

ANNUAL REPORT 2023–2024

**Gold Coast Hospital
and Health Service**



Open data

Information about consultancies, overseas travel and the Queensland Language Services Policy is available at the Queensland Government Open Data website (www.data.qld.gov.au).

Public availability statement

An electronic copy of this report is available at www.publications.qld.gov.au/dataset/gold-coast-health-annual-report. Hard copies of the annual report are available by phoning the Gold Coast Hospital and Health Service Corporate Affairs team on 1300 744 284. Alternatively, you can request a copy by emailing goldcoasthealth@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) 5687 7100 or free-call 1300 744 284 and we will arrange an interpreter to effectively communicate the report to you.



Licence

This annual report is licensed by the State of Queensland (Gold Coast Hospital and Health Service) under a Creative Commons Attribution (CC BY) 4.0 International licence.



CC BY Licence Summary

In essence, you are free to copy, communicate and adapt this annual report, if you attribute the work to the State of Queensland (Gold Coast Hospital and Health Service). To view a copy of this license, visit www.creativecommons.org/licenses/by/4.0/.

Attribution

Content from this annual report should be attributed as:

State of Queensland (Gold Coast Hospital and Health Service) Annual Report 2023–2024.

© Gold Coast Hospital and Health Service 2024

ISSN 2202-4530 (print) ISSN 2206-9003 (online)

Acknowledgement of Country

Gold Coast Hospital and Health Service acknowledges Country, the lands, waters and sky of the Yugambeh language region and pays respect to past, present and future Yugambeh Traditional Custodians and Elders. We acknowledge, respect and celebrate the continuing cultural practices of all Aboriginal and Torres Strait Islander peoples.

Letter of compliance

3 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

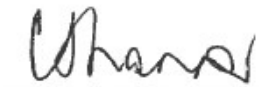
I am pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for Gold Coast Hospital and Health Service.

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 49 of this annual report.

Yours sincerely



Professor Cindy Shannon AM

Chair, Gold Coast Hospital and Health Service Board

Contents

Letter of compliance.....	4
Statement on Queensland Government objectives for the community and whole-of-government plans/specific initiatives.....	7
Contribution to the government's objectives for the community.....	7
From the Chair and Chief Executive.....	9
About us	11
Strategic direction.....	13
Vision, purpose, values	14
Priorities	15
Our community-based and hospital-based services	16
Strategic risks, opportunities and challenges.....	17
Governance	18
Our people	18
Board membership.....	18
Achievements	18
Board Committees	23
Executive management	26
Strategic Committees	29
Executive Management Committees.....	29
Clinician Engagement	30
Organisational structure and workforce profile	31
Strategic workforce planning and performance	32
Early retirement, redundancy and retrenchment	34
Open Data.....	34
Our risk management.....	34
Internal audit.....	35
External scrutiny, information systems and recordkeeping.....	35
Information security attestation.....	36
Queensland Public Service ethics and values.....	36
Human rights	37
Performance	39

Non-financial performance39

Aboriginal and Torres Strait Islander Health.....43

 Service standards.....46

 Financial summary48

Financial statements49

Glossary 106

Compliance checklist 108

Statement on Queensland Government objectives for the community and whole-of-government plans/specific initiatives

Contribution to the government's objectives for the community

The Gold Coast Hospital and Health Service (widely known as Gold Coast Health) supports the Queensland Government's objectives for the community via:

- Backing our frontline services — by delivering highly reliable, equitable, world-class care.
- Keeping Queenslanders Safe — by maximising our capacity to respond to growing demand and staying pandemic ready.

Gold Coast Health has also implemented key actions under the objectives of the Putting Patients First action plan, including:

Keeping Queenslanders out of hospital and providing alternatives to emergency departments by:

- expanding the mental health co-responder model
- implementing the rapid access clinical model for chest pain and patients with chronic disease requiring frequent hospital presentation
- opening the Tugun Satellite Hospital
- partnering with the Gold Coast Primary Health Network in their delivery of the Oxenford urgent Care Clinic
- implementing and expanding outreach models of care to residential aged care facilities.

Supercharging virtual care by:

- delivering almost 18,000 virtual appointments.
- piloting virtual care in the home in partnership with Queensland Ambulance Service.

Investing in more frontline health workers by:

- using the workforce attraction incentive scheme in recruitment.
- increasing the emergency department workforce to improve patient flow.
- continuing to invest in our crisis stabilisation service to provide rapid access to emergency mental health services.
- increasing our frontline staff numbers to 7,452 (73% of our workforce).

More beds for our growing population by:

- opening additional emergency department spaces at Robina Hospital to respond to growing demand for emergency care.

Opening our relocated transit lounge at Robina Hospital by:

- enhancing allied health services to increase weekend services, enabling timely discharge and supporting improved patient flow.
- progressing builds at Gold Coast University Hospital for 40 Secure Mental Health Rehabilitation Unit beds and 70 purpose-built sub-acute beds.
- progressing planning and breaking ground for the new Coomera Hospital.

From the Chair and Chief Executive

From the Board Chair

I was honoured to be appointed to the role of Gold Coast Hospital and Health Service (GCHHS) Board Chair in April 2024, following the departure of former Board Chair Ian Langdon OAM in March. I would like to take this opportunity to celebrate his contributions and reflect on how seamless the transition has been, thanks to Ian's strong leadership of Gold Coast Health for the past 12 years. I'd like to acknowledge newly appointed Board Directors and give my thanks to outgoing Board Directors who have served the organisation well during their time on the Board.

As you will see in this report, Gold Coast Health has achieved remarkable success this year. In particular, I'd like to call out the significant reduction in patients experiencing long wait times, which is a testament to the dedication of our hardworking staff who regularly go above and beyond for our patients.

This year also marked significant firsts for us; we launched an endometriosis clinic; pioneered incisionless surgery in the public health system; and we embedded numerous other innovations that are putting GCHHS at the forefront of healthcare in this country and beyond.

Research efforts are accelerating rapidly within our organisation; an exciting area of development and expansion for us which promises substantial growth. At Gold Coast Health, we're leading numerous cutting-edge research initiatives that others aren't pursuing yet and we are fostering partnerships with other key stakeholders along the way.

I'm pleased this year has also been pivotal for First Nations health, with the launch of the First Nations First Strategy. This is an area I'm personally very passionate about, and as a Board, we're committed to holding ourselves accountable for consistently delivering on this. We have placed particular emphasis on timely access to care for First Nations patients. This year, we celebrated significant milestones such as Closing the Gap, and it's been excellent to observe the clear interest in this from staff, our partners, and the Gold Coast community.

Moving forward, the Board is very focused on workforce challenges on the horizon and how important it is to retain and support our existing staff while recruiting new staff members to meet growing demands. This is a global challenge, but as you will see from this report, GCHHS is an excellent health service and an attractive organisation to be a part of. In my short time as Board Chair, I have observed the outstanding quality of care that is provided by our staff and the way our workforces live by the Gold Coast Health values. Our 'Always Care' philosophy is deeply ingrained within our organisational culture and remains central to everything we do, and I'm immensely proud of what our staff have achieved this year.

Professor Cindy Shannon AM
Chair
Gold Coast Hospital and Health Board

From the Chief Executive

The overwhelming challenge for GCHHS in the 2023–2024 financial year continued to be population growth, driven by people moving to the city from all over Australia. Along with the increase in demand for acute health care, we have still been managing the long-term effects COVID-19 had on our elective surgery work.

As you will see in this report, clawing back that performance has largely been achieved, with just nine patients remaining on the elective surgery long wait list at the end of the financial year. We decreased the number of patients waiting longer than clinically recommended by 5,194, which is a 24.5% improvement. We also improved our ultra-long wait performance by 70.2%.

We still have a long way to go because of the huge volumes we see; we still have 379 patients waiting more than two years for their outpatient appointment and 16,035 patients waiting longer than they should. I'm pleased that we are slowly clawing back the position, but to deal with long-term underlying pressures, we must address our physical capacity.

The most hopeful sign of what is to come is the progress we are making on beds and infrastructure. Seventy subacute beds and 40 secure mental health beds will come online at Gold Coast University Hospital in the next financial year. We're also preparing for more than 100 beds to be added to Robina Hospital's bed base, and there are more than 400 beds planned to be built at Coomera in the coming years. We continue to develop and improve models of care that allow patients access to services closer to home.

We have had some remarkable developments in the services we offer, including introducing incisionless surgery; a first for Queensland public hospitals. Progress on our digital agenda continues, and I'm very proud of the accolades we've won for our work in this area, including the Premier's Awards for Excellence for our digital platform that allows us to move clinical images more efficiently and securely.

Our reputation for digital innovation is very strong, with major international players enthusiastically partnering with us to maintain our position at the cutting-edge of digital technology in Australia's public health system. Companies such as Amazon Web Services, ServiceNow, Cognizant, and numerous others have recognised that GCHHS has a track-record of delivering.

Meanwhile, I must recognise the pressure that comes with increasing demand without capacity expansion to match it. I would like to thank GCHHS staff who have pulled out all stops to ensure we continue to deliver world-class care every day to the Gold Coast community. I am proud of the way staff live out Gold Coast Health and Public Service values every day.

In closing, I wish to pay tribute to our outgoing Board Chair Ian Langdon OAM, whose tremendous wisdom and experience has been an inspiration to me. Having worked closely with him for 12 years, I have nothing but the highest respect for Ian, and I wish him every happiness in his retirement. In April, Gold Coast Health welcomed a new Board Chair, Professor Cindy Shannon AM. Cindy has hit the ground-running, having served on our Board since 2019, and I'm excited about this next season for Gold Coast Health with Cindy at the helm. I acknowledge, with thanks, the Board, our executive team, and all of the wonderful staff who make GCHHS such an outstanding health service.

Ron Calvert
Chief Executive
Gold Coast Health

About us

The Gold Coast Hospital and Health Service (Gold Coast Health) was established as a statutory body on 1 July 2012, under the *Hospital and Health Boards Act 2011*. Gold Coast Health is governed by the Gold Coast Hospital and Health Board and delivers a broad range of secondary and tertiary health services from four hospital locations, Gold Coast University Hospital, Robina Hospital, Varsity Lakes Day Hospital and Tugun Satellite Hospital (co-named Bayahrmabah), two major allied health precincts (Southport and Robina), and 13 community-located facilities.

Our Always Care philosophy is central to our strategic direction. We recognise that the simplest acts of compassion can have significant impact – for patients, staff, the Gold Coast community and our partners in care delivery. This, combined with our existing and developing world-class infrastructure, a highly talented and committed workforce, and strong partnerships with universities, the Gold Coast Primary Health Network (GCPHN), Kalwun (the local Aboriginal and Torres Strait Islander controlled health service), and the private and non-government sector, creates a culture of innovation in health care delivery.

The Gold Coast Hospital and Health Board comprises Chair Professor Cindy Shannon AM and eight members. The Board represents local community needs and expectations, in addition to its governance role within the wider Queensland Health federated system.

A consumer advisory group of community representatives also works with Gold Coast Health to improve our local health system by providing advice, feedback and guidance in relation to service delivery and quality, which helps to ensure our Always Care philosophy is embedded into day-to-day operations.

Across our campuses, we have a reputation as one of Australia's leading teaching hospitals, and we're committed to training the next generation of doctors, nurses and allied health professionals. Working under the supervision of senior clinicians, nursing students become nurses, medical students become doctors, and doctors become specialists at Gold Coast Health facilities.

The impact of fundraising

Gold Coast Hospital Foundation (the Foundation) is a not-for profit organisation committed to ensuring children and adults in the local community have access to the best possible health care when they need it most.

The Foundation is entirely funded by generous community donations and does not receive government support. An aligned approach and close partnership with Gold Coast Health are crucial to the success of raising funds and delivering reliable support services for patients and families that would not otherwise be available.

This year, the Foundation helped more than 155,000 patients and their families, as well as health staff, through a range of critical support services, including cancer and renal patient transport services, emergency accommodation, funding vital medical equipment, enhancing hospital facilities and patient spaces, and providing scholarships for Gold Coast Health staff.

In the 2023-2024 financial year, the Foundation marked its 30th anniversary and expanded its fundraising efforts, generating \$2,476,000 to enhance patient care and experience, improve treatment options, provide crucial services, and support life-saving initiatives within the local community.

Highlights of the Foundation's impact in 2023-2024 include:

- funding 161 individual items of vital medical equipment at GCUH, Robina Hospital and Varsity Lakes Day Hospital
- completing a \$17,654 upgrade to the Child Protection Unit, improving the experience for 400 children, featuring Australian animal wall wraps designed by local artist Simon McLean
- providing 171 nights of emergency accommodation for 105 family members, enabling them to stay close to loved ones requiring critical care
- supporting 1,947 cancer patients with 3,619 trips to Gold Coast Health hospitals and community health centres for life-saving treatments through the Cancer Patient Transport service
- facilitating 614 return trips for 436 renal patients via a dedicated renal transport service
- launching a trial patient shuttle service from Robina Hospital in collaboration with Gold Coast Health, transporting 410 patients to their homes
- awarding nursing and midwifery scholarships to 12 Gold Coast Health staff, thanks to Professor Ged Williams and the Community Bendigo Bank, Paradise Point and Ormeau
- providing scholarships to 13 Gold Coast Health staff through the SurePark Scholarship program
- raising more than \$230,000 in 12 hours at the fourth annual Giving Day, supported by 120 volunteers
- engaging 1,608 health staff in the workplace giving program
- becoming a new beneficiary of the Gold Coast Fundraising Ball, receiving \$41,197
- establishing a two-year partnership with the Gold Coast Titans, incorporating the Foundation's logo on junior retail jerseys, with thanks to the Lottery Office.

Due to the dedication and support of generous community members and key partners, the Foundation has made a meaningful impact on local health services, providing much-needed support to patients and families facing the challenges of ill health. The Foundation remains committed to funding crucial projects and services that make a difference and ensuring our community has access to the best possible care when it's needed most. To learn more, visit www.gchfoundation.org.au.

Strategic direction

- Founded on our Always Care philosophy, the *Gold Coast Health Strategic Plan 2020–2024* has guided the service's strategic direction with three key priorities: Deliver world-class care – always
- Make the best use of our resources
- Drive future-focused change.

The *Gold Coast Health Strategic Plan 2020–2024*:

- recognises the need to grow and develop our infrastructure and workforce to meet the challenges our health service faces in a post-pandemic environment with a rapidly growing population, particularly in the northern Gold Coast
- welcomes the opportunity to embrace new technology, innovation, and a transformational culture to ensure highly reliable health care that meets community needs and ensures patient safety
- identifies the need to enhance partnerships with a collaborative 'one-system', optimising access for our diverse community and driving equitable and improved health outcomes for our consumers
- sets the goal to attract, retain and invest in a reliable, high-performing, diverse workforce to ensure our capacity and capability to achieve our vision within a safe, responsive, and inclusive work environment
- commits us to embedding research, cultural safety and appropriate pandemic responsiveness and recovery in our journey towards world-class care.

Vision, purpose, values

Our vision

We will have the best health outcomes in Australia.

Our purpose

To be a leader in compassionate, sustainable, highly reliable healthcare.

Our values

Our work is driven by our six core values:

Integrity

To be open and accountable to the people we serve.

Community first

To have the patient's and the community's best interests at heart.

Respect

To listen, value and acknowledge each other.

Excellence

To strive for outstanding performance and outcomes.

Compassion

To treat others with understanding and sensitivity.

Empower

To take ownership and enable each other to achieve more.

Priorities

The Gold Coast Health Strategic Plan 2020–2024 outlines the key measures our health service has aimed to achieve in the four-year period. Our priorities are listed under three objectives:

Deliver world-class care always

- Deliver highly reliable, equitable health care services that achieve optimum health outcomes and excellent system performance.
- Deliver health care services and a work environment that is safe, responsive, inclusive, and culturally appropriate for all diverse groups.
- Implement innovative service delivery models that maximise our capacity to respond to healthcare demand – including hospital, community, home and virtual care.
- Co-design compassionate, person-centred services in collaboration with our people, patients, partners and stakeholders.
- Embed research, research translation and evidenced-based practice to deliver optimal health outcomes for patients.
- Implement the Health Equity Strategy for Aboriginal and Torres Strait Islander people in collaboration with key stakeholders.
- Maintain appropriate pandemic responsiveness and recovery.

