

Forensicare Annual Report 2024-25



Forensicare

Acknowledgement of Country

The Victorian Institute of Forensic Mental Health (Forensicare) acknowledges Victoria's Aboriginal and Torres Strait Islander community and its rich culture and pays respect to its Elders past and present. We acknowledge Aboriginal and Torres Strait Islander people as the traditional owners and custodians of the land and water on which we live, work and play. We recognise and value the ongoing contribution of Aboriginal and Torres Strait Islander people and communities to Victorian life and how this enriches our ociety more broadly. We embrace the spirit of self-determination and reconciliation, working towards equality of outcomes and ensuring an equitable voice.

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Our vision

Meaningful lives led safely.
Hope in recovery.
Connected care.

Our mission

Empower recovery for all Victorians living with mental illness who are at risk of entering, or have entered the justice system, to lead safe and meaningful lives free from offending.

Our values

Responsiveness
Integrity
Impartiality
Accountability
Respect
Leadership
Human Rights



Report from the Board Chair and Chief Executive

Welcome to the 2024-25 Victorian Institute of Forensic Mental Health Annual Report.

This past year has been one of significant progress, reflection, and renewal for Forensicare. As we continue to deliver on our mission to support meaningful lives led safely, we are proud to share the milestones that have shaped our journey and our expectations for the future.

Guided by our Strategic Plan 2021–2026, we remained focused on delivering against our strategic priorities – strengthening the consumer recovery pathway, deepening our connections and partnerships, fostering a workplace of choice, and advancing research, education, and innovation.

These pillars guided our efforts to enhance the consumer experience, empower our workforce, collaborate meaningfully across sectors, and embed evidence-informed practice across the organisation.

Our focus on consumer pathways led to the development of the Core Forensic Model – a model which creates a clear and shared approach to the delivery of forensic mental health care by putting consumers at the centre. We do this through close collaboration with consumers in our care planning and delivery to ensure care is aligned to the needs of each individual and their recovery goals.

Forensicare sits at the intersection of the mental health and justice system. Where mental illness and problematic behaviours result in contact, or risk of contact with the justice system. Strengthening the consumer pathway is deeply connected to our commitment to enhancing community safety. We recognise the complex and often delicate balance between upholding the rights of consumers and managing the risk they may pose to the community.



Penny Armytage AM
Board Chair



Adj Professor Colmán O'Driscoll
CEO

By supporting consumers to lead meaningful lives safely through effective treatment, rehabilitation, and person-centred care, we not only promote individual wellbeing but also contribute to safer outcomes for the broader community.

Our commitment to building a capable and responsive workforce was reflected in initiatives that support professional development and equip our workforce to meet the needs of consumers. We also took meaningful steps to embed First Peoples' self-determination across the organisation and uplift cultural safety through the establishment of the First Peoples Strategy and Advice Unit.

Responding directly to the recommendations of the Royal Commission into Victoria's Mental Health System, our community forensic mental health services continued to expand across the state, with successful implementation in the Barwon and Hume regions and establishment of these team in metropolitan Melbourne and all other identified regional areas of Victoria. At Thomas Embling Hospital (TEH), the redevelopment project reached a major milestone with the opening of the new main entrance building. These initiatives reflect our ongoing commitment to accessible care, enhancing the consumer experience, and supporting safer communities.

In line with our statutory obligation to conduct research in forensic mental health and in associated fields, our commitment to research and embedding evidence into safe practice continued through the year. This commitment is reflected through our collaboration with the Centre for Forensic Behavioural Science at Swinburne University of Technology.

Keeping people, our consumers, our staff, and our communities safe is a priority in forensic mental health care. A highlight of the year was the development of an addition to the original Safewards model to make it fit for purpose in forensic settings – Safewards Secure. Safewards Secure is being implemented at TEH and will be evaluated as to its effectiveness of reducing violence, aggression, and restrictive practices in forensic mental health settings.

However, throughout the year our service continued to be challenged by high levels of demand, particularly from those requiring Secure Treatment Order (STO) care.

Extended wait times for access to high secure care at TEH results in consumers spending longer in the correctional system when acutely unwell, leading to further deterioration and more difficult and lengthy periods of inpatient care once transferred. We are looking forward to increasing secure inpatient capacity through the TEH expansion and strengthening our ability to deliver safe, timely, effective, and recovery-oriented secure forensic mental health care.

Central to our progress this year has been the voice of lived experience. Consumers continue to shape recovery-focused and consumer-centred care, guiding a more inclusive and responsive service. Our lived experience workforce also plays a vital role in this transformation – bringing insight, advocacy, and understanding to all levels of our organisation.

Reflecting on the past financial year, we are proud to share several key initiatives and achievements that have advanced our purpose.

Year in Review

Enhancing Workforce Capability

Building upon the capabilities identified in the Department of Health (DH) Our Workforce, Our Future: A Capability Framework for the Mental Health and Wellbeing Workforce, Forensicare developed the Forensic Mental Health Workforce Capability Guide. This guide, funded by the department, serves as a companion document to the broader framework, aiming to support the mainstream mental health and wellbeing workforce in understanding and effectively responding to the needs of consumers who are justice-involved or at risk of offending.

Strengthening First Peoples leadership

In 2024, Forensicare established the First Peoples Strategy and Advice Unit. Reporting directly to the CEO, the unit has been instrumental in embedding First Peoples' self-determination across the organisation. The team has strengthened our policies and strategies, provided guidance to the executive on key priorities, and fostered better connections with community partners, while creating a culturally safe environment.

Expanding community forensic mental health services across the State

In response to recommendations from the Royal Commission into Victoria's Mental Health System, Forensicare continued to implement its Statewide Community Forensic Mental Health Service model. The model has been successfully implemented in the Barwon and Hume regions, with expansion into three additional metropolitan locations, and the Grampians, Gippsland, and Loddon Mallee regions in the coming financial year.

Redeveloping Thomas Embling Hospital

The TEH redevelopment project reached a significant milestone with the opening of the main entrance building in October 2024. Through a co-design approach, insights from consumers, carers, and clinicians informed the planning and design of the building to ensure it meets the needs and enhances the experience of all users. A special focus on co-design with Traditional Owners, the Wurundjeri People, has brought local stories, significant imagery, and cultural symbols into the space, creating a safe and grounded environment that respects and celebrates Country.

Realising a world-first: Safewards Secure

Forensicare is leading a world-first implementation of Safewards Secure at TEH. This project, supported by funding from The Victorian Nurses and Midwives Trust, is a tool which directly addresses Recommendation 54 of the Royal Commission – towards the elimination of seclusion and restraint. The project aims to describe the implementation of Safewards Secure in forensic mental health settings and assess its effectiveness in reducing violence, aggression, and restrictive practices.

Implementing the Core Forensic Model

To enhance how we support consumers across our service, Forensicare commenced implementation of the Core Forensic Model. This structured clinical approach is designed to facilitate a clear and cohesive pathway for consumers and clinicians throughout the recovery journey. The model aims to enhance collaboration among the multidisciplinary team and empower consumers to more actively participate in their care, leading to more timely and safe transitions to the community.

Delivering forensic mental health services across public prisons

The Forensic Mental Health Recommissioning Project (FMHRP) began in March 2024. The FMHRP was a collaborative initiative led by Justice Health in partnership with Forensicare, which was prompted by the expiration of Forensicare's Healthcare Services Agreement for delivery of forensic mental health services across public prisons on 30 June 2025. The FMHRP aimed to redefine Forensicare's service scope in delivering forensic mental health services in public prisons to enhance consumer outcomes and experience of care, including delivering on:

- a new Forensic Mental Health Quality Framework; and
- an updated Forensic Mental Health Model of Care.

The FMHRP focussed on building a collaborative and meaningful agreement shaped by those it impacts most – our consumers and staff. The new service agreement will see a range of operational and service delivery changes across public prisons from 1 July 2025.

Celebrating achievements

In 2024, Larissa Dern, our Chief of Lived Experience, was a finalist for The Mental Health Services Learning Network - Lived Experience Change Maker Award. Larissa was recognised for her tireless work to promote and protect the inherent human rights and dignity of people with mental illness, particularly those with a history of offending.

It was with pride that Forensicare submitted several entries to the Victorian Public Healthcare Awards. While our submissions were not selected as finalists for the year, we are extremely proud to acknowledge the hard work and dedication of the Forensicare team to ensure consumers can lead meaningful lives safely.

Advancing research partnerships in forensic mental health

In 2024–25, Forensicare continued to strengthen its commitment to high-quality research through longstanding collaboration with the Centre for Forensic Behavioural Science (CFBS) and Swinburne University of Technology.

Throughout the financial year, Forensicare and CFBS formalised their engagement with the Victorian Collaborative Centre for Mental Health, joining a consortium aimed at advancing mental health research and service innovation across the State.

Additional collaborative opportunities included:

- Partnering with Turning Point – Hamilton Centre and Monash University to support postgraduate studies in addiction.
- Supporting master's level capstone research projects with the University of Melbourne School of Population and Global Health.
- Engaging with RMIT University on an Australian Research Council-funded project addressing stigma and discrimination.

A major milestone during the year was the appointment of our inaugural Professor in Forensic Mental Health, Professor Nathan Kolla, who joined us in February 2025. Professor Kolla has been instrumental in fostering partnerships with research institutions, embedding evidence-based research into clinical practice, and guiding the strategic direction of the Forensicare Research Committee.

Expectations for the future

As we reflect on the past year, we recognise that while much progress has been made, there is more to do and so it is time to turn our mind to our next strategic plan.

The process of developing and refining our strategic plan will take time and careful consideration. Clarity of purpose and direction will help us to create a future forensic mental health system that effectively meets the needs of the Victorian community and contributes to the development of forensic mental health practice, nationally and internationally.

We want our next strategic plan to challenge us to create something which is possible and not simply describe something which is probable. To do this, we will engage widely across our community; the people who work at Forensicare, our consumers, carers, partners, and other organisations to gain the deepest possible perspectives on what makes a world class forensic mental health system.

Realising our vision of meaningful lives led safely will require system reform. As we embark on developing our next strategic plan, we will identify levers within the system that can have the most impact, including:

- advocating for a funding model that aligns with the complexity and intensity of care required for those in, or at risk of being in, the forensic mental health system.
- promoting legislative reform to ensure that the legislation underpinning the forensic mental health system effectively upholds the principle that a person should not be punished where they are not criminally responsible for their actions.
- strengthening the organisation of the forensic mental health system to ensure access to forensic mental health care at the right time.

We would also like to acknowledge the leadership of the Board and Executive, whose strategic guidance has been instrumental in driving this progress. We also extend our appreciation for the ongoing collaboration with the DH and the Department of Justice and Community Safety (DJCS), whose partnership has enabled us to deliver on our purpose. Finally, we would like to recognise the dedication and support of the Forensicare staff. Their compassion, professionalism, and resilience providing care in some of the most challenging circumstances continues to be the foundation of our success.

Together, we look forward to continuing Forensicare's important work to achieve meaningful lives led safely.



Penny Armytage AM
Board Chair

3 September 2025



Adj Professor Colmán O'Driscoll
CEO

3 September 2025

OUR CARE AT A GLANCE

The Crimes (Mental Impairment and Unfitness to be Tried) Act 1997

As the statewide provider of forensic mental health services, Forensicare operates under the *Mental Health and Wellbeing Act 2022* (MHWA) in terms of treatment for consumers. Forensicare also has obligations under the *Crimes (Mental Impairment and Unfitness to be Tried) Act 1997* (CMIA) in relation to consumers being assessed for, or who have been placed on, supervision orders under the CMIA.

The CMIA aims to uphold the legal principles that a person should not be tried for an offence if they're not mentally fit to participate in their trial, nor punished for an offence for which they are not criminally responsible. In recognition of these principles, the CMIA aims to create a therapeutic pathway, separate from the criminal justice pathway.

Mental health consumers on a supervision order under the CMIA as at 30 June 2025

104

on a Custodial Supervision Order (CSO) at TEH

<5

international consumers serving a sentence under the *International Transfer of Prisoners Act 1997* (Cth) at TEH

14

on a CSO with a grant of extended leave

62

on a Non-Custodial Supervision Order (NCSO)

Custodial Supervision Orders (CSO)

<5

new CSOs during 2024-25

449

days average waiting time in custody for a bed at TEH for these consumers

14

men waiting in custody for a bed at TEH to become available for the making of a CSO

239

days average waiting time for these 14 men waiting for a bed at TEH

9

new grants of extended leave enabling these consumers to live in the community full time whilst continuing to be subject to Forensicare's supervision and to receive treatment

2,711

average days spent on a CSO for those nine new grants of extended leave

<5

consumers had their extended leave revoked and were readmitted to TEH

Non-Custodial Supervision Orders (NCSO)

20

new NCSOs during 2024-25

5

consumers on an NCSO were admitted to TEH for treatment

2

of the five consumers on an NCSO who were admitted to TEH had their order varied to a CSO

<5

NCSO consumers who were receiving treatment at TEH were safely discharged back into the community

12

consumers had their NCSO removed by the court, which means they can continue to live in the community however they are no longer subject to supervision under the CMIA – demonstrating achievement of meaningful lives led safely for these individuals

6,387

average days (17.5 average years) spent on a supervision order under Forensicare's supervision for those 12 consumers who had their NCSOs removed by the court

6

consumers had their order varied from a CSO to a NCSO the community however they are no longer subject to supervision under the CMIA – demonstrating achievement of meaningful lives led safely for these individuals

The Mental Health and Wellbeing Act 2022

Security Treatment Orders (STO)

221

STO recommendations were made during 2024-25

Of these STO recommendations:

161

were admitted to TEH to receive compulsory treatment

23

were released from custody prior to admission to TEH

37

recommendations were withdrawn as the person no longer met criteria for compulsory treatment whilst waiting for a bed at TEH to become available



175

Admissions to TEH



68

Peer reviewed journals published by Forensicare and the CFBS

173

Discharges from TEH

118

Reports prepared by Forensicare staff in respect of 91 consumers who had hearings to review their supervision orders at TEH

960

Admissions to custodial mental health units

57

Reports to the court under section 41(1) of the CMIA

29 Male

3 Female

Days average wait time for admission to TEH on a STO



7748

Mental health reception assessment on entry to custody

8102

Early intervention mental health assessments delivered at court

72

Supervision order hearings where Forensicare staff gave expert evidence

Report of operations

Manner of Establishment

Victorian Institute of Forensic Mental Health is a statutory body established in 1998 under the *Mental Health Act 1986*, continued under the *Mental Health Act 2014* and the *Mental Health and Wellbeing Act 2022*.

Responsible Minister

The Victorian Minister for Mental Health is the Minister responsible for **Victorian Institute of Forensic Mental Health** and the forensic mental health services we provide.

Ingrid Stitt MP
Minister for Mental Health.



Nature and range of services provided

The Victorian Institute of Forensic Mental Health, known as Forensicare, is the statewide provider of specialist forensic mental health services in Victoria.

We operate under the *Mental Health and Wellbeing Act 2022 (MHWBA)*, with statutory responsibilities under the *Crimes (Mental Impairment and Unfitness to be Tried) Act 1997 (CMIA)* and are recognised under the *Health Services Act 1988*. These legislative frameworks guide our obligations for treatment, supervision, and information sharing to support quality and safety.

Established in 1998, Forensicare is a statutory body providing forensic mental health services in inpatient and community settings, including in custody. Our services are aligned with the principles of the MHWBA, including access to a diverse mix of services and recovery-oriented care.

We provide:

- Specialist forensic mental health care at TEH
- Community-based assessment, treatment, and transition services
- Prison-based mental health services
- Education and training for students and professionals
- Research and continuous service improvement

Further, as required under legislation, Forensicare continues to deliver on additional responsibilities that support the wellbeing, safety and rights of consumers, staff, and the Victorian community.

Thomas Embling Hospital

TEH is a secure 136-bed forensic mental health hospital providing acute and longer-term recovery care for people living with serious mental illness.

Patients are admitted to the hospital from the criminal justice system under CMIA, the MHWBA, or the Sentencing Act 1991. Patients may also be admitted from the general mental health system under the MHWBA.

The hospital includes:

- Acute and extended recovery-focused care, including a women-only unit and mixed-gender rehabilitation units.
- Medical mental health and multidisciplinary treatment, including through psychological and psychosocial interventions.
- TEH supports patients to manage their mental health and risks factors, with a strong focus on recovery, reintegration, and collaboration with families, carers, and community organisations to support a safe return to the community.

Community operations

Forensicare’s community operations deliver a range of clinical and consultation services that support people at risk of, or involved with, the justice system. Key programs include:

- **Community Transition and Treatment Program (CTTP):** Supports safe reintegration for forensic and civil patients discharged from TEH.
- **Non-Custodial Supervision Order Consultation:** Monitors and treats individuals on non-custodial supervision orders under the Crimes (Mental Impairment and Unfitness to be Tried) Act 1997.
- **Forensicare Serious Offender Consultation Service (F-SOCS):** Supports corrections and mental health services in managing individuals with a serious mental illness and history of high-risk offending.
- **Mental Health Advice and Response Service (MHARS):** Provides court-based mental health assessments and supports regional court clinicians.
- **Problem Behaviour Program (PBP):** Offers tailored psychological support for individuals with complex behaviours linked to offending.
- **Victorian Fixated Threat Assessment Centre (VFTAC):** Assesses and manages serious threats of violence, including potential extremist acts.
- **Community Forensic Disability Mental Health Service:** Delivers assessment and clinical support for people with cognitive impairment, mental illness, or chemical restraint orders.

