliance attestation	19
SD 5.2.3	Declaration in Report of Operations	27
	Attestation on Data Integrity	19
	Attestation on managing Conflicts of Interest	19
	Attestation on Integrity, Fraud, and Corruption	19
	Compliance with HealthShare Victoria (HSV) Purchasing Policies	NA
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Reporting obligations under the *Safe Patient Care Act 2015*		15

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Other requirements under Standing Directions 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	34
SD 5.2.1(a)	Compliance with Standing Directions	19
SD 5.2.1(b)	Compliance with Model Financial Report	27
Other disclosures as required by FRDs in notes to the financial statements (a)(b)		
FRD 11	Disclosure of Ex gratia Expenses	NA
FRD 103	Non-Financial Physical Assets	44
FRD 110	Cash Flow Statements	32
FRD 112	Defined Benefit Superannuation Obligations	39
FRD 114	Financial Instruments – general government entities and public non-financial corporations	55

Legislation

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Building Act 1993	15
Public Interest Disclosures Act 2012	15
Carers Recognition Act 2012	15
Local Jobs Act 2003	16
Financial Management Act 1994(b)	19

Notes:

(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

(b) Refer to the Model financial statements section (Part two) for further details.

Financial Statements
Financial Year ended 30 June 2025

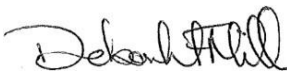
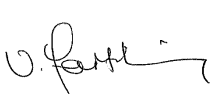
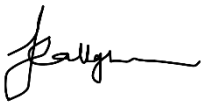
Board member's, accountable officer's, and chief finance & accounting officer's declaration

The attached financial statements for Orbost Regional Health have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer 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 Orbost Regional Health 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 25th September, 2025.

Board member	**Accountable Officer**	**Chief Finance & Accounting Officer**
		
Deborah Miller Board Chair Orbost 25th September, 2025	Vicki Farthing Chief Executive Officer Orbost 25th September, 2025	Jessica Callaghan Chief Finance and Accounting Officer Orbost 25th September, 2025

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Orbost Regional Health

Opinion	I have audited the financial report of Orbost Regional Health (the health service) which comprises the: • 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. 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 *Financial Management Act 1994* and Australian Accounting Standards – Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants (including Independence Standards)* (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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Other Information	The Board of the health service is responsible for the Other Information, which comprises the information in the health service's annual report for the year ended 30 June 2025 but does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the financial report, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.

Board's responsibilities for the financial report	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 *Financial Management Act 1994*, 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. 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.
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.

Auditor's responsibilities for the audit of the financial report ***continued***	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
9 October 2025

Simone Bohan
as delegate for the Auditor-General of Victoria

Comprehensive Operating Statement
Orbost Regional Health
For the Financial Year Ended 30 June 2025

	Note	2025 $'000	2024 $'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	8,271	7,455
Other sources of income	2.1(b)	36,160	16,169
Non-operating activities	2.1(b)	424	418
Total revenue and income from transactions		**44,855**	**24,042**
Expenses from transactions			
Employee expenses	3.1	(17,027)	(16,741)
Finance costs		(31)	(11)
Depreciation and amortisation	4.1(a)	(1,933)	(2,455)
Other operating expenses	3.1	(6,617)	(5,901)
Total expenses from transactions		**(25,608)**	**(25,108)**
Net result from transactions - net operating balance		**19,247**	**(1,066)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		63	143
Net gain/(loss) on financial instruments		(4)	-
Other gain/(loss) from other economic flows		4	39
Total other economic flows included in net result		**63**	**182**
Net result		**19,310**	**(884)**
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus		-	10,946
Total other comprehensive income		**-**	**10,946**
Comprehensive result		**19,310**	**10,062**

