



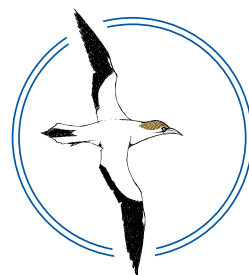
PORTLAND
DISTRICT HEALTH

2024-25 ANNUAL REPORT

TOGETHERNESS ♦ COURAGE ♦ OPTIMISM

2024-25

ANNUAL REPORT



PORTLAND
DISTRICT HEALTH

CONTENTS

Acknowledgement of Traditional Owners	2
Values	3
Joint Message from the Chairperson & CEO	4
Financial Overview	6
Performance at a Glance	7
Board of Directors	8
Executive Management	10
Organisational Chart	11
Our Services	13
PDH Medical Officers	14
Workforce	16
Life Governors & Service Awards	18
Statement of Priorities	20
Mandatory Reporting	28
Statement of Compliance	32
Governance	36
Donations	39
Disclosure Index	42
Annual Financial Statements 2024-25	44

Portland District Health (PDH) is one of the oldest health services in Victoria.

A public meeting in 1849 led to land being set aside in 1858 for “an Asylum for the benefit of the afflicted or distressed inhabitants and sojourners....of and in the said Town and neighbourhood and for no other purpose whatsoever”. Over 120 years later a Community Health Centre was established.

In 2003, the hospital and community centre amalgamated as PDH, a public hospital under the Health Services Act 1988.

PDH provides integrated care for the Glenelg Shire: acute services such as specialised medicine and surgery, urgent care, and maternity services as well as allied health, community care, and residential aged care. Associated services, Seaview House (residential care) and Active Health Portland (GP Superclinic), are adjacent to PDH.

PDH continues to evolve: from 1 July 2025, PDH will be part of the South West Local Health Service Network, established by government to improve regional cooperation and health services for communities in the South West of Victoria.



VALUES



ORGANISATIONAL



Togetherness

We work with community, staff & partners



Courage

We change, adapt & innovate



Optimism

We strive for the best & see strengths in our community & the people we serve



You get CARE that is best for you



You as a consumer, have lifelong CARE when and where you need it



You and your family are the healthiest possible

OPERATIONAL



Compassion

Our compassion motivates us to care for our community



Accountability

We are accountable for our performance and behaviour to high-quality standards



Respect

Our staff have great respect for our consumers, our roles and responsibilities, and each other



Excellence

We strive for excellence in all that we deliver

JOINT MESSAGE FROM THE CHAIRPERSON & CEO

As we reflect on the 2024–2025 financial year at Portland District Health (PDH), we do so with a strong sense of pride and purpose. This financial year has brought significant change, meaningful progress, and powerful collaboration—all centred around our core commitment: delivering high-quality, compassionate healthcare to our community.

We acknowledge and thank the extraordinary efforts of our staff, volunteers, and partners. Their dedication, resilience and belief in equitable care for all have ensured that PDH continues to meet the health needs of our region, even amidst a dynamic and evolving health landscape.

One of the most significant developments this year has been the preparation for the South West Local Health Service Network (SWLHSN), which will formally launch on 1 July 2025. This collaborative model brings together:

- Portland District Health
- Casterton Memorial Hospital
- Heywood Rural Health
- Moyne Health Services
- South West Healthcare
- Terang and Mortlake Health Service
- Timboon and District Healthcare Service
- Western District Health Service

As part of this Network, we are focused on four key priorities: improving access and equity, enhancing safety and quality, supporting our workforce, and strengthening shared services. We see this as a real opportunity to reshape regional healthcare—working together to deliver care that is better connected, more efficient, and closer to home.

At PDH, our priority remains unwavering: providing safe, person-centred care that reflects the needs and values of our community.

This financial year we made tangible improvements in service delivery, including removing financial and travel barriers for essential services like medical imaging. These changes were guided by data, feedback, and a commitment to equity—and they're already making a difference for local people.

We're also proud of the way PDH is investing in its future workforce. We've deepened our focus on culture, wellbeing, leadership, and professional development. These efforts are essential to attracting and retaining the skilled professionals we need to serve our community now and into the future.

At the heart of PDH are our people - from nurses and doctors to administration, maintenance, volunteers, and everyone in between - their work is often unseen but never unappreciated. Each contribution helps ensure we remain a trusted place for care and healing.



JOINT MESSAGE FROM THE CHAIRPERSON & CEO continued

We also want to acknowledge and celebrate the continued partnerships with Aboriginal Community-Controlled Health Organisations, including Windamara Aboriginal Corporation and Dhauwurd Wurrung Elderly & Community Health Service. These partnerships, along with our Cultural Awareness training and Reconciliation Action Plan, are guiding us to be a more culturally safe and inclusive health service.

This reconciliation work matters. It creates lasting change—not only in how care is delivered, but in how people feel when they walk through our doors.

The Board thanks Ms Nadia Baillie for her contribution to the Board from 1 July 2021 – 4 February 2025. Her expertise, experience and generosity were greatly appreciated.

We are pleased that Paul Wright and Alexandra Georgalas have been appointed to the Board for a further three years until 30 June 2028.

We welcome Ms Louise Cameron and Ms Kristin Michaels to the Board for three year terms commencing 1 July 2025.

We thank our broader community for your support, ideas and generosity. Whether through fundraising, volunteering, or feedback, your involvement strengthens PDH and shapes our direction.

Together, we're building a health service that is stronger, more resilient, and firmly anchored in the values of Compassion, Accountability, Respect and Excellence.

In accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for PDH for the year ending 30 June 2025.



A handwritten signature in blue ink, reading "Peter Matthews".

Emeritus Professor Peter Matthews
Chairperson, Portland District Health Board



A handwritten signature in blue ink, reading "K Prevett".

Karena Prevett
Chief Executive Officer, Portland District Health

FINANCIAL OVERVIEW

OPERATING PERFORMANCE

PDH had set an operating result target of break-even, as outlined in the Statement of Priorities agreed upon with the Department of Health. To meet this target, PDH needed to identify savings of \$983k, which was reflected in the initial budget draft. By implementing initiatives from our Budget Action Plan, we achieved significant cost savings and ultimately recorded an operating deficit of \$313k for the year. This outcome contrasts with the previous year's operating surplus of \$177k.

PDH remains focused on achieving financial sustainability through robust financial management, strategic planning, and targeted improvement initiatives. We actively collaborate with the Department of Health, neighbouring health services, and other key stakeholders to strengthen partnerships, enhance collaboration, and optimise the use of shared resources. Our staff's strong commitment to reducing costs and driving efficiencies across the organisation is central to our success and underpins a culture of continuous improvement.

Ongoing challenges to our financial sustainability remain centered around workforce shortages and the escalating costs associated with agency and locum staff. While these pressures persist, we have made significant progress in managing and reducing our reliance on agency staffing. These efforts are strengthening our financial position and contributing to greater stability within our workforce.

PDH reported a comprehensive deficit of \$3.7 million in 2024-25, compared to a surplus of \$9.6 million in 2023-24. The key driver of this year-on-year movement was the absence of a revaluation increment for land and buildings in 2024-25.

CASH

In 2024-25, PDH generated net cash inflows from operations of \$1.1 million, compared to \$2.4 million in 2023-24. The total cash and cash equivalents balance at year-end was \$9.1 million, which includes \$4.9 million in trust funds and \$2.8 million in other tied funds.

The adjusted current asset ratio as at 30 June 2025 was 0.68, up from 0.65 in 2023-24. This reflects a relative increase of approximately 5% and an absolute increase of 0.03 (3 percentage points), both meeting the target set within the Statement of Priorities.

LOOKING AHEAD

Work has commenced on strengthening the financial resources available within the newly formed Local Health Service Network. This work will prioritise the sharing of resources, skills and expertise to enhance value added activity, drive efficiencies and identify new opportunities for improvement.

We extend our sincere thanks to the Department of Health for their continued support as we enter the next chapter of the Health Service's journey. We also acknowledge and deeply appreciate the many individuals and organisations who support Portland District Health through generous donations and ongoing fundraising efforts throughout the year.

PDH is well-positioned to continue delivering sustainable, high-quality, and safe care to the community we proudly serve.

PERFORMANCE AT A GLANCE

FINANCIALS	2025 \$'000s	2024 \$'000s	2023 \$'000s	2022 \$'000s	2021 \$'000s
Operating Result	(313)	177	(97)	290	(207)
Total Revenue	70,875	69,311	63,535	59,775	57,700
Total Expenses	74,455	69,920	66,640	63,250	61,048
Net Result from transactions	(3,580)	(609)	(3,105)	(3,475)	(3,348)
Total other economic flows	(122)	(1,651)	(105)	(33)	600
Net Result	(3,702)	(2,260)	(3,210)	(3,508)	(2,747)
Total Assets	80,287	83,414	71,621	75,323	71,099
Total Liabilities	20,664	20,089	17,894	18,331	17,130
Net Assets / Total Equity	59,623	63,325	53,727	56,992	53,969

Financials include the consolidated controlled entity Active Health Portland Ltd for periods 2021 and 2022. From 2023 the financials no longer include any controlled entities.

Reconciliation of Net Result and Net Operating Result	2025 \$'000s
Net Operating Result*	(313)
Capital Purpose Income	1,170
Other capital purpose income	571
Assets received free of charge or for nil consideration under the State Supply	20
State supply items consumed up to 30 June 2024	(20)
Depreciation and Amortisation	(5,137)
Net gain/(loss) on non-financial assets	18
Total gain from other economic flows	(11)
Net Result	(3,702)

*The Net operating result is the result which the health service is monitored against in its Statement of Priorities

Responsible Bodies Declaration

In accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for Portland District Health for the year ending 30 June 2025.



Peter Matthews
Chairman - Board of Directors
Portland District Health



Karena Prevett
Chief Executive Officer
Portland District Health

BOARD OF DIRECTORS

The skills and experience of Board Directors is reviewed annually at the time of recruitment of directors to ensure a balanced board equipped with expertise and knowledge to properly govern a rural health service.

The Board of Directors is responsible to the Minister for Health for setting the strategic direction and governance of PDH, within the framework of government policy. Board Directors are accountable for ensuring the services are efficiently and effectively managed, provide high quality care and service delivery, meet the needs of the community, and meet performance targets.

The Directors are committed to ensuring that the services provided by PDH comply with the legislative requirements and the objectives within the resources provided.

The Directors review governance information monthly in order to continually assess the performance of PDH against its objectives and are also responsible for appointing and evaluating the performance of the Chief Executive Officer.

The Victorian Government has also committed to ensuring government boards and committees broadly mirror the diversity present in Victoria's communities. This includes appropriate representation of women, regional Victorians, Aboriginal people, young Victorians, Victoria's culturally diverse community, the Lesbian, Gay, Bisexual, Transgender, and Intersex (LGBTI) community and Victorians living with a disability.

2024-25 MEETING ATTENDANCE	
Peter Matthews	11/12
Nadia Baillie	7/7
Michael Bailey	11/12
Andrew Long	11/12
Lucy Cuddihy	11/12
Alexandra Georgalas	10/12
Jed Macartney	12/12
Paul Wright	12/12

BOARD OF DIRECTORS continued

BOARD CHAIRPERSON

Prof Peter Matthews

Appointed: 12 July 2021 (appointed Chairperson by Minister Foley until 30 June 2024)

Elected: 01 July 2024 (elected Chairperson for annual term 01 July 2024 - 30 June 2025)

Term Expires: 30 June 2027

Committees:

- Governance Remuneration & Nominations
- Consumer Advisory (ex officio Board Chairperson)
- Credentialling and Scope of Practice Committee
- People & Culture

DIRECTOR / DEPUTY CHAIRPERSON

Mr Jed Macartney (OAM)

Appointed: 01 July 2021

Term Expires: 30 June 2027

Committees:

- Finance, Audit & Risk (Chairperson)
- Clinical Governance
- Consumer Advisory (Chairperson)
- Governance Remuneration & Nominations

DIRECTOR

Ms Nadia Baillie

Appointed: 01 July 2021

Term Expires: Resigned 04 February 2025

Committees:

- Governance Remuneration & Nominations (Chairperson)
- Finance, Audit & Risk

DIRECTOR

Prof Michael Bailey

Appointed: 01 July 2017

Term Expires: 30 June 2026

Committees:

- Clinical Governance
- People & Culture

DIRECTOR

Dr Lucy Cuddihy

Appointed: 01 July 2021

Term Expires: 30 June 2027

Committees:

- Clinical Governance (Chairperson)
- People & Culture
- Credentialling and Scope of Practice Committee (Chairperson)

DIRECTOR

Mr Andrew Long

Appointed: 01 July 2021

Term Expires: 30 June 2027

Committees:

- Finance, Audit & Risk
- Governance, Nomination & Remuneration (Chairperson since 05 February 2025)
- People & Culture (Chairperson until 04 February 2025)

DIRECTOR

Ms Alexandra Georgalas

Appointed: 01 July 2022

Term Expires: 30 June 2028

Committees:

- Finance, Audit & Risk
- Governance Remuneration & Nominations
- People & Culture (Chairperson since 05 February 2025)
- Credentialling & Scope of Practice

DIRECTOR

Mr Paul Wright

Appointed: 01 July 2022

Term Expires: 30 June 2028

Committees:

- Finance, Audit & Risk
- Consumer Advisory

EXECUTIVE MANAGEMENT

Chief Executive Officer 5 February 2025 to present

Karena Prevett: *GAICD BBus*

Interim Chief Executive Officer 1 July 2024 to 4 February 2025

Karena Prevett: *GAICD BBus*

Acting Executive Director of Corporate Services 1 July 2024 to 15 June 2025

Annette Hinchcliffe: *Adv DipMgt, Dip of Health & Safety*

Executive Director Finance & Corporate Services 16 June 2025 to present

Ian Martin: *CPA, FCMA, CGMA*

Executive Director of Nursing, Aged Care and Midwifery

Roslyn Nagorcka: *RN, DipMgt, MRCNA*

Executive Director of Primary Care & Quality Services 19 August 2024 to present

Rebecca Smith: *RN, MHLth Mgnt, B Soc Sc (Human Services), Grad Dip HRD, Cert IV Training & Assessment*

Executive Director Medical Services resigned 30 March 2025

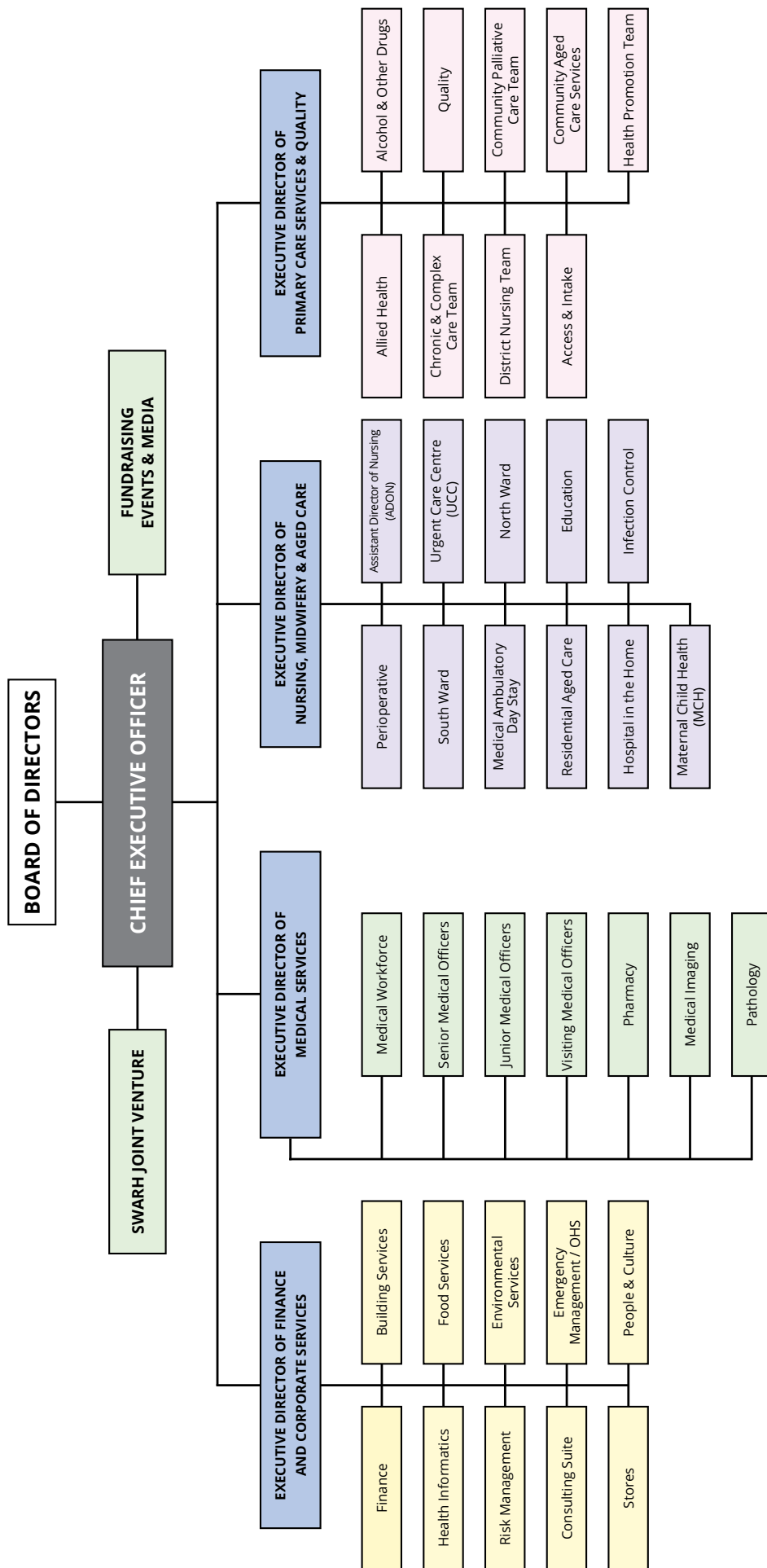
Dr Andrew Walby: *MBBS, DipRACOG, FACEM, AFRACMA*

Acting Executive Director Medical Services 7 April 2025 to 30 June 2025

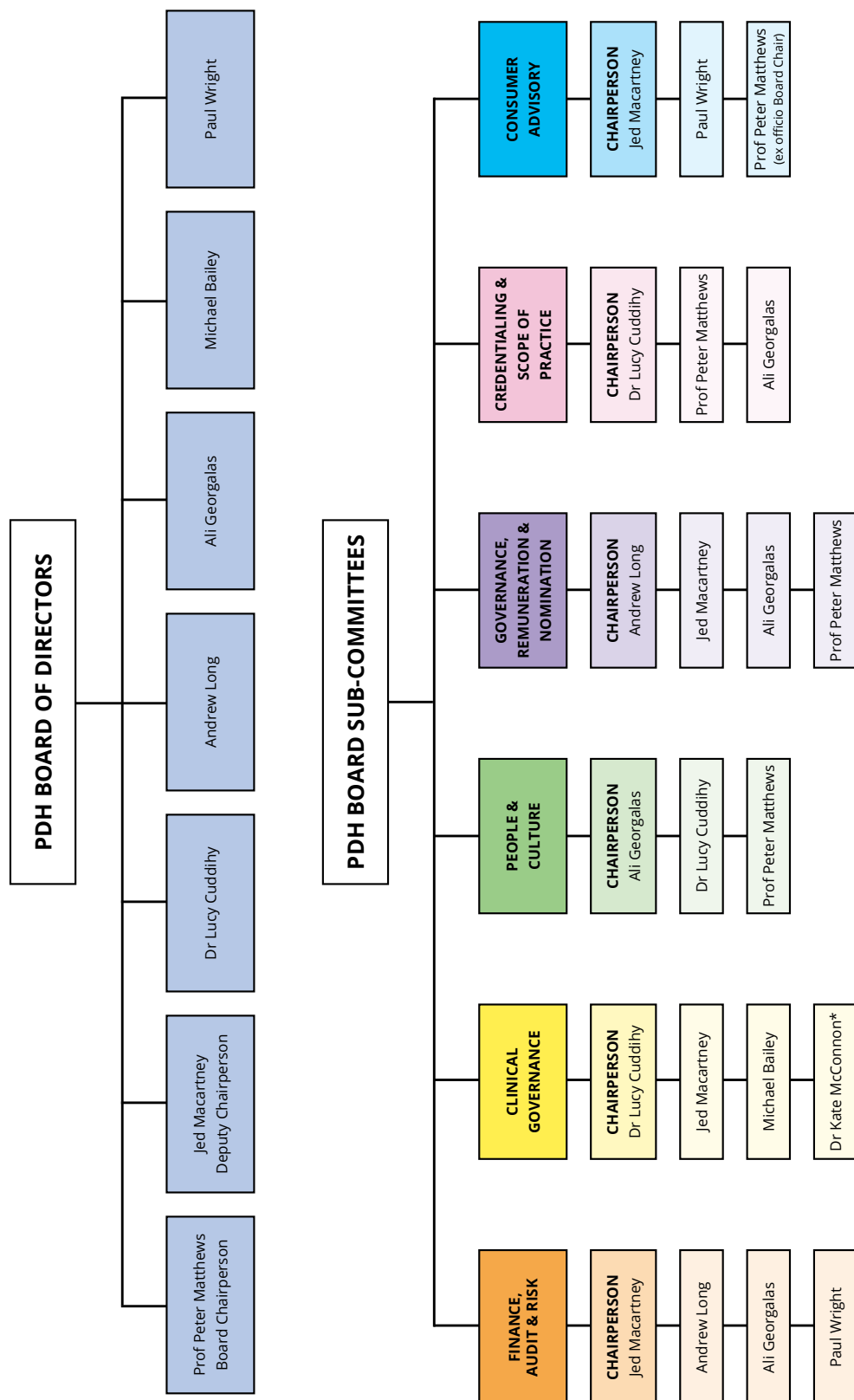
Dr Rupert Sherwood: *MBBS, FRANZCOG, AFRACMA, FRCOG (Hon)*



PORTLAND DISTRICT HEALTH ORGANISATIONAL CHART



BOARD OF DIRECTORS AND SUB-COMMITTEES



*independent member

OUR SERVICES

MEDICAL UNITS

Anaesthetics
Cardiology
Dermatology
Endocrinology
Endoscopy
ENT Surgery
General Surgery + Laparoscopy
General Medicine
Geriatric Medicine
Nephrology
Obstetrics and Gynaecology
Oncology
Orthopaedics
Paediatrics
Plastic Surgery
Respiratory Medicine
Urgent Care
(Emergency Medicine)
Urology

DIAGNOSTIC

Echocardiography
Holter Monitoring
Pathology
Pharmacy
Medical Imaging

- CT Scanning
- General X-rays
- Ultrasound
- Breast Screen
- Fluoroscopy
- Bone Density
- OPG/Cone beam CT

Sleep Studies
Stress Testing

NURSING / MIDWIFERY SPECIALITIES

Chemotherapy
Day Procedure
Discharge Planning
Hospital in the Home
Maternal Child Health

Medical - Acute
Midwifery – Neonatal Care
Needle Exchange
Palliative Care
Perioperative
Renal Dialysis
Residential Aged Care
Shorts Stay UCC
Sub-Acute care
Surgical - Acute

PRIMARY, COMMUNITY & ALLIED HEALTH

Alcohol and other Drug Services including Counselling
Cancer Support
Community Palliative Care
Community Transport
Continence
Counselling

- Psychology
- Social Worker

Community Nursing
Diabetes Education
Dietetics
District Nursing
Exercise Physiologist
Community Rehab

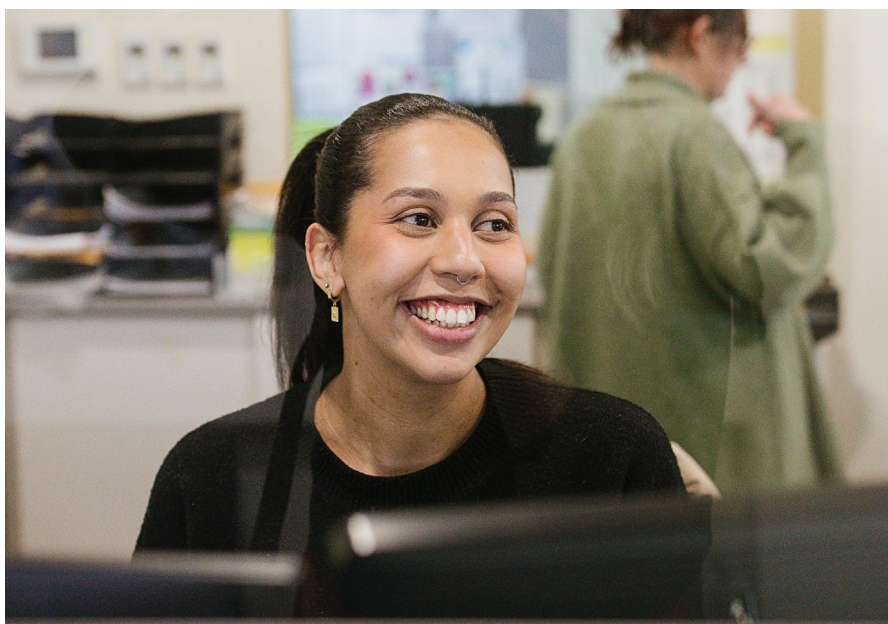
HARP
Post-Acute Care
Health Promotion
Home Care
Lymphoedema
Occupational Therapy
Personal Care
Physiotherapy
Practice Nurses
Social Support - (Individual & group including Telecare)
Speech Therapy

SUPPORT SERVICES

Finance
Human Resources
Building Services
Administration
Health Informatics
IT
Food Services

- Meals on Wheels

Environmental Services
Staff Education
Quality & Safety
Infection Control & Prevention
Supply
Volunteer Services



PORTLAND DISTRICT HEALTH MEDICAL OFFICERS

SALARIED MEDICAL OFFICERS

Emergency Physician

Dr T Baker MBBS (Hons) B.MedSc (Hons) FACEM

Dr A Lishman MBBS (Hons) B.MedSc FACEM

Dr M Cooney MBBS (Hons) B.MedSc FACEM

Specialist Physician

Dr N Sharma MBBS MS FRACP FCSANZ

Anaesthetist

Dr P Reid MB CHB (GP Anaesthetist)

Dr J Parker MBBS FRACGP (GP Anaesthetist)

Hospital Medical Officer

Dr A Desai MBBS

Dr G Howe MBBS

Dr N Solanke MBBS

Dr D Adhikari MBBS

Dr I Pratt MD

Senior Medical Officer

Dr M Pilkington MBBS

Dr A Cameron MBBS FRACGP

Registrar

Dr J Farrar MBBS

Dr K Pycroft MBBS

Interns

Dr Imogen Pratt MD until Jan 2025

Dr Brian Rose MD until Jan 2025

Dr Aishani Tomar MD

Paediatrician

Dr B Baade MBBS, FRACP, MD



PORTLAND DISTRICT HEALTH MEDICAL OFFICERS continued

VISITING MEDICAL OFFICERS

General Practitioner

Dr G Patel MBBS FRACGP
Dr M Garde MBBS FRACGP
Dr D Carrington MBBS FRACGP
Dr M Mitu MBBS FRACGP
Dr C Maina MBBS FRACGP
Dr A Sorial MBBS FRACGP
Dr P Rakesh MBBS FRACGP
Dr S Salamisaadatloo MBBS FRACGP
Dr D Singh MBBS FRACGP

