



# Annual Report and Quality Account

2023



IPC Health pays respect to the Traditional Custodians of the lands on which we provide our services to the community – the Wurundjeri, Bunurong and Wadawurrung people of the Kulin Nation. We thank their Elders past, present and emerging for their ongoing guidance and valuable wisdom. We acknowledge all First Nations people and groups across this country and also acknowledge that sovereignty was never ceded.



We thank all LGBTIQ+ people who have come before and continue to work towards the improved health and wellbeing of their peers, children, families, friends and communities. We celebrate the extraordinary diversity of people's bodies, genders, sexualities and relationships that they represent.



This edition of the IPC Health Annual Report and Quality Account outlines our performance against our Strategic Vision and against quality indicators and standards over the 2022–2023 financial year, unless otherwise stated. The details contained within were correct at the time of publication, November 2023. This Annual Report and Quality Account, along with previous editions, can be found on our website at [ipchealth.com.au](http://ipchealth.com.au).

You can request a copy by contacting our Client Services team on **1300 472 432** or emailing [ipchealth@ipchealth.com.au](mailto:ipchealth@ipchealth.com.au)



Interpreters available

We welcome any feedback on our Annual Report and Quality Account 2023 at [communication@ipchealth.com.au](mailto:communication@ipchealth.com.au)

IPC Health is pleased to acknowledge funding from the Victorian and Commonwealth Governments.



# Contents

<b>Who we are</b>	<b>4</b>
<b>Our services</b>	<b>5</b>
<b>Message from the Chair and CEO</b>	<b>6</b>
<b>Our impact in numbers</b>	<b>8</b>
<b>Our people, our culture</b>	<b>10</b>
<b>Our achievements</b>	<b>20</b>
<b>Quality Account</b>	<b>42</b>
● Consumer, carer and community participation	<b>44</b>
● Quality and safety	<b>50</b>
● Comprehensive care	<b>54</b>
<b>Financial Report</b>	<b>64</b>

# Who we are

IPC Health is one of the largest providers of community health services in Victoria.

## Six sites and 500 staff

We operate from six sites in Melbourne's West and employ over 500 staff.

### Our purpose

is to improve quality of life for the people and communities we serve by maximising access to health and wellbeing services.

### Our mission

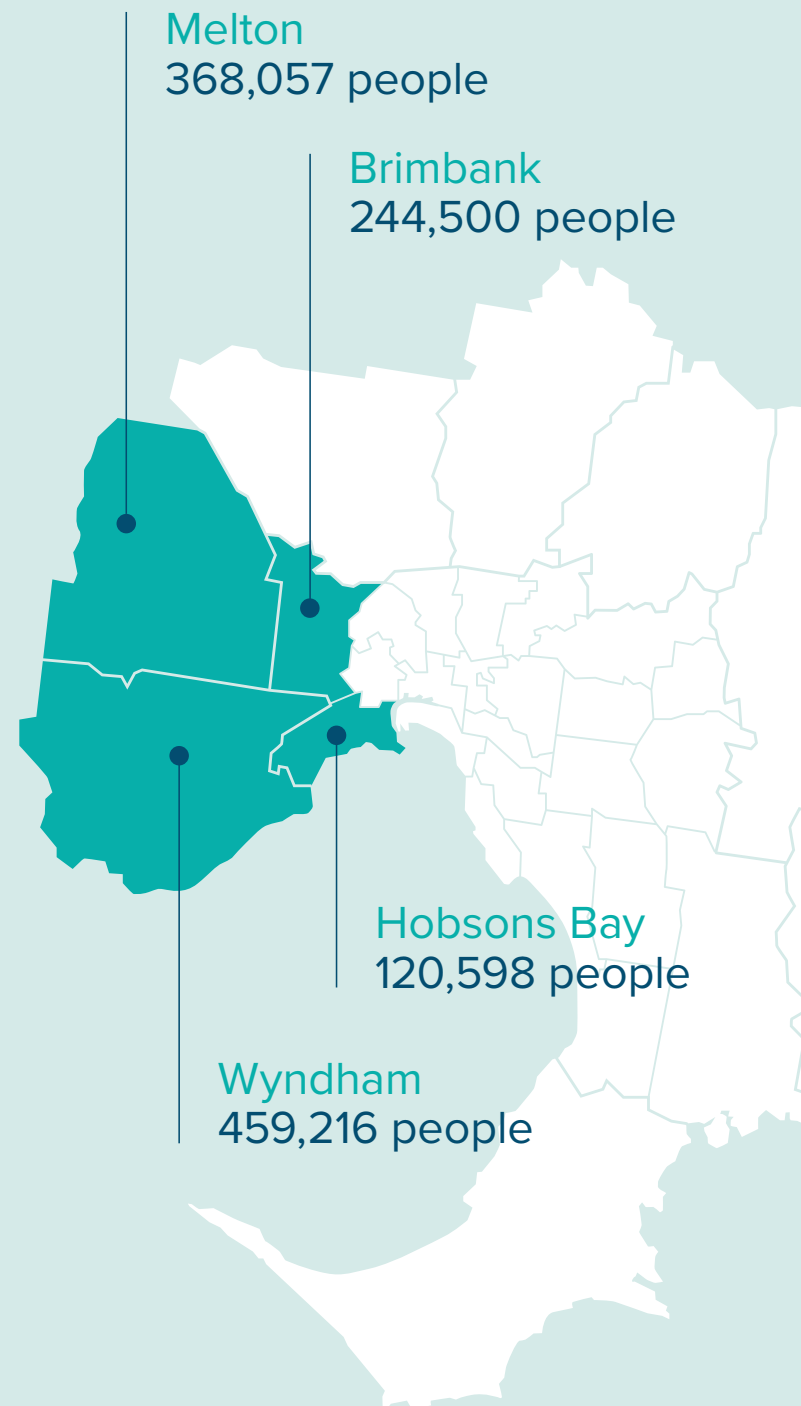
is to deliver innovative high-quality services that are client-centred, collaborative, coordinated and demonstrate value through measured impact.

Through a single point of contact, individuals can connect to a full spectrum of care and support using consistent approaches including those of our partners.

While we work with anyone who requires our services, regardless of circumstances or ability to pay, we prioritise access to those who face obstacles getting health services tailored to their needs:

- Young people
- Children and families
- Older people
- Vulnerable people
- Diverse communities

We know that our communities have numerous needs, some of them complex, but these are addressable through delivering services close to home in a culturally relevant way, and that keep them out of hospital or other high-acuity services.



IPC Health is committed to working with the rapidly growing areas of Melbourne's middle and outer West, where the population will grow by 400,000 in the coming 15 years. By the year 2035, the total population we serve is forecast to grow to approximately 1.2 million.

# Our services

## Aged care

- IPC Health Care Finder Service
- Home Care Packages
- Home Support Program

## Allied health

- Dietetics
- Occupational therapy
- Physiotherapy
- Exercise physiology
- Social work
- Podiatry
- Speech pathology
- Audiology

## Child, youth and family

- Autism assessment clinic
- Child occupational therapy
- Child speech therapy
- Specialist Paediatrician Service
- Family Services
- Early Help Family Service
- Brimbank Melton Children's Health and Wellbeing Local
- Child and Family Hub @Wyndham Vale
- Healthy Mothers, Healthy Babies
- Young people's health
- Family violence support
- Psychology for children

## Chronic conditions

- Cardiac rehabilitation
- Diabetes education
- Diabetes Wellbeing Hub
- Living Well (integrated chronic disease management)
- Needle and Syringe Program

## General health

- GP clinics
- Community and GP Practice Nursing
- Health Promotion and Community Strengthening
- Dental Services
- Refugee health
- Aboriginal and Torres Strait Islander health
- Women's health

## Wellbeing and counselling

- Alcohol and other drugs
- Mental health and generalist counselling
- Gambler's Help and financial counselling
- Head to Health
- CAREinMIND
- Power Over Pain



# Message from the Chair and CEO

In 2022, as the world turned the corner on the COVID-19 pandemic, the partnerships and key learnings made by IPC Health contributed to our mission of delivering innovative high-quality services that are client centred, collaborative, coordinated and demonstrate value through measured impact.

Our strategy to empower communities to achieve better health and wellbeing and an improved quality of life is unchanged. Over time, this has seen us build deep and trusting relationships with local communities, reaching those who are uncomfortable accessing mainstream health care, connecting them into the health system and supporting them on their wellbeing journeys.

As we put the emergency phase of the pandemic behind us, our support for the public health system involved efforts to improve conditions for health and equity in our local communities. We partnered with governments, research institutes, hospitals, community health, community organisations, schools and child care centres to improve access to services and tackle some of the increasing health issues surrounding food security, affordable medication, mental health, women's health, family violence, and homelessness.

Continuing to improve health and wellbeing for individuals, families and local communities, IPC Health recognises that health care and wellbeing includes physical, mental and social health. We stepped up our efforts to identify social needs in our local communities and leveraged our voice, our resources and connections to influence policies, systems and outcomes to support good health.

Significant opportunities arose this past year. Not only did we secure extensions and new funding for services like Head to Health, Brimbank Melton Children's Health and Wellbeing Hub, Wyndham Child and Family Hub, Care Finder Service and the student-led dental clinic, but we also strengthened and formed new alliances with esteemed partners such as the Victorian Government's Department of Health, Western Health, Royal Children's Hospital and Murdoch Children's Research Institute. Our collaboration with research entities has empowered us to establish foundational data sets for our programs, and the growth and the expansion of IPC Health services means we can reach more people in need.

We employ local people living in the communities we serve. Our staff have very diverse backgrounds, yet our values and purpose resonate with each of us that works

at IPC Health. This is what brings us together and sets us apart from other organisations. Our resilience and success come from our core values and our determination to make a true impact for those most in need – we are passionate, we are creative, and we are making a difference.

The staff celebration event at Grazeland in June 2023 was a big thank you to all our staff and recognition of all our achievements for the last few years. We spent an afternoon together catching up and having fun.

As we continue reflecting, some notable achievements stand out for the 2022–2023 financial year: our 25<sup>th</sup> Incorporation anniversary; the establishment of the student-led dental clinic at our Wyndham Vale campus; the amplification of mental health services through collaboration and partnerships with North Western Melbourne Primary Health Network and the State Department of Health; our Graduate Program for allied health students and innovative initiatives like the Chop Out Convos app and our Diabetes Wellbeing Hub. These milestones aren't merely organisational accomplishments but symbolise our unwavering commitment to health and community wellbeing.

We have not only enhanced community ties but have also strengthened our core purpose. We take pride in being more than just a provider; we are listeners, partners, and passionate advocates for our clients. We do our utmost to connect people with the right care, at the right time in a culturally safe place that is convenient to them.

A special mention and thanks for their many years of service to our Board Directors George Kogios who retired in March 2023 (Chair since February 2019) and John Hedditch who retired in November 2022 after completing nine years with IPC Health. Both George and John contributed to the strengthening of IPC Health foundations, leveraging the organisation's ability to grow and adapt to the changing landscape of health care.

We welcomed new Board Directors Kylie Maher and Mike Clarke in June 2023 whose skillsets reflect those retiring and areas that relate to current issues such as cyber readiness and digital health.



The Board has influenced the organisation's work through the four Board Committees. IPC Health is on track to deliver to its 2025 Strategy and has identified growth areas while continuing to investigate additional funding streams through the Surplus for Purpose strategy.

The Executive and Leadership teams welcomed Jana Vihm, our new General Manager of People, Governance, and Community, who will assist in achieving the IPC Health 2025 Strategy and the continuation of our work as OneTeam IPC Health.

Looking to the future, we're passionate about further addressing rising community needs, especially in challenging economic conditions. The demand for services continues to be a major challenge. There are so many people that need access to services and with the population of the western region expanding rapidly, along with the cost of living, demand for community health services is, and will remain, high.

We will continue to provide affordable health and wellbeing services to those most in need and help people in our communities struggling to access and pay for health care. We will continue to advocate for improved policies that help people live longer, better lives and we will continue to promote the great work achieved by community health.

Finally, we extend our deepest gratitude to everyone who has shaped IPC Health this year, from our Board, staff and volunteers, our Executive Leadership and Leadership teams to our funders, partners, clients and collaborators. Your contributions have been instrumental to our success, we couldn't have done it without you, and we look forward to forging ahead together.

Daryl Whitfort  
IPC Health Board Chair

Jayne Nelson  
IPC Health CEO

# Our impact in numbers

42,082 active clients

344,389 services provided

## Services for priority populations

85% of our Head to Health clients who completed care stated a significant improvement in their mental health; higher than the State average of 43.92%.

40.5% increase for our Dental Services<sup>1</sup> in the rate of engagement with our priority services, while our catchment area's overall population grew by 2.6%.

## Our Homeless and at Risk of Homelessness Response (HaRH) program engaged with:

2,567 people

340 clients registered

between July 2022 through to June 2023, including 10 people who identify as Aboriginal; 120 from culturally and linguistically diverse backgrounds; 59 rough sleepers; 85 rooming houses, 93 high risk private rentals, 52 public housing, 8 caravan park and 23 community housing residents.

## Our nurses and social workers provided:

3,188 hours of service to

294 individuals

who were under 65 years of age, or Aboriginal and/or Torres Strait Islander peoples under 50 years of age, experiencing or at risk of homelessness.<sup>2</sup>

<sup>1</sup> Priority individuals include Aboriginal and Torres Strait Islander peoples, refugee, asylum seeker, homeless or at risk of homelessness, child or young person in residential care, youth justice client in custodial care, mental health, intellectual disability, eligible pregnant women.

<sup>2</sup> Estimated overall number of people classed as homeless in our catchment areas in 2021 census: 3,469.

3,034 interpreter sessions provided

## Client Feedback Survey

Our clients receive an invitation to give us their feedback via an online survey after they have attended one of our campuses for an appointment. We use this information to make continual improvements to our services and campuses throughout the year.

Surveyed clients who told us they were happy or very happy with the service received

93%

Surveyed clients who were likely or extremely likely to recommend IPC Health to family and friends

88%

Number of client feedback surveys completed

3,718

## Victorian Health Experience Survey

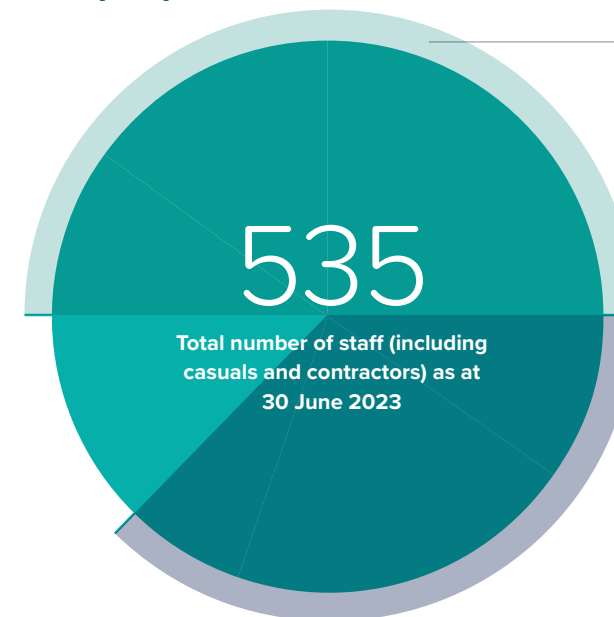
The Victorian Health Experience Survey is an annual independent check-in with our clients to see how we performed over the past year. In 2023, the Community Health survey transitioned from an in-situ to an out of service method of data collection. The change in methodology and the different time periods in which clients were surveyed should be considered when interpreting any differences in results with previous years.

In 2023, 4,281 people across the IPC Health client cohort were invited to participate in the Community Health survey; 392 participated, this is a response rate of 9%

92.3%

We are pleased to report that we scored 92.3% for Overall Experience, this is similar to the overall Victorian score of 93.2%

## Our people



53% of our staff have been with IPC Health between five and 20 years

379 full-time equivalent      324 ongoing  
222 full time                      160 fixed term

37% of our staff identified as speaking another language with their family or community

Top five identified languages:

- Hindi
- Greek
- Macedonian
- Italian
- Vietnamese



# Our people, our culture





## 25 years of IPC Health

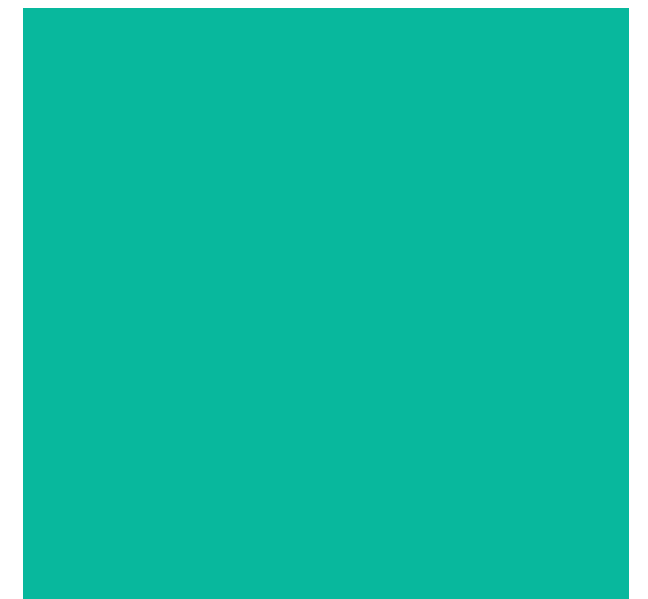
On 2 March 2023, we marked the 25<sup>th</sup> anniversary of our Incorporation.

Although we have been providing health services since 1974 in Deer Park, 25 years ago five of our campuses came together, with Wyndham Vale opening in 2014. Our teams celebrated the day with some sweet treats that we sourced from a local business. We also commemorated the beginning of community health across the country as it turned 50 in 2023.



## Celebrating IPC Health

On 31 June our staff and volunteers gathered together to reconnect and celebrate our hard work and achievements over the past few years.





## Staff wellbeing check

The annual People Matter Survey is a check-in to see what our people think about in the year past.

The survey results provide valuable insights for developing and implementing improvements to inclusion and wellbeing, as well as eliminating negative behaviours.

In 2022, we held a wellbeing check rather than a full People Matter Survey. The results were received in August 2022 and demonstrated that IPC Health was trending above other participating health services.

Our response rate for this year was 43% (compared to 69% last year) and our employee engagement index score was 76 (the same as last year). Our employee satisfaction rate was 75% which is up 2% from last year and our inclusion rate (a new item in this year's survey) was 85% and higher than other participating organisations. A further 21% of our staff noted high to severe stress in the survey and this was an increase of 2% from last year.

Our highest scores include:

99% I can make a worthwhile contribution at work

97% I can use my skills and knowledge in my job

97% I achieve something important through my work

Our most improved scores include:

↑ 9% I feel safe to challenge inappropriate behaviour at work if it would occur

↑ 8% I achieve something important through my work

↑ 8% I get a sense of accomplishment through my work

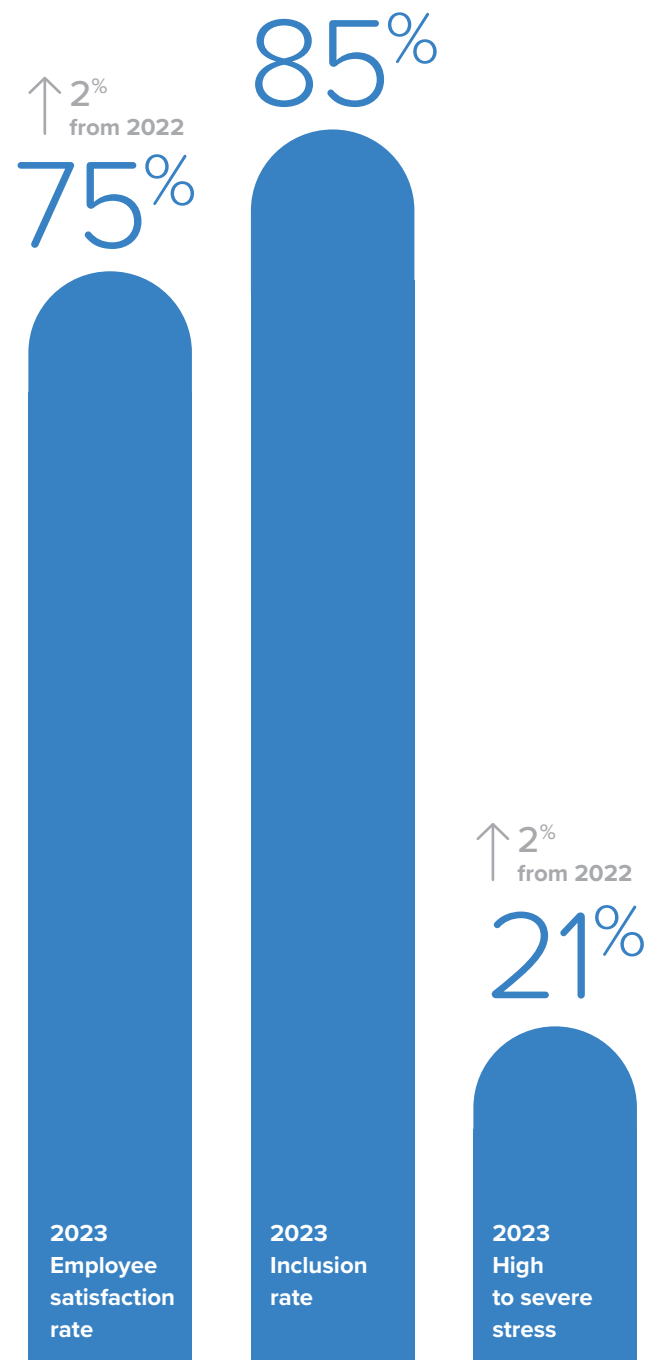
Biggest positive differences compared with other community health organisations:

16% My organisation has made improvements based on the survey results from last year

14% Trainees in my discipline are adequately supervised

9% I believe my organisation will make improvements based on the results of this survey

In 2023, we did not participate in the People Matter Survey.