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

Balance Sheet
Orbost Regional Health
As at 30 June 2025

	Note	2025 $'000	2024 $'000
Financial assets			
Cash and cash equivalents	6.1	9,208	9,019
Receivables	5.1	1,359	1,094
Total financial assets		**10,567**	**10,113**
Non-financial assets			
Prepayments		252	309
Property, plant and equipment	4.1	42,414	22,874
Total non-financial assets		**42,666**	**23,183**
Total assets		**53,233**	**33,296**
Liabilities			
Payables	5.2	2,365	1,781
Contract liabilities		363	512
Borrowings		687	764
Employee benefits	3.1(b)	3,682	3,257
Other liabilities	5.3	1,828	1,984
Total liabilities		**8,925**	**8,298**
Net assets		**44,308**	**24,998**
Equity			
Reserves		25,821	25,821
Contributed capital		7,689	7,689
Accumulated surplus/(deficit)		10,798	(8,512)
Total equity		**44,308**	**24,998**

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

Cash Flow Statement
Orbost Regional Health
For the Financial Year Ended 30 June 2025

	Note	2025 $'000	2024 $'000
Cash flows from operating activities			
Operating grants from State Government		10,074	10,117
Operating grants from Commonwealth Government		4,310	2,930
Capital grants from State Government		21,251	1,703
Commercial activity revenue received		65	42
GST received from/(paid to) ATO		(13)	(30)
Interest and investment income received		424	418
Other receipts		8,282	7,090
Total receipts		**44,393**	**22,270**
Payments to employees		(16,523)	(13,248)
Payments to suppliers and consumables		(2,907)	(5,821)
Finance costs		(31)	(17)
Other payments		(3,135)	(2,295)
Total payments		**(22,596)**	**(21,381)**
Net cash flows from/(used in) operating activities		**21,797**	**889**
Cash flows from investing activities			
Proceeds from sale of non-financial assets		204	242
Purchase of non-financial assets		(21,361)	(1,106)
Other capital receipts		29	75
Net cash flows from/(used in) investing activities		**(21,128)**	**(789)**
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(330)	(275)
Net repayment of accommodation deposits		(150)	(490)
Net cash flows from/(used in) financing activities		**(480)**	**(765)**
Net increase/(decrease) in cash and cash equivalents held		**189**	**(665)**
Cash and cash equivalents at beginning of year		9,019	9,684
Cash and cash equivalents at end of year	6.1	**9,208**	**9,019**

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

Statement of Changes in Equity
Orbost Regional Health
For the Financial Year Ended 30 June 2025

	Property, Plant and Equipment Revaluation Surplus	Restricted Specific Purpose Reserve	Contributed Capital	Accumulated Surplus/(Deficit)	Total
	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2023	**12,739**	**2,136**	**7,689**	**(7,628)**	**14,936**
Net result for the year	-	-	-	(884)	(884)
Other comprehensive income for the year	10,946	-	-	-	10,946
Balance at 30 June 2024	**23,685**	**2,136**	**7,689**	**(8,512)**	**24,998**
Net result for the year	-	-	-	19,310	19,310
Balance at 30 June 2025	**23,685**	**2,136**	**7,689**	**10,798**	**44,308**

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

Notes to the Financial Statements
Orbost Regional Health
For the Financial Year Ended 30 June 2025

Structure

Note 1 About this Report

These financial statements represent the financial statements of Orbost Regional Health for the year ended 30 June 2025.

Orbost Regional Health 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).

Orbost Regional Health 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. Orbost Regional Health's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Orbost Regional Health 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.

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 Orbost Regional Health.

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 Orbost Regional Health on 25th September 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 Orbost Regional Health.

Orbost Regional Health’s principal address is:

104 Boundary Road
Orbost, Victoria 3888

Note 1.4 Economic dependency

Orbost Regional Health 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. Orbost Regional Health 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 Orbost Regional Health's operations and on that basis, the financial statements have been prepared on a going concern basis.