Anaesthetist

Dr J Muir, MBBS FANZCA
Dr N Cameron MBBS FANZCA

Endocrinologist

Prof G Nicholson MBBS FRACP

Nephrologist

Dr C Somerville MBBS FRACP PHD
Dr A Tjipto MBBS FRACP
Dr M Desmond MBBS FRACP

Oncologist

Assoc Prof I Collins MBBS FRACP
Dr T Hayes MBBS, FRACP

Radiation Oncologist

Dr T Jagavkar MBBS
Dr P De Leso MBBS
Dr M Ali MBBS

Haematologist

Dr J Brotchie MBBS FRACP

ENT Surgeon

Dr A Cass MBBS FRACS

Obstetrician & Gynaecologist

Dr Y Diab MBBS MD FRANZCOG

Radiologist

Dr D Cleeve MBBS FRANZCR
Dr J Eng MBBS FRANZCR
Dr R Jarvis MBBS FRANZCR
Dr S Skinner MBBS FRANZCR
Dr J Wilkie MBBS RCR RANZCR

Dr J Tamangani MBBS MSc RCR
Dr D Richmond MBBS FRANZCR
Dr S Sweeney-Knapp MBBS RANZCR

General Surgeon

Mr U Naidoo MBChB FCS (FA)
Mr J Ragg MBBS FRACS
Mr P Gan MBBS FRACS

Orthopaedic Surgeon

Dr K Arogundade MBBS FRACS MD FRCS
Dr A Mitra MBBS FRACS
Dr N Russell MBBS FRACS
Dr Robert Wood MBBS FRACS

Plastic Surgeon

Dr R Toma MBBS FRACS (Plast)
Dr J Masters MBBS FRACS (Plast)
Dr R Capstick MBBS FRACS (Plast)

Urologist

Mr A Davidson MBBS FRACS
Dr Anthony Ta MBBS FRACP

Dermatologist

Dr M Goh MBBS FACD
Dr F Lai MBBS FACD
Dr P McDonald MBBS FACD
Dr C Tancharoen MBBS FACD
Dr C Higgins MBBS FACD
Dr Quynh Le MBBS FACD

VISITING DENTAL OFFICERS

Oral Maxillo Facial Surgeon

Dr B Robinson MDS BDS

Dentist

Dr A Nascimento BDS

PDH regulates the appointment, credentialing and definition of scope of clinical practice for all health practitioners who provide services within our health service.

PDH is working with South West Healthcare, Western District Health Service, and Colac Area Health to streamline credentialing services in the region.

WORKFORCE DATA

PDH is committed to the principles of merit and equity in the workplace with respect to employment, promotion and opportunity.

Hospitals Labour Category	June Current Month FTE		Average Monthly FTE	
	2025	2024	2025	2024
Nursing	149.69	147.73	146.53	145.65
Administration & Clerical	51.23	61.87	52.16	60.77
Medical Support	8.24	2.78	6.63	3.58
Hotel and Allied Services	40.71	42.85	42.65	43.77
Medical Officers	5.19	6.94	5.56	6.15
Hospital Medical Officers	6.38	8.52	7.91	8.74
Sessional Clinicians	0	0	0	0
Ancillary Staff (Allied Health)	16.96	18.66	19.68	16.97
TOTAL	278.40	289.35	281.12	285.63

STAFFING

	2024/2025	2023/2024	2022/2023	2021/2022
Number of Staff Employed	446	443	465	489
Number of Staff Employed (FTE)	281.10	285.63	286.36	316.42
Time Lost through Work Cover Claims (FTE)	0.89	0.91	2.31	1.76
Time Lost through Industrial Disputes (hours)	0.00	0.00	0.00	0.00
Sick Leave as % of Basic Salaries	5.15	5.97	5.63	5.4

STATUTORY COMPLIANCE

During 2024/25, PDH made one mandatory report to AHPRA for a health professional.

PDH has an appropriate policy and procedure for disclosures in accordance with the Public Interest Disclosure Act 2012 (Vic) and IBAC Inquiries. PDH will take all steps required by law to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice for the person who is the subject of the disclosure. Complaints about misconduct or corruption involving public health services in Victoria can be made by individuals directly to the Independent Broad-based Anti-Corruption Commission (IBAC), Victorian Inspectorate or the Victorian Ombudsman. Other entities can receive Public Interest Disclosures in certain circumstances.

There were no reports received under the *Public Interest Disclosures Act 2012* in 2024/2025.

CODE OF CONDUCT

All staff receive the Victorian Public Sector Commission (VPSC) Code of Conduct for Victorian Public Sector Employees and the PDH Code of Conduct Policy on commencement of employment. Mandatory training is on Acceptable Workplace Behavior at PDH and staff also undertake mandatory Cultural Awareness training. Mandatory training also covers information contained in the 'Discrimination, Workplace Bullying & Harassment' policy and covers:

- *Occupational Health and Safety Act 2004*
- *Equal Opportunity (Gender Identity & Sexual Orientation Act 2000)*
- *Gender Quality Act 2020*
- *Human Rights and Equal Opportunity Act 1986*
- *Racial Discrimination Act 1975*
- *Sex Discrimination Act 1984*
- *Disability Discrimination Act 1992*
- *Crimes Act 1958*
- *Workplace Relations Act 1996*

WORKFORCE DATA continued

INDUSTRIAL RELATIONS

Nil work hours were lost at PDH as a result of industrial action during 2024/25.

WORKFORCE INCLUSION POLICY

The Gender Equality Act 2020 commenced in March 2021 with the requirement to submit a Progress Report and Audit Data in 2024 which covered the period from 1 July 2021 to 30 June 2023. PDH submitted a progress report which included information on:

- the policies, programs or services that were subject to a gender impact assessment and the actions taken as a result of each gender impact assessment
- progress in relation to the measures and strategies set out in our Gender Equality Action Plan (GEAP), and
- progress in relation to the workplace gender equality indicators.

PDH also updated its Diversity, Inclusion and Awareness Policy in 2024 to guide PDH plans, policies, procedures and interventions to assist with promoting diversity and inclusion within its workforce.

Intersectional data was, however, largely unable to be captured for audit data submitted in 2024. A key task in the GEAP was to identify ways to capture this data to improve the accuracy of data collection for the next Workplace Gender Audit. Broader staff engagement and ongoing consultation was identified as a key to delivering the expected outcomes from the initial PDH GEAP.

PDH is currently working towards compiling Audit Data which is due in December 2025 with a Progress Report and GEAP is to be submitted by 1 May 2026.

WORKPLACE HEALTH & SAFETY

We regularly audit, review and update our Occupational Health & Safety policies, procedures and systems to ensure compliance with the *OH&S Act 2004* and applicable regulations.

Our commitment to staff wellbeing is supported through our provision of an Employee Assistance Program (EAP), Fatigue Management Policy and the 'Right to Disconnect' when not at work. The availability of contact officers in our organisation also provides support and guidance for staff experiencing any issues in the workplace. Psychological First Aid training as well as Critical Incident Support Management (CISM) interventions are provided to staff to provide more effective, best practice support for staff.

PDH empowers staff by providing ongoing training on family violence, elder abuse, bullying, and sexual harassment, occupational violence, values and occupational health and safety.

OCCUPATIONAL VIOLENCE STATISTICS

PDH is committed to addressing occupational violence incidents. Encouragement and education to report incidents has resulted in a significant lift in numbers reported in 2024/25.

Occupational Violence Statistics	2024/25
1. WorkCover accepted claims with an occupational violence cause per 100 FTE	0.35
2. Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	1.82
3. Number of occupational violence incidents reported	121
4. Number of occupational violence incidents reported per 100 FTE	43.05
5. Percentage of occupational violence incidents resulting in a staff injury, illness or condition	7.44

LIFE GOVERNORS & SERVICE AWARDS

PDH values the significant contribution that many individuals make to the overall well-being of the organisation. The most prestigious award available to a person providing outstanding and continued long services to PDH is Life Governorship.

LIFE MEMBERS OF THE FORMER PORTLAND AND DISTRICT COMMUNITY HEALTH CENTRE INC.

Association for the Blind	Mr W (Bill) Collett
Portland Neighborhood House	Mr David Harris
Mr Jeff Baulch	Mr Jeff Knuckey
Mrs Marilyn Baulch	Mrs Anne Lanyon

LIFE GOVERNORS

Apex Club of Portland	Mrs Ellie Lane
Helen Macpherson Smith (Trust)	Miss Eunice Lightbody
Lions Club of Portland	Mrs P Mitchell
Percy Baxter Trust	Mr Michael Noske
Portland Aluminium	Mrs Margrett Oates
Portland Professional Women's Service Club	Mr A K (Keith) Ough
Rotary Club of Portland	Mr Kevin Phillips
Mrs Maureen Allan	Mr Stephen Poon
Mrs Heather Burton	Mrs R Smith
Mrs Brenda Edwards	Miss June Stewart
Miss Sheila M Farrands	Mrs Faith Sutterby
Mrs Noelene Flowers	Mr John C Wigan
Mrs S Fyfe	Mrs Pat Wilmot
Mrs Pam Godfrey-Smith	
Mrs Mavis L Jennings	
Mrs Roslyn Jones	

LIFE GOVERNORS & SERVICE AWARDS continued

STAFF LENGTH OF SERVICE AWARDS

5 Years

Idris Arogundade
Suzanne Beasley
Michael Brewer
Zoe Calderwood
Justin Coote
Marie Dela Cruz
Daniel Edwards
Emily Elford
Nicole Hogan
Michelle Jaensch
Cassie Jewell
Mandeep Kaur
Amber Keane
Kassie Kohlman
Alice Maniapoto
Sandy-Lee Murray
Mallory Nelson
Ebony Oliver
John O'Shea
Sage Peters

Hayley Pitts
Chloe Rice
Teisha Smith
Rebecca Trinnick
Brenda Troc
Kristy Ward

10 Years

Laurice Abel
Beverley Askew (deceased)
Wayne Farr
Michelle Finck
Lisa Johnson
Melodi Litowschenko
Jillian McKenzie
Cindy Purcell
Peter Reid
Kristen Rowe
Karina Rundell
George Sison
Jessica Thornton
Brittnee Warren

15 Years

Janette Fishwick
Susan Malseed
Lynn Ross
Susan Schmetzer
Sonia Shelton
Judy Solly
Lauren Yuill

20 Years

Tanya Berry
Danelle Crimmins
Tanya Daniel
Helen Hegarty
Annette Hinchcliffe
Nikolas Kedzia

25 Years

Carolyn Meekins
Jennifer Roberts
Tanya Sandow

35 Years

Kerryn Cottier

40 Years

Michelle Punton

We thank all of our wonderful and dedicated staff for their input and contribution.

VOLUNTEER SERVICE AWARDS

5 Years

Robert Davie
Brenda Reid
All Saints Parish School

15 Years

Judith McKinnon
Keith McKinnon
Rosemary Menzel
Portland Women's Service Club

Portland District Health thanks all of our dedicated and valuable volunteers for the many hours of work and support every year for the benefit of our Health Service and community.

Thank
you

STATEMENT OF PRIORITIES

PART A: STRATEGIC PRIORITIES

SYSTEM PRIORITIES

In 2024-25 PDH contributed to the achievement of the Victorian Government's commitments by:

EXCELLENCE IN CLINICAL GOVERNANCE

We aim for the best patient experience and care outcomes by assuring safe practice, leadership of safety, an engaged and capable workforce, and continuing to improve and innovate care.

GOAL

MA2 Strengthen all clinical governance systems, as per the Victorian Clinical Governance Framework, to ensure safe, high-quality care, with a specific focus on building and maintaining a strong safety culture, identifying, reporting, and learning from adverse events, and early, accurate recognition and management of clinical risk to and deterioration of all patients.

Health Service Deliverables

MA2 Improve paediatric patient outcomes by implementing the "ViCTOR track and trigger" observation chart and escalation system whenever children have observations taken.

Achievements/Outcome

Status: Achieved

Commentary:

The VICTOR track and trigger observation forms are used in UCC, Midwifery and North Ward for all children. All staff have had education on the use of these forms.

GOAL

MA9 Maintain a commitment to delivering equitable access to planned surgery and drive reform in alignment with the Planned Surgery Reform Blueprint.

Health Service Deliverables

MA9 Proactively manage preparation lists (formerly waiting lists) including validation and support of patients into optimal care pathways.

Achievements/Outcome

Status: Achieved

Commentary:

We are working with South West Healthcare to ensure that waiting times are within the Department of Health expectations. PDH has completed some planned surgery lists for South West Healthcare.

STATEMENT OF PRIORITIES

PART A: STRATEGIC PRIORITIES

OPERATE WITHIN BUDGET

Ensure prudent and responsible use of available resources to achieve optimum outcomes.

GOAL

MB1 Develop and implement a health service Budget Action Plan (BAP) in partnership with the Department to manage cost growth effectively to ensure the efficient operation of the health service.

