Queensland Good jobs Better services Great lifestyle

ANNUAL REPORT 2023–2024

Central Queensland Hospital and Health Service

Queensland Government

Accessibility

Open data

Information about consultancies, overseas travel, and the Queensland language services policy is available at the Queensland Government Open Data website (https://data.qld.gov.au).

Public availability statement

An electronic copy of this report is available at www.cq.health.qld.gov.au. Hard copies of the annual report are available by phoning Central Queensland Hospital and Health Service Board Secretary on (07) 4920 5759 or emailing CQHHS_Board@health.qld.gov.au.

Interpreter Service statement

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on telephone (07) 4920 5759 or (07) 3115 6999 and we will arrange an interpreter to effectively communicate the report to you.

Licence

Attribution

Content from this annual report should be attributed as: State of Queensland (Central Queensland Hospital and Health Service) Annual Report 2023-2024.

ISSN 2202-5332 (print) ISSN 2652-2640 (online)

Acknowledgement

Acknowledgement of Traditional Custodians

We acknowledge the Traditional countries across the Central Queensland region and the lands of the Darumbal, Woppaburra, Konomie, Byellee (Bailai), Gurang, Gooreng Gooreng, Taribelang Bunda, Gangulu/Gaangal, Ghungalu, Wulli Wulli, Western Kangoulu, Wadja, Kairi.

We respect the collective cultures and traditions of the recognised Aboriginal Traditional Owners and the Torres Strait Islander Descendants and communities of the Torres Strait Islanders living in Central Queensland that are represented across the land, sea and river systems that connect and link our health services.

We respectfully acknowledge our Elders past and present, our communities, and the health workforce past and present, who continue in sharing their cultural knowledge and dedication that supports the healing across our communities and within the provision of health services.

Recognition of Australian South Sea Islanders

Central Queensland Hospital and Health Service (CQ Health) formally recognises the Australian South Sea Islanders as a distinct cultural group within our geographical boundaries. CQ Health is committed to fulfilling the Queensland Government Recognition Statement for Australian South Sea Islander Community to ensure that present and future generations of Australian South Sea Islanders have equality of opportunity to participate in and contribute to the economic, social, political and cultural life of the state.

4 September 2024

The Honourable Shannon Fentiman MP
Minister for Health, Mental Health and Ambulance Services and Minister for Women
GPO Box 48
Brisbane QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for Central Queensland Hospital and Health Service.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at page 89 of this Annual Report.

Yours sincerely

Mr Matthew Cooke
Chair
Central Queensland Hospital and Health Board

Contents

Statement on Queensland Government objectives for the community

CQ Health's strategic vision *Destination 2030: Great Care for Central Queenslanders* (Destination 2030), and *CQ Health Strategic Plan 2023-2027* support the Queensland Government objectives for the community.

The CQ Health Strategic Plan sets a clear ambition – driven by the vision of Great Care for Central Queenslanders – for Central Queenslanders to be among the healthiest in Australia, and for our health service to be among the best in the country.

Achieving CQ Health's strategic vision will support the delivery of the Queensland Government's objectives for the community, particularly:

Good jobs - Good, secure jobs in our traditional and emerging industries.

- Supporting jobs: Good, secure jobs in more industries to diversify the Queensland economy and build on existing strengths in agriculture, resources and tourism.
- Investing in skills: Ensure Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

Better services - Deliver even better services right across Queensland.

- Backing our frontline services: Deliver world-class frontline services in key areas such as health, education, transport and community safety.
- Keeping Queenslanders safe: Continue to keep Queenslanders safe as we learn to live with COVID-19 and ensure all Queenslanders can access world-class healthcare no matter where they live.

Great lifestyle - Protect and enhance our Queensland lifestyle as we grow.

- Growing our regions: Help Queensland's regions grow by attracting people, talent and investment, and driving sustainable economic prosperity.
- Honouring and embracing our rich and ancient cultural history: Create opportunities for First Nations Queenslanders to thrive in a modern Queensland.

From the Chair and Chief Executive

CQ Health has again faced a challenging year with high demand for healthcare services in 2023-2024.

We are both settling into new roles within the health service, although we have a longer history with CQ Health and are excited to provide strategic leadership to the organisation.

I (Matthew) have been a Board member since 2019 and was proud to be appointed Chair in April 2024 following the retirement of previous Board Chair Paul Bell AM. I am excited to be in a position to support the organisation to grow and respond to the demands of our community.

I (Lisa) was appointed Chief Executive in April 2024, bringing more than 20 years of executive and senior leadership experience in the health sector, including tenure at Gladstone Hospital more than

10 years ago. With a background in nursing and midwifery, I am excited to bring my experience to lead CQ Health and implement positive changes to support the delivery of great health care to Central Queenslanders.

We are both working with the great team of CQ Health to provide leadership and ensure our healthcare workers are equipped with the tools they need to care for our community.

Excitingly, there are multiple building projects in various stages of completion across our health service, which will provide our teams with contemporary workplaces to better support the patients and people who rely on us.

Our Maternity Care Network continues to provide a safe and sustainable birthing service close to home for women and families of Central Queensland. It supports resource sharing across the health service to fill workforce gaps, ensure service sustainability and deliver safe care close to home. Although we face challenges in resuming birthing services in Biloela, we continue to provide antenatal and postnatal care and are committed to restoring full services as soon as it is safe to do so.

A key focus for the health service continues to be reducing waiting times in Emergency Departments. CQ Health is supporting people to get their care in the community wherever possible rather than the busy Emergency Department, and several initiatives have been established to continue this model.

We say a big thank-you to the many healthcare professionals across CQ Health for their hard work in ensuring Central Queensland residents continue to receive high-quality, relevant health care when they need it most.

We remain committed to fostering a positive and supportive workplace culture and caring for our people.

Here are just some examples of Central Queenslanders supported by CQ Health teams in an average day from 2023-2024:

- Ambulances arriving at hospitals: 108
- Emergency Department presentations: 419
- Surgeries performed: 37
- Hospital inpatients: 391
- Babies born: 6
- Number of patients seen in outpatient clinics: 1370
- Dental clinic visits: 652
- Number of breast screens done: 36
- Number of Telehealth appointments: 55
- Neonatal patients: 7
- Hospital in the Home appointments: 3
- Number of radiology examinations: 380

We look forward to continuing to fulfill our vision to provide great care for Central Queenslanders.

Lisa and Matt

About us

CQ Health was established under the *Hospital and Health Boards Act 2011*.

Strategic direction

CQ Health's strategic direction is set out in the *CQ Health Strategic Plan 2023-2027.*

CQ Health's long-term strategic vision *Destination 2030: Great Care for Central Queenslanders* was approved by the Board and adopted by CQ Health on 27 October 2017.

Vision, purpose, values

Vision: Great Care for Central Queenslanders

Purpose: Great people, delivering quality care and improving health

Values: CQ Health is committed to our guiding values:

- Care – We are attentive to individual needs and circumstances
- Integrity – We are consistently true, act diligently and lead by example
- Respect – We will behave with courtesy, dignity and fairness in all we do
- Commitment – We will always do the best we can all of the time

Priorities

CQ Health's priorities are clearly expressed in the *CQ Health Strategic Plan 2023-2027*:

- Great Care, Great Experience
- Great People, Great Place to Work
- Great Partnerships
- Great Learning and Research
- Sustainable Future

Aboriginal and Torres Strait Islander Health

The Aboriginal and Torres Strait Islander Health and Wellbeing team worked on several key initiatives throughout the year, including finalising the Health Equity Implementation Plan, improving the workforce, and engaging with the community.

The team developed the Health Equity Implementation Plan in consultation with local stakeholders and community groups across CQ Health. They gathered information through community voices, which became a key part of the plan. About 142 participants attended Yarning Circle workshops, contributing to planning, discussions, feedback, presentations, and meetings. Work has started on actions across the health service.

Planning for the 2024 NAIDOC celebrations also began, both within health services and in communities across Central Queensland. A key initiative was designing and installing Acknowledgement of Country signs at the entrances of all health service locations. The Aboriginal and Torres Strait Islander Health and Wellbeing team supported staff to organise NAIDOC events.

In January 2024, the health service hired its first Aboriginal and Torres Strait Islander Health Practitioner. This new role supports the Respiratory Rapid Access service at the CQUniversity Health Clinic. The Health Practitioner helps people manage chronic illnesses, brings cultural knowledge to the service, and assists with referrals and patient follow-ups.

The Deadly Start program continued to grow in 2024. CQ Health is working with local schools, training providers, and support programs to ensure students gain valuable work experience. The 2023-2024 trainee program is in its final four months, with all nine school-based trainees finishing in July 2024. Each trainee will graduate with a Certificate III in Health Services Assistance and have the opportunity to continue their career as an Assistant in Nursing.

We also strengthened our workforce by offering opportunities for growth. These include the Cadetship program, Dental Traineeships in Rockhampton and Gladstone, and expanding our Aboriginal and Torres Strait Islander health worker/practitioner roles. In February 2024, we launched the First Nations Leadership program, with 20 staff members attending. The program helps First Nations staff grow in their current roles or prepare for future leadership positions. A key theme is balancing culture, community, and their roles in health services. We will continue to develop this group to support their career paths and seek their input on initiatives.

The Aboriginal and Torres Strait Islander Hospital Liaison Officer (IHLO) service continues to provide culturally safe care to patients and families in Rockhampton, Capricorn Coast, Emerald, Blackwater, Biloela, and Gladstone. The service regularly holds planning days to strengthen and streamline services across CQ Health. The Nurse Unit Manager of the IHLO service is working on creating a 24/7 service, with a draft Service Delivery Model and cost briefing in progress.

The IHLO service now has a permanent transport officer based at Rockhampton Hospital. This officer supports at-risk and vulnerable patients from Rockhampton, Gracemere, Mt Morgan, and the Capricorn Coast, helping them access health appointments in Rockhampton.

Our community-based and hospital-based services

CQ Health is responsible for providing public hospital and health services including medical, surgical, emergency, obstetrics, paediatrics, specialist outpatient, mental health, critical care and clinical support services.

It provides mental health services, oral health services, offender health services and aged care services, with facilities also providing community health services.

CQ Health is responsible for the direct management of facilities within its geographical boundaries including:

- Biloela Hospital
- Capricorn Coast Hospital
- Emerald Hospital
- Gladstone Hospital
- Rockhampton Hospital.

CQ Health also provides services from Multipurpose Health Services (MPHS) and outpatient clinics. MPHS are located at:

- Baralaba
- Blackwater
- Mount Morgan

- Moura
- Springsure
- Theodore
- Woorabinda.

Outpatient clinics are located at:
- Capella
- Gemfields
- Tieri.

Aged care facilities are located at:
- North Rockhampton Nursing Centre
- Eventide Nursing Home.

Car Park concessions

In 2023-2024, 15,747 concession passes and discounted parking tickets were issued for Rockhampton Hospital car park at an estimated cost of $179,986.

Targets and challenges

Key challenges for CQ Health include:

- the impact of rising demand for health services
- availability of workforce resources to meet service delivery and business needs, including challenges with recruitment and retention in a rural and regional setting.

The *CQ Health Strategic Plan 2023-2027* identifies opportunities for the health service, including to:

- actively support the *Rural and Remote Health and Wellbeing Strategy 2022-2027* and the *Digital Strategy for Rural and Remote Health* to deliver equity in health outcomes for Central Queenslanders
- develop innovative and progressive rural healthcare delivery supported by the digital revolution and virtual care models
- use ingenuity and research to develop community-driven care that is delivered close to home by a values-driven healthcare team
- leverage success of the Regional Medical Pathway to pursue the ambition of a university hospital supported by an academic health centre encompassing teaching and translational research
- develop a sustainable financial response supporting future sustainability in a post-pandemic setting
- support the Executive Director to lead the Aboriginal and Torres Strait Islander Health and Wellbeing Directorate to deliver equity across the workforce and community
- deliver increased capacity in cancer, cardiac, renal and mental health services to reduce the need for patient travel.

The *CQ Health Strategic Plan 2023-2027* identifies six strategic risks that CQ Health must manage in delivering our vision of Great Care for Central Queenslanders. The risks, and CQ Health's response to those risks include:

Risk: Resources are not sufficient to meet future increases in demand for health services driven by population demographics and lifestyle.

Response: The *CQ Health Clinical Services Plan 2024-2029* (CSP) estimates that the population in CQ Health will grow to 279,470 by 2041, with an average yearly increase of 0.8%. The number of people over 65 years old is expected to rise by 3.75% by 2036. By 2036-37, inpatient separations for people aged 70 and older are projected to grow by 174%, likely accounting for 39% of resident demand. These increases will impact CQ Health's already strained resources.

To manage these challenges, CQ Health has outlined key initiatives in the CSP, including:

- expanding cardiac services to include cardiac diagnostics and interventional procedures
- growing the palliative care reform program by collaborating with community and internal services
- reducing emergency department visits by improving rapid access to support for chronic disease patients closer to home
- providing more in-reach services to support residential aged care facilities
- expanding mental health, alcohol, and drug programs focused on community care, hospital avoidance, and outreach
- broadening the hospital-in-the-home models to cover more chronic and complex conditions, including care for paediatric patients
- using new technologies and care models to ensure quicker access to services.

Additional plans for CQ Health include expanding subacute beds in Gladstone, adding more bed spaces in Rockhampton, growing fast-track services in the emergency department, and partnering with a private aged care provider.

Risk: Aged and outdated infrastructure restricts the delivery of safe and contemporary care, increasing costs and reducing efficiency.

Response: Significant work has been under way with Health Infrastructure Queensland on capital improvements. The health service has been undertaking condition assessment reports of its facilities to better understand requirements in line with the Strategic Asset Management Planning process and the Clinical Services Plan.

Risk: Capital and IT infrastructure reduces the ability to deliver innovative and progressive health care and limits the use of virtual care models.

Response: CQ Health is using a digital first strategy to transform services by providing digital access to patients, consumers, staff, and partners. The health service continues to use integrated virtual care and remote patient monitoring services. CQ Health manages the replacement and upgrade of medical equipment with a five-year plan that aligns with digital goals. When the health service plans new buildings or makes major improvements, it ensures IT infrastructure supports the digital pathway.

Risk: Inability to recruit and retain the right staff in the right place compromises the ability to deliver Great Care, Great Experience.

Response: Global shortages of health professionals are making it difficult for CQ Health to recruit senior staff for hard-to-fill roles across Central Queensland. This issue is further intensified by the increasing difficulty in securing housing for the workforce in all areas.

Like many rural and remote communities, there are ongoing concerns about the real and perceived lack of services, high living costs, distance from metropolitan centres, and education and job opportunities for families.

These challenges result in potential service disruptions, greater reliance on agency and locum staff, increased costs from turnover and vacancies, misaligned skill sets, financial pressures, ageing infrastructure, and rising demands from a growing and ageing population across Central Queensland.

To address these issues, CQ Health has implemented strategies such as targeted recruitment campaigns, community and student engagement programs, and offering Queensland Health Workforce Attraction Incentive payments to attract and retain both specialist and non-specialist professionals in the region.

The Regional Medical Pathway collaboration between CQ Health, Wide Bay Health, CQUniversity, and The University of Queensland offers long-term potential for engaging and retaining local students in medical professions within their communities. However, health services must establish strategies to overcome these challenges until the first cohort of students is fully qualified to join the workforce.

Risk: Consumer and community input is not effectively integrated into health service planning and delivery impacting our ability to provide effective health outcomes.

Response: A comprehensive, community-wide approach to gathering consumer input for health service planning and delivery has strengthened the relationship between the health service and the Central Queensland community.

CQ Health launched targeted campaigns to increase the number of health consumer representatives involved with the service and expand the diversity of the communities they represent.

In a true example of co-design, CQ Health partnered with Aboriginal and Torres Strait Islander consumers to understand their perspectives and increase opportunities for the community's voice to be heard. The Aboriginal and Torres Strait Islander Health and Wellbeing team led engagement activities with First Nations consumers and Elders.

Community engagement played a key role in supporting the development of the Health Equity Implementation Plan by building relationships with community and stakeholder groups. Targeted outreach identified that First Nations community members want a seat at the table when the health service makes decisions about designing, planning, or developing initiatives across CQ Health.

As a result, an Expression of Interest (EOI) was issued to involve First Nations consumers in committees and interview panels. This effort attracted 20 successful applicants, one of whom joined the Community Consumer Advisory Committee, the strategic committee for consumer representation.

Tailored consultation and orientation sessions have since helped Aboriginal and Torres Strait Islander consumers participate in the CQ Health governance committee structure through various methods. This collaboration has been crucial in ensuring that the diversity of the Central

Queensland community is represented and continues to provide valuable feedback, leading to ongoing improvements in health experiences and outcomes across the region.

Risk: Failure to appropriately assess and plan for escalating rate of change in population demographics, technology, evolution in health service delivery practices and tightening fiscal policy.

Response: CQ Health in collaboration with non-government organisations, consultancy agencies, community, staff, and private enterprises have released the following plans:

- *Clinical Services Plan 2024-2029*
- *Health Equity Strategy 2022-2025*
- *Clinical Engagement Strategy 2022-2025*
- *Consumer and Community Engagement Strategy 2022-2025*
- *Local Area Needs Assessment 2022 (LANA)*
- *Infrastructure Master Plan 2019*
- *Strategic Workforce Plan 2020-2030.*

The LANA, also referred to as the Joint Needs Assessment Review, is being reviewed to address the emerging health issues of our geographic area. The strategies outlined in the plans focus on identifying and tackling the various challenges to health. Amid increasing financial pressures, these plans prioritise improving service efficiency, adopting modern care models, driving innovation in health and technology, and evolving clinical and administrative workspaces.

Governance

Our people

Board membership

Mr Matthew Cooke (Board Chair – 1 April 2024)
Date of original appointment: 18 May 2019
Current term of office: 1 April 2022 – 31 March 2028

Matthew is a proud Aborigine and South Sea Islander from the Bailai (Byellee) people in Gladstone, Central Queensland. As well as being a member of our Board, he's also the CEO of Gladstone Region Aboriginal and Islander Community Controlled Health Service Limited t/a Nhulundu Health Service.

Matthew is actively involved in all aspects of Aboriginal and Torres Strait Islander affairs at national, state, regional and local levels. He's spent more than 10 years serving the Aboriginal and Torres Strait Islander Community Controlled Health Sector in Director and CEO roles. Matthew was named Young Leader in Aboriginal and Torres Strait Islander Health in 2007 and received the Deadly Vibe Young Leader Award in 2008. In 2011 he received the Australian Institute of Management 2011 Young Manager of the Year Award – Gladstone. Matthew is a member of the Australian Institute of Company Directors.

Ms Tina Zawila
Date of original appointment: 18 May 2019
Current term of office: 1 April 2022 – 31 March 2026

As well as being a member of our Board, Tina holds the following positions:

- Non-Executive Director, Gladstone Area Water Board
- Non-Executive Director, Gladstone Airport Corporation
- Chair, CQHHS Finance and Performance Committee
- Chair, Gladstone Airport Corporation Finance and Audit Committee
- Member, Gladstone Airport Corporation Nominations, Remuneration and Human Resources Committee
- Member, Gladstone Area Water Board Audit and Risk Committee.

Tina is a chartered accountant, business advisor and professional director with over 35 years' experience in the finance industry. She's also a director of a public practice accounting firm in Gladstone. She sits on several local not-for-profit boards including Gladstone Area Group Apprentices Limited and Yaralla Sports Club. Tina is a graduate of the Australian Institute of Company Directors course and is a Fellow of the Institute of Managers and Leaders.

Ms Leann Wilson
Date of original appointment: 18 May 2019
Current term of office: 1 April 2022 – 31 March 2026

Leann sits on a number of state and national boards and holds the following positions:

- Managing Director, Regional Economic Solutions (RES)
- Non-Executive Director, Aboriginal Hostels Limited Board
- Non-Executive Director and Deputy Chair, The Healing Foundation
- Non-Executive Director, Gallang Place
- Non-Executive Director, Australian Rugby League Indigenous Council
- Non-Executive Director, Timber Queensland.

In 2016, in recognition of her influence, Leann received the Premier's Reconciliation Award. She also joined the Australian Government and attended the 61st Commission on the Status of Women held in New York in 2017 as a non-government representative. Leann was recognised by the Financial Review as one of the top 100 women of influence in 2019.

Ms Michelle Webster
Date of original appointment: 1 April 2022
Current term of office: 1 April 2022 – 31 March 2026

As well as a being a member of our Board, Michelle holds the following positions:

- Interim Chief Executive Officer Hinchinbrook Shire Council
- Member, CQHHS Finance and Performance Committee
- Member, CQHHS Risk and Audit Committee
- Member, CQHHS Investment, Research and Planning Committee.

Michelle has over 30 years' experience working in local government, including CEO and senior executive roles with Central Highlands Regional Council, Hinchinbrook Shire Council and Barcoo Shire Council. She has also managed commercial and housing and property portfolios, Emerald Airport, Saleyards and Quarries. She understands the importance of service provision to the community, having been responsible for the delivery of extensive capital works programs and

service delivery to regional and remote communities. Michelle has qualifications in accounting, leadership, project management and planning, and is a graduate and member of the Australian Institute of Company Directors.

Dr Anna Vanderstaay
Date of original appointment: 1 April 2024
Current term of office: 1 April 2024 – 31 March 2028

Dr Anna Vanderstaay is a local general practitioner living in Yeppoon. Born and raised in Rockhampton, she has worked clinically across the state, mainly in rural, regional and remote areas. In addition to her clinical work across the private, public and non-for-profit sectors, she is experienced in medical education and governance, including over five years of board experience. Dr Vanderstaay currently works in both urgent care and general practice.

She is a graduate of the Australian Institute of Company Directors and holds fellowship with the Royal Australian College of General Practitioners, where she was recognised as a Future Leader in General Practice. She also holds a Masters in Public Health and Tropical Medicine from James Cook University, awarded with Distinction.

Ms Kate Veach
Date of original appointment: 1 April 2024
Current term of office: 1 April 2024 – 31 March 2028

Kate is a registered nurse and healthcare leader who has worked in public, private and commercial health care environments in clinical, management, administrative and policy roles. She is the former Secretary of the Queensland Nurses and Midwives Union and has held Nursing Director and Assistant Director of Nursing positions within Queensland Health, including in the then known Office of the Chief Nursing and Midwifery Officer. She is also an International Council of Nurses Global Nursing Leadership Institute Scholar. Kate has been a Senior Vice President and Executive Member of the Queensland Council of Unions and member of Queensland's Work Health and Safety Board.