Note 2 Funding delivery of our services

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

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

	Note	2025 $'000	2024 $'000
Revenue from contracts with customers	2.1(a)	8,271	7,455
Other sources of income	2.1(b)	36,584	16,587
Total revenue and income from transactions		**44,855**	**24,042**

Note 2.1(a) Revenue from contracts with customers

	2025 $'000	2024 $'000
Government grants (State) - Operating	201	465
Government grants (Commonwealth) - Operating	941	573
Patient and resident fees	5,231	4,657
Private practice fees	1,833	1,717
Commercial activities	65	43
Total revenue from contracts with customers	**8,271**	**7,455**

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 Orbost Regional Health's goods or services. Orbost Regional Health's 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 Orbost Regional Health's revenue streams, with information detailed below relating to Orbost Regional Health's material revenue streams:

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid. The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity. Revenue is recognised at point in time, which is when a patient is discharged.
Commonwealth Home Support Programme	Funding is provided to support older people who need support to remain in their homes. Services are provided in accordance with a service level agreement to help them maintain their independence. The performance obligations are based on a number of activities to be provided across the community area we represent. Revenue is currently recognised over time with final reconciliation completed at the end of each financial year.

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.

Note 2.1(b) Other sources of income

	Note	2025 $'000	2024 $'000
Government grants (State) - Operating		10,133	9,983
Government grants (Commonwealth) - Operating		3,369	3,175
Government grants (State) - Capital		21,251	1,283
Other capital purpose income		29	75
Assets received free of charge or for nominal consideration		13	43
Other income from operating activities		1,365	1,610
Total operating income		**36,160**	**16,169**
Interest Income		424	418
Total non-operating activities		**424**	**418**
Total other sources of income		**36,584**	**16,587**

How we recognise other sources of income

Government grants

Orbost Regional Health 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 Orbost Regional Health has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Orbost Regional Health 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 Orbost Regional Health 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 Orbost Regional Health'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.

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

	Note	2025 $'000	2024 $'000
Employee expenses	3.1(a)	17,027	16,741
Other operating expenses	3.1(c)	6,617	5,901
Total expenses incurred in the delivery of services		**23,644**	**22,642**

Note 3.1(a) Employee expenses

	2025 $'000	2024 $'000
Salaries and wages	12,520	11,857
Defined contribution superannuation expense	1,340	1,196
Defined benefit superannuation expense	-	15
Workcover premium	208	156
Agency expenses	2,536	3,114
Fee for service medical officer expenses	423	403
Total employee expenses	**17,027**	**16,741**

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 both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

The defined benefit plan(s) provides benefits based on year of service and final average salary. The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. Orbost Regional Health does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead Orbost Regional Health accounts for contributions to these plans as if they were defined contribution plans.

The Department of Treasury and Finance discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability.

Note 3.1(b) Employee related provisions

	2025 $'000	2024 $'000
Current provisions for employee benefits		
Accrued days off	37	34
Annual leave	1,372	1,194
Long service leave	1,667	1,534
Provision for on-costs	417	362
Total current provisions for employee benefits	**3,493**	**3,124**
Non-current provisions for employee benefits		
Long service leave	166	117
Provision for on-costs	23	16
Total non-current provisions for employee benefits	**189**	**133**
Total provisions for employee benefits	**3,682**	**3,257**

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 Orbost Regional Health 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 Orbost Regional Health expects to wholly settle within 12 months or
- present value – if Orbost Regional Health does not expect to wholly settle within 12 months.

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 Orbost Regional Health 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 Orbost Regional Health expects to wholly settle within 12 months or
- present value – if Orbost Regional Health 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.

Note 3.1(c) Other expenses

	2025 $'000	2024 $'000
Other operating expenses		
Drug supplies	46	37
Medical and surgical supplies (including Prostheses)	204	224
Diagnostic and radiology supplies	45	38
Other supplies and consumables	2,081	1,911
Fuel, light, power and water	183	193
Repairs and maintenance	658	345
Maintenance contracts	85	93
Medical indemnity insurance	127	142
Information technology and communication	1,909	1,833
Consultancy and recruitment costs	680	447
Other administration expenses	599	638
Total other operating expenses	**6,617**	**5,901**

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 Orbost Regional Health. 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.

Note 4 Key assets to support service delivery

Orbost Regional Health 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 Orbost Regional Health 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 $'000	2024 $'000	2025 $'000	2024 $'000	2025 $'000	2024 $'000
Land at fair value - Crown	600	600	-	-	600	600
Land at fair value - Freehold	685	685	-	-	685	685
Buildings at fair value	18,980	19,140	(1,510)	(203)	17,470	18,937
Works in progress at cost	21,915	764	-	-	21,915	764
Plant, equipment and vehicles at fair value	3,520	4,201	(1,776)	(2,313)	1,744	1,888
Total property, plant and equipment	**45,700**	**25,390**	**(3,286)**	**(2,516)**	**42,414**	**22,874**

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.

