



MTHCS

Mallee Track Health
and Community Service

Annual Report 2024-2025

www.mthcs.com.au





Table of Contents

Part A - Report of Operations

- General Information (pg 3)
 - Establishment
 - Responsible Ministers
 - Responsible Bodies Declaration
 - About Us: Mission, Vision & Values
 - Our Services
 - Organisational Chart
 - Governance
 - CEO and Chair Statement
 - Aboriginal Cultural Safety
- MPS Performance Priorities (pg 13)
 - Service Plan Progress Outcomes
- MPS Financial & Service Performance (pg 16) Reporting
 - Governance & Leadership
 - Occupational Health & Safety
 - Quality & Safety
 - Occupational Violence
 - Workforce Data
 - MPS Funded Flexible Aged Care Places
 - MPS Utilisation of Flexible Aged Care Places
 - MPS Acute Care Activity
 - MPS Primary Health Care Activity
- Disclosures Required Under Legislation (pg 20)
 - Achievements Under Social Procurement Strategy
- Disclosures Required Under Legislation cont.
 - Asset Management Accountability Framework
 - Financial Sustainability
 - Financial Information / Five Year Comparison
 - Reconciliation of NET Result from Transactions and Operating Result
 - Information & Communication Technology Expenditure
 - Disclosure & Review Study Expenses
 - Consultancies Information
 - Grants, transfer payments and commercial-in-confidence grants
 - Indicator related to Greenhouse Gas Emissions
 - Building Act 1993
 - Public Interest Disclosure Act 2012
 - National Competition Policy (NCP)
 - Local Jobs First Act 2003
 - Safe Patient Care Act 2015 (Vic)
 - Environmental Performance
 - Carers Recognition Act 2012
 - Freedom of Information Act 1982
 - Gender Equality Act 2012
 - Privacy
- Attestations and Declarations (pg 27)
- Disclosure Index (pg 30)

Part B - Financial Reports

- Financial Reports (pg 35)

General Information

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.

Establishment:

MTHCS was established in 1997, as one of seven Multi-Purpose Services established in Victoria under Part 4A of the Health Services Act (HSA). In 2011 Sea Lake and District Health Service merged with MTHCS.

The Minister responsible for MTHCS is the Minister for Health.

Responsible Ministers:

Minister for Health
Minister for Ambulance Services
The Hon Mary-Anne Thomas
From 1 July 2024 to 30 June 2025

Minister for Disability
Minister for Children
The Hon. Lizzie Blandthorn
From 1 July 2024 to 2 October 2025

Minister for Health Infrastructure
The Hon Mary-Anne Thomas
From 1 July 2024 to 19 December 2024
The Hon Melissa Horne
From 19 December 2024 to 30 June 2025

Minister for Mental Health
Minister for Ageing
The Hon. Ingrid Stitt
From 1 July 2024 to 30 June 2025

Responsible Bodies Declarations:

In accordance with the Financial Management Act 1994, I am pleased to present the report of operations for the Mallee Track Health and Community Service for the year ending 30 June 2025.

Carol Mioduchowski

Carol Mioduchowski, Board Chair
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

MIDWIFERY SERVICES AVAILABLE

OUYEN & SEA LAKE



FOR MORE INFO GO TO [MTHCS.COM.AU](https://mthcs.com.au)



Thursday, fortnightly
Starting on the 27th March 2025

Ouyen:
Ouyen Midwifery is run each fortnight on a Thursday with local midwife Greta Monaghan in conjunction with Mildura Base Public Hospital and Midwifery Manager Brie. Brie has been operating this successful service since Feb 2024 and has now handed over the reins to Greta.

MTHCS Ouyen Medical Clinic
28 Bill St, Ouyen, VIC 3490 Ph: (03) 5092 1166



Sea Lake:
Sea Lake held their first midwifery clinic today 11th March. This clinic will run each fortnight on a Monday. Ads Funcke, our midwife, who is a local girl working in Sea Lake as a casual RN on the ward, is also a midwife at Swan Hill District Health.

We are lucky to be able to provide this service and have a local midwife run our midwifery program at Sea Lake.

Monday, fortnightly
Starting on the 11th March 2025

MTHCS Sea Lake Medical Clinic
33-43 McClelland Ave, Sea Lake, VIC 3653 Ph: (03) 5070 2118

About Us



Our Vision

Leading our communities to excellence in integrated health and community services.

Our Mission

To provide people of all ages with access to quality, person-centred care in the Mallee.

Our Values



ACCOUNTABILITY

We define our expectations and are accountable for our actions.



EXCELLENCE

We set high standards and continually strive to improve on them.



COMPASSION

We treat everyone with care, respect and dignity.



TEAMWORK

We work collaboratively and in the spirit of partnership.



INTEGRITY

We endeavour to do the right thing in all circumstances even if no-one is watching.



TRANSPARENCY

We are open and honest and embrace positive change.

Our Services

The remit of a **Multi-Purpose Service** is to respond to the needs of the community and Mallee Track Health and Community Service has a broad portfolio of services to fulfil that purpose. Services include Urgent Care; Acute Care; Sub-Acute Care; Residential Aged Care; Mallee Track@Home; Dental Services; General Practice Primary Care; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

These services are provided by staff and volunteers across the following locations:

Ouyen - Urgent Care; Acute Care; Sub-Acute Care; Residential Aged Care; Mallee Track@Home; Dental Services; General Practice Primary Care; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

Sea Lake - Urgent Care; Acute Care; Sub-Acute Care; Residential Aged Care; Mallee Track@Home; General Practice Primary Care; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

Murrayville - Mallee Track@Home; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years; Rural Outreach and Neighbourhood House.

Underbool – Mallee Track@Home; Allied Health Services; Delivered Meals; Community Transport; Social Support; Leisure and Lifestyle; Early Years and Rural Outreach
Manangatang – Early Years

We also partner with visiting providers to provide the following services:

Ouyen – Country Hearing; Gooch Chiropractic; RFDS Women's Health Service; Maternity Services from MBPH; Diabetes Education from Murray PHN; Dietician from Robinvale District Health Service; Speech Pathology from RFDS; Psychological Therapy Services; Mental Health Services from MBPH and Ouyen Pharmacy.

Sea Lake – Accoustic Health; Speech Pathology from RFDS and Sea Lake Pharmacy

Underbool - Nurse Practitioner Primary Care

Murrayville – Nurse Practitioner Primary Care



SERVICE IN FOCUS

Transport can be provided for people to attend medical and other appointments, local social outings and shopping trips. Volunteer drivers will collect clients from their home, drive them to their destination and return.

All bookings are made with the MTHCS Transport Coordinator on 0419 371 445 and need to be made at least 24 hours in advance for local trips and 3 days for longer trips. There is an assessment process to determine eligibility for the service.

For more information on access please go to our website:
www.mthcs.com.au/services/community-services/community-transport