Kate believes passionately that safe work environments and well-supported frontline health workers are central to healthier communities. She particularly enjoys working with frontline nurses and midwives to assess and develop their practice environments, processes, and resources to improve the delivery of safe, high-quality nursing and midwifery care.

Ms Ryl Gardner
Date of original appointment: 1 April 2024
Current term of office: 1 April 2024 – 31 March 2028

Ryl is an experienced leader and Human Resources specialist who has worked across a range of industries and Government sectors. As well as being a member of our board, Ryl holds the following positions:

- Non-Executive Director, Gladstone Ports Corporation
- Chair, Gladstone Ports Corporation People Performance and Culture Committee
- Non-Executive Director, Roseberry Qld
- Member, CQUniversity Gladstone Region Growth and Advisory Group
- Member, CQUniversity Ceremonial and Honorary Awards Committee.

Ryl has managed her own management consulting and Business Performance Coaching business for more than 20 years. She has significant experience in designing and managing change processes and in-depth knowledge of best practice and business improvement in employee

management. She is a strong advocate for regional Queensland with strong family ties to Central Queensland. Ryl is a Graduate of the Australian Institute of Company Directors and a member of the Australian HR Institute.

Mr Paul Bell AM (retiring Board Chair)
Date of original appointment: 25 September 2015
Current term of office: 18 May 2020 – 31 March 2024

Dr Lisa Caffery (retiring Board Deputy Chair)
Date of original appointment: 18 May 2016
Current term of office: 10 June 2021 – 31 March 2024

Dr Poya John Sobhanian (retiring Board Member)
Date of original appointment: 18 May 2016
Current term of office: 18 May 2021 – 31 March 2024

Professor Fiona Coulson (retiring Board Member)
Date of original appointment: 18 May 2020
Current term of office: 18 May 2020 - 31 March 2024

Mr John Abbott AM (retiring Board Member)
Date of original appointment: 18 May 2021
Current term of office: 18 May 2021 – 31 March 2024

Government bodies (statutory bodies and other entities)

Central Queensland Hospital and Health Board					
Act or instrument	*Hospital and Health Boards Act 2011*				
Functions	The Central Queensland Hospital and Health Board controls CQ Health				
Achievements	Reported throughout the Annual Report				
Financial reporting	Transactions of the entity are accounted for in the financial statements				
Remuneration: as listed below					
Position	Name	Meetings/ sessions attendance	Approved annual fee	Approved annual sub-committee fee per committee	Actual fees received
Chair and Member	Mr Matthew Cooke	7 Board Meetings	$75,000	$4,000 (chair) $3,000 (member)	$20,000
Chair	Mr Paul Bell AM (appointment ended 30 April 2024)	9 Board Meetings	$75,000	$3,000 (member)	$70,000
Deputy Chair	Dr Lisa Caffery (appointment ended 30 April 2024)	7 Board Meetings	$40,000	$4,000 (chair) $3,000 (member)	$35,000
Member	Dr Poya Sobhanian (appointment ended 30 April 2024)	8 Board Meetings	$40,000	$4,000 (chair) $3,000 (member)	$37,000
Member	Ms Leann Wilson	8 Board Meetings	$40,000	$3,000 (member)	$43,000
Member	Ms Tina Zawila	10 Board Meetings	$40,000	$4,000 (chair) $3,000 (member)	$48,000

Member	Ms Michelle Webster	9 Board Meetings	$40,000	$3,000 (member)	$47,000
Member	Professor Fiona Coulson (appointment ended 30 April 2024)	5 Board Meetings	$40,000	$4,000 (chair) $3,000 (member)	$35,000
Member	Mr John Abbott AM (appointment ended 30 April 2024)	8 Board Meetings	$40,000	$3,000 (member)	$35,000
Member	Dr Anna Vanderstaay (appointed 1 April 2024)	3 Board Meetings	$40,000	$3,000 (member)	$11,000
Member	Ms Kate Veach (appointed 1 April 2024)	3 Board Meetings	$40,000	$3,000 (member)	$10,000
Member	Ms Ryl Gardner (appointed 1 April 2024)	3 Board Meetings	$40,000	$3,000 (member)	$11,000
No. scheduled meetings/ sessions	11 Board meetings 0 Special Meetings held 4 Executive Committee Meetings 6 Audit and Risk Committee Meetings 11 Finance and Performance Committee Meetings 4 Safety and Quality Committee Meetings				
Total out of pocket expenses	$1,577.38				

Our committees

During the reporting period, the Board operated six committees: the Executive Committee, Finance and Performance Committee, Quality and Safety Committee, Audit and Risk Committee, Aboriginal and Torres Strait Islander Health and Wellbeing Committee, and Investment, Research and Planning Committee. The Executive Committee, Finance and Performance Committee, Quality and Safety Committee, and Audit and Risk Committee are required under the *Hospital and Health Boards Act 2024*. As of 28 June 2024, the committees were reduced to four, with the Aboriginal and Torres Strait Islander Health and Wellbeing Committee integrated into the Quality and Safety Committee, and the Investment, Research and Planning Committee suspended.

Executive Committee

Dr Lisa Caffery chaired the Executive Committee until 31 March 2024. From 31 March 2024, Ms. Tina Zawila took over as Chair.

The Executive Committee supports the Central Queensland Hospital and Health Board in its role of overseeing the strategic direction of CQ Health. The Committee works closely with the Health Service Chief Executive (HSCE) to address the strategic issues identified by the Board. This collaboration strengthens the relationship between the Board and the HSCE and ensures accountability in delivering health services.

Finance and Performance Committee

Ms Tina Zawila chaired the Finance and Performance Committee.

This committee monitors and assesses the financial management and reporting obligations of the health service. It oversees strategies for resource use, including cash flow and the health service's financial and operational performance. The committee is also responsible for alerting the Board to any unusual financial practices. It works closely with the HSCE and the Chief Finance Officer.

Safety and Quality Committee

Professor Fiona Coulson chaired the Safety and Quality Committee until 31 March 2024. From 31 March 2024, Dr Anna Vanderstaay assumed the role of chair.

The Safety and Quality Committee advises the Board on the safety and quality of health services, including strategies to ensure high-quality, safe, and modern care for patients. The committee collaborates closely with the HSCE, Executive Director of Nursing and Midwifery, Quality and Safety, and the Director of Shared Services.

Aboriginal and Torres Strait Islander Health and Wellbeing Committee

Mr Matthew Cooke chaired the Aboriginal and Torres Strait Islander Health and Wellbeing Committee.

The committee supports the Central Queensland Hospital and Health Board by providing strategic oversight of health and wellbeing for Aboriginal and Torres Strait Islander communities. It focuses on developing and implementing initiatives aligned with the CQ Health Strategic Plan. The committee collaborates closely with the HSCE and the Executive Director of Aboriginal and Torres Strait Islander Health and Wellbeing.

Investment, Research and Planning Committee

Mr John Abbott AM chaired the Investment, Research and Planning Committee until 31 March 2024. The committee's objectives include overseeing and reporting to the Board on strategic matters related to investment, research, and capital planning within the health service. The committee collaborates closely with the HSCE and includes the Chair of CQShines, the Central Queensland Hospital Foundation, as a member.

Audit and Risk Committee

As of 30 April 2024, members of the Audit and Risk Committee included:

- Chair: Dr Poya Sobhanian
- Members: Mr John Abbott AM and Ms Michelle Webster
- Ex-officio Board Chair: Mr Paul Bell AM.

The Committee also had standing attendance rights for the following positions:

- Health Service Chief Executive (HSCE)
- Chief Finance Officer, Assets and Commercial Services
- Executive Director of Nursing and Midwifery, Quality and Safety
- Internal Audit
- External Audit/Queensland Audit Office.

The Audit and Risk Committee was reconstituted following changes to the Board. From 1 April 2024, Ms Michelle Webster took over as chair. As of 30 June 2024, the committee members were:

- Chair: Ms Michelle Webster
- Members: Ms Kate Veach and Dr Anna Vanderstaay
- Ex-officio Board Chair: Mr Matthew Cooke.

The Committee retained standing attendance rights for:

- HSCE
- Chief Finance Officer, Assets and Commercial Services
- Executive Director of Nursing and Midwifery, Quality and Safety
- Internal Audit
- External Audit/Queensland Audit Office.

The Audit and Risk Committee followed the terms of its charter and adhered to the Audit Committee Guidelines. It reviewed and considered recommendations from the Queensland Audit Office, including performance audit recommendations. The committee met five times during the reporting period.

The committee followed an approved work plan that reflected its charter. Its role is to provide independent assurance and assistance to the Board in the areas of:

- risk, control, and compliance frameworks
- external accountability as required by the *Financial Accountability Act 2009*, the *Hospital and Health Boards Act 2011*, the *Hospital and Health Boards Regulation 2012*, and the *Statutory Bodies Financial Arrangements Act 1982.*

The functions and responsibilities of the Audit and Risk Committee, as outlined in its charter and work plan, include:

- financial statements
- integrity oversight and misconduct prevention
- risk management
- internal control
- internal audit
- compliance.

Executive management

Ms Lisa Blackler
Health Service Chief Executive

Ms Lisa Blackler was appointed Health Service Chief Executive in April 2024.

Before joining CQ Health, Lisa was Group Director of Operations at Te Whatu Ora in New Zealand. Lisa has more than 20 years of executive and senior leadership experience in the health sector, including tenure at Gladstone Hospital in Women and Children's Health and Perioperative and Outpatient care.

Her leadership approach is influenced by her clinical experience as a nurse and midwife. She has a reputation as a dynamic, respected and results-driven leader, with expertise in leading health service delivery in regional, rural and remote settings. Lisa is deeply committed to building a high performing team and providing better access to care for Central Queenslanders.

Mr Srinath Kondapally
Chief Finance Officer, Assets and Commercial Services

Mr Srinath Kondapally has more than 25 years' experience working across hospitals and healthcare networks and private corporations in Australia and India.

Srinath is responsible for providing strategic and operational leadership for the financial management of clinical services and oversight of the annual health budget for CQ Health. He is passionate about providing close-to-home patient-centred care using innovative technology and service redesign to improve services and maintain financial sustainability.

Professor Pooshan Navathe
Executive Director Medical Services

Professor Pooshan Navathe is the professional lead for all medical staff in CQ Health. His role focuses on safety, quality, and system integrity.

Before joining CQ Health, Pooshan specialised in occupational and aviation medicine, leading teams in New Zealand and Australia. Pooshan has been a teacher for the past 30 years and holds academic positions in universities and professional medical colleges. He continues to research and has many publications to his credit.

Adjunct Professor Sue Foyle
Executive Director Nursing, Midwifery, Quality and Safety

Adjunct Professor Sue Foyle's experience as a nurse and midwife spans more than 30 years. She has extensive experience in midwifery, including management and leadership in maternity services and clinical governance. She also has expertise in intensive care and emergency nursing.

Sue is passionate about ensuring there are systems in place to maintain and improve the reliability, safety and quality of our healthcare services. She is well respected as both a national and international speaker on safety and quality in health care. Sue is a previous recipient of our Clinical Excellence Award. She also received the Outstanding Achievement in Nursing Award from the Association of Queensland Nursing and Midwifery Leaders in 2019. Sue is a graduate of the Australian Institute of Company Directors.

Ms Donna Cruickshank
Executive Director Aboriginal and Torres Strait Islander Health and Wellbeing

Ms Donna Cruickshank is responsible for delivering on the health and wellbeing needs of Aboriginal and Torres Strait Islander people in Central Queensland. She actively works with our families, communities, and Aboriginal and Torres Strait Islander health partners.

Before joining us, Donna held leadership and executive positions in NSW Health. She gained broad knowledge in Aboriginal health and workforce. Her work in Aboriginal employment and cultural education has won NSW Public Sector Awards. Donna holds a double Masters in Health Service Management and Planning.

Ms Shareen McMillan
Executive Director Workforce

Ms Shareen McMillan leads a team who work on key workforce projects, functions and activities including:

- strategic planning for workforce, cultural and organisational change, and organisational development including embedding values and staff recognition programs
- occupational health, safety and wellbeing
- recruitment and attraction
- business assurance and establishment management
- employee and industrial relations
- capability and leadership development programs.

She has a degree in Communications, Japanese Language and Tourism, receiving high distinctions and a Japanese language award. She also has a Graduate Diploma in Business Administration and Management.

Ms Kerrie-Anne Frakes
Executive Director Allied Health Services

Ms Kerrie-Anne Frakes has more than 20 years' experience in developing, implementing and evaluating innovative models of care and workforce redesign. These have delivered transformational service changes and improved health outcomes. She has held an executive leadership role in CQ Health for more than 10 years. She has held strategic leadership roles as well as operational leadership roles including:

- Executive Director for the Rockhampton Business Unit - including Rockhampton Hospital, Mental Health, Offender Health, Capricorn Coast Hospital and Mt Morgan
- Director of Clinical Support Services
- Executive Director of Strategy, Transformation and Allied Health.

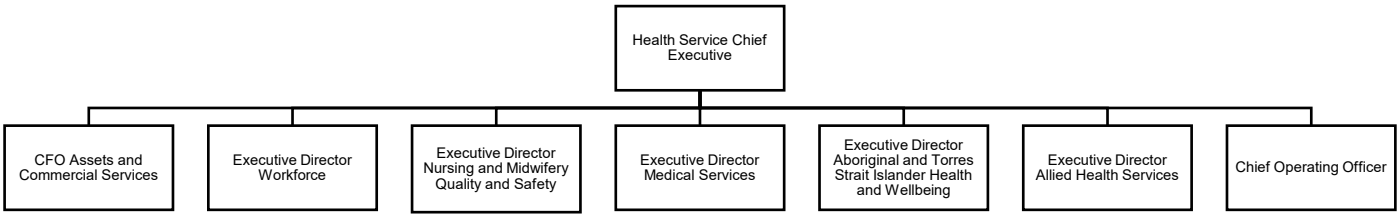
She has won state and national awards for innovative models of care and has an extensive publication history in chronic disease management and service delivery evaluation. She holds Masters qualifications in Health Administration. She is passionate about regional and rural community capacity with a focus on workforce sustainability and care for patients closer to home.

Mr Jamie Spencer
Interim Chief Operating Officer

Mr Jamie Spencer brings extensive experience across both private and public health sectors. Jamie joined CQ Health in January 2023 as General Manager Gladstone and Banana before being appointed interim Chief Operating Officer in February 2024. Having acted in the COO role previously, Jamie brings proven capability driving operational excellence and value for our health service.

Jamie has previously held roles as General Manager – Business Development for Telstra Health, Director of Nursing and Midwifery Services and Executive Director of Toowoomba Hospital, and Director of Nursing at both The Prince Charles Hospital, and Queensland Elizabeth Jubilee Hospital.

Organisational structure and workforce profile



Health Service Chief Executive

The HSCE is responsible for the daily management of the health service and implementing the Board's strategic objectives and direction.

Chief Finance Officer Assets and Commercial Services

Areas of responsibility:

- budget and performance including decision support and management accounting
- financial control including finance and revenue
- assets and commercial services including support services, building and maintenance services, infrastructure delivery and travel
- information and technology including clinical coding, information and training, health information management and patient information services
- corporate governance including contracts management.

Executive Director Medical Services

Areas of responsibility:

- professional leadership for all medical staff in CQ Health
- medical workforce recruitment, credentialing, training and education
- Public Health Unit.

Executive Director Nursing and Midwifery, Quality and Safety

Areas of responsibility:

- professional leadership for nursing and midwifery staff across CQ Health
- leadership of the Quality and Safety Department
- development and implementation of quality and safety systems and processes.

Executive Director Aboriginal and Torres Strait Islander Health and Wellbeing

Areas of responsibility:

- Aboriginal and Torres Strait Islander health and wellbeing
- CQ Health Closing the Gap strategies and initiatives
- cultural capability
- health equity.

Executive Director Workforce

Areas of responsibility:

- human resource services including employee relations, recruitment services and business assurance and establishment
- performance and culture including organisational development, learning and development and human resource and learning systems
- safety and wellbeing.

Executive Director Allied Health Services

Areas of responsibility:

- professional leadership for allied health practitioners and clinical assistants across the health service
- allied health education, research and workforce development.

Chief Operating Officer

Areas of responsibility:

- day-to-day delivery of operational excellence in clinical and clinical support services across the following service areas:
    - Central Highlands

- Gladstone and Banana
- Rockhampton, Capricorn Coast and Mount Morgan
- Mental Health, Alcohol and Other Drugs Services
- Nursing Aged Care Clinical and Rehabilitation Services
- Capricornia Offender Health Service
- Central Queensland Integrated Care.

Strategic workforce planning and performance

The CQ Health Workforce Strategy 2020 – 2030 (the Workforce Strategy) aligns with the Queensland Government Public Service Commission Strategic Workforce Planning Framework and QHealth 32. It outlines the following priorities:

- attracting and retaining people with the right skills and capabilities, and engaging and retaining talented staff
- building an inclusive and diverse workforce that better reflects the communities served
- addressing an ageing workforce through strong career and succession planning for critical roles and planning for the future workforce
- creating healthy and safe workplaces that support mental, physical, social, financial, and workplace wellbeing, enabling staff to thrive and achieve their best
- building capacity and resilience to help staff respond to the changing environment and reach their full potential.

Workforce priorities are also underpinned by *Advancing Health Service Delivery through Workforce: A Strategy for Queensland 2017-2026* and the *Aboriginal and Torres Strait Islander Health Workforce Strategic Framework 2016-2026*.

This year, the focus has been on attracting and retaining people. The Recruitment and Retention Working Group continues to implement strategies to attract individuals with the right skills and capabilities and to support hiring managers in timely recruitment. Key achievements include establishing partnerships and networks to enhance recruitment processes, publishing a new Recruitment Kit, and revising training programs for recruitment panels.

For 2023-2024, the Recruitment and Retention Working Group identified key activities, with a focus on:

- developing targeted recruitment and retention strategies for priority workforce groups to retain skilled staff in rural and regional areas
- supporting the retention of clinical staff to ensure that skills, capabilities, and experience are maintained
- implementing streamlined recruitment approaches to fill vacancies quickly and maintain manageable workloads
- using Entry and Exit Survey findings to support retention efforts and improve recruitment strategies.

The Workforce Strategy also supports integrated planning for service and infrastructure expansions. The CQ Health Infrastructure Delivery Unit and Workforce Planning team are collaborating to create and implement workforce plans that will support operationalising Capital Infrastructure Projects.

The CQ Health Workforce Planning team continues to work with business units to develop local plans that ensure a flexible and responsive workforce in alignment with the Workforce Strategy.

The implementation of the Workforce Strategy objectives continues, with progress reported biannually to the CQ Health Quality and Safety Board Committee. A review is scheduled for the first quarter of 2024-2025.

Organisational Change Management

The growing need to align the workforce with the delivery of planned, sustainable services that are safe, accessible, cost-effective, and productive has increased the demand for organisational change across the health service.

CQ Health recognises that the ability to manage organisational change is a critical core skill for its leaders, essential for building an agile and change-ready organisation. The Health Service continues to prioritise this skill by offering targeted and tailored workforce planning and change management workshops. These workshops are essential for all projects and initiatives and are conducted in accordance with the Queensland Health Change Management Guidelines, relevant industrial awards and agreements, and the Prosci Change Management Model.

Organisational Cultural Strategy

The Working for Queensland Survey remains a key tool for collecting feedback. The data is analysed, and action plans are developed to guide key initiatives aimed at achieving best practice cultural outcomes.

Presentations of the Working for Queensland results are ongoing, with the Workforce Division sharing findings to help individual areas refine their action plans based on data from the 2023 survey.

The survey is considered a safer reporting mechanism for priority group members and provides a unique perspective on workforce profiles during audit analysis for diversity, equity, and inclusion (DEI) reporting to the Office of the Special Commissioner for Equity and Diversity. This data also informs the development of the annual DEI Action Plan.

Leadership Development

The Leadership and Management Development Program aligns with the CQ Health Leadership and Management Development Framework to guide aspiring, new, and current leaders. It provides information on recommended development activities to prepare, develop, and enhance values-driven leadership skills and experience. The program is designed as a guide for staff at each of the five leadership levels in the framework: Leading Self, Leading Others, Leading Teams, Leading Leaders, and Leading Organisations. Together, the program and framework set clear behaviour and experience expectations for supervisors, helping them build skills and expertise where needed.

CQ Health has continued to focus on increasing leadership and management capability, investing in leaders through a partnership with the Centre for Leadership Excellence. A combined suite of internal CQ Health and Centre for Leadership Excellence programs is focused on building leadership and management capability, human resource and financial knowledge, and continues to be delivered to a wide cross-section of staff. The suite includes:

- Building Culture
- Conversations that Make a Difference
- Leading Teams
- Maximising Project Outcomes
- Inspiring Leaders

- Ignite Leadership
- Leaders Induction
- Leadership Summits
- Management Essentials Series
- Performance and Development (PAD) Supervisor
- Wellbeing and Resilience
- Wellbeing Leadership.

NextGen Leadership Development Program

An Expression of Interest and nomination process was conducted for the NextGen Program, a 10-month leadership program. From this process, 10 leaders expressed their interest in becoming future executives of CQ Health. One applicant was selected as the successful candidate to represent CQ Health in 2024.

Women in Leadership Summit

The Queensland Public Sector Women in Leadership Summit took place in February 2024. CQ Health offered five women leaders the opportunity to attend. The attendees included:

- director of nursing
- assistant director of pharmacy
- manager, executive services
- senior staff specialist in general surgery
- cardiac scientist.

In May, these leaders delivered a lightning presentation at the Leadership Summit, sharing key learnings from the Women in Leadership Summit.

Customised Training and Development Team Workshops

The Workforce Division is addressing a trend within the organisation by developing and delivering customised team workshops. So far, 11 workshops have been delivered to various teams, covering topics such as:

- DISC profiles
- values-aligned behaviours
- role descriptions and expectations
- STAR feedback.

Leadership Summits

As part of the CQ Health strategic plan performance indicator to deliver ‘Great People, Great Place to Work’, a total of 94 leaders attended Leadership Summit Part A in May, with 85 registered for Leadership Summit Part B. The Leadership Summits are designed to strengthen leadership and management capability by investing in both current and emerging leaders. The summit provided valuable networking opportunities for senior staff across Central Queensland, allowing participants to discuss strategies, address pressing issues, and identify key priorities for improvement.