Forensicare conducts independent clinical assessments to inform legal, parole, and sentencing decisions. Services include:

- Court-based mental health assessments via **Mental Health Advice and Response Service (MHARS)**, including services to the Bail and Remand Court.
- Risk and threat assessments through VFTAC in partnership with Victoria Police.
- Psychological and psychiatric evaluations on behalf of the courts, Adult Parole Board, and Office of Public Prosecutions, including assessments of mental impairment and trial fitness.

Forensicare enhances forensic mental health capability across Victoria through partnerships, consultation, and direct service provision:

- **Forensic Clinical Specialist Program:** delivered in partnership with local specialist mental health service providers, this program builds forensic mental health expertise and capacity in mental health services
- **Youth Justice Mental Health Program:** Established to improve access to mental health services for youths at the Parkville Youth Justice Precinct and build capability among justice staff to effectively meet their needs.

Prison services

Forensicare provides specialist forensic mental health services at 13 of Victoria’s 15 prisons. In addition to the MHWa and CMIA, in custody Forensicare also operate under the *Corrections Act 1986* and the *Sentencing Act 1991*. Forensicare’s services in Victorian prisons include:

- Mental health screening assessments for all individuals entering custody.
- Assessments and interventions for those at risk of suicide or self-harm and/or acute mental state deterioration.
- Multidisciplinary care on custodial mental health units offering acute, subacute, and rehabilitation care on a voluntary basis (capacity: 141).
- Multidisciplinary outpatient services providing assessments, early intervention, and ongoing care for consumers with significant mental health concerns not requiring care in a custodial mental health unit.

Forensicare aims to deliver mental health care in custody that is, at a minimum, equivalent to the quality and standard of care that is offered in the community. This care is delivered in partnership with primary health and mental health care providers, custodial staff, other stakeholders, and families and carers.

Education and training

Forensicare plays a key role in educating the community and workforce about forensic mental health through:

- Tailored community education, training, and information sessions for organisations and tertiary consultation with the area mental health and wellbeing services.
- The FMHPDP delivered with the CFBS.
- Participation in industry conferences and career events.
- Integration of forensic content in mental health sector training via the Centre for Mental Health Learning.

We support the development of future professionals through:

- Student placements in nursing, psychiatry, social work, psychology and occupational therapy including placement of more than 200 nursing students per annum.
- Opportunities for students to engage in quality improvement and research initiatives linked to organisational priorities.
- Postgraduate programs across all disciplines, including:
 - A two-year forensic mental health nursing program with Swinburne University.
- Psychological training in the administration and interpretation of risk assessments and the provision of offence-specific interventions.
- Scholarships and structured learning opportunities to gain further experience in the field of forensic mental health including through the DH aboriginal mental health traineeship and scholarships with Swinburne University for our psychological services staff to complete their graduate diplomas in forensic psychology.



Our medical education program includes:

- Comprehensive psychiatric registrar training, with 62 registrars and four medical officers in 2024-25
- Support for postgraduate development across disciplines and opportunities to enhance qualifications including through the transition to mental health nursing program

Training is supported by supervision, reflective practice, and professional development.

Research and innovation

Forensicare conducts research in the fields of forensic mental health, forensic health, forensic behavioural science and associated fields.

Forensicare drives innovation through research aligned with six priority areas:

- Service evaluation and improvement
- Consumer and carer engagement
- Staff capability and wellbeing
- Understanding complex behaviours and violence
- Preventing inpatient aggression and reducing restrictive practices
- Addressing co-occurring conditions that delay recovery

Forensicare fosters innovation through academic collaboration and research.

Research is delivered in partnership with the CFBS and Swinburne Univerity of Technology.

Through the FMHDP, Forensicare supports the mental health and forensic workforce to meet the increased capacity needs identified by the Royal Commission into Victoria’s mental health system.

This training program has reached professionals across health, justice and community sectors and plays a critical role in workforce development.

Forensicare fosters innovation through academic collaboration and research. High-degree research candidates (PhD, DPsych) work on projects that directly inform clinical practice and improve service delivery.

Collaborative projects span local and international institutions and are focused on strengthening therapeutic interventions and advancing the forensic mental health evidence base.

BOARD GOVERNANCE

The Board of Forensicare is appointed by the Governor in Council, based on recommendations from the Minister for Mental Health. Board members serve terms of up to three years and collectively report to the Minister for Mental Health.

The Board is comprised of up to ten directors, including nominees of both the Attorney-General and the Minister responsible for the Corrections Act 1986. In addition, at least four but no more than eight members are appointed, with representation to ensure lived experience and professional expertise. Specifically, at least one member:

- Identifies as having lived experience of mental illness or psychological distress.
- Identifies as having cared for, or supported, someone with mental illness or psychological distress.
- Possesses knowledge or experience in accountancy or financial management.

This composition reflects Forensicare’s commitment to inclusive governance, diverse perspectives, and robust financial oversight.

Board Directors

The directors for 2024-25 were:

Penny Armytage AM (Chair) <i>Appointed October 2022</i>	Frances Sanders <i>Appointed February 2020</i>
Shaun Braybrook ACM <i>Appointed July 2022</i>	Allison Smith <i>Appointed July 2021</i>
Matthew Corbett <i>Appointed September 2023</i>	Professor Suresh Sundram <i>Appointed May 2023</i>
Ian Forsyth <i>Appointed September 2019</i>	Dr Angela Williams <i>Appointed July 2022</i>
James Lavery <i>Appointed July 2024</i>	Susan Williams <i>Appointed April 2019, resigned December 2024</i>

Independent strategic advisor

Distinguished Professor James Ogloff AM
Appointed February 2024

Board committees

Five committees support the Board to fulfil its responsibilities. Each committee reports to the Board, and attendees includes some non-Board members. The Chair of the Board is an ex officio member of all board committees.

Quality and Safety Committee

The Quality and Safety Committee plays a key role in ensuring effective clinical governance by providing leadership and advice to the Board in the assessment and evaluation of the safety and quality of Forensicare's clinical services.

Chair: Dr Angela Williams

Directors: Frances Sanders, Shaun Braybrook, Prof. Suresh Sundram, Matthew Corbett, Frances Sanders

Standing attendees: CEO, Executive Director Clinical Services, Executive Director Legal, Governance and Strategy

Audit and Risk Committee

The Audit and Risk Committee's role is to assist the Board to fulfil its corporate governance and oversight responsibilities in relation to Forensicare's financial reporting, internal control structure, legal and regulatory compliance, risk management systems, and the internal and external audit functions.

Chair: Ian Forsyth

Directors: Allison Smith, Angela Williams, James Lavery

Standing attendees: CEO, Executive Director Legal, Governance and Strategy, Chief Financial Officer and Senior Risk Advisor

Finance Committee

The Finance Committee's role is to assist the Board to fulfil its financial governance responsibilities including compliance with the requirements of the *Financial Management Act 1994* and the Standing Directions under that Act issued by the Minister for Finance. The Committee oversees and advises the Board on annual budgeting, financial management and performance, and monitoring of capital expenditure and progress of major capital works.

Chair: Allison Smith

Directors: Ian Forsyth, Sue Williams (until December 2024), James Lavery (from February 2025)

Standing attendees: CEO, Chief Financial Officer, Executive Director Projects and Infrastructure, Executive Director Legal, Governance and Strategy

People and Remuneration Committee

The People and Remuneration Committee oversees and advises the Board on the effectiveness of Forensicare's people-related policies, frameworks and strategies to ensure the health, safety and wellbeing of employees as well as a positive, healthy and productive workplace culture, and helps the Board fulfil its responsibilities in relation to the performance, remuneration and success of the CEO and the Executive.

Chair: Penny Armytage AM

Directors: Sue Williams (until December 2024), Shaun Braybrook, James Lavery

Standing attendees: CEO, Executive Director People and Corporate Services, Executive Director Legal, Governance and Strategy

Research Committee

The Research Committee oversees and advises the Board in fulfilling its obligations under the MHWBA to conduct research in the fields of forensic mental health and wellbeing, forensic health, forensic behavioural science and associated fields, including setting Forensicare's strategic objectives relating to research, research priorities and a forward workplan for research that covers the topics prescribed by the Act, to promote innovation, knowledge creation, translation and application of best practice in forensic mental health services.

Chair: Prof. Suresh Sundram

Directors: Penny Armytage AM, Frances Sanders

Standing attendees: Dist. Prof. Jim Ogloff AM (Independent Strategic Board Advisor), CEO, Executive Director Clinical Services, Prof. Forensic Mental Health, Director of Centre Forensic Behavioural Science, Executive Director Legal, Governance and Strategy



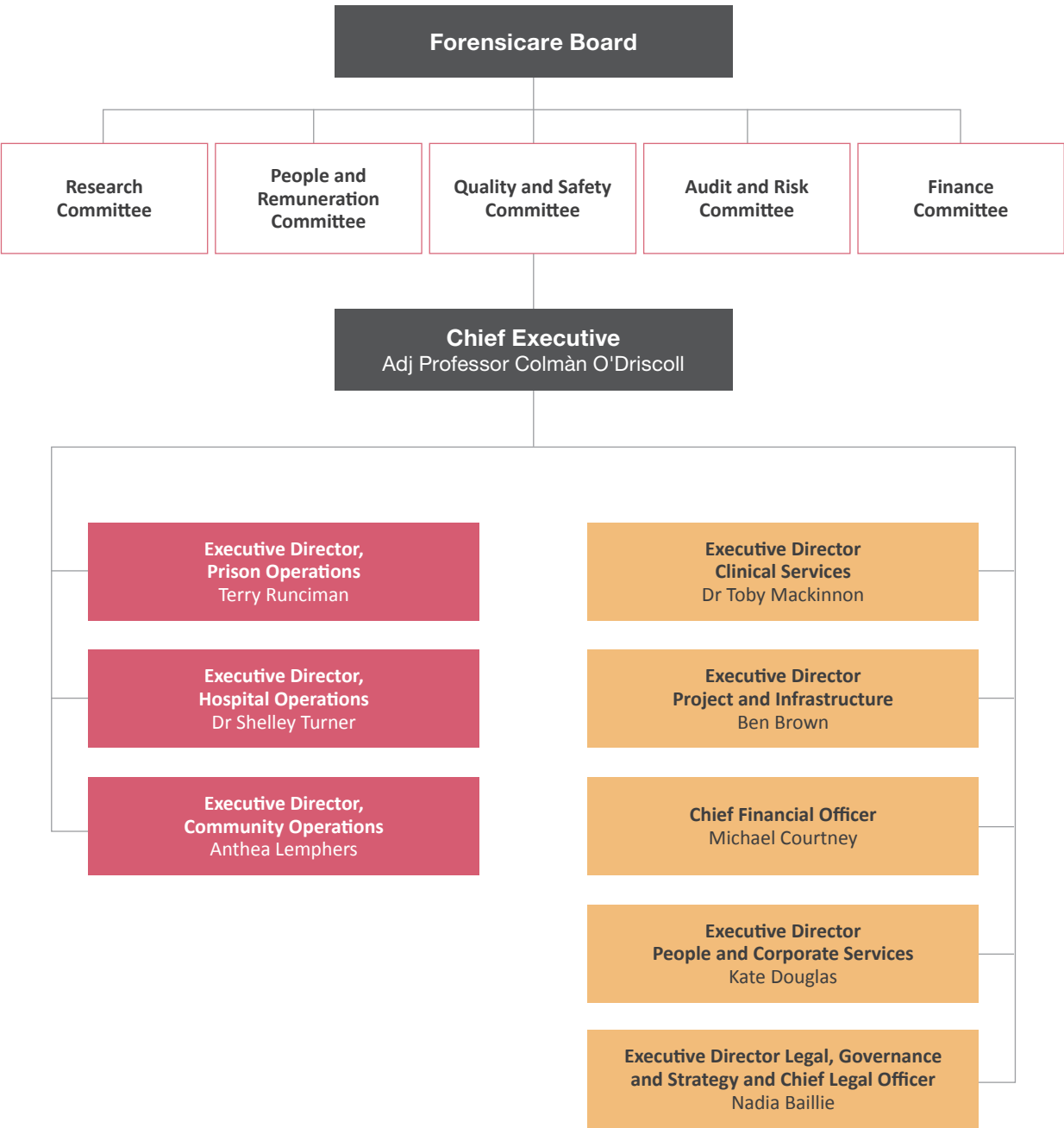
MANAGEMENT AND STRUCTURE

Executive Leadership Team

Adj. Professor Colmán O’Driscoll Chief Executive Officer	Anthea Lemphers Executive Director, Community Operations
Nadia Baillie Executive Director Legal, Governance and Strategy and Chief Legal Officer	Dr Tobias MacKinnon Executive Director, Clinical Services
Ben Brown Executive Director, Projects and Infrastructure <i>Appointed February 2025</i>	Terry Runciman Executive Director, Prison Services
Michael Courtney Chief Financial Officer <i>Appointed March 2025</i>	Dr Shelley Turner Executive Director, Hospital Operations
Kate Douglas Executive Director, People and Corporate Services	

Organisational chart

Forensicare’s organisational structure as at June 2025



Workforce data

All Forensicare employees are correctly classified in accordance with the relevant enterprise agreement. Forensicare is an equal opportunity employer, committed to providing a safe workplace that is free from harassment and discrimination. Staff are committed to our values as the principles of employment and conduct.

Forensicare ensures that its procedures and approach to dealing with workplace grievances on the grounds of discrimination, sexual harassment, bullying and harassment is consistent, fair and equitable.

The following table discloses the full-time equivalent (FTE) of all active employees of Forensicare as of 30 June 2025, with 2024 data shown for comparative purposes. The reduction in occupational therapy and lived experienced peer worker FTE is attributable to methodology not a reduction in numbers.

Table 1: Active employees as of 30 June 2025

Employee category	30 June 2025		30 June 2024	
	Staff number	Total EFT	Staff number	Total EFT
Clinical staff	943	709.7	943	713.6
Nursing	647	462.8	638	454.2
Medical	90	75.3	88	76.6
Clinical support	34	28.4	35	27.6
Psychology	84	63.8	78	64.2
Social work	48	45.5	49	39.6
Occupational therapy	38	32.8	53	48.3
Art therapy	2	1.2	2	2.8
Allied health staff	12	12.0	15	14.1
Lived experience - peer workers	8	8.0	10	10
Consumer consultant	2	2.0	2	1.6
Aboriginal health worker	3	3.0	1	1
Family and carer consultant	1	1.0	2	1.5
Corporate and administrative staff	166	149.1	170	157.4
Total	1123	872.9	1128	884.7

Workforce inclusion policy

In line with the *Gender Equality Act 2020*, Forensicare has implemented a Gender Equity Action Plan that reflects the organisation’s commitment to fostering an inclusive and respectful workplace culture. The plan complements key organisational initiatives including the Model of Care 2021–26, the Strategic Plan 2021–26, and the Disability Action Plan 2020–23.

Throughout 2024–25, Forensicare continued to advance actions outlined in the plan. Notably, the diversity, equity and inclusion function, was realigned within the broader people and corporate services division to enhance focus on creating a safe and inclusive work environment.

A gender equity reporting dashboard was also designed and launched to support more effective monitoring of key metrics. This tool will strengthen Forensicare’s ability to understand the organisation’s diversity profile and shape future initiatives and programs with greater insight.

In December 2024, Forensicare launched a new Human Capital Management (HCM) system. Previously, gender identification was limited to “male” or “female.” In the new system, staff can now select from a wider range of options – male, female, gender diverse, or prefer not to say – under a newly added ‘assigned sex’ field. This update is a meaningful shift toward recognising the diverse identities across our workforce and supporting our goal to be an inclusive employer.

We also took a thoughtful approach to making our physical spaces more inclusive. After gathering staff feedback through a consultation process, we introduced non-gendered bathrooms across all Forensicare-managed sites. Signage was updated, reflecting a more respectful and inclusive environment for everyone.

In May 2025, a staff wellbeing initiative was introduced to provide free period care products at all Forensicare sites. Promoted using gender-inclusive language, the initiative was warmly received and demonstrates our commitment to practical and inclusive health support.

Following the implementation of Positive Obligations in 2024, we focused on providing safe pathways for support. Specialist training was delivered to our employee support network and people and culture business partners, covering the family violence leave policy and psychological safety. We also appointed dedicated contact officers to assist staff affected by family violence. New procedures and resources – such as grant information and connections to specialist services – are now easily available on a dedicated intranet page, ensuring staff can access help when they need it.