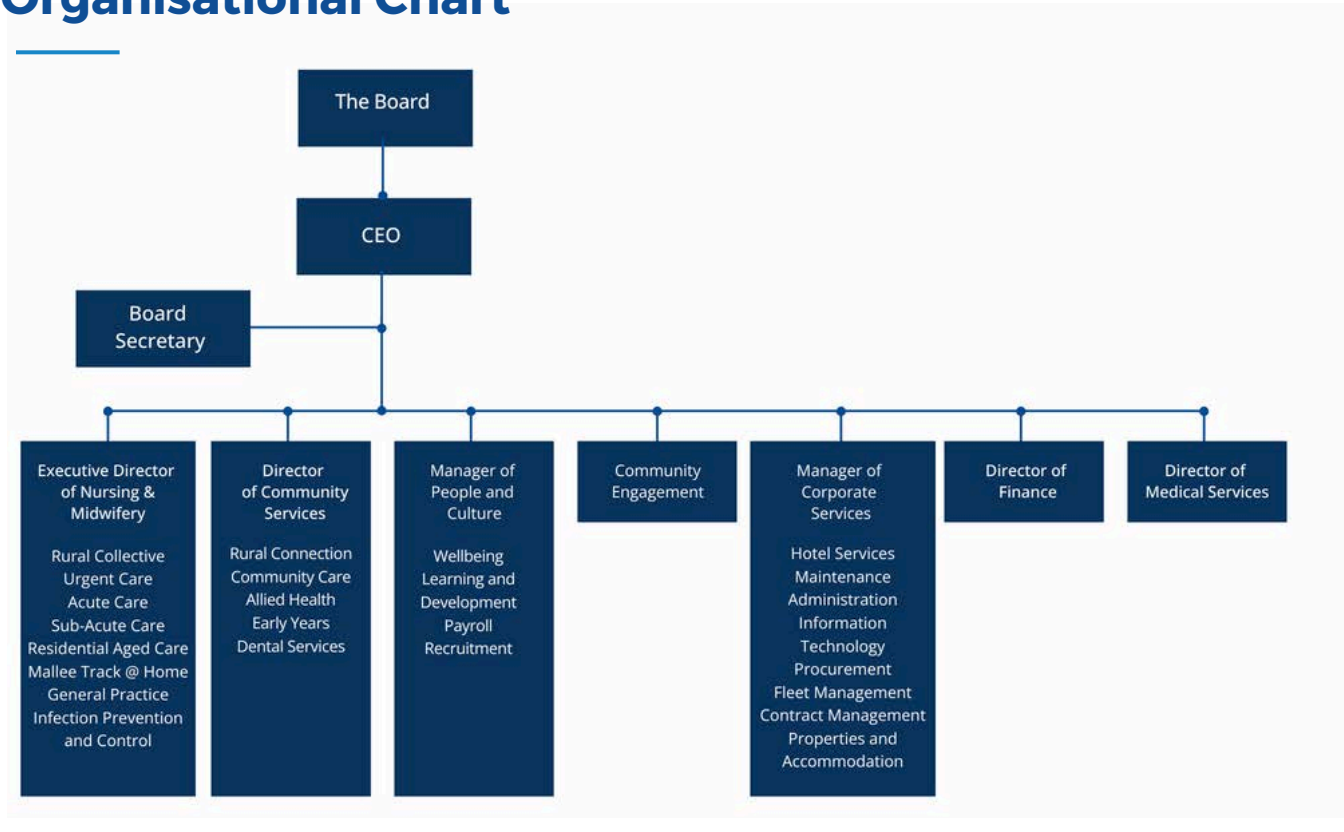
COMMUNITY TRANSPORT

#MTHCS
#AGEDCARE
#COMMUNITYCARE
#CHILDCARE
#WECARE

Community Service Map



Governance Organisational Chart



Governance

Board of Directors



MARY RYDBERG

BOARD CHAIR
APPOINTED DEC 2023



CAROL MIODUCHOWSKI

BOARD DIRECTOR
CHAIR OF THE QUALITY, SAFETY
AND CLINICAL RISK COMMITTEE
APPOINTED JULY 2022



JOY LYNCH

BOARD DIRECTOR
CHAIR OF THE COMMUNITY
ADVISORY COMMITTEE
APPOINTED JULY 2016



CHARLES DAVIS

BOARD DIRECTOR
APPOINTED JULY 2024



FRANK PISCIONERI

BOARD DIRECTOR
CHAIR FINANCE, AUDIT AND RISK COMMITTEE
APPOINTED JULY 2021



NICK MCDONALD

BOARD DIRECTOR
APPOINTED JULY 2023



NINA SMART

BOARD DIRECTOR
APPOINTED DECEMBER 2024



STEVEN FUMBERGER

BOARD DIRECTOR
APPOINTED DECEMBER 2024

Finance, Audit & Risk Committee

The finance, audit and risk committee maintain effective financial governance of MTHCS.
The members of this committee are:

Board Members:

Frank Piscioneri, Chair
Nina Smart
Steven Fumberger

Attendees:

Matthew Jukes Executive Director Finance & Corporate Services / Deputy Chief Executive Officer MBPB
Jessica Pisevski Finance Manager MBPH
Caitlin Blanch Finance Manager MBPH
Rakesh Nagalla Manager Corporate Services MTHCS
Chief Executive Officer MTHCS

Invitees:

Internal Auditors
External Auditors

Governance

Management Team

DR FRANCES PEART

CHIEF EXECUTIVE OFFICER



LYNDAL MUNRO

DIRECTOR OF COMMUNITY SERVICES

COMMUNITY SERVICES - Allied Health, Delivered Meals, Community Transport, Social Support, Leisure and Lifestyle.

EARLY YEARS SERVICES

RURAL CONNECTION - Rural Outreach and Neighbourhood Houses.

DENTAL SERVICES



CASEY CROTHERS

MANAGER OF PEOPLE & CULTURE

Wellbeing, Learning and Development, Payroll and Recruitment.



ROSEMARY CATTANACH

EXECUTIVE DIRECTOR OF NURSING & MIDWIFERY

CLINICAL SERVICES - Urgent Care, Acute and Sub-acute Care, Residential Aged Care, Mallee Track at Home and Medical Clinics.

PROFESSIONAL LEAD FOR NURSING AND MIDWIFERY.



RAKESH NAGALLA

MANAGER OF CORPORATE SERVICES

Hotel Services, Maintenance, Administration, IT, Procurement, Fleet Management, Contract Management, Properties and Accommodation.



Board Chair & Executive Officer Report

The Year In Review

It is with pride that we present the 2024–25 Year in Review for Mallee Track Health and Community Service (MTHCS). This year has been one of progress, innovation, and resilience, reflecting the commitment of our staff, volunteers, and community partners who ensure that high-quality, person-centred care remains accessible across our vast 18,000-square-kilometre catchment.

MTHCS provides a comprehensive portfolio of services including urgent and acute care, residential aged care, allied health, general practice, childcare, community transport, delivered meals, and home-based care. Across 2024–25, our 247 staff and 218 volunteers have supported communities from Murrayville to Sea Lake, delivering:

- 839 urgent care consultations,
- 14,136 residential aged care days,
- 12,203 general practice appointments,
- 50,325 meals prepared, and
- over 432,000 kilometres of community transport.

These outcomes reflect a shared dedication to care closer to home, in alignment with our mission to provide quality health and community services for people of all ages in the Mallee.

Quarter One

Our focus on local solutions has delivered tangible improvements in clinical care. The Victorian Virtual Emergency Department has strengthened urgent care response, while the re-establishment of radiology services at Ouyen has spared many community members long trips for essential medical imaging. The Mallee Track@Home service, launched in August 2024, has already supported people to age safely in their homes and communities.

Significant upgrades to systems have supported these results. Migration to Oracle Financial Services Solutions has given managers real-time access to cost centre budgets, improving financial control.

Quarter Two

The resilience of our staff remains our greatest strength. Over the past year, we reduced nursing agency reliance from \$150,000 per month to zero, stabilising our workforce and improving continuity of care. Investment in “Grow Your Own” training pathways, apprenticeships, and leadership development continues to build capability and retention.

This year has reinforced the importance of partnerships. Through collaboration with local hospitals, midwives now deliver antenatal care in Ouyen and Sea Lake, easing the travel burden for expectant mothers. Our Rural Collective, developed with La Trobe University, is addressing the health and wellbeing of farming communities affected by seasonal and economic pressures. Expanded rural outreach, new child care places, and carer support programs have all been shaped by community voices.

In 2024, MTHCS launched its Employee Value Proposition, underscoring flexible work arrangements, staff recognition, and professional development. Retention levels remain strong at 98.75 percent, well above sector benchmarks. Our annual awards evening and Pamela Vallance Award highlighted the achievements of our teams and reinforced a culture of respect, learning, and inclusion.

Board Chair & Executive Officer Report

Quarter Three

We have embedded a distributed model of quality and safety leadership, supported by quality champions, a governance advisor, and quality boards in each department. This decentralised approach ensures responsibility is shared across all managers and staff, creating stronger clinical governance and a more resilient culture of safety. Engagement of targeted medical leadership roles has also strengthened oversight of urgent care, aged care, and governance systems.

The implementation of Chefmax in our kitchens has enhanced dietary safety and service efficiency. Introduction of the Poolcar booking system has streamlined fleet management, saving staff time and enabling better use of resources.

Health promotion has flourished, with new exercise groups, walking programs, and the introduction of a Community Wellness Officer. Place-based initiatives such as Tuckerbag and Chatty Café have provided practical, non-clinical support and connected people into broader welfare services.

Quarter Four

This year we have consolidated financial sustainability, achieving a \$100,000 surplus through careful stewardship and greater accountability across all departments. Managers now report monthly against key domains of performance—operational dashboards, financial results, governance, and learning organisation outcomes—ensuring integrity in management and stronger alignment to the quintuple aim.

Allied health access has expanded through new partnerships with Sunraysia Community Health, Mildura Base Public Hospital, and Swan Hill District Health. The trial of virtual care, including smart goggle technology in partnership with Safer Care Victoria, is further extending access to timely, specialised care.

Looking Ahead

As a rural multipurpose health service, MTHCS continues to confront challenges of distance, workforce supply, and socio-economic disadvantage. Yet the past year demonstrates that these challenges can be met with innovation, partnership, and determination. Our financial stability, strengthened systems, expanded care models, and engaged workforce provide a strong foundation for the future.

We extend our sincere thanks to our staff, volunteers, community members, and partners who make our work possible. Together, we will continue to innovate, advocate, and deliver person-centred care that reflects the resilience and spirit of the Mallee.