## Our volunteers

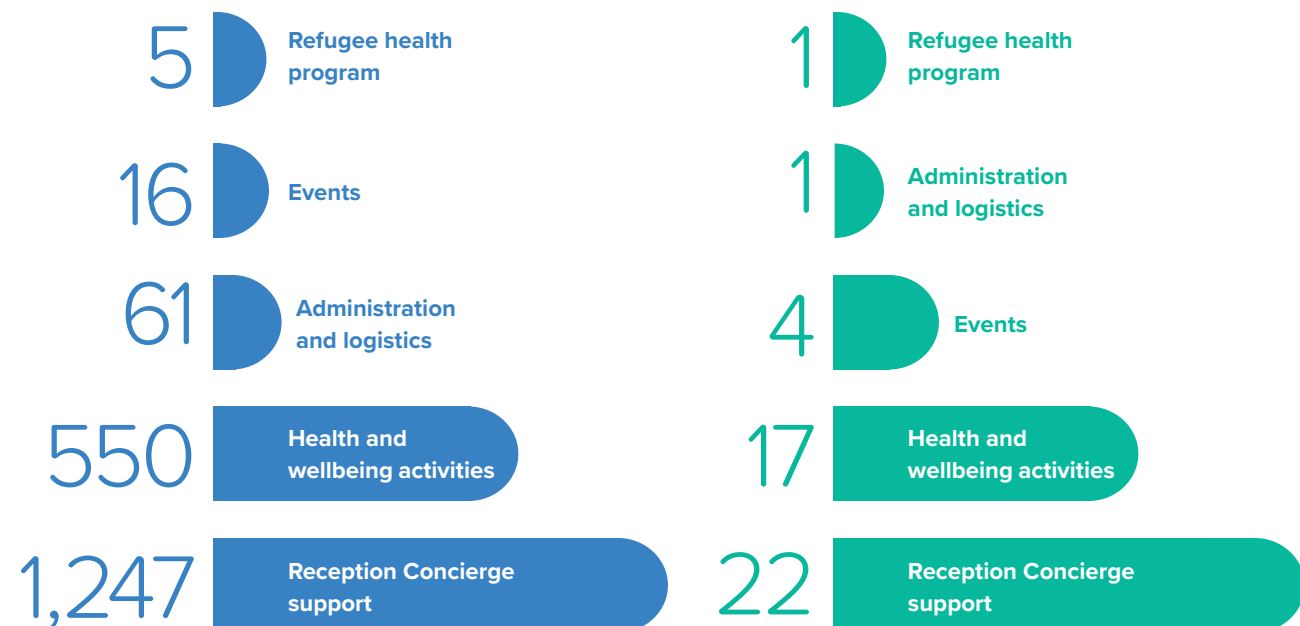


### Our volunteers giving back to their communities.

Our volunteer program is constantly growing and in the 2022–2023 financial year, 33 volunteers worked across the organisation and gave us 1,879 hours of volunteering. Some of them even found the time to be involved in multiple activities!

#### Logged hours by activity category

#### Number of volunteers by activity category



In addition, we also have seven volunteers sharing their invaluable lived experience in the Homelessness Community Advisory Group and 13 in the Deer Park Knitting Group who knit up a storm to raise funds for our GP and allied health clinics.

They all share their time, expertise, experience and their good hearts to make IPC Health a better place for everyone. They include:

- The 'crew in blue' – our Reception Concierge volunteers – welcome people, helping out with paperwork and giving directions around the campus.
- Sravanthi and Di jumped in to assist at the Sunday pop-up vaccination clinics, giving up some extra precious weekend time to welcome clients and update vaccination records.
- Joanne, Cathleen, Mimi and Marie help keep clients active and happy at binGO MOVE.
- We even have Beryl taking our fleet cars down to the car wash for a shine-up!
- Our Young Leaders of the West team are spreading awareness about gambling harm and prevention among young people.

IPC Health volunteers are valued as team members and we love to see the changes they make across the organisation in so many ways – both big and small!

### Volunteer Expo

Volunteers Anu, Rita and Nada were total stars, staffing the IPC Health information stand at the annual Volunteer Expo in Wyndham. Altogether, we received 32 people expressing interest in volunteering with IPC Health and we recruited five volunteers from that group. One person of that five has recently been successful in securing a paid position with our IPC Health Care Finder Service team.

Volunteering is a great recruitment tool for IPC Health.





## Pathways for university students and graduates

On 9 May 2023, our Sunshine campus hosted the very first Allied Health Graduate Information Night. The night was also used to launch our inaugural graduate recruitment program.

Attendees from Deakin, Melbourne and La Trobe universities participated in the evening, where they heard our passionate staff talk first-hand about their experiences as new graduates at IPC Health, and why working in community health is such a rewarding experience.

The program offers eight graduates from the disciplines of speech pathology, podiatry, physiotherapy and occupational therapy an opportunity to work at IPC Health on 12-month fixed-term appointments. This work forms part of our Workforce Strategy 2022–2025. The graduate positions were advertised on job websites and we finalised the recruitment in August 2023 for a January 2024 commencement.

Also, the Occupational Therapy (OT) team hosted 19 first year students from Deakin University at our Hoppers Crossing campus in May. The afternoon was filled with information, practical demonstrations and lively Q&As. The students had a great time learning about the great work we do as community health OTs at IPC Health.

## International Evaluation Conference

Danielle Siler, Executive Lead C-19 Collaborative/COVID Response, presented 'Challenges and lessons learnt of establishing data sets for rapidly changing initiatives' with Geraldine Marsh from La Trobe University (who was a member of the C-19 Evaluation Team) at the International Evaluation Conference in Adelaide.



←  
Melissa (L) and  
Haylee (R)

## OT research article in the Australian Occupational Therapy Journal

Occupational therapists Melissa Kaye Evans and Haylee Lane embarked on a valuable research journey focusing on intra-disciplinary practice within their field.

Their article, titled 'Are two occupational therapists better than one? Occupational therapists' perspectives of intra-disciplinary practice within community health,' was published in the *Australian Occupational Therapy Journal* and dives into collaborative health care methods. It explores how these collaborative methods impact practitioners and, as a result, the clients they serve.

They also presented their results at the 2021 National Allied Health Conference and the Occupational Therapy Australia 29th National Conference and Exhibition 2021.

“The opportunity to participate in this kind of work and having the time and space for it is exciting for us as clinicians and now authors. Working for an organisation that actively seeks to innovate and contribute to the existing body of knowledge is equally amazing.”

– Haylee Lane

Melissa concurred, expressing her appreciation for an organisation that genuinely fosters exploration and innovation, providing invaluable time and resources for their pursuits in research.

The research efforts exemplify our commitment to pushing boundaries and shaping a more collaborative and efficient health care landscape.

Evans, M. K., Lane, H., Hitch, D. P., Tull, V., & Pepin, G. (2023). Are two occupational therapists better than one? Occupational therapists' perspectives of intra-disciplinary practice within community health. *Australian Occupational Therapy Journal*, 1–12. <https://doi.org/10.1111/1440-1630.12897>





# Our achievements





## Awards



Our **bicultural workforce team** won the **Inclusive Brimbank Award** at the **We Are Brimbank Awards** in October 2022. There were eight nominees in this category and we had some tough competition.

IPC Health's bicultural workers established trusting relationships and deepened connections with individuals, communities and organisations, with whom they share similar cultural experiences and understanding. From February 2021 to July 2022, the bicultural workers had close to 20,000 engagements in Brimbank.

They consulted with and shared COVID-safe information and education in relevant languages and culturally appropriate ways to ensure these groups and individuals could effectively respond to and manage the COVID-19 pandemic and recovery in the required capacity. This was achieved via Information and education sessions, both in person and online with multicultural and faith communities throughout Melbourne's west. Where required, bicultural workers linked individuals to relevant services.

↑ Danielle (Executive Lead C-19 Network) and Sumeet (Deployment Coordinator IPC Health bicultural workforce) collecting the award on behalf of the team



Our **binGO MOVE team** was a finalist and highly commended in the Supporting Healthy Populations category in the 2022 Victorian Public Healthcare Awards. The team also won the delegate voted People's Choice Award for their outstanding presentation at the Australian Cardiovascular Health and Rehabilitation Association (ACRA) Conference.

binGO MOVE is an innovative program aimed at increasing physical activity in older adults which, in turn, reduces the incidence and impact of chronic health conditions. The program, an active version of traditional bingo, is run by a multidisciplinary team of health professionals.

Approximately three-quarters of older adults do not reach the daily recommended levels of physical activity. In binGO MOVE, each time a number is called, it triggers an exercise, movement or dance, as designed by IPC Health's team, which includes a cardiac rehabilitation nurse, exercise physiologist and physiotherapist. Participants spoke highly of the 'fun' nature of the activity as well as improvements in their movement and overall physical and mental health, with many recommending the program to their friends.



In the 2022–2023 financial year, binGO MOVE had

**59 referrals**

19 external and 40 internal, resulting in almost filling out all groups, and ran a total of

**92 sessions**

three groups per week at our Hoppers Crossing campus and another group started at our Altona Meadows campus in April 2023.

Their oldest client is

**93 years old**

Our Cardiac Rehabilitation program had

**502 clients**

with an uptake into various program streams of

**65%**

compared to a state average of 40%.

Their average six-minute walking test improved by

**84 metres**

by the end of participation.



# Diabetes Wellbeing Hub



Our new Diabetes Wellbeing Hub commenced on 14 April 2023 and uses our new multidisciplinary focus.

Team members include an endocrinologist (a central expert who can deliver a wide range of care), a wellbeing coordinator, a dietitian and a diabetes educator working alongside High Risk Foot Service podiatrists. They are all conveniently accessible in the one place. This streamlined arrangement guarantees that individuals can access the essential care they need without the frustrations associated with navigating multiple avenues.

This integration and collaboration at the Diabetes Wellbeing Hub has been welcomed by clients. Some of our clients have been struggling with diabetes for up to 40 years, and they say it's the first time they've truly felt listened to and supported. They're able to actively participate in the conversation about their health, and the collaboration among health clinicians means they no longer need to reiterate their story over and over again.

Through collaborative consultations the team harnesses expertise to identify the most fitting solutions for clients. This approach ensures clients receive the necessary knowledge and support to empower them in taking control of their health.



**40%** from external sources including external GPs, Werribee Mercy Hospital and St Vincent's Hospital

**60%** from internal GPs

Clients referred are at a high risk of diabetes complications and hospital admission.

The Hub's approach is different from our traditional diabetes services in the following ways:

## Focusing on integrated and coordinated care

Joint consultations with multiple service providers working with the client allow collaborative discussions and multidisciplinary care plans in a timely manner

Inviting GPs and other services involved with the client to attend case conferences to discuss client needs and to coordinate their care plan

Acknowledging the client's expertise in managing their diabetes through their lived experience

Next steps for the Diabetes Wellbeing Hub will be expanding the service from our Wyndham Vale and Hoppers Crossing campuses to our Deer Park campus, working with people managing their diabetes with insulin pumps, a Type 1 diabetes peer support group, working with people diagnosed with diabetes during pregnancy, and eye screening.



## Client story

A Diabetes Wellbeing Hub client in their 50s with a history of diabetes, other medical conditions and smoking had appointments with the endocrinologist, dietitian, wellbeing coordinator and diabetes educator as well as being linked with Living Well and High Risk Foot Podiatry Services. Through joint consultations the dietitian and diabetes educator provided information on healthy eating, the importance of regular meals and timing of insulin injections, as well as the benefits of regular physical activity and sleep routine. Support was provided to access free insulin pen needles through the National Diabetes Services Scheme. The High Risk Foot podiatrist provided specialist management of the longstanding foot wound with wound debridement and tailored dressing regime. Our Living Well team worked with the client on reducing their smoking.

“All of you (Diabetes Wellbeing Hub service providers) cared about me, and I thought that if you care, then maybe I should care about my diabetes and I can do it.

This has made me feel like I can accomplish things. Who would have thought a few numbers (blood glucose levels) could make such a big difference to my mental health.”



## Mental health app for tradies Chop Out Convos

We worked with Hope Assistance Local Tradies (HALT) – a suicide prevention charity that hosts events at trade and industrial workplaces to raise awareness and decrease stigma around mental health – and No Moss – tech design and engineering consultants – to develop the Chop Out Convos app.

This app, available on the Apple store since August 2023, was developed to help young male tradies gain the skills and confidence to reach out to each other and have conversations about mental health.

The app received initial funding from Movember and focused on young male tradies, as they are a group known to experience high rates of poor mental health and work often in workplaces where mental health isn't openly discussed.

Chop Out Convos was developed with mental health professionals and tradies to make sure the app was safe, but also something people would want to use.

The app uses AI to allow users to engage in practice conversations, based around relevant real-life scenarios in order to help them gain the skills and confidence needed to engage in mental health conversations with workmates.

Our research revealed that about

# 80% of tradies

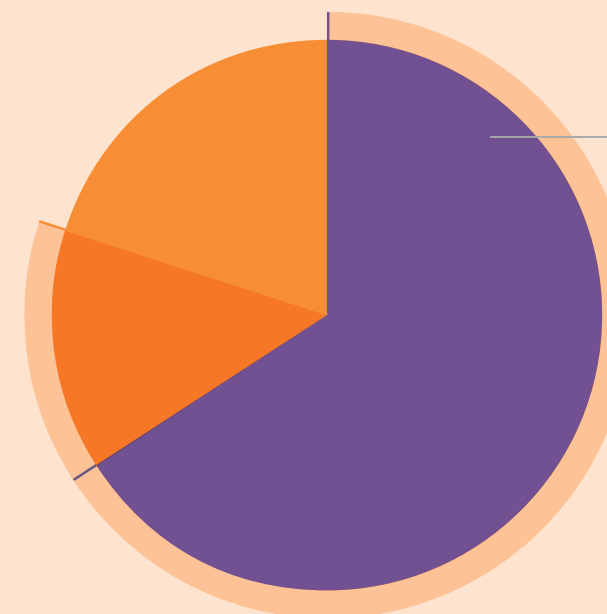
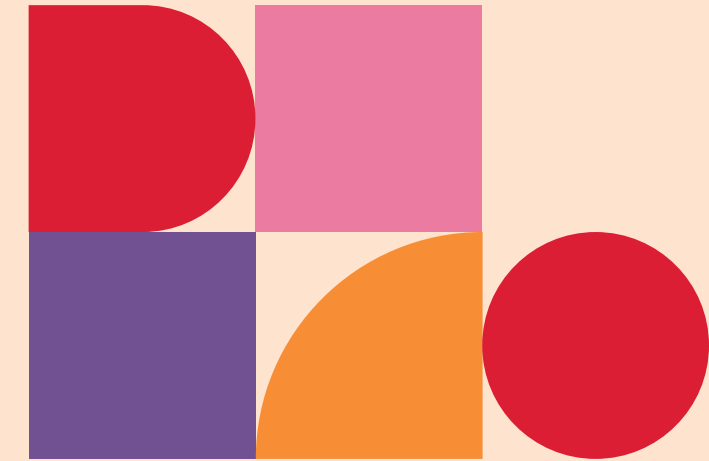
felt there were elements about the tradie workplace culture that made it difficult for them to reach out and discuss mental health with workmates.



Backed by a reliable and tested mental health framework



The Chop Out Convos app was recognised twice in the 2023 Australian Good Design Awards in September, for both Digital Design and Social Impact.



The Chop Out Convos app is seen as a good tool to support tradies reaching out to workmates, with **two-thirds of tradies** stating they would use an app like this.

Over **80% of tradies** reporting they would recommend it to other workmates.

This has been an exciting opportunity for us to investigate innovative ways we can support people in our communities who are vulnerable to poor health outcomes. We look forward to the results of further testing with users following the release of the app, and hope to extend its reach to help more people in the future.



## Community Health First

IPC Health is a member of Community Health First, a group of 24 independent community health services in Victoria that met with government decision-makers to promote community health services as a central component of the Victorian health system and improve their capacity to address system-wide needs.

We attended the official launch of Community Health First at the Victorian Parliament in February 2023. Community health consumers, lived experience support workers, community leaders, clinicians and support staff attended, along with Dr Norman Swan, the Hon. Sarah Mansfield (Greens MP for Western Victoria) and the Hon. Tim Richardson (Labor MP and Parliamentary Secretary for Health Infrastructure). The conversation revolved around community health services' unique collaborative capabilities, highlighting their ability to address social determinants of health while delivering exceptional clinical care.

Back on campus, our Client Services Officers wore Community Health First co-branded T-shirts as a way to spark conversations with clients and stakeholders upon entering each building. Posters were displayed on each campus; co-branded lapel pins and heart-shaped stress balls were gifted to staff and clients; and a social media campaign demonstrating the importance of community health and amplifying the initiative's key messaging was activated.

In response to the State Government's budget cuts to Integrated Health Promotion programs, five community health CEOs (including our own, Jayne Nelson) met in front of State Parliament to call on the Government to reverse the cuts to health promotion funding. In an interview with ABC News, Jayne described the news of potential cuts as "devastating, really disappointing" (April 2023).

A Ministerial roundtable took place on 11 July hosted by Community Health First with the Hon. Mary-Anne Thomas MP (Victorian Minister for Health) and Professor Euan Wallace (Secretary of the Department of Health) to mark the launch of the 'Strengthening Victoria's Health System through Community Health' position paper.

Responding to the challenges confronting our health care system, this position paper outlines five key priorities that shift the emphasis to health rather than illness, reduce health inequalities and improve outcomes.

### The priorities are:

A cost-effective and well-funded system that can keep people healthy and well in their communities.

A trusted community health model that is consistent and responsive to the needs of local communities.

An elevated role for community health to ensure holistic care.

Accessible, affordable and quality care for everyone, especially vulnerable groups and regional and rural communities.

Every person has the skills, resources and supportive environment to achieve their full health potential.

As one of the examples cited in the paper, our Social Prescribing program aligns with key priority 5 of the paper. In this service, wellbeing coordinators assist clients to develop individualised social prescribing plans to address loneliness, isolation and exclusion by connecting them with community resources and services.



←  
Vilma (Client Services),  
Geri (Communications),  
Helen (Head to Health),  
Jayne (CEO) and  
Daryl (Board Chair).





## Autism clinic



In an effort to address the pressing needs of families grappling with autism spectrum disorder (ASD), our autism clinic has emerged as a beacon of transformation.

Launched in May 2022 after nearly a decade of planning, the clinic has transformed into an assessment facility and has assessed 46 children to date, with future expansion plans into intervention services.

This expansion aims to bridge gaps for clients facing long waiting times and offers a supportive environment for navigating the complexities of ASD.

The clinic's development was anchored in a partnership with AMAZE, an autism advocacy organisation. Family forums highlighted their pressing challenges, including high costs for private care, lengthy public system waiting times, and uncertain post-assessment paths. Guided by these concerns, the clinic's co-design took form.

The clinic's profound impact on families is undeniable, with parents expressing gratitude for its streamlined process, quick results, and newfound sense of direction.

**“The process is so concise, and then you get the results so quickly... Where has this been?”**

The autism clinic goes beyond assessments; it dispels fear and provides hope. Diagnosing ASD can overwhelm parents, but the clinic's comprehensive approach aims to alleviate these anxieties. By catering to diverse client backgrounds, the team ensures families feel supported and understood at every touch point, fostering an environment where children with ASD can thrive.