Occupational health and safety

During the reporting period, Forensicare identified five strategic priorities aimed at establishing a mature and integrated occupational health and safety (OHS) system to meet both immediate and long-term health, safety, and wellbeing obligations. The priorities included:

- Strengthening governance, data management and reporting
- Enhancing safety leadership capability
- Promoting clear accountability for OHS
- Proactively managing OHS risks
- Building organisational capability and capacity

Significant progress was achieved, including the introduction of new reporting dashboards, governance enhancements, and the development of frameworks for psychosocial hazard assessment and incident investigation.

Table 2: Occupational health and safety statistics

	2024-25	2023-24	2022-23
The number of reported hazards/incidents for the year per 100 FTE	71.8	55.7	55.6
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	4.3	4.2	3.7
The average cost per WorkCover claim for the year (\$'000)	51	67	61

Forensicare ensures that its procedures and approach to dealing with workplace grievances on the grounds of discrimination, sexual harassment, bullying and harassment is consistent, fair and equitable.

Table 3: Occupational violence statistics

	2024-25	2023-24	2022-23
Workcover accepted claims with an occupational violence cause per 100 FTE	1.5	1.9	1.4
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	8.9	14.5	8.1
Number of occupational violence incidents reported	433	332	355
Number of occupational violence incidents reported per 100 FTE	49.0	37.0	40.0
Percentage of occupational violence incidents resulting in a staff injury, illness, or condition –			
• FY25 methodology	13.1%	22.8%	27.1%
• FY24 methodology result (for comparison only) ¹	3.7%	5.1%	3.6%

Forensicare has been working to strengthen its culture of incident reporting, which has led to an overall increase in reported occupational violence incidents this year. Importantly, this rise is mainly due to more reports of 'no harm' incidents (Incident Severity Rating (ISR) 4). At the same time, there has been a decrease in incidents classified as moderate (ISR 2) and minor (ISR 3).

Definitions of occupational violence

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

¹ The increase in the reported figure for FY25 compared to FY24 is attributable to a change in the underlying calculation methodology. Retrospective figures are included to provide a more accurate comparison and reflect the impact of the methodological change rather than a substantive shift in performance.

SUMMARY OF FINANCIAL RESULTS

At the end of the reporting period, Forensicare recorded a net surplus for the year of \$209M (2023-24: \$103M). The Statement of Priorities operating result was a surplus of \$2.1M against a budgeted breakeven operating result of \$0.0M.

Revenue

Total income from transactions grew during the year by 40.9 per cent to \$396.8M, up from \$281.7M in 2023-24. Key increases in the year were due to the DH additional capital funding to support the TEH expansion project.

Expenditure

Salary and wages

Employee benefits increased to \$155.6M up from \$149.7M in 2023-24 (3.9 per cent) primarily due to Enterprise Bargaining Agreement increases on existing positions and new positions required to be recruited under community regional expansion.

Non-salary expenditure

Non-salary expenditure increased moderately during the year to \$24.8M from \$24.3M in 2023-24 (2.2 per cent), this included expenditure related to the ongoing consultancy for HCM implementation, management and leadership development, and rental outgoings.

Other comments to the financial statements

1. At the end of the financial year, the cash and cash equivalents balance was \$13.6M, a decrease from \$16.9M in 2023-24. This reduction aligns with the operating result and reflects the utilisation of grants received in advance and drawn down throughout the year.
2. Purchase of non-financial assets increased during the year to \$8.3M from \$3.1M in 2023-24. This was for a range of capital works programs, including the TEH project and Yarra House capital project.

Table 4: Financial information

	2025	2024	2023	2022	2021
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
OPERATING RESULT					
Total revenue	396,827	281,730	192,203	148,597	130,397
Total expenses	(187,350)	(180,064)	(153,253)	(143,050)	(126,617)
Net result from transactions	209,477	101,666	38,950	5,547	3,780
Total other economic flows	94	1,388	(836)	379	1,772
Net result	209,571	103,054	38,114	5,926	5,552
Total assets	593,070	386,004	263,839	219,200	200,462
Total liabilities	(64,398)	(66,903)	(54,784)	(53,865)	(41,492)
Net assets/total equity	528,672	319,101	209,055	165,335	158,970

The TEH expansion project reflects our ongoing commitment to accessible care, enhancing the consumer experience, and supporting safer communities.

Table 5: Reconciliation of net result from transactions and operating result

	2025	2024	2023	2022
	(\$000)	(\$000)	(\$000)	(\$000)
Operating result	2,135	(15,836)	-	42
Capital purpose income	214,495	123,754	44,370	10,260
Expenditure for capital purpose	-	(42)	(103)	(19)
Depreciation and amortiation	(6,885)	(6,029)	(5,151)	(4,694)
Finance costs (other)	(268)	(181)	(166)	(42)
Net result from transactions	209,477	101,666	38,950	5,547

Details of consultancies (under \$10K)

In 2024-2025, there were four consultancies where the total fees payable to the consultants were less than \$10K. The total expenditure incurred during 2024-2025 in relation to these consultancies is \$21,510 (excl. GST).

Details of consultancies (valued at \$10K or greater)

In 2024-2025 there were 13 consultancies where the total fees payable to the consultants were \$10K or greater. The total expenditure incurred during 2024-2025 in relation to these consultancies is \$867,796 (excl. GST). Details of these consultancies can be viewed below (Table 6).



Table 6: Consultancies over \$10K

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excl. GST)	Expenditure 2024-2025 (excl. GST)	Future expenditure (excl. GST)
Base Services Group Pty Ltd	Independent commissioning agent consultancy	May-24	Dec-25	\$123,733	\$113,803	\$9,930
Brennan IT Pty Ltd	Unified Communications Services -Teams Telephony	May-25	Jun-25	\$18,017	\$18,017	
Employee Managed Services Pty Ltd (Magnisol)	Human Capital Management (HCM) Implementation	Dec-23		\$644,347	\$116,224	\$191,637
Mercer Consulting (Australia) Pty Ltd	Remuneration Framework	Apr-24	Jul-24	\$35,500	\$35,500	
Nexon Asia Pacific Pty Ltd	Cybersecurity Penetration Testing	May-25	Dec-25	\$20,335	\$20,335	
Statcom Group Pty Ltd	Emergency Management Plan	May-24		\$10,500	\$5,000	\$5,500
The Interchange Group Pty Ltd	Management and Leadership Development Program	Feb-24	Oct-25	\$860,000	\$242,489	\$72,785
The Interchange Group Pty Ltd	Psychosocial Framework	Jul-24	Aug-24	\$66,724	\$66,724	
The Trustee for SW Accountants and Advisors Trust	Superannuation Advisory	Feb-24	Oct-25	\$10,000	\$10,000	
Thomas Duryea Logicalis Pty Ltd	Deployment of Network Architecture	Mar-24		\$149,960	\$53,360	\$96,600
Board Partners Pty Ltd	Board Evaluation	Sep-24	Dec-24	\$20,000	\$20,000	
Ben Paul Hoogenboom	Business Intelligence Improvement Consulting	Apr-25	Jun-25	\$26,000	\$26,000	
Paoli Smith Pty Ltd	Bullying, Harassment and Discrimination Campaign	Apr-25	Nov-25	\$53,944	\$53,944	
Wanyarri Pty Ltd	Reconciliation Action Plan	Aug-25	Aug-26	\$86,400	\$86,400	

Information and communication technology (ICT) expenditure

The total ICT expenditure incurred during 2024-25 was \$6.1M (excluding GST), with the details shown below.

Table 7: ICT expenditure

Business as Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT expenditure		
	Total = operational expenditure and Capital expenditure (excluding GST)	Operating expenditure (OPEX excluding GST)	Capital expenditure (CAPEX excluding GST)
Total (excluding GST)			
\$5.0M	\$1.1M	\$0.8M	\$0.3M

Government advertising campaign

Forensicare did not conduct, participate in, or contribute to any government advertising campaign during the 2024-25 financial year.

Social procurement

Forensicare’s procurement practices in 2024–25 reflected the principles and priorities of the Victorian Government Social Procurement Framework.

Building equality policy

The redevelopment of TEH, managed by the Victorian Health Building Authority (VHBA), aligns with the Victorian Government’s Building Equality Policy, ensuring inclusive workforce participation and equitable procurement practices throughout the project lifecycle.

Disclosure of review and study expenses

Forensicare did not incur any expenses related to reviews, studies, or evaluations during the 2024–25 financial year.

Disclosure of grants, transfer payments, and commercial-in-confidence grants

Forensicare did not administer any grants, transfer payments, or commercial-in-confidence grants in 2024-25.

Disclosure required under legislation

Compliance with *Freedom of Information Act 1982*

During 2024 25, Forensicare received 139 applications. Of these requests, all were from the public.

Forensicare made 129 Freedom of Information FOI decisions during the 12 months ended 30 June 2025

There were 128 decisions made within the statutory period. Of the decisions made outside time, one was made within a further 45 days and no decisions were made in greater than 45 days.

Of the total decisions made, 97 granted access to documents in full, 32 granted access in part and non were denied access in full. No decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant.

Of requests finalised, the average number of days over/under the statutory time (including extended timeframes) to decide the request was 15 days.

During 2024-25, one request was subject to a complaint/internal review by Office of the Victorian Information Commissioner. No requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).²

Compliance with *Building Act 1993*

Forensicare complies with the building and maintenance provisions of the *Building Act 1993* in delivering projects and operating its facilities.

Forensicare has mechanisms in place to ensure that all buildings conform with the *Building Act 1993*, the Building Regulations 2018, and applicable Australian standards. Independent building surveyors are engaged to review and certify compliance at appropriate stages of design, construction, and refurbishment.

One major capital project with a value greater than \$50K was completed subject to appropriate governance and procurement processes in 2024-25. And one building permit was obtained as required for upgrade and replacement works at TEH.

A comprehensive planned preventive maintenance program is in place to ensure statutory compliance and the safe, ongoing operation of facilities. This includes routine inspections, condition assessments, and scheduled works, all of which are managed and monitored through our maintenance management system.

² During the 2024-25 period the FOI application logging system was updated. Therefore, there is a possibility that the information provided above is not a true representation for the reportable period.

Compliance with Public Interest Disclosures Act 2012

Forensicare has policies and procedures available to staff on its intranet, and to the public on its website, for the notification of the public sector improper conduct and corrupt conduct, which complies with the *Public Interest Disclosures Act 2012*.

Forensicare’s policy informs employees of their right to report suspected improper and/or corrupt conduct directly to the Independent Broad-based Anti-Corruption Commission (IBAC).

Under the legislation Forensicare cannot accept public interest disclosures.

National Competition Policy

Forensicare continues to comply with the National Competition Policy and the Competitive Neutrality Policy Victoria on competitive neutrality.

Compliance with Carers Recognition Act 2012

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

- Promoting the principles of the *Carers Recognition Act 2012* to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the *Carers Recognition Act 2012* at community events or service points; providing links to State Government resource materials on our website; providing digital and/or printed information about the *Carers Recognition Act 2012* to our partner organisations)

- Ensuring our staff have an awareness and understanding of the care relationship principles set out in the *Carers Recognition Act 2012* (e.g. developing and implementing a staff awareness strategy about the principles in the *Carers Recognition Act 2012* and what they mean for staff; induction and training programs offered by the organisation include discussion of the *Carers Recognition Act 2012* and the statement of principles therein)
- Considering the care relationships principles set out in the *Carers Recognition Act 2012* when setting policies and providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the *Carers Recognition Act 2012*, developing a satisfaction survey for distribution at assessment and review meetings between workers and those receiving care)
- Implementing priority actions in recognising and supporting Victoria’s carers: Victorian Carer Strategy 2018-22.

Compliance with Local Jobs First Act 2003

No projects undertaken by Forensicare during 2024-25 met the threshold for Local Jobs First Policy application. As such, no local industry development plans were required or submitted.

Environmental performance

During the reporting period, Forensicare recorded an increase in several environmental performance measuring including electricity and water consumption compared to the previous year. This variance is primarily attributable to the significant construction activities associated with the TEH development project, which required temporary site services, extended operating hours for plant and equipment, and additional electricity and water usage for construction purposes.

Greenhouse gas emissions

Forensicare reports its greenhouse gas emissions broken down into emissions ‘scopes’ consistent with national and international reporting standards. Scope 1 emissions are from sources that we own or control, such as burning fossil fuels in vehicles or machinery. Scope 2 emissions are indirect emissions from our use of electricity from the grid, which still uses coal and gas-fired power generation. Scope 3 emissions are indirect emissions from sources we do not control but do influence. Forensicare reports only Scope 3 emissions from corporate air travel and waste disposal.

Forensicare’s:

- Scope 1 greenhouse gas emissions decreased by 11 per cent from 2022-23 to 2023-24 and increased by 45.1 per cent from 2023-24 to 2024-25.
- Scope 2 greenhouse gas emissions increased by 0.2 per cent from 2022-23 to 2023-24 and increased by 5.6 per cent from 2023-24 to 2024-25.
- Scope 3 greenhouse gas emissions increased by 47.8 per cent from 2022-23 to 2023-24 and decreased by 29.9 per cent from 2023-24 to 2024-2025.

Table 8: Greenhouse gas emissions

Indicator	2024-25	2023-24	2022-23
Total Scope 1 greenhouse gas emissions (Tonnes CO2-e)	610	385	430
Total Scope 2 greenhouse gas emissions (Tonnes CO2e)	1594	1506	1502
Total Scope 3 greenhouse gas emissions from commercial air travel and waste disposal (Tonnes CO2-e) ³	419	567	348

3 The increase in the reported figure for FY24 and FY23 is attributable to the inclusion of waste disposal in line with Scope 3 emissions not solely air travel as reported in the FY24 and FY23 Annual Reports.

Electricity production and consumption

Table 9: Electricity production and consumption

Indicator	2024-25	2023-24	2022-23
Total electricity consumption (MWh)	2156	2395	2284
Purchased electricity – consolidated	2411	2289	2186
Forensicare office	-	-	78
Self-generated (MWh)	105	137	97
On-site electricity generated (MWh)	105	105	97
Solar PV			
Consumption behind-the-meter	105	105	97
Exports	-	-	-
Other non-renewable (diesel backup generator)	.2	.2	-
On-site installed generation capacity (MW)	.3	.3	0.3
Solar PV	.1	.1	0.1
Diesel backup generator		.2	0.2
Total electricity offsets (MWh)	441	430	2186
LGC’s voluntarily retired by the entity	-	-	2186
Greenpower	-	-	-

Stationary fuel use

Sources of emissions from stationary fuel include natural gas used in some buildings’ heating systems and diesel back-up generators for critical facilities. Data was collected primarily through billing information from fuel suppliers.

Stationary fuel use decreased by 10.9 per cent from 2022-23 to 2023-24 and increased by 46.3 per cent from 2023-24 to 2024-25.

Gas consumption for the current period has been estimated since 19 July 2024. The gas meter has not been accessible due to the construction at TEH.

Table 10: Stationary fuel use

Indicator	2024-25	2023-24	2022-23
Total fuels used in buildings and machinery (MJ)	11,610,539	7,239,234	8,078,306
Buildings	11,610,539	7,239,234	8,078,306
Natural gas	11,610,539	7,239,234	8,078,306
Machinery			
Diesel (litres)			
Greenhouse gas emissions from stationary fuel consumption (Tonnes CO ₂ -e)	598	373	416

Transportation

Forensicare’s fleet comprised 19 passenger vehicles as of 30 June 2025 (down from 23 on 30 June 2024), one of which was an executive lease vehicle and 18 were pool vehicles for patient transport and business-related staff travel. Three of these vehicles were diesel-driven, 13 were petrol and three were hybrid (range-extended).

Energy used in transport fuels emissions decreased by 14.3 per cent from 2022-23 to 2023-24 and decreased by 0.2 per cent from 2023-24 to 2024-25. Greenhouse gas emissions from transport decreased by 14.5 per cent from 2022-23 to 2023-24 and decreased by 0.2 per cent from 2023-24 to 2024-25.

Table 11:Transportation energy

Transportation energy	Jul-24 to Jun-25	Jul-23 to Jun-24	Jul-22 to Jun-23
T1 Total energy used in transportation (vehicle fleet) within the entity, segmented by fuel type [MJ]			
Non-executive fleet - gasoline	92,333	92,586	99,022
Petrol	92,333	92,586	99,022
Non-executive fleet - diesel	90,675	90,922	112,804
Diesel	90,675	90,922	112,804
Total energy used in transportation (vehicle fleet) [MJ]	183,008	183,508	211,826
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
Petrol	13	17	11
Sedan	10	11	11
SUV	6	6	0
Diesel	3	3	6
Sedan	0	0	4
People mover	3	3	2
Hybrid	3	3	2
Sedan	3	3	2
T3 greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Non-executive fleet - gasoline	6.2	6.2	6.7
Petrol	6.2	6.2	6.7
Non-executive fleet - diesel	6.3	6.4	7.9
Diesel	6.3	6.4	7.9
Total greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	12.5	12.6	14.6
T4 total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)			
Total distance travelled by commercial air travel	216,976	331,393	N/a

Total energy use

Total energy used by Forensicare has decreased by 2.6 per cent from 2022-23 to 2023-24 and increased by 26.33 per cent from 2023-24 to 2024-25. Forensicare has seen a steady increase in renewable energy sources since 2022-23.