Make the best use of our resources

- Continue to grow, develop and reward a capable, culturally safe, healthy and inspirational workforce who aspire to be the best health service in Australia.
- Maintain and develop consistent values-based leadership and decision making at every level of our organisation.
- Streamline and coordinate governance, systems and processes to support logistics, assist prioritisation and enable resource allocation.
- Develop and deliver adequate health infrastructure solutions to meet the ongoing needs of our population.
- Effectively forecast, plan and act to make the best use of our infrastructure and secure resources for the future.
- Actively reduce waste and deliver an environmental sustainability agenda.

Drive future-focused change

- Embed the principles of a resilient, high reliability organisation with a strong transformational culture.
- Lead and develop a Gold Coast 'one-system' for healthcare by partnering with, and enabling, other sectors, agencies, partners and providers.
- Embrace the entrepreneurial culture of the Gold Coast by influencing the development and implementation of new technology and innovations that meet the anticipated needs of our community.

- Continue to attract, train and export world-class professionals who seek to enhance local, national and international service delivery and drive our future-focused agenda.
- Build strong international relationships with inspiring organisations to enact our reputation as being among the best in the world.
- Implement a Gold Coast Digital Transformation agenda which embraces new technology and innovations to meet the needs of our community.

Our community-based and hospital-based services

The Gold Coast Health catchment area takes in one of Australia's most iconic holiday destinations. As our beautiful city is diverse, so too is our community, in culture, age, race, socio-economic status and health care needs. We care for more than 665,500 people who live in the Gold Coast region and northern New South Wales, as well as approximately 12 million visitors each year.

Gold Coast Health delivers a broad range of secondary and tertiary health services across our four hospital locations. Services include surgery, trauma, paediatric, general and specialist medicine, maternity and intensive neonatal care, aged and dementia care, emergency medicine, intensive care, cardiology, mental health, oral health, outpatients, environmental health, public health services and more.

We also deliver a wide range of services in diverse community settings – in our health precincts, community centres, schools, residential aged-care facilities, correctional centres and in the home. These services include post-birth midwifery visits, home-based palliative care, Hospital in the Home programs and school dental health appointments. Located in the Gold Coast Health and Knowledge Precinct with Griffith University and Gold Coast Private Hospital, GCUH is the city's premier tertiary-level facility providing world-class tertiary hospital care, with more than 70 per cent private rooms.

Robina Hospital is a major regional health facility and serves as a patient base for emergency, medical, palliative care and mental health.

Varsity Lakes Day Hospital features six theatres for endoscopy, plastics, orthopaedic and other surgery, and women's health clinics.

The Tugun Satellite Hospital (Banyahrmabah) supports the emergency departments at Gold Coast University Hospital (GCUH) and Robina with a Minor Injury and Illness Clinic, open seven days per week. It includes a kidney dialysis clinic; women, newborn and children's clinic; a day medical unit, pharmacy services and allied health.

Car parking concessions

Car parking concessions at Queensland Health hospital facilities improve access and affordability of car parking spaces to eligible patients and their carers. In the 2023-2024 financial year, Gold Coast Health issued 49,092 one-day concession passes and 73 five-day concession passes. The cost of concessions incurred by Gold Coast Health was \$245,562.

Strategic risks, opportunities and challenges

The Gold Coast Health Strategic Plan 2020-2024 identifies several risks and opportunities that may impact delivery of strategic objectives.

Risks

We need to adopt a transformational culture that encourages agility, innovation and rapid knowledge translation if we are to ensure high reliability healthcare delivery that meets community needs and ensures patient safety.

Our transformational culture encourages agility, innovation, and rapid knowledge translation to ensure health care delivery that meets community needs and ensures patient safety. Gold Coast Health is the only fully digital Hospital and Health Service in Queensland and leads the way in adopting digital and model of care innovations.

We must prioritise and balance financial resources as healthcare demand grows and to respond to emerging or unforeseen local or global challenges to ensure we can provide equitable healthcare that maintains and improves health outcomes.

Gold Coast Health continues to deliver financial balance whilst striving to deliver timely, high-quality healthcare. This includes implementing our Health Equity Action Plan as well as continuing to drive productivity and efficiency whilst prioritising patient safety.

We must optimise and grow our infrastructure as healthcare demand grows to avoid a reduced ability to provide equitable, safe, reliable access to healthcare.

Queensland Health and the Queensland Government have recognised growing healthcare demand and invested in additional capacity at Gold Coast Hospital and Health Service. In 2023-2024, the health service has built and opened capacity at Robina Hospital and Tugun Satellite Hospital and progressed capital builds at GCUH. The health service is also progressing advanced planning for Coomera Hospital, due to open in 2027-2028.

Opportunities

We must optimise governance, systems, processes and models of care to underpin organisational resilience, sustainability and reputation.

Gold Coast Health continues to use robust governance and risk management and to adopt innovative models of care that maximise scope of professional practice and provide alternates to in-hospital service provision. This supports us to provide convenient, accessible and high-quality services to patients whilst maximising opportunities for alternate capacity.

We will need to access, attract, retain and invest in a high-performing, diverse workforce to ensure our capacity and capability to provide world-class healthcare.

Our organisation continues to increase the diversity of our workforce, with workforce engagement and satisfaction exceeding public sector averages.

We will need collaborative 'one-system' partnerships (across sectors, agencies, partners and providers) that optimise access for our diverse community to drive equitable and improved health outcomes for the Gold Coast population.

The health service continues to leverage partnerships across sectors, agencies, and providers to optimise access for our diverse community and drive equitable and improved health outcomes. This includes continuing collaboration with the Gold Coast Primary Health Network, developing new service contracts with the private sector and non-government organisations and partnering with Queensland Ambulance Service, the local Aboriginal Community Controlled Health Organisation, Kalwun, and the City of Gold Coast to deliver services and plan for the future.

Governance

Our people

Board membership

The Gold Coast Hospital and Health Board is appointed by the Governor in Council on the recommendation of the Minister for Health and derives its authority from the *Hospital and Health Boards Act 2011* and the *Hospital and Health Boards Regulation 2023*.

The Board governs Gold Coast Health and is responsible for its quality of health care services, strategic direction, financial performance and strengthening community partnerships.

The Board has a range of functions including:

- setting the strategic direction and priorities for the operation of Gold Coast Health
- monitoring compliance and performance
- ensuring safety and quality systems are in place which are focused on the patient experience, quality outcomes, evidence-based practice, education and research
- developing targets, goals and standardised care plans to use public resources wisely
- ensuring risk management systems are in place and overseeing the operation of systems for compliance and risk management reporting to stakeholders
- establishing and maintaining effective systems to ensure that the health services meet the needs of the community within the resource envelope.

Board members bring to the table a wealth of experience and knowledge in public, private and not-for-profit sectors, as well as a range of clinical, health and business experience.

Achievements

The Board and Committee activities and major achievements in 2023-2024 include the development, monitoring and advising on the:

- approval of the Environmental Sustainability Strategy 2023-2033
- oversight of the Environmental Sustainability Action Plan 2023-2024
- consideration and endorsement of the Annual Financial Statements
- consideration and approval of the Internal Audit Charter and Annual Internal Audit Plan

- approval of the Community and Consumer Engagement Strategy 2024-2027
- approval of the Critical Infrastructure Risk Management Program and oversight on the Security of Critical Infrastructure Project
- approval of the Gold Coast Health Employee Engagement Strategy 2023-2026
- approval of the Gold Coast Primary Health Care Protocol 2023
- development and approval of the Gold Coast Hospital and Health Service Strategic Plan 2024-2028
- approval of the Gold Coast Hospital and Health Service Workforce Strategy 2024-2028.

Mr Ian Langdon OAM – Board Chair (retired on 31 March 2024), MBA, BComm, Dip Ed (Melb Uni), FCPA

Appointed as Chair on 18 May 2012. Term ended on 31 March 2024.

Ian Langdon has extensive Board experience, encompassing roles such as Chair, Audit Committee Chair and Non-Executive Director with a wide range of companies in banking, agribusiness, food production, marketing, and health. Ian has held various academic positions, including Associate Professor and Dean of Business at Griffith University (Gold Coast campus). In recognition of his service to the community and primary industry, Ian was awarded a Medal (OAM) of the Order of Australia in 2023. Ian finished his career with Gold Coast Health on 31 March 2024.

Professor Cindy Shannon AM – Board Chair (from 1 April 2024), BA (Economics and History), Grad Dip Ed, MBA, DrSocSc (Pol Sci), GAICD, FQAAS (FQA)

Appointed 18 May 2020. Current term 1 April 2024 to 31 March 2028.

A descendant of the Ngugi people from Moreton Bay, Cindy Shannon was appointed as Board Chair in April 2024 and has most recently been the Pro Vice Chancellor (Indigenous) at Griffith University and an Emeritus Professor with the University of Queensland. She led the development and implementation of Australia's first degree-level program for Aboriginal and Torres Strait Islander health workers, has led major reforms in Indigenous health and played a key role in establishing the Institute for Urban Indigenous Health in South-East Queensland. Cindy served on the National Health and Medical Research Council (NHMRC) from 2005-2012 and is the Chair of the Queensland Ministerial Advisory Committee on Sexual Health; Chair of the Queensland Aboriginal and Torres Strait Islander Foundation; and a member of the Australian Research Council (ARC) Advisory Council. She has sat on several not-for-profit boards, including the Brisbane South Primary Health Network. In 2017, Cindy was recognised as a Queensland Great for contributions to Indigenous Health and Education and, in 2020, was made a Member of the Order of Australia (in general division) for contributions to Medical Education and Indigenous Health.

Ms Teresa Dyson – Deputy Board Chair, LLB (Hons), BA, MTax, MAppFin, GAICD

Appointed 18 May 2016. Current term 1 April 2022 to 31 March 2026.

Teresa Dyson is a Non-Executive Director, with a portfolio of directorships across listed companies, government entities and not-for-profit entities. She sits on Boards in the media, energy, and finance sectors. She is also a member of the Takeovers Panel. Teresa has previously been a Partner of a global law firm and a global accounting firm. Teresa is a former Chair of the Board of Taxation and a former member of the Foreign Investment Review Board.

Ms Colette McCool PSM, MIM, BA, FAICD

Appointed 29 June 2012. Current term 1 April 2024 to 31 March 2026.

Colette McCool has more than 25 years' experience as a senior executive in large and complex public sector organisations. She has held senior leadership positions across economic, environmental, and social portfolios in Territory and Local Governments, in diverse functional areas such as community services and health, waste management and transport. Colette has highly developed skills and extensive experience in community consultation, engagement, and capacity building, coupled with a deep knowledge of the diverse Gold Coast community and its needs. In recognition of her contribution to public service, in particular the community of the Gold Coast, Colette was awarded a Public Service Medal (PSM).

Mr Michael Kinnane ESM, FAICD, FAIM

Appointed 18 May 2018. Current term 1 April 2022 to 31 March 2026.

Michael Kinnane has extensive Board and Chair experience across not-for-profit, charity, statutory, and public company spheres. He is a Fellow of the Australian Institute of Company Directors and has had an accomplished career as Director-General of several Queensland government departments, including emergency services for more than 12 years. He was CEO of the Queensland Ambulance Service for five years. Michael is a strategic change leader who is community and outcomes-focused with a record of achievements resulting in positive patient outcomes for the community. Michael was a Director of the Gold Coast Hospital Foundation from 2020 until the end of April 2024. Michael was awarded an Emergency Services Medal (ESM) in 2005 for his leadership in reforming emergency services in Queensland, in addition to a Centenary Medal awarded by the Governor-General in 2001.

Mr Lucas Patchett OAM, GAICD

Appointed 18 May 2021. Current term 1 April 2022 to 31 March 2026.

Lucas Patchett is the Co-Founder and CEO of Orange Sky, a not for profit with a mission of positively connecting communities through a free mobile laundry and shower service for people experiencing homelessness. Started in 2014, Orange Sky has expanded to more than 65 services across Australia and New Zealand with a team of 4,000+ volunteers and 60 staff providing a range of services across a variety of different communities. Lucas was also appointed as a Director of the Gold Coast Hospital Foundation in May 2024. Lucas is passionate about serving the community, innovation and how to create and build organisational culture. Lucas was awarded the Young Australian of the Year award in 2016 and an Order of Australia Medal in 2020 and undertook a Churchill Fellowship in 2024.

Professor Nicholas Zwar, BBS, MPH, PhD

Appointed 18 May 2021. Current term 1 April 2024 to 31 March 2028.

Nick Zwar has extensive experience as a General Practitioner and primary health care teacher and researcher. He has a national and international reputation in health services research on the prevention and management of chronic illness, with a focus on respiratory and cardiovascular diseases. Nick has led and contributed to several sets of Australian and international clinical practice guidelines and has more than 200 peer-reviewed publications. He is Executive Dean of the Faculty of Health Sciences and Medicine at Bond University while working part-time in a local general practice.

Ms Daile Kelleher

Appointed 1 April 2024. Current term 1 April 2024 to 31 March 2028.

Daile Kelleher is a not-for-profit executive leader with expertise in sexual and reproductive health policy and advocacy as well as domestic and family violence. Daile is the CEO of Family Planning Alliance Australia working nationally to uphold, strengthen and advance sexual and reproductive health and rights. Daile was awarded a Churchill Fellowship in 2023 to investigate abortion advocacy models to increase access to abortion in Australia. She is passionate about access to culturally safe and responsive healthcare services close to people's local communities and listening to people with lived experience about their needs. Daile is a Director and Company Secretary for the Australian Breastfeeding Association and is a Fellow of the Australian Institute of Community Directors. She values volunteering and previously spent five years at the Children's Hospital Foundation as a volunteer and has volunteered for many charitable organisations.

Adjunct Professor Michael Hogan, BA(Hons) / LLB

Appointed 1 April 2024. Current term 1 April 2024 to 31 March 2028.

Michael Hogan has extensive Board, Chair and CEO experience across not-for-profit, statutory and government spheres. He is the Convenor of the Thriving Queensland Kids Partnership, an initiative of the Australian Research Alliance for Children and Youth. He is also an Industry Fellow with the University of Queensland's Queensland Brain Institute, and an Adjunct Professor with Queensland University of Technology Centre for Justice. Michael was an inaugural Paul Ramsay Foundation Fellow and is an Executive Fellow of the Australian and New Zealand School of Government. Michael is also a Director of the Torres Indigenous Health Corporation and a member of the Council of the Queensland Library Foundation. Michael has had an accomplished career as Director-General and Deputy and Assistant Director-General of multiple Queensland government departments, including responsibilities for community engagement, community services, child safety, youth, youth justice, disability services, women and multicultural affairs. He was, earlier in his career, CEO of the Public Interest Advocacy Centre, a member of the Board of the Consumers' Health Forum of Australia and on the advisory committee to the then New South Wales Health Consumer Complaints Unit.

Mr Peter Dowling AM, BA (Acc.) Canberra, FCPA

Appointed 10 June 2021. Term ended on 31 March 2024.

Peter Dowling is an accountant and company director. He is a Fellow of CPA Australia. He was formerly a partner with international accounting firm Ernst & Young. He is a Centenary of Federation Medal recipient and was made a Member of the Order of Australia in 2007 for services to accountancy and the community. Peter's previous board and audit and risk committee appointments include Local, State and Federal Government bodies. He is currently a Queensland Crime and Corruption Commissioner. He is also the Queensland Honorary Consul for Botswana and Dean of the Queensland Consular Corps of Queensland. Peter's term ended on 31 March 2024.

Ms Karen Murphy, Dip AppSc MIT, DMU, MBA with distinction, FAIM, Cert AppFin, GAICD

Appointed 1 April 2022. Term ended on 31 March 2024.

Karen is an experienced CEO and Non-Executive Director who is highly strategic and has consistently delivered high impact results in executive roles that span multiple sectors, including law, health, biomedical engineering, legal, financial services and community services across the listed, government and not-for-profit sectors. Karen has also held multiple Board positions,

including the Emergency Medicine Foundation, the Spinal Injuries Association, the Queensland Symphony Orchestra and the Real Estate Institute of Queensland. Her tertiary qualifications are in business administration, governance and health care. Karen graduated as the top MBA graduate in her accelerated year at Bond University. She is a member and graduate of the Australian Institute of Company Directors. Karen currently holds the position of Chief Operating Officer at the Translational Research Institute. Karen's term ended on 31 March 2024.