Mary Rydberg

Mary Rydberg
Board Chair




Dr Frances Peart

Dr Frances Peart
Chief Executive Officer



Aboriginal Cultural Safety


Whilst the number of people in the Mallee Track communities who identify as Aboriginal or Torres Strait Islander is well below the Mallee average of 8% of total population, there are Aboriginal people living in our communities. 1.5% of the population of Ouyen, 0.9% of the Sea Lake population and 7.7% of the Manangatang population identify as Aboriginal or Torres Strait Islander. Aboriginal elders from Barkindji Country joined us for lunch to talk about how we could develop cultural awareness in staff to better support the Aboriginal people in our community. Mallee Track Health and Community Service staff participated in the Loddon Mallee Health Network Research Project: System Reform for First Nations Communities within EDs and UCCs. The research project is a collaboration between Loddon Mallee Health Network and La Trobe University.




ACKNOWLEDGEMENT

TO TRADITIONAL OWNERS

"We would like to acknowledge and extend our appreciation for the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk peoples of the Wotjobaluk Nations, the traditional owners of the land that we live, play and work on and all other lands represented. We recognise that these lands have always been places of healing, learning and caring for elders. We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture and the hopes of all Indigenous Peoples. We express our gratitude in sharing of this land, our sorrow for the personal, spiritual and cultural costs of that sharing and our hope that we may walk forward together in harmony and in the spirit of healing."







MPS Performance Priorities

Service Plan Progress Outcomes

Enact the Clinical Service Capability Plan

Connect with clinicians who provide the following services: Cancer, General Medicine, Geriatric, Maternity, Palliative Care, Persistent Pain, Rehabilitation, Renal.

Develop a Capital Plan for the Sleep Room at Mallee Minors

Full scope of documents to build the required capital:

- Obtain funding to develop the capital plan
- Engage a consultant to write the plan
- Engage the community in the design process
- Documents presented to the board.

Enhance Northern Mallee Health Connect virtual care delivery

Admission to tertiary services is avoided because care can be provided by Mallee Track:

- Develop the model of care for the enhanced service
- Engage the community in the design of the model of care
- Design the collateral to support the model of care
- Launch the enhanced service

Provide the community with education and communication about the reforms

The community will adapt seamlessly to the new Department of Health structure:

- Develop positive messages about what has been achieved with the NMIP
- Debunk myths and fears about the new structure
- Promote confidence in the new Mallee Track identity

Promote the Employee Value Proposition

The EVP will be incorporated into all MTHCS communications:

- Finalise the EVP and incorporate the PMS data
- Consult with staff about the EVP as part of the We Are All In This Together staff engagement
- Develop collateral to promote the EVP
- Staff launch
- Evaluate the EVP through the 2024 PMS results

Build Courageous Leadership

MTHCS will enjoy disseminated leadership capability:

- Expand the leadership framework to include all staff
- Reinforce the culture of learners
- Align organisational processes to the Leadership Framework
- Identify funding from within the budget to support staff leadership development
- Develop communication collateral to invite staff to participate in leadership development opportunities
- Launch the campaign to assist staff with personal growth opportunities to enable courageous leadership

Service Plan continued.

Implement the Electronic National Resident Medical Chart

ENRMC is in use in all Mallee Track facilities:

- Liaise with the software provider
- Purchase devices
- Provide GP's with education on the use of the platform
- Undertake change management process to socialise the electronic system
- Commence implementation across Mallee Track facilities
- Evaluate implementation

Adapt electronic tools to collect data on client experiences

Adapt electronic tools to collect data on client experiences:

- Determine what electronic tools are currently available
- Determine our requirements for client experience data including compliance and best practice
- Identify funding from within the budget to support purchase of the tools
- Purchase / create / modify a digital tool
- Launch the tools



Personal Care, District Nursing, Rural Outreach Services, Allied Health, Respite Care or a helping hand. There is no wrong door and any MTHCS staff member can make a referral.

Our Service :

- ✓ Personal Care
- ✓ District Nursing
- ✓ Outreach Services
- ✓ Allied Health
- ✓ Respite Care
- ✓ A Helping Hand

For More information
Contact MTHCS
Ouyen Health Centre
(03) 5092 1111



MTHCS
Mallee Track Health
and Community Service



MPS Financial & Service Performance Reporting

Governance and Leadership

KEY PERFORMANCE INDICATOR ORGANISATIONAL CULTURE	TARGET	RESULT
People matter survey - Percentage of staff with an overall positive response to safety culture survey questions.	80	71

Occupational Health & Safety

OCCUPATIONAL HEALTH AND SAFETY STATISTICS	2022-2023	2023-2024	2024-2025
The number of reported hazards / incidents for the year per 100 FTE.	26.7	57.05	45.37
The number of 'lost time' standard WorkCover claims for the year per 100 FTE.	0.00	2.72	1.8
The average cost per WorkCover claim for the year.	0.00	\$13	\$1

Quality and Safety

KEY PERFORMANCE INDICATOR	TARGET	RESULT
Health Service Accreditation	Full	Full
Compliance with cleaning standards	100%	100%
Compliance with the Hand Hygiene Australia program	85%	89%
Percentage of healthcare workers immunised for influenza	100%	100%

Occupational Violence

OCCUPATIONAL VIOLENCE STATISTICS	2024-2025
WorkCover accepted claims with an occupational violence cause per 100 FTE.	0
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
Number of occupational violence incidents reported.	25
Number of occupational violence incidents reported per 100 FTE.	17.25
Percentage of occupational violence incidents resulting in a staff injury, illness or condition.	20%

MPS Financial & Service Performance Reporting cont.

Workforce Data

HOSPITAL LABOUR CATEGORY	JUNE CURRENT MONTH FTE 2024	JUNE CURRENT MONTH FTE 2025	AVERAGE MONTHLY FTE 2024	AVERAGE MONTHLY FTE 2025
Nursing	37.34	45.70	38.33	42.20
Administration and Clerical	27.89	29.40	28.09	29.74
Medical Support	0.00	33.26	0.00	32.54
Hotel and Allied Services	49.35	24.27	47.61	23.23
Medical Officers	0.00	0.00	0.00	0.00
Hospital Medical Officers	0.00	0.00	0.00	0.00
Sessional Clinicians	0.00	13.43	0.00	12.04
Ancillary Staff (Allied Health)	35.49	10.43	33.21	9.98

MPS Funded Flexible Aged Care Places

CAMPUS	NUMBER
Flexible high care	50
Flexible low care	35

MPS Utilisation of Flexible Aged Care Places

OUYEN CAMPUS	NUMBER	OCCUPANCY LEVEL %
Flexible high care	2818	45.52
Flexible low care	5597	56.79
Respite	1580	216.44
TOTAL	1195	56.66

SEA LAKE CAMPUS	NUMBER	OCCUPANCY LEVEL %
Flexible high care	3769	54.35
Flexible low care	1075	49.09
Respite	281	38.49
TOTAL	5125	

MPS Financial & Service Performance Reporting

MPS Acute Care Activity

SERVICE	TYPE OF ACTIVITY	ACTUAL ACTIVITY 2024-2025
Medical inpatients	Bed days	242
Urgent care	Presentations	902

MPS Primary Health Care Activity

SERVICE	ACTUAL ACTIVITY 2024-2025
District Nursing	1770 hours 2373 occasions 115 clients
Dental Weights Activity Units	1857
Podiatry including foot care clinics	1075 hours 2155 occasions
Occupational Therapy	423 hours 420 occasions
Physiotherapy (including Hydrotherapy)	447 hours 901 occasions
Exercise groups	1056 hours 1498 occasions
Community Social Support	12480 hours
Volunteer Transport	1428 return trips
Delivered Meals	9956
Speech Therapy in partnership with RDHS	890
Rural Outreach Worker	516
Registered Volunteer	115

EARLY YEARS SERVICES	ACTUAL ACTIVITY 2024-2025
Kindergarten	81
Child Care	103



CRAIG WINTER

Craig Winter is our new Director of Medical Services and is responsible for the clinical oversight of Mallee Track's medical services. Craig is excited about taking on the challenge of supporting and growing our medical team. Making sure we're bringing the best of care to our community.




STAFF IN FOCUS



Disclosures Required Under Legislation

Achievements Under Social Procurement Strategy

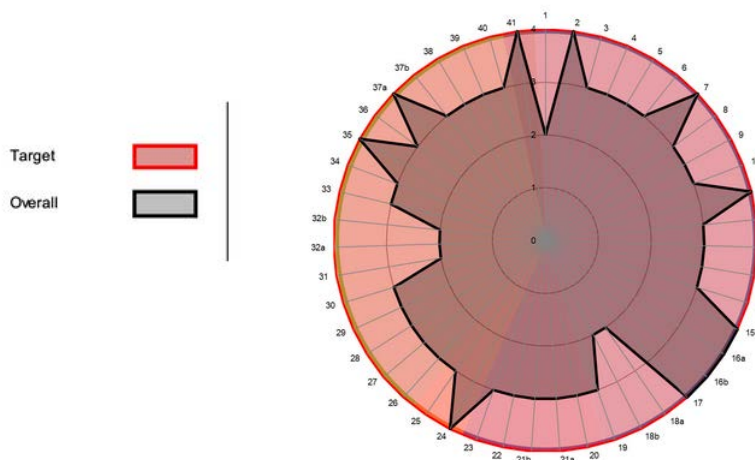
Mallee Track Health and Community Service has prioritized 3 Social Procurement Framework Objectives in 2024-2025 financial year - Opportunities for Victorians with disability, Opportunities for Victorian Aboriginal people, and Sustainable Victorian social enterprises and Aboriginal businesses. During this Financial year MTHCS has engaged with 3 social benefit suppliers with a spend of \$6069.95 in total.