## IPC Health Care Finder Service

Funded by North Western Melbourne Primary Health Network, we deliver the IPC Health Care Finder Service throughout six local government areas – Wyndham, Brimbank, Hobsons Bay, Melton, Maribyrnong and Moorabool.

The program consists of a team leader and nine care finders and is supported by two administration officers, allowing for timely service delivery and opportunities to share professional knowledge between a new team of health care and community service professionals.

The IPC Health Care Finder Service aims to connect vulnerable older adults, who experience challenges and barriers to engaging with services and have no one else who is willing or able to support them, with aged care and community support, including My Aged Care. The service uses assertive outreach to link older adults into programs that deliver support for daily living tasks such as domestic assistance, personal care and social support groups. A feature of the program is that it engages people at any stage of their aged care journey and can provide intensive support to contact My Aged Care, look at service providers and check in with the client once services have commenced.

After a design and pilot phase from January to April, the IPC Health Care Finder Service commenced full service delivery on 1 May 2023.

Care Finder has supported

# 153 clients

from 1 April to 30 June 2023 and connected with

# 31

community, cultural, social and faith-based groups and neighbourhood houses.

This has allowed for strong partnerships and increased program knowledge in the wider community. The IPC Health Care Finder Service brochure has also been printed in seven languages other than English: Arabic, Burmese, Greek, Punjabi, Turkish, Vietnamese and Croatian.

The IPC Health Care Finder Service is quickly becoming a vital element of the service system at IPC Health as well as within the aged care system. Referrals for the service are being received from Western Health, local government, My Aged Care and other community health organisations.



### Feedback from IPC Health Care Finder Service clients

“Care finder Celestine has been wonderfully supportive and has given me easy to understand ‘plain English’ information about the service system. She made me feel listened too and valued as a person. Celestine was also very gentle and saw me as human rather than a number in a complicated system.”

“Care finders have been a real saviour for me. Chantelle, senior care finder, is terrific!”



## Sustainability: Digital forms for allied health

Our sustainability group the Green Team has been working behind the scenes to come up with sustainability solutions for the organisation. The excessive amounts of printing undertaken across all of our campuses was an issue that came to the fore.

We needed to act – and fast! Ann Le, one of our physiotherapists and enthusiastic Green Team member, set out to convert physiotherapy hard-copy forms to digital format, to avoid the wasteful process of printing, scanning, uploading and disposing. This was rolled out successfully within the Physiotherapy team in September 2022.

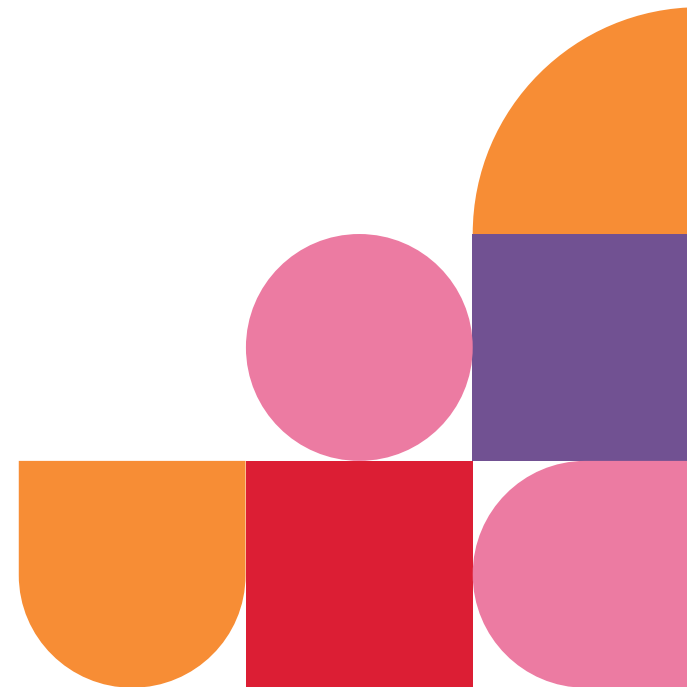
Ann won the Innovation Award for this project at the 2022 MOMENTS Staff Awards at IPC Health!

Following this, Ann assisted the Counselling, Occupational Therapy and broader allied health teams to digitalise their forms, allowing for all mandatory forms to be auto-populated with client details, with the capability for digital signatures. The response from staff thus far has been overwhelmingly positive and we continue to work towards more sustainable practices in all aspects of our work.

July 2023 saw a

10%  
reduction

of printing compared with average printing across July to December 2022.





## Brimbank Melton Children's Health and Wellbeing Local

In the heart of Melton and Brimbank, a transformative project called The Local is reimagining the way service providers can work together to genuinely meet each family's needs.

A partnership between IPC Health, Western Health and the Royal Children's Hospital, the Brimbank Melton Children's Health and Wellbeing Local's purpose is to enhance access to integrated and community-based services for children and their families. An early intervention service, it caters to families with children aged 0–11.

One of The Local's remarkable achievements is its co-design approach. This has been a genuine partnership with the community and people with lived experience of caring for children from a wide range of backgrounds. The community's voices were truly heard and this resulted in a new model of care that listens to families and supports them, providing linkages to services and coordinated care.

A comprehensive range of paediatric health, mental health and family services are available in the The Local, with a focus on providing care to vulnerable groups in the community who previously have had difficulty accessing health care and family supports. More broadly, The Local is designed to be a welcoming place for families to meet and build connections within their community, accessing parenting and social supports.

Employing a flexible approach, The Local customises its services to specifically meet the distinct needs of the children and families they assist, including

providing support for families and children dealing with developmental, emotional, relational and behavioural difficulties.

Through The Local, we demonstrate our ability to drive innovation and handle complex situations while maintaining strong community engagement. The project's flexibility and adaptability have been key in overcoming challenges and moving forward successfully. Within the community lie numerous incredible stories; a wealth of knowledge waiting to be uncovered. The Local presents a significant opportunity for the community to show its strengths.

The Local stands as a guiding light, offering a space for collaboration, learning and innovation, all with the ultimate aim of improving child and family health and wellbeing.

Design agency TODAY's work with IPC Health, Royal Children's Hospital and Western Health on the co-design of The Local won the award for Service Design, Public Sector Services at the Good Design Awards in September 2023.





## COVID-19 testing and vaccinations

At the end of 2022, our COVID-19 Mobile Testing teams and Fixed Site Testing teams were decommissioned due to the contracts with the State Government ending.

Our COVID-19 response has been an amazing achievement. Since the beginning of the pandemic in early 2020:

**485,000**

Victorians were tested

**1,500**

Brimbank and Melton high-risk accommodation residents connected to further services.



The IPC Health and Western Public Health Unit Mobile Vaccination Program was extended until 30 June 2023. Over six months, the teams attended:

**102** community engagements

**37** individual households for in-home vaccination

**14** Sunday vaccination clinics at IPC Health Deer Park

administering a total of:

**1,806** COVID-19 vaccine doses

**193** flu shots

**40** MPox vaccines

to the Western Public Health Unit catchment, local government organisations and IPC Health community partner organisations.



## Gambler's Help youth engagement resource

In an effort to foster meaningful discussions and address the tough topic of gambling normalisation, the planning phase for the youth engagement resource, named Cards to Connect, began in November 2022.

In partnership with the Victorian Responsible Gambling Foundation (VRGF), this resource was collaboratively co-designed by Capire, together with our Young Leader of the West program and local young people. This initiative has now emerged as a pivotal driver for conversation within the community.

The development process unfolded over several months, with deliberate steps to ensure inclusivity and effectiveness. In December 2022 and January 2023, two youth-focused groups, aged 16 to 24, gathered to provide their perspectives.

Each image, question and theme on the cards were co-designed, aiming to raise awareness about gambling harm while simultaneously breaking down barriers, dispelling stigma and supporting open dialogues around gambling. VRGF oversaw the content creation process, weaving insights from health professionals and communication experts to ensure it resonated with young minds and handled the potential for stigmatising language and triggers with care.

As Cards to Connect emerges as a powerful tool for deep, honest conversation, it stands as a testament to the impact of inclusive, co-designed strategies. With contributions from our Young Leaders, professionals and supporting organisations, this resource aims to ignite transformative dialogues, making a lasting mark on the landscape of youth engagement and public awareness.

# Dental Services

## Waitlist Blitz

In collaboration with Dental Health Services Victoria (DHSV), our Dental Service participated in the centralised waitlist program (Waitlist Blitz), contacting all clients on the general waitlist via an SMS message with a link to the Oral Health Questionnaire.

Clients who required care by IPC Health were booked the next available appointment and removed from the waitlist. Clients who could be seen by another provider (private

dentist) were contacted and offered a voucher to receive care by a participating private provider of their choice. Clients no longer requiring care, or those who didn't respond, were removed from the waitlist.

Any client who was removed from the waitlist and contacted us advising they were unaware of receiving or didn't receive an SMS or any other correspondence, were reinstated on the waitlist.

### June 2023 Adult General Dental Service waitlist

	Number waiting	Oldest date	Wait target (months)	Longest wait (months)	Average waiting time (months)
Wyndham (Hoppers Crossing campus)	1,334	25/03/2022	23	15.77	6.57
Hobsons Bay (Altona Meadows campus)	195	24/06/2022	23	12.78	6.44
Brimbank (St Albans campus)	1,819	28/03/2022	23	15.90	7.24
<b>Total number of clients waiting</b>	<b>3,348</b>				

### December 2021 Adult General Dental Service waitlist

	Number waiting	Oldest date	Wait target (months)	Longest wait (months)	Average waiting time (months)
Wyndham (Hoppers Crossing campus)	4,849	16/11/2016	23	52.47	28.15
Hobsons Bay (Altona Meadows campus)	645	27/06/2017	23	52.46	28.15
Brimbank (St Albans campus)	5,863	01/02/2017	23	57.27	31.79
<b>Total number of clients waiting</b>	<b>11,357</b>				

## Oral prosthetic care – dentures

We continue to see a high demand for the Prosthetic Service to create dentures as the incidence of non-salvageable natural teeth is high within our region. This is primarily related to delayed access to care – overall waitlist times, compounded by the recent COVID-19 restrictions, further impacting access to oral care. The impact of significant waiting times results in seeing clients with more complex needs and the inability to salvage natural teeth, thus requiring prosthetic care.

## Emergency care

'Sit and wait' is a term used for clients who are experiencing acute oral pain and present to public dental agencies without an appointment. Many public agencies are not equipped to meet this demand and emergency clients are asked to wait in the waiting room throughout the day to see if someone cancels their appointment at the last minute or fails to attend. That vacant appointment is then used to see the emergency (sit and wait) client.

Our Dental Service has a high incidence of clients presenting to the various sites for urgent care without an appointment. Clients would often become frustrated (even aggressive) because we were unable to meet their request to be seen by a dentist on the spot.

A pilot was commenced at our Hoppers Crossing campus whereby one dentist would only see sit and wait clients. This dentist's appointments were filled each week and client frustration and aggression reduced as a result – they were able to receive care to treat their acute condition and be booked a next available appointment for ongoing care if required.

This pilot was so successful that it remains in place today and has also been introduced at our St Albans campus, using a casual dentist.

## Client story

A person in their 20s presented at the IPC Health Hoppers Crossing dental clinic. Dental team leader Liza likes to go out and speak to those who attend as a sit and wait client to triage, to ensure the Dental team can save clients time and allocate the care to the best possible clinician on duty.

The client was experiencing homelessness and had been dealing with drug addiction, poor mental health care and inappropriate halfway homes for those experiencing drug addiction. The client decided it was best for his recovery to sleep on the street. Unfortunately, during this time he was assaulted by strangers and his denture was broken. He turned to IPC Health Dental for help to construct a new one.

This man was trying so very hard to keep himself on track. He was looking for work and a stable home but without teeth he knew he was disadvantaged from the start, which affected his mental health even more when all he wanted was a job, income, home and to keep himself in recovery.

Liza placed the client with IPC Health's Prosthetic Service straight away and they constructed a new full-full denture in a month. Two weeks later he returned for a check-up visit to make sure his denture was fitting well and whether any adjustments were needed. During this visit he sought out Liza to inform her that he had secured a full-time job in country Victoria. He said if he hadn't taken that very first trip to IPC Health that day, his life wouldn't be heading in this new direction. He wouldn't have been confident to apply for that job, but now that he feels 'normal' he can continue getting better while embracing new opportunities.



## Smiles 4 Miles – outreach



Smiles 4 Miles is an award program which recognises early childhood services for implementing healthy eating and oral health policies, engaging with families about the importance of oral health, and educating children through a variety of fun learning experiences based on the Smiles 4 Miles key messages – Drink well, Eat well and Clean well.

## Wyndham Vale student-led dental clinic

The student-led clinic at Wyndham Vale continues to be a success in 2023. The clinic commenced in July 2022 with four chairs and is now at capacity with eight operational chairs by DDS4 (dentist) and BOH3 (oral health therapist).

In the 2022–2023 financial year, the clinic has treated a combination of adult and children providing care/treatment to over

# 3,500 individuals

Our student placement program has also led to the successful recruitment of a part-time graduate oral health therapist, commencing in 2023. Through a targeted recruitment drive, IPC Health Dental Service held a 2024 graduate information evening in August 2023, which attracted significant interest.

IPC Health continues to work closely with the University of Melbourne to ensure that we provide a broad range of experience within our vast demographic, demonstrating the scope of practice required in delivering public oral health care.

The students' responses were extremely positive with several students repeating a rotation placement at IPC Health at their own volition. In turn, clients' feedback has highlighted their exceptional care, empathy and compassion, including the time taken to deliver care/treatment.

# 43 centres

across Brimbank, Wyndham Vale and Hobsons Bay are participating in Smiles 4 Miles through IPC Health.

“Thank you for completing your organisation’s Oral Health Promotion Plan 2022–2023. It has been great to read, review and comment on the successes and challenges of the Smiles 4 Miles program in your area. You have delivered a high-quality local program, working closely with the public dental agency as well as continued to support a high number of services. Congratulations on a successful year, we look forward to working with you on another year of Smiles 4 Miles in 2023–2024.”

– Feedback from DHSV Health Promotion lead, Fiona Gallagher.



## Client story

One of our clients who was terrified of going to the dentist, hadn’t attended any oral care appointment throughout most of her life. The devastating result was a poor oral outcome with most of her natural teeth affected and requiring active treatment or extraction. The students and mentor spent several appointments coaching this client and providing the support and time to undertake the care in slow and small stages.

While the client did require several extractions, many teeth were saved and restored. She was also booked in for prosthetics. She reported that her overall health, mental wellbeing and confidence had improved significantly as a result.

## Ministerial Advisor meets clients at Child and Family Hub

We were pleased to host Amanda Watson, Senior Adviser to the Hon. Amanda Rishworth (Federal Minister for Social Services) at our Wyndham Vale campus. Amanda came to visit our Child and Family Hub at Wyndham, learning about the service from our multidisciplinary staff and partners and also spoke with a local family who have been using the Hub.



## Active living

Our Health Promotion and Community Strengthening (HPCS) team is taking proactive steps to promote active living within the community.

Utilising empowerment, collaboration and place-based activation approaches, we enable people to advocate for their needs and lead positive change in their community. We have supported five community-led initiatives and seven partner programs to increase participation in physical activity this year. Sharing project planning expertise, offering kick-starter seed funding, and advocating for partnership support from the local stakeholders have enabled our success. Walking football is one resulting program.



## Walking football

Walking Football aims to increase physical activity participation for those aged 50 years and above and is a partnership between IPC Health, Hobsons Bay City Council, Sunshine West Community Centre Brimbank, Football Victoria and U3A.

The project has had

# 8–12 weekly participants

since March 2023 in Hobsons Bay and Sunshine since July 2023.

Feedback from participants engaged in the Hobsons Bay programs:

“The program has been wonderfully supported with excellent training and support. Abraham the coach has been outstanding. The warm-up exercises demonstrated by the physiotherapist were great. It has been terrific that Hobsons Bay City Council found an indoor venue. The provision of refreshments has been appreciated.”

“It is a great collaboration between Football Victoria, IPC Health, Hobsons Bay City Council and our local U3As. Abraham’s friendly and relaxed coaching style has been very well received. U3A Altona really appreciates the opportunity to participate in this very worthwhile program for seniors.”



# Quality Account





## Consumer, carer and community participation

### Improving client experience

#### 1300 472 432 (1300 IPC HEALTH)

In 2023, our objective was to modernise our outdated telephone set-up and establish a singular point of contact for IPC Health. The transformation was sparked by a need to thoroughly understand our call dynamics. We introduced the 1300 number – 1300 472 432 – a dedicated line serving the community by handling calls from all locations, ensuring consistent service delivery.

Using data, we discovered a monthly influx of around

# 12,000 calls

and pinpointed peak call times and call types.

For clients, the new system offers enhanced transparency during waiting times. Callers are informed of their queue position and even have the choice for call-backs. This can enhance their experience, reduce stress and streamline the process.

Our aim is to transform reception areas into havens of calm, resulting in reduced anxiety for clients, where the phones no longer tie down our reception desk staff, ultimately creating a better environment for all.

The advantages of the 1300 number have also proven to benefit our employees as well, as the new system facilitates remote work and increased flexibility.

Our journey towards a centralised contact number was truly transformative, showcasing the potency of teamwork, technology, and a shared commitment to client services and the wellbeing of the community.

#### New website project

In 2021, we conducted a short sprint project investigating the needs, challenges and opportunities that could be met by a new purpose-built website. In September 2022, we gained approval to send out a request for proposals and we started working with Today Design as our creative technical partner in May 2023.

During the staff, client and community interviews conducted in 2021, it was reinforced that we weren't projecting the personalised and holistic care that our services are built on. Pain points included:

- Visually difficult to navigate with no clear pathway or call to action
- Too much information
- Doesn't represent the diversity of our communities
- No clear workflow for website enquiries.

People wanted to quickly and easily find a service, understand their options and what to expect when using a service and be able to get in touch.

Through rounds of talking, testing and hypotheses using agile ways of working, the first iteration of our new website focuses on doing the basics brilliantly and setting the foundations for future growth capacity.

#### By the numbers research:

7	staff in project team
17	staff interviewed
16	teams represented
166	community surveys
6	community user testing sessions

We launched the new website in September 2023 and new features include:

- AA+ Web Content Accessibility Guidelines compliant
- Structuring content in an easy-to-find way including enhanced search and tag functions
- Consistent service page layouts using simple English
- Imagery that demonstrates the page content and supports people's sense of community
- Simple access points with clear ways to get in touch
- Increased security and accessibility
- Responsive design across a number of devices and browsers.





**Building the capacity of consumers, carers and community members to participate fully and effectively in their health care**



**Community representatives**

Health services benefit from partnering with consumers; they bring a fresh and independent community perspective to our organisation. National Safety and Quality Health Service Standard 2 – Partnering with Consumers aims for health services to partner with consumers in planning, design delivery, measurement and evaluation of systems and services to provide mutually beneficial outcomes.

Consumer representatives contribute their valuable insights to shape IPC Health policies and practices.

Loftus, our current consumer representative who is part of the Quality Improvement Group, participates in regular meetings where he provides a consumer lens on quality improvement, governance, policy, planning and ongoing performance. His lived experience allows him to contribute to safer, quality care of clients. Loftus helps us to see things from a client perspective. Prior to Loftus joining the Quality Improvement Group he received orientation and supporting materials to assist him in participating in the committee.

“I have been involved with IPC Health for approximately 10 years. For me a positive experience as a client is that the staff are welcoming, polite, efficient and always ready to assist. It is a privilege and honour for me to be associated with the staff at IPC Health. My contribution as a ‘consumer rep’ is a link between IPC Health and the consumer.”



**Homeless and at Risk of Homelessness Community Advisory Group**

As part of the Homeless and at Risk of Homelessness Response (HaRH) program, we developed a Community Advisory Group (CAG) in June 2022. The group was convened to provide the invaluable voice of the community and lived experience insight to the co-design, ongoing monitoring and continuous improvement of the program. Our seven group members all reside in high-risk accommodation, including rooming housing, public housing, caravan parks and one member experiences homelessness and is rough sleeping.

The HaRH Community Advisory Group meet monthly for information sharing, invaluable input to the program’s activities, ongoing development and delivery. Group membership is a paid position, with members receiving a monthly sitting fee for the time spent preparing for and attending meetings. As part of that process, they are supported in understanding and learning how to submit a monthly payment requisition and an initial statement of supplier. The group members are registered as IPC Health volunteers, which equips them with a current National Police Check, access to and/or obtain their immunisation history and/or undergo clinical processes to obtain same.

