ANNUAL REPORT

2024–25

MANSFIELD DISTRICT HOSPITAL

Disclosure Index

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

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Notes:

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

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

Manner in Which the Health Service was Established

Mansfield District Hospital is a public hospital established under the *Health Services Act 1988* (Vic).

Responsible Ministers

Minister for Health:
The Hon. Mary-Anne Thomas 1 July 2024 to 30 June 2025

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

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

Minister for Disability/Minister for Children:
The Hon. Lizzie Blandthorn 1 July 2024 to 30 July 2025

Minister for Ageing:
The Hon. Ingrid Stitt 1 July 2024 to 30 June 2025

Purpose, Function, Powers and Duties

In accordance with Mansfield District Hospital By-Laws Section 3:

3.1 The objects of the Health Service are to:

- 3.1.1 operate a public hospital in accordance with the Act, and any enabling Commonwealth or Victorian legislation, including the provision of the following services:
  - (a) public hospital services;
  - (b) primary health services;
  - (c) aged care services; and
  - (d) community health services.
- 3.1.2 provide a range of health and related services ancillary to those services described in clause 3.1.1;
- 3.1.3 carry on any other activity or business that it is convenient to carry on in connection with providing the services described in clauses 3.1.1 and 3.1.2, or which are intended or calculated to make any of the Health Service's assets or activities more efficient and effective; and
- 3.1.4 to do all things that are conducive or incidental to achieving the Health Service's objects.
- 3.1.5 to ensure the accountable and efficient provision of health services and the long-term financial viability of the Health Service;
- 3.1.6 to ensure effective and accountable systems are in place to monitor and improve the quality, safety and effectiveness of the health services provided by the Health Service;
- 3.1.7 to strive to improve continuously the quality and safety of the health services provided and to foster innovation;
- 3.1.8 to ensure the effective and efficient use of the Health Service's resources;
- 3.1.9 to develop arrangements with other agencies and service providers to enable effective and efficient service delivery and continuity of care;
- 3.1.10 to facilitate health education to improve the training and knowledge of staff;
- 3.1.11 to establish and maintain effective systems to ensure:
  1. that health services meet the needs of the community served by the Health Service; and
  2. effective consultation with the community to take account of the views of users of the health services.

3.2 The Health Service must not do or permit anything to be done that is inconsistent with its objects or is not otherwise authorised by or under the Act.

Vision

Healthy communities, trusted healthcare

Mission

We deliver healthcare locally for our rural communities. We lead and advocate for the healthcare needs of the people of Mansfield and surrounding communities. In addition to providing safe and clinical best practice care, we focus on health promotion and preventative care to deliver the best possible outcomes for our consumers.

Nature and Range of Services Provided

Mansfield District Hospital provides acute, primary and aged services. Acute services include medical, surgical and obstetric care. Emergency care is provided in the Urgent Care Centre. Buckland House Nursing Home provides 30 beds for high level residential aged care while Bindaree Retirement Centre provides 42 residential aged care beds. Primary Care comprises a visiting nursing service, community health nursing, home support and social inclusion programs along with a wide range of allied health services and health promotion and prevention services to the community. Community nurses visit Jamieson and Woods Point on a weekly basis. The health service also operated a medical clinic on Mt Buller during the alpine ski season 2024.

Services offered by Mansfield District Hospital are:

- General Medicine
- Elective Surgery
- Obstetrics
- Haemodialysis
- Urgent Care
- Community Health
- Health Promotion
- Residential Aged Care
- Visiting Nursing
- Home Support
- Social Inclusion
- Medical Imaging

The health service serves the catchment of Mansfield Shire with a population of approximately 10,000 permanent residents. In holiday seasons this population increases three-fold. For obstetric services the catchment extends to include part of Murrindindi Shire.

Organisational Structure

BOARD OF DIRECTORS

Dr Karen Bennetts (Chair)
Mr Matthew Hoskin
Ms Katie Lockey
Ms Lisa Morgan
Ms Rachel Paulus
Mr Richard Ray
Mr Darren Taylor
Mr Peter Valerio 05.02.2025
Ms Amanda Vogt

AUDIT & RISK MANAGEMENT COMMITTEE

Mr Richard Ray (Chair) 01.07.2024 - 01.01.2025
Mr Darren Taylor (Acting Chair) 01.01.2025
Ms Katie Lockey 01.07.2024 - 01.01.2025
Ms Lisa Morgan
Mr Peter Valerio 01.07.2024 - 01.01.2025
Ms Leeanne Darmanin (Community member)
Mr Mark Evans (Community member)
Mr David Roff (Community Member)

COMMUNITY ADVISORY COMMITTEE

Ms Katie Lockey (Chair) 01.07.2024 - 30.06.2025
Ms Amanda Vogt
Ms Rachel Paulus
Ms Nola Andrews (Community/Consumer Representative)
Ms Di Bergelin (Community/Consumer Representative)
Aunty Ann-Marie Fletcher (Community/Consumer Representative)
Prof Brenda Happell (Community/Consumer Representative)
Ms Mary Reilly (Community/Consumer Representative)

FINANCE COMMITTEE

Ms Lisa Morgan (Chair) 01.07.2024 - 01.01.2025
Mr Richard Ray (Acting Chair) 01.01.2025
Mr. Darren Taylor 01.07.2024 - 01.01.2025
Dr. Karen Bennetts 01.01.2025

GOVERNANCE, NOMINATIONS AND EXECUTIVE PERFORMANCE

Ms Amanda Vogt (Chair)
Dr Karen Bennetts
Matthew Hoskin

SAFETY AND QUALITY COMMITTEE

Mr Matthew Hoskin (Chair)
Mr Peter Valerio 01.07.2024 – 01.01.2025
Rachel Paulus
Darren Taylor
Ms Nola Andrews (Consumer Representative)
Ms Kristina Zlatic (Consumer Representative)

EXECUTIVE

Chief Executive Officer:
Mr Cameron Butler, RN B. Bus

Responsibilities; setting the strategic vision, ensure operational efficiency, and maintaining regulatory compliance, while fostering a positive culture and driving innovation.

Director of Clinical Services:
Ms Michelle Spence, RN PGDip CritCareNsg

Responsibilities; leading and managing all aspects of clinical operations to ensure high-quality, safe, and efficient patient care. Including strategic planning, operational management and clinical governance.

Director of Medical Services:
Prof Louis Irving MBBS FRACGP FRACP FThor Soc

Responsibilities; providing strategic and operational leadership for all medical services, ensuring high-quality patient care, and promoting a culture of safety and continuous improvement.

Director of Quality & Safety:
Mrs Kate Les, RN BN Gr Dip Neuroscience

Responsibilities; overseeing and improving the quality and safety of patient care, Develop, Implement and enhance clinical governance, risk management and patient safety systems while ensuring compliance and regulations.

Director of Finance & Corporate Services:
Ms Kirstie-Bree Fotheringham, B Acc GradDIP Ed

Responsibilities; overseeing all financial operational and corporate functions. Include strategic financial planning, budgeting, reporting and ensuring compliance and regulation.

Director of Aged Care:
Ms. Anne Jewitt, RN RM, IBCLC

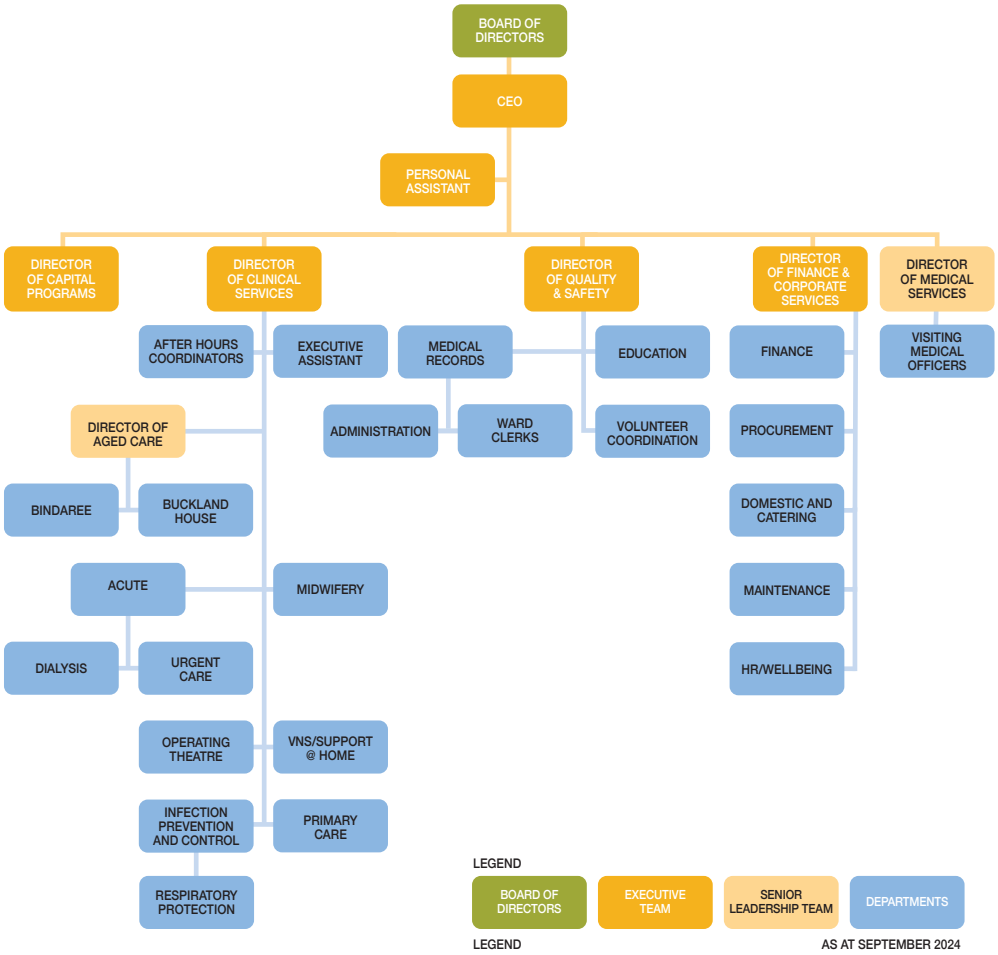
Responsibilities; overall clinical leadership, coordination of care services, ensuring high-quality care delivered to residents in accordance with Aged Care standards, legislation and policies.