Professor Judy Searle, BMBS, FRANZCOG(ret), GDPH, MD, GCTE, PCM, GAICD

Appointed 18 May 2016. Appointed on 10 June 2021 as Deputy Chair. Term ended on 23 April 2024.

While Judy's resume demonstrates a diverse range of skills and experiences, she started her career as a medical specialist before moving primarily into leadership and management positions in academia both in Australia and the UK. Judy then took up the opportunity to expand her experiences more broadly as she moved to senior health advisory positions within Government both Federal and Territory and then to CEO of a national and cross-Tasman professional organisation. Currently, Judy is Chair of the Northern Adelaide Local Health Network's governing body. Judy also provides leadership and independent expertise in the health and aged care sectors as a Non-Executive Director with particular skills in governance, risk management and safety and quality. She also provides independent advice on health system performance and medical practitioner regulation at a state government level. Judy has had the opportunity to work across many sectors, particularly in health, including clinical service provision, academia, policy development, regulation and accreditation, board directorship and medicopolitics. Judy's term ended on 23 April 2024.

Board Professional Development

Gold Coast Health is committed to the continual learning and development of Board members to be able to contribute to high standards of governance and leadership of Gold Coast Health. The *Board Professional Development Policy (POL1550)* is intended to ensure that Board members are equipped with the knowledge and skills to discharge their roles and responsibilities. Board members endeavour to share their learning from a range of professional development opportunities across their diverse career portfolios.

Board Committees

Gold Coast Health is committed to achieving the highest standards of corporate governance and seeks to adopt best practice. All committees of the Board abide by their approved charters, which are reviewed annually. Committees assist the Board in the execution of its duties by enabling more detailed consideration of key issues.

Executive

Membership from 1 July 2023 to 31 March 2024

Chair: Ian Langdon OAM

Members: Judy Searle, Teresa Dyson, Nick Zwar, Peter Dowling AM and Colette McCool PSM.

Membership from 1 April 2024 to 21 May 2024

Chair: Teresa Dyson

Members: Cindy Shannon AM, Colette McCool PSM, Nick Zwar and Michael Hogan.

Membership from 21 May 2024 to current

Chair: Cindy Shannon AM

Members: Teresa Dyson, Colette McCool PSM, Nick Zwar and Michael Hogan.

As set out in section 32B of the *Hospital and Health Boards Act 2011*, the Executive Committee supports the Board to deliver strategic objectives for Gold Coast Health and strengthens the relationship between the Board and the Chief Executive to ensure accountability in service delivery.

Safety, Quality and Clinician Engagement

Membership from 1 June 2023 to 31 July 2023

Chair: Judy Searle

Members: Michael Kinnane ESM, Colette McCool PSM, Lucas Patchett OAM, Nick Zwar, Teresa Dyson, Karen Murphy and additional contributors.

Membership from 1 August 2023 to 31 March 2024

Chair: Judy Searle

Members: Michael Kinnane ESM, Lucas Patchett OAM, Nick Zwar, Teresa Dyson, Karen Murphy and additional contributors.

Membership from 1 April 2024 to current.

Chair: Cindy Shannon AM

Members: Michael Kinnane ESM, Colette McCool PSM, Lucas Patchett OAM, Nick Zwar and additional contributors.

The Safety, Quality and Clinician Engagement Committee is prescribed by the *Hospital and Health Boards Act 2011* and advises the Board on matters relating to the safety and quality of health care provided, including the health service's strategies for:

- minimising preventable patient harm
- reducing unjustified variation in clinical care
- improving the experience of patients and carers in receiving health services
- complying with national and state strategies, policies, agreements and standards relevant to promoting consultation about the provision of health services.

The Safety, Quality and Clinician Engagement Committee also monitors safety and quality governance arrangements, policies and plans and promotes safety and quality improvements.

Audit and Risk

Membership from 1 July 2023 to 15 April 2024

Chair: Peter Dowling AM

Members: Michael Kinnane ESM, Colette McCool PSM, Lucas Patchett OAM and Karen Murphy.

Membership from 16 April 2024 to current

Chair: Michael Hogan

Members: Teresa Dyson, Michael Kinnane ESM, Lucas Patchett OAM and Daile Kelleher.

The Audit and Risk Committee is required under the *Hospital and Health Boards Act 2011* and under the Financial and Performance Management Standard 2019. The committee operates in accordance with Queensland Treasury's Audit Committee Guidelines and oversees governance, risk, and assurance processes. It is responsible for assessing the integrity of the service's financial statements, internal and external audit activities, effectiveness of risk management, and compliance with legal and regulatory requirements. The Audit and Risk Committee also monitors the management of legal and compliance risks and internal compliance systems, including compliance with relevant laws and government policies.

Finance and Performance

Membership from 1 July 2023 to 31 July 2023

Chair: Teresa Dyson

Members: Ian Langdon OAM, Michael Kinnane ESM, Cindy Shannon AM, Peter Dowling AM and Karen Murphy.

Membership from 1 August 2023 to 15 April 2024

Chair: Teresa Dyson

Members: Ian Langdon OAM, Michael Kinnane ESM, Colette McCool PSM, Cindy Shannon AM, Peter Dowling AM and Lucas Patchett OAM.

Membership from 16 April 2024 to current

Chair: Teresa Dyson

Members: Michael Kinnane ESM, Colette McCool PSM, Cindy Shannon AM, and Michael Hogan.

The Finance and Performance Committee meets monthly to assist the Board in fulfilling its responsibilities to oversee Gold Coast Health's assets and resources. It has a range of functions required under Section 33 of the Hospital and Health Boards Regulation 2023, including reviewing and monitoring the financial performance of the health service in accordance with approved strategies, initiatives and goals.

Board remuneration, committee membership and attendance

Gold Coast Hospital and Health Service Board					
Act or instrument	<i>Hospital and Health Boards Act 2011</i>				
Functions	Refer to page 17 of Annual Report				
Achievements	Reported through the Annual Report				
Financial reporting	Refer to the Performance section of the Annual Report, from page 45				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair <i>Term ended 31 March 2024</i>	Ian Langdon	22 (7 Board, 15 sub-committee)	\$85,714 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$81,000 (as Board Chair and on 4 sub-committees)
Member Chair <i>Chair from 1 April 2024</i>	Cindy Shannon	26 (9 Board, 17 sub-committee)	\$44,503 pa \$85,714 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$63,000 (as Board Chair, Board member and on 5 sub-committees)
Member <i>Term ended 23 May 2024</i>	Judy Searle	17 (8 Board, 9 sub-committee)	\$44,503 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$42,000 (as Board member and on 2 sub-committees)
Member	Teresa Dyson	30 (10 Board, 20 sub-committee)	\$44,503 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$54,000 (as Board member, and on 4 sub-committees)
Member	Colette McCool	27 (10 Board, 17 sub-committee)	\$44,503 pa	\$3000 pa per committee membership	\$53,000 (as Board member and on 4 sub-committees)
Member	Michael Kinnane	21 (8 Board, 13 sub-committee)	\$44,503 pa	\$3000 pa per committee membership	\$53,000 (as Board member and on 3 sub-committees)
Member	Nicholas Zwar	21 (8 Board and 13 sub-committee)	\$44,503 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$54,000 (as Board member and on 3 sub-committees)

Member	Lucas Patchett	25 (9 Board, 16 sub-committee)	\$44,503 pa	\$3000 pa per committee membership	\$53,000 (as Board member and on 4 sub-committees)
Member <i>Term ended 31 March 2024</i>	Peter Dowling	21 (6 Board, 15 sub-committee)	\$44,503 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$41,000 (as Board member and on 3 sub-committees)
Member <i>Term ended 31 March 2024</i>	Karen Murphy	18 (7 Board, 11 sub-committee)	\$44,503 pa	\$3000 pa per committee membership	\$40,000 (as Board member and on 3 sub-committees)
Member <i>Term commenced 1 April 2024</i>	Daile Kelleher	5 (3 Board, 2 sub-committee)	\$44,503 pa	\$3000 pa per committee membership	\$12,000 (as Board member and on 2 sub-committees)
Member <i>Term commenced 1 April 2024</i>	Michael Hogan	2 (1 Board, 1 sub-committee)	\$44,503 pa	\$4000 pa per committee Chair \$3000 pa per committee membership	\$13,000 (as Board member and on 3 sub-committees)
No. scheduled meetings/sessions	41				
Total out of pocket expenses	\$7,295.48.				

Table 1: Board and Committee membership and attendance for 2023-2024.

Executive management

The Gold Coast Health Executive Management Team consists of the Chief Executive and a suite of Executive Directors responsible for a range of portfolios.

Chief Executive – Mr Ron Calvert BSc (Hons), MBA

Ron Calvert was appointed as Chief Executive of Gold Coast Health, the city's largest employer, in 2012. Since his appointment, Gold Coast Health has gone from strength to strength in terms of scale and reputation, with GCUH, which opened in September 2013, regularly featuring in Newsweek magazine's annual "World's Best Hospitals" list. Ron is particularly proud of the culture established in the past decade: in a biennial staff survey with a 61% staff response rate, more than 71% of staff agreed with the statement "Gold Coast Health is a truly great place to work". Ron is now an Australian citizen, having emigrated from the United Kingdom after working for more than 20 years in the British National Health Service (NHS). In the UK, he held Chief Executive posts at Doncaster and Bassetlaw NHS Foundation trust, and Trafford NHS Trust, after holding Board level roles at University Hospitals Leicester and University College London Hospitals.

Executive Director, Medical Services, Clinical Governance – Dr Kellie Wren MBBS, FRACMA, FANZCA, MBA, CHIA

Dr Kellie Wren is a medical administrator and anaesthetist who joined the executive team in 2019 as Deputy Executive Director of Medical Services and Clinical Governance. Kellie has worked in Queensland Health for more than 20 years and brings extensive experience in operational management and patient safety. Kellie came to Gold Coast Health from Metro North Hospital and Health Service where she held several roles, including Clinical Lead for the development of the Surgical Treatment and Rehabilitation Service and Director of the Periprocedural Support Service. As the Executive Director, Medical Services and Clinical Governance, she supports the organisation to deliver high-quality safe care that always has our patients at the forefront. Kellie holds a Master of Business Administration, a Fellowship of the Royal Australian College of Medical Administrators, a Fellowship of the Australian and New Zealand College of Anaesthetists, Bachelor of Medicine and Bachelor of Surgery.

Executive Director, Nursing, Midwifery and Patient Experience – Ms Paula Duffy PSM, RN, AFCHSM, CHM, MClinRehab

Paula commenced at Gold Coast Health in 2002 and performed a variety of roles, including operational Executive Director roles and Nursing and Midwifery Executive Director roles. Paula was awarded a Public Service Medal in 2022 for her leadership during Gold Coast Health's COVID-19 pandemic and her leadership in nursing. She is an Adjunct Professor with Griffith University's School of Nursing and Midwifery (Gold Coast) and an Associate Fellow and Certified Health Manager of the Australasian College of Health Service Management. Paula resigned from Gold Coast Health in February 2024 to take up the role of Chief Executive of KnG Healthcare.

A/Executive Director, Nursing, Midwifery and Patient Experience – Mr Matthew Lunn, Adjunct Associate Professor, Griffith University MBA, B.Nursing, Grad Cert Health Economics, MAICD

Matthew Lunn is a distinguished Registered Nurse and healthcare leader with more than 29 years of experience across the UK, Ireland, and Australia, including more than 15 years at Gold Coast Health. He holds an MBA, a Bachelor of Nursing, and a Graduate Certificate in Health Economics, and is a Member of the Australian Institute of Company Directors (MAICD). Matthew joined the Executive Team at Gold Coast Health in 2022, bringing with him a wealth of leadership experience and a commitment to high-quality, patient and consumer-focused care. He also serves as the Disaster Management Lead at Gold Coast Health.

Chief Finance Officer, Financial Services – Mr Ian Moody BA (Hons), FCA, MAICD

Ian has been with Gold Coast Health since 2013, following an international career of 15 years in assurance and consulting in various commercial industries and government sectors. He is Chair of the Healthcare Financial Management Association Queensland Chapter.

Executive Director, Corporate Affairs – Ms Sarah Dixon B Bus (Comms), JP(Qual), GAICD, MPRIA

Sarah joined Gold Coast Health's executive team in 2018, following a 15-year consulting career in strategic communication and corporate affairs. She has worked across a wide variety of sectors, including health, and has advised Boards and executive management teams on a range of complex issues and situations in the national spotlight. She is an experienced non-executive Director, having previously served as Chair of an independent school and as a Trustee of a public offer superannuation fund. She is currently the Deputy Chair of a charitable trust.

Executive Director, Strategy, Transformation and Major Capital – Mr Sandip Kumar BBus, CA, GAICD

Sandip Kumar commenced at Gold Coast Hospital and Health Service in 2020 as the inaugural Executive Director for Transformation and Digital. Since then, his portfolio has expanded to include Strategic Planning, Major Capital, and Research with the division rebranded as Strategy, Transformation and Major Capital. Sandip has previously held consulting and advisory roles at the Queensland Treasury Corporation and QSuper Group. He holds 18 years of experience in management consulting, corporate finance, transformation, digital, information and strategy.

Executive Director, People and Operations – Mr Grant Brown BCrim, BCom, CAHRI

Joining Gold Coast Health in 2017, as Senior Director, Human Resource Services, Grant has more than 14 years' experience in senior Human Resources and Industrial Relation roles within Queensland Health, Queensland Government agencies, Metro South Health and Seqwater. He started his career in complex commercial fraud investigations and transitioned into the business sector where he held various management, leadership and sales roles in manufacturing, mining, processing, chemicals and bulk handling industries. With more than 20 years' experience in senior leadership and management roles, Grant has led numerous enterprise bargaining negotiations on behalf of Queensland Health and has developed an extensive understanding of factors impacting operational and strategic direction of health services.

A/Executive Director, Organisational Development – Dr David Rosengren MBBS, FACEM

Dr Rosengren recently started at Gold Coast Health as the Acting Executive Director of Organisational Development. He is a Senior Staff Specialist in Emergency Medicine with more than 20 years of clinical and leadership experience in both public and private hospital sectors. While continuing to work as a clinician, he has in more recent times embraced opportunities with operational executive roles in the public hospital setting. As the previous Executive Director of Royal Brisbane and Women's Hospital, Metro North Health Chief Operating Officer and most recently as the Queensland Health Chief Operating Officer, Dr Rosengren has had the responsibility of overseeing the delivery and performance of acute public hospital services at a large scale.

Executive General Manager, Medicine – Mr Patrick Turner MBA, MCom, PgDip Diet, BSc Nutr, GAICD, Hon Adj Assoc Prof - Bond University

Patrick is an experienced health services executive who joined Gold Coast Health in 2017. He has an extensive background in clinical, senior leadership, and senior executive roles in Australia and the United Kingdom.

Executive General Manager, Emergency and Specialty Services – Ms Alison Ewens MSc, BSW, PGCert Disaster Mgt, PGDip Health MgtP3

Alison is an executive leader with more than 25 years' experience across local government, health and social care industries in Australia, United Arab Emirates and the United Kingdom. Alison's current portfolio includes Emergency Care Services, Allied Health and Rehabilitation, Women's, Newborn and Childrens Services, Outpatients and Mental Health. Alison holds Board Director roles for the Gold Coast Primary Health Network and Multiple Sclerosis Queensland.

Executive General Manager, Surgical and Critical Care – Ms Sandra Lenehan

Sandra joined Gold Coast Hospital and Health Service in 2017 after many years of clinical and management experience in a variety of roles within acute healthcare settings both in Queensland and in New South Wales. These varied clinical, strategic and operational experiences have enabled Sandra to develop a broad level of understanding and knowledge of the drivers of health service performance and the importance to strive for continued service improvement to enhance patient safety, access to services and greater patient experience. Sandra is known for her strategic vision, strong relationships and inspirational leadership to the division of Surgical and Critical Care by achieving the organisation's goal of delivering world-class care.

Strategic Committees

Executive Management Committees

Executive Workforce, Strategy and Safety Committee

The Executive Workforce, Strategy and Safety Committee provides leadership, management, and governance in relation to workforce and health service strategy and planning activities across the Health Service. This includes securing and developing the resources to meet future demand, whether financial, infrastructure, partnerships, or workforce. The Committee is responsible for assuring the Health Service Chief Executive and Executive Leadership Team that GCHHS services are being planned in line with robust methodologies, stakeholder engagement and evidence-based approaches and delivered by an engaged and efficient workforce model that meets future demand, and that continued monitoring and execution of such strategies and plans are occurring.