We provide training as identified by the group members and to date, the group has undertaken first aid/CPR and introductory computer training. The group members have also been active volunteers in HaRH outreach activities, such as preparing and manning barbecues, acting as community connectors and distributing promotional material.

HaRH Community Advisory Group volunteers Sam and Corrie at an outreach barbecue at the Tin Shed in St Albans.





## Provision of accredited interpreters to clients

### Interpreter Services 1 July 2022 to 30 June 2023

Language	Instances
Karen (S'gaw)	425
Vietnamese	396
Burmese	378
Arabic	358
Karenni	247
Dari	172
Chin (Hakha)	170
Karen	130
Tamil	101

We also provided interpreter services in Mandarin, Persian, Oromo, Amharic, Tigrigna, Auslan, Chin Zotung, Cantonese, Pashto, Swahili, Greek, Hazaragi, Dinka, Macedonian, Karen (Pwo), Turkish, Farsi, Somali, Urdu, Spanish, Serbian, Chin (Lautu), Croatian, Tibetan, Thai, Punjabi, Assyrian, Kirundi, Hindi, Chin (Mizo), Chin (Zophei), Bengali, Kmher, Ukrainian, Malay, Chin (Tedim), Bosnian, Chin (Zomi), Korean, Kiswahili, Russian, Italian, Tetum, Chin (Falam), Chin (Mara), Indonesian, Laotian, Lingala, Sudanese, Polish, Lao and Khmer.

#### In total we provided

**3,034** interpreter services\*

\*Not all languages require official accreditation in Australia; of our total, 2,347 were accredited and 687 unaccredited.



### Dao, IPC Health in-house interpreter

Meet Dao, a dedicated interpreter who has been an invaluable asset to IPC Health for the past five years. Her journey to this role began with a background in freelance interpretation, but her decision to join IPC Health was fuelled by a desire to make a meaningful impact within her community.

Her days are bustling as she offers interpretation services for clinicians across diverse departments, spanning from physiotherapy and occupational therapy to speech pathology, women's health, counselling and more. Whether it's aiding adults or children, Dao is a crucial link that bridges the language gap, ensuring clients receive the care they deserve.

Within these consultations, Dao establishes a strong rapport not only with clinicians but also with her clients. Her dedication to going above and beyond is unmistakable as she patiently shares vital information, navigates clients through the intricate health care system, relays their rights and ensures equal treatment.

Dao's fluency in Vietnamese allows her to communicate effectively with clients who face language barriers. Her compassionate approach and exceptional listening skills establish an environment of trust, comfort and mutual understanding. Having walked a similar path herself – struggling to navigate a new country and its systems without a firm grasp of the language – Dao has a unique perspective on the challenges her clients may encounter. This personal experience fuels her determination to alleviate their concerns and provide them with the information and support they need.

With around 25 sessions a week, Dao's schedule is consistently filled with opportunities to facilitate essential communication. The true reward for her comes at the end of each session, when she witnesses the relief and gratitude in her clients' smiles. Knowing that she has contributed to their wellbeing and empowered them to voice their concerns and seek assistance fills her with a sense of great purpose.

## Improving the quality of care and employment opportunities for people with disability

In 2022 we created our All Abilities Action Plan 2022–2025. The goal of developing an All Abilities Action Plan was to help guide us to eliminate discrimination against people with disability and to increase awareness of the rights of people with disability.

We engaged with an external consultant with experience in supporting people with disability and we formed a steering committee. We issued a survey to staff and one to clients to baseline the current level of disability inclusion experienced in IPC Health and conducted a literature review to highlight best practice in developing All Abilities Action Plans.

We also issued a third survey to gain a sense of the priority areas based on best practice and conducted inclusivity site audits. Furthermore, we interviewed clients and staff with lived experience and held two workshops to further clarify the priority areas.

**111** clients participated in the baselining survey

**107** staff participated in the baselining survey

**36** staff participated in the best practice survey

**49%** client respondents who identify as a person with a disability

**14–19%** staff respondents who identify as a person with a disability

**76%** clients rate IPC Health disability inclusiveness

**76%** staff rate IPC Health disability inclusiveness

**57%** staff who identify as a person with disability have disclosed their status or identity

We know for our All Abilities Action Plan to be truly successful, we need to build a solid foundation. We will be continuously learning. Our plan is building upon itself year on year, until it becomes part of our fabric. A critical aspect of the IPC Health All Abilities Action Plan's success will be driven by our ability to normalise the conversation around disability.

Our People and Culture team have implemented some initial steps, reflecting the client base that we serve:

- We hosted a Work Experience student with an intellectual disability.
- We recruited a new volunteer who uses a wheelchair.
- Neuro-diverse people and people with acquired long-term physical disabilities work in at least three of our departments.
- We consulted with staff and volunteers regarding reasonable adjustments including office environment (physical space, equipment and communication methods) and vehicle modifications.
- We use the following statements within our recruitment advertising:

We are committed to maintaining a barrier-free environment for all and welcome individuals of diverse backgrounds, including but not limited to, those from the Aboriginal and Torres Strait Islander, culturally and linguistically diverse and the LGBTI communities to apply for our job opportunities.

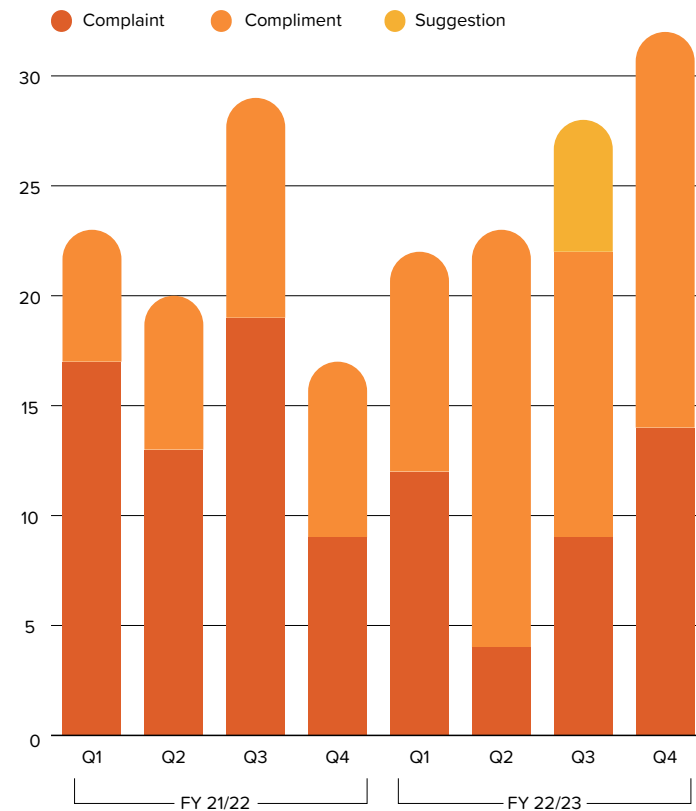
If you require a reasonable workplace adjustment to support you during the interview process please email [careers@ipchealth.com.au](mailto:careers@ipchealth.com.au) with your request. Reasonable workplace adjustments are changes that are necessary and achievable to enable a person to efficiently perform their role to the best of their abilities. A reasonable workplace adjustment can be requested at any time in the recruitment process or as a part of employment with IPC Health.

## Quality and safety

### Consumer and staff experience: Feedback and response to complaints

We invite our clients to provide feedback through the following methods:

- Victorian Health Experience Survey
- Online Client Feedback Survey after their visit
- Sending an email to ipchealth@ipchealth.com.au
- Sending us a letter by mail to PO Box 171 Deer Park VIC 3023
- Talking to one of our Client Service Officers at reception
- Calling us on 1300 472 432
- Completing a feedback form available at reception.



### Seeing a GP or nurse at Deer Park GP clinic

The Practice Accreditation and Improvement Survey, part of the Client Focused Evaluation Program Surveys, is a well-established client survey widely used by general practices across Australia to gather valuable feedback from clients. It informs meaningful quality improvement within our organisation.

In the Practice Accreditation and Improvement Survey from December 2022, for our Deer Park GP clinic we scored the following for Seeing doctor/nurse of choice



Deer Park GP clinic nurses Joe, Chau and Kylie



Improvements since the survey:

- Asking clients their preferred doctor or nurse of choice when booking an appointment
- Allocating the regular doctor in the client file – this way the person booking appointments will be aware of client's choice and will endeavour to book an appointment with the doctor/nurse accordingly
- Featuring our doctors' IPC Health website profiles on Tonic TV in the waiting room, including their areas of expertise and special interests. This makes it easier for clients to choose a GP to look after their health based on their preferences.

### Consumer and staff experience: Use of staff survey results to improve safety and quality of programs and services

As a direct result of staff input in our People Matter Survey, we continue to take action in key areas that are meaningful to our staff, including:

Flexible working

Psychological safety

Learning and development

Workloads

Performance conversations

Team building

Stress prevention and self-care

Communication

### SafeZone

We worked with Australian company CriticalArc and Chubb Fire & Security Australasia to set up a new duress and emergency monitoring system called SafeZone which includes the SafeZone app and Bluetooth buttons (V.Airt) that staff can use.

SafeZone is a freely available, downloadable app for smart devices and desktop computers that enables rapid and targeted response to duress/Code-Black emergency situations that IPC Health staff may encounter in normal operating environments, onsite and offsite. SafeZone is also used to send alert notifications to staff in all emergencies (for example, fire, power outage, etc.).

The app was tested extensively in 2022 and was launched to all staff, students and contractors of IPC Health early in 2023 with a series of training sessions.

During the implementation of SafeZone, we successfully introduced Realtime Indoor Location. This cutting-edge technology empowers us to display alerts with sub-3-meter accuracy on designated screens.

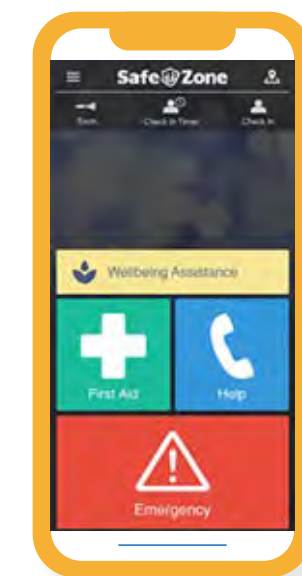
Our internal emergency procedures were also revised and enhanced, and the risk of our Client Service Officers inadvertently entering spaces where potential issues could be unfolding was minimised by changing the Code Black procedure and introducing SafeZone.

SafeZone is supported by Chubb Security who will respond to a duress call 24/7 so it can be used at any time our staff need assistance, during business hours or in personal time.

Overall, staff safety has been significantly bolstered.

In April 2023, we also added a Wellbeing Assistance button on the SafeZone app, offering staff quick links to wellbeing assistance through the Employee Assistance Program (EAP) or Lifeline.

This service is also available 24/7.





## Consumer and staff experience: Actions taken to improve quality and monitoring systems in response to an incident that resulted (or may have resulted) in serious client or staff harm

An incident involving a client at our student-led dental clinic identified a gap between procedure and practice. Full disclosure was provided to the client. Our Governance, Quality and Risk team performed an in-depth review of the incident which identified a knowledge gap in the students that attend our clinic.

Our Dental Service program, including students doing placement with us, follows Dental Health Services Victoria (DHSV) policies and procedures. As part of the in-depth review, we looked at DHSV's Patient Identification and

Procedure Matching Procedure and identified a gap in our practice. As a result of this unfortunate incident, the Dental Service team has had a refresher of this DHSV procedure, their program manual was updated, the correct tooth is marked, and 'Time Out' is called prior to any irreversible procedure. A visual cue of Time Out is displayed on surgery walls.

We will monitor our compliance to this improvement by performing regular observational audits.

## Accreditation

Our GP clinics were awarded ongoing accreditation against the Royal College of General Practitioners (RACGP) Standards.

We were also awarded accreditation against the QIC Health and Community Services Standards and National Standards for Mental Health Services (NSMHS).

## Quality improvement: Actions on improving people's access to health care and outcome

A central theme for all diversity and inclusion initiatives is to ensure that all people can access the same opportunities and experiences. All people are to be respected, valued and included.

We are finalising an overarching masterplan to review our built environments, drawing on the client being at the centre of the plan by delivering the right service at the right time in the right place. It will include welcoming and safe environments with increased access to services, and better co-located support services and businesses onsite (such as pharmacy and/or imaging). We want to provide accessible, diverse and culturally appropriate services and facilities to give our clients the best experience. This masterplan will be made public in the coming months and will be used internally to direct our capital works in the medium to longer term.

During the year we have also commenced an upgrade to our St Albans campus, aiming to improve the safety and amenity for clients, staff and health care workers.

We are reconfiguring and refurbishing the existing waiting room and bathroom space within the building:

- Combining two existing separate reception and waiting areas into one, creating a streamlined service point and substantially increased waiting space
- Improving public bathroom amenities to provide appropriate facilities, including an all-genders bathroom for client use and creating a new parenting room to improve amenity

- Relocating Needle and Syringe Program to a dedicated space separate from main reception/ waiting area.

The project will enable the following benefits:

- Easier navigation for clients, reducing stress and increasing speed of service
- Clients feel more welcome and safer
- Reduced number of Code Black (personal threat) emergencies and instances of frustration and agitation created by the client cohort accessing the Needle and Syringe Program if service is separately located away from main reception/waiting area
- Improved sightlines and egress pathways created between various service areas
- Improved safety for all building users with key infrastructure made compliant and safety risk mitigated via removal of switchboard from internal public space.

We are also:

- Upgrading the disabled accessible bathroom at our Hoppers Crossing campus
- Starting to upgrade all door handles to make them more accessible to clients and staff, and to include security access readers.





## Comprehensive care – continuity

### How we respond to the needs of consumers, their families and the community across the continuum of care

#### Service Model Transformation

As part of IPC Health's 2025 Strategy, we are moving to a new service model. The new model will focus on connecting clients with a multidisciplinary health and wellbeing team that will partner with them to understand their needs and design and deliver services and supports that are important to them.

The project's journey started in December 2022, guided by our goals for valuable interactions throughout the organisation that directly and indirectly affect the user experience. We are refreshing our approach to what drives a useful, desirable and accessible client and community wellbeing experience by focusing on the client voice and simplifying processes for better client outcomes.

The Service Model Transformation project prioritises various cohorts, including children and families, young people, the elderly, diverse communities and vulnerable populations. The project's systematic approach is grounded in community needs, aiming to establish pathways that provide holistic support and seamless experiences.

This approach is piloted in new services such as Head to Health and the Brimbank Melton Children's Health and Wellbeing Local. We are looking to scale up this model across our core service functions.

With active encouragement of blue-sky thinking, we recognise that sustained excellence requires proactive and positive change and this project underscores the significant impact of collaboration, innovation, and an unwavering drive for progress and service integration at IPC Health.





**Actions taken to improve the service experience for a particular community health priority population**



**Aboriginal and Torres Strait Islander health**

**Deadly Kitchen 10-year anniversary**

The Deadly Kitchen initiative started back in 2013 when IPC Health's Care Coordinator Alex and her then colleague saw the need for Aboriginal Elders to come together to yarn and have a healthy meal. Many Elders were new to the area and felt lonely and isolated. The Deadly Kitchen is held every fortnight at Iramoo Community Centre with support from IPC Health's Aboriginal and Torres Strait Islander health team.

**It is now a community initiative funded by the Elders themselves and at times with the help of small grants donated from Wyndham City Council, Relationships Australia and IPC Health.**

The anniversary event witnessed a great turn out with many of the Elders attending, some with family members. Also in attendance were IPC Health staff and Iramoo Community Centre and Wyndham City Council workers, as well as previous workers that have supported the Deadly Kitchen over the last 10 years; all coming together to celebrate this momentous occasion.

**Mother's Day High Tea**

IPC Health, together with Victorian Aboriginal Child Care Agency (VACCA) and Aboriginal Wellness Foundation held a Mother's Day High Tea at Wunggurrwil Dhurrung Centre in Wyndham Vale on 12 May for Aboriginal and Torres Strait Islander community members.

**At least**

**60**

**attended the event.**

Gifts were provided by VACCA and attendees enjoyed a beautiful high tea together with lots of fun at the photo booth, especially with our regular clients!

**Gambler's Help Family Fun Day**

IPC Health's Gambler's Help and Aboriginal and Torres Strait Islander health teams, along with Koling wada-ngal, Three Sides of the Coin and Uncle Aaron joined their forces to provide a Family Fun Day at the Wunggurrwil Dhurrung Community Centre in March 2023. Uncle Aaron from Mildura joined us to share his story on gambling harm and how it has affected him, while providing a safe space for others to yarn about their stories.

Around 60 adults and children enjoyed a petting zoo, face painting, a Welcome to Country and smoking ceremony along with a deadly feed while watching Uncle Aaron's film on gambling harm.

**Community members commented on the fact that this was a story from an Aboriginal perspective and that they connected to the story of Uncle Aaron. Participants thanked him for his courage in telling his story and for being the first person of his culture to have made such a film.**





## Refugee health

### Family Fun Day for Karen community

The Karen community, originating from Myanmar and often having lived for extensive periods of time in refugee camps in Thailand, have sought refuge in countries such as Australia due to political unrest and conflicts in their home country. Primarily comprised of refugees in Australia, the Karen community encounters obstacles when accessing essential services. Language barriers and a lack of cultural understanding among service providers can impede effective communication and support. Additionally, the trauma experienced by individuals within the Karen community may further affect their ability to access services.

In response to these complex challenges, the Refugee health team at IPC Health, with support from Wyndham City Council, organised their first Family Fun Day for our Karen communities at the Wyndham Park Community Centre in June 2023.

Its primary objective was to proactively address the concerns and fulfill the requirements of young families by offering services that we have identified as most pertinent to their needs, all provided in their own languages. There were activities for the children and information about available programs and services from IPC Health and our partners.

The Family Fun Day attracted over

# 120 attendees.

Highlights of the day included: **Maternal and Child Health Services scheduled a total of eight visits for key age stages, which included two individuals who were previously unaware of the service and Centrelink receiving 27 enquiries from individuals seeking various services and support within Services Australia. There were also referrals to Dental Services at IPC Health. These appointments ensure that individuals continue to receive essential health care services beyond the event.**

Feedback from participants and service providers emphasised the invaluable role of IPC Health interpreters in supporting families and facilitating meaningful conversations. Their assistance contributed to the overall success of the event and reinforced the importance of future collaborations to extend support to more Wyndham families. IPC Health's bicultural workers, serving as cultural intermediaries during this action-based event, played a vital role as trusted community leaders. The success of the event highlights the power of community engagement and collaborative efforts in creating supportive and thriving environments for all.



### Extra support

Anne O'Connor, youth and women's health nurse at IPC Health, in collaboration with Michelle Hynson, school nurse at Laverton College, took 21 Burmese women on a bus trip for mammograms at BreastScreen Moonee Ponds. Sixteen had never had a screen and five were under-screened. Anne also arranged for them to book for a cervical screening test.

### Swimming pool project for Burmese women

We delivered a series of health talks to Burmese women at Sunshine Leisure Centre. The group of ten women had access to the swimming pool through Reclink who paid for their entry.

By speaking in language, our Refugee health team worked out their gaps in knowledge in relation to health care and delivered dedicated health sessions to them. Topics included contraception, menopause, healthy eating, and light exercises for at home.

From this project we have further learned that these women would like advice and education on adolescent health and wellbeing, and communication with their teenagers.

### Refugee Week event with Gambler's Help and Hobsons Bay City Council

The Refugee Week event Finding Freedom was held at the Hobsons Bay City Council Hub and the Newport Bowls Club in June 2023. This was an opportunity for IPC Health and Hobsons Bay City Council to connect with the communities that attend the English language classes at the Community and Education Centres in Williamstown, Laverton and Wyndham.

The purpose of the workshops was to build resilience and social connections amongst the participants and

# 90 members

of the Community and Education Centre classes attended.

The event commenced with an Acknowledgement of Country and was made up of three different workshops, which were followed by a bush-dancing session then lunch and the conclusion of the event. One activity was an art class where attendees drew and painted a leaf from a tree that was native to their country of origin. A second group participated in a workshop featuring African drumming, while the third group attended a storytelling workshop facilitated by Three Sides of the Coin.







### Homeless and Risk of Homelessness health

Our Homeless and at Risk of Homelessness Response (HaRH) program supports people who are experiencing, or are at risk of, homelessness in the Brimbank and Melton Local Government Areas. This includes residents in rooming houses, public housing, community housing and caravan parks.

People experiencing homelessness, at risk of homelessness or living in high-risk accommodation experience a range of complex and, in many instances, crisis, health and wellbeing issues. In many cases, residents have revealed to us that their serious personal challenges and traumatic experiences led them to needing critical and essential support. Moreover, their intersecting issues significantly impacted on their ability to engage with services and most residents are disconnected and disengaged from services and community supports.