MTHCS has engaged CrimCheck for obtaining police checks for staff and volunteers. CrimCheck is an accredited provider of National Criminal History Checks with Australian Criminal Intelligence Commission (ACIC). The CrimCheck Ltd service is provided by a not-for-profit organisation to benefit other not-for-profits.

MTHCS has engaged Wayapa Wuurrk Pty Ltd for providing professional development for Early Years staff. Wayapa is an internationally accredited and trademarked earth connection wellness modality based on Indigenous and ancient peoples' wisdom, from Australia and around the world, that focuses on taking care of the environment as the starting point for wellbeing.

MTHCS has engaged Scope Australia for providing educational resources for one of the kindergartens. Scope Australia is one of the largest not-for-profit disability service providers in Australia, supporting thousands of people with complex intellectual, physical and multiple disabilities.

Asset Management Accountability Framework



As per the Asset Management Accountability Framework (AMAF) guidelines, Mallee Track Health and Community Service has submitted the Asset Management Maturity Assessment in September 2024.

Financial Sustainability

KEY PERFORMANCE INDICATOR	TARGET	ACTUAL
Operating results (\$m)	0	0.285
Trade creditors	60 days	72 days
Patient fee debtors	60 days	36 days
Adjusted current asset ratio	0.7	1.06
Number of days available cash	14 days	147 days

Disclosures Required Under Legislation

Financial Information - Five Year Comparison

KEY PERFORMANCE INDICATOR	2024-25 \$000	2023-24 \$000	2022-23 \$000	2021-22 \$000	2020-21 \$000
Operating results	285	(398)	1396	2426	922
Total revenue	24,734	21,968	22,208	21,064	18,759
Total expenses	(28,836)	(24,908)	(23,278)	20,826	20,349
Net results from transactions	(4,102)	(2,940)	(1,070)	238	(1,590)
Total other economic flows	(185)	147	158	81	(225)
Net result	(4,287)	(2,793)	(912)	319	(1,365)
Total assets	78,561	79,936	50,431	51,041	43,321
Total liabilities	15,481	12,569	11,457	11,155	10,093
Net assets/Total equity	63,080	67,367	38,974	39,886	33,228

Reconciliation of NET Result from Transactions & Operating Result

KEY PERFORMANCE INDICATOR	RESULT 2025 \$000
Operating results	285
Capital purpose income	257
Specific income	17
COVID-19 state supply arrangements: Assets received free of charge for nil consideration under the State Supply	n/a
Assets received free of charge	n/a
Expenditure for capital purpose	(59)
Depreciation and amortisation	(4,585)
Impairment of non-financial assets	n/a
Finance costs (other)	(17)
Net result from transactions	(4,102)

Disclosures Required Under Legislation

Information & Communication Technology Expenditure

BUSINESS AS USUAL (BAU) ICT EXPENDITURE		NON-BUSINESS AS USUAL (NON-BAU) ICT EXPENDITURE		
Total (excluding GST)		Total = Operating Expenditure & Capital Expenditure (excluding GST) (a)+(b)	Operational expenditure (excluding GST) (a)	Capital expenditure (including GST) (b)
\$1,033,577		\$0		No Capital Expenditure

Disclosure & Review Study Expenses

KEY PERFORMANCE INDICATOR	TARGET	ACTUAL
Feasibility studies	0	0
Scoping studies	0	0
Audits / reviews	0	0
Research and development	0	0
Inquiries and investigations	0	0
Impact / evaluation studies	0	0

Consultancies Information

CONSULTANT	PURPOSE OF CONSULTANCY	START DATE	END DATE	TOTAL APPROVED PROJECT FEE (EX-GST)	EXPENDITURE 2024-25 (EX-GST)	FUTURE EXPENDITURE
Vixen Holdings Pty Ltd	Accreditation Assistance & Opt Medical Billing	26/5/25	31/12/25	\$26,000	\$23,400	\$2,600
Brent Williams & Associates Pty Ltd	Shaddock Court Subdivision	25/6/25	31/12/25	\$11,000	\$3,557	\$7,443
Jodie Louise Cranham	Strategic Plan	26/5/25	31/12/25	\$17,000	\$6,250	\$10,750

Grants, transfer payments and commercial-in-confidence grants

PROGRAM	GRANT (PURPOSE AND NATURE)	ORGANISATION	PAYMENT \$
	No grants were received during this time.		n/a

Disclosures Required Under Legislation

FRD 24 - Indicator Related to Environment Data

ELECTRICITY USE			STATIONARY ENERGY		
EL1 Total electricity consumption segmented by source [MWh]	EL2 Total On site-electricity generated [MWh]	EL3 Total On-site installed generation capacity [MW]	EL4 Total electricity offsets [MWh]	F1 Total fuels used in buildings [MJ]	F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]
920.21	205.58	2.03	130.76	1,631,721.30	98.88
TRANSPORTATION ENERGY					
T1 Total energy used in transportation (vehicle fleet) [MJ]	T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category	T3 Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)	T(opt1) Total vehicle travel associated with entity operations [1,000 km]	T(opt2) Greenhouse gas emissions from vehicle fleet [tonnes CO2-e per 1,000 km]
206,936.20	Not reported by Eden Suite	14.08			
TOTAL ENERGY USE			SUSTAINABLE BUILDINGS AND INFRASTRUCTURE		
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	E2 Total energy usage from electricity [MJ]	E3 Total energy usage segmented by renewable and non-renewable sources [MJ]	E4 Total: Units of Stationary Energy used normalised: (F1+E2)/normaliser	B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings	B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule
1,838,657.50	3,312,760.62	5,151,418.12	128,000.16	Not reported by Eden Suite	Not reported by Eden Suite
SUSTAINABLE BUILDINGS AND INFRASTRUCTURE			WATER USE		
B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (Itemised)	B4 Environmental performance ratings (eg. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over \$1 million	B5 Environmental performance ratings achieved for Entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted	W1 Total units of metered water consumed by water source (kl)	W2 Total units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	
Not reported by Eden Suite	Not reported by Eden Suite	Not reported by Eden Suite	36,254.12	938.53	
WASTE AND RECYCLING			GREENHOUSE GAS EMISSIONS		
WR1 Total units of waste disposed of by waste stream and disposal method [kg]	WR2 Percentage of office sites covered by dedicated collection services for each waste stream	WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method	WR4 Recycling rate [%]	WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]	G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]
18,932.39	Not reported by Eden Suite	1.10		24.61	112.96
GREENHOUSE GAS EMISSIONS			NORMALISATION FACTORS		
G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)	G(opt) Net greenhouse gas emissions (tonnes CO2e)	1000km (Corporate)	1000km (Non-emergency)	Aged Care OBD
471.67	184.49	769.12			16,871.00
NORMALISATION FACTORS			SUSTAINABLE BUILDINGS AND INFRASTRUCTURE		
ED Departures	FTE	LOS	OBD	PPT	Separations
0.00		227	17,098.00	17,145.00	47.00
SUSTAINABLE BUILDINGS AND INFRASTRUCTURE					
Total Area m2					
11,385.00					

Disclosures Required Under Legislation

Building Act 1993

All building works have been designed in accordance with the Department of Health's Capital Development Guidelines and comply with the Building Act 1993 (Vic), Building Regulations 2006 (Vic) and Building Code of Australia, relevant at the time of works. All contractors are appropriately qualified. There were no Occupancy Permits issued during the financial year. There were no Building Permits issued during the financial year.

Public Interest Disclosure Act 2012

The Public Interest Disclosure Act 2012 (Vic) enables people to make disclosures about improper conduct within the public sector without fear of reprisal. The Public Interest Act aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do. MTHCS complies with the requirements of the Public Interest Disclosure Act 2012 and did not receive any disclosures in the 2023-24 financial year. Members of the public wishing to access copies of procedures can apply in writing to the Chief Executive Officer, Dr Frances Peart at MTHCS. Information can be found at: www.mthcs.com.au.

National Competition Policy (NCP)

All competitive neutrality requirements were implemented and met in accordance with National Competition Policy (NCP). MTHCS is compliant with the National Competition Policy (NCP), including compliance with the requirements of the policy statement, Competitive Neutrality Policy Victoria and any subsequent reforms.

Local Jobs First Act 2003

In 2023-2024 there were no contracts requiring disclosure under the Local Jobs First Policy. Financial Management Act 1994 (Vic) 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.

Safe Patient Care Act 2015 (Vic)

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

Environmental Performance

MTHCS remains committed to improving our environmental impact and strives to provide health care in an environmentally sound and sustainable manner. MTHCS will ensure that environmental sustainability is a high priority for the future of our master plan project.