Executive Finance and Performance Committee

The Executive Finance and Performance Committee provides assurance to the Health Service Chief Executive on the financial and operating performance of Gold Coast Hospital and Health Service. The committee is responsible for reviewing and monitoring prescribed indicators against targets, including measures in the Service Agreement.

Executive Transformation Oversight Committee

The Transformation Oversight Committee provides leadership, management and governance in relation to the objectives and successful delivery of the Transformation Program and Digital Projects. The Transformation Oversight Committee sets the strategic focus and overall targets for the Transformation Program, decides on program trade-offs and avoids conflicting priorities, provides oversight to monitor the challenges and progress of change and assigns clear responsibilities to drive change.

Executive First Nations Health Equity Committee

The Executive First Nations Health Equity Committee is a newly established committee to provide leadership, management and governance oversight in relation to health equity for First Nations peoples. The committee is responsible for developing and providing accountability for the Health Equity Strategy and working with the Health Service Chief Executive to progress strategic issues in relation to issues impacting First Nations health and wellbeing outcomes. At the time of reporting, the committee had not yet held its inaugural meeting.

Executive Safety and Quality Committee

The Executive Safety and Quality Committee provides leadership, management and governance oversight in relation to the safety and quality of health services provided by Gold Coast Health. The committee actively support and facilitates effective integrated governance and provide assurance to the Health Service Chief Executive, Executive Leadership Team, clinicians and consumers that Gold Coast Health has an integrated and sustainable approach to planning, delivering, monitoring, evaluating and improving the safety and quality of healthcare services.

Executive Audit, Risk and Compliance Committee

The Executive Audit, Risk, and Compliance Committee provides strategic advice, and recommendations on matters pertaining to audit, risk management, compliance, and security governance. The primary purpose of the Committee is to enhance governance and accountability. It aims to ensure the highest standards of governance, compliance, and security in healthcare delivery and critical infrastructure management, and provide assurance that GCHHS services are being delivered in an efficient, effective, secure economical manner.

Executive Research Committee

The Executive Research Committee provides leadership, management and governance oversight in relation to compliance with research standards, national frameworks and policies and procedures, the progress of current research against strategic and operational objectives, facilitate engagement and capacity building in critical research and knowledge translation areas, and support the pipeline of future research opportunities.

Clinician Engagement

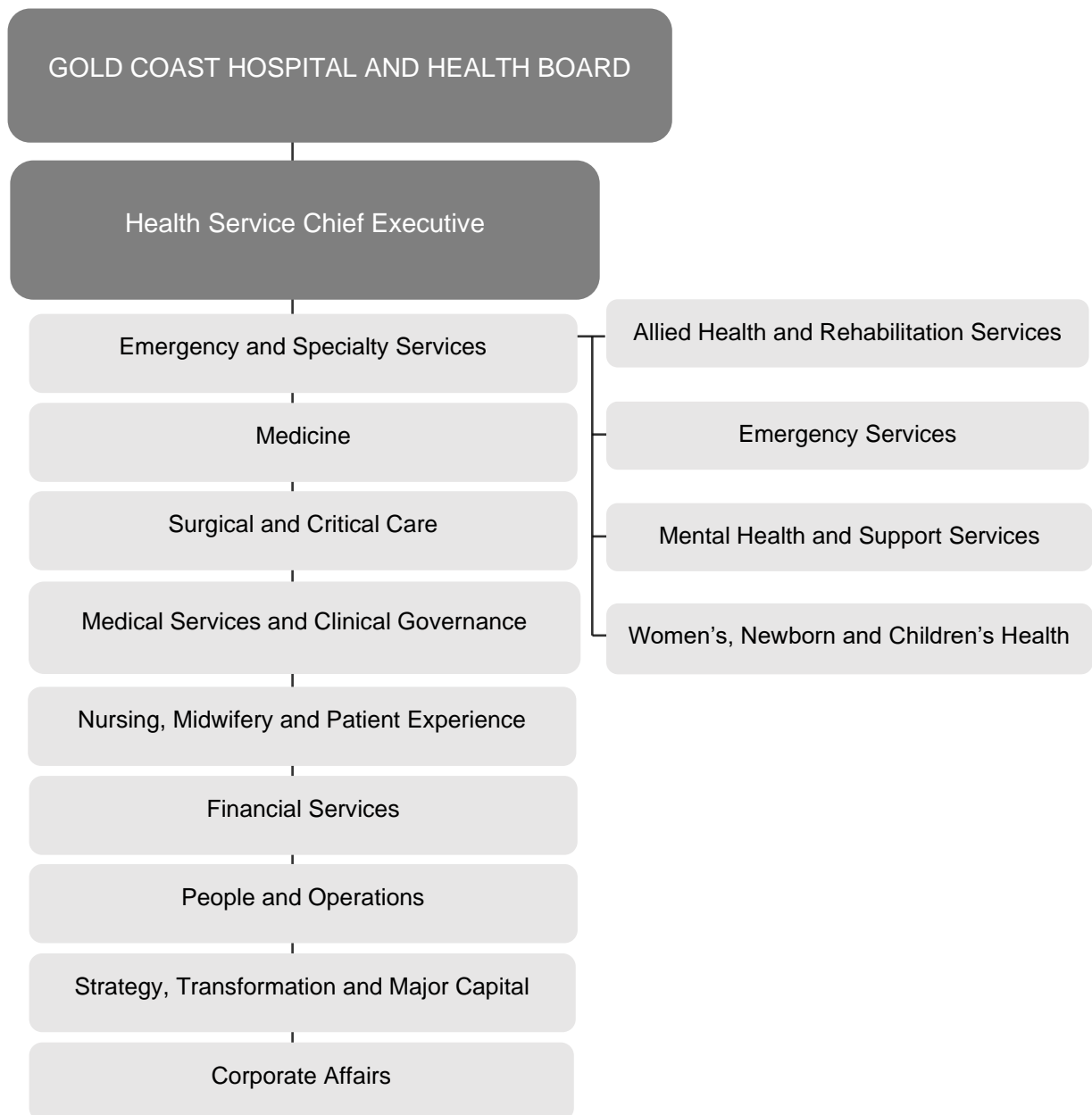
Clinical Council

The Clinical Council is the peak clinical leadership forum within Gold Coast Health, empowered by the Board and Chief Executive. The objective of the Clinical Council is to facilitate authentic engagement of clinicians in health service planning, strategy development and other issues of clinical importance. The Clinical Council provides advice, advocacy and feedback to the Chief Executive, ensuring a clinician voice in governance, strategy and cultural development activities. The Clinical Council also provides representatives from Gold Coast Health to the Queensland Clinical Senate.

Research Council

The function of the Research Council is to set and ensure the delivery of strategic research priorities to help shape and guide the direction of research at Gold Coast Health, in line with the overall health service strategy, and state and national health strategies (including the *Queensland Health Research Strategy 2032*). To achieve this purpose, the Research Council demonstrates leadership in developing, implementing and monitoring the *Gold Coast Health Research Strategy (2022-2024)*, to achieve our vision of embracing research to drive the best possible care for our community.

Organisational structure and workforce profile



Strategic workforce planning and performance

Table 2: Total Staffing

Total staffing	Number	%
Headcount	12669	-
Paid FTE	10189.64	-
Occupation Types by FTE		
Corporate		5.04%
Frontline		73%
Frontline support		22%
Appointment types by FTE		
Permanent		73.51%
Temporary		23.22%
Casual		3.12%
Contract		0.15%
Employment status by headcount		
Full-time		44.07%
Part-time		50.39%
Casual		5.54%

Table 3: Target group data

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	9487	74.88%
Man	3161	24.95%
Non-binary	21	0.17%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	9487	74.88%
Aboriginal Peoples and Torres Strait Islander Peoples	216	1.7%
People with disability	199	1.57%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	1632	12.88%
Women in Leadership Roles ¹	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Senior officers (classified and s122 equivalent combined)	15	60.00%
Senior Executive Service and Chief Executives (classified and s122 equivalent combined)	5	31.33%

Table 4: More doctors and nurses*

	2019-20	2020-2021	2021-2022	2022-2023	2023-2024
Medical staff ^a	1,203	1,233	1215	1299	1396
Nursing staff ^a	3,989	4,174	4365	4500	4716
Allied Health staff ^a	1,061	1,207	1224	1274	1235

Table 5: Increasing First Nations workforce*

	2019-20	2020-2021	2021-2022	2022-2023	2023-2024
Persons identifying as being First Nations ^b	128	133	134	195	214

Strategic Workforce Planning remained a priority for Gold Coast Health in the 2023–2024 financial year. The development of the Gold Coast Health Workforce Strategy 2024–2028 was a major milestone for the organisation. Consultation to develop the strategy was done in partnership with the Strategy and Health Service Planning team. System-level strategies such as *HEALTHQ32: A Vision for Queensland's Health System* and the *Health Workforce Strategy for Queensland to 2023* (consultation paper) also underpin the strategy. At a health service-level, the strategy aligns with

the *Gold Coast Hospital and Health Service Strategic Plan 2024-2028 (G28)*, *Gold Coast Hospital and Health Service First Nations Health Equity Strategy 2022* and *Gold Coast Health's Diversity and Inclusion Strategy 2023-2028*.

The Clinical Council and Workforce Strategy and Culture team partnered to deliver the Workforce and Culture Clinical Congress events in the second half of 2023, to engage with staff to discuss workforce and culture challenges and opportunities and provide a mechanism for open engagement. Feedback received throughout the events informed the development of the new *Gold Coast Health Workforce Strategy 2024–2028* and the revitalisation of the Optimising Culture Program.

Responses to the biennial Going for Gold Staff survey (which staff could complete between 4 and 24 March) increased this year, with 7,301 employees completing the survey and providing valuable feedback on their experience at Gold Coast Health. Data is being used to develop Continuous Improvement Action Plans for individual teams and organisational-wide initiatives.

Gold Coast Health's Golden Gala Value Awards continue to be a staff favourite, and monthly nominations by members of the workforce for their peers increased during the financial year. The Value Awards recognise the outstanding achievements and exemplary value-driven behaviours. Thank You Week, during which our award winners are announced, was also expanded in 2023–2024.

Workforce attraction

To meet the growing demand from upcoming expansions and new facilities, there is a focus on innovative attraction strategies and maintaining robust talent pipelines locally, nationally, and internationally. Gold Coast Health is ensuring a sustainable and high-quality healthcare workforce to meet the future needs of its diverse community.

Innovative entry pathways

To support growth in the demand, complexity, and quality of services for our community, Gold Coast Health has increased the size of its workforce and is continually building talent pipelines. This includes offering a myriad of entry-level opportunities in a variety of clinical and non-clinical programs. Outlined below is a summary of the programs and placements for 2023-2024. Placements in these programs will be increased for 2024–2025.

There were 50 Work Placements in the 2023-2024 year, including professional experience placements (university sector unpaid work experience), non-clinical Learning Experience and Academic Placement (LEAP) program, clinical placements, and vocational placements vocational education and training (VET) sector unpaid work experience).

Gold Coast Health also hosted 33 traineeships, including VET sector traineeships and school-based traineeships (SBT) such as the Deadly Start program. The First Nations cadetship program commenced in 2023-24 with four placements across the professions of psychology, nursing and physiotherapy.

Aboriginal and Torres Strait Islander Cultural Capability

Gold Coast Health Aboriginal and Torres Strait Islander Cultural Capability is focused on uplifting cultural capability within Gold Coast Health. A culturally capable workforce will see an increase in better health outcomes for First Nations patients and a better experience at work for First Nations staff members.

In 2023–2024, the Cultural Practice Program underwent a refresh that saw the online and face-to-face courses split into separate courses within our learning management system to allow for an improved and more accurate reporting structure for line managers and the leaders of the organisation.

While the 80% target set by the health service for staff completing the online component has already been achieved, this year, we've seen the face-to-face component compliance rate increase from 69.4% to 74.1%, on-track to achieve the 80% goal by the end of 2024.

The development and introduction of Yarning Circles (informal face-to-face sessions where staff can ask questions and listen in a judgement-free space) on topics such as services available at Gold Coast Health for staff and patients, NAIDOC Week, sad news and sorry business, song lines and the dreaming, has been a successful addition to the Gold Coast Health calendar in 2023-2024.

Early retirement, redundancy and retrenchment

No redundancy or early retirement packages were paid during the period.

Open Data

Information about consultancies, overseas travel and the Queensland Language Services Policy is available at the Queensland Government Open Data website (www.data.qld.gov.au).

Our risk management

Strategic approach

Gold Coast Health is committed to cultivating a culture of risk awareness and management. Our well-established Enterprise Risk Management Framework aligns with industry best practices and regulatory requirements, and the framework emphasises every staff member's role in managing risk.

Our framework is built on three core principles: identification, assessment, and mitigation. Our proactive approach enables us to anticipate potential risks and implement measures to reduce the likelihood of the risk eventuating. We employ a comprehensive risk assessment methodology, incorporating both qualitative and quantitative analyses to prioritise risks based on likelihood of occurrence and consequence of impacts.

In the past year, Gold Coast Health has faced a dynamic risk environment characterised by emerging threats and an evolving regulatory landscape. Our risk management strategy has been pivotal in navigating these challenges, ensuring resilience and safeguarding our assets, operations, and reputation.

Key initiatives

- **Critical infrastructure:** To comply with the Security of Critical Infrastructure Act 2018, we are focused on addressing the unique vulnerabilities of our essential systems and services. Our risk management program integrates as part of the organisation's enterprise risk management framework, and includes stringent monitoring and control measures to ensure the integrity and continuity of our operations.
- **Supply chain resilience:** Recognising the importance of robust supply chains for critical supplies, we've commenced work to identify critical suppliers, functions, systems, and

services. This assessment and work program intends to discover potential disruptions and vulnerabilities and identify targeted mitigation strategies to maintain supply chain continuity.

- Governance and compliance: Our governance structure has been strengthened with the formation of the Security Governance Committee and the Executive Audit, Risk and Compliance Committee. These committees provide oversight and ensures alignment with regulatory requirements, fostering a culture of accountability and continuous improvement.

Outcomes and future directions

Our risk management initiatives have generated significant benefits, including enhanced operational resilience, improved compliance, and a stronger risk-aware culture within the organisation. Looking ahead, we will continue to refine our risk management practices, leveraging technological advancements and data analytics to anticipate and mitigate risks more effectively.

Internal audit

External scrutiny, information systems and recordkeeping

In 2023–2024, parliamentary reports tabled by the Auditor-General that broadly considered the performance of Gold Coast Health included:

Report to Parliament 6: 2022–2023, Health 2023

The objective of this audit report was to summarise the results of the financial audits of the 16 hospital and health services, which included timeliness and quality of financial reporting as well as financial performance and sustainability. The Department of Health provided a response to this audit.

Ministerial directives

The *Hospital and Health Boards Act 2011* requires annual reports to state each direction given by the Minister to the hospital and health service (HHS) during the financial year and the action taken by the health service as a result of the direction.

During the 2023-2024 period, one Ministerial Directive was issued under the *Hospital and Health Boards Act 2011* to all HHSs to ensure victims of sexual assault are seen by medical professionals within 10 minutes of presenting to a hospital. In response to the direction, Gold Coast Health took the following action:

- Emergency Care Services updated its treatment pathway for patients who disclose a sexual assault during presentation to align with the Ministerial Directive; this included a requirement that all persons who disclose at Gold Coast Health Emergency Department triage are to be classified as a category two patient.
- A new reporting tool was established by Emergency Care Services to monitor and audit adherence to the updated clinical care pathway requirements.
- Education packages for triage nurses at Gold Coast Health Emergency Departments were updated to encompass the Ministerial Directive.
- Gold Coast Health has invested an additional \$2.9 million in forensic medical services, successfully recruiting an additional four Clinical Forensic Medical Officers and one Clinical Nurse Consultant.

- Clinical Care Pathways are fully established and embedded at Gold Coast University Hospital and Robina Hospital to ensure a rapid and comprehensive care response to victims of sexual assault. Coordinated by the ED social work team, clinical pathway options are discussed with the patient, and in consultation with the patient, the most appropriate pathway is determined.