Director of Capital Projects:
Ms Melanie Green, BSci (Speech Pathology) MHHSM GradDIP Risk & Bus Continuity

Responsibilities; primary responsible for the planning, execution, and oversite of all capital projects within a healthcare organisation. Ensuring projects are on time, within budget, and meet quality care standards.

Personal Assistant to CEO:
Ms Tracy Rekers

Responsibilities; manages CEO and Board schedule, correspondence, communication, and providing strategic support for the CEO's and Boards various roles and responsibilities.



Visiting Medical Officers

Dr L Carter, MBBS Bsc(Hons) FRACGP FACRRM JCCA
Dr. D Chakraborty, MBBS FRACGP RANZCOG DRANZCOG
Dr K De Silva, MD
Dr E Dirksen, MBBS
Dr D Friday, MBBS DRANZCOG FRACGP
Dr J Harper, MBBS
Dr K Hudson, BMedSc(Hons) MD DRANZCOG
Dr P Jolly, MBBS
Dr. A Lang MBBS Bsc
Dr D Le Brocque, BAppSc MSc MBBS FRACGP
Dr C Lewis, MBChB
Dr B Nally, MBBS
Dr J Penate, MBBS
Dr L Plant, MBBS BBiomed
Dr R Radford, MBBS
Dr S Richards, MBBS Dip Ed BA
Dr M Sathveegarajah, MD BSc
Dr G Slaney, MBBS MPH DA DRCOG FACRRM
Dr W Twycross, MBBS DA DRANZCOG DTPH
Dr. C. Uber, MBBS
Dr B Weatherhead, MBBS BMedSci FRACGP JCCA
Dr C Weatherhead, BMedSci(Hons) MBBS DCH DRANZCOG FRACGP
Dr A Wettenhall, MBBS FRACGP
Dr. S Wiles, MBBS, JCCA

Visiting Specialists

Mr M Forbes, MBBS FRACS
Dr P MacLeish, MBBS FRACP
Dr S Pearce, MBBS FRANZCOG
Mr. P Ruljancich, MBBS FRACS
Mr M Shears, MBBS (Hons) BBiomedSc PGDipAnat FRACS

Visiting Dental Practitioner

Dr D Kohli B.D Sc

Responsible Bodies Declaration

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

K. L. Bennetts

Karen Bennetts
Board Director
Mansfield District Hospital

6 October 2025

MANSFIELD DISTRICT HOSPITAL

Introduction

Mansfield District Hospital (MDH) and its Board of Directors are pleased to present the 2024-2025 Annual Report to the community. This report provides an opportunity for us to share some of our achievements, and to share the enduring commitment of MDH staff, under the leadership of our Executive team. Our longstanding Chief Executive Officer (CEO), Mr Cameron Butler is approaching retirement and we thank him for his outstanding contribution over many years to the success of our hospital. Cameron has led us through a very difficult period that included the demands of the COVID-19 pandemic, a tight fiscal environment and major state-wide reform in the public health sector.

We look forward to working more closely with Michelle Spence, our former Director of Clinical Services, who has stepped up to take on the Interim CEO role. We are delighted to announce that Michelle Spence will become our new permanent CEO from 14 July. Cameron and Michelle are thanked for their ongoing diligence in prioritising the continued delivery of safe and high-quality health care to serve the Mansfield district. They do this while also maintaining and developing the delivery of a broad suite of health services in response to changing community needs. I also want to make special mention of the Board's Secretary, Ms Tracy Rekers for her tireless efforts in support of MDH's governance.

Safety and Quality

MDH continues to offer a diverse range of health services to the community including primary care, acute care, urgent care, operating theatre, maternity services, together with community-based services and residential aged care facilities. Across all these services, our prime focus is the consistent provision of healthcare that is safe and of the highest possible quality, to consumers, their close family members and the broader Mansfield community.

The underlying quality is tested and assured with a suite of accreditation standards continuing to be fully met:

- National Safety and Quality Health Service Standards
- Aged Care Quality Standards; and
- ISO 9001:2015, an international standard dedicated to Quality Management Systems

The *Statement of Priorities*, agreed with the Department of Health for 2024-2025, and the health service key performance indicators, are included within this annual report. The broader system priorities emphasise:

- Excellence in clinical governance
- Improving equitable access to healthcare and wellbeing
- A strong workforce
- Moving from competition to collaboration
- Operating within budget

MDH also offers a number of preventative and restorative programs to benefit longer term well-being. Such programs include:

- **Restart:** to assist those who want to recover from substance abuse
- **Armed:** to reduce the likelihood of falls and the consequent injuries
- **Respond:** a community-led, place-based approach to improving the health and wellbeing of local children; and
- **Chronic disease programs** such as cardiac and pulmonary rehabilitation

Our People

Our people are at the heart of all we do at MDH. Once again, the leadership and commitment of our CEO, Interim CEO and Executive team, have been particularly valued through the demands of this past year. We acknowledge their consistent efforts to keep the Board of Directors well-informed.

We would particularly like to thank our Director of Finance and Corporate Services, Ms Kirstie-Bree Fotheringham, for her tireless work over many years. Kirstie has recently begun a new role within the Department of Health and we welcome her successor, Mr Vijen Reddy, an experienced health sector financial professional, to our team.

Our Visiting Medical Officers (VMOs) together with the nursing staff enable our professional and caring health service, supported by trusted ancillary staff. The Board is proud of the way staff managed another year of challenges and extends its thanks to the entire staff team.

Our Community

While MDH receives government funding for its operational and capital development, the health service is generously supported by our local community. We are grateful for the ongoing support and assistance offered by the MDH Auxiliary. We also thank the Harry and Clare Friday Foundation for their generous donation that allowed us to purchase foetal monitoring equipment for our obstetric and maternity service. The Mansfield Golf Club and many individuals and organisations in the Mansfield area are also thanked for their generous assistance.

MDH benefits from collaboration and partnerships with other health services, particularly within the Hume Region. We value our membership of the Victorian Healthcare Association who support us through a range of avenues. We also value our good relationship with Mansfield Shire Council and Alpine Resorts Victoria and thank them for their support during the year.

The Mansfield district community assists us with consumer representation on three MDH Board committees – Safety and Quality, Audit and Risk Management, and Community Advisory. The input of community representatives is an important contribution to MDH's strategic objectives. We thank those who have volunteered for these roles during the year and welcome expressions of interest from the wider Mansfield community for future participation.

Governance

MDH is fortunate to have a strong group of governance professionals serving as our Board of Directors. In partnership with MDH's senior Executive team, the Board is tasked with oversight, including compliance with all legislative and regulatory directives of the Department of Health. The Board is also responsive to serving the needs of the local community today and into the future.

This year we welcomed new Director Darren Taylor to the Board. Darren bringing specialist experience in Audit and Risk to our governance.

I would like to acknowledge the substantial legacy of Ms Katie Lockey, who recently retired from the Board following nine years of service, the maximum term for directors. Katie has chaired and participated in a variety of Board committees and panels. Her governance expertise and legal experience have been highly valued by all Directors and we thank her for her generous contribution.

MDH Board members have responsibilities that call for a contribution of time and energy. On behalf of the Mansfield community, I thank all the MDH directors, including Ms Amanda Vogt who fulfilled the Deputy Chair role during the year, for their ongoing commitment to good governance in the best interests of MDH and the broader health system.

Key Initiatives

MDH continues to strive for improvement into the future. This year MDH progressed a number of local initiatives that focussed our attention on the consumer experience. Included in this work was our collaboration with Mansfield Shire to hold an inaugural Health Expo in the township to connect with the community and highlight local services and health-related opportunities. We also welcomed new nursing staff from overseas to the Mansfield district which has been very helpful in enabling us to meet workforce requirements.

Masterplan for the development of MDH

Stage 1 of our Masterplan, involving the redevelopment of MDH's aged care facilities to create a modernised and co-located aged care facility progressed well during the year. The builder and construction company were appointed and have made substantial progress in the building works.

MDH Strategic Plan for 2025–28

The Board and senior Executive team are currently finalising a new four-year Strategic Plan. This Plan has been the result of many hours of research into local community characteristics and needs as well as the developing healthcare landscape at broader scale. The new Plan will keep our core values at the heart of our work and we look forward to sharing this important document on our website soon.

Financial Performance

The 2024-2025 budget year provided many challenges for the hospital. Once again, rising costs had a significant impact on our operating expenditure however, we were able to achieve a close to break-even operating result. MDH met all financial management measures outlined within the *Statement of Priorities*. The full financial reports are included within this Annual Report.

Acknowledgements

We acknowledge the work of MDH's entire team – staff, VMOs, community volunteers and donors – as they work to support our provision of clinical services and great care, day in, day out. On behalf of the Board of Directors, I express my sincere gratitude to everyone for their wholehearted service and support, patience, resilience and enthusiasm as we overcome the daily challenges in our work. Together with my colleagues on the Board of Directors, we thank you one and all.

Karen Bennetts
Board Chair

Mansfield District Hospital Auxiliary Report

The Auxiliary continues to move forward in a most positive way. We have a healthy membership of about 30 which means more hands-on support for all our activities. We continue to support the general Hospital, Bindaree and Buckland House and look forward to the finishing touches to the new Aged Care facility.

We have continued with our two major fund-raising events. The annual Cup Weekend Art Show was again most successful, raising over $15,000. The show was judged by local artist Drew Gregory with the major awards going to Vanessa Kelly (Rotary Award) and Tony Pridham (Friday Foundation Award). Many thanks to the Art Show committee which has always been a well-oiled machine, but special thanks go to Jan Bedford who has taken on the role of new coordinator this year.