Maybo Training

Ensuring staff comply with their role-specific Maybo training has been a focus in 2024. Process improvements include:

- developing the Maybo Training Activity Report, submitted quarterly to the Strategic Workforce Committee
- implementing a Maybo Facilitator Agreement to clarify the responsibilities of facilitators who deliver training as an additional duty to their main role
- collaborating with supervisors to schedule staff for sessions that align with their rostered shifts.

Workforce diversity and inclusion

CQ Health recognises its diverse workforce and values cultural differences, acknowledging the importance of inclusion as essential to delivering culturally capable and safe services for patients.

A project officer was assigned to activities supporting the delivery of CQ Health's inaugural Diversity, Equity, and Inclusion (DEI) Audit Report and Action Plan to the Office of the Special Commissioner Equity and Diversity (OSC), under Chapter 2 of the *Public Sector Act 2022*. The DEI Audit Report 2024 was submitted in April 2024 and accepted without change by the OSC. The *DEI Action Plan 2024-2025* (the Plan) was endorsed by the CQ Health Executive Leadership Team, approved by the Health Service Chief Executive (HSCE), and published on the CQ Health website by 1 July 2024, as required by the OSC.

Throughout the project, a DEI Community of Practice was established, with over 25 participants, and an open survey gathered more than 40 staff suggestions for creating the Plan. These contributions were considered alongside CQ Health strategies such as the *Strategic Plan 2023-2027*, *Destination 2030: Great Care for Central Queenslanders*, *the Health Equity Strategy 2022-2025*, and the findings of the 2024 DEI Audit Report. The Plan was also developed to support government, public sector, and Queensland Health initiatives, including:

- Even Better Public Sector for Queensland Action Plan 2024-2025
- PSC Inclusion and Diversity Strategy 2021-2025
- Queensland Health Workforce Mental Health and Wellbeing Framework 2023
- Aboriginal and Torres Strait Islander Workforce Strategic Framework 2016-2026
- Department of Health Disability Services Plan 2022-2024
- Managing the Risk of Psychosocial Hazards at Work Code of Practice 2023.

To sustain progress in fostering an inclusive, respectful, supportive, equitable, and diverse organisational culture, CQ Health has approved the recruitment of a Senior DEI Advisor. This role will lead projects supporting the HSCE and Executive Director Workforce by developing, implementing, and embedding systems and processes for DEI workforce strategies to improve the delivery of healthcare services. The Senior DEI Advisor will also provide support for the timely delivery of the DEI program to align with the requirements of Chapter 2 of the *Public Sector Act 2022*.

Additionally, CQ Health has established a DEI Sub-Committee, which includes priority group representation, and developed the *CQ Health DEI Annual Action Plan*. In 2022-2023, actions included:

- promoting the existing diversity and inclusion training suite along with new online training options
- updating the diversity and inclusion intranet page
- capturing equal employment opportunity diversity data
- launching a new diversity and inclusion data dashboard.

Current diversity priority groups which are a focus for CQ Health are:

- Aboriginal and Torres Strait Islander peoples
- people with disability
- mature aged (45 and over)
- youth (under 25 years)
- culturally and linguistically diverse people
- LGBTIQ+ people
- Australian South Sea Islander people
- gender equity.

Safety and wellbeing

CQ Health is committed to providing a safe work environment where employees are free from physical and psychological harm and empowered to deliver great care for Central Queenslanders.

Ongoing improvements to the Health, Safety, and Wellbeing Management System continue, with the health service involved in several key initiatives, including:

- Aged Care Framework for Managing Unsafe Behaviour
- continuation of ‘Thriving on Thursdays’ through Employee Assistance Service (EAS) provider TELUS Health
- Psychosocial Risk Assessment and Action Plan
- Public Health vape storage
- Workplace Health and Safety Risk Profile
- SolvInjury injury management solution.

CQ Health held the annual Safety and Wellbeing Expos in Rockhampton, Emerald, Biloela, and Gladstone to celebrate National Safe Work Month in October. These expos provided staff with opportunities to connect with vendors and access resources that address physical, mental, social, financial, and workplace wellbeing. National Safe Work Month also highlighted the critical role of Health and Safety Representatives in maintaining a safe workplace, both physically and psychologically.

The Workplace Safety and Wellbeing team actively provided advice and guidance for infrastructure projects, refurbishments, and general maintenance work to ensure hazards were eliminated through design.

Eighteen investigations into notifiable and critical incidents resulted in several recommendations aimed at continuously improving the Health, Safety, and Wellbeing Management System. Lessons learned from these investigations were shared through the safety alert broadcast system.

Occupational violence remains the most frequently reported incident type. In 2023, the occupational violence risk assessment schedule was reviewed as part of the ongoing improvement focus. Changes were made to the frequency of the Workforce Safety and Wellbeing team's interventions based on each facility or unit's risk rating. Previously scheduled every three years with annual reviews completed by the facility or unit leader, these assessments are now scheduled annually, biennially, or triennially based on the risk level. Working groups focused on cognition, duress, and strategy development were also established.

The Workplace Safety and Wellbeing team has focused on improving the experience of injured workers during their recovery journey. In the past 12 months, the following outcomes have been achieved:

- average total incapacity paid days decreased from 47.49 days to 31.46 days
- an increase in the number of employees who remain at work from 31% to 33% (slightly higher than the industry average of 27%).

Shoulder, upper arm, back, and hand or finger injuries remain the most common injuries resulting in compensation claims, with psychological injuries increasing across all sectors. To address these areas, the health service established two Allied Health positions (psychologist and occupational therapist) within the Workforce Safety and Wellbeing team.

Workforce profile

CQ Health is committed to building a diverse, equitable, and supportive workplace, with a workforce that reflects the communities it serves.

CQ Health has expanded its Aboriginal and Torres Strait Islander Health and Wellbeing Directorate by introducing Identified positions across Central Queensland. This initiative has created a supportive and culturally safe environment for Aboriginal and Torres Strait Islander employees within the organisation, while providing a consistent and reliable source of expert advice. The dedicated unit focuses on improving health equity and increasing workforce participation for community members throughout the region. CQ Health met the Public Sector target for Aboriginal and Torres Strait Islander workforce participation for 2024 (4%) and aims for greater representation in the following year.

Many CQ Health staff, particularly in medical and clinical roles, come from overseas, resulting in strong representation of culturally and linguistically diverse backgrounds. This promotes multicultural interactions, and support is provided equitably to all staff. Maintaining current workforce participation rates is a priority in the coming years, with current levels exceeding the requisite target of 12%.

People with disability remain under-represented within CQ Health, although evidence suggests this may not accurately reflect the workforce profile. As part of the culture strategy, efforts continue to promote CQ Health as a safe and supportive workplace where individuals can confidently disclose diversity information. Staff are assured that their personal data, captured through the diversity portal in the myHR system, is securely maintained, with only statistical data reported in accordance with the *Information Privacy Act 2009*.

Women continue to make up the majority of the workforce in the health industry, and CQ Health consistently exceeds the target of 50% of women in senior leadership roles. With the option to identify as non-binary now available, CQ Health is collecting this data to inform the development of future plans, strategies, and programs.

In addition to the prescribed diversity target groups, CQ Health promotes and tracks data collection for LGBTIQ+ individuals, Australian South Sea Islander peoples, mature-aged workers, and youth cohorts as part of efforts to enhance its diversity profile.

Like many organisations, CQ Health faces challenges with an ageing workforce and low engagement from individuals under 25 years of age. This is partly due to the mandatory years of study required to become fully accredited health professionals. However, representatives from various professional streams within CQ Health attended numerous school and industry career expos, including the CQUniversity careers event, throughout the year. These representatives share a strong commitment to recruiting youth and other under-represented diversity groups into the wide range of professions available within CQ Health.

Total Staffing	
Headcount	4555
Paid FTE	3631.83

Occupation Types by FTE	%
Corporate	6.64%
Frontline and Frontline Support	93.36%

Appointment Type by FTE	%
Permanent	75.91%
Temporary	18.70%
Casual	5.17%
Contract	0.22%

Employment Status by Headcount	%
Full-time	46.21%
Part-time	44.50%
Casual	9.29%

Figure 1: Gender

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	3703	81.30%
Man	844	18.53%
Non-binary	8	0.18%

Figure 2: Diversity target group data

Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	3703	81.30%
Aboriginal and Torres Strait Islander Peoples	182	4.00%
People with disability	121	2.66%
Culturally and Linguistically Diverse – Speak a language at home other than English^	589	12.93%

^ This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Figure 3: Target group data for Women in Leadership Roles

Group	Headcount	%

Senior Officers (Classified and s122 equivalent combined)	2	66.67%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	7	77.78%

Early retirement, redundancy and retrenchment

No redundancy/early retirement/retrenchment packages were paid during the period.

Open Data

CQ Health has Open Data to report on consultancies, overseas travel and the Queensland Language Services Policy. The data can be found on the Queensland Government Open Data Portal[1].

Our risk management

The *Hospital and Health Boards Act 2011* requires annual reports to state each direction given by the Minister to the HHS during the financial year and the action taken by the HHS as a result of the direction. During the 2023-2024 period, one direction, Ministerial Direction - Crisis Care Process (QH-MD-001) was given by the Minister to CQ Health.

The health service has implemented an approved Clinical Care Pathway for anyone who attends an Emergency Department and discloses having experienced sexual assault or is presented by a Queensland Police Service officer as a victim of sexual assault. The health service will accept the person into care within 10 minutes of the disclosure or presentation.

Internal audit

CQ Health has partnered with Sunshine Coast Hospital and Health Service to establish an effective, efficient and economical internal audit function. The function provides independent and objective assurance and advisory services to the Board and executive management. It enhances CQ Health's governance environment through a systematic approach to evaluating internal controls, governance and risk management processes.

The function has executed the strategic and annual audit plan prepared as a result of the review of significant operational and financial risks, materiality, contractual and statutory obligations and consideration of other assurance providers. Following consultation with the Audit and Risk Committee and executive management, the plans were approved by the Board.

The audit team are members of professional bodies including the Institute of Internal Auditors, Certified Practising Accountant Australia (CPA) and the Information Systems Audit and Control Association (ISACA). The health services continue to support their ongoing professional development.

External scrutiny, information systems and recordkeeping

External scrutiny

[1] https://www.data.qld.gov.au

A number of reports conducted by the Queensland Audit Office have involved the health sector, for example:

- Responding to and recovering from cyber attacks (Report 12:2023-24)
- State Entities 2023 (Report 11:2023-24)
- Health 2023 (Report 6: 2023-24).

Information systems and recordkeeping

There have been no changes to our functions, responsibilities or regulatory requirements to require changes to our record-keeping systems, procedures and practices. The health service has a formal policy in place in accordance with the purpose of the *Public Records Act 2002*, detailing the roles and responsibilities of staff for records management function and activities. Training for staff in the making and keeping of public records in all formats, including emails, is available online.

CQ Health is committed to transitioning from paper to digital records. Paper records required to be kept in accordance with the applicable destruction and retention schedules are being captured and managed through the records management system. Public records are being retained as long as they are required, in accordance with general or core retention and disposal schedules. Over the course of the financial year, CQ Health followed the General Retention and Disposal Schedule for its record disposal program.

CQ Health not being an ieMR (integrated electronic Medical Record) site, has continued to be challenging, as the number of paper-based clinical records continues to grow, leading to storage being at capacity in many primary, secondary and tertiary record storage areas.

The efficient disposal of clinical records continues to be a challenge, noting the new *Health Sector (Clinical Records) Retention and Disposal Schedule* was introduced in July 2021, replacing previous QDAN 683 v.1.

During the reporting period CQ Health was not required to submit any Lost Records to the Queensland State Archives.

CEO Attestation of IS18:2018 (ISMS) information security risk

During the 2023-2024 financial year, CQ Health has an informed opinion that information security risks were actively managed and assessed against CQ Health's risk appetite with appropriate assurance activities undertaken in line with the requirements of the Queensland Government Enterprise Architecture (QGEA) Information security policy (IS18:2018).

Queensland Public Service ethics and values

CQ Health is committed to upholding the values and standards of conduct outlined in the Code of Conduct for the Queensland Public Service, developed in accordance with four core principles within the *Public Sector Ethics Act 1994*:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

All CQ Health staff are required to complete mandatory Code of Conduct training during orientation and must review the code at specified intervals to maintain compliance. This training incorporates the principles of the *Public Sector Ethics Act 1994* and is delivered monthly as part of New Starter

Orientation. It is also available online for mandatory completion, fulfilling the requirements of section 12K of the *Public Sector Ethics Act 1994*. All staff are required to complete a refresher course annually as part of the Ethics, Integrity and Accountability eLearning course.

The Public Service Code of Conduct, CQ Health procedures, Queensland Health policies, and links to relevant resources are accessible through the CQ Health intranet. Code of Conduct training and staff orientation cover:

- the operation of the *Public Sector Ethics Act 1994*
- the application of ethics principles and obligations to public officials
- the rights and obligations of officials in relation to breaches of the Code of Conduct
- workplace harassment.

Regular reviews of human resource governance documents are conducted according to a renewal schedule, with updates made as needed to reflect legislative changes, new work practices, or other influencing factors. When required, new documents are developed in accordance with legislation or industrial award changes, ensuring that a comprehensive suite of governance documents is always available to staff. All documents are created using the current CQ Health templates and Queensland Health style guides, ensuring alignment with content guidelines. CQ Health also aligns its governance with Queensland Health policies, as recommended in the 2019 McGowan, Philip & Tiernan report on Queensland Health's governance framework, and with relevant State and Federal legislation. CQ Health does not duplicate Queensland Health policies unless legally required, but where added value is identified or specific processes are necessary, procedures or guidelines may be maintained, such as the Section 48 of the *Crime and Corruption Act 2001* policy vs. Requirements for Reporting Corrupt Conduct procedure.

Since 2011, the Public Service Code of Conduct has applied to all health service staff, volunteers, students, and contractors, as required by the *Public Sector Ethics Act 1994*. Queensland Health policies and procedures provide the framework for performance management, including mandatory requirements for orientation, induction, training, and performance management, in line with the Public Sector Commission Positive Performance Management Directive 02/24 and section 85 of the *Public Sector Act 2022*.

Under Chapter 2 of the *Public Sector Act 2022*, CQ Health is also committed to building inclusive and supportive workplaces and developing a diverse workforce that:

- represents and reflects the views, experiences, and backgrounds of the people of Central Queensland
- encourages employees to feel confident, comfortable, and valued at work, fostering a sense of belonging.

Human rights

CQ Health has continued to strengthen a culture of human rights through the ongoing implementation of a comprehensive program aimed at increasing awareness of the *Human Rights Act 2019* at all levels of the organisation. Efforts have focused on empowering and raising awareness among the Central Queensland community, health service staff, and consumers.

CQ Health monitors and reports on consumer feedback involving any alleged breaches of human rights. During the reporting period, 18 complaints relating to human rights were received. Of these, 13 have been investigated and closed, while five remain under review. Progress reports are

provided to governance committees, including Statewide departments, to support ongoing monitoring and governance oversight.

All policies, procedures, and documentation continue to be assessed for compatibility with the *Human Rights Act 2019* through embedded content in the relevant governance templates.

Promotions to increase awareness and improve literacy regarding the *Human Rights Act 2019* have included purposeful consultation with members of the Central Queensland Aboriginal and Torres Strait Islander community, as well as expanded tools and support for the workforce during Human Rights Awareness Week. Outcomes include the development of a comprehensive intranet page to enhance staff knowledge of the *Human Rights Act 2019* and its application to their roles.

Confidential information

The *Hospital and Health Boards Act 2011* requires annual reports to state the nature and purpose of any confidential information disclosed in the public interest during the financial year. The chief executive did not authorise the disclosure of confidential information during the reporting period.

Performance

Non-financial performance

Strategic objective and performance indicators	Our performance
Great Care, Great Experience *Safe, compassionate care, delivered to the highest standards, close to home, with consumers at the heart of all we do* • Meet the service objectives identified in the Service Delivery Statement • 5% reduction in smoking rate • 5% annual increase in Telehealth appointments reflecting reduced patient travel • 5% annual increase in (non-COVID-19) Hospital in the Home admissions • Reduce patient travel through increased use of hospital avoidance measures including Telehealth and Hospital in the Home. • Increase in compliments received year on year	The health service's performance against Service Delivery Statement targets is shown on page 34. Several factors have negatively impacted the ability to meet these targets, including: • an increase in non-acute patients awaiting alternative community or residential aged care placement • recruitment difficulties impacting on key clinical positions reducing our capacity in areas such as Elective Surgery and Specialist Outpatients. Since the 10000LivesCQ program was launched in November 2017, the daily adult smoking rate in Central Queensland has decreased from 16.7% to 12.8% (based on the latest information available in the 2020 Chief Health Officer's report), delivering a 23% reduction in the smoking rate against the 5% target. The Queensland Government introduced the *Tobacco and Other Smoking Products Act* (TOSPA) in 2024. The Central Queensland Public Health Unit (CQPHU) is one of the top performers in Queensland in TOSPA

	compliance/enforcement, demonstrating the health service's commitment to smoking cessation and tobacco reduction initiatives. CQPHU has audited 166 retail audits, the second highest number of inspections by a public health unit in Queensland. The unit has taken 133 enforcement actions including issuing 79 penalty infringement notices. CQPHU has also been working with hospital Fire Safety and Security Officers to reduce smoking rates at hospitals. Telehealth appointments, and Hospital in the Home admissions continue to reduce the need for patient travel. There was a 7% increase in telehealth appointments, with 20,013 telehealth outpatient service events in the reporting period, compared with 18,636 in the previous year. Hospital in the Home admissions increased by 27% in 2023-2024. During the reporting period 1,087 compliments were received compared with 935 in 2022-2023. The availability of the Patient Reported Experience Measures (PREMs) surveys continues to provide Central Queensland consumers with alternative methods to share their feedback with the health service.
Great People, Great Place to Work *Great staff working in great teams with a culture of supporting and investing in our people's future* • Workforce retention rates improve • Improvement against Working for Queensland key indicators • Aboriginal and Torres Strait Islander people's employment targets met • Rate of locum and agency staff usage is reduced • 150 staff receive leadership training	A measure of the service's ability to retain staff is the permanent separation rate. During 2023-2024 the permanent separation rate was 9.26%, compared with 8.95% in 2022-2023. The Working for Queensland survey response rate for CQ Health was 32%, which exceeded the average for Hospital and Health Services. Key findings revealed that staff felt respected within their workgroup, believed their work positively impacts the lives of Queenslanders, and felt supported by their workgroup to discuss and manage workload challenges as a team. The survey also highlighted areas for improvement. Staff expressed a desire for more clarity on what is needed to perform their jobs effectively and to meet their manager's performance expectations. They felt the organisation needs to focus on ensuring fair and equitable treatment for staff and wanted teams to pay more attention to wellbeing and address emotional exhaustion. Staff also called for greater transparency, better communication,

	and an increased focus on modelling values in the workplace from senior leadership and the executive. To address these findings, all line managers were encouraged to discuss the survey results with their teams and develop action plans to improve their specific outcomes. Workforce Division has conducted numerous workshops, participated in roadshows, and assisted in delivering the results across the health service. The executive and senior managers have identified stopping bullying and harassment as a primary focus for 2023-2024. The health service achieved the 4% minimum employment target for Aboriginal and/or Torres Strait Islander staff. The rates of locum and agency usage increased significantly during the period. This is a result of the increased medical and nursing workforce recruitment challenges. 342 leaders received leadership development training and support.
Great Learning and Research *Great place to learn, research and shape the future of healthcare* • Increased number of peer reviewed publications from staff • Increased internal and external funding for research • Increased number of postgraduate research student supervision • Increased participation (and locally led) clinical trials including Teletrials • Establish a Clinical Trials Unit/Clinical Research Unit to support research	During 2023-2024 there were 34 peer reviewed articles by CQ Health staff, compared with 35 in 2022-2023. Articles have a variable lag time between submission, acceptance and publication which is dependent on the journal and the peer review process. This means that the timing of an article being published is not always a reliable reflection of research output. CQ Health continues to access funding for research including $165,000 to deliver public health outcomes in line with the Tobacco – Storage and Destruction – Illicit Smoking projects and vaping enquiry, $120,000 for local Central Queensland activation of Skin Cancer Prevention initiatives and $37,000 for Pharmacy Quality Improvement Program (National Immunisation Program) to deliver greater community access to immunisation. CQ Health continues to develop its own research strategy that is aligned with *Queensland Health 10-year Research Strategy 2032*. This will include a focus on increasing the number of postgraduate research student supervision and how such activities can be measured and reported.

	CQ Health increased the availability of clinical trials, including teletrials, to Central Queenslanders. The health service secured 10-year confidentiality agreements with six clinical trial sponsors. The agreements allow CQ Health to be approached by the sponsors for future trials. A memorandum of understanding was signed with Omico. Collaborations with Queensland Regional Clinical Trials Coordinating Centre, the Australian Teletrial Program and Office of Research and Innovation strengthened clinical trial capabilities. Clinical trials conducted during 2023-2024 included anaesthetics, oncology, intensive care unit and the Sanofi chlamydia study. As the availability of clinical trials expands, CQ Health will evaluate the need to establish a Clinical Trials Unit/Clinical Research Unit.
Great Partnerships *Working collaboratively with our partners to deliver great care and improve the health of Central Queenslanders* • Service Level Agreements established with private service providers • Full medical program is delivered in partnership with key providers • Aboriginal and Torres Strait Islander community is involved in the codesign of culturally appropriate care • Partner with General Practitioners and pharmacies to maintain high level COVID-19 protection in the Central Queensland community • Effective public-private model implementation at Gladstone West Wing	CQ Health continues to establish Service Level Agreements with private service providers as required (for example, to provide services such as radiology and ophthalmology). In 2024, the undergraduate pathway enters its third year, marking a significant milestone for the Regional Medical Pathway (RMP) project. These students will be the first to enter the post-graduate phase of the pathway in 2025. The RMP project is progressing as planned, meeting its milestones, and currently placing significant emphasis on the wellbeing of medical officers. Additionally, the project has attracted substantial community interest and trust. The Cultural Capability Advisor leads the codesign planning, consultation and engagement with First Nations Traditional Owners and Community Elders for capital projects in Emerald and Blackwater. The Maternity Care Network received funding from CQShines to install ‘healing ceilings’ for maternity services across Gladstone, Emerald, and Rockhampton Hospitals. These healing ceilings feature a selection of artworks, including First Nations art, initially placed on ceiling tiles to meet the funding timeframe. The long-term plan is for First Nations artists, recognised by Traditional Owners and Custodians across Central Queensland HHS, to create cultural artworks for the healing ceilings.