Table 12: Total energy use

Indicator	2024-25	2023-24	2022-23
Total energy usage from fuels (stationary and transportation) (MJ)	11,793,548	7,422,743	8,290,133
Total energy used from electricity (MJ)	9,059,645	8,624,295	8,222,914
Total energy used segmented into renewable and non-renewable sources (MJ)	20,853,193	16,428,014	16,513,048
Renewable	1,969,436	1,930,720	1,831,059
Non-renewable	18,883,757	14,497,294	14,681,988
Units of energy used normalised by FTE	1672	1,283	1,318

Solar capacity and use

Solar generation data for the period is unavailable due to switchboard modifications linked to the TEH expansion.

Sustainable procurement

Forensicare considers sustainable procurement objectives through its implementation of the Victorian Government Social Procurement Framework, which establishes requirements that apply to Government departments and agencies when they procure goods, services and construction. All Forensicare tenders include five per cent for social procurement which includes sustainability, suppliers are asked to provide information on their sustainability practices, and these are scored accordingly against the weighted criteria.

Water consumption

Water use increased by 28.5 per cent from 2022-23 to 2023-24 and increased by 7.2 per cent from 2023-24 to 2024-25.

Table 13: Water consumption

Indicator	2024-25	2023-24	2022-23
Total water consumption by an entity (kilolitres)	21,253.2	20,168.7	14,568.5
Potable water consumption	21,253.23	20168.7	14,568.5
Metered reused water consumption			-
Units of metered water consumed normalised by FTE	1.7	1.6	1.2

Waste and recycling

Waste management and recycling are key priorities for Forensicare. Focus areas include efforts to eliminate single-use plastics, as well as maximise recycling and minimise waste sent to landfill. The organisation collected waste data from invoices and reports from its waste management providers.

Table 14: Waste and recycling performance

Indicator	2024-25	2023-24	2022-23
Paper recycling (kg)	7220	4490	6370
Cardboard and paper recycling (tonnes)	40.7	30.4	30.9
General waste (tonnes)	207.5	149.5	138.1
Co-mingle waste (tonnes)	13.4	11.0	14.2
Organic waste (tonnes)	3.41	4.2	3.1
Clinical waste (tonnes)	1.5	1.5	1.5
E-waste (tonnes)	3.04	6.0	7.6

Additional information

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

- a) A statement that declarations of pecuniary interests have been duly completed by all relevant officers.
- b) Details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary.
- c) Details of publications produced by the entity about itself, and how these can be obtained.
- d) Details of changes in prices, fees, charges, rates, and levies charged by the entity.
- e) Details of any major external reviews carried out on the entity.
- f) Details of major research and development activities undertaken by the entity.
- g) Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit.
- h) Details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services.

- (i) Details of assessments and measures undertaken to improve the occupational health and safety of employees.
- (ii) A general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes.
- (iii) A list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- (iv) Details of all consultancies and contractors including:
 - (v) consultants/contractors engaged.
 - (vi) services provided.
 - (vii) expenditure committed to for each engagement.

This information is available on request from:

Executive Director Legal, Governance, and Strategy
Legal, Governance and Strategy Department
Phone: (03) 9495 9100
Email: info@forensicare.vic.gov.au



Key financial and service performance reporting



Reporting against the Statement of Priorities – Part A

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

System priority

Excellence in clinical governance

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

Goals

1. Develop strong and effective relationships with partners to drive service improvements
2. Support consumers to access the most appropriate care for their mental illness and/or associated risk factors

Forensicare deliverables

- Engage in one or more mental health improvement program of Safer Care Victoria (SCV) – elimination of restrictive intervention, improving sexual safety, implementation of the zero-suicide framework and reducing compulsory treatment.
- Work with SCV in areas of clinical improvement to ensure TEH delivers best care, including working together on hospital acquired complications, low value care and targeting preventable harm to ensure that limited resources are optimised without compromising clinical care and outcomes.
- Partner with SCV Mental Health Improvement Unit on reform including working toward the elimination of restrictive practices.
- Work in partnership with area mental health and wellbeing services and mental health and wellbeing locals across Victoria to develop, establish and deliver regional community forensic mental health services.
- Engage Forensicare clinical staff in translating research findings into clinical education and professional development activities and deliver the FMHPDP in partnership with the CFBS.
- Strengthen relationships and work in collaboration with Aboriginal Community Controlled Health Organisations (ACCHO), Aboriginal Community Controlled Organisations (ACCO) and Justice-related organisations, such as the Aboriginal Justice Forum, to support enhanced connection with community and improve Aboriginal consumer experiences of culturally safe care.
- Develop an appropriate under 26 years model for forensic mental health across Forensicare services. Engage with the DH, the DJCS and specialist infant, child and youth mental health and wellbeing services in the development of an appropriate Forensic youth mental health statewide system.

Achievements/outcomes

Zero suicide: Collaborated with SCV, and engaged the senior leadership team, on the approach to implement the Zero Suicide Framework within Forensicare’s existing model of care. A gap analysis was conducted across all operational directorates to inform improvement opportunities. Built workforce understanding through surveys and focus groups on the purpose and intent of the framework. Our first improvement task was focused on custodial settings to update our clinical training package and risk formulation template to apply the framework. Build a database that highlights information relevant to predicting suicide to enable intervention at the earliest opportunity.
Safely reducing restrictive practices: In collaboration with SCV and the Office of the Chief Psychiatrist, Forensicare is committed to working towards eliminating the use of restrictive practices. Forensicare has implemented six core strategies to reduce restrictive practices and is working through a Reducing Restrictive Practices Action Plan - oversighted by a Safely Reducing Restrictive Practices Committee.
Core Forensic Model: Developed a core forensic model that enables a structured clinical approach designed to facilitate a clear and cohesive pathway for consumers and clinicians throughout the recovery journey. The model aims to enhance collaboration among the multidisciplinary team and empower consumers to more actively participate in their care, leading to more timely and safe transitions to the community.
CFMHS expansion: Establishment of forensic mental health services in the Hume region, with northeast metro, and southeast metro, Grampians, Loddon Mallee and Gippsland due to commence operations in early FY26. The expansion of community forensic mental health services across the State aligns to the care closer to home principle of healthcare delivery and reinforces Forensicare as a statewide service.
FMHPDP: Delivered 18 professional development workshops in collaboration with the CFBS. These workshops were delivered to individuals, teams, and organisations looking to expand their knowledge and understanding of forensic behaviour and mental health issues.
First Peoples: The First Peoples Strategy and Advice Unit (FPSAU) was established. Reporting directly to the CEO, the unit has been instrumental in embedding First Peoples’ self-determination across the organisation and uplifting cultural safety. The Aboriginal and Torres Strait Islander Advisory Committee (Advisory Committee) was relaunched and saw the following Aboriginal Community Controlled Organisations and areas of the Victorian Public Sector join as members Aboriginal Community Elders Service (ACES), Djirra, Koorie Youth Council (KYC), Victorian Aboriginal Child and Community Agency (VACCA), Victorian Aboriginal Community Controlled Health Organisation (VACCHO), Victorian Aboriginal Legal Service (VALS), DJCS - Justice Health, Aboriginal Health Unit, DH - Balit Murrup Unit, National Indigenous Australians Agency (NIAA), Social and Emotional Wellbeing Section, Independent Mental Health Advocacy and Victoria Legal Aid (VLA), First Nations Services. In September 2024, Forensicare submitted a response to the Yoorrook Justice Commission’s request for a notice to produce. This information provided Yoorrook with an understanding of how Forensicare was ensuring its workforce is culturally informed. To ensure cultural safe spaces has been captured in the new build at TEH, the organisation has engaged Wurundjeri Woi Wurrung Cultural Heritage Aboriginal Corporation. Through this engagement, stories of the Traditional Owners have been integrated into the building design. Re-engagement with the Koorie Justice Unit and Aboriginal Justice Caucus Co-Chair has taken place, for the purpose of discussing how Forensicare can increase its accountability to the Aboriginal community in Victoria via the Aboriginal Justice Agreement and Aboriginal Justice Forum. Throughout 2024-25, the FPSAU has supported the expansion of the community forensic mental health service across regional Victoria through engagement with ACCOs in the Barwon southwest and Hume regions. As more RFMHS sites go live, the FPSAU will continue to support engagement with ACCOs, ensuring the RFMHS can provide support to Aboriginal and Torres Strait Islander consumers across the State.
Youth Model: A proposed Youth Forensic Mental Health Service Model (under 26 years) was developed by an internal advisory group and sub-working groups using co-design principles to ensure a strong lived experience focus. The proposed service components seek to create a smooth care pathway as young people move between Forensicare service settings and as they engage with mainstream mental health and wellbeing services for ongoing mental healthcare. Discipline leads and operational managers have reviewed the proposed service model and raised no substantive issues. The next step is to incorporate the care approach for youth into our broader model of care.

System priority

Operate within budget

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

Goals

1. Development and implementation of a health service budget action plan (BAP) in partnership with the DH with a goal to manage cost growth effectively to ensure the efficient operation of the health service.

Forensicare deliverables

- Work in collaboration with the DH to review budget drivers, changes, and options around funding models. Continue to refine approach for sustainability and alignment with outcomes at the consumer, and community level, across service expansions and further reform.
- Implement actions to improve business intelligence, data sharing and integration with partner agencies and the DH in line with the Victorian Digital Strategy 2021-2026 and Victoria’s Digital Health Roadmap 2021-2025, and key Royal Commission recommendations around contemporary IT systems.
- Strengthen relationships and work in collaboration with Aboriginal Community Controlled Health Organisations (ACCHO), Aboriginal Community Controlled Organisations (ACCO) and justice-related orgs, such as the Aboriginal Justice Forum, to support enhanced connection with community and improve Aboriginal consumer experiences of culturally safe care.
- Develop an appropriate under 26 years model for forensic mental health across Forensicare services. Engage with the Department of Health, the Department of Justice and community safety and specialist infant, child and youth mental health and wellbeing services in the development of an appropriate Forensic youth mental health statewide system.

Achievements/outcomes

Collaboration with the DH: Forensicare worked throughout the year with DH and Hospitals Victoria to ensure there was a shared understanding of the drivers, changes and challenges in relation to funding forensic mental health services. Collaboration is ongoing with the DH in relation to forensic mental health outcomes and reform.
Business intelligence: Took actions to ensure continued compliance with information management and data integrity best practice, including updating our Information Asset Register, realigning governance and investing in professional development and data analytics capability.

System priority

Improving equitable access to healthcare and wellbeing

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

Goals

- 1. Address forensic mental health service access issues and equity for rural and regional people to enable comprehensive statewide approach to service delivery.
- 2. Strengthen programs that support Aboriginal people by addressing the gap in health outcomes by delivering culturally safe and responsive health care.

Forensicare deliverables

- Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses.
- Enable access to community-based specialist forensic mental health services statewide via increased efficiency and effectiveness in service delivery.
- Establish consultation processes supporting partnerships with Aboriginal community-controlled health organisations.
- Implement strategies and processes to actively increase Aboriginal employment.
- Improve identification of Aboriginal people presenting for mental health care, address variances in care, and provide equitable access to culturally safe care pathways and environments.
- Develop discharge plans for every Aboriginal consumer, across appropriate settings.

Achievements/outcomes

First Peoples: Forensicare has engaged with the following cultural safety training (CST) providers:

- Victorian Aboriginal Community Controlled Health Organisation
- Wanyaari
- Koorie Heritage Trust

At present Forensicare is providing an eLearning cultural appreciation module and exploring how the organisation can provide a more engaging and impactful suite of training to all staff including through a tiered approach to learning and development.

This work is being captured in the Cultural Safety Action Plan, ‘Action 3.3.9 – Implement an annual schedule of cultural awareness and cultural safety training across the organisation facilitated by either Victorian ACCOs or Victorian Aboriginal businesses.’

As detailed above, throughout 2024-25, there has been significant engagement with a wide variety of Aboriginal stakeholders across Victoria, from Traditional Owner groups, to ACCHOs and other areas of the Victorian Public Sector. This work will continue as a 2025-26 priority action from the Cultural Safety Action Plan.

In 2024-25, there has been a 133 per cent increase in identified roles, which has seen the following roles commence:

- One manager, First Peoples strategy and advice
- One senior First Peoples consultant, FPSAU
- Two Aboriginal mental health trainees

To ensure the organisation continues its momentum to increase our Aboriginal and Torres Strait Islander workforce, the organisation has listed ‘Action 3.2.2 – Develop an Aboriginal and Torres Strait Islander Workforce Strategy’ as a priority action for 2025-26 from the Cultural Safety Action Plan.

To support the identification of Aboriginal consumers, there has been an upgrade to our patient management system, that provides a visual alert, of the Aboriginal flag, for all consumers who identify as Aboriginal and/or Torres Strait Islander. Furthermore, there was a review of the ‘Identifying Aboriginal and Torres Strait Islander Status’ Policy.

System priority

A stronger workforce

There is an increased supply of critical roles that support safe, high-quality care.

Goals

- 1. Deliver programs to improve employee experience across four initial focus areas: Leadership, health and safety, flexibility, and career development and agility.
- 2. Support Forensicare’s Strategic Plan 2021-26 to prioritise its vision as a workplace of choice.

Forensicare deliverables

- Continue to support the implementation of medium and long-term priorities of the Mental Health Workforce Strategy.
- Prioritise wellbeing of healthcare workers and implement local strategies to address key issues.
- Design and implement workforce strategies relating to gender equality, cultural safety and inclusion in the workplace.
- Develop programs to improve employee experience during onboarding and initial twelve months of employment.
- Develop an approach, in conjunction with the DH, on Core Forensic Mental Health Capabilities, that builds on previous work relating to workforce and leadership development.
- Develop an appropriate under 26 years model for forensic mental health across Forensicare services. Engage with the DH, the DJCS and specialist infant, child and youth mental health and wellbeing services in the development of an appropriate Forensic youth mental health statewide system.

Achievements/outcomes

Equality, cultural safety, and inclusion: Forensicare established the Employee Support Network and the Staff Advisory Committee to address inclusion and cultural safety issues raised by staff; provide mandatory ‘safely’ training for staff and managers, and celebrate diversity via organisational participation in awareness days, e.g: NAIDOC week and IDAHOBIT day.

Employee engagement: Forensicare redesigned the organisational induction program to run twice monthly ensuring every staff member attends prior to commencing in their role. A probation program was also implemented to ensure every new staff member participates in the sixmonth program to improve the employee experience.

Workforce capability guide: Completed the Generalist Mental Health Workforce Capability Guide for Mental Health and Wellbeing Services. This guide outlines the capabilities required by general mental health and wellbeing (MHWB) services to provide effective treatment and support to consumers who are involved in the justice system. It is expected to be made available to the sector later in 2025.

Youth model: A proposed Youth Forensic Mental Health Service Model (under 26 years) was developed by an internal advisory group and sub-working groups using co-design principles to ensure a strong lived experience focus. The proposed service components seek to create a smooth care pathway as young people move between Forensicare service settings and as they engage with mainstream mental health and wellbeing services for ongoing mental healthcare. Discipline leads and operational managers have reviewed the proposed service model and raised no substantive issues. The next step is to incorporate the care approach for youth into our broader model of care.

System priority

Moving from competition to collaboration

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

Goals

- 1. Partner with area mental health and wellbeing services, mental health and wellbeing locals and other relevant stakeholders to improve access and transition pathways for forensic mental health consumers, and those at risk of coming into contact with the criminal justice system.

Forensicare deliverables

- Partner with mental health services in the local region to implement mental health reform.
- Forensicare to build partnerships, via the northeast metropolitan Health Service Partnership Mental Health Reform Stream network, and collaboratively work on agreed transformation actions, with local implementation of statewide forensic mental health programs.
- Forensicare to work collaboratively with mental health and wellbeing services to deliver regional forensic mental health teams, to deliver community-based forensic mental health care in communities where people live.

Achievements/outcomes

CFMHS expansion: Establishment of forensic mental health services in the Hume region, with northeast metro, and southeast metro, Grampians, Loddon Mallee and Gippsland due to commence operations in early part of the 2026 financial year. The expansion of community forensic mental health services across the State aligns to the care closer to home principle of healthcare delivery and reinforces Forensicare as a statewide service.

Reporting against the Statement of Priorities – Part B

High quality and safe care:

Key performance measures	Target	Result
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	98%
Adverse events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reported submitted within 30 business days	100%
Mental health		
Mental health patient experience ⁴		
Percentage of consumers/families/carers reporting a 'very good' or 'excellent' overall experience of the service	80%	Unavailable
Percentage of families/carers who report they 'always' or 'usually' felt their opinions as a carer were respected.	90%	Unavailable
Percentage of mental health consumers reporting they 'usually' or 'always' felt safe using this service.	90%	Unavailable
Mental health seclusion		
Rate of seclusion episodes per 1,000 occupied bed days – inpatient ⁵	≤6	40

⁴ The Your Experience of Service and Carer Experience Survey collection processes were delayed in 2024-25 due to an upgrade in survey methodology. This resulted in a one-off delay to data collection for the cycle. The surveys are now being conducted continuously throughout the year, with the change expected to provide a more accurate and timely picture of consumer and carer experience. Finalised data was unavailable at the time of preparing and submitting the 2024-25 annual reports.