Our second major fund- raising event is the Annual Golf Day every February. This was our 18h year for the event and it was again highly successful, raising over $50,000. That makes well over $500,000 raised in total over those 18 years. We continue to receive wonderful community support for our golf day with corporate support from local business and generous major sponsorships from Mansfield Motor Group, DPG property group, Vacuum Trucks, Delatite Winery, Foodworks and the Mansfield Golf Club. Special thanks to the organising committee for their tireless efforts again this year.

An important regular activity for the Auxiliary continues to be the provision of a goods Trolley for Bindaree residents. A weekly roster means the residents have access to a range of items, especially confectionery and stationery which they may not always be able to get for themselves. Bindaree Auxiliary members have worked hard during the year to raise extra funds through the Golf Club Cash Cow and we thank them for the regular effort in organising this.

We were most pleased to have Michelle Spence and Julie Duncan visit our meetings during the year to talk about general needs for the hospital and to outline the RESTART program.

Our major purchase for 2025 has been three new dialysis chairs for the crucial Dialysis program. This has allowed the program to dramatically increase its services and broadens the access for both local and visiting patients.

Future purchases for 2025 are now dependent on several pending decisions related to completion of the building program and any new expansion plans. But the auxiliary is well placed to provide some major purchases for new requirements.

The Auxiliary can only continue to provide such valuable support to the Hospital, Bindaree and Buckland because of the dedication of all our wonderful members. They work tirelessly to make our key events a success and thanks go to every single one of them. We also express our thanks to the hospital administration for their invaluable support of our activities and the open access that we have with them.

Val Doyle
President
Mansfield District Hospital Auxiliary

Mansfield District Hospital adheres to the public sector employment principles. These align to our health service's values and shape our working environment. We aim for a culture where there are productive working relationships, employees are treated with respect, treat each other with respect, can safely raise concerns and have career opportunities. The Mansfield District Hospital workforce plan will continue to develop recruitment strategies for local, national and international recruitment, individual staff skill set with the needs of our community shaping the workforce for the future.

Mansfield District Hospital Values:

CONSUMERS ARE AT THE CENTRE OF OUR CARE

- **WE DELIVER GREAT CARE** – We strive for the best health outcomes for our consumers and communities every time. Consumers are at the centre and we consistently provide high-quality, safe and personalised care. We demonstrate empathy and kindness in every aspect of our care.
- **WE RESPECT EACH OTHER** – We respect our peers, our consumers, our hospital and our environment. Care is delivered thoughtfully and with compassion. We are considerate of our consumers' dignity and privacy, and our consumers trust and have confidence in our quality of care. We actively listen and act fairly, impartially and without judgement.
- **WE WORK TOGETHER** – We work as a cohesive team and feel connected to the work we do together. We maintain strong connections to our diverse communities in and outside of Mansfield. We work in collaboration with our partners to deliver exceptional care. We have honest and open conversations with our staff, consumers and the community.
- **WE EMPOWER EACH OTHER** – We support and trust each other to deliver an exceptional consumer experience. We give our consumers the information and resources they need to make considered and informed decisions about their health care. We continuously support our staff in their development and empower them to make decisions based on their best judgement.

All employees have been correctly classified in workforce data collections.

Workforce Inclusion Policy

At Mansfield District Hospital (MDH), we are committed to fostering a workplace that values diversity, promotes equity, and creates a culture of inclusion. As part of our obligations under the Gender Equality Act 2020, we continue to report transparently on our progress against gender equality targets.

Our Gender Equality Action Plan is focused on:

- Holding our leaders accountable for championing gender equality;
- Increasing intersectional gender representation and inclusion across all levels;
- Normalising and formalising flexible work and supporting staff with caring responsibilities
- Improving support and processes for staff who experience unacceptable behaviours; and
- Reducing gender pay gaps toward eventual elimination.

The recent establishment of our Diversity and Inclusion Committee is a key step in embedding inclusive leadership and continuous improvement across the organisation. These initiatives are part of a longer-term cultural transformation. Over time, we are seeing positive shifts in leadership representation, staff engagement, and flexibility – laying the foundation for a more respectful, equitable workplace.

Hospitals Labour Category	JUNE Current Month FTE*		Average Monthly FTE**	
	2024	2025	2024	2025
Nursing	74.31	75.70	71.00	78.01
Administration and Clerical	23.47	23.86	23.51	22.73
Medical Support	4.46	3.73	3.20	3.21
Hotel and Allied Services	44.30	44.38	44.68	43.94
Sessional Clinicians	0.21	0.21	0.26	0.20
Ancillary Staff (Allied Health)	14.30	14.37	14.05	14.10
TOTAL	**161.05**	**162.25**	**156.70**	**162.19**

The FTE figures required in the table above are those excluding overtime. These do not include contracted staff (e.g. agency nurses and fee-for-service visiting Medical Officers) who are not regarded as employees for this purpose.

Occupational Health and Safety

Mansfield District Hospital is committed to providing a safe environment for employees, consumers and members of the public. The Health Service complies with the requirements of the *Occupational Health and Safety Act (Vic) 2004* and the Victorian Occupational Health and Safety Regulations 2017.

Health and Safety Representatives seek to find ways to eliminate or mitigate the risk of injury within the workplace. We aim for a workplace culture where people identify and report issues early. Where injury has occurred, the health service seeks to achieve the safe, appropriate, supportive and timely return to work of employees.

Reported Incidents

Occupational Health and Safety Statistics	2022–23	2023–24	2024–25
The number of reported hazards for the year per 100 FTE	1.5	1.9	1.8
The number of reported incidents for the year per 100 FTE	39.8	34.2	45.6
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	1.3	2.6	1.4
The average cost per WorkCover claim for the year	$134,000	$8,690	$3,900

Occupational Violence

Occupational Violence Statistics	2023-24	2024-25
WorkCover accepted claims with an occupational violence cause per 100 FTE	0	1
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	0	1
Number of occupational violence incidents reported	23	31
Number of occupational violence incidents reported per 100 FTE	14.68	19.11
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	**0**	**1.2%**

Definitions

For the purposes of the above statistics the following definitions apply

- **Occupational violence** – any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.
- **Incident** – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity ratings are included. Code Grey reporting is not included, however, if an incident occurred during the course of a planned or unplanned Code Grey it is included.
- **Accepted WorkCover claims** – accepted WorkCover claims that were lodged in 2024–25
- **Lost time** – lost time is defined as greater than one day.
- **Injury, illness or condition** – this includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

Financial Results

Summary of Financial Results for last five years

	2025 $000	2024 $000	2023 $000	2022 $000	2021 $000
Operating result*	**(310)**	**(1,581)**	**15**	**5**	**0**
Total revenue	51,455	27,162	27,692	26,021	21,286
Total expenses	33,484	29,779	28,872	27,477	23,126
Net result from transactions	**17,971**	**(2,617)**	**(1,180)**	**(1,456)**	**(1,300)**
Total other economic flows	21	19	(19)	177	134
Net result	**17,992**	**(2,598)**	**(1,199)**	**(1,279)**	**(1,166)**
Total assets	76,274	58,075	49,023	48,439	51,157
Total liabilities	19,826	19,619	18,837	17,054	20,915
Net assets/Total equity	**56,448**	**38,456**	**30,186**	**31,385**	**30,242**

* The Operating result is the result for which the heath service is monitored in its Statement of Priorities.

Mansfield District Hospital's net result for 2024-25 is a $17.992 million surplus, which considers other economic flows (such as Long Service Leave liability revalued for changed bond rates), capital purpose income and depreciation and amortisation costs. The Operating Result, of $0.310m deficit for the year, was unfavourable to the target included in the Statement of Priorities of $0 that is breakeven.

Reconciliation between the Net Result from Transactions reported in the Financial Statements to the Operating Result as agreed in the Statement of Priorities

	2024–25 $000
Operating result	**(310)**
Capital purpose income	21,356
COVID-19 State Supply Arrangements Assets received free of charge or for nil consideration under the State Supply	0
State supply items consumed up to 30 June 2025	0
Expenditure for capital purpose	(282)
Depreciation and amortisation	(2,776)
Finance costs (other)	(17)
Net results from transactions	**17,971**

Consultancies

Details of consultancies (under $10,000)
In 2024-2025 there were two consultancies where the total fees payable to the consultants were less than $10,000. The total expenditure during 2024-2025 in relation to these consultancies is $11,780 (exc. GST). Two consultancy services relate to the Urgent Care Centre and Theatre upgrade which is part of the Mansfield District Hospital RHIF funding.

Details of consultancies (valued at $10,000 or greater)
In 2024-2025 there was five consultancies where the total fees payable to the consultants were $10,000 or greater (exc. GST). The total expenditure during 2024-2025 in relation to this consultancy was $214,809 (exc. GST).

Consultant	Purpose of Consultancy	Start Date	End Date	Total approved project fee (excl. GST)	Expenditure 2024–25 (excl. GST)	Future Expenditure (excl. GST)
JWP ARCHITECTS	Architecture support in the development of Theatre and Urgent Care RHIF funding submission – design development and documentation – Urgent Care and Theatre compliance upgrade	Jul-24	Ongoing	Estimated $170,000	$106,940	$30,000
Introba Consulting Pty Ltd	Audit and Recommission of Hot Water System in the development of Theatre and Urgent Care RHIF funding submission	Sep-24	Nov-24	$19,500	$19,500	$0
HR On Track	HR investigation	Mar-25	Jun-25	$34,253	$34,253	$0
Ninety Mile Consulting Pty Ltd	Development of Strategic Plan	Feb-25	Jun-25	$34,116	$34,116	$0
Health Recruitment Specialist	Recruitment of new Chief Executive Officer	Mar-25	Jun-25	$20,000	$20,000	$0

Information and Communication Technology (ICT) expenditure

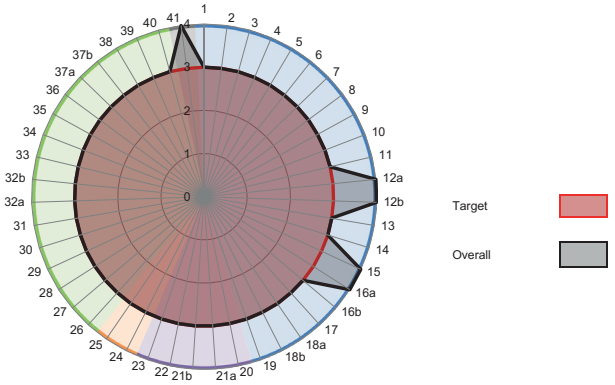
The total ICT expenditure incurred during 2024-2025 is $1,453,175 (excluding GST) with the details shown below.

Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non-BAU) ICT expenditure		
Total (excluding GST)	Total = Operational expenditure and capital expenditure (excluding GST)	Operational expenditure (excluding GST)	Capital expenditure (excluding GST)
$1,453,175	$0	$0	$0

Asset Management Accountability Framework

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

Mansfield District Hospital's target maturity rating is 'competence', meaning systems and processes are fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.



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

FY24-25 SPF Direct Spend Metrics – Mansfield District Hospital

All suppliers	
Number of suppliers engaged	0
Total expenditure (excl. GST)	$7,641,501.57

Social benefit suppliers	
Number of social benefit suppliers engaged	1
Total expenditure with social benefit suppliers (excl. GST)	$2,220.50

SPF Objective: Opportunities for Victorian Aboriginal people	2024–25
SPF Outcome: Purchasing from Victorian Aboriginal businesses	
Metric 1. Number of Victorian Aboriginal businesses engaged	1
Metric 2. Total expenditure with Victorian Aboriginal businesses (excl. GST)	$2,220.50

SPF Objective: Sustainable Victorian social enterprises and Aboriginal businesses	2024–25
SPF Outcome: Purchasing from Victorian social enterprises and Aboriginal businesses	
Metric 7. Number of Victorian social enterprises engaged	0
Metric 8. Total expenditure with Victorian social enterprises (excl.GST)	$0.00
Metric 9. Number of Victorian Aboriginal businesses engaged	1
Metric 10.Total expenditure with Victorian Aboriginal businesses (excl. GST)	$2,220.50

Disclosure of review and study expenses

There were no reviews or studies undertaken in 2024-25. These include:

1. Feasibility studies
2. Scoping studies
3. Audits/reviews
4. Research and development
5. Inquiries and investigations; and
6. Impact/evaluation studies

Freedom of Information Act 1982

During 2024-25, Mansfield District Hospital received 21 applications. Of these requests, 0 were carried over from 2023-24. All requests were made by members of the general public.

Mansfield District Hospital made 21 FOI decisions during the 12 months ended 30 June 2025.

There were 20 decisions made within the statutory time periods. Of the decisions made outside time, 1 was made within a further 45 days and 0 decisions were made in greater than 45 days. A total; of 19 FOI access decisions were made where access to documents was granted in full or granted in part. 1 application was incomplete and 1 was denied in full. Nil 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 28 days.

During 2024-25 0 requests were subject to a complaint/ internal review by Office of the Victorian Information Commissioner. No requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Freedom of Information applications are made to the Freedom of Information Officer and are dealt with in accordance with the Act. Any charges applied are in accordance with the Act and Regulations.

Information on making a Freedom of Information request can be found at https://mdh.org.au/freedom-information-requests.html. Applications may be submitted by post or in person.

Building Act 1993

Mansfield District Hospital has complied with building and maintenance provisions of the *Building Act 1993* guidelines for publicly owned buildings. Mansfield District Hospital also complied with the relevant provisions of the National Construction Code.

Public Interest Disclosure Act 2012

Complaints about certain serious misconduct or corruption involving public health services in Victoria can be made by individuals directly to the Independent Broad-based Anti-Corruption Commission (IBAC). Individuals with concerns about corrupt or improper conduct are encouraged to raise the matter directly with IBAC.

Mansfield District Hospital is committed to extending the protections under the Public Interest Disclosure Act 2012 (Vic) to individuals who make protected disclosures under that Act, or who cooperate with investigations into protected disclosures. Websites of interest for complaint procedures regarding this Act are: http://www.ibac.vic.gov.au and http://www.ombudsman.vic.gov.au

Statement on National Competition Policy

Mansfield District Hospital complied with government policies regarding competitive neutrality including *Competitive Neutrality Policy Victoria.*

Carers Recognition Act 2012

Mansfield District Hospital has complied with its obligations under Section 11 of the Act for the reporting period 1 July 2024 to 30 June 2025.

The Health Service has taken practical measures to comply with its obligations under the Act.

These include:

- ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act
- considering the care relationships principles set out in the Act when setting policies and providing services. We have employment policies allowing for flexible working arrangements and leave provisions that promote and facilitate a work life balance.
- implementing priority actions in Recognising and supporting Victoria's carers; Victorian carer strategy 2018-2022.

Public environment report – Mansfield District Hospital – 2024–2025

GREENHOUSE GAS EMISSIONS

Total greenhouse gas emissions (tonnes CO_2e)	2022–23	2023–24	2024–25
Scope 1	74	231	170
Scope 2	656	510	552
Scope 3	181	194	132
Total	**842**	**935**	**854**

Normalised greenhouse gas emissions	2022–23	2023–24	2024–25
Emissions per unit of floor space ($kgCO_2e/m^2$)	127.1452	141.2228	128.8859
Emissions per unit of Separations ($kgCO_2e$/Separations)	448.4611	517.4005	372.8122
Emissions per unit of bed-day (LOS+Aged Care OBD) ($kgCO_2e$/OBD)	30.8536	33.3581	39.5415

STATIONARY ENERGY

Total stationary energy purchased by energy type (GJ)	2022–23	2023–24	2024–25
Electricity	2,797	2,792	3,011
Liquefied Petroleum Gas	2,051	3,759	2,797
Total	**4,848**	**6,551**	**5,808**

Normalised stationary energy consumption	2022–23	2023–24	2024–25
Energy per unit of floor space (GJ/m^2)	0.7319	0.989	0.877
Energy per unit of Separations (GJ/Separations)	2.5816	3.6234	2.536
Energy per unit of bed-day (LOS+Aged Care OBD) (GJ/OBD)	0.1776	0.2336	0.269

WATER

Total water consumption by type (kL)	2022–23	2023–24	2024–25
Potable Water	6,811	7,043	7,735
Total	**6,811**	**7,043**	**7,735**

Normalised water consumption (Potable + Class A)	2022–23	2023–24	2024–25
Water per unit of floor space (kL/m^2)	1.0316	1.0632	1.1677
Water per unit of Separations (kL/Separations)	3.6426	3.8954	3.3775
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.2496	0.2511	0.3582

WASTE AND RECYCLING

Waste	2022–23	2023–24	2024–25
Total waste generated (kg clinical waste + kg general waste + kg recycling waste)	57,487	41,953	55,925
Total waste to landfill generated (kg clinical waste + kg general waste)	44,782	32,300	43,092
Total waste to landfill per patient treated ((kg clinical waste + kg general waste)/PPT)	1.3822	1.023	2.342
Recycling rate % (kg recycling/(kg general waste + kg recycling))	22.10%	23.01%	24.02%

TRANSPORT

Corporate Transport	2022–23	2023–24	2024–25
Tonnes CO_2-e Corporate transport	3.1989	3.7129	0.12

EXPENDITURE

Expenditure Rates ($ thousand)	2022–23	2023–24	2024–25
Electricity	146.0271	150.0287	196.6395
LPG	46.12	71.68	57.82
Potable Water	20.37	22.3153	25.8063
Total	**213**	**244**	**280**

Normalised expenditure rates (Electricity, Natural Gas, Potable Water, Steam, Diesel Oil in Buildings)	2022–23	2023–24	2024–25
Expenditure per unit of floor space ($ thousand/m^2)	0.032	0.037	0.042
Expenditure per unit of Separations ($ thousand/separation)	0.113	0.135	0.122
Expenditure per unit of bed-day ($ thousand/(LOS+Aged Care OBD))	0.008	0.009	0.013
Expenditure per unit of Aged Care Bed Day ($ thousand/Aged Care OBD)	0.009	0.011	0.017

Additional information available on request

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

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers
- details of shares held by senior officers as nominee or held beneficially in a statutory authority or subsidiary;
- details of publications produced by Mansfield District Hospital 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;
- 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;
- 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; and
- details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

This information is available on request from;
Freedom of Information officer
Mansfield District Hospital
PO Box 139
Mansfield, VIC 3722
(03) 5775 8800
foi@mdh.org.au

LOCAL JOBS FIRST ACT 2003

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

Attestations and Declarations

Financial Management Compliance Attestation

I, Karen Bennetts, on behalf of the Responsible Body, certify that Mansfield District Hospital has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Karen Bennetts
Responsible Officer
Mansfield District Hospital
6 October 2025

Data Integrity Declaration

I, Michelle Spence, certify that Mansfield District Hospital has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Mansfield District Hospital has critically reviewed these controls and processes during the year.

Michelle Spence
Accountable Officer
Mansfield District Hospital
6 October 2025

Conflict of Interest Declaration

I, Michelle Spence, certify that Mansfield District Hospital 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 Mansfield District Hospital 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 documentation at each executive board meeting.

Michelle Spence
Accountable Officer
Mansfield District Hospital
6 October 2025

Integrity, Fraud and Corruption Declaration

I, Michelle Spence, certify that Mansfield District Hospital has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Mansfield District Hospital during the year.

Michelle Spence
Accountable Officer
Mansfield District Hospital
6 October 2025

Compliance with Health Share Victoria (HSV) Purchasing Policies

I, Michelle Spence, certify that Mansfield District Hospital 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.