Health Service Deliverables	Achievements/Outcome
MB1 Deliver on the key initiatives as outlined in the Budget Action Plan.	Status: Achieved Commentary: Budget Action Plan developed and submitted to the Department of Health quarterly including achievement of targets.
MB1 Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance.	Status: Achieved Commentary: • Agency staff usage reduced by \$1.6 million • Process developed to formally review and assess all vacant positions • All recruitment approved by Executive Team • Service model delivery reviews completed for specific areas

STATEMENT OF PRIORITIES

PART A: STRATEGIC PRIORITIES

IMPROVING EQUITABLE ACCESS TO HEALTHCARE AND WELLBEING

Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering.

Ensure that communities in rural and regional areas have equitable health outcomes irrespective of locality.

GOAL

MC1 Address service access issues and equity of health outcomes for priority communities, including LGBTIQA+ communities, multicultural communities, people with disability and rural and regional people, including more support for primary, community, home-based and virtual care, and addiction services.

Health Service Deliverables

MC1 CEO and executive leadership to drive and be accountable for outcomes in cultural safety and Aboriginal self-determination.

Achievements/Outcome

Status: Achieved

Commentary:

- First Nations Workforce Plan developed
- Reconciliation Action Plan outcomes for 2024/25 achieved
- Uncle Richard Frankland Cultural Awareness Training – 50% staff complete as at 30 June
- 100% compliance with M1 learning Aboriginal Cultural Awareness competency on GROW Learning Management System
- MOU in place with both Dhauwurd Wurrung Elderly and Community Health Service and Winda-Mara Aboriginal Corporation to improve access, quality and safety of services to Aboriginal and Torres Strait Islander people by increasing care co-ordination
- Cultural walkthrough of PDH areas by an Aboriginal Elder to determine what cultural safety and inclusive improvements can be made - ongoing

GOAL

MC2,MC3 Enhance the provision of appropriate and culturally safe services, programs, and clinical trials for and as determined by Aboriginal people, embedding the principles of self-determination.

Health Service Deliverables

MC3 Promote a culturally safe welcoming environment with Aboriginal cultural symbols and spaces demonstrating, recognising, celebrating and respecting Aboriginal communities and culture.

Achievements/Outcome

Status: Achieved

Commentary:

- Coordination of Aboriginal Community Art exhibition
- Aboriginal artwork displayed within health service
- Aboriginal birthing cards are provided for all newborns
- Aboriginal designed bibs are provided for all newborns
- Staff identification badges utilise aboriginal artwork
- Education centre has an aboriginal name - dhauwurd language Natoo wampa jam-a-key-den
- NAIDOC Week celebrations conducted on site
- Aboriginal and Torres Strait Islander flags flown
- Email signature includes acknowledgement of traditional owners

STATEMENT OF PRIORITIES

PART A: STRATEGIC PRIORITIES

IMPROVING EQUITABLE ACCESS TO HEALTHCARE AND WELLBEING CONTINUED

Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering.

Ensure that communities in rural and regional areas have equitable health outcomes irrespective of locality.

GOAL

MC4 Expand the delivery of high-quality cultural safety training for all staff to align with the Aboriginal and Torres Strait Islander cultural safety framework. This training should be delivered by independent, expert, community-controlled organisations or a Kinaway or Supply Nation certified Aboriginal business.

Health Service Deliverables

MC4 Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses.

Achievements/Outcome

Status: Achieved

Commentary:

Uncle Richard Frankland is contracted to provide regular face to face Aboriginal Cultural Safety training for staff. Currently 50% have completed training with additional sessions booked for the remainder of the calendar year to reach 100% compliance.

STATEMENT OF PRIORITIES

PART A: STRATEGIC PRIORITIES

A STRONGER WORKFORCE

There is an increased supply of critical roles that support safe, high-quality care. Victoria is a world leader in employee experience, with a focus on future roles, capabilities, and professional development. The workforce is regenerative and sustainable, bringing a diversity of skills and experiences that reflect the people and communities it serves. As a result of a stronger workforce, Victorians receive the right care at the right time, closer to home.

GOAL

MD1 Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility.

Health Service Deliverables	Achievements/Outcome
MD1 Support the pilot and/or implementation of new and contemporary models of care and practice, including future roles and building capability for multidisciplinary practice.	Status: Ongoing Commentary: In discussions with South West Healthcare for support and partnership regarding Allied Health student and graduate pathways and clinical supervision. Midwifery group practice maternity model of care designed.
MD1 Implement and/or evaluate a new/expanded wellbeing and safety program and its improvement on workforce wellbeing.	Status: Ongoing Commentary: Critical Incident Management (CISM) policy has been reviewed. Staff supported to attend ANMF Wellbeing forum People Matter Survey action plan development and implementation

STATEMENT OF PRIORITIES

PART A: STRATEGIC PRIORITIES

MOVING FROM COMPETITION TO COLLABORATION

Share knowledge, information and resources with partner health and wellbeing services and care providers. This will allow patients to experience one health, wellbeing and care system through connected digital health information, evidence, and data flows, enabled by advanced interoperable platforms.

GOAL

ME1 Partner with other organisations (e.g., community health, ACCHOs, PHNs, General Practice, and private health) to drive further collaboration and build a more integrated system.

Health Service Deliverables	Achievements/Outcome
ME1 Engage local ACCHO groups in the identification and delivery of initiatives that improve Aboriginal cultural safety.	Status: Achieved Commentary: PDH has a MOU with both Winda-mara and Dhauwurd-Wurrung (DWECH) for our Aboriginal Hospital Liaison Officer. Post Graduate Year 2 working at DWECH Intern placement at DWECH Aboriginal representative on PDH Aboriginal committee Local elder providing welcome to country for PDH Celebrate days of significance e.g NAIDOC First Nations Workforce Plan development Aboriginal Safety Workforce Plan development Reconciliation Action Plan in development

GOAL

ME2 Engage in integrated planning and service design approaches while assuring consistent and strong clinical governance with partners to connect the system to deliver seamless and sustainable care pathways and build sector collaboration.

Health Service Deliverables	Achievements/Outcome
ME2 Undertake joint clinical service plans with an agreed approach to coordinating the delivery of health services at a regional level as opposed to individual health service planning.	Status: Ongoing Commentary: We are working together as a Local Health Services Network to coordinate a Nursing Workforce Plan. Allied Health Workforce Plan is in development. Building regional partnership to support essential services. Partnerships to support delivery of medical services in essential areas e.g. obstetrics, surgery and anaesthetics and partnering to support junior medical training.

STATEMENT OF PRIORITIES

PART B: KEY PERFORMANCE PRIORITIES

High Quality and Safe Care

Key Performance Indicator	Target	Actual
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	100%
Adverse Events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reports submitted within 30 business days	100%
Aged Care		
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	4
Patient Experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	95.2%
Aboriginal Health		
The gap between the number of Aboriginal patients who discharged against medical advice compared to non-Aboriginal patients	0%	0%

Strong governance, leadership and culture

Key Performance Indicator	Target	Actual
Organisational Culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	80%	66%

Effective Financial Management

Key Performance Indicator	Target	Actual
Operating result (\$M)	0.00	(\$0.31M)
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	Achieved 0.68
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June	5% movement in forecast revenue and expenditure forecasts	Not Achieved

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

STATEMENT OF PRIORITIES

PART C: ACTIVITY & FUNDING

Funding type	2024-25 Activity Achievement
Consolidated Activity Funding	
Acute admitted, subacute admitted, emergency services, non-admitted NWAU	Acute admitted 3642.14
	Subacute admitted 240.78
	Emergency (UCC) 1503.27
	Non-admitted subacute (HIP & CPC) 271.82
	Non-admitted acute (specialist/Tier 2) 279.45
Acute admitted	
National Bowel Cancer Screening Program NWAU	17.88 NWAU
Acute admitted DVA	15.69 NWAU
Acute admitted TAC	1.53 NWAU
Acute Non-Admitted	
Specialist Clinics	279.45 NWAU
Subacute/Non-Acute, Admitted & Non-Admitted	
Palliative Care Non-Admitted	36.21 NWAU
Subacute - DVA	7.26 NWAU
Aged Care	
Residential Aged Care	9,378
HACC	1534 Hours
Aged Care Other	3119 Hours
Mental Health and Drug Services	
Drug Services	1
Primary Health	
Community Health / Primary Care Programs	8733
Community Health Other	8606.50

**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.*

MANDATORY REPORTING

In accordance with the Financial Management Act 1994, I am pleased to present the report of operations for PDH for the year ending 30 June 2025.

OUR LEGISLATIVE COMPLIANCE

PDH has a statutory obligation to report legislative compliance on a range of matters.

ATTESTATIONS

FINANCIAL MANAGEMENT COMPLIANCE

I, Peter Matthews, on behalf of the Responsible Body, certify that Portland District Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Peter Matthews
Chairperson
Portland District Health
Date: 30 June 2025

DATA INTEGRITY

I, Karena Prevett certify that Portland District Health has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Portland District Health has critically reviewed these controls and processes during the year.



Karena Prevett
Chief Executive Officer
Portland District Health
Date: 30 June 2025



MANDATORY REPORTING continued

CONFLICT OF INTEREST

I, Karena Prevett certify that Portland District 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 Victorian Public Sector Commission (VPSC). Declaration of private interest forms have been completed by all executive staff within Portland District 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.



Karena Prevett
Chief Executive Officer
Portland District Health
Date: 30 June 2025

INTEGRITY, FRAUD AND CORRUPTION

I, Karena Prevett, certify that Portland District Health has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Portland District Health during the year.



Karena Prevett
Chief Executive Officer
Portland District Health
Date: 30 June 2025

SAFE PATIENT CARE ACT 2015

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

COMPLIANCE WITH HEALTH SHARE VICTORIA (HSV) PURCHASING POLICIES

Schedule 1 and 5 health services are required to comply with the requirements of the Purchasing Policies as set out in the *Health Services Act 1988* (Vic).

No compliance issues

I, Karena Prevett, certify that Portland District Health, has put in place appropriate internal controls and processes to ensure that it has materially complied with all requirements set out in the Health Share Victoria (HSV) Purchasing Policies including mandatory HSV collective agreements as required by the *Health Services Act 1988* (Vic) and has critically reviewed these controls and processes during the year.



Karena Prevett
Chief Executive Officer
Portland District Health
Date: 30 June 2025

MANDATORY REPORTING continued

COMPLIMENTS AND COMPLAINTS

At PDH, we value consumer feedback - whether it's positive, negative, or a suggestion for improvement. Consumer input helps us understand the patient experience and informs our efforts to continuously improve the quality of care and services we provide. It is acknowledged that the organisation will not always be able to meet consumer expectations; however, consumer feedback is seen as an essential component of understanding how consumers perceive our services. This feedback is used in determining quality improvement initiatives and working towards addressing identified gaps.

Consumers can share their feedback in several ways:

- Verbally or in writing, directly to the health service
- Through satisfaction surveys
- By participating in service evaluations, focus groups or the Consumer Advisory Committee
- Via the Health Services Commissioner

2024/25 Compliments 262 Complaints 76

COMPLIMENTS AND COMPLAINTS

Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Compliments	23	19	23	16	27	35	16	23	21	9	37	13
Complaints	4	5	5	11	3	4	6	5	4	9	14	6
Acknowledged within 5 days	100%	80%	100%	100%	100%	100%	100%	100%	100%	50%	50%	67%
Open >30 days	1	0	0	0	0	1	0	2	0	0	0	1

CONSULTANCIES >\$10,000

During 2024/25, PDH didn't engage any consultants less than \$10,000.

In 2024/25 there were three consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred in relation to these consultants was \$45,484 (excl GST).

Consultants Engaged	Purpose of Consultancy	Total Project Fees Approved (ex GST)	Expenditure	Future Expenditure
Cooper Hardiman Pty Ltd	Human Resources Consultancy Services	\$20,000	\$19,633	\$0
Felicity Anne Topp	Professional Consultancy	\$11,000	\$10,600	\$11,000
Koorreen Enterprises	Cultural Awareness Training	\$30,000	\$15,250	\$14,750

GOVERNMENT ADVERTISING CAMPAIGN

Nil reports of activities or circumstances of \$100,000 that required disclosure on government advertising expenditure.

DETAILS OF INFORMATION & COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

During 2024/25 PDH ICT Business as Usual (BAU) Operational expenditure (excluding GST) was \$1,350,172. Capital expenditure (excluding GST) was \$246,302 which all related to the IT infrastructure Upgrade project funded by the Regional Health Infrastructure Fund (RHIF).

MANDATORY REPORTING continued

The total ICT expenditure incurred during 2024/25 was \$1,596,474 (excluding GST) with the details shown below.

Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non-BAU) ICT expenditure		
(Total=Operational expenditure (excluding GST))	(Total=Operational expenditure and Capital Expenditure)	Operational expenditure (excluding GST)	Capital expenditure (excluding GST)
\$1,350,172	\$246,302	\$0	\$246,302

ENVIRONMENTAL PERFORMANCE

PDH Board of Directors, Executive and staff are committed to protecting the environment and ensuring its sustainability. When planning changes or improvements, consideration is given to conserving energy and water, reducing greenhouse emissions and improving waste management.

Our service is committed to implementing sound environmental practices in all areas of operations. We recognise that it is essential all energy/water users and producers of waste manage these aspects to minimise the impact on the environment, as well as cost.

Our solar panels installed 5 years ago continue to provide substantial electricity saving to the organisation.

Our key highlights for 2024/2025 include:

- 75% completion of LED light replacement program throughout the organisation.
- Continue to change our motor vehicle fleet to more efficient vehicles with reduced emissions.
- Eliminated disposable plastic plates and cutlery and replaced with biodegradable paper supplies.
- Continued compliance with single use plastic ban which came into effect.
- Active member of Regional Environmental Network.
- Undertaking work with Contractor on co-mingled re-cycling

As a result of the strategies and practices in place, this has produced very good results in reducing carbon emissions, water usage and financial savings to PDH.