The Gold Coast Health Clinical Forensic Medical Service fulfills the criteria as an exemplar site and is the only accredited training site in Queensland for Fellows in the faculty of Clinical Forensic Medicine (Royal College of Pathologists Australasia). The service aspires to have a Director of Training position to ensure a sustainable future workforce skilled and experienced in Clinical Forensic Medicine.

Information security attestation

In accordance with Queensland Government policy, Gold Coast Health conducted an annual Information Security Management System audit and attestation. This audit and attestation provide insights on the status, readiness and maturity of the organisation's information security systems, controls and processes. As required, the results were provided to Queensland Health as part of the broader system-wide annual Information Security Management System reporting.

Queensland Public Service ethics and values

Ethical decision-making in the Queensland Public Sector affects everyone, across a wide range of positions and roles. Gold Coast Health employees, administrative procedures and management practices must comply with the Code of Conduct for the Queensland Public Service. The code articulates the standard of conduct expected of staff when dealing with patients, consumers and colleagues in the workplace. It also helps to ensure that decision making is consistent with the principles of the *Public Sector Ethics Act 1994*. These consist of:

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

Our values are included for new staff at induction and embedded within employee role descriptions and performance reviews for current staff. The Code of Conduct is available to all existing staff through the Gold Coast Health intranet site. An online learning system allows staff to independently access mandatory training, including training on ethics, integrity, accountability, fraud control awareness and public interest disclosure.

Human rights

In 2023-2024, Workplace Ethics and Legal Services have been referred 22 matters which relate to the provisions of the *Human Rights Act 2019*. These complaints are summarised in the table below.

Section	Number of complaints	Ongoing	Closed with no adverse finding	Disciplinary Action	Management Action
15 – Right of recognition and equality before the law	3	2	1	0	0
17 – Protection from torture and cruel, inhuman or degrading treatment	4	1	3	0	0
20 – Freedom of thought, conscience, religion and belief.	1	0	1	0	0
22 – Peaceful Assembly and Freedom of association	2	0	2	0	0
25- Right to privacy and reputation	2	0	2	0	0
26 – Right to protection of families and children	1	1	0	0	0
29 – Right to Liberty and security of person	4	1	3	0	0
30 – Humane treatment when deprived of liberty	1	1	0	0	0
37 – Right to health services	4	2	2	0	0

Gold Coast Health continues to promote awareness of the *Human Rights Act 2019* and is continuously embedding the objectives of the *Human Rights Act 2019* into processes, procedures and policy documents of Gold Coast Health.

Confidential Information

The Chief Executive authorised four instances of confidential information disclosure pursuant to Section 160 of the *Hospital and Health Boards Act 2011*. The disclosures of confidential information were on public interest grounds, responding to media reports that risked undermining public confidence in Gold Coast Health.

Date	Basis	Health Service reference
12 July 2023	The disclosure of confidential information was on public interest grounds, responding to a media report which risked undermining the public confidence in the timely provision of services by Gold Coast Health. The information disclosed was in part a confirmation of information the consumer had made public by providing same to journalists for publication and the remainder was a clarification of the current wait time experienced by the consumer.	CE23-466
2 August 2023	The public interest basis of this disclosure was to refute erroneous and misleading allegations about the timely provision of treatment by Gold Coast Health. The disclosure was to clarify the patient's own partial release of information and to restore public confidence in Gold Coast Health.	CE23-532
1 December 2023	The public interest basis of this disclosure was to refute erroneous and misleading allegations about a patient's care. The allegation was effectively that patient care failures led to a patient's death, which was not the case. The disclosure was to clarify the patient's family members' own partial release of information and to restore public confidence in Gold Coast Health.	CE23-872
5 December 2023	The public interest ground for disclosure in this case was to refute the implications made in the media that failings in the care being provided at Robina Hospital was leading to patient deaths. The disclosure clarified misstatements and served to restore public confidence in Gold Coast Health.	H-FILE 207-9

Performance

Non-financial performance

Deliver world-class care – Always

Measures

Achieve the highest life expectancy in Australia for the Gold Coast population.

The life expectancy for people in the Gold Coast area has increased from 83.3 years at the outset of the *Gold Coast Health Strategic Plan 2020–2024* (based on 2018 life data) to 83.8 years, according to the latest life expectancy data from the Australian Bureau of Statistics (to 2022). This is higher than all state and territory averages excepting the Australian Capital Territory.

Reduce variation from the optimal access times

Data points for this measure were: patient off stretcher times (POST) for category 1 and 2 patients of within 30 minutes (target: 65%; result: 53.8%), Emergency Department length of stay within four hours (NEAT) (target: 69.9%; result: 46%), Emergency Department wait within the time specified by the assigned triage category (seen in time) (target: 75.1%; result: 74.2%), elective surgery long waits (target: 0; result: 9) and outpatient long waits (target: 8847; result: 15,023). Unmet measures were due to capacity constraints within the health service.

Achieve top quartile performance for in-hospital Standardised Mortality Ratio and hospital-acquired complications.

Gold Coast Health achieved its target of achieving top quartile performance for this measure. Hospital mortality indicators (i.e., indicators about trends of death) are crucial elements of a hospital patient safety monitoring program. Hospital-standardised mortality ratios (HSMRs) are just one of the hospital mortality indicators used. HSMRs allow a comparison between the number of deaths that occurred in a hospital and the number of deaths that could have been expected, considering hospital and patient characteristics. A hospital-acquired complication (HAC) refers to a complication for which clinical risk mitigation strategies may reduce (but not necessarily eliminate) the risk of that complication occurring. HACs consist of 16 agreed, high-priority complications which clinicians, managers and others can work together to address and improve patient care.

Increase proportion of staff compared with 2020 baseline who identify as Aboriginal and/or Torres Strait Islander (stretch target 3.5%), culturally and linguistically diverse (stretch target 15%) and living with a disability (stretch target 4.4%).

Gold Coast Health has increased the proportion of staff who identify with these groups. The percentage of identified Aboriginal and Torres Strait Islander staff members increased from 1.43% to 1.70%; the number who identified as culturally or linguistically diverse increased from 11.6% to 12.88%; the number who identified as living with a disability increased from 1.35% to 1.57%.

Achieve 20 per cent increase in-home and/or community-based service delivery.

The health service has significantly increased its hospital in the home (HITH) and virtual care options during the past four years. In the past financial year, the health service treated 1136 new HITH patients, up 25 per cent on the 902 new patients treated the previous year. In 2023-2024, the Mental Health HITH Service and the HITH – Connect (allied health) services were launched, adding to the existing Gold Coast HITH services, such as Children's Hospital in the Home and Maternity Hospital in the Home (MHITH). Virtual care services have also increased through initiatives such as the General Medicine Rapid Access Service and the Virtual Inpatient service—the health service has delivered almost 18,000 virtual appointments.

Include key stakeholders on all strategic/planning committees and working groups.

The Gold Coast Health Consumer Advisory Group (CAG) comprises 16 people from diverse backgrounds and abilities who bring the consumer voice to the forefront of decision-making at Gold Coast Health. In the past financial year, CAG members have sat on more than 50 internal committees and working groups, focusing on areas such as clinical governance, safety and quality, future planning, and service improvement and development. The Coomera Hospital Consumer Working Group was also established; it includes 12 consumers who meet regularly with the infrastructure and building design teams to provide cultural and community input into the new hospital build. Monthly online Consumer Conversation sessions were held, ensuring consumers had the opportunity to discuss and provide feedback on a range of topics with Gold Coast Health subject-matter experts. Discussions included Ryan's Rule, health equity, capital works, consumer communication materials and strategic planning, among others. The CAG acts as a community voice, partnering with the health service to ensure that we are always meeting the needs of our diverse and growing community.

Increase the number of health service and clinical research projects.

This measure was achieved. In 2023–2024, the health service had 162 ongoing research projects, as tracked by the Office for Research Governance and Development, which was an increase on the 161 new projects the previous year. In 2020–2021, the health service started 160 new research projects, compared with 2021–2022, when 67 new research projects started.

Make the best use of our resources

Improve selected workforce measures by 25 per cent against 2020 baseline: sick leave, staff satisfaction, professional development plan completion.

Sick leave had a 6% improvement, staff satisfaction is at its highest level in the history of our Going for Gold Staff survey, and professional development plan completion increased by 19%. While this measure was not achieved, the health service has made progress against all three measures over the past four years.

In the latest Going for Gold Staff Survey, 499 work units were surveyed. There were 933,652 pieces of quantitative data captured, 106,965 narrative text data and 2,788 messages directly sent to Ron Calvert through message in a bottle. Seventy-one per cent of respondents agreed with the statement "Gold Coast Health is a truly great place to work". This is an improvement of one percentage point and is the highest rating achieved across the five surveys Gold Coast Health has conducted with the survey provider.

100 percent of HHS Board briefing papers will identify alignment with at least two organisational values

Every paper that is tabled at a Gold Coast Health Board meeting identifies how it aligns with at least two of the Gold Coast Health organisational values. As such, this target was fully achieved.

Equal or favourable variance to full-year forecast operating position and delivery of contracted activity

Gold Coast Health achieved a surplus of \$6.26 million for the 2023–2024 year. This surplus is 0.03% of the total revenue earned in the year. Activity delivered during the year was also slightly above (3,141 Queensland Activity Weighted Units (QWAU), or 1.16%) the level contracted by the Department of Health. (It should be noted that this activity/QWAU position is not finalised until 30 September 2024 and could change as audits and further data submissions are made.)

Increase % of renewable energy from 2020 baseline

At the start of the Strategic Plan, Gold Coast Health procured 0% of energy from renewable sources. By 30 June 2024, 100% of energy at small Gold Coast Health sites was from renewable sources; at major sites, 6% was sourced from renewable sources.

Increase the number of staff receiving leadership training

Gold Coast Health has more than doubled the number of staff receiving leadership training each year during the life of the current Strategic Plan. In 2019-2020, 2085 staff received leadership training, and in 2023-2024, 4,638 staff received leadership training. The number of staff receiving leadership training increased each year across the life of the strategic plan.

Increase physical capacity

Gold Coast Health continues to respond to the region's dynamic growth and evolving health care needs through substantial investment in infrastructure projects. These initiatives align with our strategic plan, designed to optimally leverage existing resources while laying the groundwork for future expansions. This year has seen significant progress across several critical projects. Gold Coast Health remains committed to meeting the health care needs of our community through thoughtful, strategic development of infrastructure.

Delivered projects during 2023-2024:

- Robina Emergency Department Expansion: Officially opened on 12 March 2024, this \$16.5 million project has expanded Robina Hospital's Emergency Department, adding 20 new treatment spaces. This expansion allows the department to see approximately 120 patients daily, significantly alleviating pressure on one of Queensland's busiest emergency facilities. The expansion included the relocation and upgrade of the Robina Transfer Unit and is part of the Queensland Government's Accelerated Infrastructure Delivery Program (AIDP).
- Tugun Satellite Hospital: Opened on 15 November 2023, as part of a state-wide \$377 million program, this facility is now serving the southern Gold Coast community. Offering a range of services from minor injury and illness treatments to kidney dialysis and midwifery outpatient care, the hospital enhances local access to urgent non-life-threatening medical care.

Ongoing projects:

- Secure Mental Health Rehabilitation Unit: This \$122.74 million facility at Gold Coast University Hospital is progressing towards its goal to provide specialised care for patients with complex and severe mental health issues. The structure reached its full height or 'topping out' phase during the first quarter of 2024, making way for the installation of services, general fit-out and the external facade. Beds will become operational starting early 2025, with the construction on track for completion by the end of 2024.
- Gold Coast University Hospital Sub-Acute Building: This \$72 million AIDP project is set to add three inpatient wards, providing 70 additional beds for sub-acute care, catering to older adults and patients with complex conditions. Construction milestones include the topping out of the structure, installation of the external façade and advanced internal works for services and general fit-out.
- New Coomera Hospital: With a budget of \$1.3 billion, the planning for the new Coomera Hospital is advancing, aiming for completion in late 2027. This hospital will be a cornerstone in the Queensland Health Capacity Expansion Program, designed to meet the acute health needs of the rapidly growing northern Gold Coast community. Site clearing and significant earthworks began late 2023 in preparation for main construction. Design work has continued in parallel.

- Robina Rehabilitation and Orthopaedic Centre: Efforts to secure a lease for expanding the Robina Private Hospital site are ongoing. This project aims to enhance the Gold Coast Hospital and Health Service capacity by 114 beds, including orthopaedic and rehabilitation wards, as well as operating theatres and support areas.
- Proxima: To accommodate the growing administrative demands, executive and management staff from Gold Coast University Hospital will relocate to Proxima, a leased office space within the Gold Coast Health and Knowledge Precinct. Proxima will also house Child Development and Adolescent Services, representing an expansion of service that offers many benefits from a community access perspective. The new areas reached Practical Completion mid-2024.

Drive future-focused change

Increase number of active partnerships with local public service agencies and/or health care providers over life of the strategic plan

The number of active partnerships has increased from two to nine. The health service partnered with Queensland Ambulance Service and Queensland Police Service on co-responder programs, watchhouse outreach service and an ambulance-based tirage pilot. As part of the Emergency Department Loadshare Initiative, Gold Coast Health is partnered with Ramsey Health and Healthscope. Additionally, KnG Healthcare is a partner on low-acuity care in the community setting, Kidney Health Australia partnered on the 'Big Red Kidney Bus' dialysis in the community, and most recently, the health service entered a partnership with Multicap in relation to complex community-based care. Gold Coast Health also has partnership arrangements with the Primary Health Network and Kalwun Development Corporation.

Increase the number of joint strategies/service delivery plans between Gold Coast Health and stakeholders/providers over life of the strategic plan

The number of joint strategies/service delivery plans with Gold Coast Health stakeholders has increased from one to four. The current plans and strategies include the Joint Regional Plan for Mental Health; the Joint Local Area Needs Assessment; the joint First Nations Health Equity Strategy and Action Plan; the joint service commissioning with Gold Coast Public Health Network with Primary and Community Care Services (PCCS) for community-based mental health 'Safe Spaces'.

Increase the number of partnerships with local industry/education over life of the strategic plan

Gold Coast Health developed its partnership with Gold Coast Health and Knowledge Precinct, as well as partnerships and workforce/intern programs with local universities and training providers including TAFE Queensland, Bond University, Griffith University and Southern Cross University. The health service also partners with schools on traineeship programs.

Increase the number of relationships with a diverse range of national and international organisations over life of the strategic plan

Relationships and initiatives developed have been developed with a range of national and international organisations, including Amazon Web Services, Telstra Health, Microsoft (Azure), Lyrebird, Menzies Institute, UIPath and Nuance. These partnerships ensure Gold Coast Health can deliver its ambitious transformation agenda.

Reduce number of days taken to recruit compared with 2020 baseline

Gold Coast Health has reduced the number of days taken to recruit new staff members. In 2023-2024, days to recruit was 76.9, compared with the 2020 baseline of 89 days.

Deliver the Gold Coast Health Digital 2024 Roadmap

Gold Coast Health delivered its Digital Strategic Plan and Roadmap between 2021 and 2024. The plan set out an ambitious digital program for the health service, with five key focus areas:

advanced insights, digital liberation, virtual healthcare, digital literacy and design, and digital foundations. Each of the focus areas had clearly defined programs of work, with supporting value creation and value realisation measures to validate outcomes delivered. The material focus of the plan was to enable information to be accessible at the right time to support decision making, to release time to care through digitally driven workflows, to drive automation and digital engineering, to enable concept of a hospital without walls, to ensure staff and patients are educated to use technologies, and to ensure that technologies are designed for ease-of-use. The health service achieved its objective to deliver this Digital Roadmap through the delivery of projects such as Kirra and CareNow.

Aboriginal and Torres Strait Islander Health

Hospital and health services are required by the *Hospital and Health Boards Act 2011* and *Hospital and Health Boards Regulation 2023* to develop and implement First Nations Health Equity Strategies. The *Gold Coast Hospital and Health Service First Nations Health Equity Strategy 2022* addresses factors that lead to poorer health outcomes, specifically barriers to accessing care, including systemic and institutionalised racism.

The *Gold Coast Hospital and Health Service First Nations Health Equity Strategy* and implementation plan outline the path to embed First Nations health equity throughout Gold Coast Health. The strategy, launched in September 2022, details Gold Coast Health’s commitment to deliver 50 actions against six key priority areas. The implementation plan was endorsed by the Board in July 2023 and details the vision, actions and performance measures Gold Coast Health will use to achieve health equity.