Michelle Spence
Accountable Officer
Mansfield District Hospital
6 October 2025

Safe Patient Care Act 2015

The hospital has no matters to report in relation to its obligations under Part 3 (clause 40) of the *Safe Patient Care Act 2015*.

Statement of Priorities – Part A Strategic Priorities

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

EXCELLENCE IN CLINICAL GOVERNANCE

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

Goals	Health Service Deliverables	Achievements/Outcome
MA1 Develop strong and effective relationships with consumer and clinical partners to drive service improvements as per the Partnering in healthcare framework.	MA1 Participating in SCV's 100,000 Lives Program – Stay Well, Stay Home Collaborative which focuses on reducing hospital acquired complications in cardiovascular disease.	Status: Ongoing In progress as part of Hume Health Partnership we are collaborating with Goulburn Valley Health on recommendations.
	MA1 Implement the actions and recommendations from MDH external review into consumer engagement.	Status: Ongoing Consumer engagement framework development and implementation, continuous review throughout 2025-26.
MA2 Strengthen all clinical governance systems, as per the Victorian Clinical Governance Framework, to ensure safe, high-quality care, with a specific focus on building and maintaining a strong safety culture, identifying, reporting and learning from adverse events, and early, accurate recognition and management of clinical risk and deterioration of all patients.	MA2 Improve paediatric patient outcomes by implementing the "ViCTOR track and Tigger" observation chart and escalation system whenever children have observations taken.	Status: Achieved/Ongoing "ViCTOR" chart in place for all paediatric presentations through Urgent Care Centre. Participation in the Safer Care Victoria (SCV) SEPSIS collaboration project and Paediatric discharge checklist to effectively care and plan for discharge of paediatric patients.
MA6 Improve access to timely emergency care by implementing strategies that improve whole of system patient flow to reduce emergency department wait times and improve ambulance to health service handover times.	MA6 Adopt models of care that ensure the appropriate skill mix, and senior decision makers in the right places to manage the volume of patients and health service demands.	Status: Ongoing Urgent Care Centre model of care and staffing skill mix review to manage increased in emergency presentations, access to care and health service demand.
	MA6 Work with VMOs to ensure 24/7 presence and availability of medical practitioners to Urgent Care.	Status: Achieved Medical workforce rostered to the Urgent Care Centre each day with additional resources during peak holiday periods.

OPERATE WITHIN BUDGET

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

Goals	Health Service Deliverables	Achievements/Outcome
MB1 Develop and implement a health service Budget Action Plan (BAP) in partnership with the Department to manage cost growth effectively to ensure the efficient operation of the health service.	MB1 Deliver on the key initiatives as outlined in the Budget Action Plan.	Status: Achieved Back of house cost savings implemented. Nursing recruitment strategy, nil use of agency since July 2024 and reduction in staff overtime.
	MB1 Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance.	Status: Ongoing Continuous reporting of financial results and data to management via internal performance meetings. Support in interpretation of results to engage management in the identification of areas of efficiency improvement. Utilisation of information provided by management to inform budgeting and forecasting, supporting financial sustainability. Implementation of plans developed in collaboration with management and executive for improvement of operational performance.

IMPROVING EQUITABLE ACCESS TO HEALTHCARE AND WELLBEING

Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering. Ensure that communities in rural and regional areas have equitable health outcomes irrespective of locality.

Goals	Health Service Deliverables	Achievements/Outcome
MC1 Address service access issues and equity of health outcomes for priority communities, including LGBTIQA+ communities, multicultural communities, people with disability and rural and regional people, including more support for primary, community, home-based and virtual care, and addiction services.	MC1 Plans to identify and prioritise the health, wellbeing and service needs of the Aboriginal catchment population and service users – including improved patient identification, discharge planning and outpatient care.	Status: Achieved Development of the Charter for Inclusion 2023-2026. Review of Admission and Discharge policies, Work Instructions, Risk Assessment tools, Consumer information to strengthen Aboriginal and Torres Strait Islander patient identification and consent to access Aboriginal specific services as an inpatient and after discharge.
	MC1 Partner with Local Aboriginal Network to identify and remedy key barriers to access and utilisation of services by Aboriginal consumers.	Status: Ongoing Continue to engage, link and attend meetings with Gadhaba Local Indigenous Network where discussions take place regarding MDH services, barriers to access and future service redesign. Gadhaba representative on MDH Community Advisory and engagement committee (COMAD).
MC2, MC3 Enhance the provision of appropriate and culturally safe services, programs and clinical trials for and as determined by Aboriginal people, embedding the principles of self-determination.	MC3 Design of clinical practice and treatment guidelines and learning modules that support optimal clinical assessment, treatment, and management of Aboriginal patients, including protocols that recognise cultural needs, patient complexity and condition prevalence.	Status: Achieved As a member of the Aboriginal Health Innovation Initiative Steering Committee, we have reviewed Admission and Discharge policies, Work Instructions and Risk Assessment tools to strengthen Aboriginal and Torres Strait Islander patient identification, risk and clinical assessment including cultural needs. As part of the Hume Health Service Partnership we have implemented the Aboriginal persons patient journey booklet.
	MC3 Promote a culturally safe welcoming environment with Aboriginal cultural symbols and spaces demonstrating, recognising, celebrating and respecting Aboriginal communities and culture	Status: Achieved Aboriginal cultural safety enhanced through use of artwork acknowledging the traditional owners throughout MDH. Collaborating with Gadhaba Local Indigenous Network has led to identifying culturally sensitive place names and art which will be is included in the aged care redevelopment.
MC4 Expand the delivery of high-quality cultural safety training for all staff to align with the Aboriginal and Torres Strait Islander cultural safety framework. This training should be delivered by independent, expert, community-controlled organisations or a Kinaway or Supply Nation certified Aboriginal business.	MC4 Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community- controlled organisations, Kinaway or Supply Nation certified Aboriginal business.	Status: Achieved All MDH staff have completed online Aboriginal and Torres Strait Islander cultural safety training. All Executive and Directors have completed face to face Aboriginal and Torres Strait Islander cultural safety training provided by local, independent organisation. We plan to continue face to face training for all MDH leaders.

A STRONGER WORKFORCE

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

Goals	Health Service Deliverables	Achievements/Outcome
MD1 Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility.	MD1 Deliver programs to improve employee experience across four initial focus areas: leadership, safety and wellbeing, flexibility, and career development and agility.	Status: Ongoing MDH implemented a range of wellbeing initiatives throughout the year, through the Employee Engagement committee. For example the introduction of the Work place trainer and the Nurse Practitioner candidate program.
	MD1 Support the pilot and/ or implementation of new and contemporary models of care and practice, including future roles and building capability for multidisciplinary practice.	Status: Ongoing Development of the MDH Workforce, recruitment and development strategy and framework. Development of the Urgent Care Centre nursing model and the residential aged care to be effective at the completion of the building project is under development.
MD2 Explore new and contemporary models of care and practice, including future roles and capabilities	MD2 Pilot, implement or evaluate new and contemporary models of care and practice, including future roles and building capability for multidisciplinary practice.	Status: Ongoing Implementation of the HUME Ruralist Post Graduate Year 2 Program to develop medical workforce for the future. The new model of care for residential aged care will allow for multidisciplinary practice to enhance the experience of residents through the establishment of a stimulating, safe and homelike environment.
	MD2 Partner with regional and metropolitan health services to provide employment secondment opportunities for employees to work in different health services to broaden knowledge and experience.	Status: Ongoing Ongoing collaboration and partnering with regional and metropolitan health services to provide secondment opportunities for speciality nursing staff will continue. Urgent Care Nurse Practitioner education collaboration with Alfred Health Emergency Department has been successful. Development of Obstetric surgical exposure training in partnership with Northeast Health Wangaratta and Albury Wodonga Health has been successful.

MOVING FROM COMPETITION TO COLLABORATION

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

Goals	Health Service Deliverables	Achievements/Outcome
ME1 Partner with organisations (for example community health, ACCHOs, PHNs, General Practice, private health) to drive further collaboration and build a more integrated system	ME1 Work with the relevant PHN and community health providers to develop integrated service models that will provide earlier care to patients and support patients following hospital discharge.	Status: Achieved Have continued working with Murray PHN to develop and maintain integrated service models. These include supporting health service clinicians in General Practice, expanding the Mansfield Restart program to support and rehabilitate people living with problems associated with addiction. Further the ongoing Care finder role assists elderly people negotiate the health system to identify and access services. These partnerships will develop further throughout the Hume Local Health Service Networks.
	ME1 Work with other health providers for seamless access and flow of consumer information.	Status: Ongoing Successful implementation of the HUME iPM patient admission data program and the MiYA access and flow platform.
ME2 Engage in integrated planning and service design approaches, whilst assuring consistent and strong clinical governance, with partners to connect the system to deliver seamless and sustainable care pathways and build sector collaboration.	ME2 Regional, sub-regional or local regional health needs assessment to develop a population health plan.	Status: Ongoing Participation in the Hume Region Strategic Services Partnership has occurred. Working towards implementation of the recommendations inline with other partnership members.
	ME2 Partner with referring health services to facilitate early transfer of consumers back to the health service.	Status: Ongoing Have actively worked with larger health services, both regional and metropolitan to enable the transfer of consumers back to Mansfield as soon as possible.