	The Health Equity Partnership Committee continues to provide best practices and governance, with prescribed members offering additional support, advice, and leadership to the committee. The Central Queensland Public Health Unit (CQPHU) maintains a strong relationship with local General Practitioners (GPs) and the Primary Health Network (PHN). Relevant COVID-19 information for GPs is shared through the PHN or during face-to-face information nights hosted by CQPHU. To ensure the safe implementation of the COVID-19 vaccine program, CQPHU provides support to all GPs and vaccine service providers by offering expert immunisation advice, managing vaccine cold chains (including addressing cold chain breaches), and monitoring Adverse Events Following Immunisation. CQPHU also collaborates with CQ Health senior pharmacy staff, who work directly with private pharmacies to monitor COVID-19 antiviral stock levels during outbreaks in residential aged care facilities. This collaboration is crucial for ensuring awareness of antiviral stock levels and locations across the region, allowing for timely outbreak management. This effort helps reduce the duration and severity of outbreaks, minimising hospitalisation, morbidity, and mortality among this vulnerable population. The West Wing houses Perioperative Services, Cancer Care Services, Radiation Oncology Satellite Telehealth Service, Patient Travel office, and visiting private specialists and private health service providers such as Coral Coast Surgical Specialists, I-MED Radiology, and CQ Eye. A condition assessment of the West Wing was undertaken in June 2024 in preparation for refurbishments.
Sustainable Future *Securing the future of great healthcare with efficient, effective, affordable and sustainable services* • Break even to 1% budget surplus for reinvestment • Continue development of or open:	CQ Health recorded an $8.597 million, or 1%, operating deficit for the 2023-2024 financial year, marking an improvement from the $17.291 million, or 2%, operating deficit in 2022-2023. This improved result is largely attributed to the full delivery of target activity levels. However, clinical staff vacancies, which have led to the use of higher-cost premium labour through overtime, locum, and agency staff to maintain quality and safe patient care, continue to impact the overall deficit.

○ Woorabinda MPHS upgrade including construction of a 14 aged care bed facility, new kitchen, and laundry expansion ○ Moura MPHS eight-bed aged care extension ○ Rockhampton Mental Health Inpatient Unit expansion and upgrade ○ Blackwater MPHS replacement ○ Rockhampton Hospital cardiac hybrid theatre. • 5% annual reduction in medical labour spend on locums	Additional cost pressures include repairs and maintenance due to ageing infrastructure and evolving legislative compliance requirements to ensure a safe environment for staff and patients. The health service remains focused on key initiatives to deliver quality, safe, and sustainable care to Central Queensland patients while meeting the Service Agreement KPIs. Work continues with Health Infrastructure Queensland on the following projects: • Woorabinda MPHS Aged Care Expansion – The documentation is being reviewed to prepare for the construction tender release. • Moura MPHS Aged Care Expansion – Extra funding has been allocated, and the approval for the revised budget is being progressed. • Mental Health Unit expansion, Rockhampton Hospital – Broad Construction was awarded the tender in June 2024, with works set to commence in the last quarter of 2024. • Blackwater MPHS – The new, purpose-built modular facility is on track for completion in late 2024. The modules were delivered in April 2024, and construction and fit-out are under way. • Cardiac Hybrid Theatre, Rockhampton Hospital – Paynters were awarded the tender in March 2024, and the detailed design has commenced. Construction is scheduled to begin in the last quarter of 2024. Medical labour expenditure on locums increased significantly in 2023-2024 due to ongoing medical workforce challenges, leading to a higher reliance on locums to fill rosters. CQ Health remains focused on recruitment strategies to address these challenges.

Service standards

Central Queensland Hospital and Health Service	2023–2024 Target	2023–2024 Actual
Effectiveness measures		
Percentage of emergency department patients seen within recommended timeframes		
• Category 1 (within 2 minutes)	100%	100%
• Category 2 (within 10 minutes)	80%	80%
• Category 3 (within 30 minutes)	75%	68%
• Category 4 (within 60 minutes)	70%	80%
• Category 5 (within 120 minutes)	70%	93%
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department	>80%	67%
Percentage of elective surgery patients treated within the clinically recommended times		
• Category 1 (30 days)	>98%	88%
• Category 2 (90 days)[1]	..	40%
• Category 3 (365 days)[1]	..	46%
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days[2]	≤1.0	1.6
Rate of community mental health follow up within 1–7 days following discharge from an acute mental health inpatient unit[3,4]	>65%	50.4%
Proportion of re-admissions to acute psychiatric care within 28 days of discharge[4]	<12%	7.8%
Percentage of specialist outpatients waiting within clinically recommended times[5]		
• Category 1 (30 days)	98%	58%
• Category 2 (90 days)[6]	..	30%
• Category 3 (365 days)[6]	..	60%
Percentage of specialist outpatients seen within clinically recommended times		
• Category 1 (30 days)	98%	76%
• Category 2 (90 days)[6]	..	48%
• Category 3 (365 days)[6]	..	46%
Median wait time for treatment in emergency departments (minutes)[7]	..	14
Median wait time for elective surgery treatment (days)	..	36
Efficiency measure		
Average cost per weighted activity unit for Activity Based Funding facilities[8]	$5,389	$5,997
Other measures		
Number of elective surgery patients treated within clinically recommended times		
• Category 1 (30 days)	1,552	1,520
• Category 2 (90 days)[1]	..	500
• Category 3 (365 days)[1]	..	285

Central Queensland Hospital and Health Service	2023–2024 Target	2023–2024 Actual
Number of Telehealth outpatients service events[9]	19,755	20,013
Total weighted activity units (WAU)[10]		
• Acute Inpatients	52,049	51,610
• Outpatients	14,830	14,308
• Sub-acute	6,098	7,920
• Emergency Department	21,169	20,030
• Mental Health	5,165	4,659
• Prevention and Primary Care	2,429	2,775
Ambulatory mental health service contact duration (hours)[4]	>38,352	29,071
Staffing[11]	3,506	3,632

1. Treated in time performance Targets for category 2 and 3 patients are not applicable for 2023–2024 due to the System's focus on reducing the volume of patients waiting longer than clinically recommended for elective surgery. The targets have been reinstated for 2024–2025.
2. Staphylococcus aureus (including MRSA) bloodstream (SAB) infections 2023–2024 Actual rate is based on data from 1 July 2023 to 31 March 2024 as at 14 May 2024.
3. Previous analysis has shown similar rates of follow up for both Indigenous and non–Indigenous Queenslanders are evident, but trends are impacted by a smaller number of separations for Indigenous Queenslanders.
4. Mental Health data is as at 19 August 2024.
5. Waiting within clinically recommended time is a point in time performance measure. 2023–2024 Actual is as at 1 July 2024.
6. Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, it is expected that higher proportions of patients seen from the waitlist will be long wait patients and the seen within clinically recommended time percentage will be lower. To maintain the focus on long wait reduction, the targets for category 2 and 3 patients are not applicable.
7. There is no nationally agreed target for this measure, and the median wait time varies depending on the proportion of patients in each urgency category.
8. Cost per WAU is reported in QWAU Phase Q26 and is based on data available on 19 August 2024. 2023–2024 Actual includes in-year funding, e.g. Cost of Living Allowance (COLA), Enterprise Bargaining uplift, Special Pandemic Leave payment, and additional funding for new initiatives.
9. Telehealth 2023–2024 Actual is as at 20 August 2024.
10. All measures are reported in QWAU Phase Q26. The 2023–2024 Actual is based on data available on 19 August 2024. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.
11. Corporate FTEs are allocated across the service to which they relate. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments. 2023–2024 Actual is for pay period ending 23 June 2024.

Financial summary

CQ Health reported a total comprehensive income surplus result of $43.938 million (including a revaluation surplus of $52.535 million through other comprehensive income) and an operational deficit of $8.597 million against a budgeted break-even position.

The main reasons for the deficit position are:

- Patient travel cost pressure compared to funding
- Repairs and maintenance cost pressure due to ageing infrastructure
- Drugs cost pressure due to change and reduction in reimbursement of Pharmaceutical Benefits Scheme category
- Labour cost pressure as a result of workforce recruitment challenges and increased reliance on premium labour.

Total expenses for the year amounted to $897.622 million, a $74.343 million (9.0%) increase compared to the previous year. The 2023-2024 financial year saw several Enterprise Bargaining Agreement scheduled wage increases and changes to oncosts, such as superannuation, allowances, and penalties, contributing to the rise in labour expenditure. Funding has been received or recognised to offset these additional costs.

As of 30 June 2024, the cash and cash equivalents balance stood at $2.943 million, including $2.099 million in trust funds. This represents a decrease of $5.760 million compared to the 2022-2023 financial year.

Property, plant and equipment - impact of valuations:

- AECOM, and McGee's have undertaken 25 building, five site improvements and one parcel of land as comprehensive revaluations in the 2023-24 financial year.
- Indexation of 12 per cent for buildings has been applied in the 2023-2024 financial year. Comprehensive valuations and applied indexation resulted in a building current replacement cost net increment of $51.509 million.
- Building and land asset revaluation reserve increased from $155.937 million to a year-end balance of $208.472 million. This has resulted in $52.535 million being included as other comprehensive income on the Statement of Comprehensive Income, bringing the total comprehensive income to $43.938 million.
- $21.911 million has been received as equity injections from the Department in relation to minor capital works for various projects in the 2023-2024 financial year. The amount of $30.330 million was received in the 2022-2023 financial year.
- The carrying value of property plant and equipment is $553.001 million, an increase of $19.367 million compared to the prior year.

Anticipated maintenance is a common building maintenance strategy used by public and private sector industries. All Queensland Health entities comply with the Queensland Government Maintenance Management Framework which requires the reporting of anticipated maintenance.

Anticipated maintenance is defined as maintenance that is necessary to prevent the deterioration of an asset or its function, but which has not been carried out. Some anticipated maintenance activities can be postponed without immediately having a noticeable effect on the functionality of the building. All anticipated maintenance items are risk assessed to identify any potential impact on users and services and are closely managed to ensure all facilities are safe.

As of 30 June 2024, CQ Health had reported anticipated maintenance of $50.412 million.

CQ Health has the following strategies in place to mitigate any risks associated with these items:

- seek funding from Priority Capital Program (eg health service wide medical gas upgrades)
- prioritisation of high risk backlog maintenance
- replacing/refurbish assets as funding becomes available (eg. Blackwater Hospital, Rockhampton Hospital Cardiac Hybrid Theatre)
- using facility condition to inform investment priorities in the SAMP
- investing HHS Capital Maintenance and Asset Replacement (CMAR) in priority capital upgrades.

Key financial highlights are outlined in the table below:

Measures	2023-24 Actuals $'000s	2022-23 Actuals $'000s
Income	889,025	805,988
Expenses	897,622	823,279
Operating result	(8,597)	(17,291)
Cash and cash equivalents	2,943	8,703
Total assets	583,512	575,437
Total liabilities	67,961	74,101
Total equity	515,316	501,336

Financial Statements - 30 June 2024

STATEMENT OF COMPREHENSIVE INCOME
Year ended 30 June 2024

OPERATING RESULT	Notes	2024 $'000	2023 $'000
Income			
User charges and fees	B1-1	**65,885**	60,374
Funding for public health services	B1-2	**784,909**	710,790
Grants and other contributions	B1-3	**33,533**	30,589
Other revenue	B1-4	**4,698**	4,235
		889,025	805,988
Total income		**889,025**	805,988
Expenses			
Employee expenses	B2-1	**94,825**	79,060
Health service employee expenses	B2-2	**468,129**	456,073
Supplies and services	B2-3	**264,783**	225,746
Other expenses	B2-4	**17,109**	17,427
Depreciation	C5-1,C9	**52,776**	44,973
Total expenses		**897,622**	823,279
Operating result		**(8,597)**	(17,291)
Other comprehensive income			
Items that will not be reclassified to operating result			
Increase/(decrease) in asset revaluation surplus	C7-2	**52,535**	80,620
Total other comprehensive income for the year		**52,535**	80,620
Total comprehensive income for the year		**43,938**	63,329

The accompanying notes form part of these financial statements

Central Queensland Hospital and Health Service

STATEMENT OF FINANCIAL POSITION
As at 30 June 2024

	Notes	2024 $'000	2023 $'000
Current assets			
Cash and cash equivalents	C1	**2,943**	8,703
Receivables	C2-1	**17,552**	22,924
Contract assets	C8	**2,215**	3,373
Inventories	C3	**5,958**	5,175
Other assets	C4	**769**	654
Total current assets		**29,437**	40,829
Non-current assets			
Property, plant and equipment	C5-1	**553,001**	533,634
Right-of-use assets	C9	**1,074**	974
Total non-current assets		**554,075**	534,608
Total assets		**583,512**	575,437
Current liabilities			
Payables	C6	**64,106**	68,654
Lease liabilities	C9,CF-2	**495**	433
Contract liabilities	C8	**3,360**	4,671
Total current liabilities		**67,961**	73,758
Non-current liabilities			
Lease liabilities	C9,CF-2	**235**	343
Total non-current liabilities		**235**	343
Total liabilities		**68,196**	74,101
Net assets		**515,316**	501,336
Equity			
Contributed equity		**346,078**	376,036
Accumulated surplus/(deficit)		**(39,234)**	(30,637)
Asset revaluation surplus	C7-2	**208,472**	155,937
Total equity		**515,316**	501,336

The accompanying notes form part of these financial statements

STATEMENT OF CHANGES IN EQUITY

Year ended 30 June 2024

	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total equity
	$'000	$'000	$'000	$'000
Balance as at 1 July 2022	**(13,346)**	**75,317**	**390,459**	**452,430**
Operating result				
Operating result from continuing operations	(17,291)	-	-	(17,291)
Other comprehensive income				
Increase/(decrease) in asset revaluation surplus	-	80,620	-	80,620
Total comprehensive income for the year	(17,291)	80,620	-	63,329
Transactions with owners as owners:				
Net assets transferred (Note C7-1)	-	-	220	220
Equity injections - minor capital works	-	-	30,330	30,330
Equity withdrawals - depreciation funding	-	-	(44,973)	(44,973)
Net transactions with owners as owners	-	-	(14,423)	(14,423)
Balance at 30 June 2023	**(30,637)**	**155,937**	**376,036**	**501,336**
Opening balance as at 1 July 2023	(30,637)	155,937	376,036	501,336
Operating result				
Operating result from continuing operations	(8,597)	-	-	(8,597)
Other comprehensive income				
Increase/(decrease) in asset revaluation surplus	-	52,535	-	52,535
Total comprehensive income for the year	(8,597)	52,535	-	43,938
Transactions with owners as owners:				
Net assets transferred (Note C7-1)	-	-	907	907
Equity injections - minor capital works	-	-	21,911	21,911
Equity withdrawals - depreciation funding	-	-	(52,776)	(52,776)
Net transactions with owners as owners	-	-	(29,958)	(29,958)
Balance at 30 June 2024	**(39,234)**	**208,472**	**346,078**	**515,316**

The accompanying notes form part of these financial statements

Central Queensland Hospital and Health Service

STATEMENT OF CASH FLOWS
Year ended 30 June 2024

	Notes	2024 $'000	2023 $'000
Cash flows from operating activities			
Inflows:			
User charges and fees		**66,801**	54,099
Funding public health services		**738,649**	659,579
Grants and other contributions		**26,276**	22,304
GST input tax credits from ATO		**17,896**	15,494
GST collected from customers		**711**	810
Other receipts		**4,227**	3,715
Outflows:			
Employee expenses		**(88,127)**	(78,986)
Health service employee expenses		**(485,632)**	(437,999)
Supplies and services		**(262,145)**	(217,984)
GST paid to suppliers		**(17,742)**	(15,278)
GST remitted to ATO		**(617)**	(761)
Interest payments on lease liabilities		**(38)**	(27)
Other		**(9,323)**	(8,943)
Net cash used in operating activities	CF-1	**(9,064)**	(3,977)
Cash flows from investing activities			
Inflows:			
Sales of property, plant and equipment		**240**	134
Outflows:			
Payments for property, plant and equipment		**(16,782)**	(28,918)
Net cash used in investing activities	CF-3	**(16,542)**	(28,784)
Cash flows from financing activities			
Inflows:			
Equity injections		**21,911**	30,330
Outflows:			
Principal payments of lease liabilities	CF-2	**(2,065)**	(1,739)
Net cash provided by financing activities	CF-3	**19,846**	28,591
Net decrease in cash and cash equivalents		**(5,760)**	(4,170)
Cash and cash equivalents at the beginning of the financial year		**8,703**	12,873
Cash and cash equivalents at the end of the financial year	C1	**2,943**	8,703

The accompanying notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash from operating activities

	2024 $'000	2023 $'000
Operating result	**(8,597)**	(17,291)
Non-cash items included in operating result:		
Depreciation	**52,776**	44,973
Funding for depreciation	**(52,776)**	(44,973)
Net gain/(loss) on disposal of non-current assets	**(240)**	(134)
Service below fair value - revenue	**(7,241)**	(7,911)
Service below fair value - expense	**7,241**	7,911
Changes in assets and liabilities:		
(Increase)/decrease in receivables	**(1,266)**	(2,306)
(Increase)/decrease in funding receivables	**6,715**	(7,482)
(Increase)/decrease in GST receivables	**(47)**	216
(Increase)/decrease in inventories	**(783)**	(178)
(Increase)/decrease in contract assets	**1,158**	(1,915)
(Increase)/decrease in prepayments	**(115)**	390
Increase/(decrease) in payables	**2,485**	(3,378)
Increase/(decrease) in lease liabilities	**(46)**	107
Increase/(decrease) in accounts payable	**3,820**	7,310
Increase/(decrease) in accrued contract labour	**(11,015)**	18,074
Increase/(decrease) in contract liabilities & unearned income	**(1,311)**	2,487
Increase/(decrease) in accrued employee benefits	**208**	74
Increase/(decrease) in GST payable	**(30)**	49
Net cash (used in)/provided operating activities	**(9,064)**	**(3,977)**

CF-2 Changes in liabilities arising from financing activities

	2024				
	Opening balance	New leases acquired	Cash repayments	Closing balance	Ope bal
	$'000	$'000	$'000	$'000	$
Lease liabilities	**776**	**2,019**	**(2,065)**	**730**	
Total	**776**	**2,019**	**(2,065)**	**730**	

CF-3 Non-cash investing and financing activities

Assets and liabilities received or donated/transferred by the Hospital and Health Service to agencies outside of the Wholly-Owned Public-Sector Entities are recognised as revenues (refer to Note B1-4) or expenses (refer to Note B2-4) as applicable.

SECTION A BASIS OF REPORT PREPARATION

GENERAL INFORMATION

The Central Queensland Hospital and Health Service (CQHHS) was established on 1 July 2012 as a statutory body under the *Hospital and Health Boards Act 2011*. CQHHS is responsible for providing primary health, community and public health services in the area assigned under the *Hospital and Health Boards Regulation 2023*.

The Hospital and Health Service is controlled by the State of Queensland which is the ultimate parent entity.

The head office and principal place of business of CQHHS is:

Rockhampton Hospital Campus
Canning Street
Rockhampton QLD 4700

STATEMENT OF COMPLIANCE

CQHHS has prepared these financial statements in compliance with section 62 (1) of the *Financial Accountability Act 2009* and section 39 of the *Financial and Performance Management Standard 2019*.

CQHHS is a not-for-profit statutory body and these general-purpose financial statements are prepared on an accrual basis (except for the statement of cash flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the year ending 30 June 2024 and other authoritative pronouncements.

Central Queensland Hospital Health Service has prepared these financial statements on a going concern basis, which assumes that CQHHS will be able to meet the payment terms of its financial obligations as and when they fall due. CQHHS is economically dependent on funding received from its service agreement with the Department of Health.

A service agreement framework is in place to provide CQHHS with a level of guidance regarding funding commitments and purchase activity for the 2023 to 2025 financial years. The Board and management believe that the terms and conditions of its funding arrangements under the service agreement framework will provide CQHHS with sufficient cash resources to meet its financial obligations for at least the next year.

In addition to CQHHS's funding arrangements under the service agreement framework, CQHHS has no intention to liquidate or to cease operations; under section 18 of the *Hospital and Health Boards Act 2011*, CQHHS represents the State of Queensland and has all privileges and immunities of the State.

New accounting standards applied for the first time in these financial statements are outlined in Note G5.

THE REPORTING ENTITY

The financial statements include the value of all revenues, expenses, assets, liabilities, and equity of CQHHS.

CQHHS does not have any controlled entities.

MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land and buildings, which are measured at fair value.
- Inventories which are measured at weighted average cost.

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

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 under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The market approach uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The cost approach reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- The income approach converts multiple future cash flow amounts to a single current (i.e., discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net realisable value

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

PRESENTATION MATTERS

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest $1,000 or, where that amount is $500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

The financial statements provide comparative information in respect to the previous period.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or where CQHHS does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Chairperson of CQHHS, the Health Service Chief Executive and the Interim Chief Finance Officer of CQHHS at the date of signing the Management Certificate.

SECTION B NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

Note B1-1: User charges and fees

	2024 $'000	2023 $'000
Revenue from contracts with customers		
Pharmaceutical Benefits Scheme	**33,977**	28,822
Sales of goods and services	**4,175**	5,600
Hospital fees	**26,018**	24,167
Other user charges and fees		
Revenue leases	**1,715**	**1,785**
Total revenue from contracts with customers	**65,885**	**60,374**

User charges and fees - accounting policies and disclosures

Revenue from contracts with customers is recognised at a point in time when CQHHS transfers control over a good or service to the customer. Otherwise, the revenue that is not from a contract with a customer is recognised upon receipt as per *AASB 1058 Income of Not-for-Profit Entities*. The following table provides information about the nature, timing and revenue recognition for CQHHS user charges revenue.