⁵ Per Forensicare Statement of Priorities 2024-25, the DH acknowledges that Forensicare is unlikely to meet this key performance measure in 2024-25 due to its unique issue with rates of seclusion.

Strong governance, leadership and culture

Key performance measure	Target	Result
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	80%	59%

Timely access to care

Key performance measure ⁶	Target	Result
Infection prevention and control		
Percentage of male security patients admitted to TEH within seven days of recommendation for compulsory treatment	80%	16%
Percentage of male security patients discharged from TEH to a correctional centre within 21 days	80%	30%
Percentage of male security patients discharged within seven days of becoming a civil client	80%	58%
Percentage of female security patients admitted to TEH within seven days of recommendation for compulsory treatment	80%	100%
Percentage of female security patients discharged from TEH to a correctional centre within 28 days	80%	79%

Effective financial management

Key performance measure	Target	Result
Operating result (\$M)	0.00	2.1
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.64
Variance between forecast and actual net result from transactions (NRFT) for the current financial year ending 30 June	5% movement in forecast revenue and expenditure forecasts	Achieved

6 The department acknowledges that Forensicare is unlikely to meet these key performance measures in 2024-25 due to the continuing high demand for Forensicare services.

Reporting against the Statement of Priorities – Part C

Activity reporting

Funding type	2024-2025 activity achievement (\$'000)
Acute admitted	
Other admitted	8,451
Mental health and drug services	
Mental health ambulatory	36,946
Mental health inpatient – available bed days	63,244
Mental health service system capacity	6,506
Mental health other	352
Other	
Health workforce	260
Other specified funding	2,082
Total funding	117,841
Additional investment	6,000
Total	123,841

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

ATTESTATIONS

1. Responsible bodies declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations for the **Victorian Institute of Forensic Mental Health** for the year ending 30 June 2025.



Penny Armytage AM
Board Chair
3 September 2025

2. Financial management compliance attestation

I, Ian Forsyth, on behalf of the Responsible Body, certify that the **Victorian Institute of Forensic Mental Health** has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Ian Forsyth
Audit and Risk Committee Chair
Forensicare
3 September 2025

3. Data integrity declaration

I, Colmán O'Driscoll, certify that the **Victorian Institute of Forensic Mental Health**, has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. The **Victorian Institute of Forensic Mental Health** has critically reviewed these controls and processes during the year.



Colmán O'Driscoll
Chief Executive Officer
Forensicare
3 September 2025

4. Conflict of interest declaration

I, Colmán O'Driscoll, certify that the **Victorian Institute of Forensic Mental Health** has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC.

Declaration of private interest forms have been completed by all executive staff within **Victorian Institute of Forensic Mental Health** and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.



Colmán O'Driscoll
Chief Executive Officer
Forensicare
3 September 2025

5. Integrity, fraud and corruption declaration

I, Colmán O'Driscoll, certify that the **Victorian Institute of Forensic Mental Health** has put in place appropriate internal controls and processes to ensure that Integrity, fraud, and corruption risks have been reviewed and addressed at the **Victorian Institute of Forensic Mental Health** during the year.



Colmán O'Driscoll
Chief Executive Officer
Forensicare
3 September 2025

6. Asset management accountability framework

I, Ian Forsyth, on behalf of the Responsible Body, certify that the **Victorian Institute of Forensic Mental Health** complies with the mandatory requirements of the Asset Management Accountability Framework (AMAF).



Ian Forsyth
Audit and Risk Committee Chair
Forensicare
3 September 2025

DISCLOSURE INDEX

The annual report of Forensicare is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the department’s compliance with statutory disclosure requirements.

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Financial Statements 2024–25



Victorian Institute of Forensic Mental Health
Financial Report
For the Financial Year Ended 30 June 2025

How this report is structured

The Victorian Institute of Forensic Mental Health (Forensicare) has presented its audited Tier 2 general-purpose financial statements for the financial year ended 30 June 2025 in the following structure to provide users with the information about Forensicare's stewardship of the resources entrusted to it.

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Victorian Institute of Forensic Mental Health

Understanding Our Financials

What do Financial Statements show?

Our Financial Statements provide an insight into Forensicare's financial health by showing:

- how Forensicare performed financially during the year
- the value of assets held by Forensicare
- the ability of Forensicare to pay its debts.

What is in the Financial Statements?

The Financial Statements of Forensicare consist of four financial reports, explanatory notes supporting the financial statements and the endorsement statement by Forensicare and the Victorian Auditor-General.

The four financial reports are:

- Comprehensive Operating Statement
- Balance Sheet
- Cash Flow Statement
- Statement of Changes in Equity.

Comprehensive Operating Statement

The Comprehensive Operating Statement (previously known as the Operating statement and the Statement of Financial Performance and sometimes called the Profit and Loss Statement) shows how well Forensicare has financially performed during the financial year.

The Statement is prepared on an accrual basis, which means that all revenue and costs for the year are recognised, even though the income may not yet be received or expenses not yet paid.

Forensicare's financial performance is reflected in the net result before capital and specific items. A surplus or deficit is the difference between revenue and expenses for Forensicare.

Balance Sheet

The Balance Sheet discloses Forensicare's net accumulated financial worth at the end of the financial year. It shows the value of assets that we hold, as well as liabilities or claims against these assets.

The assets and liabilities are expressed as current or non-current. Current refers to assets or liabilities that are expected to be paid or converted into cash within the next 12 months.

Significant assets consist of Property, Plant and Equipment which includes all infrastructure assets such as buildings and land as detailed in the notes of the Financial Statements.

Cash Flow Statement

Cash flows are classified according to whether or not they arise from operating activities, investing activities or financing activities. This classification is consistent with requirements AASB 107 *Statement of Cash Flow*.

The Cash Flow Statement summarises Forensicare's cash receipts and payments for the financial year and shows the net increase or decrease in cash held by Forensicare.

The Cash Flow Statement represents cash in hand, whereas the Comprehensive Operating Statement is prepared on an accrual basis (including money not yet paid or spent). This means that the values in both statements may differ.

Forensicare's cash arises from, and is used in, two main areas:

- The "Cash Flows from Operating Activities" section summarises all income and expenses relating to Forensicare's delivery of services.
- The "Cash Flows from Investing Activities" refers to Forensicare's capital expenditure or other long-term revenue producing assets, as well as money received from the sale of assets.

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 taxation authority, are presented as an operating cash flow.

Victorian Institute of Forensic Mental Health

Understanding Our Financials (continued)

Statement of Changes in Equity

This statement summarises the change in Forensicare’s net worth.

Forensicare's net worth can only change as a result of:

- a ‘net result’ as recorded in the Comprehensive Operating Statement; or
- an increase (or reversal of a previous increase) in the value of non-current assets resulting from a revaluation of those assets. This amount is transferred to an Asset Revaluation Reserve until the asset is sold or a realised profit occurs. The value of all non-current assets must be reviewed each year to ensure that they reflect their fair value in the Balance Sheet.

Any movements in other reserves within this statement are adjusted through the accumulated surplus.

Notes to the Financial Statements

The Notes to the Financial Statements provide further information in relation to the rules and assumptions used to prepare the Financial Statements, as well as additional information and details about specific items within the statements.

The Notes also advise if there have been any changes to accounting standards, policy or legislation that may change the way the statements are prepared. Within the four Financial Statements, there is a column that indicates to which note the reader can refer for additional information.

Information in the Notes is particularly useful where there has been a significant change from the previous year’s comparative figure.

Board Member’s, Accountable Officer’s and Chief Finance and Accounting Officer’s Declaration

The certification is made by the people responsible for the financial management of Forensicare, that in their opinion, the Financial Statements have met all the statutory and professional reporting requirements and that in their opinion, the Financial Statements are true and fair and not misleading or inaccurate.

Auditor General Victoria – Independent Audit Report

This provides an independent written undertaking of the fairness of the accounts, in material respects, in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards. Refer to the audit opinion for details.

Victorian Institute of Forensic Mental Health

Board Member’s, Accountable Officer’s and Chief Finance and Accounting Officer’s Declaration

The attached financial statements for the Victorian Institute of Forensic Mental Health have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Cash Flow Statement, Statement of Changes in Equity and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and the financial position of the Victorian Institute of Forensic Mental Health at 30 June 2025.

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

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

Member of Responsible Body



Ms Penny Armytage AM
Chair

Accountable Officer



Adj. Professor Colmán O’Driscoll
Chief Executive Officer

Chief Finance and Accounting Officer



Mr Michael Courtney
Chief Financial Officer

3rd September 2025
Melbourne, Victoria



Independent Auditor’s Report

To the Board of Victorian Institute of Forensic Mental Health

Opinion	I have audited the financial report of Victorian Institute of Forensic Mental Health (the institute) which comprises the: - balance sheet as at 30 June 2025 - comprehensive operating statement for the year then ended - statement of changes in equity for the year then ended - cash flow statement for the year then ended - notes to the financial statements, including material accounting policy information - board member’s, accountable officer’s and chief finance and accounting officer’s declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the institute as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and Australian Accounting Standards - Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the institute in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board’s responsibilities for the financial report	The Board of the institute is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation 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 Board is responsible for assessing the institute’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 <i>Audit Act 1994</i>, 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 institute’s internal control - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board - conclude on the appropriateness of the Board’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institute’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 institute to cease to continue as a going concern. - evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
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MELBOURNE
11 September 2025


Sanchu Chummar
as delegate for the Auditor-General of Victoria

Victorian Institute of Forensic Mental Health
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Revenue and Income from Transactions			
Operating activities	2.1	395,549	280,617
Non-operating activities	2.1	1,278	1,113
Total Revenue and Income from Transactions		396,827	281,730
Expenses from Transactions			
Employee expenses	3.1	(155,663)	(149,772)
Supplies and consumables	3.1	(8,016)	(7,377)
Finance costs	3.1	(268)	(181)
Other administrative expenses	3.1	(12,821)	(14,157)
Other operating expenses	3.1	(3,698)	(2,548)
Depreciation and amortisation	3.1, 4.4	(6,885)	(6,029)
Total Expenses from Transactions		(187,350)	(180,064)
Net Result from Transactions - Net Operating Balance		209,477	101,666
Other Economic Flows included in Net Result			
Net gain/(loss) on non-financial assets	3.4	45	141
Other gain/(loss) from other economic flows	3.4	49	1,247
Total Other Economic Flows included in Net Result		94	1,388
NET RESULT FOR THE YEAR		209,571	103,054
Other Comprehensive Income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus		-	6,992
Total Other Comprehensive Income		-	6,992
COMPREHENSIVE RESULT FOR THE YEAR		209,571	110,046

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

Victorian Institute of Forensic Mental Health
Balance Sheet
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current Assets			
Cash and cash equivalents	6.2	13,665	16,952
Receivables	5.1	11,584	13,012
Other assets		1,597	1,601
Total Current Assets		26,846	31,565
Non-Current Assets			
Receivables	5.1	8,777	6,890
Property, plant and equipment	4.1a	550,960	342,661
Right of use assets	4.2a	6,179	4,514
Intangible assets	4.3a	308	374
Total Non-Current Assets		566,224	354,440
Total Assets		593,070	386,004
Current Liabilities			
Payables	5.2	18,190	25,069
Contract liabilities	5.3	1,837	3,085
Borrowings	6.1	862	998
Employee benefits	3.2	30,289	26,579
Other liabilities	5.4	332	281
Total Current Liabilities		51,510	56,012
Non-Current Liabilities			
Contract liabilities	5.3	3,000	2,700
Borrowings	6.1	5,694	3,762
Employee benefits	3.2	4,194	4,429
Total Non-Current Liabilities		12,888	10,891
Total Liabilities		64,398	66,903
NET ASSETS		528,672	319,101
Equity			
Property, plant and equipment revaluation surplus		124,480	124,480
Contributed capital	SCE	34,139	34,139
Accumulated surplus	SCE	370,053	160,482
TOTAL EQUITY		528,672	319,101

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

Victorian Institute of Forensic Mental Health
Cash Flow Statement
For the Financial Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash Flows From Operating Activities			
Receipts from Government		152,259	126,384
Receipts from other entities		31,973	31,220
Interest received		1,278	1,113
Other receipts received ⁽ⁱ⁾		4,241	612
Total Receipts		189,751	159,329
Payments to employees		(152,881)	(137,622)
Payments to suppliers		(28,930)	(26,949)
Finance costs		(268)	(181)
GST paid to the ATO		(1,730)	(2,237)
Total Payments		(183,809)	(166,989)
Net Cash Flows from/(used in) Operating Activities	8.1	5,942	(7,660)
Cash Flows From Investing Activities			
Purchase of non-financial assets		(8,346)	(3,110)
Proceeds from sale of non-financial assets		67	223
Net Cash Flows from/(used in) Investing Activities		(8,279)	(2,887)
Cash Flows From Financing Activities			
Repayment of principal portion of lease liabilities		(951)	(966)
Net Cash Flows from/(used in) Financing Activities		(951)	(966)
Net Increase/(Decrease) in Cash and Cash Equivalents Held		(3,288)	(11,513)
Cash and Cash Equivalents at Beginning of Year		16,952	28,465
CASH AND CASH EQUIVALENTS AT END OF YEAR	6.2	13,665	16,952

(i) Other receipts received includes ad-hoc training programs provided on a fee for service basis

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

Victorian Institute of Forensic Mental Health
Statement of Changes in Equity
For the Financial Year Ended 30 June 2025

	Property, Plant & Equipment Revaluation Surplus \$'000	Contributed Capital \$'000	Accumulated Surplus/ (Deficit) \$'000	Total \$'000
Balance at 1 July 2023	117,488	34,139	57,428	209,055
Net result for the year	-	-	103,054	103,054
Other comprehensive income for the year	6,992	-	-	6,992
Transfer to accumulated surplus	-	-	-	-
Balance at 30 June 2024	124,480	34,139	160,482	319,101
Net result for the year	-	-	209,571	209,571
Other comprehensive income for the year	-	-	-	-
Transfer to accumulated surplus	-	-	-	-
BALANCE AT 30 June 2025	124,480	34,139	370,053	528,672

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

Note 1: Basis of Preparation

These financial statements represent the audited general purpose financial statements for Forensicare for the year ended 30 June 2025. The report provides users with information about Forensicare’s stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements and identifies the key accounting estimates and judgements.

Structure

- 1.1 Basis of preparation of the financial statements
- 1.2 Abbreviations and terminology used in the financial statements
- 1.3 Material accounting estimates and judgements
- 1.4 Goods and Services Tax (GST)
- 1.5 Reporting entity
- 1.6 Economic Dependency

Note 1.1: Basis of Preparation of the Financial Statements

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

Forensicare is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. Forensicare’s prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Forensicare is not a ‘significant entity’ as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

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

Forensicare is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a "not-for-profit" health service under the Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Apart from the changes in accounting policies, standards and interpretations as noted below, material accounting policies adopted in the preparation of these financial statements are the same as those adopted in the previous period.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on a going concern basis (refer to Note 1.6 Economic Dependency).

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Forensicare on 3rd September 2025.

Note 1.2 Abbreviations and Terminology Used in the Financial Statements

The following table sets out the common abbreviations used throughout the financial statements:

Reference	Title
AASB	Australian Accounting Standards Board
AASs	Australian Accounting Standards, which include Interpretations
DH	Department of Health
DJCS	Department of Justice and Community Safety
DTF	Department of Treasury and Finance
DT	Department of Transport
FMA	Financial Management Act 1994
FRD	Financial Reporting Direction
SD	Standing Direction
VAGO	Victorian Auditor General’s Office
VIFMH	Victorian Institute of Forensic Mental Health (Forensicare)

Note 1.3 Material Accounting Estimates and Judgements

Management make 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 material accounting judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and relate to the following disclosures:

- Note 2.1: Revenue and income from transactions
- Note 3.2: Employee benefits and related on-costs
- Note 4.1: Property, plant and equipment
- Note 4.2: Right-of-use assets
- Note 4.3: Intangible assets
- Note 4.4: Depreciation and amortisation
- Note 4.5: Impairment of assets
- Note 5.1: Receivables
- Note 5.2: Payables
- Note 5.3: Contract liabilities
- Note 6.1a: Lease liabilities
- Note 7.3: Fair value determination

Note 1.4 Goods and Services Tax (GST)

Income, expenses, assets and liabilities are recognised net of the amount of GST, except where the GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables in the Balance Sheet are stated inclusive of the amount of GST. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis, except for the GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO. These GST components are disclosed as operating cash flows.

Commitments and contingent assets and contingent liabilities are presented on a gross basis.

Note 1.5 Reporting Entity

The financial statements include all the activities of Victorian Institute of Forensic Mental Health, operating under the trading name of Forensicare.