Statement of Priorities – Part B Performance Priorities

High quality and safe care

Key Performance Measure	Target	Result
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	100%
Adverse events		
Percentage of reporting sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reports submitted within 30 business days	N/A
Aged Care		
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	Achieved
Patient experience		
Victorian Healthcare Experience Survey – percentage of positive patient experience responses	95%	100%
Aboriginal Health		
The gap between the number of Aboriginal patients who discharged against medical advice compared to non-aboriginal patients	0%	7%

Strong governance, leadership and culture

Key Performance Measure	Target	Result
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	80%	83%

Effective financial management

Key Performance Measure	Target	Result
Operating result ($m)	0.00	-$0.31
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	1.19
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June	5% movement in forecast revenue and expenditure forecasts	Not achieved

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

Statement of Priorities – Part C

Funding type	2024–25 Activity Achievement	Budget ($'000)
Small Rural		
Small Rural Acute	63	**10,155**
Small Rural Primary Health & HACC	5,539	**558**
Small Rural Residential Care	21,277	**1,152**
Small Rural Health Workforce		**362**
Small Rural Other specified funding		**2,849**
Total Funding		**15,076**

*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

Mansfield District Hospital

ABN 65 866 548 895

Financial Statements for the Financial Year ended 30 June 2025

FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

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

TABLE OF CONTENTS

BOARD MEMBER'S, ACCOUNTABLE OFFICER'S AND CHIEF FINANCE & ACCOUNTING OFFICER'S DECLARATION

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and the financial position of Mansfield District Hospital 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 6 October 2025.

Dr. K Bennetts
Board Chair

Mansfield
6 October 2025

Ms M. Spence
Chief Executive Officer

Mansfield
6 October 2025

Dr. V. Reddy
Director of Finance & Corporate Services

Mansfield
6 October 2025

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Mansfield District Hospital

Opinion	I have audited the financial report of Mansfield District Hospital (the health service) which comprises the: • balance sheet as at 30 June 2025 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and Australian Accounting Standards – Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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
6 October 2025

Simone Bohan
as delegate for the Auditor-General of Victoria

COMPREHENSIVE OPERATING STATEMENT

for the Financial Year Ended 30 June 2025

	Note	**Total 2025 $'000**	Total 2024 $'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	10,931	10,399
Other sources of income	2.1	39,140	15,550
Non-operating activities		1,384	1,214
Total revenue and income from transactions		**51,455**	**27,163**
Expenses from transactions			
Employee expenses	3.1	(24,459)	(22,842)
Depreciation and amortisation	4.2	(2,788)	(1,658)
Other operating expenses	3.1	(6,096)	(5,128)
Non-operating expenses		(141)	(152)
Total expenses from transactions		**(33,484)**	**(29,780)**
Net result from transactions – net operating balance		**17,971**	**(2,617)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets			
Other gain/(loss) from other economic flows		21	19
Total other economic flows included in net result		**21**	**19**
Net Result		**17,992**	**(2,598)**
Other economic flows – other comprehensive income			
Items that will not be reclassified to net result			
Changes in buildings revaluation surplus	4.1(a)	–	10,770
Changes in land revaluation surplus	4.1(a)	–	98
Total other comprehensive income		**–**	**10,868**
Comprehensive result		**17,992**	**8,270**

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

Mansfield District Hospital

BALANCE SHEET

as at 30 June 2025

	Note	**Total 2025 $'000**	Total 2024 $'000
Financial assets			
Cash and cash equivalents	6.2	19,306	20,423
Receivables	5.1	2,578	3,185
Total financial assets		**21,885**	**23,608**
Non-financial assets			
Prepaid expenses		137	137
Inventories		139	131
Property, plant and equipment	4.1	53,399	34,808
Investment Property	4.3	714	–
Total non-financial assets		**54,389**	**35,076**
Total assets		**76,273**	**58,684**
Liabilities			
Payables	5.3	1,913	1,498
Contract liabilities	5.4	849	477
Borrowings	6.1	321	264
Employee benefits	3.1(a)	6,060	6,600
Other Liabilities	5.5	10,684	11,389
Total liabilities		**19,826**	**20,228**
Net assets		**56,448**	**38,456**
Equity			
Reserves		38,800	38,800
Contributed capital		10,853	10,853
Accumulated surplus/(deficit)		6,795	(11,197)
Total equity		**56,448**	**38,456**

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

CASH FLOW STATEMENT

for the Financial Year Ended 30 June 2025

	Note	**Total 2025 $'000**	Total 2024 $'000
Cash flows from operating activities			
Operating grants from State Government		16,234	13,201
Operating grants from Commonwealth Government		7,840	7,150
Capital grants from State Government		92	61
Commercial activity revenue received		2,546	2,513
Donations and bequests received		388	568
GST received from ATO		637	569
Interest income received		1,078	1,188
Other receipts		1,587	1,701
Total receipts		**30,403**	**26,951**
Payments to employees		(21,694)	(22,284)
Payments for suppliers and consumables		(5,495)	(1,790)
Finance costs		–	(2)
Other payments		(2,424)	(2,523)
Total payments		**(29,613)**	**(26,599)**
Net cash flows from operating activities		**790**	**352**
Cash flow from investing activities			
Proceeds from sale of non-financial assets		58	–
Purchase of non-financial assets		(1,349)	(388)
Capital donations and bequests received		52	–
Net cash flows from investing activities		**(1,239)**	**(388)**
Cash flow from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(32)	(41)
Repayment of accommodation deposits		(3,793)	(3,128)
Receipt of accommodation deposits		3,157	3,033
Net cash flows from/(used in) financing activities		**(668)**	**(136)**
Net increase/(decrease) in cash and cash equivalents held		**(1,117)**	**(172)**
Cash and cash equivalents at beginning of year		20,423	20,595
Cash and cash equivalents at end of year	6.2	**19,306**	**20,423**

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

STATEMENT OF CHANGES IN EQUITY

for the Financial Year Ended 30 June 2025

	Property, Plant and Equipment Revaluation Surplus $'000	Contributed Capital $'000	Accumulated Deficits $'000	Total $'000
Balance at 1 July 2023	**27,932**	**10,853**	**(8,599)**	**30,186**
Net result for the year	–	–	(2,598)	(2,598)
Other comprehensive income for the year	10,868	–	–	10,868
Balance at 30 June 2024	**38,800**	**10,853**	**(11,197)**	**38,456**
Net result for the year	–	–	17,992	17,992
Other comprehensive income for the year	–	–	–	–
Balance at 30 June 2025	**38,800**	**10,853**	**6,795**	**56,448**

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

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

Structure

NOTE 1: BASIS OF PREPARATION

These financial statements represent the consolidated financial statements of Mansfield District Hospital for the year ended 30 June 2025.

Mansfield District Hospital is a not-for-profit entity established as a public agency under the Health Services Act 1998 (Vic). A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

NOTE 1.1: Basis of preparation of the Financial Statements

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

Mansfield District Hospital 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. Mansfield District Hospital's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Mansfield District Hospital is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

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

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

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

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

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 Mansfield District Hospital on 6 October 2025.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 1.2: Material accounting estimates and judgements

Management makes estimates and judgements when preparing the financial statements.

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

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

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

NOTE 1.3: Reporting Entity

The financial statements include all the controlled activities of Mansfield District Hospital. Refer to Note 8.6 for further details of joint arrangements.

Its principal address is:

53 Highett, Street
Mansfield, Victoria 3722

NOTE 1.4: Economic dependency

Mansfield District Hospital 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. Mansfield District Hospital provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health, and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Mansfield District Hospital operations and, on that basis, the financial statements have been prepared on a going concern basis.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 2: FUNDING DELIVERY OF OUR SERVICES

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

Structure

2.1 Revenue and income from transactions

NOTE 2.1: Revenue and income from transactions

	Note	**Total 2025 $'000**	Total 2024 $'000
Revenue from contracts with customers	2.1(a)	10,931	10,399
Other sources of income	2.1(b)	39,140	15,550
Total revenue and income from transactions		**50,071**	**25,949**

NOTE 2.1(a): Revenue from contracts with customers

	Total 2025 $'000	Total 2024 $'000
Government grants (State) – operating	440	423
Government grants (Commonwealth) – operating	7,717	7,150
Patient and resident fees	2,447	2,513
Commercial activities	327	313
Total revenue from contracts with customers	**10,931**	**10,399**

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 Mansfield District Hospital's goods or services. Mansfield District Hospital 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 Mansfield District Hospital's revenue streams, with information detailed below relating to Mansfield District Hospital's material revenue streams:

Government grant	**Performance obligation**
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid. The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity. Revenue is recognised at point in time, which is when a patient is discharged.

NOTE 2.1(a): Revenue from contracts with customers (continued)

Government grant	Performance obligation
Commonwealth Residential Aged Care	Funding is provided for the provision of care for aged care residents within facilities at Mansfield District Hospital. The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility.

Patient and resident fees
Patient and resident fees are charges that can be levied on patients for some services they receive. Patient and resident fees are recognised at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

NOTE 2.1(b): Other sources of income

	Note	**Total 2025 $'000**	Total 2024 $'000
Government grants (State) – operating		16,040	13,070
Government grants (State) – capital		20,895	61
Other capital purpose income		461	569
Other income from operating activities		1,745	1,850
Total other sources of income		**39,140**	**15,550**

How we recognise other sources of income

Government grants
Mansfield District Hospital 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 Mansfield District Hospital has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition or the asset, Mansfield District Hospital 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 Mansfield District Hospital 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 Mansfield District Hospital's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

NOTE 2.1(b): Other sources of income (continued)

Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of Mansfield District Hospital as follows:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Mansfield District Hospital 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 set out in the relevant Department of Health Hospital Circular.
Victorian Health Building Authority	The Department of Health made payments to the Victorian Health Building Authority to fund capital works projects during the year ended 30 June 2025, on behalf of Mansfield District Hospital.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 3: THE COST OF DELIVERING OUR SERVICES

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

Structure

3.1 Expenses incurred in the delivery of services

NOTE 3.1: Expenses from transactions

	Note	**Total 2025 $'000**	Total 2024 $'000
Employee expenses	3.1(a)	24,459	22,842
Other operating expenses	3.1(c)	6,096	5,128
Total expenses incurred in the delivery of services		**30,555**	**27,970**

NOTE 3.1(a): Employee expenses

	Total 2025 $'000	Total 2024 $'000
Salaries and wages	19,253	17,380
Defined contribution superannuation expense	2,069	1,973
Agency expenses	396	795
Fee for service medical officer expenses	2,741	2,694
Total employee expenses	**24,459**	**22,842**

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

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

NOTE 3.1(b): Employee-related provisions

	Total 2025 $'000	Total 2024 $'000
Current provisions for employee benefits		
Accrued days off	0	65
Annual leave	2,637	2,366
Long service leave	2,352	2,146
Provision for on-costs	649	586
Total current provisions for employee benefits	**5,638**	**5,163**
Non-current provisions for employee benefits		
Long service leave	372	397
Provision for on-costs	50	54
Total non-current provisions for employee benefits	**422**	**451**
Total provisions for employee benefits	**6,060**	**5,614**

NOTE 3.1(b): Employee-related provisions (continued)

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 Mansfield District Hospital does not have an unconditional right to defer settlements 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 Mansfield District Hospital expects to wholly settle within 12 months or
- Present value – if Mansfield District Hospital 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 Mansfield District Hospital 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 Mansfield District Hospital expects to wholly settle within 12 months or
- Present value – if Mansfield District Hospital does not expect to wholly settle within 12 months.