Carers Recognition Act 2012

MTHCS recognises and values the unique relationship between clients and their carers and operates in an environment responsive to all parties and applies the overarching principles of the Carer's Recognition Act 2012 (Vic). MTHCS 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 the 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; developing 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.

Disclosures Required Under Legislation

Freedom of Information Action Act 1982

During 2024-25, Mallee Track Health and Community Service received 31 applications. Of these requests, 0 were from Members of Parliament, 0 from the media, and the remainder from the general public.

Mallee Track Health and Community Service made 33 FOI decisions during the 12 months ended 30 June 2025.

There were 32 decisions made within the statutory time periods. Of the decisions made outside time, 0 were made within a further 45 days and 0 decisions were made in greater than 45 days.

Of the total decisions made, 33 granted access to documents in full, 0 granted access in part and 0 denied access in full. 0 decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant.

Of requests finalised, the average number of days over/under the statutory time (including extended timeframes) to decide the request was 21 days.

During 2024-25, 0 requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner. 0 requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Access to documents and records held by MTHCS may be requested under the Freedom of Information Act 1982. Members of the public wishing to access documents can apply in writing to:

Freedom of Information Officer
Mallee Track Health and Community Service
Rosemary Cattanach
PO Box 130
Ouyen Vic 3490
rcattanach@methcs.vic.gov.au

Payment of Application Fee can be made by Direct Deposit
or Cheque to:
Mallee Track Health and Community Service
BSB: 083776
Account No: 250918711

Gender Equality Act 2020

The Mallee Track Health and Community Service Gender Equality Action Plan (GEAP) was approved by the Commission for Gender Equality on the 20th June 2022.

MTHCS's Gender Equality Objective is for, "our workforce to complement the diversity of the community we serve and engage with by creating a working environment and conditions in which we operate, learn, work and age in as a focus of all action plans and strategies".

In order to achieve this objective, MDHS has focussed on 3 key priority areas, being:

- Priority 1 The MTHCS workplace is a sector-wide gender equality leader where all women and gender diverse people, with intersectional characteristics, are acknowledged, celebrated and recognised in a way that supports people to succeed.
- Priority 2 MTHCS applies inclusive and bias-free practices when assessing its talent pool to achieve a gender-balanced workforce with pay equity, while also striving to have a workforce that is increasingly representative of the local community.

Disclosure Required Under Legislation

- Priority 3 MTHCS has zero tolerance for sexism, discrimination, bullying and sexual harassment with all staff empowered to recognise, address and respond to it.

Each of the above key priority areas has specific action plans in place, which directly relate to the 7 indicators of gender equality. The implementation and monitoring of each action plan is undertaken by the MTHCS Gender Equality Action Plan Committee.

Privacy

MTHCS recognizes, and is committed to, the protection of the privacy of patient, resident, client and staff information. MTHCS has in place policies to ensure compliance with the Health Records Act 2001 (Vic), Privacy Act 2000 and the Information Privacy Act 2000 (Vic) Patients, residents and clients are informed of their rights on first contact with MTHCS that all health information collected, and medical records held in relation to their treatment is respected and confidentially is maintained. Details in respect of the items listed below have been retained by MTHCS and are available to the relevant Ministers, Members of Parliament and the public on request (subject to freedom of information requirements):

- Declarations of pecuniary interests have been duly completed by all relevant officers.
- Details of shares held by senior officers as nominee or held beneficially.
- Details of publications produced by the entity about itself, and how these can be obtained.
- Details of changes in prices, fees, charges, rates and levies charged by the Health Service.
- Details of any major external reviews carried out on the Health Service.
- Details of major research and development activities undertaken by the Health Service that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations.
- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit.
- Details of major promotional, public relations and marketing activities undertaken by the Health Service to develop community awareness of the Health Service and its services.
- Details of assessments and measures undertaken to improve the occupational health and safety of employees.
- A general statement on industrial relations within the Health Service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations.
- A list of major committees sponsored by the Health Service, the purposes of each committee and the extent to which those purposes have been achieved.
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

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 Mallee Track Health and Community 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;

Disclosure Required Under Legislation

Additional information available on request continued

- (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:
Freedom of Information Officer
Mallee Track Health and Community Service
Rosemary Cattanach
PO Box 130
Ouyen Vic 3490
rcattanach@methcs.vic.gov.au

Attestations & Declarations

MTHCS FINANCIAL MANAGEMENT COMPLIANCE ATTESTATIONS

I, Carol Mioduchowski, on behalf of the Responsible Body, certify that Mallee Track Health and Community Service has no Material Compliance Deficiency with respect to the applicable Standing Directions under the Financial Management Act 1994 and Instructions.

Carol Mioduchowski

Carol Mioduchowski Board Chair
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

DATA INTEGRITY DECLARATION

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Mallee Track Health and Community Service has critically reviewed these controls and processes during the year.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

Attestations & Declarations

CONFLICT OF INTEREST DECLARATION

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

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

INTEGRITY, FRAUD AND CORRUPTION DECLARATION

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Mallee Track Health and Community Service during 2023-24.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

COMPLIANCE WITH HEALTH SHARE VICTORIA (HSV) PURCHASING POLICIES

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it has materially complied with all requirements set out in the HSV Purchasing Policies including mandatory HSV collective agreements as required by the Health Services Act 1988 (Vic) and has critically reviewed these controls and processes during the year.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

COMPLIANCE WITH STANDING DIRECTIONS

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it is compliant with standing directions.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

Attestations & Declarations

COMPLIANCE WITH MODEL FINANCIAL REPORT

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it has compliance with the model financial report.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

FRD 11 DISCLOSURE OF EX GRATIA EXPENSES

I, Dr Frances Peart, certify that Mallee Track Health and Community Service had no ex gratia expenses during the 2024-2025 financial year.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

FRD 103 NON-FINANCIAL PHYSICAL ASSETS

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it has reported non-financial physical assets in the annual financial statements, pg 40.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

FRD 110 CASH FLOW STATEMENTS

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it has reported cash flow statements in the annual financial statements, pg 41.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

FRD 114 FINANCIAL INSTRUMENTS - GENERAL GOVERNMENT ENTITIES AND PUBLIC NONFINANCIAL CORPORATIONS

I, Dr Frances Peart, certify that Mallee Track Health and Community Service has put in place appropriate internal controls and processes to ensure that it has reported financial instruments - General Government entities and public nonfinancial corporations in the annual financial statements, pg 57.

Frances Peart

Dr Frances Peart Accountable officer
Mallee Track Health and Community Service, Ouyen
Date: 29/9/25

Disclosure Index

The annual report of MTHCS 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	STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTORS REPORT OF OPERATIONS	PAGE REFERENCE
CHARTER AND PURPOSE		
FRD 22	Manner of establishment and the relevant Ministers	3
FRD 22	Purpose, functions, powers, and duties	4-8
FRD 22	Nature and range of services provided	5
FRD 22	Activities, programs, and achievements for the reporting period	10/11/13/14
FRD 22	Significant changes in key initiatives and expectations for the future	10/11
MANAGEMENT AND STRUCTURE		
FRD 22	Organisational structure	6-8
FRD 22	Workforce data/employment and conduct principles	17
FRD 22	Occupational Health and Safety	16
FINANCIAL AND OTHER INFORMATION		
FRD 22	Summary of the financial results for the year	20-21
FRD 22	Significant changes in financial position during the year	20-21
FRD 22	Operational and budgetary objectives and performance against objectives	20-21
FRD 22	Subsequent events	n/a
FRD 22	Details of consultancies under \$10,000	n/a
FRD 22	Details of consultancies over \$10,000	22

Disclosure Index

LEGISLATION	STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTORS	PAGE REFERENCE
FINANCIAL AND OTHER INFORMATION		
FRD 22	Disclosure of government advertising expenditure	n/a
FRD 22	Disclosure of ICT expenditure	22
FRD 22	Asset Management Accountability Framework	20
FRD 22	Disclosure of emergency procurement	n/a
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	20
FRD 22	Disclosure of procurement complaints	n/a
FRD 22	Disclosure of reviews and study expenses	22
FRD 22	Disclosure of grants and transfer payments	22
FRD 22	Application and operation of Freedom of Information Act 1982	25
FRD 22	Compliance with building and maintenance provisions of Building Act 1993	24
FRD 22	Application and operation of Public Interest Disclosure Act 2012	24
FRD 22	Statement on National Competition Policy	24
FRD 22	Application and operation of Carers Recognition Act 2012	24
FRD 22	Additional information available on request	26/27
FRD 24	Environmental data reporting	23/24
FRD 25	Local Jobs First Act 2003 disclosures	30
ATTESTATIONS		
SD 5.1.4	Financial Management Compliance attestation	27