KEY PRIORITY AREA	ACTION STATUS				
	Behind schedule	In progress	Complete	Not started	TOTAL
1: Cultural Safety		3	4		7
2: Access	1	1	9		11
3: Determinants		2	2		4
4: Services and Data		7	3	2	12
5: Partnerships		3	3		6
6: Workforce		4	3	3	10
TOTAL	1	20	24	5	50

Table 5: First Nations Health Equity Strategy action status

Highlights for 2023-2024 include:

Key Priority Area 1: CULTURAL SAFETY: Actively eliminate racial discrimination and institutional racism within services.

- Established the First Nations Health Equity Committee.
- Incorporated Human Rights Commission Anti-racism training into the Learning On-Line platform.
- Conducted gap analysis in the Gold Coast Health Medical Post Graduate Years program against the National Framework for Prevocational Medical training in relation to cultural safety.
- Transformed Emergency Departments for Cultural Safety (TECS) Opus and yarning circles.
- Engaged with O'Connor Marsden & Associates (OCM) to implement a matrix for identifying, measuring and monitoring institutional racism in public hospitals and health services.
- Enhanced Gold Coast Health facilities to demonstrate a welcoming, culturally sensitive and safe environment, including the co-naming of Tugun Satellite Hospital Banyahmabah and smoking ceremony held on site of the hospital being built at Coomera.

Key Priority Area 2: ACCESS: Increase access to healthcare services.

- Reduced wait times as a priority for First Nations peoples to zero ultra-long waits and zero surgical long waits.
- Developed and implemented Sistas Shawl project in collaboration with BreastScreen Queensland and Kalwun Health, resulting in twice as many initial breast screens for First Nations women compared to the previous year's quarter.
- Implemented formal trial of the Indigenous Hospital Liaison Service Emergency Department model at Gold Coast University Hospital.
- Launched Yarn and Walk Program in partnership with Gold Coast Primary Health Network and incorporated into the Mungulli Chronic Disease and Better Cardiac Care Services.
- PwC's Indigenous Consulting reviewed Mental Health and Specialist Services' care for First Nations consumers to identify appropriate care planning and care pathways, resulting in the First Nations Mental Health Workforce paper.
- Co-designed and implemented a dental program in partnership with the Institute for Urban Indigenous Health to provide oral health services for First Nations people who are unable to access services under existing arrangements.
- Developed and launched the CultureTherapy booklet to support First Nations community concepts and ways for cultural healing practices within healthcare services.

Key Priority Area 4: SERVICE AND DATA ENHANCEMENT: Deliver sustainable, culturally safe, and responsive healthcare services.

- Participated in the statewide review of the Cultural Practice Program.
- Provided more accurate reporting and a clearer overview of staff progress in Gold Coast Health Cultural Practice Program by splitting it into two courses on Learning On-Line dashboards.
- Started Yarning Circle program in Learning On-Line.
- Increased funding to First Nations roles including: Program Manager Integrated Care, Data Analyst, Nurse Navigator (chronic conditions and outpatients), Dietician, Health Workers and Indigenous Hospital Liaison Officers (inpatient and emergency department).

- Engaged an identified administrative officer cadet in partnership with Organisational Capability.
- PwC's Indigenous Consulting reviewed the Waijungbah Jarjums Service current care for First Nations mothers, babies and families to identify appropriate care planning and care pathways.
- Analysed the student vaping survey results and prepare report in partnership with the Gold Coast Health Public Health Unit.

Key Priority Area 5: SERVICE DELIVERY PARTNERSHIPS: Work with First Nations people, communities and organisations to design, deliver, monitor, and review health services.

- Identified Communications Officer role engaged.
- Hosted Close the Gap Day Event in partnership with Griffith University First Peoples Health Unit and Kalwun Health, which attracted 1,500 attendees.
- Launched quarterly external e-news and built subscription list from zero to 899.
- Supported the Karulbo Network to establish a committee and host quarterly activities.

Key Priority Area 6: A STRONG AND CAPABLE WORKFORCE: Strengthen the First Nations workforce.

- Identified Workforce Development Officer role engaged.
- Incorporated additional cultural measures into the biennial Going for Gold Survey.
- Supported the development of a dedicated First Nations exit survey.
- Developed cultural capability manager checklist.
- Expanded the Gold Coast Health School-based scholarship program, in partnership with Queensland Aboriginal and Torres Strait Islander Foundation.
- Recruited First Nations students to the Deadly Start Traineeship program.
- Recruited First Nations students to the Aboriginal and Torres Strait Islander Cadetship program.
- Twenty-five Gold Coast Health First Nations employees participated in the First Nations Leadership Program's initial two cohorts.
- Hosted Aboriginal and Torres Strait Islander Employee Network gathering, supporting membership growth to 70 members.

Service standards

Gold Coast Hospital and Health Service	2023–2024 Target	2023–2024 Actual
Effectiveness measures		
Percentage of emergency department patients seen within recommended timeframes		
<ul style="list-style-type: none"> Category 1 (within 2 minutes) Category 2 (within 10 minutes) Category 3 (within 30 minutes) Category 4 (within 60 minutes) Category 5 (within 120 minutes) 	<p>100%</p> <p>80%</p> <p>75%</p> <p>70%</p> <p>70%</p>	<p>100%</p> <p>64%</p> <p>74%</p> <p>83%</p> <p>93%</p>
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department	>80%	46%
Percentage of elective surgery patients treated within the clinically recommended times		
<ul style="list-style-type: none"> Category 1 (30 days) Category 2 (90 days)¹ Category 3 (365 days)¹ 	<p>>98%</p> <p>..</p> <p>..</p>	<p>95%</p> <p>72%</p> <p>73%</p>
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days ²	≤1.0	1.1
Rate of community mental health follow up within 1–7 days following discharge from an acute mental health inpatient unit ^{3,4}	>65%	63.0%
Proportion of re-admissions to acute psychiatric care within 28 days of discharge ⁴	<12%	8.1%
Percentage of specialist outpatients waiting within clinically recommended times ⁵		
<ul style="list-style-type: none"> Category 1 (30 days) Category 2 (90 days)⁶ Category 3 (365 days)⁶ 	<p>66%</p> <p>..</p> <p>..</p>	<p>57%</p> <p>38%</p> <p>73%</p>
Percentage of specialist outpatients seen within clinically recommended times		
<ul style="list-style-type: none"> Category 1 (30 days) Category 2 (90 days)⁶ Category 3 (365 days)⁶ 	<p>84%</p> <p>..</p> <p>..</p>	<p>71%</p> <p>50%</p> <p>53%</p>
Median wait time for treatment in emergency departments (minutes) ⁷	..	11
Median wait time for elective surgery treatment (days)	..	37
Efficiency measure		
Average cost per weighted activity unit for Activity Based Funding facilities ⁸	\$5,742	\$6,287
Other measures		

Gold Coast Hospital and Health Service	2023–2024 Target	2023–2024 Actual
Number of elective surgery patients treated within clinically recommended times		
• Category 1 (30 days)	7,030	7,167
• Category 2 (90 days) ¹	..	5,554
• Category 3 (365 days) ¹	..	2,275
Number of Telehealth outpatients service events ⁹	20,721	18,081
Total weighted activity units (WAU) ¹⁰		
• Acute Inpatients	160,393	166,843
• Outpatients	51,872	57,445
• Sub-acute	16,580	19,399
• Emergency Department	41,238	31,520
• Mental Health	14,553	17,826
• Prevention and Primary Care	3,645	3,436
Ambulatory mental health service contact duration (hours) ⁴	>90,125	84,276
Staffing ¹¹	9,565	10189

Table 6: GCHHS 2023-2024 performance data.

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.

Table 7: Performance data notes.

Financial summary

Summary of financial performance

Gold Coast Health reported a surplus of \$6.265 million (0.26% of total revenue) for the year. The following financial statements, and accompanying explanatory notes provide more detail on this operating result.

Where our funds came from

The Queensland Department of Health commissions services from Gold Coast Health on behalf of the State of Queensland and the Commonwealth. The relationship is managed and monitored using a service agreement, underpinned by a performance management framework. The total income for Gold Coast Health for 2023–2024 was \$2.370 billion (compared to \$2.190 billion in 2022–2023). The primary source of funds is the Queensland Department of Health.

Activity-based funding

In the Service Agreement between Gold Coast Health and the Queensland Department of Health, the measure used to quantify activity delivered is a QWAU. A QWAU is a measure of the level of resources consumed during the patient's journey through our health service. The value is recalculated each year based on the national average, which is determined by the Independent Hospital and Aged Care Pricing Authority and used by all public hospitals throughout Australia.

How our funds were used

The significant increase in demand for healthcare-related services has been the primary driver behind the 8.4% increase in expenditure, from \$2.179 billion to \$2.364 billion. For more information regarding these variances, please refer to the notes in the financial statements on page 51.

Deferred maintenance

Deferred 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 deferred maintenance. Deferred 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 deferred maintenance activities can be postponed without immediately having a noticeable effect on the functionality of the building. All deferred maintenance items are risk assessed to identify any potential impact on users and services and are closely managed to ensure all facilities are safe. Deferred maintenance items are identified through the completion of triennial condition assessments, and the value and quantum of deferred maintenance will fluctuate in accordance with the assessment programs and completed maintenance works.

As of 30 June 2024, Gold Coast Health had reported total deferred maintenance of \$44.8 million. Gold Coast Health completed condition assessments for its major facilities in 2023–2024. Gold Coast Health has the following strategies in place to mitigate any risks:

- Anticipated maintenance that has been identified will be added to project planning priority lists. Any deferral will be risk based.
- Identification of additional capital maintenance requirements will continue as lifecycle planning activities mature and ongoing condition assessments identify new priorities.
- Funding from the Department of Health will be sought in accordance with project plans.

For the financial year, Gold Coast Health expended \$57.88 million on operational asset maintenance.

Gold Coast Hospital and Health Service Financial Statements - 30 June 2024

General information

Gold Coast Hospital and Health Service ("Gold Coast Health") is a government statutory body established under the *Hospital and Health Boards Act 2011* and its registered trading name is Gold Coast Hospital and Health Service.

The head office and principal place of business of Gold Coast Health is

Gold Coast University Hospital

1 Hospital Boulevard

Southport QLD 4215

A description of the nature of Gold Coast Health's operations and its principal activities is included in the annual report.

For information in relation to Gold Coast Health, please visit the website
www.goldcoast.health.qld.gov.au

Table of Contents

Section 1: Basis of financial statement preparation	4
1.1 The reporting entity	4
1.2 Compliance with prescribed requirements	4
1.3 Presentation	4
1.4 Authorisation of financial statements for issue	4
1.5 Basis of measurement	4
1.6 Critical accounting estimates	5
1.7 Taxation	5
Section 2: Financial Statements and Related Notes	6
Statement of comprehensive income	7
Statement of financial position	8
Statement of changes in equity	9
Statement of cash flows	10
2.1: Funding for public health services	11
2.2: User charges and fees	12
2.3: Grants and contributions	13
2.4: Other revenue	14
2.5: Employee expenses and health service employee expenses	14
2.6: Supplies and services	16
2.7: Depreciation and amortisation	16
2.8: Other expenses	17
2.9: Cash and cash equivalents	18
2.10: Receivables	20
2.11: Inventories	21
2.12: Other assets	21
2.13: Property, plant, and equipment	22
2.14: Public private partnerships	27
2.15: Leases	28
2.16: Payables	29
2.17: Accrued employee and health service employee benefits	30
2.18: Other liabilities	30
Section 3: Budgetary Reporting Disclosures	31
Section 4: Key Management Personnel and Related Parties	37
4.1: Key management personnel	38
4.2: Related parties	44
Section 5: Other Financial Information	46
5.1: Financial instruments	47
5.2: Contingent liabilities	49
5.3: Commitments	49
5.4: Trust transactions and balances	50
5.5: Granted private practice arrangements	50

5.6: Climate risk disclosure	51
5.7: Events after the reporting period	51
Section 6: New Accounting Standards.....	52
6.1: New, revised or amending Accounting Standards and Interpretations adopted	52
6.2: New Accounting Standards and Interpretations not yet mandatory or early adopted	52
Section 7: Management Certificate	53

Section 1: Basis of financial statement preparation

These policies have been consistently applied to all the years presented, unless otherwise stated.

1.1 The reporting entity

Gold Coast Health is a statutory body established under the *Hospital and Health Boards Act 2011*. The financial statements include all income, expenses, assets, liabilities, and equity of Gold Coast Health.

Gold Coast Health is primarily responsible for providing public hospital and health services within the Gold Coast region. The ultimate parent entity is the State of Queensland.

1.2 Compliance with prescribed requirements

Gold Coast Health has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019 (Qld)*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the period beginning on or after 1 July 2023.

Gold Coast Health is a not-for-profit entity, and these general-purpose financial statements are prepared on an accrual basis (except for the statement of cash flows, which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

1.3 Presentation

Amounts included in the financial statements are in Australian dollars and rounded to the nearest thousand dollars, or where the amount is five hundred dollars or less, to zero.

Comparative information reflects the audited 2022-23 financial statements, except for Note 5.3 Commitments which has been restated to align to the methodology adopted for 2023-24.

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 there is no unconditional right to defer settlement to beyond 12 months after the reporting date.

1.4 Authorisation of financial statements for issue

The financial statements are authorised for issue by the Board Chair and Chief Executive at the date of signing the management certificate.

1.5 Basis of measurement

Historical cost is used as the measurement basis in the financial statement, except for land, buildings and service concession assets which are measured at fair value. For more information on fair value measurement, refer to Note 2.13(c).

1.6 Critical accounting estimates

The preparation of the financial statements requires the use of accounting judgement and estimation. Key estimates are disclosed in the following notes:

- Note 2.7 - Property, plant, and equipment useful lives are assessed as part of depreciation and amortisation calculations
- Note 2.13 - Land and building valuations are based on reports from valuation experts.

1.7 Taxation

Gold Coast Health is a state body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST credits receivable from, and GST payable to the Australian Taxation Office are recognised in Note 2.10.

All Queensland Hospital and Health Services and the Department are grouped for the purposes of Section 149-25 *A New Tax System (Goods and Services Tax) Act 1999*. All transactions made between the entities in the tax group do not attract GST.

Section 2: Financial Statements and Related Notes

Gold Coast Hospital and Health Service
Statement of comprehensive income
For the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
Funding for public health services	2.1	2,147,852	1,992,420
User charges and fees	2.2	163,313	149,909
Grants and other contributions	2.3	31,829	28,150
Other revenue	2.4	25,732	18,661
Total revenue		<u>2,368,726</u>	<u>2,189,140</u>
Gain on disposal of assets		1,078	1,219
Total income		<u>2,369,804</u>	<u>2,190,359</u>
Expenses			
Employee expenses	2.5(a)	(274,573)	(240,856)
Health service employee expenses	2.5(b)	(1,324,087)	(1,251,410)
Supplies and services	2.6	(621,422)	(558,126)
Depreciation and amortisation	2.7	(112,442)	(101,809)
Impairment loss	2.10	(6,165)	(4,275)
Other expenses	2.8	(24,850)	(22,789)
Total expenses		<u>(2,363,539)</u>	<u>(2,179,265)</u>
Operating result for the year		<u>6,265</u>	<u>11,094</u>
Other comprehensive income			
<i>Items that will not be reclassified to operating result:</i>			
- Increase in revaluation surplus	2.13(b)	93,748	129,831
Total other comprehensive income		<u>93,748</u>	<u>129,831</u>
Total comprehensive income		<u>100,013</u>	<u>140,925</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

Gold Coast Hospital and Health Service
Statement of financial position
As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	2.9	137,308	132,165
Receivables	2.10	23,961	19,772
Inventories	2.11	15,912	17,134
Other assets	2.12	34,272	59,805
Total current assets		211,453	228,876
Non-current assets			
Property, plant, and equipment	2.13(a)	1,929,624	1,758,542
Intangible assets		-	7
Service concession assets	2.14	61,151	60,041
Right-of-use assets	2.15(a)	759	330
Total non-current assets		1,991,534	1,818,920
Total assets		2,202,987	2,047,796
Current liabilities			
Payables	2.16	153,144	144,404
Accrued employee/health service employee benefits	2.17	28,123	65,321
Lease liabilities	2.15	728	279
Other liabilities	2.18	8,172	6,617
Total current liabilities		190,167	216,621
Non-current liabilities			
Lease liabilities	2.15(b)	64	64
Other liabilities	2.18	36,282	38,246
Total non-current liabilities		36,346	38,310
Total liabilities		226,513	254,931
Net assets		1,976,474	1,792,865
Equity			
Contributed equity		1,424,768	1,341,171
Accumulated surplus		61,740	55,476
Asset Revaluation surplus	2.13b	489,966	396,218
Total equity		1,976,474	1,792,865

The above statement of financial position should be read in conjunction with the accompanying notes.