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	**1,285**	**18,937**	**764**	**1,888**	**22,874**
Additions	-	7	21,151	456	21,614
Disposals	-	-	-	(141)	(141)
Depreciation	-	(1,474)	-	(459)	(1,933)
Balance at 30 June 2025	**1,285**	**17,470**	**21,915**	**1,744**	**42,414**

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, Orbost Regional Health 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 Orbost Regional Health's revaluation cycle.

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 $'000	2024 $'000	2025 $'000	2024 $'000	2025 $'000	2024 $'000
Buildings at fair value	91	251	(89)	(203)	2	48
Plant, equipment and vehicles at fair value	876	886	(206)	(188)	670	698
Total right-of-use assets	**967**	**1,137**	**(295)**	**(391)**	**672**	**746**

	Buildings $'000	Plant, equipment and vehicles $'000	Total $'000
Balance at 1 July 2024	**48**	**698**	**746**
Additions	7	253	260
Disposals	-	(125)	(125)
Depreciation	(53)	(156)	(209)
Balance at 30 June 2025	**2**	**670**	**672**

How we recognise right-of-use assets

Initial recognition

When Orbost Regional Health 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.

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.

Orbost Regional Health has applied the exemption permitted under FRD 104 Leases, consistent with the optional relief in AASB 16.Aus25.1. Under this exemption, Orbost Regional Health 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 Orbost Regional Health, 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.

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 to 46 years	7 to 50 years
Right of use buildings	6 years	6 years
Plant and equipment	5 to 15 years	5 to 15 years
Medical equipment	3 to 15 years	3 to 15 years
Computers and communication	3 years	3 years
Furniture and fitting	5 to 8 years	5 to 8 years
Motor Vehicles	5 years	5 years
Right of use motor vehicles	1.5 to 3 years	1.5 to 3 years

Note 5 Other assets and liabilities

This section sets out those assets and liabilities that arose from Orbost Regional Health'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		13	-
Trade receivables		251	152
Patient fees		88	59
Allowance for impairment losses		(3)	(3)
Amounts receivable from governments and agencies		393	401
Total contractual receivables		**742**	**609**
Statutory			
GST receivable		97	84
Total statutory receivables		**97**	**84**
Total current receivables		**839**	**693**
Non-current receivables			
Contractual			
Long service leave - Department of Health		520	401
Total contractual receivables		**520**	**401**
Total non-current receivables		**520**	**401**
Total receivables		**1,359**	**1,094**
(i) Financial assets classified as receivables			
Total receivables		1,359	1,094
GST receivable		(97)	(84)
Total financial assets classified as receivables	7.1	**1,262**	**1,010**

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.

Note 5.2 Payables

	Note	2025 $'000	2024 $'000
Current payables			
Contractual			
Trade creditors		1,011	629
Accrued salaries and wages		543	468
Accrued expenses		338	193
Deferred capital grant income	5.2(a)	420	420
Inter hospital creditors		50	68
Total contractual payables		**2,362**	**1,778**
Statutory			
Australian Taxation Office		3	3
Total statutory payables		**3**	**3**
Total current payables		**2,365**	**1,781**
Total payables		**2,365**	**1,781**
(i) Financial liabilities classified as payables			
Total payables		2,365	1,781
Deferred grant income		(420)	(420)
GST payable		(3)	(3)
Total financial liabilties classified as payables	7.1	**1,942**	**1,358**

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 Orbost Regional Health 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.

Note 5.2(a) Movement in deferred capital grant income

	2025 $'000	2024 $'000
Opening balance of deferred capital grant income	420	-
Grant consideration for capital works received during the year	-	1,146
Deferred capital grant income recognised as income due to completion of capital works	-	(726)
Closing balance of deferred capital grant income	**420**	**420**

How we recognise deferred capital grant income

Grant consideration was received from the Department of Health (Vic) for a project to revitalise our aged care facilities.