Types of goods and services	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Pharmaceutical Benefits Scheme (PBS) *Pharmaceutical Benefit Act 1947 and National Health (Pharmaceutical Benefits) Regulations 2017.*	Public hospital patients can access medicines listed on the PBS if they are being discharged, attending outpatient day clinics, or are admitted receiving chemotherapy treatment. Medicare Australia reimburses for pharmaceutical items for each claim submitted at agreed wholesale prices including alternative distributions under section 100 of the Act minus any patient co-contributions.	PBS claims are made monthly, with revenue being recognised at a point in time as drugs are distributed to patients with revenue earned but not yet invoiced being recorded as a contract asset in Note C8.
Sales of goods and services	*National Disability Insurance Scheme* CQHHS is coordinating and delivering customised service to eligible clients with permanent and significant disabilities, with payment occurring for each valid claim up to the individual amount. *Client contributions and other sales of goods and services* Customer invoices are raised when the performance obligation has been satisfied and the goods and services are transferred to customers. Payment terms for patient debtors is 14 days and 30 days for other debtors.	*National Disability Insurance Scheme* Claims are made monthly with revenue recognised as customised care is delivered, with any revenue earned but not yet invoiced being recorded as a contract asset in Note C8. Contract liabilities (unearned or refunds) are included in Note C8 for amounts that are received in advance. *Client contributions and other sales of goods and services* Revenue is recognised when goods and services are transferred to customers at the transaction price. A receivable is recorded where CQHHS controls the right to revenue in Note C2.
Hospital fees	Transfer of distinct hospital services and goods applying the transaction prices in the Queensland Health - fees and charges for health care services directive. Payment occurs when private health funds accept claims.	Revenue is recognised as hospital care to be claimed from private health funds is provided to patients. Revenue may be adjusted depending on private health funds accepting claims. Any revenue earned but not yet received is recorded as a receivable in Note C2.
Revenue leases	CQHHS as a lessor has leases in place where outsourced service providers lease facilities or land owned by CQHHS to conduct their business. CQHHS receives monthly payments as per the lease contract.	Rental revenue from outsourced service providers is recognised on a periodic straight-line basis over the lease term in accordance with AASB 16. Unearned leases at year end are recorded as a payable in Note C6.

B1 REVENUE (continued)

Note B1-2: Funding public health services

	2024 $'000	2023 $'000
Revenue from contract with customers		
Activity based funding	**520,581**	458,537
Total revenue from contracts with customers	**520,581**	458,537
Other funding public health services		
Block funding	**90,731**	85,349
Teacher training funding	**18,446**	17,803
General purpose funding	**155,151**	149,101
Total revenue from other funding public health services	**264,328**	252,253
Total	**784,909**	710,790

Funding public health services - accounting policies and disclosures

Funding is provided predominantly from the Department of Health for specific public health services purchased by the Department in accordance with a service agreement. The Australian Government pays its share of National Health funding directly to the Department of Health, for on forwarding to the Hospital and Health Service. The service agreement is reviewed periodically and updated for changes in activities and prices of services delivered by CQHHS. Cash funding from the Department of Health is received fortnightly for State payments and monthly for Commonwealth payments and is recognised as revenue as the performance obligations under the service level agreement are discharged. Commonwealth funding to CQHHS in 2024 was $242m (2023: $200m).

At the end of the financial year, an agreed technical adjustment between the Department of Health and CQHHS may be required for the level of services performed above or below the agreed levels, which may result in a receivable or unearned revenue. This technical adjustment process is undertaken annually according to the provisions of the service level agreement and ensures that the revenue recognised in each financial year correctly reflects CQHHS's delivery of health services. In the 2024 financial year and adjustment to revenue for under-activity is $nil (2023: $1.414m).

Disclosure - Rockhampton Car Park Reprioritisation of Funding

The Rockhampton Hospital Car Park has been operational since 4th March 2019 and the asset was transferred to CQHHS in May 2019. A Memorandum of Understanding governs the operational principles of the arrangement between the Department and CQHHS. CQHHS is required to return to the Department the Government Portfolio Amount (GPM) of $7.5m over a 20-year term by the way of reduction in CQHHS's annual appropriations under the service agreement for each financial year. The net revenue from the operation of the car park will be retained by CQHHS to offset this reduction in funding or to support the ongoing maintenance. The GPM payment amount for the 2024 financial year is $0.465m (2023 $0.465m).

B1 REVENUE (continued)

Types of goods and services	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
National Health Reform Act 2011 **Activity based funding**	The Department has an enforceable service agreement with CQHHS procuring public health services to be delivered by CQHHS with the service targets for activity based funding (ABF) being sufficiently specific. Transfer of distinct public health care service activity can be either; the number of screen services provided for Breast Screen QLD; a Weighted Activity Unit (WAU) for a number of public health care services; Weighted Occasions of Service Unit (WOO) for part of the funding received for providing oral health services. Subject to departmental consideration and available pooled funds across the State, additional funding may be paid by the Department for identified purchasing incentives where activity exceeds the target set out in the Service Agreement or window adjustments. The Department pays for the delivery of public health care in fortnightly instalments and window adjustments.	Revenue is recognised throughout the financial year when activity is delivered by multiplying the weighted activity units by the Queensland Efficiency Price (QEP) or other prices in the contract. Revenue is recognised as a contract asset (accrual) in Note C8 for activity targets met. Revenue is not recognised for activity expected to exceed targets. The information for reliably measuring the revenue amount will not be known until the first quarter in the following financial year and any future revenue depends on events that are outside the control of CQHHS. Revenue amounts are recognised as a contract liability (refund) in Note C8 where activity targets have not been met.
National Health Reform Act 2011 **Other funding public health services**	Other funding includes block funding, teacher training funding and general-purpose funding which apply to smaller public hospitals where using an activity-based funding model is not feasible. The general-purpose funding also includes other Government grants and depreciation funding where the Department funds CQHHS's depreciation and amortisation charges via non-cash revenue. The performance obligations in the Service Agreement are not sufficiently specific for these funding types, funding initiatives and grants. The Department pays these funds in fortnightly payments except for depreciation funding (Note C7).	The fortnightly receipts are recognised up-front as revenue in accordance with AASB 1058. Revenue is recognised as a receivable in Note C2 for any technical adjustments to the Service Agreement made at year end. Revenue amounts are recognised as a payable (refund) in Note C6 for unspent funds. Non-cash depreciation funding revenue is recognised when received and matches depreciation and amortisation expenses.

Note B1-3: Grants and other contributions

	2024 $'000	2023 $'000
Revenue from contracts with customers		
Nursing home grants	**19,472**	15,366
Home support services	**588**	497
Transition care programs	**2,360**	1,991
Other revenue contracts	**2,181**	2,699
Total revenue from contract with customers	**24,601**	20,553
Grants and Contributions		
Specific purpose grants	**1,073**	1,113
Other grants	**351**	927
Donations, bequests, other contributions	**267**	85
Services received below fair value		
Services received below fair value	**7,241**	7,911
Total grants and contributions	**8,932**	10,036
Total	**33,533**	30,589

Grants and other contributions - accounting policies and disclosures

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for CQHHS to transfer goods and services to a third-party on the grantor's behalf, the transaction is accounted for under *AASB 15 Revenue from Contracts with Customers*. In this case, revenue is initially deferred as a contract liability and recognised as or when the performance obligations are satisfied. Otherwise, the grant is accounted for under *AASB 1058 Income of Not-for Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

The following table provides information about the nature, timing and revenue recognition for CQHHS grants and contributions.

B1 REVENUE (continued)

Types of goods and services	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
The Aged Care Act 1997 **Nursing home grants**	CQHHS is the service provider for eligible clients in two aged care facilities in Rockhampton; North Rockhampton Nursing Centre, Eventide Home Rockhampton. The Department of Human Services pays monthly invoices raised by CQHHS for providing aged care services in the nursing homes. The payment amount is based on a very specific assessment of each client care needs and therefore contains sufficiently specific performance obligations, resulting in a funding amount for a level of care. Prescribed ongoing appraisals must be undertaken to ensure the subsidy paid is at the right care level classification. The transactions price is the daily amount for a particular care level for each resident.	Claims are made monthly with revenue recognised as services are provided to nursing home residents. Adjustments may be required when appraisals indicate a change in care level. Contract assets (receivable) are included in Note C8.
The Aged Care Act 1997 **Home support services**	CQHHS coordinates and delivers home care services to eligible older clients by means of a service agreement and individual care plans considering any client contributions. Home support services are provided under the Commonwealth Home Support Program and the Queensland Community Support Scheme to eligible older clients who wish to remain in their home longer. Support can include help with daily tasks, home modifications, transport, social support and nursing care. CQHHS receives quarterly payments in the first week of each quarter of delivering purchased services. Once every quarter, the amounts received are acquitted against the actual services delivered up to capped targets and in accordance with care plans, which have sufficiently specific performance obligations at the service transaction price.	Revenue is recognised at the completion of services delivered to clients at the relevant transaction price. Client contributions are recognised in user charges.
Transition care program	CQHHS coordinates and provides transition care services to eligible older patients to assist with recovering from a hospital stay for up to 12 weeks with a possible extension of 6 weeks. Services include low-intensity therapy such as allied health services (physiotherapy, podiatry, social work and occupational therapy) nursing support, and personal care, with the performance obligations being sufficiently specific. Up to a capped number of clients, CQHHS receives monthly payments in advance from the Department of Human Services. Monthly payment in the first week of the month are compared with actual claims on a monthly basis adjusting amounts already received for the same month. A fixed daily rate applies for all transition care services.	Revenue is recognised based on the number of service days for each client multiplied by the fixed daily rate. Adjustments are estimated for amounts received in advance and recognised in the statement of financial position as a contract liability. Contract liabilities (unearned) are included in Note C8 for amounts received in advance.
Other revenue contracts	CQHHS receives enforceable grants from other government agencies where the government is procuring health care and aged care services. Professional not-for-profit organisations purchase medical training positions for their members or medical staff in training in order to become medical specialists. CQHHS coordinates care to support eligible children with medical complexity, their family, and health care teams across Queensland through the Connect Care Program. The performance obligations in these revenue contracts are sufficiently specific and customers will pay for performance obligations or target outputs levels that are satisfied. Depending on the contract, invoices are raised in arrears or revenue is received in advance.	Revenue is recognised when services are transferred at a point in time or over time at the agreed price. Contract assets are included in Note C8. Contract liabilities (unearned) are included in Note C8 for amounts received in advance.

B1 REVENUE (continued)

Types of goods and services	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Grants and contributions	*Specific purpose & other grants* CQHHS receives enforceable specific purpose grants or other grants from government agencies, and other organisations for providing health services to eligible customers. The target level outputs and performance obligations for these health initiatives and programs are not sufficiently specific. *Donations, bequests, and other contributions* Donations, bequest and other contributions are non-reciprocal transactions with no enforceable agreement and sufficiently specific performance obligations and CQHHS does not give equal value to the grantor.	*Specific purpose & other grants* Revenue is recognised up front under AASB 1058. A revenue accrual is recorded in Note C2 Receivables. Refunds are recorded in Note C6 Payables for unspent amounts where required in the agreements. *Donations, bequests, and other contributions* Revenue is recognised when received under AASB 1058.
Services below fair value	The Department provides services free of charge to CQHHS which include payroll, accounts payable, finance, taxation, procurement and information technology infrastructure services. Contributions of services are recognised as the services would have been purchased if they had not been donated and their fair value can be measured reliably.	An equal amount is recognised as revenue and an expense.

Note B1-4: Other revenue

	2024 $'000	2023 $'000
Proceeds from asset sales	**53**	31
Regulatory fees	**25**	25
Salary recoveries	**3,597**	3,288
Insurance recoveries	**5**	129
Other revenue	**1,018**	762
Total	**4,698**	4,235

Accounting policy – other revenue

Recognised up front under AASB 1058, other revenue primarily reflects revenue from non-core business activities such as interest on QTC investments and the patient trust account, insurance recoveries and regulatory fees and salary recoveries from Workcover and for non-executive employees contracted to another organisation, as detailed in Note B2-1.

Gain on disposal and revaluation of assets are recognised as they occur in the financial year in accordance with AASB 102 *Inventories*, AASB 116 *Property, Plant & Equipment*, and AASB 136*, Impairment of assets*.

B2 EXPENSES

Note B2-1: Employee expenses

	2024 $'000	2023 $'000
Employee benefits		
Wages and salaries	**75,688**	64,538
Annual leave levy	**7,891**	7,216
Employer superannuation contributions	**8,042**	5,117
Long service leave levy	**1,751**	1,611
Termination benefits	**16**	48
Employee related expenses		
Workers compensation premium	**943**	209
Other employee related expenses	**494**	321
Total	**94,825**	79,060

Note B2-2: Health service employee expenses

	2024 $'000	2023 $'000
Department of Health Queensland - health service employees	**468,129**	456,073
Total	**468,129**	456,073

	2024 No.	2023 No.
Full-Time Equivalent (FTE) Employees at 30 June	**132**	145
Full-Time Equivalent Health Service employees at 30 June	**3,498**	3,356
Total	**3,630**	3,501

*FTEs are reflective of the minimum obligatory human resource information (MOHRI). This does not include Board members, executives engaged as a contractor, or employed under an award. CQHHS has engaged Health Service employees who are employed by the Department through service arrangements.

Accounting policy - employee benefits

Salaries and wages, sick leave, annual leave and long service leave levies and employer superannuation contributions are regarded as employee benefits.

CQHHS pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Workers' compensation insurance is a consequence of employing employees. It is not an employee benefit and is recognised separately as an employee related expense.

Wages and salaries due but unpaid at the reporting date, are recognised in the Statement of Financial Position at current salary rates as a payable. As CQHHS expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Recoveries of salary and wage costs for CQHHS Health employees working for other agencies are offset against employee expenses. Recoveries of salaries and wages costs for health services employees working for other agencies are recorded as revenue as detailed in Note B1-4.

Accounting policy - sick leave

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Accounting policy - annual leave and long service leave

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Scheme, a levy is charged to CQHHS to cover the cost of annual and long service leave for employees. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the scheme quarterly in arrears.

Accounting policy - superannuation

Employer superannuation contributions are paid to Australian Retirement Trust, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary.

Contributions are expensed in the period in which they are paid or payable following completion of the employee's service each pay period. CQHHS's obligations are limited to those contributions paid to Australian Retirement Trust. The Australian Retirement Trust has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.

Board members and visiting medical officers are offered a choice of superannuation funds and CQHHS pays superannuation contributions into a complying superannuation fund. Contributions are expensed in the period in which they are paid or payable. CQHHS obligations are limited to those contributions paid to eligible CQHHS's superannuation fund.

Note B2-3: Supplies and services

	2024 $'000	2023 $'000
Consultants and contractors	**56,794**	37,481
Electricity and other energy	**7,059**	6,000
Patient travel	**27,494**	24,010
Other travel	**1,804**	1,653
Building services^	**7,183**	7,002
Computer services	**3,362**	3,410
Motor vehicles	**2,098**	1,829
Communications	**9,918**	9,728
Repairs and maintenance	**13,332**	13,106
Minor works including plant and equipment	**1,808**	1,524
Short-term leases	**68**	78
Inventories consumed - held for distribution		
Drugs	**42,235**	35,776
Clinical supplies and services	**22,840**	22,155
Catering and domestic supplies	**8,455**	7,952
Outsourced service delivery		
Medical	**26,163**	24,380
Other services	**7,568**	5,744
Pathology, blood and parts	**21,444**	18,976
Other	**5,158**	4,942
Total	**264,783**	225,746

^ Includes internal to Government commercial office accommodation with DHLGPPW)

B2 EXPENSES (continued)

Therefore, no liability is recognised for accruing superannuation benefits in the CQHHS financial statements.

Key management personnel remuneration benefits disclosures and related party transactions are detailed in Notes G1 and G2 respectively.

As CQHHS is not a prescribed employer, only certain employees can be contracted directly by CQHHS. Employee expenses represent the cost of engaging board members and employment of health executives including those engaged as a contractor, and

senior or visiting medical officers who are employed directly by CQHHS. Any salary recoveries received from other agencies for these staff members have been offset against the salary and wages cost in accordance with *AASB 119 Employee Benefits*

Accounting policy – distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by CQHHS must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as grants distributed in Note B2-4.

Disclosure – leases

Lease expenses include lease rentals for short-term residential leases. Refer to Note C9 for breakdown of lease expenses and other lease disclosures.

Internal-to-government leases with the Department of Housing, Local Government, Planning and Public Works (DHLGPPW) for renting commercial office accommodation are recognised as a procurement of services as substantive substitution rights exists over the non-specialised assets.

Disclosure – patient travel

The Patient Travel Subsidy Scheme provides financial assistance contributing to travel costs and accommodation to eligible Queensland patients and where applicable escorts who need to travel to access eligible specialist medical services not available at their local public hospital or health facility.

B2 EXPENSES (continued)

Note B2-4: Other expenses

	2024 $'000	2023 $'000
External audit fees	**195**	189
Other audit fees	**-**	11
Insurance premiums	**6,943**	7,118
Special payments - ex gratia payments	**6**	6
Other legal costs	**221**	328
Advertising	**609**	317
Grants distributed	**762**	729
Interpreter fees	**33**	32
Impairment losses on trade receivables	**330**	482
Services received free of charge	**7,241**	7,911
Interest on lease payments	**38**	27
Other expenses	**731**	277
Total	**17,109**	17,427

Accounting policy – other expenses

Audit fees

The external audit fee for 2024 is $0.198m (2023: $0.189m).

Insurance

The insurance arrangements for Public Health Entities enables Hospital and Health Services to be named 'insured parties' under the Department of Health's policy. For the 2024 policy year, the premium was allocated to CQHHS according to the underlying risk of an individual insured party.

Special payments

Special payments represent ex gratia expenditure and other expenditure that CQHHS is not contractually or legally obligated to make to other parties. The reimbursement in the 2024 is $0.006m (2023: $0.006m). There was one payment above $0.005m for out-of-pocket medical expenses totalling $0.005m.

Grant distributed.

CQHHS distributes two grants received from funding as per Service Level Agreements:

(a) The provision of aged care residential services, community care, and respite care at Theodore Multi-Purpose Health Service. The services are outsourced to the Theodore Council of the Ageing, and

(b) The provision of CQHHS research skills development. The services are outsourced to the Central Queensland University.

SECTION C NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2024	2023
	$'000	$'000
Imprest accounts	**11**	11
Cash at bank	**833**	6,689
QTC cash funds	**2,099**	2,003
Total	**2,943**	8,703

Accounting policy – cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2024 as well as deposits at call with financial institutions.

Cash at bank is subject to Whole of Government banking arrangements and no interest is earned on these accounts. Interest is earned on QTC cash funds at 5.10% at 30 June 2024 (30 June 2023: 4.15%).

C2 RECEIVABLES

Note C2-1: Receivables

	2024	2023
	$'000	$'000
Trade debtors	**8,934**	7,663
Less: Loss allowance	**(181)**	(175)
	8,753	7,488
GST receivable	**1,511**	1,464
GST payable	**(69)**	(99)
	1,442	1,365
Other fees and charges receivable	**7,356**	14,071
Total	**17,552**	22,924

Accounting policy – receivables

At reporting date, lease receivables and trade receivables are recognised at amortised cost which approximates their fair value.

Receivables are recognised at the agreed transaction price. Receivables are generally settled within 30 days, while other receivables may take longer than 12 months. A large proportion of trade receivables arises on the date of discharge of patients; however, fees are submitted to the health funds to be recovered once claim processing has been finalised. This could delay the receivable by up to 60 days. Receivables for revenue contract (including funding arrangements) are recorded in Note C8 contract assets.

Disclosure – credit risk exposure of receivables

The maximum exposure to credit risk at the balance date is equal to the gross carrying amount of the financial asset, inclusive of any allowance for impairment. In terms of collectability, receivables will fall into one of the following categories:

Lease receivables

The credit risk on initial recognition for lease receivables was assessed as 0%. The credit risk or objective impairment for these lease contracts has been re-assessed at 30 June 2024 and the 0% credit risk rate has been maintained.

Trade receivables

CQHHS has assessed the credit risk to measure the expected credit losses on trade and other debtors. Loss rates are calculated separately for groupings of customers with similar loss patterns. CQHHS has identified five groupings for measuring expected credit losses based on the sale of services and the sale of goods reflecting the different customer profiles for these revenue streams.

Note C2-2 details the accounting policies for impairment of receivables, including the loss events giving rise to impairment and the movements in the allowance for impairment.

C2 RECEIVABLES (continued)

Note C2-2: Impairment of receivables

	2024				2023			
	Gross receivables	Loss rate	Expected credit losses	Carrying amount	Gross receivables	Loss rate	Expected credit losses	Carrying amount
	$'000	%		$'000	$'000	%		$'000
Private health funds	**6,397**	**0.00%**	**-**	**6,397**	5,279	0.00%	-	5,279
Medicare ineligible	**1,607**	**10.00%**	**(161)**	**1,446**	1,562	10.17%	(159)	1,403
Other	**1,925**	**0.84%**	**(20)**	**1,905**	1,673	0.93%	(16)	1,657
Payroll	**8**	**0.00%**	**-**	**8**	1	0.00%	-	1
Government agencies	**6,210**	**0.00%**	**-**	**6,210**	13,156	0.00%	-	13,156
Lease receivables	**144**	**0.00%**	**-**	**144**	63	0.00%	-	63
Australian Taxation Office	**1,442**	**0.00%**	**-**	**1,442**	1,365	0.00%	-	1,365
Total outstanding	**17,733**	**1.02%**	**(181)**	**17,552**	23,099	0.76%	(175)	22,924

Disclosure – movement in loss allowance for trade and other debtors

	2024	2023
	$'000	$'000
Balance at 1 July	**175**	98
Amounts written off during the year	**(144)**	(101)
Amounts recovered during the year	**14**	3
Increase/(decrease) in allowance recognised in operating result	**136**	175
Balance at 30 June	**181**	175

Accounting policy – impairment of trade receivables

The allowance for impairment reflects the occurrence of loss events or lifetime expected credit losses.

For lease receivables, a loss event occurs if the lessee is no longer able to meet the terms and conditions of the lease contract.

The loss allowance amount for lease receivables is based on

- a twelve-months expected credit loss if the credit risk has not increased significantly at the reporting date since initial recognition, or
- a lifetime expected credit loss if the risk has increased significantly since initial recognition.

For trade receivables, loss events occur when Debtors do not pay in accordance with expected payment terms which may differ for debtor categories.

Australian Government agencies loss events rarely occur. No loss allowance is recorded for these receivables on the basis of materiality.

Refer to Note D1-3 for CQHHS's credit risk management policies.

Economic changes impacting the CQHHS debtors, and relevant industry data, will continue to form part of the documented risk analysis even though the associated risk factor has been set at 0%. The demand for services and collection of debts has not been significantly impacted by economic changes at reporting date.