**Gold Coast Hospital and Health Service
Statement of changes in equity
For the year ended 30 June 2024**

	Note	Accumulated surplus \$'000	Asset revaluation surplus \$'000	Contributed equity \$'000	Total equity \$'000
Balance as at 1 July 2022		44,382	266,387	1,382,870	1,693,639
Operating result		11,094	-	-	11,094
Other comprehensive income					
Increase in asset revaluation surplus	2.13(b)	-	129,831	-	129,831
Total comprehensive income for the year		11,094	129,831	-	140,925
Transactions with owners as owners:					
Equity asset transfers	2.13(a)	-	-	1,322	1,322
Equity injections		-	-	58,788	58,788
Equity withdrawals	2.1	-	-	(101,809)	(101,809)
Net transactions with owners as owners				(41,699)	(41,699)
Balance as at 30 June 2023		55,476	396,218	1,341,171	1,792,865
	Note	Accumulated surplus \$'000	Asset revaluation surplus \$'000	Contributed equity \$'000	Total equity \$'000
Balance as at 1 July 2023		55,476	396,218	1,341,171	1,792,865
Operating result		6,265	-	-	6,265
Other comprehensive income					
Increase in asset revaluation surplus	2.13(b)	-	93,748	-	93,748
Total comprehensive income for the year		6,265	93,748	-	100,013
Transactions with owners as owners:					
Equity asset transfers	2.13(a)			60,875	60,875
Equity injections				135,163	135,163
Equity withdrawals	2.1			(112,442)	(112,442)
Net transactions with owners as owners					
Balance as at 30 June 2024		61,741	489,966	1,424,767	1,976,474

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Gold Coast Hospital and Health Service
Statement of cash flows
For the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
<i>Inflows</i>			
Funding for public health services		2,061,935	1,838,542
User charges and fees		148,197	133,600
Grants and other contributions		15,893	14,088
GST collected from customers		3,856	3,170
GST input tax credits from Australian Taxation Office		51,357	35,099
Other operating cash inflows		28,155	20,525
<i>Outflows</i>			
Employee expenses		(284,514)	(229,553)
Health service employee expenses		(1,355,825)	(1,197,630)
Supplies and services		(592,356)	(542,678)
GST paid to suppliers		(50,007)	(37,186)
GST remitted to Australian Taxation Office		(3,652)	(3,282)
Other operating cash outflows		(24,790)	(22,683)
Net cash from operating activities	2.9(c)	(1,751)	12,012
Cash flows from investing activities			
Payments for property, plant, and equipment	2.13	(128,725)	(81,486)
Sale of property, plant, and equipment		1,093	1,290
Net cash used in investing activities		(127,632)	(80,196)
Cash flows from financing activities			
Equity injections		135,163	58,788
Lease payments	2.15	(637)	(25)
Net cash provided by financing activities		134,526	58,763
Net (decrease)/increase in cash and cash equivalents		5,143	(9,421)
Cash and cash equivalents – opening balance		132,165	141,586
Cash and cash equivalents – closing balance	2.9	137,308	132,165

The above statement of cash flows should be read in conjunction with the accompanying notes.

2.1: Funding for public health services

	2024 \$'000	2023 \$'000
Revenue from contracts with customers		
Activity-based funding	1,734,040	1,561,935
Other public health service revenue		
Non-activity-based funding	301,370	296,251
COVID19 funding	-	32,425
Depreciation and amortisation funding	112,442	101,809
Total funding for public health services	<u>2,147,852</u>	<u>1,992,420</u>

Funding for public health services relate to the service agreement between the Department and Gold Coast Health.

Accounting policy – revenue from contracts with customers

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Activity-based funding (ABF)	ABF is provided according to the type and number of services purchased by the Department, based on a Queensland price for each type of service. ABF is received for inpatients, critical care, sub and non-acute, emergency department, mental health, and outpatients. The funding from the Department is received in cash fortnightly in advance.	Revenue is recognised based on purchased activity once delivered or as otherwise agreed. Where actual activity exceeds purchased activity, additional funding may be negotiated with the Department and accrued as a contract asset on the Statement of Financial Position where funding has been agreed based on performance obligations being met, but not yet received. Where targets are not met, funding is renegotiated with the Department and may result in a deferral or return of revenue recognised as a contract liability on the Statement of Financial Position.

Accounting policy – other public health service revenue

Non-activity-based funding is received for other services Gold Coast Health has agreed to provide per the service agreement with the Department. This funding has specific conditions attached that are not related to activity covered by ABF. The funding from the Department is received in cash fortnightly in advance. Funding is recognised as received or accrued where activities under the contract have been performed but cash has not yet been received.

COVID-19 funding has been received on a reimbursement basis under the National Partnership Agreement to cover costs associated with the COVID-19 response. The funding ceased 31 December 2022.

The service agreement between the Department and Gold Coast Health specifies that the Department funds Gold Coast Health's depreciation and amortisation charges via non-cash revenue drawn from equity. The Department retains the cash to fund future major capital replacements. This transaction is shown in the Statement of Changes in Equity as an equity withdrawal. The revenue is matched to depreciation and amortisation expense.

2.2: User charges and fees

	2024 \$'000	2023 \$'000
Revenue from contracts with customers		
Hospital fees and related services/goods	47,376	43,435
Pharmaceutical benefits scheme	93,383	88,600
Private practice revenue	2,687	2,303
Other user charges and fees		
Property rental	4,387	3,828
Other goods and services	15,480	11,743
Total user charges and fees	<u>163,313</u>	<u>149,909</u>

Accounting policy – revenue from contracts with customers

Revenue from contracts with customers is recognised when Gold Coast Health transfers control over a good or service to the customer. The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition of Gold Coast Health's user charges that are contracts with customers.

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Hospital fees and related services/goods	Hospital fees arise primarily from private patients and patients that are ineligible for Medicare. Cash is collected on presentation where possible or invoiced on discharge.	Hospital fees are recognised as revenue when the services/goods have been provided to the customer. Where inpatients have not been discharged and therefore not invoiced, revenue is accrued on the Statement of Financial Position to the extent of services/goods provided. Revenue is recognised net of discounts provided in accordance with approved policies.
Pharmaceutical Benefits Scheme (PBS)	Reflects recoveries under the Federal government's Pharmaceutical Benefits Scheme. Cash is received in arrears when a claim is lodged electronically for PBS eligible drugs dispensed from hospital pharmacies.	Revenue is recognised when cash is received. An accrual is recognised where a reliable estimate can be made of drugs dispensed under the scheme where cash has not yet been received.
Private practice revenue	Fees generated by billing private patient services performed by doctors with an assignment private practice arrangement, and service fees charged to doctors with a retention private practice arrangement.	These fees are recognised as revenue when service has been completed and the portion of revenue owing to Gold Coast Health can be calculated. See Note 5.5 Granted private practice arrangements.

Accounting policy – Other user charges and fees

Property rental revenue is recognised as income on a periodic straight-line basis over the lease term.

Other goods and services are provided, such as hospital-run canteens and research services. Revenue from the sale of these goods and services are recognised on receipt or generation of an invoice.

2.3: Grants and contributions

	2024 \$'000	2023 \$'000
Revenue from contracts with customers		
Commonwealth grants and contributions	15,866	14,084
Other grants and contributions	20	-
Other grants and contributions		
Services received below fair value	15,238	13,731
Donations other	7	4
Donations non-current physical assets	698	331
Total grants and contributions	<u>31,829</u>	<u>28,150</u>

Grants, contributions, and donations are non-reciprocal transactions where Gold Coast Health does not directly give equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations, the transaction is accounted for under Australian Accounting Standards Board (AASB) 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred and recognised as or when the performance obligations are satisfied. Otherwise, the grants and contributions are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt.

Accounting policy – Revenue from contracts with customers

Various grants are received from state and commonwealth departments. Grant agreements specify the agreed performance obligations and price for the services to be provided. The funding is recognised progressively as the services are provided. A contract asset is recognised in the Statement of Financial Position where the service has been performed and payment not yet received.

Accounting policy – Other grants and contributions

Donations are recognised on receipt of the donated asset or when entitlement to receive the donated asset arises. Cash donations are banked into a trust fund. Further information on trust monies is disclosed in Note 5.4 Trust transactions and balances.

Accounting policy – Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Gold Coast Health receives corporate services from the Department for no cost, including payroll, accounts payable and banking services. The fair value of these services have been estimated by the Department and recorded as revenue and a corresponding expense in Note 2.6 Supplies and services.

2.4: Other revenue

	2024 \$'000	2023 \$'000
Interest	352	212
Minor capital recoveries	9,843	5,046
Health service employee expense recoveries	10,870	9,004
Service concession arrangements	1,965	1,965
Other	2,702	2,434
	<hr/>	<hr/>
Total other revenue	25,732	18,661

Refer Note 2.5(b) for explanation of health service employee expenses.

2.5: Employee expenses and health service employee expenses

(a) Employee Expenses

	2024 \$'000	2023 \$'000
Employee benefits		
Wages and salaries	203,629	173,224
Annual leave levy/expense	27,370	23,254
Employer superannuation contributions	10,160	15,348
Long service leave levy/expense	5,455	4,638
Termination benefits	41	54
Employee related expenses		
Other employee-related expenses	11,034	9,946
Workers' compensation premium	16,884	14,390
Payroll tax	-	2
	<hr/>	<hr/>
Total employee expenses	274,573	240,856

Full-time equivalent (reflecting Minimum Obligatory Human Resource Information)

	As at 30 June 2024	As at 30 June 2023
Numbers of employees	503	480

Accounting policy – employee expenses

Wages and Salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. Unpaid entitlements are expected to be paid within 12 months and the liabilities are recognised at their undiscounted values.

Recoveries of salaries and wages costs for Gold Coast Health employees working for other agencies are offset against employee expenses.

2.5: Employee expenses and health service employee expenses continued

Sick Leave

Prior history indicates that, on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave and Long Service Leave

Gold Coast Health participates in the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme. Under the Annual Leave Central Scheme and Long Service Leave Central Scheme, a levy is made on Gold Coast Health to cover the cost of employee's annual leave (including leave loading and on-costs) and long service leave. 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 Schemes quarterly in arrears.

Superannuation

Employer superannuation contributions are paid to the employees' superannuation fund at rates prescribed by the government. Contributions are expensed in the period in which they are paid or payable. Gold Coast Health's obligation is limited to its contributions. The superannuation schemes have defined benefit and 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*.

Related employee benefit liabilities are disclosed in Note 2.17 Accrued employee and health service employee benefits.

(b) Health service employee expenses

	2024 \$'000	2023 \$'000
Health service employee expenses	1,324,087	1,251,410

Full-time equivalent (reflecting Minimum Obligatory Human Resource Information)

	As at 30 June 2024	As at 30 June 2023
Number of health service employees	9,685	9,067

Accounting policy – health service employee expenses

All non-executive health service employees in Hospital and Health Services have been employed by the Director-General as system manager of Queensland Health. A non-executive health service employee is any employee who is not a Senior Health Service Employee (including Senior Medical Officers and Visiting Medical Officers) or a member of the Health Executive Service.

The Director-General, Department of Health, is responsible for setting terms and conditions for employment, including remuneration and classification structures, and for negotiating enterprise agreements.

Recoveries of salaries and wages costs for health service employees working for other agencies are recorded as revenue. Refer Note 2.4 Other Revenue.

2.6: Supplies and services

	2024 \$'000	2023 \$'000
Building services	2,600	2,489
Catering and domestic supplies	15,055	14,896
Clinical supplies and services	165,675	147,392
Communications	33,878	19,560
Computer services	29,536	22,692
Consultants	1,069	1,689
Contractors and external labour	35,991	38,440
Drugs	119,272	109,681
Expenses relating to capital works	3,339	2,022
Interstate patient expenses	49,240	49,240
Motor vehicles	1,315	1,177
Outsourced service delivery	73,043	61,157
Property and fleet rental	7,009	7,577
Repairs and maintenance	44,290	44,230
Services received below fair value	15,238	13,731
Travel - patients	2,841	2,751
Travel - staff	2,574	2,462
Utilities	13,197	12,956
Other	6,260	3,984
Total supplies and services	621,422	558,126

Accounting policy – distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods and services received by Gold Coast Health must be of 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 a grant.

Accounting policy – services received below fair value

Gold Coast Health receives corporate services from the Department for no cost, including payroll, accounts payable and banking services. The fair value of these services has been estimated by the Department and recorded as an expense and corresponding revenue in Note 2.3 Grants and other contributions.

2.7: Depreciation and amortisation

	Note	2024 \$'000	2023 \$'000
Depreciation – Property, plant, and equipment	2.13(a)	109,328	99,435
Depreciation – Service concession asset	2.14	2,492	2,299
Amortisation – Right of use asset	2.15(a)	615	35
Amortisation – Intangible		7	40
Total depreciation and amortisation		112,442	101,809

Property, plant and equipment and service concession assets are depreciated on a straight-line basis to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life. Intangibles are also amortised on a straight-line basis. Land is not depreciated as it has an unlimited useful life. Assets under construction (work-in-progress) are not depreciated until they are ready for use as intended by management.

2.7: Depreciation and amortisation continued

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.

Where assets have separately identifiable components that are subject to regular replacement, and these components have useful lives distinct from the asset to which they relate, they are separated into components and depreciated accordingly to the extent the impact on depreciation is material.

The estimated useful lives of assets are reviewed annually and are adjusted to better reflect the pattern of future economic benefits, where necessary. The useful lives could change significantly because of events such as the asset is technically obsolete, or non-strategic assets have been abandoned or sold.

For each class of depreciable asset, the following depreciation and amortisation rates are used:

Class	Depreciation rate range
Building and service concession	1.8% - 7.1%
Plant and equipment	
Computer hardware	5.0% - 20.0%
Engineering	7.7% - 10.0%
Medical equipment	5.9% - 20.0%
Office, furniture, and fittings	5.0% - 10.0%
Vehicle	9.1% - 20.0%
Intangible assets	7.7% - 12.5%

2.8: Other expenses

	Note	2024 \$'000	2023 \$'000
Advertising		633	663
Ex-gratia payments		27	12
External audit fees		262	252
Insurance premiums (Queensland Government Insurance Fund)		18,275	17,918
Insurance - other		343	223
Interest expense	2.15	41	3
Internal audit fees		201	146
Interpreter fees		1,218	866
Inventory written off/(on)		158	333
Legal fees		1,814	1,650
Losses from the disposal of non-current assets		19	103
Other expenses		1,859	620
Total other expenses		24,850	22,789

Refer to Note 2.15(b) Leases for more information on interest expense.

Special payments

Ex-gratia payments are special payments that Gold Coast Health is not contractually or legally obligated to make to other parties and include payments to patients and staff for damaged or lost property. In compliance with the *Financial and Performance Management Standard 2019*, Gold Coast Health maintains a register setting out details of all special payments greater than \$5,000. One matter exceeded the \$5,000 threshold in 2023-24 relating to compensation for lost property (2022-23:1).

2.8: Other expenses continued

External audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$262,250 (2022-23: \$252,150). There are no non-audit services included in this amount.

Insurance (QGIF)

Gold Coast Health is covered by the Department's insurance policy with the Queensland Government Insurance Fund (QGIF). Gold Coast Health pays a fee to the Department as part of a fee-for-service arrangement.