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

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

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 3.1(c): Other operating expenses

	Total 2025 $'000	Total 2024 $'000
Drug supplies	168	165
Medical and surgical supplies	588	529
Diagnostic imaging and radiology supplies	326	138
Other supplies and consumables	1,026	958
Fuel, light, power and water	368	295
Repairs and maintenance	223	208
Maintenance contracts	252	206
Medical indemnity insurance	166	146
Finance costs	2	2
Expenditure for capital purposes	298	25
Other administrative expenses	2,679	2,456
Total other operating expenses	**6,096**	**5,128**

How we recognise other operating

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

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

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

The DH also makes certain payments on behalf of Mansfield District Hospital. 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.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 4: KEY ASSETS TO SUPPORT SERVICE DELIVERY

Mansfield District Hospital 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 Mansfield District Hospital to be utilised for delivery of those outputs.

Structure

4.1 Property, plant & equipment
4.2 Depreciation and amortisation
4.3 Investment property

NOTE 4.1: Property, plant and equipment

	Gross carrying amount		Accumulated Depreciation		Net carrying amount	
	2025 $'000	2024 $'000	2025 $'000	2024 $'000	2025 $'000	2024 $'000
Land at fair value – Crown	1,060	1,060	–	–	1,060	1,060
Land at fair value – Freehold	1,785	1,785	–	–	1,785	1,785
Land Improvements	357	449	(27)	(22)	330	350
Buildings at fair value	29,365	29,521	(2,314)	–	27,051	29,521
Works in progress at cost	20,947	–	–	–	20,947	–
Plant, equipment and vehicles at fair value	7,873	7,680	(5,644)	(5,588)	2,227	2,092
Total property, plant and equipment	**61,387**	**40,495**	**(7,985)**	**(5,539)**	**53,399**	**34,808**

How we recognise property, plant and equipment

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

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

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

	Land $'000	Land Improvements $'000	Buildings $'000	Works in progress $'000	Plant, equipment and vehicles $'000	Total $'000
Balance at 1 July 2024	2,845	350	29,521	–	2,092	34,808
Additions	–	–	–	20,947	618	21,564
Disposals	–	–	(136)	–	(50)	(185)
Net transfers between classes	–	7	(7)	–	–	0
Depreciation	–	(27)	(2,328)	–	(433)	(2,788)
Balance at 30 June 2025	**2,845**	**330**	**27,051**	**20,947**	**2,227**	**53,399**

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, Mansfield District Hospital 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 Mansfield District Hospital's revaluation cycle.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 4.1(b): Impairment of property, plant and equipment

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

NOTE 4.2: Depreciation and amortisation

How we recognise depreciation
All buildings, plant and equipment and other non-financial physical assets (excluding items under assets held for sale, land and investment properties) that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis at rates that allocate the asset's value, less any estimated residual value over its estimated useful life.

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

How we recognise amortisation
Amortisation is the systematic allocation of the depreciable amount of an asset over its useful life.

Useful lives of non-current assets

	2025	2024
Buildings	5 to 45 years	5 to 45 years
Plant, equipment and vehicles (including leased assets)	3 to 20 years	3 to 20 years

NOTE 4.3: Investment property

	Total 2025 $'000	Total 2024 $'000
Investment property at fair value	714	–
Total investment property at fair value	**714**	**–**
Balance at beginning of period		
Additions	714	–
Balance at end of period	**714**	**–**

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

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

Subsequent recognition
Subsequently investment properties are measured at fair value, determined annually by independent valuers. Fair values are determined based on a market comparable approach that reflects recent transaction prices for similar properties. Investment properties are neither depreciated nor tested for impairment. For investment properties measured at fair value, the current use of the asset is considered the highest and best use. Further information regarding fair value measurement is disclosed in Note 7.3.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 5: OTHER ASSETS AND LIABILITIES

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

Structure

5.1 Receivables
5.2 Impairment of financial assets
5.3 Payables
5.4 Contract liabilities
5.5 Other liabilities

NOTE 5.1: Receivables

	Note	**Total 2025 $'000**	Total 2024 $'000
Current receivables			
Contractual			
Inter Hospital Debtors		8	75
Trade receivables		864	861
Patient Fees		160	158
Allowance for impairment losses		(25)	(25)
Accrued Revenue		99	730
Total contractual receivables		**1,106**	**1,799**
Statutory			
GST Receivable		57	60
Total Statutory Receivables		**57**	**60**
Total current receivables		**1,163**	**1,859**
Non-current receivables			
Contractual			
Long Services Leave – Department of Health		1,415	1,326
Total contractual receivables		**1,415**	**1,326**
Total non-current receivables		**1,415**	**1,326**
Total receivables		**2,578**	**3,185**
(i) Financial assets classified as receivables			
Total receivables and contract assets		2,578	3,185
GST receivable		(57)	(60)
Total financial assets classified as receivables	7.1	**2,521**	**3,125**

NOTE 5.1: Receivables (continued)

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

NOTE 5.2: Impairment of financial assets

	Total 2025 $'000	Total 2024 $'000
Impairment loss on contractual receivables		
From transactions	0	152
	0	**152**

How we recognise impairment of financial assets

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

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

Contractual receivables at amortised cost

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

The expected credit loss rates applied at 30 June 2025 vary from 3% for contractual receivables that are current to 8% for contractual receivables that are more than 90 days past due (30 June 2024: from 4% to 7%).

Statutory receivables at amortised cost

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

NOTE 5.3: Payables

	Note	**Total 2025 $'000**	Total 2024 $'000
Current payables			
Contractual			
Trade Creditors		576	247
Accrued Salaries and Wages		890	875
Accrued Expenses		429	346
Inter-hospital creditors		14	10
Total Contractual Payables		**1,909**	**1,478**
Statutory			
GST Payable		4	19
Total Statutory Payables		**4**	**19**
Total current payables		**1,913**	**1,497**
Total payables		**1,913**	**1,497**
(i) Financial assets classified as payables			
Total payables		1,913	1,497
GST Payable		(4)	(19)
Total financial liabilities classified as payable	7.1	**1,909**	**1,478**

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

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

NOTE 5.4: Contract Liabilities

	Note	**Total 2025 $'000**	Total 2024 $'000
Current			
Contract liabilities		849	744
Total contract liabilities		**849**	**744**

How we recognise contract liabilities

Contract liabilities include consideration received in advance from customers in respect of a number of activity based funding streams from the State Government, Commonwealth Government and Primary Health Network. The balance of contract liabilities are 30 June 2025 was not significantly different than the previous reporting period with consistent recognition of amounts received in advance.

Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 2.1.

NOTE 5.5: Other liabilities

	Note	**Total 2025 $'000**	Total 2024 $'000
Current monies held in trust			
Refundable Accommodation Deposits		10,684	11,389
Total current monies held in trust		**10,684**	**11,389**
Total other liabilities		**10,684**	**11,389**
*** Represented by:**			
– Cash Assets	6.2	10,778	11,389
		10,778	**11,389**

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 Mansfield District Hospital upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home. As there is no unconditional right to defer payment for 12 months, these liabilities are recorded as current liabilities.

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

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 6: HOW WE FINANCE OUR OPERATIONS

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

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

Structure

6.1 Borrowings
6.2 Cash and cash equivalents

NOTE 6.1: Borrowings

	Note	**Total 2025 $'000**	Total 2024 $'000
CURRENT			
Current borrowings – Vic Fleet Liability (i)		50	66
Other Borrowings		12	14
Loan with DH (ii)		–	23
Total Current Borrowings		**50**	**103**
NON CURRENT			
Non-Current borrowings – Vic Fleet Liability (i)		270	161
Total Non Current Borrowings		**270**	**161**
TOTAL BORROWINGS	7.1	**321**	**250**

(i) Secured by the assets leased.

(ii) These are secured loans which bear no interest.

How we recognise borrowings

Borrowings refer to interest bearing liabilities mainly raised from advances from the Treasury Corporation of Victoria (TCV) and other funds raised through lease liabilities and other interest-bearing arrangements.