Disclosure Index

LEGISLATION	REQUIREMENT MINISTERIAL DIRECTIONS / REPORT OF OPERATIONS	PAGE REFERENCE
ATTESTATIONS		
SD 5.2.3	Declaration in Report of Operations	3
	Attestation on Data Integrity	27
	Attestation on managing Conflicts of Interest	28
	Attestation on Integrity, Fraud, and Corruption	28
	Compliance with HealthShare Victoria (HSV) Purchasing Policies	28
OTHER REPORTING REQUIREMENTS		
	Reporting of outcomes from Statement of Priorities 2024-2025	13/14
	Occupational Violence reporting	16
	Reporting obligations under the Safe Patient Care Act 2015	24
	Reporting of compliance regarding Car Parking Fees (if applicable)	n/a
DECLARATION	FINANCIAL STATEMENTS	
SD 5.2.2	Declaration in financial statements	36
OTHER REQUIREMENTS UNDER STANDING DIRECTIONS 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	27
SD 5.2.1(a)	Compliance with Standing Directions	28
SD 5.2.1(b)	Compliance with Model Financial Report	29

Disclosure Index

LEGISLATION	REQUIREMENT MINISTERIAL DIRECTIONS / REPORT OF OPERATIONS	PAGE REFERENCE
OTHER DISCLOSURES AS REQUIRED BY FRDS IN NOTES TO THE FINANCIAL STATEMENTS (A)(B)		
FRD 11	Disclosure of Ex gratia Expenses	29
FRD 103	Non-Financial Physical Assets	29
FRD 110	Cash Flow Statements	29
FRD 112	Defined Benefit Superannuation Obligations	29
FRD 114	Financial Instruments - general government entities and public non-financial corporations	29
LEGISLATION		
	Freedom of Information Act 1982 (Vic) (FOI Act)	25
	Building Act 1993	24
	Public Interest Disclosures Act 2012	24
	Carers Recognition Act 2012	24
	Local Jobs Act 2003	24
	Financial Management Act 1994 (b)	27



Part B - Financial Reports

Mallee Track Health and Community Service

ABN: 43 518 931 864

Financial Statements

For the year ended 30 June 2025

Mallee Track Health and Community Service

Contents Page

30 June 2025

Mallee Track Health and Community Services presents its audited general purpose financial statements for the year ended 30 June 2025 in the following structure to provide users with the information about Mallee Track Health and Community Service's stewardship of the resources entrusted to it.

How this report is structured

Board Member's, Accountable Officer's, and Chief Finance & Accounting Officer's Declaration	2
Auditor-General's Report	3
Comprehensive Operating Statement	6
Balance Sheet	7
Cash Flow Statement	8
Statement of Changes in Equity	9
Notes to the Financial Statements	10
Note 1: About this Report	10
Note 2: Funding Delivery of our Service	11
Note 3: The Cost of Delivering our Services	14
Note 4: Key Assets to Support Service Delivery	16
Note 5: Other Assets and Liabilities	19
Note 6: How we Finance our Operations	22
Note 7: Financial Instruments, Contingencies and Valuation Judgements	23
Note 8: Other Disclosures	26

Mallee Track Health and Community Service

Declaration in the Financial Statements

Financial Year ended 30 June 2025

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

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and accompanying notes, presents fairly the financial transactions during the period 1 July 2024 to 30 June 2025 and the financial position of Mallee Track Health and Community Service at 30 June 2025.

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

We authorise the attached financial statements for issue on 3 September 2025.

Board member

Accountable Officer

Chief Financial & Accounting Officer


Carol Mioduchowski (Sep 3, 2025 11:15:32 GMT+10)


Frances Peart (Sep 3, 2025 11:18:40 GMT+10)



Carol Mioduchowski
Board Chair
Ouyen
3 September 2025

Frances Peart
Chief Executive Officer
Ouyen
3 September 2025

Jessica Pisevski
Chief Financial & Accounting Officer
Ouyen
3 September 2025

Independent Auditor's Report

To the Board of Mallee Track Health and Community Service

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
8 September 2025



Simone Bohan
as delegate for the Auditor-General of Victoria

Mallee Track Health and Community Service

Comprehensive Operating Statement

For the Financial Year Ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	6,253	5,564
Other sources of income	2.1	18,481	16,517
Total revenue and income from transactions		24,734	22,081
Expenses from transactions			
Employee expenses	3.1	(17,727)	(17,179)
Finance costs		(17)	(16)
Depreciation and amortisation	4.1(a)	(4,585)	(2,563)
Other operating expenses	3.1	(6,507)	(5,153)
Total expenses from transactions		(28,836)	(24,911)
Net result from transactions - net operating balance		(4,102)	(2,830)
Other economic flows included in net result			
Net loss on financial assets		(6)	-
Share of net profits of joint entities, excluding dividends		(141)	52
Net loss on disposal of property plant and equipment		(57)	(22)
Other gain from other economic flows		19	8
Total other economic flows included in the net result		(185)	38
Net Result		(4,287)	(2,792)
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in physical asset revaluation	4.1(a)	-	31,186
Total other economic flows - other comprehensive income		-	31,186
Comprehensive result		(4,287)	28,394

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

Mallee Track Health and Community Service

Balance Sheet

As at 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Financial assets			
Cash and cash equivalents	6.1	14,592	12,411
Receivables	5.1	1,938	1,143
Contract assets		115	42
Total financial assets		16,645	13,596
Non-financial assets			
Prepayments		134	100
Inventories		45	85
Non financial physical assets held for sale		6	14
Property, plant and equipment	4.1	61,736	66,053
Total non-financial assets		61,921	66,252
Total assets		78,566	79,848
Liabilities			
Payables	5.2	3,901	1,951
Contract liabilities		457	54
Borrowings		713	825
Employee benefits	3.1(b)	4,311	3,778
Other liabilities	5.3	6,104	5,873
Total liabilities		15,486	12,481
Net Assets		63,080	67,367
Equity			
Accumulated deficit		(18,347)	(14,060)
Contributed capital		9,793	9,793
Physical asset revaluation surplus		71,634	71,634
Total equity		63,080	67,367

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

Mallee Track Health and Community Service

Cash Flow Statement

For the Financial Year Ended 30 June 2025

Note	2025 \$ '000	2024 \$ '000
Cash flows from operating activities		
Operating grants from State Government	11,708	8,960
Operating grants from Commonwealth Government	9,159	8,447
Capital grants from State Government	96	293
Commercial activity revenue received	183	176
Donations and bequests received	7	8
GST received from ATO	624	800
Interest income received	348	531
Other receipts	2,809	3,352
Total receipts	24,934	22,567
Payments to employees	(17,301)	(16,805)
Payments to suppliers and consumables	(5,284)	(5,649)
Finance costs	(17)	(16)
GST paid to ATO	(108)	(67)
Total payments	(22,710)	(22,537)
Net cash flows from operating activities	2,224	30
Cash flows from investing activities		
Purchase of non-financial assets	(6)	(13)
Proceeds from sale of financial assets	108	91
Purchase of property, plant and equipment	(265)	(618)
Net cash flows used in investing activities	(163)	(540)
Cash flows from financing activities		
Repayment of accommodation deposits	(2,966)	(2,405)
Receipt of accommodation deposits	3,196	3,226
Repayment of borrowings and principal portion of lease liabilities	(110)	162
Net cash flows from financing activities	120	983
Net increase in cash and cash equivalents	2,181	473
Cash and cash equivalents at the beginning of financial year	12,411	11,938
Cash and cash equivalents at the end of financial year	14,592	12,411

6.1

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

Mallee Track Health and Community Service

Statement of Changes in Equity

For the Financial Year Ended 30 June 2025

	Accumulated Deficit \$ '000	Contributed Capital \$ '000	Physical asset Revaluation Surplus \$ '000	Total Equity \$ '000
Balance at 1 July 2023	(11,267)	9,793	40,448	38,974
Net result for the year	(2,793)	-	-	(2,793)
Other comprehensive income for the year	-	-	31,186	31,186
Balance at 30 June 2024	(14,060)	9,793	71,634	67,367
Net result for the year	(4,287)	-	-	(4,287)
Other comprehensive income for the year	-	-	-	-
Balance at 30 June 2025	(18,347)	9,793	71,634	63,080

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

1. ABOUT THIS REPORT

These financial statements represent the financial statements of Mallee Track Health and Community Service for the year ended 30 June 2025.

Mallee Track Health and Community Service is a not-for-profit entity established as a public agency on 15 September 2020 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.

STRUCTURE

1.1 Basis for preparation

1.2 Material accounting estimates and judgements

1.3 Reporting Entity

1.4 Economic dependency

1.1 Basis of Preparation

These financial statements are Tier 2 general purpose financial statements 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* (FRD101).

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

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

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

The accrual bases 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 Mallee Track Health and Community Service.

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

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Mallee Track Health and Community Service on 3 September 2025.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

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 judgments and estimates used, and any changes thereto, are disclosed within the relevant accounting policy.

1.3 Reporting Entity

The financial statements include all the controlled activities of Mallee Track Health and Community Service. Refer to Note 8.7 for further details of controlled entities.