Barriers and challenges include extreme financial disadvantage, lack of immediate response to critical needs, lack of awareness of and ability to navigate services, poor service experience such as being judged for their circumstances, long waiting times and complex processes, disjointed referral and treatment pathways, feelings of being ‘fobbed off’, not knowing how to get support or what to ask, lack of local and accessible services, limited technical literacy and services that did not fit or meet their needs.

Through a coordinated, collaborative client-centred approach, our HaRH program uses tailored and targeted assertive outreach strategies, provides holistic health and wellbeing assessments, facilitates and supports referrals into IPC Health’s services and/or into external services, and advocates for priority access; all of which aim for better health outcomes for clients.

Pathways into the HaRH program can come from self-referral or referrals from within IPC Health, local government, stakeholders and other external service providers.

Input from people with lived experience and co-design of services is an integral part of IPC Health’s service model. The HaRH Community Advisory Group provides the community voice from those with living or lived experience of homelessness, at risk of homelessness or living in high-risk accommodation to talk about their experiences and everyday challenges. This has enabled the HaRH program team to build their capacity in community connections, develop and implement useful and meaningful engagement strategies and ongoing support, increase understanding of complex needs and issues from ‘the streets’ perspective and enhance awareness of what is seen as important to those experiencing homelessness and housing insecurity.

The HaRH team successfully engaged with

# 2,567 people

registering

# 340 clients

between July 2022 through to June 2023

including: 10 people who identify as Aboriginal; 120 from culturally and linguistically diverse backgrounds; 59 rough sleepers; 85 rooming houses, 93 high-risk private rentals, 52 public housing, eight caravan parks and 23 community housing residents.

In collaboration with Tenants Victoria, we have door-knocked

# 139 rooming house properties

and engaged with

# 123 tenants

of whom

# 85 are clients

of our the HaRH program.

We have held outreach engagement and support activities at Rockbank Caravan Park, the Tin Shed in St Albans, Melton South Community Centre and Salvation Army, Harvester Road, accumulating a total of 49 outreaches.

We also conduct outreach to public housing units and have door-knocked

# 369 dwellings

and engaged with

# 199 residents

Additionally, in collaboration with cohealth, we also undertake assertive outreach to rough sleepers on a fortnightly basis.

### Feedback from HaRH client

One of our clients in our HaRH program is living in a Brimbank rooming house and has significant and complex health, addiction and legal issues. He sent the following message to an HaRH staff member:

“I have been released from my detox centre today and I am so grateful for your support and the support of your colleagues, whether from IPC Health or other department health institutions. I was admitted the day after you made that special gesture to help me with my myki card contribution and funny enough, there were inspectors at the train terminals when I arrived and all I was thinking about was your incredible effort to try and get that credit on my myki card for that day. That in itself made me believe that good people still exist in this world.

“However, I entered the facility that morning and a new world was just about to evolve around my life and it occurred to me that I was grateful to have met you first when I moved to the western suburbs and you opened the doors for me to excel in my better health so much that you made that effort to help. That moment of truth made all the difference how my world was going to change for good. I know I am very privileged that I have enormous support around me now and am very mindful and aware of the respect you and your colleagues have given me and that is my enthusiasm to move forward. The facility that I entered was world class and I have been given a chance to beat this disease of alcoholism by going through the teachings of the entire program.

“I will stop my experience now in words but I will no doubt be in contact with you and other facilitators to try and make this an ambition to improve on others and myself because I believe now there is a way out if you are mindful, kind to others, listening, respectful, but make sure that you take care of yourself before others so you are in a better position to help others.”



## LGBTQIA+ health

Our youth and women's health nurses cater to individuals aged 12 to 25 years.

With a fierce passion for inclusivity, our nurses have undergone the specialised training Providing Health Care to Trans and Gender Diverse Young People to ensure that young people within the LGBTQIA+ communities receive health care that meets their needs.

As active members of the community, the team participates in events like the Hobsons Bay Midsumma Festival and the Rainbow Community Expo, showcasing IPC Health's unwavering commitment to serving the LGBTQIA+ community and ensuring everyone feels seen, heard and valued.

Through our nurses' guidance, patience and awareness, their clients are empowered with the tools they need to take control of their wellbeing. The advocacy of self-collect cervical screenings for all people with a cervix has created a genuinely inclusive environment for LGBTQIA+ individuals seeking care.

When it comes to health assessments, the team goes the extra mile. Through multidisciplinary collaboration with other allied health workers, the team offers extended appointments that allow the space and time to address emotional and social needs. This effort proudly highlights our holistic approach to care and our genuine understanding of the clients we serve.





# Financial Report



↑  
Board Directors from left to right:  
Top row: Jenny McMahon, Mike Clarke, Ngaire Anderson, Riwka Hagen.  
Bottom row: Daryl Whitfort, Kylie Maher, Sanela Osmic, Peter Gluskie, Chris Arnold.



# Financial statement

For the year ended 30 June 2023

IPC Health Ltd  
ACN 136 685 151

67	Director's Report
73	Auditor's Independence Declaration
74	Statement of profit or loss and other comprehensive income
75	Statement of financial position
76	Statement of changes in equity
77	Statement of cash flows
78	Notes to the financial statements
115	Director's declaration
116	Independent Auditor's Report

## IPC Health Ltd Directors' Report 30 June 2023

The Directors present their report of IPC Health Ltd for the year ended 30 June 2023.

### Directors

The following persons were Directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

George Kogios	Board Director (from 1 July 2022 to 3 March 2023) / Board Chair (from 1 July 2022 to 13 December 2022) / Chair Finance, Audit and Risk Management Committee (from 14 December 2022 to 8 February 2023)
Daryl Whitfort	Board Director / Chair Finance, Audit and Risk Management Committee (from 1 July 2022 to 13 December 2022), Board Chair (from 14 December 2022)
Jenny McMahon	Board Director / Deputy Board Chair / Chair Governance, Nominations and Remuneration Committee (from 1 July 2022 to 8 February 2023)
John Hedditch	Board Director (from 1 July 2022 to 9 November 2022)
Peter Gluskie	Board Director / Chair Strategy and Planning Committee
Sanela Osmic	Board Director / Chair Clinical Governance and Clinical Risk Committee (from 1 July 2022 to 8 February 2023)
Ngairé Anderson	Board Director / Chair Clinical Governance and Clinical Risk Committee (from 8 February 2023)
Riwka Hagen	Board Director / Chair Finance, Audit and Risk Management Committee (from 8 February 2023)
Chris Arnold	Board Director / Chair Governance, Nominations and Remuneration Committee (from 8 February 2023)
Andrew Jaworski	Board Director (from 1 July 2022 to 26 August 2022)
Kylie Maher	Board Director (from 1 June 2023)
Mike Clarke	Board Director (from 1 June 2023)

### Principal activities

IPC Health Ltd aims to improve the quality of life for the people we serve by maximising access to health and wellbeing services. We deliver innovative, high quality services that are client centred, collaborative, coordinated and demonstrate value through measured impact.

IPC Health Ltd delivers services primarily, but not limited to, the cities of Brimbank, Wyndham, Hobsons Bay and Melton with a total population of over 500,000 across the west. We exist so that communities are healthy and well, and individuals, through a single point of contact, can connect to a full spectrum of care and support using consistent approaches including those of our partners.

Our role spans primary prevention, quality of life support, service navigation, secondary prevention and harm reduction and primary health treatment.

Our care addresses a full range of health conditions including those most prominently contributing to the health burden in Melbourne's West, namely heart disease, diabetes, hepatitis, mental health, dental health, chronic obstructive pulmonary disease and stroke.

Our services are provided in a range of settings including care at home and via telehealth. Our six campuses are located across Western Melbourne at St Albans, Sunshine, Deer Park, Hoppers Crossing, Wyndham Vale and Altona Meadows.



## IPC Health Ltd Directors' Report 30 June 2023

We collaborate with our partners including local government authorities in support of their Health and Wellbeing Plans that focus attention on the determinants of health and associated risk factors and behaviours such as physical inactivity, mental health, and alcohol and drug consumption.

### Review of operations

The accounting result for the company for the 2022/23 financial year was a deficit of \$71k. Within the financial year, the budget of the company included a Strategy and Innovation budget of \$1.5m funded from prior year surpluses. Some of these projects were:

- The development of a Master Plan outlining a clear view on future IPC Health site locations and configurations;
- An Autism Spectrum Disorder assessment pilot, with plans to move to an intervention stage in September 2023;
- Completion of the Movember Checkmate app (now called Chop Out Convos), recently released in the Apple store;
- Advancement of the Power over Pain program to its next stage of development which will involve a dedicated interdisciplinary team;
- Completion of the Wyndham Vale Child and Family Hub research project in partnership with the Murdoch Children's Research Institute;
- Multi-Agency Risk Assessment and Management Framework (MARAM) alignment complete and moving on to a workforce adoption focus in the financial year 2023/24; and
- Completion of Growth Strategy Plan and recruitment of the Growth Lead.

The decision to fund these projects out of prior year surpluses (retained earnings) demonstrates a commitment by the Board and the Executive to invest in the future of the company and the many diverse communities served. There was also an impact on a change of accounting policy for the treatment of Software as a Service implementations. These were previously capitalised but have been treated as operating expenditure for the 2022/23 financial year. The impact of this change was \$0.2m.

The company continues to operate with a very healthy balance sheet and liquidity position.

### Significant changes

There have been a number of changes impacting on IPC Health Ltd during the year ended 30 June 2023:

- We ceased our COVID-19 testing and vaccination delivery to the community in various settings, reverting back to a business as usual footing;
- Established a student led Dental Clinic from our brand new Wyndham Vale Dental Clinic;
- Wyndham Vale land purchase, after operating on the site since the financial year 2013/14 we have now managed to conclude the purchase of the land that becomes a \$6.8m asset to the company
- We commenced our Metropolitan Health Infrastructure Fund projects to refurbish our St Albans Reception and client bathrooms and upgrade our security systems (\$1.5m grants awarded). These projects are expected be finalised during the first half of the 2023/24 financial year;
- Successful tenders awarded for the following new programs:
  - Infant Child Family and Wellbeing Hub;
  - Early Help Family Service (trial extended for the financial year 2023/24);
  - Care Finder;
  - HaRH Community Connectors;
  - Community Connector, Family Preservation and Reunification Response; and
  - Head to Health.
- Continued the rollout of number of efficiency and process improvement projects including upgrading our cash registers and integrating them to our finance system; and digitalisation of our mandatory consent forms.

No further significant changes in the company's state of affairs occurred during the financial year.

### Objectives

IPC Health Ltd's short and medium term objectives are set out in the IPC Health Ltd's Strategy 2020-2025 and include three phases.

#### Short term objectives

The company's short term objectives as set out in its Strategy 2020-2025 include: *Phase One: Embedding Innovation* as IPC Health Ltd becomes known as design innovators by introducing and testing business innovations that have potential to enhance access to services.

## IPC Health Ltd Directors' Report 30 June 2023

### Medium term objectives

The company's medium term objectives as set out in its Strategy 2020-2025 include: *Phase Two: Scaling for Demand* (commenced in 2022), and *Phase Three: Evidence of Impact* (to commence in 2024).

### Long term objectives

The company's long term objectives are to deliver innovative, high quality services that are client centred, collaborative, coordinated and demonstrate value through measured impact.

### How principal activities assisted in achieving the objectives

The company has recently adopted a service delivery model of holistic care that focuses on the individual needs of clients where a health and wellbeing plan is co-designed with the client to address not just the health aspect but psychosocial needs and linking many clients to their local community. Through strong partnerships and alliances with funding bodies, research bodies, the acute health sector and other community health organisations, IPC Health Ltd will achieve the 12 objectives set out in its Strategy 2020 – 2025.

### Performance measures

We judge our success by three factors:

- We have a positive reputation
- We provide person centred care that is valued by all, and
- We are an effective viable business.

The 12 Strategic Objectives as outlined in IPC Health Ltd's Strategy 2020 – 2025 are the KPIs on which the company monitors and measures its performance.

### Members guarantee

IPC Health Ltd is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$10 for all members, subject to the provisions of the company's constitution.

At 30 June 2023 the collective liability of members was \$90 (2022: \$90).

### Events after the reporting period

No matters or circumstances have arisen since the end of the financial year that significantly affected or may significantly affect the operations of IPC Health Ltd or the state of affairs of IPC Health Ltd in future financial years.

### Environmental regulations

The company is not subject to any significant environmental regulation.

### Directors' benefits

No director has received or become entitled to receive, during or since the financial year, a benefit because of a contract made by the company, with a director, a firm which a director is a member or an entity in which a director has a substantial financial interest except as disclosed in Note 8.1 to the financial statements. This statement excludes a benefit included in the aggregate amount of emoluments received or due and receivable by Directors shown in the company's financial statements.

### Indemnification and insurance of Directors and Officers

The company has indemnified all Directors and the Chief Executive Officer in respect of liabilities to other persons (other than the company) that may arise from their position as Directors or Chief Executive Officer of the company except where the liability arises out of conduct involving a lack of good faith.

Disclosure of the nature of the liability and the amount of the premium is prohibited by the confidentiality clause of the contract of insurance. The company has not provided any insurance for an auditor of the company.

### Proceedings on behalf of the company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.



**IPC Health Ltd  
Directors' Report  
30 June 2023**

The company was not a party to any such proceedings during the year.

**Information on Directors**

Name: George Kogios  
Qualifications: BBus (Accounting); MAICD; Post Graduate Diploma (Taxation); Diploma Superannuation Management; Fellow - Association of Superannuation Funds of Australia (FASFA); Regulatory Guidelines (RG146 Accredited).  
  
Special responsibilities: Board Director (from 1 July 2022 to 3 March 2023) / Board Chair (from 1 July 2022 to 13 December 2022) / Chair Finance, Audit and Risk Management Committee (from 14 December 2022 to 8 February 2023)

Name: Daryl Whitfort  
Qualifications: MBA; BBus (Accounting); FCPA; GAICD.  
  
Special responsibilities: Board Director / Chair Finance, Audit and Risk Management Committee (from 1 July 2022 to 13 December 2022), Board Chair (from 14 December 2022)

Name: Jenny McMahon  
Qualifications: BBus; GAICD; IECL Accredited Coach  
  
Special responsibilities: Board Director / Deputy Board Chair / Chair Governance, Nominations and Remuneration Committee (from 1 July 2022 to 8 February 2023)

Name: John Hedditch  
Qualifications: Graduate Diploma (Health Service Management)  
  
Special responsibilities: Board Director (from 1 July 2022 to 9 November 2022)

Name: Peter Gluskie  
Qualifications: BEng; MBA; CPPD; GAICD; FAIPM.  
  
Special responsibilities: Board Director / Chair Strategy and Planning Committee

Name: Sanela Osmic  
Qualifications: Masters (International Business); BBus (Economics and International Trade); GAICD; John Maxwell Certified Coach; Speaker & Trainer.  
  
Special responsibilities: Board Director / Chair Clinical Governance and Clinical Risk Committee (from 1 July 2022 to 8 February 2023)

Name: Ngaire Anderson  
Qualifications: GAICD; MBA; BHSc (Paramedicine); Diploma (Leadership Coaching); Diploma (OHS); Diploma (Project Management).  
  
Special responsibilities: Board Director / Chair Clinical Governance and Clinical Risk Committee (from 8 February 2023)

Name: Riwka Hagen  
Qualifications: FAICD; FAAPM; B.App.Sc (Med Sc); Diploma (Leadership Coaching); Diploma (Project Management).  
  
Special responsibilities: Board Director / Chair Finance, Audit and Risk Management Committee (from 8 February 2023)

**IPC Health Ltd  
Directors' Report  
30 June 2023**

Name: Chris Arnold  
Qualifications: BComm; MBA; FCPA; FAICD; AFACHSM (CHM).  
  
Special responsibilities: Board Director / Chair Governance, Nominations and Remuneration Committee (from 8 February 2023)

Name: Andrew Jaworski  
Qualifications: Graduate Diploma (Health Law); Graduate Diploma (Commercial Law); BLaws (Hons); BSc (Optometry).  
  
Special responsibilities: Board Director (from 1 July 2022 to 26 August 2022)

Name: Kylie Maher  
Qualifications: BBus; CPA; GAICD.  
  
Special responsibilities: Board Director (from 1 June 2023)

Name: Mike Clarke  
Qualifications: BA (Hons); CMIInstD.  
  
Special responsibilities: Board Director (from 1 June 2023)

**Meetings of Directors**

During the financial year, 10 meetings of Directors were held. IPC Health Ltd also has four Board subcommittees, that include the Finance Audit and Risk Management Committee, Clinical Governance and Clinical Risk Committee, Strategy and Planning Committee and, Governance Nominations and Remunerations Committee.

	Board of Directors		Finance, Audit and Risk Management Committee		Clinical Governance and Clinical Risk Committee	
	Eligible	Attended	Eligible	Attended	Eligible	Attended
George Kogios	7	7	6	5	-	-
Daryl Whitfort	10	10	8	8	-	-
Jenny McMahon	10	8	-	-	-	-
John Hedditch	5	5	-	-	-	-
Peter Gluskie	10	10	-	-	2	2
Sanela Osmic	10	10	-	-	2	1
Ngaire Anderson	10	10	5	5	2	2
Riwka Hagen	10	10	3	3	2	2
Chris Arnold	10	10	-	-	-	-
Andrew Jaworski	2	-	-	-	-	-
Kylie Maher	-	-	1	1	-	-
Mike Clarke	-	-	-	-	-	-



	Strategy and Planning Committee		Governance, Nominations and Remunerations Committee	
	Eligible	Attended	Eligible	Attended
George Kogios	-	-	1	-
Daryl Whitfort	-	-	1	1
Jenny McMahon	4	4	1	1
John Hedditch	1	1	-	-
Peter Gluskie	4	4	-	-
Sanela Osmic	-	-	2	2
Ngair Anderson	-	-	-	-
Riwka Hagen	-	-	-	-
Chris Arnold	4	3	2	2
Andrew Jaworski	-	-	-	-
Kylie Maher	-	-	-	-
Mike Clarke	-	-	-	-

**Auditor's independence declaration**

The lead auditor's independence declaration in accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, has been received and can be found on page 8 of the financial report.

The Directors' report is signed in accordance with a resolution of the Board.



Daryl Whitfort  
Chairperson

11 October 2023



Jenny McMahon  
Deputy Chairperson

## Auditor-General's Independence Declaration

**To the Board of Directors, IPC Health Ltd**

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General, an independent officer of parliament, is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised.

Under the *Audit Act 1994*, the Auditor-General is the auditor of each public body and for the purposes of conducting an audit has access to all documents and property, and may report to parliament matters which the Auditor-General considers appropriate.

*Independence Declaration*

As auditor for IPC Health Ltd for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit.
- no contraventions of any applicable code of professional conduct in relation to the audit.