Capital grant income is recognised progressively as the asset is constructed, since this is the time when Orbost Regional Health 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, Orbost Regional Health has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Note 5.3 Other liabilities

	Note	2025 $'000	2024 $'000
Current monies held in trust			
Patient monies		6	5
Refundable accommodation deposits		1,816	1,966
Other monies		6	13
Total current monies held in trust		**1,828**	**1,984**
Total other liabilities		**1,828**	**1,984**
*** Represented by:**			
- Cash assets	6.2	1,828	1,984
		1,828	**1,984**

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 Orbost Regional Health 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* .

Note 6 How we finance our operations

This section provides information on the sources of finance utilised by Orbost Regional Health during its operations.

This section includes disclosures of balances that are financial instruments (such as 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

	Note	2025 $'000	2024 $'000
Cash on hand (excluding monies held in trust)		2	2
Cash at bank (excluding monies held in trust)		7,378	7,033
Total cash held for operations		**7,380**	**7,035**
Cash on hand (monies held in trust)		-	12
Cash at bank (monies held in trust)		1,828	1,972
Total cash held as monies in trust		**1,828**	**1,984**
Total cash and cash equivalents	7.1	**9,208**	**9,019**

Note 6.2 Commitments for expenditure

There were no capital or operating commitments at 30 June 2025 (2024: Nil).

Note 7 Financial instruments, contingencies and valuation judgements

Orbost Regional Health 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

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 Orbost Regional Health'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.

30 June 2025	Note	Carrying amount $'000	Net gain/(loss) $'000	Total interest income/ (expense) $'000	Fee income/ (expense) $'000	Impairment loss $'000
Financial assets at amortised cost						
Cash and cash equivalents	6.1	9,208	-	424	-	-
Receivables	5.1	1,262	-	-	-	(4)
Total financial assets [i]		**10,470**	**-**	**424**	**-**	**(4)**
Financial liabilities at amortised cost						
Payables	5.2	1,942	-	-	-	-
Borrowings		687	-	(31)	-	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	1,816	-	-	-	-
Other financial liabilities - patient monies held in trust	5.3	6	-	-	-	-
Other financial liabilities - other monies held in trust	5.3	6	-	-	-	-
Total financial liabilities [i]		**4,457**	**-**	**(31)**	**-**	**-**

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

30 June 2024	Note	Carrying amount $'000	Net gain/(loss) $'000	Total interest income/ (expense) $'000	Fee income/ (expense) $'000	Impairment loss $'000
Financial assets at amortised cost						
Cash and cash equivalents	6.1	9,019	-	418	-	-
Receivables	5.1	1,010	-	-	-	-
Total financial assets [i]		**10,029**	**-**	**418**	**-**	**-**
Financial liabilities at amortised cost						
Payables	5.2	1,358	-	-	-	-
Borrowings		764	-	(11)	-	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	1,966	-	-	-	-
Other financial liabilities - patient monies held in trust	5.3	5	-	-	-	-
Other financial liabilities - other monies held in trust	5.3	13	-	-	-	-
Total financial liabilities [i]		**4,106**	**-**	**(11)**	**-**	**-**

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

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 Orbost Regional Health 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.

Orbost Regional Health 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.

Orbost Regional Health recognises the following liabilities in this category:

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

Note 7.2 Contingent assets and contingent liabilities

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

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
- Right-of-use assets and
- Lease liabilities.

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.

Orbost Regional Health 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.

Orbost Regional Health 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 Orbost Regional Health'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).

The last scheduled full independent valuation of all of Orbost Regional Health'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, Orbost Regional Health 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, Orbost Regional Health 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 land and specialised buildings

Specialised land includes Crown Land which is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset.

During the reporting period, Orbost Regional Health held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible.