Mallee Track Health and Community Service's principal address is:

28 Britt Street
Ouyen VIC 3490

1.4 Economic dependency

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

2. FUNDING DELIVERY OF OUR SERVICE

Mallee Track Health and Community Service's overall objective is to provide quality health services that improve health outcomes for the health services tri-state communities, by creating partnerships, leading a culture and building a team to deliver sustainable services. Mallee Track Health and Community Service is predominantly funded by grant funding for the provision of outputs. Mallee Track Health and Community Service also receives income from the supply of services.

STRUCTURE

2.1 Revenue and income transactions

2.1 Revenue and income from transactions

		2025	2024
	Note	\$'000	\$'000
Revenue from contracts with customers	2.1(a)	6,253	5,564
Other sources of income	2.1(b)	18,481	16,517
Total revenue and income from transactions		24,734	22,081

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

2.1 Revenue and income from transactions

2.1(a) Revenue from contracts with customers

	2025 \$'000	2024 \$'000
Government grants (State) - Operating	981	782
Government grants (Commonwealth) - Operating	2,242	2,032
Patient and resident fees	2,847	2,574
Commercial activities	183	176
Total revenue from contracts with customers	6,253	5,564

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 Mallee Track Health and Community Service’s goods or services. Mallee Track Health and Community Services funding bodies often direct that goods or services are to be provided to third party beneficiaries, including individuals or the community at large. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

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

Government Grants	Performance obligation
Dental Weighted Activity Units (DWAU's)	The Dental Health Program funding model is activity-based, using the Australian Dental Association service item codes, rather than courses of care. Performance is measured in terms of Dental Weighted Activity Units (DWAU), calculated using weighted Australian Dental Association item codes. Funding is aligned to DWAUs to ensure that state activity targets are met. Revenue is recognised at point in time which is when a patient is treated.
Small Rural Health Service (SRHS) Funding (State Operating Grants) and; Multi Purpose Service (MPS) Funding (Commonwealth Operating Grants)	Mallee Track Health and Community Services receives block funding under the Commonwealths MPS and State's SRHS program. These programs aim to give regional and remote communities improved access to a mix of health and aged care services that meet the community needs, more innovative and integrated service delivery, flexible use of funding, improved quality of care for residents and improved cost effectiveness and long-term viability of services. There are no performance obligations attached to the funding and it is recognised over time, as and when the funding is received.

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.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

2.1(b) Other sources of income

	2025 \$'000	2024 \$'000
Government grants (State) - Operating	10,080	8,512
Government grants (Commonwealth) - Operating	6,917	6,415
Government grants (State) - Capital	96	293
Other capital purpose income	161	113
Other income from operating activities	1,227	1,184
Total other sources of income	18,481	16,517

How we recognise other sources of income

Government grants

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

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

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

Capital grants

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

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

Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of Mallee Track Health and Community Service:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Mallee Track Health and Community Service 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 Department of Health.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

3.THE COST OF DELIVERING OUR SERVICES

This section provides an account of the expenses incurred by Mallee Track Health and Community Service in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are disclosed.

STRUCTURE

3.1 Expenses incurred in the delivery of services

3.1 Expenses incurred in the delivery of services

	Note	2025 \$'000	2024 \$'000
Employee expenses	3.1(a)	17,728	17,179
Other operating expenses	3.1(c)	6,507	5,154
Total expenses incurred in the delivery of services		24,235	22,333

3.1(a) Employee expenses

	2025 \$'000	2024 \$'000
Salaries and wages	14,195	12,822
Defined contribution superannuation expense	1,507	1,360
Agency expenses	1,082	2,085
Fee for service medical officer expenses	944	912
Total employee expenses	17,728	17,179

How we recognise employee expenses

Employee expenses include salaries and wages, 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.

3.1(b) Employee-related provisions

	2025 \$'000	2024 \$'000
Current provision for employee benefits		
Accrued days off	46	69
Annual leave	1,346	1,178
Long service leave	2,081	1,782
Provision for on-costs	477	455
Total current provisions for employee benefits	3,950	3,484
Non-current provisions for employee benefits		
Long service leave	316	258
Provision for on-costs	44	36
Total non-current provisions for employee benefits	360	294
Total provisions for employee benefits	4,310	3,778

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

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 Mallee Track Health and Community Service does not have an unconditional right to defer settlement of these liabilities.

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

- nominal value – if Mallee Track Health and Community Service expects to wholly settle within 12 months or
- present value – if Mallee Track Health and Community Service 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 Mallee Track Health and Community Service does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

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

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

Provisions

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

3.1(c) Other operating expenses

	2025 \$'000	2024 \$'000
Other operating expenses		
Drug supplies	25	16
Medical and surgical supplies (including prostheses)	194	187
Other supplies and consumables	1,541	1,304
Low value lease expenses	85	85
Fuel, light, power and water	392	353
Repairs and maintenance	1,041	505
Maintenance contracts	123	215
Medical indemnity insurance	5	11
Software licence fees	869	652
Other administration expenses	2,232	1,826
Total other operating expenses	6,507	5,154

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

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 services 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 the inventories are distributed.

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

- 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 occur. Mallee Track Health and Community Service'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 Mallee Track Health and Community Service. 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.

4. KEY ASSETS TO SUPPORT SERVICE DELIVERY

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

STRUCTURE

4.1 Property, plant and equipment

4.2 Depreciation

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 - Crown	1,323	1,323	-	-	1,323	1,323
Buildings at fair value	62,723	62,698	(4,206)	-	58,517	62,698
Work in progress at cost	25	22	-	-	25	22
Plant, equipment and vehicles at fair value	5,870	5,810	(3,997)	(3,800)	1,873	2,010
Total property, plant and equipment	69,941	69,853	(8,203)	(3,800)	61,738	66,053

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.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

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	1,323	62,698	22	2,010	66,053
Additions	-	25	3	306	334
Disposals	-	-	-	(64)	(64)
Depreciation	-	(4,206)	-	(379)	(4,585)
Balance at 30 June 2025	1,323	58,517	25	1,873	61,738

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, Mallee Track Health and Community Service has elected to apply the practical expedient in FRD 103 Non-Financial Physical Assets and has therefore not applied the amendments to AASB 13 Fair Value Measurement. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Mallee Track Health and Community Service's revaluation cycle, or at an interim revaluation, whichever comes first.

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.

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Vehicles at fair value	1,025	1,025	(334)	(269)	691	757
Total right-of-use assets	1,025	1,025	(334)	(269)	691	757

	Vehicles	Total
	\$,000	\$,000
Balance at 1 July 2024	757	757
Additions	130	130
Disposals	(50)	(50)
Depreciation	(146)	(146)
Balance at 30 June 2025	691	691

How we recognise right-of-use assets

Initial recognition

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

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

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.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

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.

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

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

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

4.1(c) Impairment of property, plant and equipment

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

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	5 to 40 years	7 to 50 years
Plant, equipment and vehicles (including leased assets)	3 to 20 years	3 to 20 years

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

5. OTHER ASSETS AND LIABILITIES

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

STRUCTURE

5.1 Receivables

5.2 Payables

5.3 Other liabilities

5.1 Receivables

	Note	2025 \$'000	2024 \$'000
Current receivables			
Contractual			
Inter hospital debtors		8	-
Trade receivables		418	113
Patient fees		56	29
Allowance for impairment losses		-	-
Accrued revenue		41	24
Total contractual receivables		523	166
Statutory			
GST receivable		244	(16)
Total statutory receivables		244	(16)
Total current receivables		767	150
Non-current receivables			
Contractual			
Long service leave - Department of Health		1,171	993
Total contractual receivables		1,171	993
Total non-current receivables		1,171	993
Total receivables		1,938	1,143
<i>(i) Financial assets classified as receivables</i>			
Total receivables		1,938	1,143
GST receivable		(244)	16
Total financial assets classified as receivables	7.1	1,694	1,159

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.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

5.2 Payables

	Note	2025 \$'000	2024 \$'000
Contractual			
Trade creditors		621	2
Accrued salaries and wages		633	528
Accrued expenses		1,242	702
Deferred capital grant income		376	-
Inter hospital creditors		33	-
Other payables		448	424
Amounts payable to governments and agencies		422	384
Total contractual payables		3,775	2,040
Statutory			
GST payable		126	(89)
Total statutory payables		126	(89)
Total contractual payables		3,901	1,951
<i>(i) Financial liabilities classified as payables</i>			
Total payables		3,901	1,951
Deferred grant income		(376)	-
GST payable		(126)	89
Total financial liabilities classified as payable	7.1	3,399	2,040

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 Mallee Track Health and Community Service prior to the end of the financial year that are unpaid.