Sahchu Chummar

as delegate for the Auditor-General of Victoria

MELBOURNE  
25 October 2023



**IPC Health Ltd**  
**Statement Of Profit Or Loss And Other Comprehensive Income**  
**For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>Revenue and other income</b>			
Revenue from contracts with customers	2	65,177,416	135,167,380
Other income	2	4,033,647	2,942,259
<b>Total revenue and other income</b>		<b>69,211,063</b>	<b>138,109,639</b>
<b>Expenses</b>			
Employee benefits	3	(40,560,483)	(55,618,561)
Supplies and consumables	3	(17,744,124)	(62,820,021)
Lease expenses	3	(291,472)	(193,115)
Other operating and administration expenses	3	(8,261,786)	(8,965,681)
Depreciation and amortisation	4	(2,394,409)	(2,828,276)
Impairment of financial assets	4	(29,447)	(114,865)
<b>Total expenses from transactions</b>		<b>(69,281,721)</b>	<b>(130,540,519)</b>
<b>Net result for the year</b>		<b>(70,658)</b>	<b>7,569,120</b>
<b>Other comprehensive result</b>			
<b>Items that will not be reclassified subsequently to profit or loss</b>			
Gain on the revaluation of land	4	3,969,710	821,938
Gain on the revaluation of buildings	4	2,686,447	-
<b>Items that may be reclassified subsequently to profit or loss</b>			
Gain/(loss) on the revaluation of financial assets at fair value through other comprehensive income	4	248,257	(170,263)
<b>Other comprehensive result for the year</b>		<b>6,904,414</b>	<b>651,675</b>
<b>Total comprehensive result for the year</b>		<b>6,833,756</b>	<b>8,220,795</b>

**IPC Health Ltd**  
**Statement Of Financial Position**  
**As at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	30,203,095	27,859,624
Receivables	5	677,804	3,169,011
Contract assets	5	2,625,211	2,609,619
Other assets	5	431,396	354,985
<b>Total current assets</b>		<b>33,937,506</b>	<b>33,993,239</b>
<b>Non-current assets</b>			
Investments in other financial assets	4	9,066,094	7,587,254
Property, plant and equipment	4	40,398,595	31,756,285
Right-of-use assets	4	2,752,846	4,330,401
Intangible assets	4	191,308	-
<b>Total non-current assets</b>		<b>52,408,843</b>	<b>43,673,940</b>
<b>Total assets</b>		<b>86,346,349</b>	<b>77,667,179</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	5	4,887,033	5,245,393
Contract liabilities	5	11,348,148	8,648,199
Lease liabilities	6	309,957	711,639
Employee benefits provisions	3	8,403,962	8,118,496
<b>Total current liabilities</b>		<b>24,949,100</b>	<b>22,723,727</b>
<b>Non-current liabilities</b>			
Contract liabilities	5	25,438	25,438
Lease liabilities	6	2,514,726	3,256,136
Employee benefits provisions	3	1,802,548	1,441,097
<b>Total non-current liabilities</b>		<b>4,342,712</b>	<b>4,722,671</b>
<b>Total liabilities</b>		<b>29,291,812</b>	<b>27,446,398</b>
<b>Net assets</b>		<b>57,054,537</b>	<b>50,220,781</b>
<b>Equity</b>			
Financial asset revaluation reserve	4	77,994	(170,263)
Asset revaluation reserve	4	10,348,095	3,691,938
Accumulated surplus		46,628,448	46,699,106
<b>Total equity</b>		<b>57,054,537</b>	<b>50,220,781</b>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*



**IPC Health Ltd**  
**Statement Of Changes In Equity**  
**For the year ended 30 June 2023**

	Financial asset revaluation reserve	Asset revaluation reserve	Accumulated surplus	Total equity
	\$	\$	\$	\$
Balance at 1 July 2021	-	2,870,000	39,129,986	41,999,986
Net result for the year	-	-	7,569,120	7,569,120
Other comprehensive result for the year (Note 4)	(170,263)	821,938	-	651,675
Total comprehensive result for the year	(170,263)	821,938	7,569,120	8,220,795
<b>Balance at 30 June 2022</b>	<b>(170,263)</b>	<b>3,691,938</b>	<b>46,699,106</b>	<b>50,220,781</b>
	Financial asset revaluation reserve	Asset revaluation reserve	Accumulated surplus	Total equity
	\$	\$	\$	\$
Balance at 1 July 2022	(170,263)	3,691,938	46,699,106	50,220,781
Net result for the year	-	-	(70,658)	(70,658)
Other comprehensive result for the year (Note 4)	248,257	6,656,157	-	6,904,414
Total comprehensive result for the year	248,257	6,656,157	(70,658)	6,833,756
<b>Balance at 30 June 2023</b>	<b>77,994</b>	<b>10,348,095</b>	<b>46,628,448</b>	<b>57,054,537</b>

**IPC Health Ltd**  
**Statement Of Cash Flows**  
**For the year ended 30 June 2023**

	2023 \$	2022 \$
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Receipts from clients	6,930,165	4,776,500
Receipts from grants	71,719,633	153,080,411
Interest and dividends received	992,591	55,331
<b>Payments</b>		
Payments to employees	(38,826,731)	(45,681,344)
Payments to suppliers	(33,172,978)	(97,171,663)
Interest paid on lease liabilities	(137,510)	(84,904)
Short term and low-value lease payments	(31,056)	-
<b>Net cash from operating activities</b>	<b>7,474,114</b>	<b>14,974,331</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(4,058,981)	(2,766,493)
Payments for investments in other financial assets	(857,205)	(7,851,000)
Receipts from sale of property, plant and equipment	37,968	-
Receipts from sale of investments in other financial assets	151,235	-
<b>Net cash used in investing activities</b>	<b>(4,726,983)</b>	<b>(10,617,493)</b>
<b>Cash flows from financing activities</b>		
Repayment of lease liabilities	(403,660)	(787,547)
<b>Net cash used in financing activities</b>	<b>(403,660)</b>	<b>(787,547)</b>
Net increase in cash and cash equivalents	2,343,471	3,569,291
Cash and cash equivalents at the beginning of the financial year	27,859,624	24,290,333
<b>Cash and cash equivalents at the end of the financial year</b>	<b>30,203,095</b>	<b>27,859,624</b>



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 1. Basis of preparation**

This section explains the basis of preparing the financial statements.

**Note 1.1 Basis of preparation of the financial statements**

These financial statements represent the audited general purpose financial statements for IPC Health Ltd for the year ended 30 June 2023. IPC Health Ltd is a not-for-profit company limited by guarantee, primarily involved in the provision of health and community services.

**Basis of preparation**

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB') and the *Australian Charities and Not-for-profits Commission Act 2012*.

The company does not have 'public accountability' as defined in AASB 1053 *Application of Tiers of Australian Accounting Standards* and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and the disclosure requirements in AASB 1060.

Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Unless otherwise stated, all accounting policies applied in the preparation of these financial statements are consistent with those of the prior financial year.

The financial statements, except for the cash flow information have been prepared on an accrual basis of accounting whereby assets, liabilities, equity, revenue and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid, and are based on historical costs, modified where applicable, by the measurement of fair values of non-current financial assets, property, plant and equipment and financial liabilities.

The financial statements have been prepared on a going concern basis that contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business (refer to Note 8.4 Economic Dependency).

These financial statements are presented in Australian dollars, which is the company's functional and presentation currency.

The amounts presented in the financial statements have been rounded to the nearest dollar. There could be minor discrepancies in tables between totals and sum of components due to rounding.

These annual financial statements were authorised for issue by the Board of Directors on 11 October 2023.

**Note 1.2 Income tax**

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

**Note 1.3 Current and non-current classification**

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 1. Basis of preparation (continued)**

An asset is classified as current when:

- it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle;
- it is held primarily for the purpose of trading;
- it is expected to be realised within 12 months after the reporting period; and
- the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- it is either expected to be settled in the company's normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within 12 months after the reporting period; and
- there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

**Note 1.4 Goods and services tax ('GST') and other similar taxes**

Revenues, expenses, assets and liabilities are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**Note 1.5 Key accounting judgements and estimates**

Judgements and estimates require assumptions to be made about highly uncertain external factors such as discount rates, probability factors, the effects of inflation, changing technology and, political and social trends. There are many uncertainties in the estimation process and assumptions that are valid at the time of estimation may change significantly when new information becomes available.

Management makes estimates and judgements when preparing the financial statements.

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

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

The accounting policies and significant management judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and are disclosed in further detail throughout the accounting policies.

**Note 1.6 Reporting entity**

The financial statements include all the controlled activities of IPC Health Ltd.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 1. Basis of preparation (continued)**

IPC Health Ltd's registered office/principal place of business is:

IPC Health Ltd  
 106 Station Rd  
 Deer Park VICTORIA 3023

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 2. Funding delivery of our services**

IPC Health Ltd's overall objective is to provide high quality health services that are client centred, collaborative, coordinated and demonstrate value through measured impact. IPC Health Ltd is predominantly funded by grants from the Federal and Victorian State Governments, and other funding bodies for the provision of its community health services.

**Structure**

- 2.1 Revenue from contracts with customers
- 2.2 Other income

**Key judgements and estimates**

This section contains the following key judgements and estimates.

**Key judgements and estimates**

Description	Key judgements and estimates
Determination and timing of revenue recognition under AASB 15	For each revenue stream, the company applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.
Identifying performance obligations under AASB 15	To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/-type, cost/-value, quantity and the period of transfer related to the goods or services promised.
Accounting for revenue from consortium arrangements	<p>The C-19 Network operated through a contract with the Department of Health Victoria, to provide COVID-19 response services across Metropolitan Melbourne, since September 2020. The parties of the C-19 Network were IPC Health Ltd (Lead Agency), Cohealth Limited, DPV Health Ltd, EACH and Star Health Group Limited until 31 December 2021. The key services provided by the C-19 Network were for marginalised and vulnerable communities and included community engagement, COVID-19 testing and vaccination services. The key services included in the C-19 consortium agreement ended on 31 December 2021 except the mobile testing (rapid response testing) and drive through testing (acute respiratory clinics) that were extended until 31 December 2022 and these were run by IPC Health Ltd. The C-19 consortium agreement ceased on 31 December 2022.</p> <p>The contract between the C-19 Network and the Department of Health Victoria contained sufficiently specific and enforceable performance obligations with respect to the services provided and satisfied the revenue recognition requirements of AASB 15: <i>Revenue from Contracts with Customers</i>, with revenue recognised when those obligations have been discharged. In accounting for the operations from the C-19 Network, management had taken the view that IPC Health Ltd was the Lead Agency and was ultimately responsible for fulfilling the obligations under the contracts involving the funding agency and had therefore recognised revenues, expenses, assets and liabilities stemming from the arrangement.</p>

**Note 2.1 Revenue from contracts with customers**

	2023	2022
	\$	\$
Revenue from contracts with customers	<u>65,177,416</u>	<u>135,167,380</u>



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 2. Funding delivery of our services (continued)**

**Disaggregation of revenue**

The company has disaggregated revenue by nature and timing of revenue recognition as follows:

	2023 \$	2022 \$
<b>Nature of revenue recognition</b>		
Commonwealth government recurrent funding	17,544,360	14,625,754
Victorian government recurrent funding	26,417,028	21,428,757
Victorian government COVID-19 funding *	6,564,639	87,180,977
Non-recurrent government funding **	3,103,178	2,940,377
Non-government funding **	6,555,338	4,879,628
Medicare billing	3,917,348	3,184,035
Fees for service	1,075,525	927,852
Other revenue **	-	-
<b>Total disaggregated revenue from contracts with customers under AASB 15</b>	<b><u>65,177,416</u></b>	<b><u>135,167,380</u></b>

\* Victorian government COVID-19 funding revenue of \$6.6m includes an amount of \$2.186m revenue for the C-19 consortium partners (2022: \$50.8m). This consortium partner revenue was paid out to the consortium partners and included in client services expenses in the Statement of Profit or Loss. The consortium partner agreement ceased on 31 December 2022.

\*\* Previously in 2022 disclosed, non-recurrent grants of \$6,374,096 and other revenue of \$1,445,909 have now been disclosed as non-recurrent government funding of \$2,940,377 and, non-government funding of \$4,879,628.

	2023 \$	2022 \$
<b>Timing of revenue recognition</b>		
Services transferred to customers at a point in time	4,992,873	4,111,888
Services transferred to customers over time	60,184,543	131,055,492
	<b><u>65,177,416</u></b>	<b><u>135,167,380</u></b>

**How we recognise revenue from contracts with customers**

**Government grants**

When the company receives government grants, it assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: *Revenue from Contracts with Customers*.

When both these conditions are satisfied, the company:

- identifies each performance obligation relating to the revenue;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable or does not have sufficiently specific performance obligations in accordance with AASB 15, the company:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9: *Financial Instruments*, AASB 16: *Leases*, AASB 116: *Property, Plant and Equipment* and AASB 138: *Intangible Assets*);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in the Statement of Profit or Loss as the difference between the initial carrying amount of the asset and the related amount in accordance with AASB 1058.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 2. Funding delivery of our services (continued)**

During the year ended 30 June 2022, COVID-19 has impacted revenue recognition. The State Department of Health provided a waiver of the outstanding performance obligations for Community Health and other programs related to the year ended 30 June 2022. This resulted in \$1.4m of funding being recognised as revenue in accordance with AASB 1058, that would otherwise have been recognised as a contract liability until subsequent years as the performance obligations were fulfilled.

**Performance obligations**

The types of government grants recognised under AASB 15: *Revenue from Contracts with Customers* include:

Federal Department of Health Community and Home Support - Allied Health and Therapy Services	This program funds a comprehensive range of services, including podiatry, occupational therapy, physiotherapy, social work, dietetics and speech pathology. IPC Health Ltd is required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.
State Department of Health Community Health	This program funds general counselling, allied health and nursing services and IPC Health Ltd is required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.
State Department of Health Individual, Child and Family Support	This program funds a comprehensive range of services for vulnerable children (from pre-birth up to 17 years old) and their families to promote children's safety, stability, and healthy development. IPC Health Ltd is required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.
State Department of Health HACC Allied Health	This program funds the provision of allied health services, including clinical assessment, treatment, therapy or professional advice, which may be provided in the client's home or at a centre. IPC Health Ltd are required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are provided. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.
State Department of Health Refugee and Asylum Seekers Health Services	This program responds to the poor health and complex health issues of arriving refugees in Victoria. IPC Health Ltd is required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are delivered. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.
State Department of Health Healthy Mothers and Healthy Babies	This program funds the provision of support, health education and referrals for pregnant women. IPC Health Ltd is required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are delivered. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.
State Department of Health Integrated Chronic Disease Management	This program supports chronic disease management services. IPC Health Ltd is required to provide a set number of hours of service delivery. Revenue is recognised over time, as and when the services are delivered. IPC Health Ltd uses the output method to measure its progress in satisfying its performance obligations.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 2. Funding delivery of our services (continued)**

**Note 2.2 Other income**

	2023	2022
	\$	\$
Government funding recognised under AASB 1058	815,001	1,402,196
Minor works funding	209,904	265,737
Other income from operating activities	534,654	457,558
Rental income	555,571	643,157
Interest income	1,153,433	100,936
Dividends	63,380	34,756
Capital funding	691,353	26,045
Donations	10,351	11,874
	<u>4,033,647</u>	<u>2,942,259</u>

**How we recognise other income**

**Volunteer services**

A not-for-profit entity may, as an accounting policy choice, elect to recognise volunteer services, if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. The company receives volunteer services from members of the community. Whilst the provision of such volunteer services is important to the achievement of the entity's objectives, as an accounting policy choice, the company has elected not to recognise such volunteer contributions as revenue and expenditure within the Statement of Profit or Loss. This election has no impact on the company's surplus or net assets.

**Other income from operating activities**

Other income from operating activities includes income generated from student placements, health records, and tenants' occupancy related cost recoveries. Other income from operating activities is recognised at a point in time, upon provision of the goods or service to the customer.

**Rental income**

Rental income from professional tenants in IPC Health Ltd's premises is recognised on a straight-line basis over the term of the lease unless another systematic basis is more representative of the pattern of use of the underlying asset.

Where a lease incentive is provided to a lessee, this is considered an integral part of the net consideration agreed for the use of the lease asset and therefore the incentive is recognised as a reduction of rental income over the period to which it relates.

The following table sets out the maturity analysis of undiscounted future lease payments receivable under our operating leases:

	2023	2022
	\$	\$
<b>Maturity analysis</b>		
Future lease receivables are due as follows:		
Within one year	377,512	367,158
One to five years	505,170	850,315
More than five years	32,367	64,734
<b>Total future lease receivable commitments</b>	<u>915,049</u>	<u>1,282,207</u>

**Interest income**

Interest income is recognised as interest accrues using the effective interest method over the relevant period.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 2. Funding delivery of our services (continued)**

**Dividends**

Dividend income is recognised at a point in time when the right to receive payment is established. Dividends represent the income arising from IPC Health Ltd's investments in other financial assets.

**Capital funding**

Where IPC Health Ltd receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities arising from a contract with a customer) recognised under other Australian Accounting Standards.

Income is recognised progressively over time as the asset is constructed that aligns with IPC Health Ltd'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.

**Donations**

Donations are generally recognised as income upon receipt (that is when IPC Health Ltd usually obtained control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

**Contributed assets**

The company may receive assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the company recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue, or contract liability arising from a contract with a customer.

The company recognises income immediately in the Statement of Profit or Loss as the difference between the initial carrying amount of the asset and the related amounts.

**Non-cash contributions from the Department of Health**

The Department of Health purchases professional medical indemnity and other insurance products for IPC Health Ltd that is paid directly to the Victorian Managed Insurance Authority. IPC Health Ltd records this contribution by recognising it as income with a matching expense in the net result for the year in the Statement of Profit or Loss.

All revenue is stated net of the amount of goods and services tax (GST).



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 3. The cost of delivering our services**

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

**Structure**

- 3.1 Expenses from transactions
- 3.2 Employee benefits in the Statement of Financial Position
- 3.3 Superannuation expense

**Key judgements and estimates**

This section contains the following key judgements and estimates.

**Key judgements and estimates**

Description	Description
Classification of employee benefits liabilities	IPC Health Ltd applies significant judgment when measuring and classifying its employee benefits liabilities. Employee benefits liabilities are classified as a current liability if IPC Health Ltd does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category.
	Employee benefit liabilities are classified as a non-current liability if IPC Health Ltd has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category.
Measuring employee benefits liabilities provision	IPC Health Ltd applies significant judgment when measuring its employee benefits liabilities. The Company applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the Company does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

**Note 3.1 Expenses from transactions**

	2023 \$	2022 \$
Salaries and wages	35,722,964	42,024,449
On-costs	3,767,648	3,983,609
Agency labour	837,328	9,518,212
Workcover premium	232,543	92,291
<b>Total employee benefits</b>	<b>40,560,483</b>	<b>55,618,561</b>
Purchased client services	12,392,210	58,279,191
Client services expense	2,418,299	2,372,867
Dental vouchers	2,415,316	127,287
Medical and paramedical supplies	502,029	2,029,775
Medical/paramedical aids	16,270	10,901
<b>Total supplies and consumables</b>	<b>17,744,124</b>	<b>62,820,021</b>
Finance costs - operating leases	137,510	93,734
Property rental - low value	93,272	43,113
Motor vehicle lease charges	60,690	56,268
<b>Total lease expenses</b>	<b>291,472</b>	<b>193,115</b>

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 3. The cost of delivering our services (continued)**

Utilities	794,317	700,665
Repairs and maintenance	1,089,378	1,155,636
Motor vehicles	134,937	117,541
Information technology	1,036,101	933,541
Cleaning	929,618	1,322,929
Consultancy expenses	2,762,624	1,929,537
Staff amenities and recruitment costs	582,791	695,666
Audit fee	112,800	111,006
Other administrative expenses	819,220	1,999,160
<b>Total other operating and administration expenses</b>	<b>8,261,786</b>	<b>8,965,681</b>
<b>Total operating expenses</b>	<b>66,857,865</b>	<b>127,597,378</b>
Depreciation and amortisation	4 2,394,409	2,828,276
<b>Total depreciation and amortisation</b>	<b>2,394,409</b>	<b>2,828,276</b>
Impairment of financial assets	4 29,447	114,865
<b>Total other non-operating expenses</b>	<b>29,447</b>	<b>114,865</b>
<b>Total non-operating expenses</b>	<b>2,423,856</b>	<b>2,943,141</b>
<b>Total expenses from transactions</b>	<b>69,281,721</b>	<b>130,540,519</b>

**How we recognise expenses**

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

**Employee expenses**

Employee expenses include:

- Salaries and wages (including fringe benefits tax, leave entitlements and termination payments);
- On-costs (includes the company's contribution to employees' superannuation funds);
- WorkCover premium; and
- Agency labour (In the Statement of Cash Flows agency labour payments are included under payments to suppliers).

**Supplies and consumables**

Supplies and consumables include the materials and services purchased in servicing the company's clients in the areas of General Practitioners' Clinics, Aged Care, Allied Health, Dental and all other minor programs.

**Other operating expenses**

Other operating expenses represent the day to day running costs incurred in normal operations supporting delivery of the company's services. Other admin expenses include expenditure related to the purchase of capital assets that are below the capitalisation threshold of \$3,000, service promotion and advertising, innovation, and other office overhead.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 3. The cost of delivering our services (continued)**

**Note 3.2 Employee benefits in the Statement of Financial Position**

	2023	2022
	\$	\$
<b>Current liabilities</b>		
Provision for accrued day off	279,217	263,744
Provision for annual leave	3,859,967	3,945,657
Provision for long service leave	4,264,778	3,909,095
<b>Total current provisions for employee benefits</b>	<b>8,403,962</b>	<b>8,118,496</b>
<b>Non-current liabilities</b>		
Provision for long service leave	1,802,548	1,441,097
<b>Total non-current provisions for employee benefits</b>	<b>1,802,548</b>	<b>1,441,097</b>
<b>Total provisions for employee benefits</b>	<b>10,206,510</b>	<b>9,559,593</b>

**How we recognise employee benefits**

Provision is made for employee benefits in respect of accrued days off (ADOs), annual leave (AL) and long service leave (LSL) for services rendered to the reporting date as an expense during the period the services are delivered.

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 it is taken.