If no loss events have arisen in respect of a debtor or group of debtors, no allowance for impairment is made in respect of that debtor or group of debtors. If CQHHS determines that an amount owing by such a debtor does become uncollectible (after appropriate debt recovery actions have been taken), that amount is recognised in the impairment loss allowance and written-off directly against receivables. In other cases where a debt becomes uncollectible, but the uncollectible amount exceeds the amount already allowed for impairment of that debt, the excess is recognised directly as a bad debt expense and written-off directly against receivables.

The amount written off in the current year regarding receivables is $0.144m (2023: $0.101m).

C3 INVENTORIES

Note C3-1: Inventories

	2024	2023
	$'000	$'000
Inventories held for distribution - at cost		
Clinical supplies	**3,986**	3,530
Catering and domestic	**59**	56
Pharmacy drugs	**1,912**	1,588
Other	**1**	1
Total	**5,958**	5,175

Accounting policy – inventories

Inventories are held for distribution and are valued at weighted average cost in accordance with *AASB 102 Inventories*.

Cost is assigned on a weighted-average basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition.

An annual stocktake is undertaken of imprest clinical supply holdings.

A rolling stocktake is performed for pharmacy drugs selected by the I Pharmacy system.

C4 OTHER ASSETS

Note C4-1: Other assets

	2024	2023
	$'000	$'000
Prepayments	**769**	654
	769	654

C5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION

Note C5-1: Property, plant and equipment – balances and reconciliations of carrying amount

30 June 2024	Land $'000	Buildings $'000	Plant and equipment $'000	Capital works in progress $'000	Total $'000
Gross	**17,368**	**1,315,622**	**80,832**	**3,263**	**1,417,085**
Less: Accumulated depreciation	**-**	**(817,787)**	**(46,297)**	**-**	**(864,084)**
Carrying amount at 30 June 2024	**17,368**	**497,835**	**34,535**	**3,263**	**553,001**
Represented by movements in carrying amount:					
Carrying amount at 1 July 2023	**16,342**	**470,629**	**33,945**	**12,718**	**533,634**
Transfers in from other Queensland Government entities (net)	**-**	**882**	**25**	**-**	**907**
Acquisitions	**-**	**-**	**9,502**	**7,323**	**16,825**
Transfers between classes	**-**	**16,395**	**383**	**(16,778)**	**-**
Net revaluation increments/(decrements)	**1,026**	**51,509**	**-**	**-**	**52,535**
Depreciation expense	**-**	**(41,580)**	**(9,320)**	**-**	**(50,900)**
Carrying amount at 30 June 2024	**17,368**	**497,835**	**34,535**	**3,263**	**553,001**

30 June 2023	Land $'000	Buildings $'000	Plant and equipment $'000	Capital works in progress $'000	Total $'000
Gross	16,342	1,176,728	78,056	12,718	1,283,844
Less: Accumulated depreciation		(706,099)	(44,111)		(750,210)
Carrying amount at 30 June 2023	16,342	470,629	33,945	12,718	533,634
Represented by movements in carrying amount:					
Carrying amount at 1 July 2022	15,577	414,780	30,223	6,585	467,166
Transfers in from other Queensland Government entities (net)	-	-	220	-	220
Acquisitions	-	-	11,893	17,025	28,918
Transfers between classes	-	10,892	-	(10,892)	-
Net revaluation increments/(decrements)	765	79,855	-	-	80,620
Depreciation expense	-	(34,898)	(8,391)	-	(43,289)
Carrying amount at 30 June 2023	16,342	470,629	33,945	12,718	533,634

C5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION (continued)

Note C5-2: Accounting policies

Initial measurement

Recognition thresholds

Items of property, plant and equipment with a cost or other value equal to, or more than the following thresholds, and with a useful life of more than one year are recognised at acquisition. Items below these values are expensed in the year of acquisition.

Class	Recognition Threshold
Buildings and Land Improvements	$10,000
Land	$1
Plant and Equipment	$5,000

Acquisition of assets

Plant and equipment is initially recorded at cost, determined as the value given as consideration plus costs incidental to the acquisition, including all other directly attributable costs incurred to bring the asset to the location or condition necessary to be ready for use. Items or components that form an integral part of an asset are recognised as a single (functional) asset.

Major health infrastructure projects are managed by the Department on behalf of CQHHS. These assets are assessed at fair value on practical completion by an independent valuer. They are then transferred from the Department to CQHHS via an equity adjustment at the valuation amount.

Where assets are received free of charge from another Queensland Government entity, the acquisition cost is recognised as the gross carrying amount in the books of the other agency immediately prior to the transfer together with any accumulated depreciation. Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at the date of acquisition.

Componentisation of complex assets

Where assets comprise of separately identifiable components, subject to regular replacement, components are assigned useful lives distinct from the asset to which they relate and depreciated accordingly. CQHHS has determined all specialised health service buildings are complex in nature and warrant componentisation (separate useful lives assigned to component parts). These buildings comprise three components:

- Shell
- Fit out
- Services including plant integral to the asset

Subsequent expenditure

Expenditure relating to repairs and maintenance is only capitalised to an asset's carrying amount if it extends the service potential or useful life of the existing asset. Maintenance expenditure that merely restores the original service potential (lost through ordinary wear and tear) is expensed. Carrying amounts impacted by repairs and maintenance of a capital nature are considered when determining the value at cost or the fair value.

Depreciation

Key judgement: Buildings, plant and equipment are depreciated on a straight-line basis reflecting the even consumption of economic benefits over their useful life to CQHHS. Annual depreciation is based on fair values and CQHHS's assessments of the useful remaining life of individual assets. Land is not depreciated as it has an unlimited useful life.

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete, and the asset is first put to use, or is installed ready for use, in accordance with its intended application.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset. The depreciable amount of improvements to leasehold land is allocated progressively over the shorter of the estimated useful lives of the improvements or the unexpired period of the lease. The unexpired period of leases includes an option period where the exercise of the option is probable.

Key estimate: For each class of depreciable assets, the following ranges of depreciation rates were used:

Class	Depreciation rates (%)
Land improvements	1% - 5%
Building - shell	2% - 3%
Building - fit out	2% - 5%
Building - services	3% - 5%
Other building	2% - 10%
Plant and equipment	5% - 20%

Impairment of non-current assets

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under AASB 136 *Impairment of Assets*.

C5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION (continued)

The valuation methodology for property includes an assessment as to whether the asset is impaired, i.e. the asset has experienced physical or technological obsolescence. Where obsolescence is identified, the comprehensive revaluation process incorporates the impact, ensuring that the asset is held at fair value, with any associated decrements realised in the Asset Revaluation Surplus or Statement of Comprehensive Income as required.

Subsequent measurement at fair value

Fair value is the price that would be received or paid for an asset at arm's length between willing market participants under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Key estimate and judgement:

Property assets are initially recognised at cost and subsequently valued by external valuers who use multiple inputs to derive fair value. The derivation of these inputs is subject to judgements and assumptions about the property's highest and best use.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued, and include, but are not limited to, published sales data for land and residential dwellings. Unobservable inputs are used where observable inputs are not available and include data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets being valued. These include subjective adjustments made to observable data to take account of the specialised nature of health service buildings and on hospital site residential facilities, such as:

- historical and current construction contracts (and/or estimates of such costs), with consideration of locational factors in deriving appropriate unit rate costs;
- assessments of physical condition and any impairment; and
- remaining useful life, with consideration of the future service requirements of the facility.

All CQHHS assets measured at fair value or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

Fair value level	Description	CQHHS valuations
1	Valuation is derived from unadjusted quoted market prices in an active market for identical assets	n/a*
2	Valuation is substantially derived from inputs that are observable, either directly or indirectly	(Unrestricted) Land
3	Valuations is substantially derived from unobservable inputs	(Restricted Land), Buildings

*None of CQHHS's property assets are eligible for categorisation into level 1 on the fair value hierarchy.

Plant and equipment are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable. Separately identified components of assets are measured on the same basis as the assets to which they relate.

Revaluation of property at fair value

Land and building classes measured at fair value are assessed on an annual basis either by comprehensive valuations, desktop valuations or by the use of appropriate indices undertaken by independent professional valuers/quantity surveyors.

Comprehensive revaluations are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, then that class is subject to specific appraisal in the reporting period, where practical, regardless of the timing of the last specific appraisal. Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. CQHHS uses indices to provide a valid estimation of fair values for the assets at reporting date. Materiality is considered in determining whether the differences between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

Land

Land is measured at fair value each year using independent market valuations undertaken by McGee's.

In 2024, one property owned by CQHHS were comprehensively valued by McGee's Property using a market approach. The effective date of valuation was 30 June 2024. Management has assessed the valuation provided by McGee's Property as appropriate for CQHHS and accepted the result of the independent valuation.

The fair value of land was based on market data and publicly available data on sales of similar land in nearby localities. McGee's indicated that they used observable inputs from market transactions data and therefore these inputs fall into level 2 within the fair value hierarchy. The revaluation of land for 2024 resulted in $1.026m increment in the fair value currently recorded (2023: $0.765m increment).

C5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION (continued)

Buildings

In 2024, CQHHS engaged AECOM as the independent valuers to undertake building revaluation in accordance with the fair value methodology. AECOM performed comprehensive valuation for modified retirements of existing assets, capital improvements to existing assets and valuations of new built assets. Indexation was applied to the remaining building portfolio previously valued in prior financial years. The effective date of the valuation was 30 June 2024.

CQHHS values its buildings using the current replacement cost valuation methodology. The valuation is provided for a replacement building of the same size, shape and functionality that meets current design standards, and is based on estimates of gross floor area, number of floors, building girth and height and existing lifts and staircases. The valuation methodology for the independent valuation uses historical and current construction contracts. The replacement cost of each building at the date of valuation is determined by considering location factors and comparing against current construction contracts.

The valuation methodology makes an adjustment to the replacement cost of the modern-day equivalent building for any utility embodied in the modern substitute that is not present in the existing asset (e.g. mobility support) to give a gross replacement cost that is of comparable utility (the modern equivalent asset). The methodology makes further adjustment to total estimated life taking into consideration physical obsolescence impacting on the remaining useful life to arrive to the current replacement cost via straight line depreciation.

Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or quantity surveyor, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided based on CQHHS's own circumstances.

The impact of the valuation exercise conducted in April 2024, with an effective date as at 30 June 2024, resulted in a building current replacement cost net increment of $51.509m (2023: $79.855m). The valuation result was largely due to an 12% increase in indexation valuation as recommended by AECOM in 2024 due to the rising construction costs.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. In that case, it is recognised as income. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

Note C5-3: Categorisation of assets and liabilities measured at fair value

	Level 2		Level 3		Total Carrying Amount	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Land	**16,217**	15,264	**1,151**	1,078	**17,368**	16,342
Buildings	**-**	-	**497,835**	470,629	**497,835**	470,629
Total	**16,217**	15,264	**498,986**	471,707	**515,203**	486,971

C6 PAYABLES

	2024	**2023**
	$'000	**$'000**
Trade creditors	**23,629**	19,809
Accrued health service labour - Department of Health Queensland	**34,171**	45,186
Accrued employee benefits	**1,540**	1,332
Other	**4,766**	2,327
Total	**64,106**	68,654

Accounting policy – payables

Payables are unsecured and recognised upon receipt of the goods or services and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts.

The amounts are unsecured and are generally settled in accordance with the vendor's terms and conditions, typically within 30 days.

C7 EQUITY

Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public-Sector Entities specifies the principles for recognising contributed equity by CQHHS. The following items are recognised as contributed equity by CQHHS during the reporting and comparative years:

- Cash equity contributions fund purchases of equipment, furniture and fittings associated with capital work projects managed by CQHHS. CQHHS received $21.911m funding from the State as equity injections for minor capital works and $0.907m for asset transfers in 2024 (2023: $30.330m - minor works and $0.220m - asset transfers). These outlays are paid by the Department of Health Queensland on behalf of the State.
- CQHHS received $52.776m funding in 2024 (2023: $44.973m) from the Department to account for the cost of depreciation. Funding for depreciation charges is via non-cash revenue. The Department retains the cash to fund future major capital replacements. As depreciation is a non-cash expenditure item, the Health Minister has approved a withdrawal of equity by the State for the same amount, resulting in a non-cash revenue amount and a corresponding non-cash equity withdrawal.

Note C7-1: Contributed equity - asset transfers

	2024	2023
	$'000	$'000
Net transfer equipment between Hospital and Health Services	**25**	-
Net transfer equipment from the Department of Health	**882**	220
	907	220

Non-reciprocal transfers of assets are recognised through equity when the Chief Finance Officers of both entities agree in writing to the transfer. Construction of major health infrastructure is managed and funded by the Department of Health. Upon practical completion of a project, assets are transferred from the Department to CQHHS at fair value. During this year several assets have been transferred under this arrangement.

Note C7-2: Asset revaluation surplus by class

	Land	Buildings	2024 Total	2023 Total
	$'000	$'000	$'000	$'000
Balance 1 July	**1,029**	**154,908**	**155,937**	75,317
Revaluation increments/(decrements)	**1,026**	**51,509**	**52,535**	80,620
Balance 30 June	**2,055**	**206,417**	**208,472**	155,937

Accounting policy – revaluations

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

C8 CONTRACT BALANCES

Disclosure – Contract assets

Contract assets comprise a right to consideration depending on meeting specific future performance obligations.

Contract assets are transferred to contract receivables when CQHHS's right to payment becomes unconditional. This usually occurs when the invoice is issued to the customer.

Accrued revenue that does not arise from contracts with customers is included in Note C2 receivables.

The credit risk or objective impairment for the contract assets has been assessed as 0% for government agencies and 0.84% for other debtors at 30 June 2024, which has resulted in a $0.004m loss allowance.

Of the amount included in the contract assets balance on 1 July 2023, $2.910m was received in the 2024 financial year.

The contract assets at 30 June 2024 include an accrual for funding ($1.342m), accruals for various medical colleges ($0.432m), an accrual for the Pharmaceutical Benefits Scheme ($0.356m), the Commonwealth Home Support ($0.045m), and the Child Dental Benefit Scheme ($0.010m).

Disclosure – Contract liabilities

Contract liabilities arise from contracts with customers while revenue received in advance arising from transactions that are not contracts with customers as well as capital grants are included in C6 Payables.

Of the amount included in the contract liability balance on 1 July 2023, $0.112m was recognised as revenue and $4.559m was refunded in 2024.

The contract liabilities at 30 June 2024 include public funding refunds ($3.289m), mainly for activity delivered by private hospitals due to resource capacity shortages in the public system and for undelivered Evolve therapeutic services. Contract liabilities also include revenue received in advance from Medical Colleges ($0.002m), and grant funding received from the Department of Human Services for providing transition care services ($0.003m).

Note C8-1: Contract balances

	2024	**2023**
	$'000	**$'000**
Contract assets - revenue accruals	**2,215**	3,373
Total contract assets	**2,215**	3,373
Contract liabilities – revenue received in advance	**(71)**	(112)
Contract liabilities - refunds payable	**(3,289)**	(4,559)
Total contract liabilities	**(3,360)**	(4,671)

C9 RIGHT OF USE ASSETS AND LEASE LIABILITIES

Note C9-1: Leases as a Lessee 30 June 2024	Right-of-use assets Buildings $'000	 Total $'000
Carrying amount at 1 July 2023	**974**	**974**
Additions	**2,019**	**2,019**
Disposals	**(43)**	**(43)**
Amortisation expense for the year	**(1,876)**	**(1,876)**
Carrying amount at 30 June 2024	**1,074**	**1,074**

30 June 2023	Right-of-use assets Buildings $'000	 Total $'000
Carrying amount at 1 July 2022	**813**	**813**
Additions	**1,848**	**1,848**
Disposals	**(3)**	**(3)**
Amortisation expense for the year	**(1,684)**	**(1,684)**
Carrying amount at 30 June 2023	**974**	**974**

Accounting policy – leases as a lessee

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received.
- initial direct costs incurred, and
- the initial estimate of restoration costs

Right-of-use assets are subsequently depreciated over the lease term and be subject to impairment testing on an annual basis.

The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease payments payable, changes in variable lease payments that depend upon variable indexes/rates of a change in lease term.

CQHHS has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. Low value is considered where it is expected to cost less than $0.010m.

For leases of plant and equipment, CQHHS has elected not to separate lease and non-lease components and instead accounts for them as a single lease component.

Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that CQHHS is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable.
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date.
- amounts expected to be payable by CQHHS under residual value guarantees.
- the exercise price of a purchase option that CQHHS is reasonably certain to exercise.
- payments for termination penalties if the lease term reflects the early termination.

When measuring the lease liability, CQHHS uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all the CQHHS's leases. To determine the incremental borrowing rate, CQHHS uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Lease rental payments are expensed on a straight-line basis over the term of the lease where the lease is 12 months or less after consideration of whether renewal options should be included, and leases do contain a purchase option.

C9 RIGHT OF USE ASSETS & LIABILITIES (continued)

Subsequent to initial recognition, the interest is added back to the lease liabilities and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Disclosures – Leases as a lessee

Details of leasing arrangements as lessee

Category/Class of lease arrangement	Description of arrangement
Buildings	CQHHS enters into residential lease contracts with real estate agents or individual house owners to provide rural and remote housing assistance to attract employees in isolated areas.
Concessionary lease for land	CQHHS owns a building which is situated on land owned by the Woorabinda Council. A medical clinic is operating from this building. No lease agreement is in place between the Woorabinda Council and CQHHS and no lease liability is recorded.
Office accommodation	Effective 1 July 2019, the internal-to-government leases for office accommodation and storage facilities through the DHLGPPW are exempt from lease accounting under AASB 16. This is due to DHLGPPW having substantive substitution rights over the non-specialised, commercial office accommodation assets used within these arrangements. CQHHS has adopted Queensland Treasury's guidelines to categorise these leases as purchases of accommodation services and expenses are recorded as building services in this note and are no longer reported as non-cancellable lease commitments. The related service expenses are included in Note B2-3.

Note C9-2: Leases as a lessee

	2024 $'000	2023 $'000
Amounts recognised in surplus or (deficit)		
Interest expense on lease liabilities	**38**	27
Short-term leases included in Note B2-3	**68**	78
Total cash outflow for leases	**106**	105

C9 RIGHT OF USE ASSETS & LIABILITIES (continued)

Note C9-3: Leases as a lessor

Accounting policy – leases as a lessor

The CQHHS recognises lease payments from operating leases as revenue on a straight-line basis over the lease term. Lease revenue from operating leases is reported as 'Revenue Leases' in Note B1-1. No amounts were recognised in respect of variable lease payments other than CPI-based or market rent reviews. CQHHS does not have any finance leases.

Disclosure – Leases as a lessor

Details of leasing arrangements as lessor

Asset Class	Description of arrangement
Buildings	CQHHS receives property rental payments for facilities owned by CQHHS to outsourced service providers who operate from these facilities.

Maturity analysis

The following table sets out a maturity analysis of future undiscounted lease payments receivable under CQHHS's operating leases.

	2024	2023
	$'000	$'000
Buildings		
Less than 1 year	**1,594**	1,328
1 to 2 years	**1,202**	773
2 to 3 years	**896**	355
3 to 4 years	**892**	48
4 to 5 years	**740**	43
More than 5 years	**325**	58
Total	**5,649**	2,605

CQHHS has 18 operating leases for the 2024 (2023: 11) financial year with various parties on different terms and conditions for property and accommodation. The amount of $1.715m has been received from leases held as a lessor in the 2024 financial year (2023: $1.463m).

SECTION D NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

Note D1-1: Financial instrument categories

CQHHS has the following categories of financial assets and financial liabilities:

Category	Notes	2024 $'000	2023 $'000
Financial assets			
Cash and cash equivalents	C1	**2,943**	8,703
Financial assets at amortised cost:			
Receivables	C2-1	**17,552**	22,924
Total		**20,495**	31,627
Financial liabilities			
Payables	C6	**64,106**	68,654
Lease liabilities	CF-2	**730**	776
Total		**64,836**	69,430

Note D1-2: Liquidity risk – contractual maturity of financial liabilities

The following table sets out the liquidity risk of financial liabilities held by CQHHS. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at 30 June 2024.

Financial Liabilities	2024 Total $'000	2024 <1 year $'000	2024 1-5 years $'000	2024 >5 years $'000	2023 Total $'000	2023 <1 year $'000	2023 1-5 years $'000	2023 >5 years $'000
Payables	**64,106**	**64,106**	**-**	**-**	68,654	68,654	-	-
Lease liabilities	**730**	**495**	**235**	**-**	776	433	343	-
Total	**64,836**	**64,601**	**235**	**-**	69,430	69,087	343	-

Note D1-3: Financial risk management

A financial instrument is defined as any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. The identifiable financial instruments for CQHHS are cash, Queensland Treasury Corporation investments, receivables and payables excluding prepayments and funds held in trust.

Financial risk management is implemented pursuant to Government and CQHHS policies. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of CQHHS.

CQHHS exposure to a variety of financial risks including how these risks are measured, is set out below:

Credit risk

Credit risk in relation to a financial instrument is the risk that a customer, bank or other counterparty will not meet its obligations in accordance with agreed terms. CQHHS has a credit management strategy in place which includes analysing ageing accounts receivable amounts and identifying cash inflows at risk.

CQHHS is exposed to credit risk in respect of its account receivables (Note C2-1). The maximum exposure to credit risk at balance date is equal to the gross carrying amount of the accounts receivable, inclusive of any allowance for impairment.

D1 FINANCIAL RISK DISCLOSURES (continued)

Trade Debtor categories at risk

The trade debtors have been classified into the following five categories with Medicare ineligible patients and third-party insurance claims being the two categories with the highest credit risk.

1. Medicare ineligible patients with or without private health insurance and where Australia does not have a reciprocal health care agreement with the patient's country of origin.
2. Third party insurance claims for hospital charges pending legal action. The actual settlement of these claims can take many years. CQHHS may not be fully compensated for patients who seek compensation through motor vehicle and third-party insurance claims. The difference between treatment cost and the compensation amounts is written off.
3. Private Health Insurance.
4. Other debtors including payroll receivables.
5. Government agencies

At 30 June 2024 the overall credit risk is determined to be low.

CQHHS credit risk strategy is to reduce the exposure to credit default by ensuring that CQHHS invests in secure assets considering legislative requirements and monitors all funds owed on a timely basis in accordance with expectations for each customer profile.