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

Vehicles

Vehicles are valued using the current replacement cost method. Orbost Regional Health 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 Orbost Regional Health 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 land	Market approach	Community Service Obligations adjustment	(20%)[(ii)]
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	$1,000 - $1,500/m^2 ($1,300) 7 - 46 years (20 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	$20,700 - $78,500 ($41,700 per unit) 1.5 - 5 years (3.2 years)
Plant, equipment, furniture and fittings	Current replacement cost approach	Cost per unit Useful life	$1,000 - $249,000 ($5,500 per unit) 3 - 15 years (7 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.

[(ii)] CSO adjustments of 20% were applied to reduce the market approach value for Orbost Regional Health's specialised land.

Note 8 Other disclosures

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

Structure

Notes to the Financial Statements
Orbost Regional Health
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
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	19 December 2024 - 30 June 2025
Governing Boards	
Deborah Miller (Chair of the Board)	1 Jul 2024 - 30 Jun 2025
Heather Macalister	1 Jul 2024 - 30 Jun 2025
Emily Richardson	1 Jul 2024 - 30 Jun 2025
Thelma Hutchison	1 Jul 2024 - 30 Jun 2025
Mark Reeves	1 Jul 2024 - 30 Jun 2025
Wayne Pease	1 Jul 2024 - 30 Jun 2025
Royce Andrews	1 Jul 2024 - 30 Jun 2025
Tabatha Cole	1 Jul 2024 - 30 Jun 2025
Accountable Officers	
Vicki Farthing (Chief Executive Officer)	1 Jul 2024 - 30 Jun 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	8	9
$70,000 - $79,999	-	1
$200,000 - $209,999	-	1
$220,000 - $229,999	1	-
Total Numbers	**9**	**11**

	2025 $'000	2024 $'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**264**	**315**

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

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.

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

	Total Remuneration	
	2025 $'000	2024 $'000
Total remuneration [i]	405	339
Total number of executives	2	2
Total annualised employee equivalent [ii]	2.0	2.0

i The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Orbost Regional Health 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.

Note 8.3 Related parties

The Orbost Regional Health 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 –a member of the Gippsland 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 Orbost Regional Health received funding from the DH of $9.42 m (2024: $10.41 m) and indirect contributions of $0.20 m (2024: $0.19 m). Balances outstanding as at 30 June 2025 are $0.50 m (2024: $0.53 m).

Expenses incurred by Orbost Regional Health 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 Orbost Regional Health 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 Orbost Regional Health and its controlled entities, directly or indirectly.

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

Entity	KMPs	Position Title
Orbost Regional Health	Deborah Miller	Chair of the Board
Orbost Regional Health	Heather Macalister	Board Member
Orbost Regional Health	Emily Richardson	Board Member
Orbost Regional Health	Thelma Hutchison	Board Member
Orbost Regional Health	Mark Reeves	Board Member
Orbost Regional Health	Wayne Pease	Board Member
Orbost Regional Health	Royce Andrews	Board Member
Orbost Regional Health	Tabatha Cole	Board Member
Orbost Regional Health	Vicki Farthing	Chief Executive Officer
Orbost Regional Health	Kylie Foltin	Director of Clinical and Aged Care Services
Orbost Regional Health	Nicole Brown	Director of Community Health

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 $'000	2024 $'000
Total compensation - KMPs [i]	669	654

[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 Orbost Regional Health, 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 Orbost Regional Health Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

Except for the transaction listed below, there were no other related party transactions required to be disclosed for the Orbost Regional Health Foundation Board of Directors in 2025 (2024: none).

Note 8.4 Remuneration of Auditors

	2025 $'000	2024 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	23	22
Total remuneration of auditors	**23**	**22**

Note 8.5 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.6 Joint arrangements

	Principal Activity	Ownership Interest 2025 %	Ownership Interest 2024 %
Gippsland Health Alliance	Information Technology Services	3.97	4.16

	2025 $'000	2024 $'000
Total revenue and income	951	1,145
Total expenses	(932)	(1,003)
Total net result	19	142
Total other economic flows	-	-
Comprehensive result for the year	19	142
Total assets	861	824
Total liabilities	155	103
Total equity	706	721

Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date. Orbost Regional Health is involved in joint arrangements where control and decision-making are shared with other parties. Orbost Regional Health 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.

Orbost Regional Health

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