Forensicare's principal address is:
Thomas Embling Hospital
Yarra Bend Road
Fairfield
Victoria 3078

Note 1.6 Economic Dependency

The Victorian Institute of Forensic Mental Health (Forensicare) is a public health service governed and managed in accordance with the *Mental Health and Wellbeing Act 2022* and its results form part of the Victorian General Government consolidated financial position. Victorian Institute of Forensic Mental Health provides essential services and is dependent on the continued financial support of the State Government, particularly the Department of Health, Department of Justice and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue to use The Victorian Institute of Forensic Mental Health operations and on that basis, the financial statements have been prepared on a going concern basis.

Note 2: Funding Delivery of Our Services

Forensicare's overall objective is to empower recovery for all Victorians living with mental illness who are at risk of entering, or have entered the justice system, to lead safe and meaningful lives free from offending. Forensicare is predominantly funded by grant funding for the provision of outputs. Forensicare also receives income from the supply of services.

Structure

2.1 Revenue and Income from Transactions

Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Identifying performance obligations	Forensicare applies material judgement when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations.
	If this criterion is met, the contract/funding agreement is treated as a contract with a customer, requiring Forensicare to recognise revenue as or when the health service transfers promised goods or services to customers.
	If this criterion is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	Forensicare applies material 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.
Determining time of capital grant income recognition	Forensicare applies material judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the health service’s progress as this is deemed to be the most accurate reflection of the stage of completion.
Assets and services received free of charge or for nominal consideration	Forensicare applies material judgement to determine the fair value of assets and services provided free of charge or for nominal value.

Note 2.1: Revenue and Income from Transactions

Note	2025 \$'000	2024 \$'000
Operating Activities		
Revenue from Contracts with Customers		
Government grants (DJCS) - Operating	21,587	21,425
Service fees - commercial prisons	30,318	29,168
Total Revenue from Contracts with Customers	51,905	50,593
Other Resource of Income		
Government grants (DH) - Operating	128,936	105,361
Government grants (DH) - Capital	213,706	123,754
Government grants (Commonwealth) - Operating	148	143
Other income from operating activities	853	765
Total Other Resource of Income	343,643	230,023
Total Revenue and Income from Operating Activities	395,549	280,617
Non-Operating Activities		
Other Resource of Income		
Interest income	1,278	1,113
Total Other Resource of Income	1,278	1,113
Total Income from Non-Operating Activities	1,278	1,113
Total Revenue and Income from Transactions	396,827	281,730

Note 2.1a: Timing of Revenue from Contracts with Customers

	2025 \$'000	2024 \$'000
Forensicare disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers:		
At a point in time	-	-
Over time	51,905	50,593
Total Revenue from Contracts with Customers	51,905	50,593

How we recognise revenue and income from operating activities

Government Operating Grants

To recognise revenue, Forensicare 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 health service:

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

If a contract liability is recognised, Forensicare recognises revenue in profit or loss as and when it satisfies its obligations under the contract, unless a contract modification is entered into between all parties. A contract modification may be obtained in writing, by oral agreement or implied by customary business practices.

Note 2.1: Revenue and Income from Transactions (continued)

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, in accordance with AASB 1058 – *Income for not-for-profit entities*, Forensicare:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities from a contract with a customer), and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount in accordance with AASB 1058.

In contracts with customers, the ‘customer’ is typically a funding body, who is the party that promises funding in exchange for the Institute’s goods or services. The Institute funding bodies often direct that goods or services are to be provided to third party beneficiaries, including individuals or the community at large. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

This policy applies to each of Forensicare’s revenue streams, with information detailed below relating to Forensicare’s significant revenue streams:

Contracts	Performance obligation
Service Fees - Commercial Prisons	Forensicare provides specialist forensic mental health at Ravenhall Correctional Centre and Port Philip Prison. Two contracts, one with each prison operator, are used to determine the contractual obligation based on a mix of provision of Forensicare staff and fixed costs used to deliver programs within State based private prison services. Revenue is recognised over time, as and when the services are delivered.
Government Grant - Department of Justice and Community Safety	Forensicare provides specialist forensic mental health across various services within Victoria's publicly operated prisons. A Service Payment Model is used to determine the contractual obligation based on a mix of provision of Forensicare staff and fixed costs used to deliver programs within State controlled prison services. Revenue is recognised over time, as and when the services are delivered.

Capital Grants

Where Forensicare 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 as the asset is constructed which aligns with Forensicare’s obligation to construct the asset. The progressive percentage of costs capitalised is used to recognise income, as this most accurately reflects the stage of completion.

How we recognise revenue and income from non-operating activities

Interest Income

Interest income is recognised on a time proportionate basis that considers the effective yield of the financial asset, which allocates interest over the relevant period.

Note 2.1: Revenue and Income from Transactions (continued)

How we recognise the fair value of assets and services received free of charge or for nominal consideration

Donations and Bequests
Donations and bequests are generally recognised as income upon receipt (which is when Forensicare 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.

Non-cash Contributions from the Department of Health
The Department of Health makes some payments on behalf of Forensicare as follows:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases insurance for Forensicare and pays the insurance premium directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Victorian Health Building Authority	The Department of Health made payments to the Victorian Health Building Authority to fund capital works projects during the year ended 30 June 2025, on behalf of Forensicare.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.

Note 3: The Cost of Delivering Our Services

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

- Structure**
- 3.1 Expenses from Transactions
 - 3.2 Employee Benefits and Related On-Costs
 - 3.3 Superannuation
 - 3.4 Other Economic Flows

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Classifying employee benefit liabilities	Forensicare applies material judgement when classifying its employee benefit liabilities.
	Employee benefit liabilities are classified as a current liability if Forensicare 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 Forensicare 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 benefit liabilities	Forensicare applies material judgement when measuring its employee benefit liabilities.
	Forensicare applies judgement to determine when it expects its employee entitlements to be paid.
	With reference to historical data, if Forensicare 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 increases to future wage and salary levels ranging from 1.5% to 2.5%, • durations of service and employee departures, which are used to determine the estimated value of long service leave that will be taken in the future, for employees who have not yet reached the vesting period. The estimated rates are between 33% and 83%, • discounting at the rate of 4.2%, as determined with 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

	Note	2025 \$'000	2024 \$'000
Salaries and wages		118,476	114,952
On-costs		31,309	29,415
Agency expenses		2,890	2,730
Workcover premium		2,988	2,675
Total Employee Expenses		155,663	149,772
Drug supplies		1,166	988
Medical and surgical supplies		118	126
Diagnostic and radiology supplies		215	211
Other supplies and consumables		6,517	6,052
Total Supplies and Consumables		8,016	7,377
Finance costs		268	181
Total Finance Costs		268	181
Other administrative expenses		12,821	14,157
Total Other Administrative Expenses		12,821	14,157
Fuel, light, power and water		1,188	714
Repairs and maintenance		1,894	1,241
Maintenance contracts		416	457
Expenses related to leases of low value assets	6.1	200	94
Expenditure for capital purpose		-	42
Total Other Operating Expenses		3,698	2,548
Total Operating Expenses		180,465	174,035
Depreciation and amortisation	4.4	6,885	6,029
Total Non-Operating Expenses		6,885	6,029
Total Expenses from Transactions		187,350	180,064

How we recognise expenses from transactions

Expense Recognition

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, termination payments)

On-costs

Agency expenses

Workcover premium

Supplies and Consumables

Supplies and consumables are recognised as an expense in the reporting period in which they are incurred.

Finance Costs

Finance costs include finance charges in respect of leases which are recognised in accordance with AASB 16 *Leases*.

Other Operating Expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

Fuel, light and power

Repairs and maintenance

Other administrative expenses

Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold of \$2,500)

DH also makes certain payments on behalf of Forensicare. These amounts have been brought to account as grants in determining the operating result for the year by recording them as revenue and also recording the related expense.

Non-operating Expenses

Other non-operating expenses generally represent expenditure outside the normal operations such as depreciation and amortisation, and assets and services provided free of charge or for nominal consideration.

Note 3.2: Employee Benefits and Related On-Costs

	2025 \$'000	2024 \$'000
Current Employee Benefits and Related On-Costs		
Annual leave		
- Unconditional and expected to be settled wholly within 12 months ⁽ⁱ⁾	8,949	8,375
- Unconditional and expected to be settled wholly after 12 months ⁽ⁱⁱ⁾	3,778	3,305
	12,727	11,680
Long service leave		
- Unconditional and expected to be settled wholly within 12 months ⁽ⁱ⁾	2,221	1,794
- Unconditional and expected to be settled wholly after 12 months ⁽ⁱⁱ⁾	11,815	10,131
	14,035	11,925
Provisions related to employee benefit on-costs		
- Unconditional and expected to be settled within 12 months ⁽ⁱ⁾	1,347	1,139
- Unconditional and expected to be settled after 12 months ⁽ⁱⁱ⁾	2,180	1,835
	3,527	2,974
Total Current Employee Benefits and Related On-Costs	30,289	26,579
Non-Current Employee Benefits and Related On-Costs		
Conditional long service leave	3,657	3,873
Provisions related to employee benefit on-costs	537	556
Total Non-Current Employee Benefits and Related On-Costs	4,194	4,429
Total Employee Benefits and Related On-Costs	34,483	31,008

(i) The amounts disclosed are nominal amounts

(ii) The amounts disclosed are discounted to present values

Note 3.2a: Consolidated Employee Benefits and Related On-costs

	2025 \$'000	2024 \$'000
Current Employee Benefits and Related On-costs		
Unconditional annual leave entitlements	14,224	12,979
Unconditional long service leave entitlements	16,065	13,600
Total Current Employee Benefits and Related On-costs	30,289	26,579
Non-Current Employee Benefits and Related On-costs		
Conditional long service leave entitlements	4,194	4,429
Total Non-Current Employee Benefits and Related On-costs	4,194	4,429
Total Employee Benefits and Related On-Costs	34,483	31,008
Attributable to:		
Employee benefits	30,418	27,478
Provision for related on-costs	4,065	3,530
Total Employee Benefits and Related On-Costs	34,483	31,008

Note 3.2: Employee Benefits in the Balance Sheet (continued)

Note 3.2b Provision for Related On-costs Movement Schedule

	2025 \$'000	2024 \$'000
Carrying Amount at Start of Year	3,530	3,090
Additional provisions recognised	2,426	2,212
Amounts incurred during the year	(1,566)	(1,702)
Net gain/(loss) arising from revaluation of long service liability	(325)	(70)
Carrying Amount at End of Year	4,065	3,530

How we recognise employee benefits

Employee Benefit Recognition

Employee benefits are accrued for employees in respect of annual leave and long service leave for services rendered to the reporting date.

No provision has been made for sick leave as all sick leave is non-vesting, and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as sick leave is taken.

Annual Leave

Liabilities for annual leave are recognised in the provision for employee benefits as current liabilities because Forensicare does not have an unconditional right to defer settlements of these liabilities.

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

- Nominal value – if Forensicare expects to wholly settle within 12 months; or
- Present value – if Forensicare does not expect to wholly settle within 12 months.

Long Service Leave

The liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where Forensicare does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if Forensicare expects to wholly settle within 12 months; or
- Present value – if Forensicare does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in estimations, e.g. bond rate movements, inflation rate movements and changes in probability factors which are then recognised as other economic flows.

Provision for On-Costs Related to Employee Expense

Provision for on-costs such as workers’ compensation and superannuation are recognised separately from provisions for employee benefits.

Note 3.3: Superannuation

	Paid Contribution for the Year		Contribution Outstanding at Year End	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Defined Benefit Plans ⁽ⁱ⁾				
State Superannuation Fund	60	67	2	-
Defined Contribution Plans				
Hesta	6,701	6,302	218	-
Aware Super	3,716	3,683	111	-
Other	3,377	2,433	180	-
TOTAL	13,854	12,485	511	-

(i) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

How we recognise superannuation

Employees of Forensicare are entitled to receive superannuation benefits and Forensicare contributes to both defined benefit and defined contribution plans.

Defined Benefit Superannuation Plans

A defined benefit plan provides benefits based on years of service and final average salary. The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by Forensicare to the superannuation plans in respect of the services of Forensicare's current 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.

Forensicare does not recognise any unfunded defined benefit liability in respect of the superannuation plans because Forensicare 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 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 Comprehensive Operating Statement of Forensicare.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by Forensicare are disclosed above.

Defined Contribution Superannuation Plans

Defined contribution (i.e., accumulation) superannuation plan expenditure 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.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by Forensicare are disclosed above.

Note 3.4: Other Economic Flows

	2025 \$'000	2024 \$'000
Net Gain/(Loss) on Non financial Assets		
Net gain/(loss) on disposal of property, plant and equipment	45	141
Total Net Gain/(Loss) on Non financial Assets	45	141
Other Gain/(Loss) from Other Economic Flows		
Net gain/(loss) arising from revaluation of long service liability	49	1,247
Total Other Gain/(Loss) from Other Economic Flows	49	1,247
Total Gains/(Losses) from Other Economic Flows	94	1,388

How we recognise other economic flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

- net gain/(loss) on disposal of non-financial assets; and
- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

Note 4: Key Assets to Support Service Delivery

Forensicare controls property, plant and equipment that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to Forensicare to be utilised for delivery of those outputs.

Structure

- 4.1 Property, Plant and Equipment
- 4.2 Right-of-use Assets
- 4.3 Intangible Assets
- 4.4 Depreciation and Amortisation
- 4.5 Impairment of Assets

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Estimating useful life and residual value of property, plant and equipment	Forensicare assigns an estimated useful life to each item of property, plant and equipment. This is used to calculate depreciation of the asset. The health service reviews the useful life, residual value and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Estimating useful life of right-of-use assets	The useful life of each right-of-use asset is typically the respective lease term, except where the health service is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset. Forensicare applies material judgement to determine whether or not it is reasonably certain to exercise such purchase options.
Estimating restoration costs at the end of a lease	Where a lease agreement requires Forensicare to restore a right-of-use asset to its original condition at the end of a lease, the health service 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	Forensicare assigns an estimated useful life to each intangible asset with a finite useful life, which is used to calculate amortisation of the asset.
Identifying indicators of impairment	At the end of each year, Forensicare assesses impairment by evaluating the conditions and events specific to the health service that may be indicative of impairment triggers. Where an indication exists, the health service tests the asset for impairment. The health service considers a range of information when performing its assessment, including considering: • if an asset’s value has declined more than expected based on normal use • if a significant change in technological, market, economic or legal environment which adversely impacts the way the health service uses an asset • if an asset is obsolete or damaged • if the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life • if the performance of the asset is or will be worse than initially expected. Where an impairment trigger exists, Forensicare applies material judgement and estimate to determine the recoverable amount of the asset.

Note 4.1: Property, Plant and Equipment

Note 4.1a: Gross Carrying Amount and Accumulated Depreciation

	2025 \$'000	2024 \$'000
Land at fair value	104,000	104,000
Total Land at Fair Value	104,000	104,000
Buildings at fair value	69,585	69,280
Less accumulated depreciation	(4,304)	-
Total Buildings at Fair Value	65,281	69,280
Leasehold improvements at fair value	2,262	2,262
Less accumulated depreciation	(2,194)	(2,181)
Total Leasehold Improvements at Fair Value	68	81
Building work in progress at cost	374,796	162,780
Total Land and Buildings	544,145	336,141
Plant and equipment at fair value	13,768	13,109
Less accumulated depreciation	(8,711)	(7,523)
Total Plant and Equipment at Fair Value	5,057	5,586
Medical equipment at fair value	332	309
Less accumulated depreciation	(225)	(202)
Total Medical Equipment	106	107
Computer and communications equipment at fair value	3,560	3,755
Less accumulated depreciation	(3,165)	(3,173)
Total Computer and Communication	394	582
Motor vehicles at fair value	98	160
Less accumulated depreciation	(87)	(147)
Total Motor Vehicles	11	13
Plant and equipment work in progress at fair value	1,246	232
Total Plant, Equipment, and Vehicles at Fair Value	6,815	6,520
TOTAL PROPERTY, PLANT AND EQUIPMENT	550,960	342,661

Note 4.1: Property, Plant and Equipment (continued)

Note 4.1b: Reconciliations of the Carrying Amount by Class of Asset

	Note	Land	Buildings	Leasehold Improve-ments	Plant and Equipment	Medical Equipment	Computer & Comm Equipment	Motor Vehicles	Assets under Construction	Total
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023		104,000	56,856	93	6,493	113	735	15	49,732	218,037
Additions		-	-	-	120	16	68	-	122,378	122,582
Transfers from WIP		-	8,838	5	135	-	120	-	(9,098)	-
Disposals		-	-	-	-	-	(1)	-	-	(1)
Revaluation Increments/(Decrements)		-	6,992	-	-	-	-	-	-	6,992
Net Transfers between Classes		-	-	-	-	-	-	-	-	-
Depreciation	4.4	-	(3,406)	(17)	(1,162)	(22)	(340)	(2)	-	(4,949)
Balance at 30 June 2024	4.1a	104,000	69,280	81	5,586	107	582	13	163,012	342,661
Additions		-	-	-	113	22	13	-	213,997	214,145
Transfers from WIP		-	309	-	580	-	77	-	(966)	-
Disposals		-	(5)	-	(33)	-	(1)	-	-	(39)
Revaluation Increments/(Decrements)		-	-	-	-	-	-	-	-	-
Net Transfers between Classes		-	-	-	(1,188)	(24)	(277)	(2)	-	(5,807)
Depreciation	4.4	-	(4,303)	(13)	(1,188)	(24)	(277)	(2)	-	(5,807)
Balance at 30 June 2025	4.1a	104,000	65,281	68	5,057	106	394	11	376,042	550,960

Land and Buildings Carried at Valuation

The Valuer-General Victoria undertook to re-value all of Forensicare's land and buildings to determine their fair value. The valuation, which conforms to Australian Valuation Standards, was determined with reference to the amount at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date, under current conditions. The valuation was based on independent assessments. The effective date of the valuation was 30 June 2024.