Liquidity risk

Liquidity risk is the risk that CQHHS will not have the resources required at a particular time to meet its obligations to settle its financial liabilities.

CQHHS is exposed to liquidity risk through its trading in the normal course of business and aims to reduce the exposure to liquidity risk by managing cash flows ensuring that sufficient funds are available to always meet employee and supplier obligations. An approved debt facility of $8.5m under Whole-of-Government banking arrangements to manage any short-term cash shortfalls has been established. No funds had been withdrawn against this debt facility as at 30 June 2024.

The current year operating deficit is due to increasing cost pressures across the workforce, including the increased usage of locum and agency nurses to cover rosters, thereby paying a premium rate. This is partly due to the ongoing pressure of long stay patients in the hospital and attracting and retaining staff. Expenditure on patient travel including aeromedical services increased by $4.687m over the prior year. Other areas of increased expenditure include repairs and maintenance due to balancing the allocation of funding between delivering quality safe patient services and maintaining aging facilities. Outsourced services are also a cost pressure for CQHHS due to staffing resourcing challenges with visiting specialist and anaesthetists leading to CQHHS increasing the outsourcing of services to reduce patient long wait list.

A Financial Recovery and Sustainability Plan has been developed to meet the current level of fiscal challenge faced by the HHS and ensure that health services can be delivered within the annual level of funding in the future. Key components of the plan include achieving and maintaining cost efficiencies and expenditure reductions across labour and non-labour areas, and an improvement in activity and revenue. The HHS has arrangements in place with the Department of Health to ensure there is minimal impact on the level of health services delivered and relies on the Department of Health to provide flexibility in cash advances to address short- and medium-term cash shortfalls as they arise.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises foreign exchange risk, interest rate risk and other price risks.

CQHHS is not permitted to trade in foreign currency and is not materially exposed to commodity price changes or other market prices. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

CQHHS does not recognise any financial assets or liabilities at fair value. CQHHS has interest rate exposure on the 24-hour call deposits; however, there is no risk on its cash deposits as all interest earned on bank accounts that form part of the Whole-of-Government-Arrangements flow back into the Consolidated Fund (Note C1).

Changes in interest rates have a minimal effect on the operating result of CQHHS.

D2 CONTINGENCIES

(a) Litigation in progress

As at 30 June 2024, the following cases were filed in the courts naming the State of Queensland acting through CQHHS as the defendant:

	2024 Number of cases	2023 Number of cases
Supreme Court	**3**	5
District Court	**1**	1
Magistrates Court	**-**	-
Tribunals, commissions and boards	**2**	1
Total	**6**	7

Insurance cover for CQHHS's exposure to litigation is underwritten by the Queensland Government Insurance Fund (QGIF) and WorkCover Queensland. For matters managed by QGIF, CQHHS's liability is limited to an excess of $20,000 per insurance event. As at 30 June 2024, CQHHS has 52 claims currently managed by QGIF (some of which may never be litigated or result in payments to claimants). At year end, the maximum exposure associated with these claims is $0.970m (2023: $0.880m).

During the financial year, 4 of the medical indemnity claims managed by QGIF were lodged with either the Supreme Court, District Court, or Magistrates Court. CQHHS legal advisers and management believe it would be misleading to estimate the final amounts payable (if any) in respect of the litigation before the courts at this time. As of 30 June 2024, there was no open claim before tribunals, commissions or boards that has been referred to QGIF for management or being managed by CQHHS.

Disclosure – Litigation in progress

D3 CAPITAL COMMITMENTS

Commitments for capital expenditure at reporting date are exclusive of anticipated GST and are payable as follows:

	2024 $'000	2023 $'000
Property, plant and equipment		
No later than 1 year	**5,204**	4,011
Later than 1 year but no later than 5 years	**-**	165
Later than 5 years	**-**	-
Total	**5,204**	4,176

Disclosure – Capital expenditure commitments

Material classes of capital expenditure commitments contracted for at reporting date but not recognised in the accounts as payable.

D4 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis using historical experience and other factors that are considered to be relevant. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods as relevant.

Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Activity based funding revenue – Note B1-2
- Property, plant and equipment – Note C5
- Service received below fair value, free of charge – Note B1-3 and Note B2-4

D5 SUBSEQUENT EVENTS

There are no matters or circumstances that have arisen since 30 June 2024 that have significantly, or may significantly affect CQHHS's operations, the result of those operations, or the HHS's state of affairs in future financial years.

D6 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

Accounting standards issued but with future commencement dates

There are no Australian accounting standards and interpretations with new or future commencement dates that are applicable to CQHHS activities or have a material impact on CQHHS.

SECTION E NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section discloses CQHHS's original published budgeted figures for 2024 compared to actual results, with explanations of major variances, in respect of CQHHS's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows.

E1.1 BUDGET TO ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME

	Variance Notes	Original SDS Budget 2024 $'000	Actual 2024 $'000	Original SDS Budget V Actual Variance $'000	Variance % of original budget
OPERATING RESULT					
Income					
User charges and fees	1	59,089	**65,885**	6,796	12%
Funding public health services		721,518	**784,909**	63,391	9%
Grants and other contributions	2	26,229	**33,533**	7,304	28%
Other revenue		2,740	**4,698**	1,958	71%
Total revenue		809,576	**889,025**	79,449	10%
Total income		809,576	**889,025**	79,449	10%
Expenses					
Employee expenses	3	86,127	**94,825**	8,698	10%
Health service employee expenses	4	434,016	**468,129**	34,113	8%
Supplies and services	5	230,451	**264,783**	34,332	15%
Depreciation	6	43,896	**52,776**	8,880	20%
Other expenses	7	15,086	**17,109**	2,023	13%
Total expenses		809,576	**897,622**	88,046	11%
Operating results		-	**(8,597)**	(8,597)	(100%)
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Increase/(decrease) in asset revaluation surplus	8	-	**52,535**	52,535	100%
Other comprehensive income for the year		-	**52,535**	52,535	100%
Total comprehensive income for the year		-	**43,938**	43,938	100%

Note:

Original Published Budget from the Service Delivery Statement (SDS) has been revised to improve transparency and analysis with comparatives by remapping particular budgeted transactions on the same basis as reported in actual financial statements. Reclassification for the Statement of Comprehensive Income has occurred for:

- User charges and fees in the original SDS have been dissected into user charges and funding public health services.
- Interest revenue has been rolled into other revenue as immaterial by size for individual reporting.
- Health Service employees have moved from under supplies and services and is presented as a labour expense along with employee expenses.
- Grants and subsidies have been included within other expenses as immaterial by size for individual reporting.
- Losses on sale/revaluation of assets are included within other expenses as immaterial for actual reporting.
- Insurance expenses have been budgeted in the original SDS as supplies and services, however, have been included in other expenses for actual reporting in accordance with Queensland Treasury's financial reporting requirements.
- Any account groups displayed on the SDS with a zero balance have not been included in the statement.

E1.1 BUDGET TO ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME (continued)

Materiality for notes commentary is based on the calculation of the line item's actual value percentage of the group total, as well as the dollar value. A note is provided for where this percentage is 5% or greater for employee expenses, supplies and services, and depreciation and 10% or greater for others or the variance is materially different.

Explanation of Major Variances - Statement of Comprehensive Income

1. User charges and fees: The budget variance is a result of growth in the demand for drugs increasing PBS reimbursement to levels greater than what was anticipated for the development of the original budget by $5.355m. Increased activity and demand also influenced an uplift of $1.336m in patient fees over budget and inter-entity sales revenue for non-capital recoveries was also $0.905m greater than budget, however this is offset by the non-capitalised related expenditure and minor equipment expenditure.

2. Grants and other contributions: The budget variance is mainly due to nursing home benefit funding and services below fair value being higher than budgeted levels by $3.157m and $1.742m respectively.

3. Employee expenses: The budget variance is a result of an uplift in negotiated enterprise bargaining agreement expenses which would not have been fully included in the development of the original budget and premium overtime costs for senior doctors ($7.941m over budget) to address workforce challenges. The variance from the original budget reduced during the period as funding for enterprise bargaining items amounting to $17.111m was received in window adjustments, providing a proportional uplift to the budget.

4. Health service employee expenses: As per the employee expenses, the health service employee expenses escalated in line with negotiated enterprise bargaining agreements. Challenges in recruitment and rentention of staff as well as higher than expected non-productive leave has also resulted in an increase in premium labour costs for overtime ($20.924m over budget) as continuity of services are provided from existing resources and external resources. Additional cost pressures include Superannuation Contributions ($13.257m over budget) and Penalties ($3.631m over budget) offset by a favourable variance in allowances of $2.326m. The variance from the original budget reduced during the period as funding for enterprise bargaining items amounting to $17.111m was received in window adjustments, providing a proportional uplift to the budget.

5. Supplies and services: The variance predominantly relates to increased usage of, or rate paid for premium cost temporary medical and nursing labour services as a result of increasing workforce challenges amounting to an additional $19.607m. Several other cost pressures across CQHHS include drug expenditure $7.760m over budget (offset by PBS revenue as reported in note 1), patient travel $5.135m over budget, pathology $4.002m over budget, repairs and maintenance and minor works $2.682m over budget and clinical supplies $0.833m over budget. Outsourced service delivery expense is under budget by $5.494m due to staff resourcing challenges for medical specialists resulting in increased referrals to Surgery Connect to outsource urgent surgery and assist with managing patient surgery waitlists. Additional funding for aeromedical ($3.200m) and patient travel ($2.128m) received in year was not included in the development of the original budget.

6. Depreciation: The increase in depreciation against budget of $8.880m relates to changes in the fair value and/or useful life of building assets recommended by external valuers and further purchases of, and improvements to, buildings throughout the period. The increase in the buildings from the revaluations in 2022-23 were not known for the development of the original budget. Increased variance to budget in depreciation is offset through increases in depreciation funding.

7. Other expenses: The budget variance is a result of increases in services below fair value of $1.742m, which is offset through revenue.

8. Other comprehensive income: The budget did not anticipate any increases in the asset revaluation surplus. The land has increased by $1.026m and the buildings have increased by $51.509m.

E1.2 BUDGET TO ACTUAL COMPARISON – STATEMENT OF FINANCIAL POSITION

	Variance Notes	Original SDS Budget 2024 $'000	Actual 2024 $'000	Original SDS Budget V Actual Variance $'000	Variance % of original budget
Current Assets					
Cash and cash equivalents	**9**	5,052	**2,943**	(2,109)	(42%)
Receivables	**10**	10,978	**17,552**	6,574	60%
Contract assets	**11**	3,373	**2,215**	(1,158)	(34%)
Inventories	**12**	5,053	**5,958**	905	18%
Other assets		1,153	**769**	(384)	(33%)
Total Current Assets		25,609	**29,437**	3,828	14.95%
Non-Current Assets					
Property, plant and equipment	**13**	471,566	**553,001**	81,435	17%
Right-of-use assets		974	**1,074**	100	10%
Total Non-Current assets		472,540	**554,075**	81,535	17%
Total Assets		498,149	**583,512**	85,363	17%
Current Liabilities					
Payables	**14**	41,746	**64,106**	22,360	54%
Lease liabilities		2,169	**495**	(1,674)	(77%)
Contract liabilities	**15**	4,671	**3,360**	(1,311)	(28%)
Total Current liabilities		48,586	**67,961**	19,375	40%
Non-Current Liabilities					
Lease liabilities		36	**235**	199	553%
Total Non-Current liabilities		36	**235**	199	553%
Total liabilities		48,622	**68,196**	19,574	39%
Net assets		449,527	**515,316**	65,789	15%
Equity					
Contributed equity		324,227	**346,078**	21,851	7%
Accumulated surplus/(deficit)	**16**	(30,637)	**(39,234)**	(8,597)	28%
Asset revaluation surplus	**17**	155,937	**208,472**	52,535	34%
Total Equity		449,527	**515,316**	65,789	15%

Note:

The Original Published Budget from the Service Delivery Statement (SDS) has been revised to improve transparency and analysis with comparatives by remapping particular budgeted transactions on the same basis as reported in actual financial statements (revised SDS Budget). Reclassification in relation to the Statement of Financial Position has occurred for:

- GST payable has been offset with GST receivable to align with the treatment required in the reporting of actual under Queensland Treasury's Financial Reporting Requirements.
- Accrued employee benefits and unearned revenue in original SDS have been aggregated into payables due to immateriality in size.
- Any account groups displayed on the SDS with a zero balance have not been included in the statement.
- Equity has been disaggregated into contributed equity, accumulated surplus/deficit and asset revaluation surplus for improved transparency.

Materiality for notes commentary is based on the calculation of the line item's actual value percentage of the group total. If the percentage is greater than 5%, the line-item variance from budget to actual is reviewed. A note is provided for where this percentage is 5% or greater for Property, plant and equipment and 10% or greater for others where the variance is materially different.

E1.2 BUDGET TO ACTUAL COMPARISON – STATEMENT OF FINANCIAL POSITION (continued)

Explanation of Major Variances – Statement of Financial Position

9. Cash and cash equivalents: The variance to budget relates to the impact of increasing cost pressures, predominantly in external labour exceeding additional cash received from funding adjustments throughout the year, as well as cash reserves. In June 2024, CQHHS additional cash was received ($9.200m) for a funding per weighted activity unit adjustment as an Extraordinary Adjustment to funding.

10. Receivables: The increase in receivables relates to end of financial year technical adjustments with the Department of Health totalling $5.239m revenue assessed under AASB 1058. This relates to funding that is issued to CQHHS as part of year end technical adjustments, based on actual expenditure against agreed items.

11. Contract Assets: The variance in contract assets relates to end of financial year technical adjustments with the Department of Health totalling $1.342m for contracts assessed under AASB 15.

12. Inventories: The increase in the inventory balance is a result of increased cost prices and increased imprest balances attributable to an increase in CQHHS activity driven primarily by an increase in inventory for theatre stores ($0.462m) and pharmacy ($0.324m).

13. Property, plant and equipment: The increase is predominantly due to revaluations of land, buildings and improvements ($52.535m), acquisitions ($16.825m) and transfers from other Queensland Government entities ($0.907m) that would not have been included in the development of the original budget.

14. Payables: The budget variance is a result of both payroll accrual as well as clawback amounts totalling $3.494m in clawback for contracts assessed under AASB 1058. This relates to identified amounts owing to the Department of Health with respect of underspend in some specific funded programs. Creditors were $5.742m over budget and, accrued contract labour expense was $1.801m over budget.

15. Contract liabilities: The budget variance is a result of the achievement of activity targets by CQHHS which reduced the refunds payable to the Department of Health by $1.270m through not having to refund for activity under-delivery.

16. Accumulated surplus/(deficit): The budget was prepared as a break-even budget. The variance represents the operating result for the 2023-24 financial year.

17. Asset revaluation surplus: The budget did not anticipate an increase in the asset revaluation surplus. The land has increased by $1.026m and the buildings have increased by $51.059m.

E1.3 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOW

	Variance Notes	Original SDS Budget 2024 $'000	Actual 2024 $'000	Original SDS Budget V Actual Variance $'000	Variance % of original budget
Cash flows from operating activities					
Inflows:					
User charges and fees		61,829	**66,801**	4,972	8%
Funding public health services		719,175	**738,649**	19,474	3%
Grants and other contributions	**18**	19,235	**26,276**	7,041	37%
GST input tax credits from ATO	**19**	15,524	**17,896**	2,372	15%
GST collected from customers		810	**711**	(99)	(12%)
Other receipts		319	**4,227**	3,908	1225%
Outflows:					
Employee expenses		(86,096)	**(88,127)**	(2,031)	2%
Health service employee expenses	**20**	(434,016)	**(485,632)**	(51,616)	12%
Supplies and services	**21**	(229,418)	**(262,145)**	(32,727)	14%
GST paid to suppliers	**22**	(15,308)	**(17,742)**	(2,434)	16%
GST remitted to ATO		(761)	**(617)**	144	(19%)
Interest payments on lease liabilities		-	**(38)**	(38)	(100%)
Other payments	**23**	(8,339)	**(9,323)**	(984)	12%
Net cash from/(used by) operating activities		42,954	**(9,064)**	(52,018)	(121%)
Cash flows from investing activities					
Inflows:					
Sales of property, plant and equipment		98	**240**	142	145%
Outflows:					
Payments for property, plant and equipment	**24**	-	**(16,782)**	(16,782)	(100%)
Net cash from/(used by) investing activities		98	**(16,542)**	(16,640)	144.90%
Cash flows from financing activities					
Inflows:					
Equity injections	**25**	-	**21,911**	21,911	100%
Outflows:					
Principal payments of lease liabilities		-	**(2,065)**	(2,065)	100%
Equity withdrawals	**26**	(43,896)	**-**	43,896	(100%)
Net cash from/(used by) financing activities		(43,896)	**19,846**	63,742	(145%)
Net increase/(decrease) in cash and cash equivalents		(844)	**(5,760)**	(4,916)	582%
Cash and cash equivalents at the beginning of the financial year		5,896	**8,703**	2,807	48%
Cash and cash equivalents at the end of the financial year		5,052	**2,943**	(2,109)	(42%)

E1.3 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOW (continued)

Note:

Original Published Budget from the Service Delivery Statement (SDS) has been revised to improve transparency and analysis with comparatives by remapping particular budgeted transactions on the same basis as reported in actual financial statements (revised SDS Budget). Reclassification in relation to the statement of cash flows has occurred for:

- User charges in original SDS have been dissected into user charges and funding public health services.
- Interest receipts have been rolled into other receipts as immaterial for actual reporting.

Materiality for notes commentary is based on the calculation of the line item's actual value percentage of the group total. If the percentage is greater than 10%, the line-item variance from budget to actual is reviewed and note provided.

Explanation of Major Variances - Statement of Cash Flows

18. Grants and other contributions: The variance is consistent with the same factors outlined in the major variances for the statement of comprehensive income (note 2). The budget variance is partly a result of funds received for nursing home benefit scheme being $3.157m higher than ancitipcated in the budget. The remaining variance relates to other specific grants being higher than anticipated.

19. GST input tax credits from ATO: The budget was based on prior year 2022-23 financial year, with the 2023-24 financial year providing for higher expenditure by $39.057m that increased input tax credits receivable.

20. Health service employee expenses: The variance is consistent with the same factors outlined in the major variances for the statement of comprehensive income (note 4). The variance is the result of enterprise bargaining agreement expenses and the impacts of workforce challenges. This has created pressures particularly in overtime ($20.924m), superannuation ($13.257m) and other enterprise bargaining related scheduled increases. Additional enterprise bargaining funding of $17.111m was received during the 2023-24 financial year that would not have been included in the original budget development.

21. Supplies and services: The variance is consistent with the same factors outlined in the major variances for the statement of comprehensive income (note 5). The variance relates to the use of and rate payable for premium cost labour services to address workforce issues (additional $19.067m impact) and cost pressures in drugs ($7.760m), patient travel ($5.135m), pathology ($4.002m), repairs and maintenance and minor works ($2.682m) and clinical supplies ($0.833m) offset by $5.494m underspend for Outsourced service delivery.

22. GST paid to suppliers: The budget was based on prior year 2022-23 financial year, with the 2023-24 financial year providing for higher expenditure by $39.057m that includes GST than expected.

23. Other payments: The variance is primarily a result of increases higher than anticipated expenditure for debts waived ($0.223m), grants returned ($0.166m) and advertising recruitment ($0.231m).

24. Payments for property, plant and equipment: The budget variance is due to the budget for capital acquisitions being held by the Department of Health and therefore no budget provided for by CQHHS. Outlfows comprised of plant and equipment ($9.502m), capital works in progress ($7.323m) less disposals ($0.043m).

25. Equity injections: The budget recognises no cash impact for Department of Health funded projects. CQHHS pays for all capital and are reimbursed for Department of Health funded projects monthly in arrears.

26. Equity withdrawals: The variance to budget relates to depreciation and amortisation funding being treated as a cash item (equity withdrawal) in the budget, however, this has been accounted as a non-cash item in the statement of cash flow.

SECTION F WHAT WE LOOK AFTER ON BEHALF OF THIRD PARTIES

F1 TRUST TRANSACTIONS AND BALANCES

CQHHS administers, but does not control, certain activities on behalf of the Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively. But does not have the discretion to deploy those resources for the achievement of CQHHS own objectives.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

The CQHHS acts in a custodial role in respect of these transactions and balances. As such, they are not recognised in the financial statements, but are disclosed below for information purposes. The activities of trust accounts are audited by the Queensland Audit Office (QAO) on an annual basis.

	2024	2023
	$'000	$'000
Patient trust receipts and payments		
Receipts		
Patient trust receipts	**5,184**	5,137
Total receipts	**5,184**	5,137
Payments		
Patient trust payments	**5,387**	5,181
Total payments	**5,387**	5,181
Increase/decrease in net patient trust assets	**(203)**	(44)
Patient trust assets opening balance	**967**	1,011
Patient trust assets closing balance	**764**	967
Patient trust assets		
Current assets		
Cash at bank and on hand	**764**	595
Patient trust and refundable deposits	**-**	372
Total	**764**	967

F2 GRANTED PRIVATE PRACTICE

Granted Private Practice permits Senior Medical Officers (SMOs) and Visiting Medical Officers (VMOs) employed in the public health system to treat individuals who elect to be treated as private patients. SMOs and VMOs with revenue assignment agreements receive a private practice allowance and assign practice revenue generated to the Hospital.

Alternatively, SMOs and VMOs with a retention agreement pay a facility charge and administration fee to the Hospital and retain an agreed proportion of the private practice earnings with any balances of the revenue deposited into a trust account to fund research and education of clinical staff ($0.125m on 30 June 2024).

Claim receipts and claim disbursements relating to both the granted private practice arrangements during the financial year are as follows:

	2024	2023
	$'000	$'000
Claim Receipts	**1,675**	2,491
Total receipts	**1,675**	2,491
Claim Disbursements		
Payments to CQHHS, SMOs and VMOs	**1,338**	2,443
CQHHS recoverable service and administrative costs	**332**	348
Payments into Study, Education, and Research Fund	**5**	10
Total payments	**1,675**	2,801
Closing balance of bank account under a trust fund arrangement not yet receipted or disbursed.	**95**	153

SECTION G OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES

The Minister for Health, Mental Health and Ambulance Services and Minister for Women is identified as part of the CQHHS's key management personnel (KMP), consistent with additional guidance included in AASB 124 Related Party Disclosures.