2024-25 ENERGY AND WATER PERFORMANCE REPORT

Environmental impacts & energy use

Energy use	2022-23	2023-24	2024-25
Electricity (MWh)	1,430	1,374	1,336
Natural Gas (gigajoules)	7,880	5,079	6,723
Carbon emissions (thousand tonnes of CO ₂ e)	2022-23	2023-24	2024-25
Electricity	0.98	1.09	0.88
Natural Gas	0.31	0.26	0.35
Total emissions	1.76	1.29	1.23
Water use (millions litres)	2022-23	2023-24	2024-25
Potable Water	13.34	14.18	14.31
Floor area (m ²)	12,383	12,203	12,203
Separations	5,604	5,543	5,112
In-Patient Bed Days	13,461	13,707	12,569
Aged Care Bed Nights	9,824	9,788	9,686

STATEMENT OF COMPLIANCE

FINANCIAL MANAGEMENT ACT 1994

In accordance with the direction of the Minister for Finance part 9.1.3 (iv), information requirements have been prepared and are available to the relevant Minister, Members of Parliament and the public on request.

HEALTHSHARE VICTORIA (HSV) PURCHASING POLICIES

Portland District Health materially complies with the HSV Purchasing Policies in accordance with section 134 of the *Health Services Act 1988* (Vic). Portland District Health critically reviews appropriate internal controls and processes to ensure compliance.

HEALTH RECORDS ACT 2001

The purpose of this Act is to promote fair and responsible handling of health information by protecting the privacy of an individual's health information. This service observes absolute confidentiality in dealing with patient information.

BUILDING ACT 1993

Portland District Health complies with the provisions of the *Building Act 1993* in accordance with the Department of Health Capital Development Guidelines (Minister for Finance Guideline *Building Act 1993* / Standards for Publicly Owned Buildings 1994 / Building Regulations 2005 and Building Code of Australia 2004).

PROTECTING YOUR PRIVACY

Portland District Health complies with the provisions of the *Health Services Act 1988* (No.49/1988), the *Health Records Act 2001* (No.2/2001) and the *Information Privacy Act 2000* (No.98/2000) relating to confidentiality and privacy by ensuring that all employees do not disclose any information or records concerning Portland District Health's patients, clients, staff and customers acquired in the course of their employment, other than for any authorised or lawful purpose.

NATIONAL COMPETITION POLICY

The Victorian Government's Competitive Neutrality policy commits public health services to apply this policy to all dealings. This includes the adoption of pricing principles to take account of the full cost attribution for net competitive advantage conferred by government ownership.

The policy gives direction that where government business activities involve it in competition with private sector business activities, the net advantages that accrue to government business are offset.

LOCAL JOBS FIRST ACT 2003

No projects undertaken by Portland District Health during 2024-25 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.

STATEMENT OF MERIT AND EQUITY

The Victorian Government's Merit and Equity principles are considered in our recruitment, advertising and selection of employees. Portland District Health complies with employment conditions as specified in relevant Health Awards and Enterprise 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.

TAX DEDUCTIBLE GIFTS

Portland District Health is endorsed by the Australian Taxation Office as a Deductible Gift Recipient. Gifts to Portland District Health, a public health service, qualify for a tax deduction under item 1.1.1 of section 3-BA of the *Income Tax Assessment Act 1997*.

REVIEWS AND STUDY EXPENSES

During 2024-25, there were no reviews or studies undertaken.

GRANTS AND TRANSFER PAYMENTS

Not applicable – Portland District did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2024-25.

STATEMENT OF COMPLIANCE continued

FREEDOM OF INFORMATION (FOI)

During 2024-25, Portland District Health received 112 FOI applications, of which:

- 2 were from Members of Parliament
- 1 was from AHPRA
- 1 was from the Social Services Regulator Victoria
- 1 was from the Department of Justice and Community Safety
- 5 were withdrawn
- and the remainder from the general public

Portland District Health made 104 FOI decisions during the 12 months ended 30 June 2025.

To date, 3 decisions are still being processed, and 103 decisions were made within the statutory time periods. Of the total decisions made outside time, 2 were made within a further 45 days.

Of the total decisions made:

- 98 granted access to documents in full
- 2 denied access in full
- 3 documents not found

Of requests finalised, the average number of days for a decision to be given (including extended timeframes) was 14 days.

During 2024-25, 1 request was subject to a complaint/ internal review by Office of the Victorian Information Commissioner, the final decision of which is still pending.

In addition to these FOI applications, 74 requests for medical information were also received from the following:

- 25 were from Victoria Police
- 12 were from Courts/Other Authorities
- 37 were MARAM related

FEES AND CHARGES

Portland District Health charges fees in accordance with the Commonwealth Department of Health and Aged Care, the Commonwealth Department of Family Services and the Department of Health directives, issued under Regulation 8 of the Hospital and Charities (Fees) Regulations 1986 as amended.

OCCUPATIONAL HEALTH & SAFETY ACT 2004 COMPLIANCE

Portland District Health complies with the *Occupational Health & Safety Act 2004* and its associated regulations and code of practice. Portland District Health is committed to providing a safe and healthy environment for patients, residents, staff, visitors, volunteers and contractors under the auspices of the Health and Safety Committee. Our commitment is to facilitate effective consultation across all sections of Portland District Health which is essential to improve Health & Safety performance.

All staff injuries and hazards in the workplace are reported and followed up via the 'RiskMan', an electronic incident management system available to all staff. We support our staff both in the provision of training to reduce risk of injury and, if an injury does occur, a comprehensive return to work program.

Occupational, Health & Safety training continues to occur on a regular basis throughout the Health Service. All health and safety representatives have attended health and safety training.

Occupational, Health & Safety Reporting	2024-25	2023-24	2022-23
1. The number of reported hazards/ incidents for the year per 100 FTE	118.57	67.22	88.70
2. The number of 'lost time' standard WorkCover claims for the year per 100 FTE	0.71	0.6912	1.40
3. The average cost per WorkCover claim for the year ('000)	\$46,849	\$16,408	\$17,518

One new physical injury claim has been allocated a large SCE (future cost estimate) in comparison to other claims lodged. There has been no increase in the number of claims lodged over the year.

STATEMENT OF COMPLIANCE

PUBLIC INTEREST DISCLOSURES ACT 2012

Portland District Health has in place appropriate procedures for disclosures in accordance with the *Public Interest Disclosure Act 2012* (formally known as the *Protected Disclosures Act 2012*). No public interest disclosures were made under the Act in 2024/2025.

CARERS RECOGNITION ACT 2012

Portland District Health has taken all practical measures to comply with its obligations under the Act. These include:

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the Act at community events or service points; providing links to state government resource materials on our website; providing digital and/or printed information about the Act to our partner organisations)
- ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act (e.g. developing and implementing a staff awareness strategy about the principles in the Act and what they mean for staff; induction and training programs offered by the organisation include discussion of Act and the statement of principles therein)
- 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, development a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care)
- implementing priority actions in Recognising and Supporting Victoria's carers; Victorian carer strategy 2018-22



Karena Prevett
Chief Executive Officer
Portland District Health
Date: 30 July 2025

SOCIAL PROCUREMENT

CASE STUDY

PDH engaged Uncle Richard Frankland, a Gunditjmara artist and activist, to deliver Culture Awareness training to all staff. The training aimed to bridge the cultural gap between Aboriginal and Torres Strait Islander Peoples and non-Indigenous staff by fostering respectful dialogue and recognition of First Nations cultures.

This initiative addressed limited staff knowledge and the cultural divide impacting communication and care. Through Uncle Richard Frankland's guidance, staff gained a deeper understanding of cultural identity, discrimination, and the importance of cultural respect in healthcare interactions.

The training has enhanced PDH's cultural competence, promoting a more inclusive and culturally safe workplace.

All Suppliers	
Number of Suppliers Engaged	304
Total Expenditure (excl GST)	\$23,292,781
Social Benefit Suppliers	
Number of Social Benefit Suppliers Engaged	3
Total Expenditure with Social Benefit Suppliers (excl GST)	\$9,144

SPF Objective	SPF Outcome	2024-25 SPF Reporting Metrics	
Opportunities for Victorian Aboriginal People	Purchasing from Victorian Aboriginal Businesses	Number of Victorian Aboriginal Businesses Engaged	1
		Total expenditure with Victorian Aboriginal Businesses (excl GST)	\$418
Opportunities for Victorians with Disability	Purchasing from Victorian Social Enterprises led by a mission for people with disability and Australian Disability Enterprises.	Number of Victorian social enterprises led by a mission for people with disability and Australian Disability Enterprises engaged	1
		Total Expenditure with Victorian social enterprises led by a mission for people with disability and Australian Disability Enterprises (excl GST)	\$5,909
Opportunities for Victorian Priority Jobseekers	Purchasing from Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers	Number of Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers engaged	1
		Total expenditure with Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers (excl GST)	\$2816
Sustainable Victorian Social Enterprises and Aboriginal Businesses	Purchasing from Victorian social enterprises and Aboriginal businesses	Number of Victorian social enterprises engaged	1
		Total expenditure with Victorian social enterprises (excl GST)	\$2,816
		Number of Victorian Aboriginal businesses engaged	1
		Total expenditure with Victorian Aboriginal businesses (excl GST)	\$418

GOVERNANCE

BOARD OF DIRECTORS

PDH is governed by Board Directors appointed by the Minister for Health. The Board of Directors (Board) is responsible for the overall governance of the Health Service; this includes setting the strategic direction and monitoring performance.

GOVERNANCE COMMITTEES

The Board is a strong advocate of corporate and clinical governance and seeks to ensure that the Health Service fulfils its governance obligations and responsibilities to all its stakeholders.

To assist the Board in the discharge of its responsibilities, it has established a number of committees. The Board committees are:

Clinical Governance Committee

Bi-Monthly

The Clinical Governance Committee is a sub-committee of the Board and the primary function is to assist the Board to lead and assure high quality care and safety systems across PDH.

The committee reviews and makes recommendations to the Board relating to its responsibilities under the following Clinical Governance Framework Pillars:

- **Consumer Participation:** Ensures feedback is actively sought, effectively addressed and used to inform quality improvement and training requirements; Ensures strong Statutory Duty of Candour and open Disclosure processes are in place.
- **Leadership & Culture:** Ensures clear Quality & Safety roles and responsibilities underpinned by clear accountability mechanisms, compliance monitoring systems and reporting structures.
- **People & Practice:** Ensures strong quality & safety systems are in place for staff to identify and report risks, incidents and quality improvement opportunities, ensures a strong just culture, ensures PDH Care complies with industry standards, policies and best practice guidelines; Ensures mandatory training and clinical supervision targets are met.
- **Pursuing High Performance (Quality & Risk Systems):** Ensures quality systems are in place to support continuous improvement to achieve the PDH Care goals for every consumer.

External/Consumer Members: 1

Finance, Audit and Risk Committee

Monthly

The Finance Audit and Risk Committee (FAR) is a sub-committee of the PDH Board of Directors established in accordance with Section 65S(2)(j) of the *Health Services Act 1988* (Vic) HAS), the *Financial Management Act 1994* (Vic) and other relevant State and Federal laws and regulations to oversee the Risk Management Framework for PDH and its implementation throughout the organisation.

The purpose of FAR is to assist the Board in the effective discharge of its responsibilities for financial reporting, internal controls, risk management, and internal and external audits. Its primary role is to consider reports from officers of PDH and the auditors that provide assurance about the integrity of the financial processes, systems and reporting and provide an independent source of assurance and advice to the Board.

FAR does not relieve any Board Directors of their responsibilities for these matters.

External Member: Nil

GOVERNANCE continued

People and Culture Committee

Three times per year

The People and Culture Committee is a sub-committee of the Board and the primary function is to assist the Board to lead and assure workforce strategy and development for PDH, in support of the delivery of the Board endorsed strategic plan.

The People and Culture committee will support PDH to embed the seven principles of the Department of Health “Framework for promoting a positive workplace culture: prevent bullying, harassment and discrimination”. The seven principles being:

- Leaders demonstrate commitment to appositve workplace culture.
- The organisation and staff understand and manage risks relating to culture and inappropriate behaviour, including bullying, harassment and discrimination.
- Safe systems of work are in place that reduce risks to health and safety associated with inappropriate behaviour, including BHD, and that promote staff wellbeing.
- The organisation has effective mechanisms for the management of people.
- Staff access appropriate, consistent and effective training.
- Workplace relationships are respectful and built on trust.
- The organisation embraces diversity and is committed to inclusion.

Governance, Remuneration and Nominations Committee

Quarterly

The Governance, Remuneration and Nomination Committee is a Sub-Committee of the PDH Board which is established in accordance with section 33 of the *Health Services Act 1988* (the Act).

The purpose of the Committee is to assist the Board fulfil its responsibilities in relation to:

- the appointment, performance review and remuneration of the Chief Executive Officer (CEO) and their direct reports (the Executive);
- Board capability; and
- the effective governance of PDH.

OTHER BOARD ADVISORY COMMITTEES

Consumer Advisory Committee

Bi-monthly

The purpose of the Consumer Advisory committee is to provide advice from a community and consumer perspective to the Board in relation to PDH strategic priorities.

The committee, acting in its advisory capacity will:

- Promote a strong and cohesive consultative partnership between PDH and the broader community.
- Identify potential opportunities to assist and enable PDH to achieve its strategic priorities.
- Provide strategic advice from a community and consumer perspective to support PDH to plan and deliver health services that enable the delivery of consistently safe, high-quality care.
- Assist with the monitoring of the PDH Consumer Participation Plan, ensuring alignment with Safer Care Victoria Partnering in a Healthcare Framework.