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

Terms and conditions of borrowings

				Maturity Dates			
30 June 2025	Note	**Carrying Amount $'000**	**Nominal Amount $'000**	**Less than 1 month $'000**	**1–3 months $'000**	**3 months – 1 year $'000**	**1–5 years $'000**
Vic Fleet Liability	6.1	309	309	5	10	23	270
Total Financial Liabilities		**309**	**309**	**5**	**10**	**23**	**270**

30 June 2024		**Carrying Amount $'000**	**Nominal Amount $'000**	**Less than 1 month $'000**	**1–3 months $'000**	**3 months – 1 year $'000**	**1–5 years $'000**
Vic Fleet Liability	6.1	227	227	6	18	42	161
Loan with DH	6.1	23	23	–	–	23	–
Total Financial Liabilities		**250**	**250**	**6**	**18**	**65**	**161**

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 6.2: Cash and cash equivalents

	Note	**Total 2025 $**	Total 2024 $
– Cash on Hand (excluding monies held in trust)		1	1
– Cash at Bank – CBS (excluding monies held in trust)		8,528	9,033
Total cash held for operations		**8,528**	**9,034**
– Cash at Bank (monies held in trust)		10,778	11,389
Total cash held as monies in trust		**10,778**	**11,389**
Total cash and cash equivalents	7.1	**19,306**	**20,423**

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 7: FINANCIAL INSTRUMENTS, CONTINGENCIES AND VALUATION JUDGEMENTS

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

Structure

7.1 Financial instruments
7.2 Contingent assets and contingent liabilities
7.3 Fair value determination

NOTE 7.1: Financial Instruments

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

30 June 2025	Note	**Carrying amount $'000**	**Total interest/income (expense) $'0000**
Financial assets at amortised cost			
Cash and cash equivalents	6.2	19,306	963
Receivables	5.1	1,106	–
Other Receivables	5.1	–	–
Long Service Leave – Department of Health	5.1	1,415	–
Total Financial Assets (i)		**21,827**	**963**
Financial Liabilities at amortised cost			
Payables	5.2	590	–
Borrowings	6.1	321	–
Other Financial Liabilities – Refundable Accommodation Deposits	5.4	10,684	–
Total Financial Liabilities (ii)		**11,595**	**–**

30 June 2024	Note	**Carrying amount $'000**	**Total interest/income (expense) $'0000**
Financial assets at amortised cost			
Cash and cash equivalents	6.2	20,423	955
Receivables	5.1	1,069	–
Other Receivables	5.1	–	–
Long Service Leave – Department of Health	5.1	1,326	–
Total Financial Assets (i)		**22,818**	**955**
Financial Liabilities at amortised cost			
Payables	5.2	257	–
Borrowings	6.1	264	–
Other Financial Liabilities – Refundable Accommodation Deposits	5.4	11,389	–
Total Financial Liabilities (ii)		**13,084**	**–**

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

NOTE 7.1: Financial Instruments (continued)

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 Mansfield District Hospital 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.

Mansfield District Hospital 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.

Mansfield District Hospital recognises the following liabilities in this category:
- payables (excluding statutory payables and contract liabilities)
- borrowings and
- other liabilities (including monies held in trust).

Derecognition of financial assets
A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:
- the rights to receive cash flows from the asset have expired or
- Mansfield District Hospital retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement or
- Mansfield District Hospital has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset or
  - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

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

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

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

NOTE 7.1: Financial Instruments (continued)

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

A financial liability reclassification is not permitted.

NOTE 7.2: Contingent assets and contingent liabilities

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

NOTE 7.3: Fair value determination

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

The following assets and liabilities are carried at fair value:
- Property, plant and equipment
- Right-of-use assets
- Investment value

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

Valuation hierarchy
In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:
- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Mansfield District Hospital 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.

Mansfield District Hospital 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 Mansfield District Hospital's independent valuation agency for property, plant and equipment.

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

The last scheduled full independent valuation of all of Mansfield District Hospital'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, Mansfield District Hospital 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, Mansfield District Hospital considers the current use as its highest and best use.

NOTE 7.3: Fair value determination (continued)

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

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

During the reporting period, Mansfield District Hospital 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 Mansfield District Hospital, 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. Mansfield District Hospital 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 Mansfield District Hospital who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

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

Significant assumptions

Description of significant assumptions applied to fair value measurement:

Asset Class	Valuation technique	Significant assumption
Specialised land	Market approach	Community Service Obligations (CSO) adjustments [(a)]
Specialised buildings	Current replacement cost approach	– Cost per square metre – Useful life
Vehicles	Current replacement cost approach	– Cost per unit – Useful life
Plant, equipment, furniture and fittings	Current replacement cost approach	– Cost per unit – Useful life

(a) CSO adjustment of 20% was applied to reduce the market approach value for the hospital's specialised land.

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 8: OTHER DISCLOSURES

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

Structure

8.1 Responsible persons disclosure
8.2 Remuneration of executives
8.3 Related parties
8.4 Remuneration of auditors
8.5 Events occurring after the balance sheet date
8.6 Jointly arrangements

NOTE 8.1: Responsible persons disclosure

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

	Period
Responsible Ministers:	
The Honourable Mary-Anne Thomas:	
Minister for Health	01/07/2024 - 30/06/2025
Minister for Ambulance Services	01/07/2024 - 30/06/2025
Minister for Health Infrastructure	01/07/2024 - 19/12/2024
The Honourable Melissa Horne:	
Minister for Health Infrastructure	19/12/2024 - 30/06/2025
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	01/07/2024 - 30/06/2025
Minister for Ageing	01/07/2024 - 30/06/2025
Minister for Multicultural Affairs	01/07/2024 - 30/06/2025
The Honourable Lizzie Blandthorn:	
Minister for Children	01/07/2024 - 30/06/2025
Minister for Disability	01/07/2024 - 30/06/2025
Governing Boards	
Dr. K Bennetts (Chair of the Board)	01/07/2024 - 30/06/2025
Mr. M Hoskin	01/07/2024 - 30/06/2025
Ms. K Lockey	01/07/2024 - 30/06/2025
Ms. L Morgan	01/07/2024 - 30/06/2025
Ms. R Paulus	01/07/2024 - 30/06/2025
Mr. R Ray	01/07/2024 - 30/06/2025
Mr. D Taylor	01/07/2024 - 30/06/2025
Mr P. Valerio	01/07/2024 - 30/09/2024
Ms. A Vogt	01/07/2024 - 30/06/2025
Accountable Officer	
Cameron Butler (Chief Executive Officer)	01/07/2024 - 30/06/2025
Michelle Spence (Interim Chief Executive Officer)	03/03/2025 - 30/06/2025

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 8.1: Responsible persons disclosure (continued)

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

Income Bands	**2025 No.**	2024 No.
$0 – $10,000	9	9
$200,000 – $209,999	1	1
Total Numbers	**10**	**10**

	Total 2025 $'000	Total 2024 $'000
Total remuneration received by Responsible Persons from the reporting entity amounted to ($'000):	**545**	**346**

Amounts relating to the Governing Board Members and Accountable Officer of Mansfield District Hospital's controlled entities are disclosed in their own financial statements. Amounts relating to Responsible Ministers are reported within the Department of Parliamentary Services' Financial Report.

NOTE 8.2: Remuneration of executives

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

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

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

	Total Remuneration	
Remuneration of executive officers (including Key Management Personnel Disclosed in Note 8.3)	**2025 $'000**	2024 $'000
Total remuneration [i]	929	586
Total number of executives	4	4
Total annualised employee equivalent [ii]	4	4

i The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Mansfield District Hospital under AASB 124 Related Party Disclosures and are also reported within Note 8.3 Related Parties.
ii Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

NOTE 8.3: Related parties

The Mansfield District Hospital is a wholly owned and controlled entity of the State of Victoria. Related parties of the health service include:

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

NOTE 8.3: Related parties (continued)

Significant transactions with government related entities
The Mansfield District Hospital received funding from the Department of Health of **$16.793m** (2024: $13.261m) and indirect contributions of $20.803m (2024: $0.092m).

Expenses incurred by the Mansfield District Hospital in delivering services and outputs 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 Assistant Treasurer require the Mansfield District Hospital to hold cash (in excess of working capital) in accordance with the State of Victoria's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victoria unless an exemption has been approved by the Minister for Health and the Treasurer.

Key management personnel
KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the Mansfield District Hospital and its controlled entities, directly or indirectly.

The Board of Directors and the Executive Directors of the Mansfield District Hospital and its controlled entities are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
Mansfield District Hospital	Dr. K Bennetts	Chair of the Board
Mansfield District Hospital	Mr. M Hoskin	Board Member
Mansfield District Hospital	Ms. K Lockey	Board Member
Mansfield District Hospital	Ms. L Morgan	Board Member
Mansfield District Hospital	Ms R Paulus	Board Member
Mansfield District Hospital	Mr. R Ray	Board Member
Mansfield District Hospital	Mr. D Taylor	Board Member
Mansfield District Hospital	Mr P Valerio	Board Member
Mansfield District Hospital	Ms. A Vogt	Board Member
Mansfield District Hospital	Mr. C Butler	Chief Executive Officer
Mansfield District Hospital	Ms. M Spence	Interim Chief Executive Officer
Mansfield District Hospital	Ms. M Spence	Director of Clinical Services
Mansfield District Hospital	Ms. S Lieber	Interim Director of Clinical Services
Mansfield District Hospital	Ms. K Les	Director of Quality and Safety
Mansfield District Hospital	Ms. K Fotheringham	Director of Finance and Corporate Services

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 Financial Report.

	Total 2025 $'000	Total 2024 $'000
Total compensation – KMPs [i]	**1,474**	**934**

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

NOTES TO THE FINANCIAL STATEMENTS

for the Financial Year Ended 30 June 2025

NOTE 8.3: Related parties (continued)

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 occur 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 Mansfield District Hospital, 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 Mansfield District Hospital Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

NOTE 8.4: Remuneration of auditors

	Total 2025 $'000	Total 2024 $'000
Victorian Auditor-General's Office		
Audit of financial statement	39	31
Total remuneration of auditors	**39**	**31**

NOTE 8.5: Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

NOTE 8.6: Jointly arrangements

		Ownership Interest	
Name of Entity	**Principal Activity**	**2025 %**	2024 %
Hume Rural Health Alliance	The Member Entities have committed to the establishment of Information Systems – including ICT investment facilitation, project delivery, workplace services, business application services, collaboration services and vendor	5.30	5.15

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

	Total 2025 $'000	Total 2024 $'000
Total revenue and income	832	712
Total expenses	953	700
Total net result	(121)	12
Comprehensive result for the year	(121)	12
Total assets	913	754
Total liabilities	695	425
Total equity	218	329

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

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