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. CQHHS does not bear any cost of remuneration of Ministers. Most Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

The following details for non-Ministerial key management personnel reflect those positions that have authority and responsibility for planning, directing and controlling the activities of CQHHS during the current financial year:

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Position	Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Non-executive Board Chair Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.	Mr Paul Bell AM	*Hospital and Health Boards Act 2011* Section 25 (1)(a)	25 September 2015	31 March 2024
	Mr Matthew Cooke	*Hospital and Health Boards Act 2011* Section 25 (1)(a)	01 April 2024	-
Non-executive Deputy Board Chair Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.	Ms Lisa Caffery	*Hospital and Health Boards Act 2011* Section 25 (1)(b)	10 June 2021	31 March 2024
Non-executive Board Members Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.	Dr Poya Sobhanian	*Hospital and Health Boards Act 2011* Section 23 (1)	18 May 2016	31 March 2024
	Mrs Ryl Gardner	*Hospital and Health Boards Act 2011* Section 23 (1)	01 April 2024	-
	Ms Kate Veach	*Hospital and Health Boards Act 2011* Section 23 (1)	01 April 2024	-
	Ms Tina Zawila	*Hospital and Health Boards Act 2011* Section 23 (1)	17 May 2019	-
	Ms Leann Wilson	*Hospital and Health Boards Act 2011* Section 23 (1)	17 May 2019	-
	Mr Matthew Cooke	*Hospital and Health Boards Act 2011* Section 23 (1)	17 May 2019	31 March 2024
	Professor Fiona Coulson	*Hospital and Health Boards Act 2011* Section 23 (1)	18 May 2020	31 March 2024
	Mr John Abbott AM	*Hospital and Health Boards Act 2011* Section 23 (1)	18 May 2021	31 March 2024
	Dr Anna Vanderstaay	*Hospital and Health Boards Act 2011* Section 23 (1)	01 April 2024	-
	Ms Michelle Webster	*Hospital and Health Boards Act 2011* Section 23 (1)	18 May 2022	-
Health Service Chief Executive Responsible for the overall leadership and management of the CQHHS to ensure that CQHHS meets its strategic and operational objectives.	Lisa Blackler	s33 Appointed by Board under *Hospital and Health Boards Act 2011* (Section 7 (3)).	8 April 2024	-
	Ngaire Buchanan (Interim)	s33 Appointed by Board under *Hospital and Health Boards Act 2011* (Section 7 (3)).	5 January 2024	5 April 2024
	Dr Emma McCahon	s33 Appointed by Board under *Hospital and Health Boards Act 2011* (Section 7 (3)).	4 April 2022	5 January 2024

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Position	Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Chief Finance Officer, Assets, and Commercial Services Responsible for the management and oversight of the CQHHS finance framework including financial accounting, budget and performance management frameworks, assets and commercial services, information and technology, and corporate governance systems.	Srinath Kondapally	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	29 November 2023	25 July 2024
	Ms Nicole Trost (Acting)	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	07 December 2022	20 October 2023
Chief Operating Officer Responsible for the leadership, management and coordination of the operations of CQHHS.	Jamie Spencer (interim)	HES 3 Appointed by CE under *Hospital and Health Boards Act 2011*	5 February 2024	-
	Ms Pauline McGrath	HES 3 Appointed by CE under *Hospital and Health Boards Act 2011*	14 November 2022	4 February 2024
Executive Director Medical Services Responsible for the strategic and professional functions for CQHHS medical workforce, and clinical governance.	Professor Pooshan Navathe	MMOI2 Appointed under Medical Officers (Queensland Health) Award – State 2015 and Medical Officer (Queensland Health) Certified Agreement (No. 6) 2022	12 July 2021	-
Executive Director Allied Health Responsible for the leadership, management and professional leadership and functions of the allied health workforce.	Ms Kerrie-Anne Frakes	HP7 Appointed under (Queensland Health) Health Practitioners and Dental Officers Award – State 2015 and Health Practitioners and Dental Officers certified agreement (No.4) 2022	16 January 2023	-
	Rachael Stewart (Acting)	HP7 Appointed under (Queensland Health) Health Practitioners and Dental Officers Award – State 2015 and Health Practitioners and Dental Officers certified agreement (No.4) 2022	30 October 2023	3 March 2024
Executive Director Nursing, Midwifery, Quality and Safety Responsible for the strategic and professional leadership of nursing workforce.	Ms Susan Foyle	NRG13 Appointed under Nurses and Midwives (Queensland Health) Award - State 2015 and Nurse and Midwives (Queensland Health and Department of Education) Certified Agreement (EB11) 2022	13 November 2018	-

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Position	Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Executive Director Workforce Responsible for provision of leadership and oversight of human resource, occupational health and safety functions, and Indigenous training and development for the Health Service.	Ms Shareen McMillan	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	03 December 2018	-
Executive Director Aboriginal and Torres Strait Islander Health and Wellbeing Directorate Responsible for leading development and implementation of health programs and service improvement for the Aboriginal & Torres Strait and Islander community across CQHHS.	Ms Donna Cruickshank	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	13 June 2022	-
General Manager Rockhampton, Capricorn and Mt Morgan As a member of the Chief Operating Officer's management team responsible for the leadership, management, and coordination of the strategic development and innovative delivery of CQHHS clinical services.	Ms Allison Cassidy	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	23 January 2023	-
General Manager Mental Health, Alcohol & Other Drugs As a member of the Chief Operating Officer's management team responsible for the leadership, management, and coordination of the strategic development and innovative delivery of CQHHS clinical services.	Ms Kelley Yates	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	15 January 2024	-
	Mr Gary Forrest	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	16 January 2023	21 January 2024
General Manager Gladstone and Banana As a member of the Chief Operating Officer's management team responsible for the leadership, management, and coordination of the strategic development and innovative delivery of CQHHS clinical services.	Mr Damien Lawson (Acting)	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	20 June 2024	-
	Melissa Wakefield (Acting)	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	7 May 2024	19 June 2024
	Ms Monica Seth (Interim)	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	5 February 2024	5 May 2024

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Position	Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
	Mr Jamie Spencer	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	23 January 2023	4 February 2024
General Manager Central Highlands As a member of the Chief Operating Officer's management team responsible for the leadership, management, and coordination of the strategic development and innovative delivery of CQHHS clinical services.	Ms Marsha Abbott	HES 2 Appointed by CE under *Hospital and Health Boards Act 2011*	23 October 2023	-

Remuneration policy

Section 74(1) of the *Hospital and Health Boards Act 2011* provides that each person appointed as a Health Executive must enter into a contract of employment. The Health Service Chief Executive must enter into the contract of employment with the Chair of the Board for the Hospital and Health Service and a Health Executive employed by a Hospital and Health Service must enter into a contract of employment with the Health Service Chief Executive. The contract of employment must state the term of employment (no longer than 5 years per contract), the person's functions and any performance criteria as well as the person's classification level and remuneration entitlements.

Remuneration packages for key executive management personnel comprise the following components:

- Short-term employee benefits which include: **Monetary benefits** – consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the statement of comprehensive income. **Non-monetary benefits** – consisting of provision of reportable as well as exempt benefits together with fringe benefits tax applicable to the benefit. Benefits provided to individual employees working for a public and non-profit hospital under a salary package arrangement where the grossed-up value is equal or lower than $17,667 are not reported in this Note.
- Long-term employee benefits include long service leave accrued.
- Post-employment benefits include superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of termination, regardless of the reason for termination.
- No performance bonuses were paid in the 2024 financial year (2023: $nil).

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Board remuneration

Remuneration paid or owing to Board members during 2024 was as follows:

Board Member	Short-term employee expenses		Post employee expenses	Total Expenses
	Monetary expenses	Non-monetary expenses		
	$'000	$'000	$'000	$'000
Mr Paul Bell (AM) – Chair	70	-	10	80
Matthew Cooke – Chair	20	-	3	23
Ms Lisa Caffery - Deputy Chair	35	-	5	40
Dr Poya Sobhanian	37	-	6	43
Mrs Ryl Gardner	11	-	1	12
Ms Kate Veach	10	-	1	11
Ms Tina Zawila	48	-	8	56
Ms Leann Wilson	43	-	6	49
Mr Matthew Cooke	34	-	5	39
Professor Fiona Coulson	35	-	6	41
Mr John Abbott AM	35	-	5	40
Dr Anna Vanderstaay	11	-	1	12
Ms Michelle Webster	47	-	7	54

* Board members who are employed by either CQHHS or the Department of Health are paid board fees when approved by government based on the meeting attended has been included.

Remuneration paid or owing to Board members during 2023 was as follows:

Board Member	Short-term employee expenses		Post employee expenses	Total Expenses
	Monetary expenses	Non-monetary expenses		
	$'000	$'000	$'000	$'000
Mr Paul Bell (AM) - Chair	87	-	9	96
Ms Lisa Caffery - Deputy Chair	44	-	5	49
Dr Poya Sobhanian	50	-	5	55
Ms Tina Zawila	47	-	5	52
Ms Leann Wilson	43	-	5	48
Mr Matthew Cooke	47	-	5	52
Professor Fiona Coulson	47	-	5	51
Ms Michelle Webster	47	-	5	52
Mr John Abbott AM	46	-	5	51

* Board members who are employed by either CQHHS or the Department of Health Queensland are paid Board fees when approved by government.

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Other key management personnel remuneration

Remuneration paid or owing to employees who occupied key management roles, including while providing leave cover during 2024 was as follows:

Position	Short-term employee expenses		Long term expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary expenses				
	$'000	$'000	$'000	$'000	$'000	$'000
Health Service Chief Executive	449	21	10	55	1	536
Chief Finance Officer, Assets and Commercial Services	214	8	4	24	-	250
Chief Operating Officer	271	3	6	31	-	311
Executive Director Medical Services	643	-	15	81	-	739
Executive Director Allied health	278	-	6	34	-	318
Executive Director Nursing, Midwifery, Quality and Safety	236	-	5	31	-	272
Executive Director Workforce	206	-	5	28	-	239
Executive Director Aboriginal & Torres Strait Islander Health & Wellbeing	222	-	5	29	-	256
General Manager Rockhampton, Capricorn and Mount Morgan	225	24	5	27	-	281
General Manager Mental Health, Alcohol & Other Drugs	229	5	5	26	1	266
General Manager Central Highlands	195	15	4	21	-	235
General Manager Gladstone and Banana	232	-	5	27	-	264

Remuneration paid or owing to employees who occupied key management roles, including while providing leave cover during 2023 was as follows:

Position	Short-term employee expenses		Long term expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary expenses				
	$'000	$'000	$'000	$'000	$'000	$'000
Health Service Chief Executive	492	20	12	49	-	573
Chief Finance Officer, Assets and Commercial Services	227	-	5	18	-	250
Chief Operating Officer	163	34	4	17	-	218
Executive Director, Medical Service Central Queensland	553	-	12	42	-	607
Executive Director Allied health	176	-	4	19	-	199
Executive Director, Rockhampton Hospital	131	-	3	11	-	145
Executive Director, Gladstone and Rural	124	-	3	11	-	138
Executive Director, Nursing, Midwifery, Quality and Safety	292	-	6	28	-	326
Executive Director Workforce	188	-	4	18	-	210
Executive Director Aboriginal & Torres Strait Islander Health & Wellbeing	199	23	5	20	-	247
General Manager, Rockhampton, Capricorn and Mount Morgan	100	26	2	10	-	138
General Manager, Central Queensland Mental Health, Alcohol & Other Drugs	93	-	2	10	-	105
General Manager Gladstone and Banana	94	14	2	10	-	120

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Prior year error under AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*

In applying paragraph 42, the remuneration presented in 2023 for the Executive Director, Nursing, Midwifery, Quality and Safety has been misstated.

The correct presentation should have been as follows:

Position		Short-term employee expenses		Long term expenses	Post-employment expenses	Termination benefits	Total expenses
		Monetary expenses	Non-monetary expenses				
		$'000	$'000	$'000	$'000	$'000	$'000
Executive Director, Nursing, Midwifery, Quality and Safety	2023 disclosure	583	-	12	56	-	651
	Correction	(291)	-	(6)	(28)	-	(325)
	Amended amount	292	-	6	28	-	326

There is no impact to the financial statements as the error in calculation only impacts this separate disclosure (i.e. the error did not result in an overpayment to KMP).

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to key management personnel

There are no transactions with people/entities related to key management personnel.

Transactions with Queensland Government controlled entities

CQHHS is controlled by its ultimate parent entity, the State of Queensland. All State of Queensland controlled entities meet the definition of a related party in AASB 124 Related Party Disclosures.

Department of Health Queensland

Procurement of public hospital services

CQHHS receives funding in accordance with a service agreement with the Department. The Department receives its revenue from the Queensland Government (majority of funding) and the Commonwealth. CQHHS is funded for eligible services through block funding; activity-based funding or a combination of both. Activity based funding is based on an agreed number of activities per the Service Agreement and a state-wide price by which relevant activities are funded. Block funding is not based on levels of public care activity. Refer to Note B-1 Reveue.

The funding from Department is provided predominantly for specific public health services purchased by the Department from CQHHS in accordance with a service agreement between the Department and CQHHS. The Service Agreement is reviewed periodically and updated for changes in activities and prices of services delivered by CQHHS.

The signed service agreements are published on the Queensland Government website and publicly available.

In addition, the Department provides services free of charge to CQHSS which include payroll, accounts payable, finance, taxation, procurement and information technology infrastructure services. The fair value of these services is estimated at $7.241m for the 2024 financial year and is recognised in the Statement of Comprehensive Income. Refer to Note B1-3 Grants and Contributions. The associated business expenses paid by the Department of Health on behalf of CQHHS for providing these services are recouped by the Department.

Health service employees

CQHHS is not a prescribed employer and 3,498 (2023: 3,356) health service employees (MOHRI FTE) are employed by the Department and contracted to work for CQHHS.

Queensland Treasury Corporation

CQHHS has accounts with the Queensland Treasury Corporation for general and fiduciary trust monies.

Department of Housing, Local Government, Planning and Public Works

CQHHS pays rent to the Department of Housing, Local Government and Public Works for several properties used for employee accommodation, offices etc. In addition, the Department of Housing, Local Government and Public Works provides vehicle fleet management services (QFleet) to CQHHS.

Transactions between Hospital and Health Services

Payments to and receipts from other Hospital and Health Services occur to facilitate the transfer of patients, drugs, staff, and other incidentals.

CQShines Foundation

CQHHS receives funding from CQShines, a charitable hospital foundation committed to improving the health of Central Queenslanders. A CQHHS representative sits as the Board Chair's nominee as required by legislation. Funding associated with purchasing equipment is reviewed by the CQHHS Capital Planning Committee and purchases made by CQHHS are subject to Queensland Government Procurement processes.

G2 RELATED PARTY TRANSACTIONS (continued)

Other

Grants are also received from other Government departments and related parties, but there are no individually significant transactions.

G3 FEDERAL TAXATION CHARGES

CQHHS is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). The Australian Taxation Office (ATO) has recognised the Department of Health Queensland and the sixteen Hospital and Health Services as a single taxation entity for reporting purposes.

All FBT and GST reporting to the Commonwealth is managed centrally by the Department, with payments/receipts made on behalf of the Hospital and Health Services reimbursed to/from the Department monthly. GST credits receivable from, and GST payable to the ATO, are recognised on this basis.

G4 CLIMATE RISK DISCLOSURE

CQHHS considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year because of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting CQHHS.

CQHHS continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

G5 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

No new accounting standards or interpretations apply to CQHHS for the first time in 2024 that have any material impact on the financial statements.

APPENDICES

APPENDIX 1 - MANAGEMENT CERTIFICATE

Certificate of Central Queensland Hospital and Health Service

These general-purpose financial statements have been prepared pursuant to section 62(1) (a) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1) (b) of the Act we certify that in our opinion:

a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and

b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Central Queensland Hospital and Health Service for the financial year ended 30 June 2024 and of the financial position of the Central Queensland Hospital and Health Service as at the end of that year.

We acknowledge our responsibility under sections 7 and 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Matthew Cooke	Lisa Blackler	Jordan Mogg (CA)
Chairperson Health Service	Health Service Chief Executive	Interim Chief Finance Officer
Date: 29 August 2024	Date: 29 August 2024	Date: 29 August 2024

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Board of Central Queensland Hospital and Health Service

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Central Queensland Hospital and Health Service.

In my opinion, the financial report:

a) gives a true and fair view of the entity's financial position as at 30 June 2024 and its financial performance and cash flows for the year then ended; and

b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Queensland Audit Office
Better public services

Valuation of specialised buildings ($497.84 million)

Refer to note C5 in the financial report

Key audit matter	How my audit addressed the key audit matter

Buildings were material to Central Queensland Hospital and Health Service at balance date and were measured at fair value using the current replacement cost method.
Central Queensland Hospital and Health Service performed a comprehensive revaluation of approximately 12% of its building assets this year as part of the rolling revaluation program. All other buildings were assessed using relevant indices.
The current replacement cost method comprises:
• gross replacement cost, less
• accumulated depreciation.
Central Queensland Hospital and Health Service derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for:
• identifying the components of buildings with separately identifiable replacement costs
• developing a unit rate for each of these components, including:
  ○ estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. $/square metre)
  ○ identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so estimating the adjustment to the unit rate required to reflect this difference.
The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building components.
The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.
Using indexation required:
• significant judgement in determining changes in cost and design factors for each asset type since the previous revaluation
• reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used.
	My procedures included, but were not limited to:
	• assessing the adequacy of management's review of the valuation process and results
	• reviewing the scope and instructions provided to the valuer
	• assessing the appropriateness of the valuation methodology and the underlying assumptions with reference to common industry practices
	• assessing the appropriateness of the components of buildings used for measuring gross replacement cost with reference to common industry practices
	• assessing the competence, capabilities and objectivity of the experts used to develop the models
	• for unit rates, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the:
	  ○ modern substitute (including locality factors and oncosts)
	  ○ adjustment for excess quality or obsolescence
	• evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices
	• evaluating useful life estimates for reasonableness by:
	  ○ reviewing management's annual assessment of useful lives
	  ○ at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets
	  ○ testing that no building asset still in use has reached or exceeded its useful life
	  ○ enquiring of management about their plans for assets that are nearing the end of their useful life
	  ○ reviewing assets with an inconsistent relationship between condition and remaining useful life
	• where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.

Queensland Audit Office
Better public services

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives 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.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://auasb.gov.au/auditors_responsibilities/ar6.pdf

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

a) I received all the information and explanations I required.

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

30 August 2024

D J Toma
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Glossary

Word	Definition
Activity Based Funding (ABF)	A management tool with the potential to enhance public accountability and drive technical efficiency in the delivery of health services by: • capturing consistent and detailed information on hospital sector activity and accurately measuring the costs of delivery • creating an explicit relationship between funds allocated and services provided • strengthening management's focus on outputs, outcomes and quality • encouraging clinicians and managers to identify variations in costs and practices so they can be managed at a local level in the context of improving efficiency and effectiveness • providing mechanisms to reward good practice and support quality initiatives.
CEO	Chief Executive Officer
CQ	Central Queensland
CQ Health	Central Queensland Hospital and Health Service
EAS	Employee Assistance Service
FTE	Full time equivalent. Refers to full-time equivalent staff currently working in a position.
HSCE	Health Service Chief Executive
ICT	Information and Communication Technology
ieMR	integrated electronic Medical Record
ISACA	Information Systems Audit and Control Association
LANA	Local Area Needs Assessment
LGBTIQ+	Lesbian, gay, bisexual, transgender, intersex and queer/ questioning. The + represents other identities not captured in the letters of the acronym.
MBA	Master of Business Administration
MPHS	Multipurpose Health Service
MRSA	Methicillin-resistant Staphylococcus aureus
SAB	Staphylococcus aureus bloodstream
SAC	Severity Access Code
UQ	University of Queensland
WAU	Weighted activity unit

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	• **A letter of compliance from the accountable officer or statutory body to the relevant Minister/s**	ARRs – section 7	iii
Accessibility	• **Table of contents** • **Glossary**	ARRs – section 9.1	iv 88
	• **Public availability**	ARRs – section 9.2	i
	• **Interpreter service statement**	*Queensland Government Language Services Policy* ARRs – section 9.3	i
	• **Copyright notice**	*Copyright Act 1968* ARRs – section 9.4	i
	• **Information Licensing**	*QGEA – Information Licensing* ARRs – section 9.5	i
General information	• **Introductory Information**	ARRs – section 10	3
Non-financial performance	• **Government's objectives for the community and whole-of-government plans/specific initiatives**	ARRs – section 11.1	1
	• **Agency objectives and performance indicators**	ARRs – section 11.2	3, 28-34
	• **Agency service areas and service standards**	ARRs – section 11.3	34-35
Financial performance	• **Summary of financial performance**	ARRs – section 12.1	36-37
Governance – management and structure	• **Organisational structure**	ARRs – section 13.1	16-18
	• **Executive management**	ARRs – section 13.2	14-16
	• **Government bodies (statutory bodies and other entities)**	ARRs – section 13.3	11-12
	• **Public Sector Ethics**	*Public Sector Ethics Act 1994* ARRs – section 13.4	26-27
	• **Human Rights**	*Human Rights Act 2019* ARRs – section 13.5	28
	• **Queensland public service values**	ARRs – section 13.6	26-27
Governance – risk management and accountability	• **Risk management**	ARRs – section 14.1	25
	• **Audit committee**	ARRs – section 14.2	13-14
	• **Internal audit**	ARRs – section 14.3	25
	• **External scrutiny**	ARRs – section 14.4	26
	• **Information systems and recordkeeping**	ARRs – section 14.5	26
	• **Information Security attestation**	ARRs – section 14.6	26
Governance – human resources	• **Strategic workforce planning and performance**	ARRs – section 15.1	18-25
	• **Early retirement, redundancy and retrenchment**	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	25
Open Data	• **Statement advising publication of information**	ARRs – section 16	25
	• **Consultancies**	ARRs – section 31.1	https://data.qld.gov.au
	• **Overseas travel**	ARRs – section 31.2	https://data.qld.gov.au
	• **Queensland Language Services Policy**	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	• **Certification of financial statements**	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	85
	• **Independent Auditor's Report**	FAA – section 62 FPMS – section 46 ARRs – section 17.2	86-89

FAA *Financial Accountability Act 2009*
FPMS *Financial and Performance Management Standard 2019*
ARRs *Annual report requirements for Queensland Government agencies*

ANNUAL REPORT 2023–2024
Central Queensland Hospital and Health Service
www.cq.health.qld.gov.au