Credentialing & Scope of Practice (Medical Appointment) Committee

quarterly (or as required as part of the South West regional committee)

The purpose of the Committee is to credential all Medical Practitioners requesting clinical privileges at PDH and to confirm the scope of practice of medical, allied and nursing health practitioners with advanced practice at the Health Service.

GOVERNANCE continued

EXECUTIVE ROLE

Responsibility for the management and operation of PDH is delegated to the Chief Executive Officer who is accountable to the Board and who operates within clearly defined delegation levels. The management is made up of the Chief Executive Officer, Executive Director of Nursing, Midwifery & Aged Care, Executive Director of Finance & Corporate Services, Executive Director of Primary Care & Quality and Executive Director of Medical Services. The Executive meets fortnightly and provides monthly reports to the Board of Directors.

RESPONSIBLE MINISTER

PDH is a public hospital established under the Health Services Act 1988 (Vic).

The responsible Minister is:

Minister for Health

The Hon Mary-Anne Thomas
from 1 July 2024 to 30 June 2025

OTHER RELEVANT MINISTERS

Minister for Ambulance Services

The Hon Mary-Anne Thomas
from 1 July 2024 to 30 June 2025

Minister for Mental Health

The Hon. Ingrid Stitt
from 1 July 2024 to 30 June 2025

Minister for Ageing

The Hon. Ingrid Stitt
from 1 July 2024 to 30 June 2025

Minister for Disability/Minister for Children

The Hon. Lizzie Blandthorn
from 1 July 2024 to 30 June 2025

ETHICAL STANDARDS

The Board promotes the continued maintenance of corporate governance practice and ethical conduct by Board directors and employees of PDH. The Board has endorsed a code of conduct which applies to Board directors, officers and all employees and is consistent with applicable guidelines.

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.) a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- b.) details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- c.) details of publications produced by the entity about itself, and how these can be obtained;
- d.) details of changes in prices, fees, charges, rates and levies charged by the entity;
- e.) details of any major external reviews carried out on the entity;
- f.) details of major research and development activities undertaken by the entity;
- g.) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- h.) details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;
- i.) details of assessments and measures undertaken to improve the occupational health and safety of employees;
- j.) a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;
- k.) 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
- l.) 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:

✉ pdh@swarh.vic.gov.au

DONATIONS

SIGNIFICANT PARTNERSHIP RECOGNITION

- United Way Glenelg
 - Christmas Hampers
 - Winter Care Packages
 - The Magic of Storytime
 - The Little Free Pantries
 - Food Security Network
- Freemasons Foundation
- Portland & District Motoring Enthusiasts Club Inc - Cruise for Charity
- Cancer Council Victoria - Portland Branch
- Salvation Army Portland:
 - PDH Annual Winter Drive
 - PDH Christmas Present Appeal
- Rotary of Portland:
 - Beats Cycle for Hope "Random act of kindness" Spend Local Gift cards and Portland Arts Centre Cards
 - 16 Days of Activism
- Portland Community Markets
- Country Women's Association – Wattle Hill Creek
- Portland Funeral Services & HBH Legal
- Dying to Know Day Forum
- Glenelg Shire Council
 - Live 4 Life
 - Youth Services
 - Recreation Team
 - Glenelg Libraries
- Western District Food Share
- Wellways Australia – Portland Branch
- Windamara Aboriginal Corporation
- Dhawaurd Wurrung Elderly Community Health Service
- Gunditj Mirring Traditional Owners Aboriginal Corporation
- Koreen Enterprises
- Committee for Portland and Portland Women in Business

PDH DONATIONS \$50+

Total Donations raised from 01/07/2024 to 30/06/2025 - \$107,561.39

Anthena Dowd
Portland Bowling Club Inc
Michael Telfer
Marjorie Sparrow
Portland Uniting Church
Raj Patel (R&M Passions Pty Ltd)

Woodall Livestock
Jason Cowan
Riley Outtram
Oliver Outtram
Portland Eyecare
David & Kerry Carr
Michael Keiller
Stuart Smith
James Smith
Andrew Moore
Dale Moore
Luke Moore
Broden Borella
SW TAFE
Debra Aitken
John Inman
Matthew Garner
Danny Hampshire
Roger Hampshire
Colleen Bell
Kevin Bell
Damien Bell
Katrina Bell
Liam Murphy
Britt England
Beach House Pizza
Sharon Cowan
M D Cleary
Hudson Property
Hamilton Spectator
Nicole Hudson
QUBE Ports
Eric Pearce
Garry Pearce
Masonic Community Project
P & G Fitzpatrick
Don Tappscott
Lynette Imbi
Portland Community Market
Anti Cancer Council Portland Unit
Henty Group Country Women's Association
Wattle Hill Creek Country Women's Association
Leila Scott
Peters Project Foundation
Shea Rotumah
Jenni Lindscaux

DONATIONS continued

PDH DONATIONS IN-KIND

Jane Dillion
Wattle Hill Creek Portland CWA
Volunteers
Glenelg Libraries
Staff of PDH
Helen Neilson
Men's Gear & Beer
Uniting Care Church Op Shop
Uniting Church Craft Group
Treloar Roses
Garden Life Nursery
Matts Lotto and Gifts
Shoreline Charters
Fyfe and Co
Ivie and Eve

PDH GRANTS

Mammography Chair

\$600 towards the fundraising –
Portland Bowling Club

\$4,000 towards the fundraising –
Portland Cancer Council Unit

Balance of Mammography Chair
- Medical Imaging equipment:
\$3,000 to make up the balance of
\$15,000 from United Way Glenelg

Bed Grant - Brand new Beds for the wards

\$17,200 from the Masonic
Lodge Portland - Freemasons
Foundation

Seca Scales

\$4,590 purchased from funding
received from:
\$2000 – Uniting Church Op-Shop
Portland
\$2,590 – Cancer Council VIC -
Portland Branch

PDH Volunteers Uniforms: HIVE

\$2,249 funding received from
Uniting Church Op-Shop Portland

Chemo / Infusion Chair for Oncology Unit

\$3,000 from QUBE Ports

Nikki Pumps for Oncology Unit

\$2,000 from Henty Group
Country Women's Association
and the Wattle Hill Creek Country
Women's Association.

HSL Singing Strong Program

2024: \$3850 paid for all costs for
program from Masonic Lodge
2025: \$3,850 paid for all costs for
program from United Way Glenelg

Laser Therapy Equipment – to assist cancer and lymphoedema patients

\$19,000 from the Peters Project
Foundation

Baby Makes 3 – Health Promotions Program

\$5,000 from United Way Glenelg

HSL Accessible Chair Yoga Program

\$4,910 paid for all costs for
program from United Way Glenelg

Dying to Know Day event – to purchase required items to put on community event

\$2,200 from Western Primary
Health



DONATIONS continued

PDH ANNUAL FUNDRAISERS

1. PDH Annual Charity Golf Event

\$8,500

Sponsors and Supporters

- Heywood Golf Club
- Australian Blue Gum Plantations – Gold Sponsor
- TILNAK Fine Arts Portraits – Gold Sponsor
- Rise Disability Services – Silver Sponsor
- Port of Portland – Silver Sponsor
- Portland Sign Works – Silver Sponsor
- Portland Fitness 24/7 – Silver Sponsor
- Powerhouse Productions
- Mixx FM / Ace Radio
- Assets Real Estate
- Lease Plus
- Beyond Bank
- Are-Able
- Heywood Hardware
- Heywood Pharmacy
- Admellas Fruit n Veg
- Woolworths Portland
- Bakers Delight
- Lions Club Heywood
- The Royal Hotel
- Sharon Cole Massage
- Wendy & Peter Taylor
- Fyfe and Co
- Ivie and Eve
- Sports Power
- UpperCut Butchers

2. Cruise for Charity

\$8,633

Sponsors and Supporters

- Portland and District Motoring Enthusiasts Club (PADMEC)

3. PDH Cancer Council Group Fashion Parade Fundraiser

\$2,590

Sponsors and Supporters

- Paulines Absolutely Fabulous
- Portland Memorial Bowling Club

4. PDH Goes PINK for Cancer Month

\$450

EVENTS AND ACTIVITIES OF SIGNIFICANCE AND PARTICIPATION

- NAIDOC Week Celebration
- Dying to Know Day Forum
- Cruise for Charity
- Volunteers End of Year Event and Awards Celebration
- St John's Christmas Tree Exhibition
- Beats Cycle for Hope
- 25 Years of JJ's Café
- Winter Drive

APPRECIATION

PDH would like to thank all our supporters for their generous donations and contributions to our organisation and events. Your kindness and dedication allow us to bring additional services and information to the community in which we serve, to improve and provide the best healthcare outcomes. The financial support we receive from donors allows us to increase and extend our work with individuals and families.

Our community is at the core of everything that we do. We are here for the community and want to ensure that the services we provide is meeting the needs of all who walk through our doors. Health and healthcare are changing rapidly, in line with community expectation. Your dedication, donations and support to PDH contributes and assists us to align with this goal for a sustainable future.

PDH has a strong commitment to work with individuals and other groups to build our partnerships to improve the health outcomes and experiences for our diverse range of community members. We are proud of the resources, education and partnerships embedded throughout our organisation, assisting PDH staff to provide care for our community in a manner that is respectful of a person's culture and beliefs, is free from discrimination and is based on respect and harmony. Through these partnerships and support networks, allows us the capabilities of providing additional services, knowledge, experience and awareness to our community.

Again, we thank you.

DISCLOSURE INDEX

The annual report of the Portland District 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.

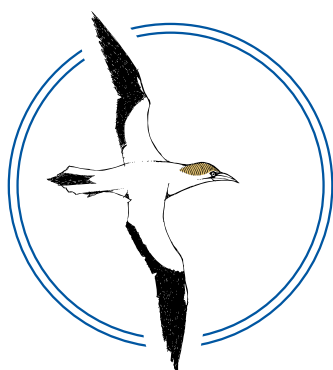
Legislation	Requirement	Page Reference
Standing Direction and Financial Reporting Directions		
REPORT OF OPERATIONS		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	38
FRD 22	Purpose, functions, powers and duties	1
FRD 22	Nature and range of services provided	13
FRD 22	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	11
FRD 22	Workforce data/ employment and conduct principles	16
FRD 22	Workforce Inclusion Policy	17
FRD 22	Occupational Health and Safety	33
Financial and other information		
FRD 22	Summary of the financial results for the year	7
FRD 22	Significant changes in financial position during the year	6
FRD 22	Operational and budgetary objectives and performance against objectives	6
FRD 22	Subsequent events	Financials
FRD 22	Details of consultancies under \$10,000	30
FRD 22	Details of consultancies over \$10,000	30
FRD22	Disclosure of government advertising expenditure	30
FRD 22	Disclosure of ICT expenditure	30
FRD 22	Asset Management Accountability Framework	28
FRD 22	Disclosure of emergency procurement	29
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	35
FRD 22	Disclosure of procurement complaints	29
FRD 22	Disclosure of reviews and study expenses	32
FRD 22	Disclosure of grants and transfer payments	32
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	33
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	32
FRD 22	Application and operation of <i>Public Interest Disclosure Act 2012</i>	34
FRD 22	Statement of National Competition Policy	32
FRD 22	Application and operation of <i>Carers Recognition Act 2012</i>	34
FRD 22	Additional Information available on request	38
FRD 24	Environmental data reporting	31
FRD 25	<i>Local Jobs First Act 2003</i> disclosures	32

DISCLOSURE INDEX continued

Legislation	Requirement	Page Reference
Compliance attestation and declaration		
SD 5.1.4	Financial Management Compliance attestation	28
SD 5.2.3	Declaration in Report of Operations	7
	Attestation of Data integrity	28
	Attestation on managing Conflicts of Interest	29
	Attestation on Integrity, Fraud and Corruption	29
	Compliance with Health Share Victoria (HSV) Purchasing Policies	29
Other reporting requirements		
	Reporting outcomes from Statement of Priorities 2024-2025	20
	Occupational Violence reporting	17
	Reporting obligations under the Safe Patient Care Act 2015	29
FINANCIAL STATEMENTS		
Declaration		
SD 5.2.2	Declaration in financial statements	46
Other requirements under Standing Directions 5.2		
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative pronouncements	46
SD 5.2.1 (a)	Compliance with Standing Directions	46
SD 5.2.1 (b)	Compliance with Model Financial Report	46
Other disclosures as required by FRDs in notes to the financial statements (a) (b)		
FRD 110	Cash Flow Statements	51
FRD 112	Defined Benefit Superannuation Obligations	57
FRD 114	Financial Instruments – general government entities and public non-financial corporations	68
LEGISLATION		
	<i>Freedom of Information Act 1982 (Vic) (FOI Act)</i>	33
	<i>Building Act 1993</i>	32
	<i>Public Interest Disclosures Act 2012</i>	34
	<i>Carers Recognition Act 2012</i>	34
	<i>Local Jobs Act 2003</i>	32
	<i>Financial Management Act 1994</i>	32

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.



PORTLAND
DISTRICT HEALTH

ABN 19 736 725 377

ANNUAL FINANCIAL STATEMENTS

Year Ended 30 June 2025



How this report is structured

Portland District Health presents its audited Tier 2 general-purpose financial statements for the financial year ended 30 June 2025 in the following structure to provide users with information about Portland District Health's stewardship of the resources entrusted to it.