**Short-term employee benefits**

The current portion for this provision includes the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

**Long-term employee benefits**

The company classifies employees' LSL entitlements as long term employee benefits where employees have not completed the required years of service and they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for long-term employee benefits, that are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality government bonds that have maturity dates that approximate the terms of the obligations. In calculating the present value of future cash flows in respect of long service leave, the probability rates have been determined based on historical employee attrition data. Any remeasurements for changes in assumptions of obligations for long-term employee benefits are recognised in the Statement of Profit or Loss in the periods in which the changes occur.

The company's obligations for long-term employee benefits are presented as non-current liabilities in its Statement of Financial Position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in that case the obligations are presented as current liabilities.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 3. The cost of delivering our services (continued)**

**Note 3.3 Superannuation expense**

	2023	2022
	\$	\$
<b>Defined contribution plans</b>		
Aware Super Fund	3,599,961	3,851,000
<b>Defined benefit plans</b>		
Aware Super Fund	6,266	17,887
	<b>3,606,227</b>	<b>3,868,887</b>

**How we recognise superannuation**

Employees of IPC Health Ltd are entitled to receive superannuation benefits and it contributes to both defined benefit and defined contribution plans.

**Defined contribution superannuation plans**

In relation to defined contribution (i.e. accumulation) superannuation plans, the associated expense is simply the employer contributions that are paid or payable in respect of employees who are members of these plans during the reporting period. Contributions to defined contribution superannuation plans are expensed when incurred.

**Defined benefit superannuation plans**

The defined benefit plan provides benefits based on years of service and final average salary. The amount charged to the Statement of Profit or Loss in respect of defined benefit superannuation plans represents the contributions made by IPC Health Ltd to the superannuation plans in respect of the services of current IPC Health Ltd's staff during the reporting period. Superannuation contributions are made to the plans based on the relevant rules of each plan and are based upon actuarial advice.

IPC Health Ltd does not recognise any unfunded defined benefit liability in respect of the plans because the company has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due.

The Department of Treasury and Finance (DTF) discloses the State's defined benefits liabilities in its disclosure for administered items. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Statement of Profit or Loss of IPC Health Ltd.

The amounts that have been expensed in relation to the major employee superannuation funds and contributions made by IPC Health Ltd are disclosed above. An amount of \$158,372 was payable to defined contribution plans at 30 June 2023 (2022: \$164,431). An amount of \$174 was payable to defined benefit plans at 30 June 2023 (2022: \$259).



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery**

IPC Health Ltd controls property, plant and equipment and investments in other financial assets that are utilised in fulfilling its objectives and conducting its activities. They represent key resources that have been entrusted to IPC Health Ltd to be utilised for delivery of those outputs.

**Structure**

- 4.1 Investments in other financial assets
- 4.2 (Impairment) / appreciation of investments in other financial assets
- 4.3 Financial asset revaluation reserve
- 4.4 Property, plant and equipment
- 4.5 Asset revaluation reserve
- 4.6 Right-of-use assets
- 4.7 Intangible assets
- 4.8 Depreciation and amortisation
- 4.9 Impairment of property, plant and equipment and intangible assets

**Key judgements and estimates**

This section contains the following key judgements and estimates.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

<b>Key judgements and estimates</b>	<b>Description</b>
Estimation of useful lives and residual values of property, plant and equipment assets	The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down. The company reviews the useful life, residual value and depreciation rates of all property, plant and equipment assets at the end of each financial year and where necessary, records a change in accounting estimate.
Fair value of land and buildings	<p>IPC Health Ltd measures its land and buildings at fair value. IPC Health Ltd obtains independent valuations for such non-current assets at least every five years. At the end of each reporting period, the Directors update their assessment of the fair value of land and buildings to ensure the fair values recorded are materially correct.</p> <p>The Directors determine fair values of land and buildings using a range of reasonable fair value estimates such as current prices in an active market for similar assets. Where such information is not available the Directors consider information from a variety of sources including current prices in an active market for assets of a different nature or recent prices of similar assets in less active markets. The Directors believe the fair values of such assets recorded at 30 June 2023 are considered materially correct given an independent valuation was obtained at 30 June 2023.</p>
Depreciation of leased land	The company's leased land included a purchase option which the company has exercised during the year. As the land has an indefinite useful life to the company, depreciation was not applied to the right-of-use asset.
Identifying indicators of impairment	The company assesses impairment at each reporting period by evaluating the conditions and events specific to the company that may be indicative of impairment triggers. The recoverable amounts of the relevant assets are reassessed using the value-in-use calculation that incorporates various key assumptions.
Estimating restoration costs at the end of a lease	Where a lease agreement requires the company to restore a right-of-use asset to its original condition at the end of a lease, the company estimates the present value of such restoration costs. This cost is included in the measurement of the right-of-use asset, which is depreciated over the relevant lease term.
Estimating the useful life of intangible assets	The company assigns an estimated useful life to each intangible asset with a finite useful life, which is used to calculate amortisation of the asset.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**Note 4.1 Investments in other financial assets**

	2023	2022
	\$	\$
<b>Non-current assets</b>		
<b>Financial assets at amortised cost</b>		
Subordinated debt floating rate notes	2,502,471	2,508,911
Cash	570,201	26,705
	<u>3,072,672</u>	<u>2,535,616</u>
<b>Financial assets at fair value through profit or loss</b>		
Equity instruments - units	1,769,360	1,735,580
Debt instruments - capital notes	1,806,822	1,740,096
	<u>3,576,182</u>	<u>3,475,676</u>
<b>Financial assets at fair value through other comprehensive income</b>		
Equity instruments - shares	2,417,240	1,575,962
	<u>2,417,240</u>	<u>1,575,962</u>
<b>Total non-current investments in other financial assets</b>	<u>9,066,094</u>	<u>7,587,254</u>

**How we recognise investments in other financial assets**

The valuation techniques and key assumptions in measuring the fair value of investments of other financial assets are as follows:

- Subordinated debt floating rate notes are initially measured at fair value plus transaction costs, and are subsequently measured at amortised cost using the effective interest rate method; and
- Cash is initially measured at fair value plus transaction costs, and is subsequently measured at amortised cost using the effective interest rate method.
- Equity instruments (units) are initially measured at fair value, and are subsequently measured at fair value through profit or loss based on the market value at 30 June each year; and
- Debt instruments (capital notes) are initially measured at fair value plus transaction costs and are subsequently measured at fair value through profit or loss based on the market value at 30 June each year.
- Equity instruments (shares) are initially measured at fair value plus transactions costs. Subsequent to this the fair value is measured through other comprehensive income, based on the market value (closing price) of the investment at 30 June each year.

The market value of these financial assets at 30 June is determined by the closing price of the investment at 30 June based on the relevant stock market. As the company's investments in other financial assets are invested for medium and long term periods (3 to 10 years), they are classified as non-current.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**Note 4.2 (Impairment) / appreciation of investments in other financial assets**

	2023	2022
	\$	\$
<b>Financial assets at fair value through profit or loss</b>		
Equity instruments - units	1,815,448	1,791,119
(Impairment) / appreciation of equity instruments - units	(46,088)	(55,539)
Debt instruments - capital notes	1,790,180	1,799,422
(Impairment) / appreciation of debt instruments - capital notes	16,642	(59,326)
	<u>3,576,182</u>	<u>3,475,676</u>
<b>Financial assets at fair value through other comprehensive income</b>		
Equity instruments - shares	2,339,246	1,746,225
(Impairment) / appreciation of equity instruments - shares	77,994	(170,263)
	<u>2,417,240</u>	<u>1,575,962</u>
	<u>5,993,422</u>	<u>5,051,638</u>

Fair value increases and decreases at 30 June are included under impairment of financial assets.

**How we recognise impairment of financial assets**

Impairment of financial assets records the fair value increments and decrements that relate to non-current financial assets recognised at fair value through profit or loss and, fair value through other comprehensive income.

**Note 4.3 Financial asset revaluation reserve**

	2023	2022
	\$	\$
Financial asset revaluation reserve	77,994	(170,263)
	<u>77,994</u>	<u>(170,263)</u>
<b>Movement of financial asset revaluation reserve</b>		
Balance at 1 July	(170,263)	-
Revaluation increment / (decrement)	248,257	(170,263)
	<u>77,994</u>	<u>(170,263)</u>
<b>Balance at 30 June</b>	<u>77,994</u>	<u>(170,263)</u>

**How we recognise financial asset revaluation reserves**

The financial asset revaluation reserve records the revaluation increments and decrements that relate to non-current investments in other financial assets recognised at fair value through other comprehensive income.



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**Note 4.4 Property, plant and equipment**

(i) Gross carrying amount and accumulated depreciation

	2023 \$	2022 \$
Freehold land - at fair value	10,770,000	3,951,938
<b>Net carrying amount</b>	<b>10,770,000</b>	<b>3,951,938</b>
Buildings - at fair value	32,782,103	37,095,963
Accumulated depreciation	(7,115,209)	(13,502,098)
<b>Net carrying amount</b>	<b>25,666,894</b>	<b>23,593,865</b>
Leasehold improvements - at cost	1,845,648	806,781
Accumulated amortisation	(116,556)	(3,858)
<b>Net carrying amount</b>	<b>1,729,092</b>	<b>802,923</b>
Motor vehicles - at cost	1,010,808	900,687
Accumulated depreciation	(444,233)	(433,235)
<b>Net carrying amount</b>	<b>566,575</b>	<b>467,452</b>
Computer equipment - at cost	1,673,571	4,427,023
Accumulated depreciation	(1,485,045)	(3,816,960)
<b>Net carrying amount</b>	<b>188,526</b>	<b>610,063</b>
Office equipment - at cost	966,379	2,347,053
Accumulated depreciation	(368,273)	(1,743,688)
<b>Net carrying amount</b>	<b>598,106</b>	<b>603,365</b>
Clinical equipment - at cost	291,714	77,809
Accumulated depreciation	(59,364)	(6,174)
<b>Net carrying amount</b>	<b>232,350</b>	<b>71,635</b>
Works in progress - at cost	647,052	1,655,044
<b>Total plant and equipment - Net carrying amount</b>	<b>40,398,595</b>	<b>31,756,285</b>

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

(ii) Reconciliation of movements in carrying values

Reconciliations of the net carrying values at the beginning and end of the prior and current financial years are set out below:

	Freehold land \$	Freehold buildings \$	Leasehold improvement s \$	Motor vehicles \$	Computer equipment \$
<b>Balance at 1 July 2021</b>	<b>3,130,000</b>	<b>24,005,720</b>	<b>-</b>	<b>605,956</b>	<b>1,033,614</b>
Revaluations	821,938	-	-	-	-
Additions	-	-	-	37,973	-
Depreciation and amortisation	-	(1,036,045)	(3,858)	(176,477)	(1,081,632)
Transfers in/(out)	-	624,190	806,781	-	658,081
<b>Net carrying amount at 30 June 2022</b>	<b>3,951,938</b>	<b>23,593,865</b>	<b>802,923</b>	<b>467,452</b>	<b>610,063</b>
Revaluations	3,969,710	2,686,447	-	-	-
Additions	1,924,817	-	-	153,370	-
Disposals	-	-	-	(18,437)	-
Depreciation and amortisation	-	(1,108,840)	(112,698)	(35,810)	(562,904)
Transfers in/(out)	923,535	347,539	1,038,867	-	141,367
Reclassification	-	147,883	-	-	-
<b>Net carrying amount at 30 June 2023</b>	<b>10,770,000</b>	<b>25,666,894</b>	<b>1,729,092</b>	<b>566,575</b>	<b>188,526</b>
		<b>Office equipment \$</b>	<b>Clinical equipment \$</b>	<b>Capital works in progress \$</b>	<b>Total \$</b>
<b>Balance at 1 July 2021</b>		<b>604,148</b>	<b>-</b>	<b>627,200</b>	<b>30,006,638</b>
Revaluations		-	-	-	821,938
Additions		-	-	3,321,001	3,358,973
Depreciation and amortisation		(127,078)	(6,174)	-	(2,431,264)
Transfers in/(out)		126,295	77,809	(2,293,157)	-
<b>Net carrying amount at 30 June 2022</b>		<b>603,365</b>	<b>71,635</b>	<b>1,655,044</b>	<b>31,756,285</b>
Revaluations		-	-	-	6,656,157
Additions		-	-	2,115,628	4,193,815
Disposals		-	-	-	(18,437)
Depreciation and amortisation		(184,261)	(53,190)	-	(2,057,703)
Transfers in/(out)		326,884	213,905	(2,992,097)	-
Reclassification		(147,883)	-	(131,522)	(131,522)
<b>Net carrying amount at 30 June 2023</b>		<b>598,105</b>	<b>232,350</b>	<b>647,053</b>	<b>40,398,595</b>

An amount of \$131,522 relating to Software as a Service Cloud based systems that was included in the opening balance in capital works in progress at 1 July 2022 was recognised as software maintenance expenses and charged to the Profit or Loss during 2022-23 financial year.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**How we recognise property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation, amortisation and impairment losses. The company's property, plant and equipment are tangible items that are held for the use in the supply of services, for rental to others and for administrative purposes that the company expects to use during more than one financial year. Items with a cost or value in excess of \$3,000 (2022: \$3,000) and a useful life of more than one year are recognised as an asset. All other assets acquired are expensed.

**Freehold land**

Freehold land is initially recognised at cost and subsequently measured at fair value based on periodic valuations either by external independent valuers or management revaluations using the relevant land indices published by the Valuer General Victoria. Scheduled revaluations are undertaken every five years with an annual assessment of fair value to determine if it is materially different to the carrying value. Revaluation increases or decreases arise from differences between freehold land's carrying value and its fair value. If the difference to carrying value is greater than 10 per cent, a management revaluation is undertaken while a movement greater than 40 per cent will normally involve an Approved Valuer to perform a detailed assessment of the fair value. If the movement in fair value since the last revaluation is less than or equal to 10 per cent, then no change is made to carrying amounts.

At 30 June 2023 an independent valuation of freehold land was performed by a certified practicing valuer CIVIC MJD. The valuation resulted in a gross asset value increment of \$3,969,710. Freehold land was valued using a market based direct comparison approach whereby the subject land was compared to recent comparable land and development site sales, making adjustments for points of difference by applying an appropriate value rate per square metre from the sales analysed.

Increases in the carrying values arising on revaluation of freehold land are recognised in other comprehensive income and accumulated in the asset revaluation reserve in equity. Revaluation decreases that offset previous increases of the same class of asset are recognised in other comprehensive income under the heading of asset revaluation reserve. All other decreases are charged to the profit or loss. Revaluation increases are recognised in the profit or loss to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the profit or loss.

**Buildings**

Buildings are initially measured at cost less accumulated depreciation and impairment losses and subsequently measure at fair value.

Buildings that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired (deemed cost).

At 30 June 2023 an independent valuation of buildings was performed by a certified practicing valuer CIVIC MJD. The valuation resulted in a gross asset value increment of \$2,686,447. The depreciated replacement cost method is used when valuing the buildings due to the specialised nature of its current use.

Increases in the carrying values arising on revaluation of buildings are recognised in other comprehensive income and accumulated in the asset revaluation reserve in equity. Revaluation decreases that offset previous increases of the same class of asset are recognised in other comprehensive income under the heading of asset revaluation reserve. All other decreases are charged to the profit or loss. Revaluation increases are recognised in the profit or loss to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the profit or loss.

**Plant and Equipment**

Plant and equipment (that include motor vehicles, computer equipment, office equipment and clinical equipment) are measured initially on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised in the profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 4.9 for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**Leasehold improvements**

Leasehold improvements are initially recognised at cost and subsequently measured at fair value and are amortised over the remaining term of the lease or the estimated useful lives, whichever is the shorter.

For all measured at fair value, the current use is considered the highest and best use.

**Note 4.5 Asset revaluation reserve**

	2023 \$	2022 \$
Land revaluation reserve	7,661,648	3,691,938
Building revaluation reserve	2,686,447	-
	<b>10,348,095</b>	<b>3,691,938</b>
	2023 \$	2022 \$
<i>Movement of asset revaluation reserve</i>		
Balance at 1 July	3,691,938	2,870,000
Revaluation increment / (decrement)	6,656,157	821,938
	<b>10,348,095</b>	<b>3,691,938</b>

**How we recognise the asset revaluation reserve**

The asset revaluation reserve records the revaluation increments and decrements that relate to non-current land and building assets at valuation.

**Note 4.6 Right-of-use assets**

(i) *Gross carrying amount and accumulated depreciation*

	2023 \$	2022 \$
<b>Non-current assets</b>		
Leased land - right-of-use	-	1,243,016
<b>Net carrying amount</b>	<b>-</b>	<b>1,243,016</b>
Leased buildings - right-of-use	4,167,697	4,165,865
Accumulated depreciation	(1,419,105)	(1,086,137)
<b>Net carrying amount</b>	<b>2,748,592</b>	<b>3,079,728</b>
Leased equipment - right-of-use	17,015	17,015
Accumulated depreciation	(12,761)	(9,358)
<b>Net carrying amount</b>	<b>4,254</b>	<b>7,657</b>
<b>Net carrying amount of right-of-use assets</b>	<b>2,752,846</b>	<b>4,330,401</b>



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

*(ii) Reconciliation of movements in right-of-use assets*

Reconciliations of the written down values of right-of-use assets at the beginning and end of the prior and current financial years are presented below:

	Leased land \$	Leased buildings \$	Leased equipment \$	Total \$
Balance at 1 July 2021	1,243,016	146,039	10,776	1,399,831
Additions	-	3,327,582	-	3,327,582
Transfer to property, plant and equipment	-	-	-	-
Depreciation expense	-	(393,893)	(3,119)	(397,012)
<b>Net carrying amount as at 30 June 2022</b>	<b>1,243,016</b>	<b>3,079,728</b>	<b>7,657</b>	<b>4,330,401</b>
	Leased land \$	Leased buildings \$	Leased equipment \$	Total \$
Balance at 1 July 2022	1,243,016	3,079,728	7,657	4,330,401
Additions	-	1,832	-	1,832
Transfers to property, plant and equipment	(1,243,016)	-	-	(1,243,016)
Depreciation expense	-	(332,968)	(3,403)	(336,371)
<b>Net carrying amount at 30 June 2023</b>	<b>-</b>	<b>2,748,592</b>	<b>4,254</b>	<b>2,752,846</b>

**How we recognise right-of-use assets**

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or are adjusted for any remeasurement of lease liabilities.

The company's leased land includes a purchase option which the company is reasonably certain to exercise. As the land has an indefinite useful life to the company, depreciation is not being applied to the right-of-use asset.

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets (that are new assets where the underlying asset value is \$10,000 or less). Lease payments on these assets are expensed to the Statement of Profit or Loss as incurred.

For leases that have significantly below-market terms and conditions principally to enable the company to further its objectives (that are commonly known as peppercorn/concessionary leases), the company has adopted the temporary relief under AASB 2018-8: *Amendments to Australian Accounting Standards - Right-of-Use Assets of Not-for-Profit Entities* and measures the right-of-use assets at cost on initial recognition. Refer to Note 6.1 for further information regarding the company's leases with below market terms.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**Note 4.7 Intangible assets**

	2023 \$	2022 \$
Corporate website - at cost	21,571	-
Accumulated amortisation	(335)	-
	<b>21,236</b>	<b>-</b>
Works in progress - at cost	170,072	-
<b>Net carrying amount</b>	<b>191,308</b>	<b>-</b>

**How we recognise intangible assets**

The company's customer database was initially recognised at cost. It had a finite life and was carried at cost less any accumulated amortisation and impairment losses. The database had an estimated useful life of three years and was assessed annually for impairment.

**Note 4.8 Depreciation and amortisation**

	2023 \$	2022 \$
<b>Depreciation</b>		
<b>Property, plant and equipment</b>		
Buildings	1,108,840	1,036,045
Motor vehicles	35,810	176,477
Computer equipment	562,904	1,081,632
Office equipment	184,261	127,078
Clinical equipment	53,190	6,174
	<b>1,945,005</b>	<b>2,427,406</b>
<b>Right-of-use assets</b>		
Leased buildings	332,968	393,893
Leased equipment	3,403	3,119
	<b>336,371</b>	<b>397,012</b>
<b>Total depreciation</b>	<b>2,281,376</b>	<b>2,824,418</b>
<b>Amortisation</b>		
Leasehold improvements	112,698	3,858
Intangible assets	335	-
<b>Total amortisation</b>	<b>113,033</b>	<b>3,858</b>
<b>Total depreciation and amortisation</b>	<b>2,394,409</b>	<b>2,828,276</b>

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 4. Key assets to support service delivery (continued)**

**How we recognise depreciation and amortisation**

All property, plant and equipment that have finite useful lives including right-of-use assets, but excluding freehold land are depreciated on a straight line basis over the asset's useful life to the company commencing from the time the asset is held ready for use.