Note 4.1: Property, Plant and Equipment (continued)

How we recognise property, plant and equipment

Property, plant and equipment are tangible items that are used by Forensicare in the supply of goods or services, for rental to others, or for administration purposes, and are expected to be used during more than one financial year.

Initial recognition

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

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

The cost of a leasehold improvement is capitalised as an asset and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the improvements.

Subsequent measurement

Items of property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

Fair value is determined with reference to the asset’s highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Revaluation

Fair value is based on periodic valuations by independent valuers, which normally occur once every five years, based upon the asset’s Government Purpose Classification but may occur more frequently if fair value assessments indicate a material change in fair value has occurred.

Where an independent valuation has not been undertaken at balance date, Forensicare performs a managerial assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation with reference to Valuer-General of Victoria (VGV) indices.

An adjustment is recognised if the assessment concludes that the fair value of land and buildings has changed by 10% or more since the last revaluation (whether that be the most recent independent valuation or managerial valuation). Any estimated change in fair value of less than 10% is deemed immaterial to the financial statements and no adjustment is recorded. Where the assessment indicates there has been an exceptionally material movement in the fair value of land and buildings since the last independent valuation, being equal to or in excess of 40%, Forensicare would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of Forensicare’s property, plant and equipment was performed by the VGV on 30 June 2024. The valuation, which complies with Australian Valuation Standards, was determined with reference to the amount for which an orderly transaction to sell the asset or transfer the liability would take place between market participants at the measurement date, under current market conditions.

Revaluation increases (increments) arise when an asset’s fair value exceeds its carrying amount. In comparison, revaluation decreases (decrements) arise when an asset’s fair value is less than its carrying amount. Revaluation increments and revaluation decrements relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Note 4.1: Property, Plant and Equipment (continued)

Revaluation increments are recognised in ‘Other Comprehensive Income’ and are credited directly to the asset revaluation reserve, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, in which case the increment is recognised as income in the net result.

Revaluation decrements are recognised in ‘Other Comprehensive Income’ to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of property, plant and equipment. Otherwise, the decrement is recognised as an expense in the net result.

The revaluation surplus included in equity in respect of an item of property, plant and equipment may be transferred directly to retained earnings when the asset is derecognised.

Note 4.2: Right-of-use Assets

Note 4.2a: Gross Carrying Amount and Accumulated Depreciation

	2025 \$'000	2024 \$'000
Right of use buildings at fair value	9,248	6,618
Less accumulated depreciation	(3,543)	(2,608)
Total Right-of-use Buildings at Fair Value	5,704	4,010
Right-of-use motor vehicles	620	594
Less accumulated depreciation	(144)	(90)
Total Right-of-use Motor Vehicles at Fair Value	475	504
TOTAL RIGHT-OF-USE ASSETS	6,179	4,514

Note 4.2b: Reconciliations of the Carrying Amount by Class of Asset

	Note	Right-of-use Buildings	Right-of-use Motor Vehicles	Total
		\$'000	\$'000	\$'000
Balance at 1 July 2023		4,458	184	4,642
Additions		483	481	964
Disposals		-	(81)	(81)
Depreciation	4.4	(931)	(80)	(1,011)
Balance at 30 June 2024	4.2a	4,010	504	4,514
Additions		2,630	78	2,708
Disposals		-	(31)	(31)
Depreciation	4.4	(936)	(76)	(1,012)
Balance at 30 June 2025	4.2a	5,704	475	6,179

Note 4.2: Right-of-use Assets (continued)

How we recognise right-of-use assets

Initial recognition

When a contract is entered into, Forensicare assesses if the contract contains a lease or is a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.1 for further information), the contract gives rise to a right-of-use asset and corresponding lease liability.

The right-of-use asset is initially measured at cost and comprises the initial measurement of the corresponding lease liability, adjusted for:

- any lease payments made at or before the commencement date
- any initial direct costs incurred and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

Forensicare presents its right-of-use assets as part of property, plant and equipment as if the asset was owned by the health service.

Subsequent measurement

Right-of-use assets are subsequently measured at fair value, with the exception of right-of-use asset arising from leases with significantly below-market terms and conditions, which are subsequently measured at cost, less accumulated depreciation and accumulated impairment losses where applicable.

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

Further information regarding fair value measurement is disclosed in Note 7.4.

Note 4.3: Intangible Assets

Note 4.3a: Gross Carrying Amount and Accumulated Amortisation

	2025	2024
	\$'000	\$'000
Intangible assets - software	874	874
Less accumulated amortisation	(566)	(500)
Total Intangible Assets	308	374

Note 4.3b: Reconciliation of the Carrying Amount by Class of Asset

	Note	Software	Total
		\$'000	\$'000
Balance at 1 July 2023		443	443
Amortisation	4.4	(69)	(69)
Balance at 30 June 2024	4.3a	374	374
Amortisation	4.4	(66)	(66)
Balance at 30 June 2025	4.3a	308	308

How we recognise intangible assets

Intangible assets represent identifiable non-monetary assets without physical substance such as computer software.

Initial Recognition

Purchased intangible assets are initially recognised at cost.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is also recognised at cost if, and only if, all the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Expenditure on research activities is recognised as an expense in the period on which it is incurred.

Subsequent Measurement

Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses.

Note 4.4: Depreciation and Amortisation

	2025	2024
	\$'000	\$'000
Depreciation		
Buildings	4,303	3,406
Leasehold improvements	13	17
Plant and equipment	1,188	1,162
Motor vehicles	2	2
Computer and communications	277	340
Medical equipment	24	22
Total Depreciation - Property, Plant and Equipment	5,807	4,949
Right-of-use buildings	936	931
Right-of-use vehicles	76	80
Total Depreciation - Right-of-use Assets	1,012	1,011
Total Depreciation	6,819	5,960
Amortisation		
Software	66	69
Total Amortisation	66	69
Total Depreciation and Amortisation	6,885	6,029

How we recognise depreciation

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

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

How we recognise amortisation

Amortisation is the systematic allocation of the depreciable amount of an asset over its useful life.

The following table indicates the expected useful lives of non-current assets on which the depreciation and amortisation charges are based.

	2025	2024
Buildings	3-50 years	3-50 years
Leasehold improvements	10 years	10 years
Plant and equipment	3-15 years	3-15 years
Furniture and fittings	10 years	10 years
Motor vehicles	3-10 years	3-10 years
Computer and communications	3 years	3 years
Medical equipment	10 years	10 years
Intangible assets	10 years	10 years

Note 4.5: Impairment of Assets

How we recognise impairment

At the end of each reporting period, Forensicare reviews the carrying amount of its tangible and intangible assets that have a finite useful life, to determine whether there is any indication that an asset may be impaired. The assessment will include consideration of external sources of information and internal sources of information.

External sources of information include but are not limited to observable indications that an asset's value has declined during the period by significantly more than would be expected as a result of the passage of time or normal use. Internal sources of information include but are not limited to evidence of obsolescence or physical damage of an asset and significant changes with an adverse effect on Forensicare which changes the way in which an asset is used or expected to be used.

If such an indication exists, an impairment test is carried out. Assets with indefinite useful lives (and assets not yet available for use) are tested annually for impairment, in addition to where there is an indication that the asset may be impaired.

When performing an impairment test, Forensicare compares the recoverable amount of the asset, being the higher of the asset's fair value, less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in net result, unless the asset is carried at a revalued amount.

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

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

Forensicare did not record any impairment losses for the year ended 30 June 2025 (30 June 2024: none).

Note 5: Other Assets and Liabilities

This section sets out those assets and liabilities that arose from Forensicare's operations.

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Contract Liabilities
- 5.4 Other Liabilities

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Estimating the provision for expected credit losses	Forensicare uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Classifying a sub-lease arrangement as either an operating lease or finance lease	Forensicare applies material judgement to determine if a sub-lease arrangement, where the health service is a lessor, meets the definition of an operating lease or finance lease. Forensicare considers a range of scenarios when classifying a sub-lease. A sub-lease typically meets the definition of a finance lease if: • the lease transfers ownership of the asset to the lessee at the end of the term • the lessee has an option to purchase the asset for a price that is significantly below fair value at the end of the lease term • the lease term is for the majority of the asset's useful life • the present value of lease payments amount to the approximate fair value of the leased asset and • the leased asset is of a specialised nature that only the lessee can use without significant modification. All other sub-lease arrangements are classified as an operating lease.
Measuring deferred capital grant income	Where Forensicare has received funding to construct an identifiable non-financial asset, such funding is recognised as deferred capital grant income until the underlying asset is constructed. Forensicare applies material judgement when measuring the deferred capital grant income balance, which references the estimated stage of completion at the end of each financial year.
Measuring contract liabilities	Forensicare applies material judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, the health service assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.

Note 5.1: Receivables

	Note	2025 \$'000	2024 \$'000
Current Receivables			
Contractual			
Trade receivables		6,084	7,984
Accrued revenue		3	53
Amounts receivable from governments and agencies		5,496	4,975
Total Contractual Receivables		11,584	13,012
Total Current Receivables		11,584	13,012
Non-Current Receivables			
Contractual			
Long service leave - Department of Health		8,777	6,890
Total Contractual Receivables		8,777	6,890
Total Non-Current Receivables		8,777	6,890
Total Receivables		20,361	19,902
(i) Financial assets classified as receivables (Note 7.1a)			
Total receivables		20,361	19,902
Total Financial Assets Classified as Receivables	7.1a	20,361	19,902

How we recognise receivables

Receivables consist of:

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

Note 5.2: Payables

	Note	2025 \$'000	2024 \$'000
Current Payables			
Contractual			
Trade creditors		2,508	3,589
Accrued salaries and wages		9,069	9,447
Accrued expenses		2,411	3,591
Deferred capital grant income	5.2a	4,087	8,118
Total Contractual Payables		18,075	24,745
Statutory			
GST payable		115	324
Total Statutory Payables		115	324
Total Payables		18,190	25,069
(i) Financial liabilities classified as payables (Note 7.1a)			
Total payables		18,190	25,069
Deferred grant income		(4,087)	(8,118)
GST payable		(115)	(324)
Total Financial Liabilities Classified as Payables	7.1a	13,988	16,627

How we recognise payables

Payables consist of:

- Contractual payables, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to Forensicare prior to the end of the financial year that are unpaid.
- Statutory payables, including Goods and Services Tax (GST) payable. Statutory payables are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The normal credit terms for accounts payable are usually Net 30 days. However, payments are made within 10 business days for smaller suppliers, in alignment with the DH payment policy.

Note 5.2a: Movement in Deferred Capital Grant Income

	2025 \$'000	2024 \$'000
Opening balance of deferred grant income	8,118	7,662
Grant consideration for capital works received during the year	578	4,737
Deferred grant income recognised as income due to completion of capital works	(4,609)	(4,281)
Closing balance of deferred grant income	4,087	8,118

How we recognise deferred capital grant income

Grant consideration was received from the State Government to support the Patient Unit Upgrades, Canning Unit DDA, Water Main and Sewer Upgrades, Fire Detectors Upgrades and Yarra House Fitout Construction Works.

Capital grant income is recognised progressively as the asset is constructed, since this is the time when Forensicare satisfies its obligations. The progressive percentage of costs incurred is used to recognise income because this most closely reflects the percentage of completion of the works. As a result, Forensicare has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Forensicare expects to recognise all of the remaining deferred capital grant revenue for capital works by June 2026.

Note 5.3: Contract Liabilities

	2025 \$'000	2024 \$'000
Current		
Contract liabilities	1,837	3,085
Total Current Contract Liabilities	1,837	3,085
Non-current		
Contract liabilities	3,000	2,700
Total Non-Current Contract Liabilities	3,000	2,700
Total Contract Liabilities	4,837	5,785

Note 5.3a: Movement in Contract Liabilities

	2025 \$'000	2024 \$'000
Opening balance of contract liabilities	5,785	4,313
Add: payments received for performance obligations yet to be completed during the period	128,466	3,955
Less: revenue recognised in the reporting period for the completion of a performance obligation included in the opening balance	(129,414)	(2,483)
Total Contract Liabilities	4,837	5,785

How we recognise contract liabilities

Contract liabilities include consideration received in advance from the DH in respect of ICT infrastructure Human Capital Management Program and from subleasee in respect of sublease rentals.

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

Note 5.4: Other Liabilities

	2025 \$'000	2024 \$'000
Current monies held in trust		
Patient monies	332	281
Other monies	-	-
Total Current Monies Held in Trust	332	281
Non-current monies held in trust		
Patient monies	-	-
Other monies	-	-
Total Non-Current Monies Held in Trust	-	-
Total Other Liabilities	332	281
Represented by:		
Cash assets	332	281
Other financial assets	-	-
Total Monies Held in Trust	332	281

Note 6: How We Finance Our Operations

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

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

Structure

- 6.1 Borrowings
- 6.2 Cash and Cash Equivalents
- 6.3 Commitments for Expenditure

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	Forensicare applies material judgement to determine if a contract is or contains a lease by considering if the health service: • has the right-to-use an identified asset • has the right to obtain substantially all economic benefits from the use of the leased asset and • can decide how and for what purpose the asset is used throughout the lease.
Determining if a lease meets the short-term or low value asset lease exemption	Forensicare applies material judgement when determining if a lease meets the short-term or low value lease exemption criteria. Forensicare estimates the fair value of leased assets when new. Where the estimated fair value is less than \$10,000, the health service applies the low-value lease exemption. Forensicare also estimates the lease term with reference to remaining lease term and period that the lease remains enforceable. Where the enforceable lease period is less than 12 months, the health service applies the short-term lease exemption.
Discount rate applied to future lease payments	Forensicare discounts its lease payments using the interest rate implicit in the lease. If this rate cannot be readily determined, which is generally the case for the health service's lease arrangements, Forensicare uses its incremental borrowing rate, which is the amount the health service would have to pay to borrow funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions. For leased buildings, Forensicare estimates the incremental borrowing rate to be between 1.9% and 5.1%. For leased vehicles, the implicit interest rate is 2.62%.
Assessing the lease term	The lease term represents the non-cancellable period of a lease, combined with periods covered by an option to extend or terminate the lease if Forensicare is reasonably certain to exercise such options. Forensicare determines the likelihood of exercising such options on a lease-by-lease basis through consideration of various factors including: • If there are significant penalties to terminate (or not extend), the health service is typically reasonably certain to extend (or not terminate) the lease. • If any leasehold improvements are expected to have a significant remaining value, the health service is typically reasonably certain to extend (or not terminate) the lease. • The health service considers historical lease durations and the costs and business disruption to replace such leased assets.

Note 6.1: Borrowings

		2025 \$'000	2024 \$'000
Current Borrowings			
Lease liability ⁽ⁱ⁾	6.1a	862	998
Total Current Borrowings		862	998
Non-Current Borrowings			
Lease liability ⁽ⁱ⁾	6.1a	5,694	3,762
Total Non-Current Borrowings		5,694	3,762
Total Borrowings	7.1a	6,556	4,760

(i) Secured by the assets leased.

How we recognise borrowings

Borrowings refer to interesting bearing liabilities mainly raised from lease liabilities.

Initial Recognition

All borrowings are initially recognised at fair value of the consideration received, less directly attributable transaction costs.

Subsequent Measurement

Subsequent to initial recognition, interest-bearing borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the net result over the period of the borrowing using the effective interest method. Non-interest bearing borrowings are measured at 'fair value through profit or loss'.

Defaults and breaches

During the current and prior year, there were no defaults and breaches of any of the loans.

Note 6.1: Borrowings (continued)

Note 6.1a: Lease Liabilities

Forensicare's lease liabilities are summarised below:

	2025 \$'000	2024 \$'000
Total undiscounted lease liabilities	7,423	5,213
Less unexpired finance expenses	(867)	(453)
Net lease liabilities	6,556	4,760

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

	2025 \$'000	2024 \$'000
Not longer than one year	1,213	1,163
Longer than one year but not longer than five years	6,209	4,050
Longer than five years	-	-
Minimum future lease liability	7,423	5,213
Less unexpired finance expenses	(867)	(453)
Present value of lease liability	6,556	4,760

* Represented by:

Current borrowings - lease liability	862	998
Non-current borrowings - lease liability	5,694	3,762
Total	6,556	4,760

How we recognise lease liabilities

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

To apply this definition, Forensicare ensures the contract meets the following criteria:

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

Forensicare's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased buildings	3 to 10 years

All leases are recognised on the balance sheet, with the exception of low value leases (less than \$10,000 AUD) and short-term leases of less than 12 months. Forensicare has elected to apply the practical expedients for short-term leases and leases of low-value assets. As a result, no right-of-use asset or lease liability is recognised for these leases; rather, lease payments are recognised as an expense on a straight-line basis over the lease term, within "other operating expenses" and "other administrative expenses" (refer to Note 3.1).