CONTENTS

Board member's, accountable officer's, and chief finance & accounting officer's declaration	46
Auditor-General's Report	47
Comprehensive Operating Statement	49
Balance Sheet	50
Cash Flow Statement	51
Statement of Changes in Equity	52
Notes to the Financial Statements	53
Note 1: About this report	53
Note 1.1 Basis of preparation	53
Note 1.2 Material accounting estimates and judgements	53
Note 1.3 Reporting entity	54
Note 1.4 Economic dependency	54
Note 2: Funding delivery of our services	55
Note 2.1 Revenue and income from transactions	55
Note 3: The cost of delivering our services	57
Note 3.1 Expenses incurred in the delivery of services	57
Note 4: Key assets to support service delivery	60
Note 4.1 Property, plant and equipment	60
Note 4.2 Depreciation and amortisation	62
Note 4.3 Investment property	62
Note 5: Other assets and liabilities	63
Note 5.1 Receivables	63
Note 5.2 Impairment of financial assets	64
Note 5.3 Payables	64
Note 5.4 Other liabilities	65
Note 6: How we finance our operations	66
Note 6.1 Borrowings	66
Note 6.2 Cash and cash equivalents	68
Note 6.3 Commitments for expenditure	68
Note 7: Financial instruments, contingencies and valuation judgements	69
Note 7.1 Financial instruments	69
Note 7.2 Contingent assets and contingent liabilities	71
Note 7.3 Fair value determination	71
Note 8: Other disclosures	74
Note 8.1 Responsible persons disclosures	74
Note 8.2 Remuneration of executives	75
Note 8.3 Related parties	75
Note 8.4 Remuneration of auditors	77
Note 8.5 Events occurring after the balance date	77
Note 8.6 Joint arrangements	77

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

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

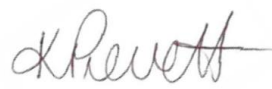
We authorise the attached financial statements for issue on 11 September 2025.

Board member



P Matthews
Chair
Portland
11 September 2025

Accountable Officer



K Prevett
Chief Executive Officer
Portland
11 September 2025

Chief Finance & Accounting Officer



I Martin
Chief Finance and Accounting Officer
Portland
11 September 2025

Independent Auditor's Report

To the Board of Portland District Health

Opinion	I have audited the financial report of Portland District 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 <i>Financial Management Act 1994</i> and Australian Accounting Standards – Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
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 <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error. 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.

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
15 September 2025

Simone Bohan
as delegate for the Auditor-General of Victoria

PORTLAND DISTRICT HEALTH
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	55,347	37,103
Other sources of income	2.1	14,933	31,638
Non-operating activities		595	570
Total revenue and income from transactions		70,875	69,311
Expenses from transactions			
Employee expenses	3.1	(52,397)	(51,056)
Depreciation and amortisation	4.1(a), 4.1(b)	(5,137)	(3,494)
Other operating expenses	3.1	(16,921)	(15,370)
Total Expenses from transactions		(74,455)	(69,920)
Net result from transactions - net operating balance		(3,580)	(609)
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		18	(1,318)
Net gain/(loss) on financial instruments		(129)	(81)
Net gain/(loss) on share of JV other economic flows		-	(258)
Other gain/(loss) from other economic flows		(11)	6
Total other economic flows included in net result		(122)	(1,651)
Net result		(3,702)	(2,260)
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus		-	11,858
Total other comprehensive income		-	11,858
Comprehensive result		(3,702)	9,598

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

PORTLAND DISTRICT HEALTH

Balance Sheet

For the Financial Year Ended 30 June 2025

		2025 \$'000	2024 \$'000
Financial assets			
Cash and cash equivalents	6.2	9,146	8,012
Receivables	5.1	1,729	1,430
Total financial assets		10,875	9,442
Non-financial assets			
Prepayments		309	797
Inventories		63	110
Property, plant and equipment	4.1	61,114	65,139
Investment property	4.3	7,926	7,926
Total non-financial assets		69,412	73,972
Total assets		80,287	83,414
Liabilities			
Payables	5.3	2,924	2,754
Contract liabilities		718	1,195
Borrowings	6.1	945	912
Employee benefits	3.1(b)	11,170	10,436
Other liabilities	5.4	4,907	4,792
Total liabilities		20,664	20,089
Net assets		59,623	63,325
Equity			
Reserves		70,756	70,756
Contributed capital		35,695	35,695
Accumulated (deficit)		(46,828)	(43,126)
Total equity		59,623	63,325

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

PORTLAND DISTRICT HEALTH

Cash Flow Statement

For the Financial Year Ended 30 June 2025

	2025	2024
Note	\$'000	\$'000
Cash Flows from operating activities		
Operating grants from State Government	59,681	59,275
Capital grants from State Government	1,170	1,634
Patient fees received	3,838	4,643
GST received from ATO	1,576	1,754
Interest and investment income received	595	200
Other receipts	4,130	3,122
Total receipts	70,990	70,628
Payments to employees	(51,678)	(50,184)
Payments to suppliers and consumables	(15,651)	(16,285)
Finance costs	(49)	(26)
GST paid to ATO	(1,565)	(1,762)
Total payments	(68,943)	(68,257)
Net cash flows from/(used in) operating activities	2,047	2,371
Cash Flows from investing activities		
Proceeds from sale of non-financial assets	18	60
Purchase of non-financial assets	(968)	(2,362)
Net cash flows from/(used in) investing activities	(950)	(2,302)
Cash flows from financing activities		
Repayment of borrowings and principal portion of lease liabilities	(111)	(170)
Repayment of accommodation deposits	(2,072)	(1,175)
Receipt of accommodation deposits	2,220	3,646
Net cash flows from/(used in) financing activities	37	2,301
Net increase/(decrease) in cash and cash equivalents held	1,134	2,370
Cash and cash equivalents at beginning of year	8,012	5,642
Cash and cash equivalents at end of year	9,146	8,012

6.2

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

PORTLAND DISTRICT HEALTH

Statement of Changes in Equity

For the Financial Year Ended 30 June 2025

	Property, Plant and Equipment Revaluation Surplus \$'000	Restricted Specific Purpose Reserve \$'000	Contributed Capital \$'000	Accumulated (Deficit) \$'000	Total \$'000
Balance at 1 July 2023	57,887	1,011	35,695	(40,866)	53,727
Net result for the year	-	-	-	(2,260)	(2,260)
Other comprehensive income for the year	11,858	-	-	-	11,858
Balance at 30 June 2024	69,745	1,011	35,695	(43,126)	63,325
Net result for the year	-	-	-	(3,702)	(3,702)
Other comprehensive income for the year	-	-	-	-	-
Balance at 30 June 2025	69,745	1,011	35,695	(46,828)	59,623

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

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Structure

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

Note 1 About this Report

These financial statements represent the financial statements of Portland District Health for the year ended 30 June 2025.

Portland District Health is a not-for-profit entity established as a public agency under the *Health Services Act 1998 (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).

Portland District 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. Portland District Health's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Portland District 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 FMA and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AAS 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 Portland District 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 Portland District Health on 11 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.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 1.3 Reporting Entity

Portland District Health's principal address is:
141-151 Bentinck Street
PORTLAND VIC 3305

Note 1.4 Economic dependency

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

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 2 Funding delivery of our services

Portland District Health's overall objective is to provide quality health service that will improve the health, wellbeing and the quality of life for our community. Portland District Health is predominantly funded by grant funding for the provision of outputs. Portland District 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

	2025	2024
Note	\$'000	\$'000
Revenue from contracts with customers	2.1(a) 55,347	37,103
Other sources of income	2.1(b) 14,933	31,638
Total revenue and income from transactions	70,280	68,741

Note 2.1(a) Revenue from contracts with customers

	2025	2024
	\$'000	\$'000
Government grants (State) - Operating	43,722	25,217
Government grants (Commonwealth) - Operating	7,184	7,200
Patient and resident fees	4,003	4,586
Commercial activities	438	100
Total revenue from contracts with customers	55,347	37,103

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 Portland District Health's goods or services. Portland District 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 Portland District Health's revenue streams, with information detailed below relating to Portland District 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 Residential Aged Care Grants	Funding is provided for the provision of care for aged care residents within facilities at Portland District Health. The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided with the aged care facility.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 2.1 Revenue and income from transactions (cont.)

Note 2.1(a) Revenue from contracts with customers (cont.)

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

	2025 \$'000	2024 \$'000
Government grants (State) - Operating	10,367	26,661
Government grants (State) - Capital	1,170	1,635
Other capital purpose income	121	194
Assets received free of charge or for nominal consideration	20	122
Other income from operating activities	3,255	3,026
Total other sources of income	14,933	31,638

How we recognise other sources of income

Government grants

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

Non-cash contributions from the Department of Health

The DH makes some payments on behalf of Portland District Health as follows:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Portland District Health which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements with the DH.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 3 The cost of delivering our services

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

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

	2025	2024
Note	\$'000	\$'000
Employee expenses	52,397	51,056
Other operating expenses	16,872	15,344
Total expenses incurred in the delivery of services	69,269	66,400

Note 3.1(a) Employee expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	33,573	33,948
Defined contribution superannuation expense	3,369	3,127
Agency expenses	14,043	12,775
Fee for service medical officer expenses	1,412	1,206
Total employee expenses	52,397	51,056

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. Portland District 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 Portland District 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	2024
	\$'000	\$'000
Current provisions for employee benefits		
Accrued days off	67	63
Annual leave	3,674	3,600
Long service leave	4,870	4,494
Provision for on-costs	1,884	1,553
Total current provisions for employee benefits	10,495	9,710
Non-current provisions for employee benefits		
Long service leave	593	650
Provision for on-costs	82	76
Total non-current provisions for employee benefits	675	726
Total provisions for employee benefits	11,170	10,436

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

3.1 Expenses incurred in the delivery of services (cont.)

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 Portland District 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 Portland District Health expects to wholly settle within 12 months or
- present value – if Portland District 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 Portland District 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 Portland District Health expects to wholly settle within 12 months or
- present value – if Portland District 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 operating expenses

	2025 \$'000	2024 \$'000
Other operating expenses		
Drug supplies	2,667	2,730
Medical and surgical supplies (including Prostheses)	2,893	2,467
Diagnostic and radiology supplies	1,597	1,472
Other supplies and consumables	1,645	1,542
Short term lease expenses	970	676
Fuel, light, power and water	475	469
Repairs and maintenance	632	622
Maintenance contracts	326	340
Medical indemnity insurance	593	509
Communication and IT costs	2,223	2,328
Other administration expenses	2,900	2,215
Total other operating expenses	16,921	15,370

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

3.1 Expenses incurred in the delivery of services (cont.)

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.

The following lease payments are recognised on a straight-line basis:

- short term leases – leases with a term of twelve months or less, and
- low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

Variable lease payments that are not included in the measurement of the lease liability, i.e. variable lease payments that do not depend on an index or a rate such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occurs. Portland District Health's variable lease payments during the year ended 30 June 2025 was nil.

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 Portland District Health. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue (Refer to Note 2.1(c)) and recording a corresponding expense.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 4 Key assets to support service delivery

Portland District 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 Portland District Health to be utilised for delivery of services.

Structure

4.1 Property, plant and equipment

4.2 Depreciation and amortisation

4.3 Investment property

Note 4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land at fair value - Freehold	3,206	3,206	-	-	3,206	3,206
Buildings at fair value	57,321	55,195	(4,172)	-	53,149	55,195
Works in progress at cost	-	1,775	-	-	-	1,775
Plant, equipment and vehicles at fair value	18,907	18,378	(14,148)	(13,415)	4,759	4,963
Total property, plant and equipment	79,434	78,554	(18,320)	(13,415)	61,114	65,139

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.

4.1(a) Reconciliation of the carrying amount of each class of asset

	Land	Buildings	Works in progress	Plant, equipment and vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2024	3,206	55,195	1,775	4,963	65,139
Additions	-	-	428	970	1,398
Disposals	-	-	(77)	(209)	(286)
Net transfers between classes	-	2,126	(2,126)	-	-
Depreciation	-	(4,172)	-	(965)	(5,137)
Balance at 30 June 2025	3,206	53,149	-	4,759	61,114

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, Portland District 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 apply if there is a full revaluation before the next scheduled independent revaluation,, which is planned to be undertaken in 2029, in accordance with Portland District Health's revaluation cycle.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 4.1 Property, plant and equipment (cont.)

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

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

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Plant, equipment and vehicles at fair value	1,119	1,056	(178)	(147)	941	909
Total right-of-use assets	1,119	1,056	(178)	(147)	941	909

4.1(c) Reconciliation of the carrying amount of each class of right of use asset

	Plant, equipment and vehicles \$'000	Total \$'000
Balance at 1 July 2024	909	909
Additions	353	353
Disposals	(209)	(209)
Depreciation	(112)	(112)
Balance at 30 June 2025	941	941

How we recognise right-of-use assets

Initial recognition

When Portland District 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 (refer to Note 6.1 for further information) 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.

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

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 4.1 Property, plant and equipment (cont.)

4.1(d) Impairment of property, plant and equipment

The recoverable amount of the primarily non-financial physical assets of Portland District 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 (excluding items under assets held for sale, land and investment properties) 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	20 to 60 years	20 to 60 years
Plant, equipment and vehicles (including leased assets)	3 to 20 years	3 to 20 years

Note 4.3 Investment property

	2025 \$'000	2024 \$'000
Investment property at fair value	7,926	7,926
Total investment property at fair value	7,926	7,926
Balance at Beginning of Period	7,926	
Net gain/(loss) from fair value adjustments	-	
Balance at End of Period	7,926	

How we recognise investment properties

Investment properties represent properties held to earn rentals or for capital appreciation or both. Investment properties exclude properties held to meet service delivery objectives of the health services.

Initial recognition

Investment properties are initially recognised at cost. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to the health service.