Statutory payables, including Goods and Services Tax (GST) payable are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

5.2(a) Movement of deferred capital grant income

	2025 \$'000	2024 \$'000
Opening balance of deferred capital grant income	-	-
Capital grants received from funding bodies	376	-
Closing balance of deferred capital grant income	376	-

How we recognise deferred capital grant income

Grant consideration was received from Department of Education to support the construction of upgrades to the Murrayville Early Years Facility. Capital grant income is recognised progressively as the asset is constructed, since this is the time when Mallee Track Health and Community Service satisfies its obligations. The progressive percentage of completion of works is used to recognise income. As a result, Mallee Track Health and Community Service has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

5.3 Other liabilities

	Note	2025 \$'000	2024 \$'000
Current monies held in trust			
Other monies:			
Patient monies		-	8
Refundable accommodation bonds		6,103	5,865
Total current monies held in trust		6,103	5,873
Total other liabilities		6,103	5,873
*Represented by:			
Cash assets	6.1	6,379	6,241
		6,379	6,241

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 Mallee Track Health and Community Service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

RADs/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*.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

6. HOW WE FINANCE OUR OPERATIONS

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

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

STRUCTURE

6.1 Cash and cash equivalents

6.2 Commitments for expenditure

6.1 Cash and cash equivalents

	Note	2025 \$'000	2024 \$'000
Cash on hand (excluding monies in held in trust)		1	1
Cash at bank (excluding monies in held in trust)		8,212	6,169
Total cash held for operations		8,213	6,170
Cash at bank (monies in held in trust)		6,379	6,241
Total cash held as monies in trust		6,379	6,241
Cash and cash equivalents	7.1	14,592	12,411

6.2 Commitments for expenditure

	Less than 1 year \$'000	1-5 years \$'000	5+ years \$'000	Total \$'000
30 June 2025				
Non-cancellable low value lease commitments	85	59	-	144
Total commitments (inclusive of GST)	85	59	-	144
Less GST recoverable	(8)	(5)	-	(13)
Total commitments (exclusive of GST)	77	54	-	131

	Less than 1 year \$'000	1-5 years \$'000	5+ years \$'000	Total \$'000
30 June 2024				
Non-cancellable low value lease commitments	85	144	-	229
Total commitments (inclusive of GST)	85	144	-	229
Less GST recoverable	(8)	(13)	-	(21)
Total commitments (exclusive of GST)	77	131	-	208

How we disclose our commitments

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

Expenditure commitments

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

7. FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS

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

STRUCTURE

7.1 Financial instruments

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

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 Mallee Track Health and Community Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

	Note	Carrying amount \$'000	Total interest income/ expense \$'000
30 June 2025			
Financial assets at amortised cost			
Cash and cash equivalents	6.1	14,592	348
Receivables	5.1	1,694	-
Total financial assets⁽ⁱ⁾		16,286	348
Financial liabilities at amortised cost			
Payables	5.2	3,399	-
Borrowings		713	17
Other liabilities	5.3	6,379	-
Total financial liabilities⁽ⁱ⁾		10,491	17
30 June 2024			
Financial assets at amortised cost			
Cash and cash equivalents	6.1	12,411	531
Receivables	5.1	1,159	-
Total financial assets⁽ⁱ⁾		13,570	531
Financial liabilities at amortised cost			
Payables	5.2	2,040	-
Borrowings		825	16
Other liabilities	5.3	6,241	-
Total financial liabilities⁽ⁱ⁾		9,106	16

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

How we categorise financial instruments

Financial assets at amortised cost

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

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

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

Mallee Track Health and Community Service recognises the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

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

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

Mallee Track Health and Community Service recognises the following liabilities in this category:

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

7.2 Contingent assets and contingent liabilities

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

7.3 Fair value determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

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

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

Valuation hierarchy

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

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

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

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

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

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

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, Mallee Track Health and Community Service 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 Mallee Track Health and Community Service, 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. Mallee Track Health and Community Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Mallee Track Health and Community Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Plant and equipment

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.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Significant assumptions

Description of significant assumptions applied to fair value measurement

Asset class	Valuation technique	Significant assumptions	Range (weighted average) ⁽ⁱ⁾
Specialised land	Market approach	Community service obligation (CSO) adjustment	20 per cent ⁽ⁱⁱ⁾
Specialised buildings	Current replacement cost	Useful life of specialised buildings	7 - 50 years
Vehicles	Current replacement cost	Useful life of vehicles	3 - 6 years
Plant and Equipment	Current replacement cost	Useful life of plant and equipment	5 - 10 years

Notes:

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

(ii) CSO weighted average 20 per cent reduction was applied to reduce the market approach value for Mallee Track Health and Community Service's specialised land.

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
- 8.2 Remuneration of executives
- 8.3 Related parties
- 8.4 Remuneration of auditors
- 8.5 Events occurring after balance date
- 8.6 Joint arrangements

8.1 Responsible Persons

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 Minister for Health Infrastructure Minister for Ambulance Services	27 Jun 2022 - 30 Jun 2025 05 Dec 2022 - 19 Dec 2024 02 Oct 2023 - 30 Jun 2025
The Honourable Ingrid Stitt MP: Minister for Mental Health Minister for Ageing Minister for Multicultural Affairs	02 Oct 2023 - 30 June 2025 02 Oct 2023 - 30 June 2025 02 Oct 2023 - 30 June 2025
The Honourable Lizzy Blandthorn MP: Minister for Children Minister for Disability	02 Oct 2023 - 30 June 2025 02 Oct 2023 - 30 June 2025

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Governing Board

Mary Rydberg (Chair)
 Frank Piscioneri
 Carol Mioduchoski
 Nick McDonald
 Joyce Lynch
 Charles Davies
 Nina Smart
 Steven Fumberger

Accountable officers

Frances Peart (Chief Executive Officer)

Remuneration of Responsible Persons

The number of responsible persons is shown in their relevant income bands:

Income band
 \$0,000 - \$9,999
 \$220,000 - \$229,999
 Total numbers

Period
1 July 2024 to 30 June 2025
1 July 2024 to 30 June 2025
1 July 2024 to 30 June 2025
1 July 2024 to 30 June 2025
1 July 2024 to 30 June 2025
1 July 2024 to 30 June 2025
10 December 2024 to 30 June 2025
10 December 2024 to 30 June 2025

1 July 2024 to 30 June 2025

2025 \$'000	2024 \$'000
8	8
1	1
9	9
2025 \$'000	2024 \$'000
255	183

Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:

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

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.

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Remuneration of executive officers
(including Key Management Personnel disclosed in Note 8.4)

	2025 \$'000	2024 \$'000
Total remuneration ⁽ⁱ⁾	391	386
Total number of executives	2	5
Total annualised employee equivalents ⁽ⁱⁱ⁾	2	2

(i) The total number of executive officers include persons who meet the definition of Management Personnel (KMP) of Mallee Track Health and Community Service under AASB 124 *Related Party Disclosures* and are also reported within Note 8.4 Related Parties.

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

8.3 Related parties

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

- all KMP and their close family members and personal business interests
- cabinet ministers and their close family members
- jointly controlled operations - a member of the Loddon Mallee Rural Health Alliance
- all health services and public sector entities that are controlled and consolidated into the State of Victoria Financial Statements.

Significant transactions with government related entities

The Mallee Track Health and Community Service received funding from the Department of Health of \$10.75m (2024: \$9.29m) and indirect contributions of \$0.31m (2024: \$0.13m). Balances outstanding as at 30 June 2025 are \$0.42m (2024:\$0.38m).

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

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

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

Key management personnel

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the Mallee Track Health and Community Service.

The Board of Directors and the Executive Directors of the Mallee Track Health and Community Service are deemed to be KMPs. This includes the following:

KMPs	Title
Mary Rydberg	Chair of the Board
Frank Pisconeri	Board Director
Carol Mioduchowski	Board Director
Nick McDonald	Board Director
Joyce Lynch	Board Director
Charles Davies	Board Director
Nina Smart	Board Director
Steven Fumberger	Board Director
Dr. Frances Peart	Chief Executive Officer
Rosemary Cattanach	Executive Director of Nursing and Midwifery
Lyndal Munro	Director of Community Services

Remuneration of key management personnel

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

	2025	2024
	\$'000	\$'000
Total compensation - KMPs ⁽ⁱ⁾	646	579

(i) KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executives

Transactions with KMPs and other related parties

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

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

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

Mallee Track Health and Community Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2025

8.4 Remuneration of auditors

Victorian Auditor-General's Office
Audit of financial statements
Total remuneration of auditors

2025 \$'000	2024 \$'000
33	27
33	27

8.5 Events occurring after the balance sheet

There are no events occurring after the Balance Sheet date.

8.6 Joint arrangements

	Principal Activity	Ownership Interest	
		2025 %	2024 %
Loddon Mallee Rural Health Alliance	The Loddon Mallee Rural Health Alliance was established to improve the operations' joint capability and capacity to use and acquire information and communication technology products and services.	4.86%	4.76%

	2025 \$'000	2024 \$'000
Total revenue and income	864	936
Total expenses	1,014	911
Comprehensive result for the year	(150)	25
Total assets	1,124	1,105
Total liabilities	812	652
Total equity	312	453

Contingent liabilities and capital commitments

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