The depreciation rates applicable to each class of asset, that are consistent with the previous reporting period, are:

<b>Class of property, plant and equipment</b>	<b>Depreciation / amortisation rates</b>
Buildings	2.5-5%
Leasehold improvements	2.5-5%
Motor vehicles	20%
Computer equipment	33-100%
Office equipment	10%
Clinical equipment	10%

The residual values, useful lives and depreciation / amortisation methods are reviewed, and adjusted if appropriate, at each reporting date.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the Statement of Profit or Loss. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

**Note 4.9 Impairment of property, plant and equipment, and intangible assets**

At the end of each reporting period, the company reviews the carrying amounts of its property, plant and equipment, and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the Statement of Profit or Loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts of those assets are expected to be materially the same as their fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 5. Other assets and liabilities**

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

**Structure**

- 5.1 Receivables
- 5.2 Contract assets
- 5.3 Other non-financial assets
- 5.4 Payables
- 5.5 Contract liabilities

**Key judgements and estimates**

This section contains the following key judgements and estimates.

**Key judgements and estimates**

<b>Description</b>	
Contract liabilities	Depending on the nature of the agreement, some grant payments are required to be recognised as contract liabilities until grant conditions are satisfied. There is some element of judgement in determining partial completion of some grant conditions.

**Note 5.1 Receivables**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current receivables</b>		
<b>Contractual</b>		
Trade receivables	671,264	3,017,096
Withholding tax receivable	-	82
Dividend receivable	6,540	33,962
<b>Total contractual receivables</b>	<b>677,804</b>	<b>3,051,140</b>
<b>Statutory</b>		
GST receivable	-	117,871
<b>Total statutory receivables</b>	<b>-</b>	<b>117,871</b>
<b>Total current receivables</b>	<b>677,804</b>	<b>3,169,011</b>

**How we recognise receivables**

Receivables consist of:

**Contractual receivables**, which mostly includes amounts due from customers for services performed in the ordinary course of business. These receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. IPC Health Ltd 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.



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 5. Other assets and liabilities (continued)**

**Statutory receivables**, includes 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. IPC Health Ltd applies AASB 9: *Financial Instruments* 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.

Trade receivables are carried at nominal amounts due and are due for settlement within 30 days from the date of recognition.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**Impairment losses**

**Contractual receivables**

IPC Health Ltd is not exposed to any significant credit risk exposure to any single counter-party or any group of counter-parties having similar characteristics. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good. The company recognises a loss allowance for expected credit losses on trade receivables using the simplified approach, as applicable under AASB 9 where material. The expected credit losses were not considered material and therefore not brought to account.

**Statutory receivables**

In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136: *Impairment of Assets*.

**Note 5.2 Contract assets**

	2023 \$	2022 \$
Contract assets	<u>2,625,211</u>	<u>2,609,619</u>
	2023 \$	2022 \$
<b>Represented by:</b>		
Current assets	2,625,211	2,609,619
Non-current assets	-	-
	<u>2,625,211</u>	<u>2,609,619</u>

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 5. Other assets and liabilities (continued)**

**How we recognise contract assets**

Contract assets relate to IPC Health Ltd's right to consideration in exchange for goods or services transferred to customers for works completed, but not yet billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional, at this time an invoice is issued. Contract assets are expected to be recovered within 12 months of the end of the reporting period. Contract assets are treated as financial assets for impairment purposes.

Contract assets include accrued income, including accrued interest income.

**Note 5.3 Other non-financial assets**

	2023 \$	2022 \$
<b>Current Contractual</b>		
Prepayments	<u>431,396</u>	<u>354,985</u>

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**Note 5.4 Payables**

	2023 \$	2022 \$
<b>Current payables</b>		
<b>Contractual</b>		
Trade payables	991,700	62,887
Other payables	3,835,713	5,182,506
<b>Total contractual current payables</b>	<u>4,827,413</u>	<u>5,245,393</u>
<b>Statutory</b>		
GST payable	59,620	-
<b>Total statutory payables</b>	<u>59,620</u>	-
<b>Total current payables</b>	<u>4,887,033</u>	<u>5,245,393</u>
<b>Non-current payables</b>		
<b>Contractual</b>		
Other payables	<u>25,438</u>	<u>25,438</u>
<b>Total contractual payables</b>	<u>4,852,851</u>	<u>5,270,831</u>

(a) *Financial liabilities at amortised cost classified as trade and other payables*

	2023 \$	2022 \$
Total current trade payables	991,700	62,887
Total current other payables	3,835,713	5,182,506
	<u>4,827,413</u>	<u>5,245,393</u>
Total non-current other payables	<u>25,438</u>	<u>25,438</u>
<b>Total financial liabilities as amortised cost</b>	<u>4,852,851</u>	<u>5,270,831</u>

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 5. Other assets and liabilities (continued)**

**How we recognise payables**

Payables consist of contractual payables, which mostly includes payables in relation to goods and services received by the company that remain unpaid at the end of the reporting period, with other current payables that include operating, capital, and employee expense accruals and other non-current payables that include deposits payable. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. These payables are classified as financial instruments and measured at amortised cost.

The normal credit terms for accounts payable are usually Net 30 days.

**Note 5.5 Contract liabilities**

	2023	2022
	\$	\$
<b>Current liabilities</b>		
Contract liabilities - Federal Department of Health	3,064,847	3,343,052
Contract liabilities - Other customers	<u>8,283,301</u>	<u>5,305,147</u>
<b>Total contract liabilities</b>	<u><b>11,348,148</b></u>	<u><b>8,648,199</b></u>

**How we recognise contract liabilities**

Contract liabilities represent IPC Health Ltd's obligation to transfer goods or services to customers and are recognised as a contract liability when a customer pays consideration, or when the company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the company has transferred the goods or services to the customer.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 6. How we finance our operations**

This section provides information on the sources of finance utilised by IPC Health Ltd during its operations, along with interest expenses and other information related to financing activities of IPC Health Ltd. This section includes disclosures of balances that are financial instruments. Note 7.1 provides additional, specific financial instrument disclosures.

**Structure**

- 6.1 Lease liabilities
- 6.2 Cash and cash equivalents
- 6.3 Commitments for expenditure

**Key judgements and estimates**

This section contains the following key judgements and estimates.

**Key judgements and estimates**

Key judgements and estimates	Description
Lease term	<p>The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include:</p> <ul style="list-style-type: none"> <li>- the importance of the asset to the company's operations;</li> <li>- comparison of terms and conditions to prevailing market rates;</li> <li>- incurrence of significant penalties;</li> <li>- existence of significant leasehold improvements; and</li> <li>- the costs and disruption to replace the asset.</li> </ul> <p>The company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.</p>
Incremental borrowing rate	<p>Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the company estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.</p>

**Note 6.1 Lease liabilities**

	2023	2022
	\$	\$
<b>Current liabilities</b>		
Lease liability	<u>309,957</u>	<u>711,639</u>
<b>Non-current liabilities</b>		
Lease liability	<u>2,514,726</u>	<u>3,256,136</u>
<b>Total lease liabilities</b>	<u><b>2,824,683</b></u>	<u><b>3,967,775</b></u>



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 6. How we finance our operations (continued)**

**Maturity analysis**

Future lease payments are due as follows:

Within one year	388,827	1,249,533
One to five years	1,925,610	1,928,990
More than five years	876,673	1,250,812
<b>Minimum future lease liability</b>	<b>3,191,110</b>	<b>4,429,335</b>

Unexpired future finance expenses	(366,427)	(461,560)
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**Present value of lease liabilities**

	<b>2,824,683</b>	<b>3,967,775</b>
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**How we recognise lease liabilities**

The company's lease portfolio includes land, buildings, motor vehicles and equipment. The lease terms for each type of lease arrangement are:

Class of lease	Lease term
Land	2 - 25 years
Buildings	2 - 25 years
Motor vehicles	1 - 2 years
Equipment	5 years

At inception of a contract, the company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability are recognised by the company where the company is a lessee. However, all contracts that are classified as short-term leases (that is: a lease with a remaining lease term of 12 months or less) and leases of low-value assets (that is: a lease with fair value less than \$10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at lease commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability, where applicable, are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- lease payments under extension options if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Each of the company's lease arrangements are for use in the production of supply of goods or services, or for administrative purposes.

**The company as lessor**

The company has no lease arrangements under a sub-lease arrangement where it is a lessor.

**Options to extend or terminate**

The options to extend or terminate are contained in several of the company's property leases. There were no extension options for equipment or motor vehicle leases. These clauses provide the company opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the company. The extension options or termination options that were probable to be exercised have been included in the calculation of the right-of-use asset.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 6. How we finance our operations (continued)**

**Concessionary/peppercorn leases**

The company holds three concessionary leases:

Deer Park	The company holds a 20 year concessionary lease (expiring in 2032) with the Department of Health (DOH) for the exclusive use of the property located at 106 Station Road, Deer Park, from which IPC Health Ltd conducts services in accordance with the company's Service Agreement with the DOH. The company may not use this space for any other purpose during the lease term without prior consent of the DOH. The lease payments are \$104 (ex GST) per annum, payable yearly in advance.
St Albans	The company holds a 25 year concessionary lease (expiring in 2048) with the Department of Human Services (DHS) for the exclusive use of the property located at 1 Andrea Street, St Albans, from which IPC Health Ltd conducts services in accordance with the company's Service Agreement with the DHS. The company may not use this space for any other purpose during the lease term without prior consent of the DHS. The lease payments are \$104 (ex GST) per annum, payable yearly in advance.
Hoppers Crossing	The company holds a 20 year concessionary lease (expiring in 2032) with the Department of Health (DOH) for the exclusive use of the property located at 117-129 Warringa Crescent, Hoppers Crossing, from which IPC Health Ltd conducts services in accordance with the company's Service Agreement with the Department of Health. The company may not use this space for any other purpose during the lease term without prior consent of the DOH. The lease payments are \$104 (ex GST) per annum, payable yearly in advance.

The company is dependent on these leases to further its objectives. Without these concessionary leases, the company's service delivery to the community would be impacted.

**Note 6.2 Cash and cash equivalents**

	2023 \$	2022 \$
<b>Current assets</b>		
Cash on hand	1,360	1,560
Cash at bank	4,738,288	6,020,939
Short term bank deposits	25,463,447	21,837,125
<b>Total cash and cash equivalents</b>	<b>30,203,095</b>	<b>27,859,624</b>

**How we recognise cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, other short-term, highly liquid investments with original maturities of three months or less, and they are held for the purpose of meeting short term cash commitments rather than for investment, purposes, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

**Note 6.3 Commitments for expenditure**

*(a) Short-term operating lease commitments*

The company's lease commitments (GST exclusive) relating to lease arrangements that meet the short-term lease exemption criteria of AASB 16 include:

	2023 \$	2022 \$
Within one year	2,898	5,400

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 6. How we finance our operations (continued)**

*(b) Capital expenditure commitments*

Capital commitments are commitments for future expenditure arising from contracts. These commitments are disclosed at their nominal value and are inclusive of the GST payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the Statement of Financial Position.

Total capital commitments at 30 June 2023 are \$853,378 (2022: \$1,800,443).

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 7. Risks, contingencies and valuation uncertainties**

IPC Health Ltd 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 as well as those items that are contingent in nature or require a higher level of judgement to be applied, for which the company is related mainly to fair value determination.

**Structure**

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

**Note 7.1 Financial instruments**

The company's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable, accounts payable, lease liabilities and investments in other financial assets.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: *Financial Instruments* as detailed in the accounting policies to these financial statements on the Statement of Financial Position, are as follows:

	Note	2023 \$	2022 \$
<b>Current</b>			
Cash and cash equivalents	6	30,203,095	27,859,624
Receivables	5	677,804	3,169,011
Contract assets	5	2,625,211	2,609,619
<b>Total current contractual financial assets at amortised cost</b>		<b>33,506,110</b>	<b>33,638,254</b>
Trade and other payables	5	4,827,413	5,245,393
Lease liabilities	6	309,957	711,639
<b>Total current contractual financial liabilities at amortised cost</b>		<b>5,137,370</b>	<b>5,957,032</b>
<b>Non-current</b>			
Investments in other financial assets at amortised cost	4	3,072,672	2,535,616
Investments in other financial assets at fair value through profit or loss	4	3,576,182	3,475,676
Investments in other financial assets at fair value through other comprehensive income	4	2,417,240	1,575,962
<b>Total non-current contractual financial assets</b>		<b>9,066,094</b>	<b>7,587,254</b>
Contract liabilities	5	25,438	25,438
Lease liabilities	6	2,514,726	3,256,136
<b>Total non-current contractual financial liabilities at amortised cost</b>		<b>2,540,164</b>	<b>3,281,574</b>
		<b>2023 \$</b>	<b>2022 \$</b>
Net current contractual financial instruments		<u>28,343,302</u>	<u>27,655,784</u>
Net current and non-current contractual financial instruments		<u>34,869,232</u>	<u>31,961,464</u>

**How we recognise financial instruments**

**Financial assets**

**Initial recognition and measurement**

Financial assets (except trade receivables) are initially measured at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transactions costs.



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 7. Risks, contingencies and valuation uncertainties (continued)**

**Subsequent measurement**

Subsequently, financial assets are measured at amortised cost, fair value through other comprehensive income (OCI) or fair value through profit or loss.

The subsequent basis for measurement of financial assets depends on the financial asset's contractual cash flow characteristics and IPC Health Ltd's business model for managing them.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest' (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. IPC Health Ltd's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

For the purposes of subsequent measurement, the financial assets of IPC Health Ltd are classified into three categories:

- Financial assets at amortised cost (debt instruments);
- Financial assets at fair value through profit or loss (debt and equity instruments); and
- Financial assets at fair value through other comprehensive income (equity instruments).

**Financial assets at amortised cost (debt instruments)**

IPC Health Ltd measures its financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in the profit or loss when the asset is derecognised, modified, or impaired.

IPC Health Ltd's financial assets at amortised cost include cash and cash equivalents, receivables and contract assets and subordinated debt floating rate notes.

**Financial assets at fair value through profit or loss (debt and equity instruments)**

Financial assets are classified at fair value through profit or loss when they do not meet the conditions of amortised cost and fair value through other comprehensive income.

Gains and losses and interest earned on these financial assets are recognised in the profit or loss. IPC Health Ltd's financial assets at fair value through profit or loss include capital notes and units in various funds.

**Financial assets at fair value through other comprehensive income (equity instruments)**

Upon initial recognition, IPC Health Ltd can elect to classify irrevocably its equity investments as equity instruments designated at fair value through other comprehensive income when they meet the definition of equity under AASB 9: *Financial Instruments* and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to the profit or loss. Dividends and other contributions are recognised as other income in the Statement of Profit or Loss and other comprehensive income when the right of payment has been established, except when IPC Health Ltd benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in other comprehensive income. Equity instruments designated at fair value through other comprehensive income are not subject to impairment assessment. IPC Health Ltd's financial assets at fair value through other comprehensive income include shares, both domestic and international.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 7. Risks, contingencies and valuation uncertainties (continued)**

**Derecognition**

A financial asset is derecognised when all of the following criteria are satisfied:

- The right to receive cash flows from the asset has expired or been transferred;
- All risks and rewards of ownership of the asset have been substantially transferred; and
- The company no longer controls the asset (that is the company has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost and fair value through profit or loss, the difference between the asset's carrying amount and the sum of the consideration received and receivable is derecognised in the profit or loss.

On derecognition of a financial asset at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the financial asset reserve is reclassified to retained earnings.

**Impairment of financial assets**

IPC Health Ltd recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that IPC Health Ltd expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

**Financial liabilities**

**Initial recognition and measurement**

Financial liabilities are initially measured at its fair value plus transaction costs.

**Subsequent measurement**

Financial liabilities are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in the profit or loss over the relevant period. The effective interest rate 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.

A financial liability cannot be reclassified.

IPC Health Ltd recognises trade and other payables and lease liabilities in this category.

**Derecognition**

A financial liability is derecognised when the obligation under the liability is discharged or 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 the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the profit or loss.

**Note 7.2 Contingent assets and liabilities**

The company holds a \$265k bank guarantee with the National Australia Bank Limited in relation to the ten year operating lease of land and buildings at 499 Ballarat Road, Sunshine that commenced in July 2021 (expiring in 2031).

There are no other known contingent assets or contingent liabilities for IPC Health Ltd as at 30 June 2023 (30 June 2022: nil).

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 7. Risks, contingencies and valuation uncertainties (continued)**

**How we measure and disclose contingent assets and contingent liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position but are disclosed by way of note and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

**Contingent assets**

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service. These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

**Contingent liabilities**

Contingent liabilities are:

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

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

**Note 7.3 Fair value determination**

The company measures some of its assets and liabilities at fair value either on a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standards.

"Fair value" is the price the company would sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market information.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the company at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset and minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**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 Key management personnel and related party transactions
- 8.2 Remuneration of auditors
- 8.3 Events after the reporting period
- 8.4 Economic dependency

**Note 8.1 Key management personnel and related party transactions**

Key Management Personnel (KMP) are those people with the authority and responsibility for planning, directing, and controlling the activities of IPC Health Ltd, directly or indirectly.

The KMP of IPC Health Ltd are deemed to be the:

- Board of Directors
- Chief Executive Officer
- General Manager Operations and Clinical Care
- General Manager Innovation and Community Care
- General Manager Financial and Corporate Services

The totals of remuneration paid to the key management personnel (including Board Directors) of IPC Health Ltd during the year are as follows:

	<b>2023</b>	<b>2022</b>
	\$	\$
Salary and fees	1,044,638	1,025,747
Superannuation	97,610	94,701
<b>Total KMP remuneration</b>	<b>1,142,248</b>	<b>1,120,448</b>

Outside of ordinary business operation transactions with IPC Health Ltd, there were no related parties' transactions that involved key management personnel, their close family members and their personal business interest. No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2022: None noted).

**Note 8.2 Remuneration of auditors**

During the financial year the following fees were paid or payable for services provided by Victorian Auditor-General's Office, the auditor of the company:

	<b>2023</b>	<b>2022</b>
	\$	\$
<i>Audit services - Victorian Auditor-General's Office</i>		
Audit of the financial statements	50,400	49,000

**Note 8.3 Events after the reporting period**

No matters or circumstances have arisen since the end of the financial year that significantly affected or may affect the operations of the IPC Health Ltd, the results of the operations or the state of affairs of IPC Health Ltd in future financial years.



**IPC Health Ltd**  
**Notes To The Financial Statements**  
**30 June 2023**

**Note 8. Other disclosures (continued)**

**Note 8.4 Economic dependency**

IPC Health Ltd is dependent upon the State of Victoria, via the Department of Health, for funding a significant proportion of its operations. At the date of this report the Board of Directors believe the Department will continue to support IPC Health Ltd.

**IPC Health Ltd**  
**Directors' Declaration**  
**30 June 2023**

In accordance with a resolution of the Directors of IPC Health Ltd, the Directors of the entity declare that:

- the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of Directors made pursuant to section 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

On behalf of the Directors:



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Daryl Whitfort  
Chairperson



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Jenny McMahon  
Deputy Chairperson

11 October 2023

## Independent Auditor's Report

### To the Directors of IPC Health Ltd

**Opinion** I have audited the financial report of IPC Health Ltd (the company) which comprises the:

- statement of financial position as at 30 June 2023
- statement of profit or loss and other comprehensive income for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- notes to the financial statements, including significant accounting policies
- directors' declaration.

In my opinion the financial report is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- giving a true and fair view of the financial position of the company as at 30 June 2023 and of its financial performance and its cash flows for the year then ended
- complying with Australian Accounting Standards – Simplified Disclosures Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

**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 company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. 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.

**Directors' responsibilities for the financial report** The Directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*, and for such internal control as the Directors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

### Auditor's responsibilities for the audit of the financial report

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

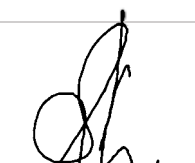
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors
- conclude on the appropriateness of the Directors' 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 company'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 company 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 Directors 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.

I also provide the Directors with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

MELBOURNE  
25 October 2023



Sanchu Chummar

as delegate for the Auditor-General of Victoria



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Deer Park VIC 3023

### **St Albans**

1 Andrea Street  
St Albans VIC 3021

### **Sunshine**

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Sunshine VIC 3020

### **Altona Meadows**

330 Queen Street  
Altona Meadows VIC 3028

### **Hoppers Crossing**

117–129 Warringa Crescent  
Hoppers Crossing VIC 3029

### **Wyndham Vale**

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