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

	2025 \$'000	2024 \$'000
Expenses related to short-term leases	140	180
Expenses relating to leases of low value assets	200	94
Net lease liabilities	340	274

Note 6.1: Borrowings (continued)

Initial Measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Forensicare's incremental borrowing rate. Our lease liability has been discounted by rates of between 1.25% to 5.25%.

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

The following types of lease arrangements contain extension and termination options:

- Leased building - further option of 10 years

These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by the health service and not by the respective lessor.

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term and lease liability if the lease is reasonably certain to be extended (or not terminated).

Potential future cash outflows of \$11.98 million have not been included in the lease liability because it is not reasonably certain that the leases will be extended.

The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee.

During the current financial year, the financial effect of revising lease terms to reflect the effect of exercising extension and termination options was an increase in recognised lease liabilities and right-of-use assets of zero.

Subsequent Measurement

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

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

Note 6.2: Cash and Cash Equivalents

	Note	2025 \$'000	2024 \$'000
Cash on hand (excluding monies held in trust)		7	8
Cash at bank - CBS (excluding monies held in trust)		13,321	16,663
Total cash held for operations		13,328	16,671
Cash on hand (monies held in trust)		16	16
Cash at bank - CBS (monies held in trust)		321	265
Total cash held as monies in trust		337	281
Total Cash and Cash Equivalents	7.1a	13,665	16,952

How we recognise cash and cash equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity date of three months or less).

Cash and cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment purposes and are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

For cash flow statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as liabilities on the balance sheet. The cash flow statement includes monies held in trust.

Note 6.3: Commitments for Expenditure

	2025 \$'000	2024 \$'000
Capital Expenditure Commitments		
Less than one year	6,882	855
Total Capital Expenditure Commitments	6,882	855
Operating Expenditure Commitments		
Less than one year	10,610	11,800
Longer than one year but not longer than five years	6,024	12,657
Total Operating Expenditure Commitments	16,634	24,457
Non-cancellable Short Term and Low Value Lease Commitments		
Less than one year	185	177
Longer than one year but not longer than five years	60	218
Total Non-cancellable Short Term and Low Value Lease Commitments	245	395
Total Commitments for Expenditure (inclusive of GST)	23,761	25,707
Less GST Recoverable from the Australian Tax Office	(2,160)	(2,337)
Total Commitments for Expenditure (exclusive of GST)	21,601	23,370

How we disclose our commitments

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

Expenditure Commitments

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

Short Term and Low Value Leases

Forensicare discloses short term and low value lease commitments which are excluded from the measurement of right-of-use assets and lease liabilities. Refer to Note 6.1 for further information.

Note 7: Risks, Contingencies and Valuation Uncertainties

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

Structure

- 7.1 Financial Instruments
- 7.2 Contingent Assets and Contingent Liabilities
- 7.3 Fair Value Determination

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Measuring fair value of non-financial assets	Fair value is measured with reference to highest and best use, that is, the use of the asset by a market participant that is physically possible, legally permissible, financially feasible, and which results in the highest value, or to sell it to another market participant that would use the same asset in its highest and best use. In determining the highest and best use, Forensicare has assumed the current use is its highest and best use. Accordingly, characteristics of the health service’s assets are considered, including condition, location and any restrictions on the use and disposal of such assets. Forensicare uses a range of valuation techniques to estimate fair value, which include the following: • Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of Forensicare’s specialised land and specialised buildings are measured using this approach. • Cost approach, which reflects the amount that would be required to replace the service capacity of the asset (referred to as current replacement cost). The fair value of Forensicare’s furniture, fittings, plant, equipment and vehicles are measured using this approach. • Income approach, which converts future cash flows or income and expenses to a single undiscounted amount. Forensicare does not use this approach to measure fair value. Forensicare selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Subsequently, Forensicare applies material judgement to categorise and disclose such assets within a fair value hierarchy, which includes: • Level 1, using quoted prices (unadjusted) in active markets for identical assets that the health service can access at measurement date. Forensicare does not categorise any fair values within this level. • Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Forensicare categorises non-specialised land in this level. • Level 3, where inputs are unobservable. Forensicare categorises specialised land, non-specialised buildings, specialised buildings, plant, equipment, furniture, fittings, vehicles, right-of-use buildings and right-of-use plant, equipment, furniture and fittings in this level.

Note 7.1: Financial Instruments

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

Note 7.1a: Categorisation of Financial Instruments

	Note	Carrying amount	Total interest income
30 June 2025		\$'000	\$'000
Financial Assets			
Cash and cash equivalents	6.2	13,665	1,278
Receivables and contract assets	5.1	20,361	-
Total Financial Assets⁽ⁱ⁾		34,026	1,278
Financial Liabilities			
Payables	5.2	13,988	-
Borrowings	6.1	6,556	-
Other financial liabilities - patient monies held in trust	5.4	332	-
Total Financial Liabilities⁽ⁱ⁾		20,876	-
	Note	Carrying amount	Total interest income
30 June 2024		\$'000	\$'000
Financial Assets			
Cash and cash equivalents	6.2	16,952	1,113
Receivables and contract assets	5.1	19,902	-
Total Financial Assets⁽ⁱ⁾		36,854	1,113
Financial Liabilities			
Payables	5.2	16,627	-
Borrowings	6.1	4,760	-
Other financial liabilities - patient monies held in trust	5.4	281	-
Total Financial Liabilities⁽ⁱ⁾		21,668	-

(i) The carrying amount excludes statutory payables (i.e. GST Payable, Revenue in advance and DH payable).

Note 7.1: Financial Instruments (continued)

How we categorise financial instruments

Categories of Financial Assets

Financial assets are recognised when Forensicare becomes party to the contractual provisions to the instrument. For financial assets, this is the date Forensicare commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through net result, in which case transaction costs are expensed to profit or loss immediately.

Where available, quoted prices in an active market are used to determine the fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15 para 63.

Financial Assets at Amortised Cost

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

- the assets are held by Forensicare solely to collect the contractual cash flows; and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specific dates.

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

Forensicare recognises the following assets in this category:

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

Categories of Financial Liabilities

Financial liabilities are recognised when Forensicare becomes a party to the contractual provisions to the instrument. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss, in which case transaction costs are expensed to profit or loss immediately.

Financial Liabilities at Amortised Cost

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

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

Forensicare recognises the following liabilities in this category:

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

Note 7.1: Financial Instruments (continued)

Offsetting Financial Instruments

Financial instrument assets and liabilities are offset and the net amount presented in the consolidated balance sheet when, and only when, Forensicare has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where Forensicare does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

Derecognition of Financial Assets

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

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

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

Derecognition of Financial Liabilities

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

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability.

The difference in the respective carrying amounts is recognised as an "other economic flow" in the Comprehensive Operating Statement.

Note 7.2: Contingent Assets and Contingent Liabilities

At balance date, the Board are not aware of any contingent assets (2024: none).
At balance date, the Board are aware of the following contingent liability (2024: none).

- The VIFMH Services Enterprise Bargaining Agreement expired on 31 December 2024. As at 30 June 2025 the new EBA is still in negotiation with the Health Services Union (HSU) and the Australian Nursing and Midwifery Federation (ANMF).

How we measure and disclose contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet but are disclosed 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 because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
 - the amount of the obligations cannot be measured with sufficient reliability.

Note 7.3: Fair Value Determination

How we measure fair value

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

The following assets are carried at fair value:

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

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

Valuation Hierarchy

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

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

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

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

Identifying Unobservable Inputs (Level 3) Fair Value Measurements

Level 3 fair value inputs are unobservable valuation inputs for an asset or liability. These inputs require significant judgement and assumptions in deriving fair value for both financial and non-financial assets.

Unobservable inputs are used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. However, the fair value measurement objective remains the same, i.e. an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

Note 7.3: Fair Value Determination (continued)

Fair value determination: non-financial physical assets

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

The fair value measurement of non-financial physical assets considers the 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 same asset in its highest and best use.

Judgements about highest and best use must consider the characteristics of the assets concerned, including restrictions on the use and disposal of assets arising from the asset’s physical nature and any applicable legislative/contractual arrangements.

Forensicare has assumed the current use of a non-financial physical asset is its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

Theoretical opportunities that may be available in relation to the asset(s) are not considered until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

Specialised Land and Specialised Buildings

Specialised land includes Crown Land, which is measured at fair value with regard to the property’s highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the assets are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

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

The market approach is also used for specialised land and specialised building, although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued. Specialised assets contain significant, unobservable adjustments; therefore these assets are classified as Level 3 under the market-based direct comparison approach.

The CSO adjustment reflects the valuer’s assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

For Forensicare, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation. As depreciation adjustments are considered as significant and unobservable inputs in nature, specialised buildings are classified as Level 3 for fair value measurements.

An independent valuation of Forensicare’s specialised land and specialised buildings was performed by the Valuer-General Victoria. The effective date of the valuation is 30 June 2024.

Vehicles

Forensicare acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by Forensicare, which sets relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying amount (depreciated cost).

Note 7.3: Fair Value Determination (continued)

Plant and Equipment

Plant and equipment (including medical equipment, computers and communication equipment and furniture and fittings) are held at carrying amount (depreciated cost). When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, the current replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that current replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2025.

Note 7.3: Fair Value Determination (continued)

Fair value determination of level 3 fair value measurement

Asset class	Valuation technique	Significant assumption	Range \$'000
Specialised land (Crown)	Market approach	Community Service Obligations Adjustments ⁽ⁱ⁾	20%
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	\$1-\$8,359 3-50 yrs
Plant and equipment	Current replacement cost approach	Cost per unit Useful life	\$1-\$958 3-15 yrs
Medical equipment	Current replacement cost approach	Cost per unit Useful life	\$1-\$50 10 yrs
Computer and communications	Current replacement cost approach	Cost per unit Useful life	\$1-\$249 3 yrs
Vehicles	Current replacement cost approach	Cost per unit Useful life	\$6-\$44 3-10 yrs

(i) A Community Service Obligation (CSO) of 20% was applied to Forensicare specialised land.

Note 8: Other Disclosures

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

Structure

- 8.1 Reconciliation of Net Result for the Year to Net Cash Flow from Operating Activities
- 8.2 Responsible Persons Disclosures
- 8.3 Remuneration of Executives
- 8.4 Related Parties
- 8.5 Remuneration of Auditors
- 8.6 Events Occurring after the Balance Sheet Date

Note 8.1: Reconciliation of Net Result for the Year to Net Cash Flows from Operating Activities

	Note	2025 \$'000	2024 \$'000
Net Result for the Year		209,571	103,054
Non-cash Movements:			
Net (gain)/loss from disposal of non-financial physical assets		(45)	(141)
Depreciation and amortisation	4.4	6,885	6,029
(Gain)/Loss on revaluation of long service leave liability (DH)		(49)	(1,247)
Non-cash grant - long service leave (DH)		(1,887)	(1,628)
Grant revenue paid by DH directly to third parties for building works		(206,519)	(119,472)
Repayment of principal portion of lease liabilities		951	-
Other		(95)	-
Movements in Assets and Liabilities:			
Decrease/(Increase) in receivables		1,428	(7,194)
Decrease/(Increase) in other assets		3	(429)
Increase/(Decrease) in payables		(6,879)	7,936
Increase/(Decrease) in contract liabilities		(948)	1,471
Increase/(Decrease) in employee benefits		3,475	3,994
Increase/(Decrease) in other liabilities		51	(33)
Net Cash Inflow/(Outflow) from Operating Activities		5,942	(7,660)

Note 8.2: Responsible Persons Disclosures

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

	Period
Responsible Minister: The Honourable Ingrid Stitt MP, Minister for Mental Health	02/10/2023 - TBC
Governing Board: Penny Armytage AM (Chair of the Board) Allison Smith Frances Sanders Susan Williams Ian Forsyth Dr Angela Williams Shaun Braybrook Prof Suresh Sundram Matthew Corbett James Lavery	01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025 01/07/2024 - 30/12/2024 01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025 01/07/2024 - 30/06/2025
Accountable Officer Adj Professor Colmán O'Driscoll (Chief Executive Officer)	01/07/2024 - 30/06/2025

Remuneration of Responsible Persons

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

Income Band	2025 No.	2024 No.
\$0 - \$9,999	1	1
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	7	8
\$60,000 - \$69,999	1	1
\$80,000 - \$89,999	-	1
\$340,000 - \$349,999	-	1
\$480,000 - \$489,999	1	-
Total Numbers ⁽ⁱ⁾	11	12
	\$'000	\$'000
Total remuneration received, or due and receivable by Responsible Persons from Forensicare amounted to:	\$862	\$780

(i) Shaun Braybrook is ineligible to receive remuneration, as a current VPS employee and has therefore been excluded from the income band table.

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

Note 8.3 Remuneration of Executives

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

Remuneration of Executive Officers
(Including Key Management Personnel disclosed in Note 8.4)

	Total Remuneration	
	2025 \$'000	2024 \$'000
Total Remuneration	3,481	3,346
Total Number of Executives ⁽ⁱ⁾	13	14
Total Annualised Employee Equivalent (AEE) ⁽ⁱⁱ⁾	9.5	10.1

(i) The total number of executive officers include persons who meet the definition of Key Management Personnel (KMP) of Forensicare under AASB 124 Related Party Disclosures and are also reported within Note 8.4 Related Parties.
(ii) Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Note 8.4: Related Parties

The Victorian Institute of Forensic Mental Health (VIFMH) is a wholly owned and controlled entity of the State of Victoria. Related parties of Forensicare include:

- All Key Management Personnel (KMP) and their close family members;
- Cabinet ministers (where applicable) and their close family members; and
- All health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of Forensicare, directly or indirectly.

Key Management Personnel

The Board of Directors and the Executive Directors of Forensicare are deemed to be KMPs. This includes the following:

KMPs	Position Title
Penny Armytage AM	Chair of the Board
Allison Smith	Board Member
Frances Sanders	Board Member
Susan Williams	Board Member (resigned 30/12/2024)
Ian Forsyth	Board Member
Dr Angela Williams	Board Member
Shaun Braybrook	Board Member
Prof Suresh Sundram	Board Member
Matthew Corbett	Board Member
James Lavery	Board Member
Adj Professor Colmán O'Driscoll	Chief Executive Officer
Cathryn Hoppner	Chief Operating Officer (to 22/11/2024)
Jessica Lightfoot	Chief Financial Officer 01/07/2024 - 07/08/2024
Stewart Waters	Interim Chief Financial Officer 08/08/2024 - 19/03/2025
Michael Courtney	Chief Financial Officer 20/03/2025 - 30/06/2025
Nadia Baillie	Chief Legal Officer
Dr Tobias Mackinnon	Executive Director, Clinical Services
Matthew Hercus	Executive Director, Strategy, Policy and Performance (to 06/12/2024)
Kathryn Douglas	Executive Director, People and Corporate Services
Terry Runciman	Executive Director, Prison Services
Anthea Lemphers	Executive Director, Community Operations
Dr Shelley Turner	Executive Director, Hospital Operations
Liam Barry	Executive Director, Redevelopment and Asset Management (to 14/02/2025)
Ben Brown	Executive Director, Projects and Infrastructure

The compensation detailed below is reported in thousand dollars and excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

	2025 \$'000	2024 \$'000
Compensation - KMPs		
Total compensation - KMP's ⁽ⁱ⁾	4,343	4,126

(i) Total remuneration paid to KMPs employed as a contractor during the reporting period through accounts payable has been reported under short-term employee benefits.
(i) KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executive Officers.

Note 8.4: Related Parties (continued)

Significant Transactions with Government Related Entities

Forensicare received funding from the DH of \$110 million (2024: \$108 million) and indirect contributions of \$196 million (2024: \$119 million). Balances outstanding as at 30 June 2025 are \$12.7 million (2024: \$13.7 million).

Forensicare received funding from the DT of \$3.4 million (2024: none). Balances outstanding as at 30 June 2025 are \$1.3 million (2024: \$0.6 million).

Forensicare received funding from the DJCS of \$24 million (2024: \$22 million). Balances outstanding as at 30 June 2025 are \$4.2 million (2024: \$4.3 million).

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

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

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

Transactions with KMPs and Other Related Parties

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

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

There were no related party transactions required to be disclosed for Forensicare Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

Note 8.5: Remuneration of Auditors

	2025	2024
	\$'000	\$'000
Victorian Auditor-General's Office		
Audit of the Financial Statements	51	50
Total Remuneration of Auditors	51	50

Note 8.6: Events Occurring after the Balance Sheet Date

There are no events occurring after the Balance Sheet date.



Forensicare

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