Subsequent measurement

Subsequently investment properties are measured at fair value, determined annually by independent valuers. Fair values are determined based on a market comparable approach that reflects recent transaction prices for similar properties. Investment properties are neither depreciated nor tested for impairment.

For investment properties measured at fair value, the current use of the asset is considered the highest and best use.

The fair value of the health service's investment properties at 30 June 2025 have been arrived on the basis of an independent valuation carried out by the Valuer-General Victoria. The valuation was determined with reference to market evidence of properties including location, condition and lease terms.

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

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 5 Other assets and liabilities

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

Structure

5.1 Receivables

5.2 Impairment of financial assets

5.3 Payables

5.4 Other liabilities

Note 5.1 Receivables

		2025 \$'000	2024 \$'000
Note			
Current receivables			
Contractual			
		24	16
		328	695
		353	188
	5.2	(245)	(116)
		358	259
		8	102
		47	-
		873	1,144
Statutory			
		227	237
		227	237
		1,100	1,381
Total current receivables			
Non-current receivables			
Contractual			
		629	49
		629	49
		1,729	1,430
Total receivables			
<i>(i) Financial assets classified as receivables</i>			
		1,729	1,430
		(227)	(237)
	7.1	1,502	1,193

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.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 5.2 Impairment of financial assets

Impairment loss on contractual receivables
In other economic flows

2025 \$'000	2024 \$'000
129	81
129	81

How we recognise impairment of financial assets

Portland District Health records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's expected credit loss approach. Portland District Health's contractual receivables and statutory receivables are subject to this impairment assessment. Contract assets recognised are also subject to the impairment requirement of AASB 9, however contract assets are immaterial.

Portland District Health applies the simplified approach, which requires the loss allowances to always be measured at an amount equal to lifetime expected credit losses. The loss allowance is based on assumptions about risk of default and expected loss rates.

Contractual receivables at amortised cost

Portland District Health has grouped contractual receivables on shared credit risk characteristics and days past due and has selected the expected credit loss rate based on Portland District Health's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

The expected credit loss rates applied at 30 June 2025 vary from 0% for contractual receivables that are current to 40% for contractual receivables that are more than 90 days past due (30 June 2024: from 2.5% to 15%).

Statutory receivables at amortised cost

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected credit losses. No loss allowance has been recognised.

Note 5.3 Payables

Current payables

Contractual

Trade creditors
Accrued salaries and wages
Accrued expenses
Inter hospital creditors
Amounts payable to governments and agencies
Share of JV payables

Total contractual payables

Statutory

GST payable

Total statutory payables

Total payables

(i) Financial liabilities classified as payables

Total payables

Total financial liabilities classified as payables

Note	2025 \$'000	2024 \$'000
	333	190
	784	788
	767	739
	599	-
	26	514
	395	504
	2,904	2,735
	20	19
	20	19
	2,924	2,754
	2,924	2,754
7.1	2,904	2,735

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 5.3 Payables (cont.)

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 Portland District 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 5.4 Other liabilities

	2025	2024
Note	\$'000	\$'000
Current monies held in trust		
Patient monies	27	60
Refundable accommodation deposits	4,880	4,732
Total other liabilities	4,907	4,792
* Represented by:		
- Cash assets	6.2 4,907	4,792
	4,907	4,792

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 Portland District 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*.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 6 How we finance our operations

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

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

Structure

6.1 Borrowings

6.2 Cash and cash equivalents

6.3 Commitments for expenditure

Note 6.1 Borrowings

		2025 \$'000	2024 \$'000
Current borrowings			
Lease liability	6.1(a)	302	351
Total current borrowings		302	351
Non-current borrowings			
Lease liability	6.1(a)	643	561
Total non-current borrowings		643	561
Total borrowings	7.1	945	912

How we recognise borrowings

Borrowings refer to funds raised through lease liabilities.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost and recognised at the fair value of the consideration received directly attributable to transaction costs and subsequently measured at amortised cost using the effective interest method.

Terms and conditions of borrowings

		Maturity Dates						
		Weighted average interest rate (%)	Carrying Amount \$'000	Nominal Amount \$'000	Less than 1 Month \$'000	1-3 Months \$'000	3 months - 1 Year \$'000	Over 5 years \$'000
30 June 2025	Note							
Lease liabilities	6.1	5.80%	945	985	26	52	240	667
Total Financial Liabilities			945	985	26	52	240	667

		Maturity Dates						
		Weighted average interest rate (%)	Carrying Amount \$'000	Nominal Amount \$'000	Less than 1 Month \$'000	1-3 Months \$'000	3 months - 1 Year \$'000	Over 5 years \$'000
30 June 2024	Note							
Lease liabilities	6.1	4.25%	912	924	29	58	258	566
Total Financial Liabilities			912	924	29	58	258	566

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 6.1 Borrowings (cont.)

Interest Expense

	2025	2024
	\$'000	\$'000
Interest on lease liabilities	49	26
Total interest expense	49	26

Note 6.1(a) Lease liabilities

The following table sets out the maturity analysis of lease liabilities, showing the undiscounted lease payments to be made after the reporting date.

	2025	2024
	\$'000	\$'000
Not longer than one year	318	358
Longer than one year but not longer than five years	667	566
Minimum future lease liability	985	924
Less unexpired finance expenses	(40)	(12)
Present value of lease liability	945	912

How we recognise lease liabilities

A lease is defined as a contract, or part of a contract, that conveys the right for Portland District Health to use an asset for a period of time in exchange for payment.

To apply this definition, Portland District Health ensures the contract meets the following criteria:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Portland District Health and for which the supplier does not have substantive substitution rights
- Portland District Health has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Portland District Health has the right to direct the use of the identified asset throughout the period of use and
- Portland District Health has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Portland District Health's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased plant, equipment, and vehicles	2 to 5 years

All leases are recognised on the balance sheet, with the exception of low value leases (less than \$10,000 AUD) and short-term leases of less than 12 months. Portland District Health has elected to apply the practical expedients for short-term leases and leases of low-value assets. As a result, no right-of-use asset or lease liability is recognised for these leases; rather, lease payments are recognised as an expense on a straight-line basis over the lease term, within "other operating expenses" (refer to Note 3.3).

The following low value and short term lease payments are recognised in profit or loss:

	2025	2024
	\$'000	\$'000
Expenses related to short term leases	970	676
Total amounts recognised as expense	970	676

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 6.1 Borrowings (cont.)

Note 6.1(a) Lease liabilities (cont.)

Initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Portland District Health's incremental borrowing rate. Our lease liability has been discounted by rates of 2%.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee, and
- payments arising from purchase and termination options reasonably certain to be exercised.

Subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in the substance of fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

Note 6.2 Cash and cash equivalents

	2025	2024
Note	\$'000	\$'000
Cash on hand (excluding monies held in trust)	11	11
Cash at bank (excluding monies held in trust)	4,228	3,064
Total cash held for operations	4,239	3,075
Cash at bank (monies held in trust)	4,907	4,937
Total cash held as monies in trust	4,907	4,937
Total cash and cash equivalents	9,146	8,012

Note 6.3 Commitments for expenditure

There are no outstanding commitments for expenditure at balance date (2024: nil).

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 7 Financial instruments, contingencies and valuation judgements

Portland District 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 Portland District 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*.

	Note	Total interest				
		Carrying amount \$'000	Net gain/(loss) \$'000	income/ (expense) \$'000	Fee income/ (expense) \$'000	Impairment loss \$'000
30 June 2025						
Financial assets at amortised cost						
Cash and cash equivalents	6.2	9,146	-	595	-	-
Receivables	5.1	1,502	-	-	-	(129)
Total financial assetsⁱ		10,648	-	595	-	(129)
Financial liabilities at amortised cost						
Payables	5.3	2,904	-	-	-	-
Borrowings	6.1	945	-	(49)	-	-
Other financial liabilities - Refundable Accommodation		4,880	-	-	-	-
Deposits	5.4	27	-	-	-	-
Other financial liabilities - patient monies held in trust	5.4	27	-	-	-	-
Total financial liabilitiesⁱ		8,756	-	(49)	-	-
30 June 2024						
Financial assets at amortised cost						
Cash and cash equivalents	6.2	8,012	-	200	-	-
Receivables	5.1	1,193	-	-	-	81
Total financial assetsⁱ		9,205	-	200	-	81
Financial liabilities at amortised cost						
Payables	5.3	2,735	-	-	-	-
Borrowings	6.1	912	-	(26)	-	-
Other financial liabilities - Refundable Accommodation	5.4	4,732	-	-	-	-
Deposits		60	-	-	-	-
Other financial liabilities - patient monies held in trust	5.4	60	-	-	-	-
Total financial liabilitiesⁱ		8,439	-	(26)	-	-

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

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 7.1 Financial instruments (cont.)

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 Portland District 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.

Portland District Health recognises the following assets in this category:

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

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.

Portland District Health recognises the following liabilities in this category:

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

Derecognition of financial assets

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

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

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

Derecognition of financial liabilities

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

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

Reclassification of financial instruments

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

A financial liability reclassification is not permitted.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 7.2 Contingent assets and contingent liabilities

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

How we measure and disclose contingent assets and contingent liabilities

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

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

Contingent assets

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

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

Contingent liabilities

Contingent liabilities are:

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

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

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:

- Financial assets and liabilities at fair value through net result
- Property, plant and equipment
- Right-of-use assets and
- Investment properties.

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.

Portland District 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.

Portland District 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 Portland District Health's independent valuation agency for property, plant and equipment.

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 7.3 Fair value determination (cont.)

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 Portland District 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, Portland District 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, Portland District Health considers the current use as its highest and best use.

Non-specialised land, non-specialised buildings and investment properties

Non-specialised land, non-specialised buildings, investment properties and cultural assets 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, Portland District 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 Portland District 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. Portland District 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 Portland District Health's 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.

For the Financial Year Ended 30 June 2025

Significant assumptions

Asset class	Likely valuation approach	Significant assumption	Range (weighted average)
Specialised land	Market approach	Community Service Obligations Adjustments (i)	20%
Specialised buildings	Current replacement cost approach	Cost per square metre	\$1,607
		Useful life	15 years
Plant, equipment and motor vehicles	Current replacement cost approach	Cost per unit	\$17,410
		Useful life	10 years

Portland District Health | 2024-25 ANNUAL REPORT 73

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 8 Other disclosures

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

Structure

8.1 Responsible persons disclosures

8.2 Remuneration of executives

8.3 Related parties

8.4 Remuneration of auditors

8.5 Events occurring after the balance date

8.6 Joint arrangements

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 Health Infrastructure	1 July 2024 - 19 December 2024
Minister for Ambulance Services	1 July 2024 - 30 June 2025
The Honourable Ingrid Stitt MP	
Minister for Mental Health	1 July 2024 - 30 June 2025
Minister for Aging	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	
Minster for Health Infrastructure	19 December 2024 - 30 June 2025
Governing Boards	
Prof P Matthews (Chairperson of the Board)	1 July 2024 - 30 June 2025
Prof M Bailey	1 July 2024 - 30 June 2025
Mrs N Baillie	1 July 2024 – 4 February 2025
Mr A Long	1 July 2024 - 30 June 2025
Mr J Macartney OAM	1 July 2024 - 30 June 2025
Dr L Cuddihy	1 July 2024 - 30 June 2025
Ms A Georgalas	1 July 2024 - 30 June 2025
Mr P Wright	1 July 2024 - 30 June 2025
Accountable Officers	
Ms K Prevett	1 July 2024 - 30 June 2025

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Note 8.1 Responsible persons disclosures (cont.)

Remuneration of Responsible Persons

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

Income Band	2025 No	2024 No
\$0 - \$9,999	6	9
\$10,000 - \$19,999	1	1
\$20,000 - \$29,999	1	-
\$50,000 - \$59,999	-	1
\$120,000 - \$129,999	-	1
\$170,000 - \$179,999	-	1
\$330,000 - \$339,999	1	-
Total Numbers	9	13

	2025 \$'000	2024 \$'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	409	405

Amounts relating to the Governing Board Members and Accountable Officer of Portland District Health's controlled entities are disclosed in their own financial statements. 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.

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

	Total Remuneration	
	2025 \$'000	2024 \$'000
Total remuneration ⁱ	1,131	1,231
Total number of executives	6	7
Total annualised employee equivalent ⁱⁱ	3.9	5.1

ⁱ The total number of executive officers includes persons who meet the definition of Material Management Personnel (KMP) of Portland District 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 Portland District 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 –the SWARH Joint Venture Alliance and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

For the Financial Year Ended 30 June 2025

PORTLAND DISTRICT HEALTH

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

There was a related party transactions required to be disclosed for the Portland District Health Board of Directors, Chief Executive Officer and Executive Directors in 2025 amounting to \$3k to Ms R Nagorcka for rental of a property (2024: Ms R Nagorcka \$16k). This payment was at arm's length and paid under normal commercial terms and conditions.

Note 8.4 Remuneration of auditors

Victorian Auditor-General's Office

Audit of the financial statements

Total remuneration of auditors

2025	2024
\$'000	\$'000
27	26
27	26

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

		Ownership Interest	
		2025	2024
		%	%
Principal Activity			
South West Alliance of Rural Health	ICT provision and support	3.83	4.0

For the year ended 30 June 2025, Portland District Health's share of the joint operations financials was:

	2025	2024
	\$'000	\$'000
Total revenue and income	1,427	1,220
Total expenses	(1,350)	(1,492)
Total net result	77	(272)
Total other economic flows	13	6
Comprehensive result for the year	90	(266)
Total assets	1,477	1,711
Total liabilities	1,192	1,517
Total equity	285	194

Contingent liabilities and capital commitments

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



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