2.9: Cash and cash equivalents

	2024 \$'000	2023 \$'000
Cash on hand	21	21
Cash at bank	130,496	125,665
QTC Cash Fund	6,791	6,479
Total cash	137,308	132,165

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, as well as deposits at call with financial institutions.

a) Restricted cash

Gold Coast Health receives cash contributions from private practice arrangements (refer to Note 5.5 Granted private practice arrangements) for education, study, and research in clinical areas, and from external parties in the form of gifts, donations, and bequests for stipulated purposes. This money is retained separately, and payments are only made from the General Trust Fund for the specific purposes upon which contributions were received. The value at 30 June 2024 was \$7.4m (2022-23: \$7.3m).

b) Effective interest rate

Cash deposited with the Queensland Treasury Corporation earns interest at a rate of 4.76% per annum (2022-23: 3.20%). No interest is earned on Gold Coast Health bank accounts.

2.9: Cash and cash equivalents continued

c) Reconciliation of surplus to net cash from operating activities

	2024 \$'000	2023 \$'000
Surplus for the year	6,265	11,094
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	112,442	101,809
Depreciation and amortisation funding	(112,442)	(101,809)
Donated/Contributed assets received	(698)	(331)
Lease interest	41	3
Net losses on disposal of property, plant, and equipment	21	101
Net gains on disposal of property, plant, and equipment	(1,078)	(1,219)
Service concession arrangement revenue	(1,965)	(1,965)
<i>Change in operating assets and liabilities:</i>		
(Increase) in receivables	(4,189)	(8,018)
Decrease/(increase) in inventories	1,222	(1,521)
Decrease/(increase) in other assets	25,533	(19,690)
Increase/(decrease) in payables	8,740	(3,731)
(Decrease)/ increase in other employee benefits	(37,198)	49,578
Increase/(decrease) in other liabilities	1,555	(12,289)
Net cash from operating activities	(1,751)	12,012

d) Changes in liabilities arising from financing activities

2024

	Opening balance \$'000	<i>Non-Cash</i> New leases acquired \$'000	<i>Non-Cash</i> Interest expense \$'000	<i>Cash</i> Cash payments \$'000	Closing balance \$'000
Lease liabilities	343	1,044	41	(637)	791

2023

	Opening balance \$'000	<i>Non-Cash</i> New leases acquired \$'000	<i>Non-Cash</i> Interest expense \$'000	<i>Cash</i> Cash payments \$'000	Closing balance \$'000
Lease liabilities	-	365	3	(25)	343

e) Non-cash investing and financing activities

Assets and liabilities received or donated/transferred are recognised as revenues or expenses as applicable.

2.10: Receivables

	2024 \$'000	2023 \$'000
Trade debtors	28,106	18,431
Less: Loss allowance	(7,810)	(3,879)
	20,296	14,552
GST receivable	4,087	5,437
GST payable	(423)	(218)
	3,664	5,219
Other receivables	1	1
Total receivables	23,961	19,772

Accounting policy – trade debtors

Trade debtors are recognised at the amounts due at the time of sale or service delivery. Settlement of these amounts is required within 30 days from the invoice date.

Loss Allowance

The loss allowance for trade debtors reflects lifetime expected credit losses. Economic changes impacting debtors and relevant industry data form part of the impairment assessment. Where there is no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

a) Impaired trade receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the receivables. Based on the materiality of the debtor balance, Gold Coast Health has considered the trade debtor balance in total when measuring expected credit losses.

The calculations reflect historical observed default rates calculated using credit losses experienced on past sales transactions. The historical default rates have not been adjusted for forward-looking information that may affect the future recovery of those receivables as there are no material adjustments expected based on reasonable judgement.

Set out below is the credit risk exposure on Gold Coast Health's trade debtors.

	2024		2023			
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
1-30 days	13,425	0%	(12)	4,992	7%	(368)
31-60 days	3,696	5%	(197)	2,824	11%	(306)
61-90 days	1,192	51%	(606)	1,993	2%	(46)
More than 90 days	9,793	71%	(6,995)	8,622	37%	(3,159)
Total	28,106		(7,810)	18,431		(3,879)

2.10: Receivables continued

Movements in loss allowance for trade receivables:

	2024 \$'000	2023 \$'000
Loss allowance as at 1 July	3,879	2,646
Increase in allowance recognised in operating result	5,096	3,418
Amounts written off during the year	(1,165)	(2,185)
Loss allowance as at 30 June	7,810	3,879

Total impairment loss for financial year 2023-24 of \$6.2m (2022-23:\$4.3m) represents the above increase in allowance of \$5.1m (2022-23: \$3.4m), as well as debts written off not allowed for of \$1.1m (2022-23: \$0.9m).

2.11: Inventories

	2024 \$'000	2023 \$'000
Pharmaceutical supplies	6,552	6,539
Less: Provision for impairment	(189)	(223)
Clinical and other supplies	9,549	10,818
Total inventories	15,912	17,134

Inventories consist mainly of pharmaceutical supplies and clinical supplies held in wards for use throughout the hospitals. Inventories are measured at cost adjusted for periodic assessments for obsolescence. Where damaged or expired items have been identified, provisions are made for impairment.

Consignment stock is held but is not recognised as inventory as it remains the property of the supplier until consumption. These goods are expensed as clinical supplies upon consumption.

2.12: Other assets

	2024 \$'000	2023 \$'000
Contract assets		
Funding for public health services	2,801	3,927
User charges and fees	5,778	5,318
Other assets		
Funding for public health services	19,189	44,636
Prepayments	6,504	5,924
Total other assets	34,272	59,805

Accounting policy – contract asset

Contract assets arise from contracts with customers containing specific performance obligations and are transferred to receivables when Gold Coast Health's right to payment becomes unconditional.

2.12: Other assets continued

Accounting policy – other assets

Funding for public health services is recognised under *AASB 1058 Income of Not-for-Profit Entities* as an asset where services under the contract have been performed but cash has not yet been received.

2.13: Property, plant, and equipment

Items of property, plant, and equipment with a cost or other value equal to or more than the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Category	Threshold
Buildings	\$10,000
Land	\$1
Plant and equipment	\$5,000

Property, plant, and equipment are initially recorded at consideration plus any other costs directly incurred in ensuring the asset is ready for use.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland Government entity, are recognised at their fair value at date of acquisition in accordance with *AASB 116 Property, Plant and Equipment*.

2.13: Property, plant, and equipment continued

a) Closing balances and reconciliation of carrying amount

30 June 2024

	Land (fair value)	Buildings (fair value)	Plant and equipment (cost)	Work-in- progress (cost)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	142,154	2,543,303	275,410	110,080	3,070,947
Less accumulated depreciation	-	(996,064)	(145,259)	-	(1,141,323)
Carrying amount as at 30 June 2024	142,154	1,547,239	130,151	110,080	1,929,624

Represented by movements in carrying amount:

Carrying amount at 1 July 2023	132,699	1,489,846	101,395	34,602	1,758,542
Acquisitions	-	-	39,521	89,191	128,712
Disposals	-	-	(21)	-	(21)
Net revaluation increments	755	89,391	-	-	90,146
Donations/Contributed assets received	-	-	698	-	698
Net transfers from the Department	8,700	49,307	2,868	-	60,875
Transfers from work-in-progress	-	3,536	10,177	(13,713)	-
Depreciation expense	-	(84,841)	(24,487)	-	(109,328)
Carrying amount at 30 June 2024	142,154	1,547,239	130,151	110,080	1,929,624

30 June 2023

	Land (fair value)	Buildings (fair value)	Plant and equipment (cost)	Work-in- progress (cost)	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	132,699	2,349,490	246,181	34,602	2,762,972
Less accumulated depreciation	-	(859,644)	(144,786)	-	(1,004,430)
Carrying amount as at 30 June 2023	132,699	1,489,846	101,395	34,602	1,758,542

Represented by movements in carrying amount:

Carrying amount at 1 July 2022	123,354	1,448,363	68,512	9,569	1,649,798
Acquisitions	-	-	51,411	30,075	81,486
Disposals	-	-	(172)	-	(172)
Net revaluation increments/(decrements)	9,345	115,867	-	-	125,212
Donations/Contributed assets received	-	-	331	-	331
Net transfers from the Department/Other HHS	-	-	1,322	-	1,322
Transfers from work-in-progress	-	3,501	1,541	(5,042)	-
Depreciation expense	-	(77,885)	(21,550)	-	(99,435)
Carrying amount at 30 June 2023	132,699	1,489,846	101,395	34,602	1,758,542

2.13: Property, plant and equipment continued

b) Valuations of land and buildings

Land and buildings are measured at fair value in accordance with AASB 116 *Property, Plant and Equipment*, AASB 13 *Fair Value Measurement* as well as Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Property, plant, and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or using appropriate and relevant indices. Gold Coast Health engage external valuers to determine fair value through either comprehensive revaluations and/or the indexation of the assets not subject to comprehensive revaluations. Comprehensive revaluations are undertaken at least once every five years. However, if a particular asset class experiences significant volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. A revaluation adjustment is recorded when the difference between the carrying amount and the fair value of an asset is material. Where indices are used, these are either publicly available, or are derived from market information available to the valuer. The valuer provides assurance of their robustness, validity, and appropriateness for application to the relevant assets.

Land

The State Valuation Service performed a comprehensive valuation of all land holdings in 2020-21, except for two properties held at market value performed by McGees Pty Ltd. Two additional properties were acquired in 2021-22 at market value. The Tugun Satellite Hospital land was transferred from the Department of Health in 2023-24 based on valuation performed by McGees Pty Ltd.

Key inputs into the valuation included publicly available data on sales of similar land in nearby localities in the 12 months prior to the date of revaluation. Adjustments were made to the sales data to take into account the location, size, street/road frontage and access, and any significant restrictions for each individual parcel of land.

Indexation has been applied to land values since the last comprehensive valuation. McGees Pty Ltd were engaged to provide indexation for 2023-2024. The index range for 2023-24 is a factor of 1 to 1.075 (2022-23: 1-1.23) depending on the parcel of land.

Buildings

Jacobs Pty Ltd performed a comprehensive valuation of all buildings measured on a current replacement cost basis in the 2020-2021 financial year, except for two properties held at market value which was performed by McGees Pty Ltd. Two additional properties were acquired in 2021-22 at market value. The Tugun Satellite Hospital was transferred from the Department of Health in 2023-24 based on valuation performed by McGees Pty Ltd.

Key inputs into the valuation on current replacement cost basis included internal records of the original cost of the specialised fit out and more contemporary design/construction costs published for various standard components of buildings. Significant judgement was also used to assess the remaining service potential of the buildings given local environmental conditions and the records of the current condition of the building. The properties valued on market value basis used publicly available data on sales of similar properties.

Indexation has been applied to buildings held at fair value since the last comprehensive valuation. The index rate for 2023-24 is 6% (2022-23: 8%).

2.13: Property, plant and equipment continued

Revaluation surplus

The asset revaluation surplus in the statement of financial position as at 30 June 2024 is \$489.9m, including \$34.1m land and \$455.8m building and service concession asset revaluation increments (2022-23: \$396.2m including \$33.4m land and \$362.8m building and service concession asset revaluation increments).

Revaluation increment/(decrement) reconciliation:

	2024	2023
	\$'000	\$'000
Recognised in other comprehensive income:		
Net land revaluation increment	755	9,345
Net building revaluation increment	89,391	115,867
Net service concession asset revaluation increment (refer Note 2.14a)	3,602	4,619
	<hr/>	<hr/>
Net revaluation increment in other comprehensive income	<u>93,748</u>	<u>129,831</u>
	<hr/>	<hr/>
Total net revaluation increment	<u>93,748</u>	<u>129,831</u>

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.

For assets revalued using a cost valuation approach, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. For assets valued using a market approach, accumulated depreciation is eliminated against the gross amount of the asset prior to restating for valuation.

c) Fair value hierarchy classification

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.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Examples for Gold Coast Health include, but are not limited to, published sales data for land and general buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the assets/liabilities, internal records of recent construction costs (and/or estimates of such costs), assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

2.13: Property, plant and equipment continued

A fair value measurement of a non-financial asset considers a market participant's ability to generate economic benefits by using the asset in its highest and best use. All assets and liabilities for which fair value is measured 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:

- Level 1: represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities
- Level 2: represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly
- Level 3: represents fair value measurements that are substantially derived from unobservable inputs.

Land and buildings valued with reference to an active market is classified as Level 2. Purpose-built hospital and health service buildings valued without reference to an active market are valued using the replacement cost methodology and classified as Level 3.

2024	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
<i>Assets</i>				
Land	-	142,154	-	147,154
Buildings	-	5,168	1,542,073	1,547,241
Total assets	-	147,322	1,542,073	1,689,395

2023	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
<i>Assets</i>				
Land	-	132,699	-	132,699
Buildings	-	5,263	1,484,583	1,489,846
Total assets	-	137,962	1,484,583	1,622,545

The movements associated with Level 3 assets are shown below:

	2024 \$'000	2023 \$'000
Balance at 1 July	1,484,583	1,443,138
Revaluation increments/(decrements)	89,075	115,452
Transfers from work-in-progress	3,537	3,501
Depreciation expense	(84,429)	(77,508)
Balance at 30 June	1,492,766	1,484,583

2.14: Public private partnerships

(a) Service concession arrangements under AASB 1059

	2024 \$'000	2023 \$'000
Service concession assets		
Gross	91,595	86,410
Less: Accumulated depreciation	(30,444)	(26,369)
	<u>61,151</u>	<u>60,041</u>
Opening balance at 1 July	60,041	57,721
Depreciation expense	(2,492)	(2,299)
Revaluation increment	3,602	4,619
Carrying amount at 30 June	<u>61,151</u>	<u>60,041</u>
Liabilities		
Unearned revenue – current	1,965	1,965
Unearned revenue – non-current	36,282	38,246
	<u>38,247</u>	<u>40,211</u>
Operating statement impact		
<i>Revenue</i>		
Service concession arrangements revenue	1,965	1,965
<i>Expenses</i>		
Depreciation expense	(2,492)	(2,299)
Net impact on operating result	<u>(527)</u>	<u>(334)</u>

Accounting policy – service concession arrangements

Service concession assets are measured at current replacement cost on initial recognition and are subsequently measured at fair value (determined using current replacement cost) using the same valuation methodology applicable to the building asset class as outlined in Note 2.13 Property, plant, and equipment. The assets are depreciated on a straight-line basis over their useful lives.

SurePark Pty Ltd was appointed in July 2010 to build the Gold Coast University Hospital western car park (land owned by Gold Coast Health). The arrangement is for a period of 31 years. There was no revenue received from SurePark Pty Ltd and no upfront payments were made. The agreement provides for Gold Coast Health to receive a portion of revenue if certain conditions are met. A reliable estimate cannot yet be determined.

(b) Other public private partnerships outside AASB 1059

Public private partnership arrangements that do not fall within scope of AASB 1059 are assessed under other accounting standards to determine the appropriate accounting treatment.

Healthscope Ltd was appointed in February 2012 to build a private hospital facility in the southeast corner of the Gold Coast University Hospital campus (land owned by Gold Coast Health). The arrangement commenced from 12 March 2016 for a period of 50 years with possible extensions. No upfront payments were made. Gold Coast Health has a right to rental payments based on a percentage of revenue from March 2022. Rental received is shown in Note 2.2 User charges and fees. Future rental commitments are shown in Note 2.15 Leases.

2.15: Leases

(a) Right of use assets

2024	Buildings	Total
	\$'000	\$'000
Opening balance at 1 July	330	330
Additions	1,044	1,044
Depreciation charge	(615)	(615)
Carrying amount at 30 June	<u>759</u>	<u>759</u>

2023	Buildings	Total
	\$'000	\$'000
Opening balance at 1 July	-	-
Additions	365	365
Depreciation charge	(35)	(35)
Carrying amount at 30 June	<u>330</u>	<u>330</u>

Gold Coast Health has assessed all rental agreements and determined that six meet the classification requirements under AASB 16 *Leases* at 30 June 2024 (2022-23: 1). The leases relate to the rental of commercial space to provide additional space for staff providing clinical and non-clinical services.

Right-of-use assets are initially recognised at cost and are subsequently depreciated over the lease term.

Gold Coast Health 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. An asset is considered low value where it is expected to cost less than \$10,000 when new.

(i) *Property and fleet rentals*

The Department of Housing, Local Government, Planning and Public Works (DHLGPPW) provides Gold Coast Health with access to accommodation and fleet vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DHLGPPW has substantive substitution rights over the assets. They are called property and fleet rental and are disclosed in Note 2.6 Supplies and services.

(b) Lease liabilities

	2024 \$'000	2023 \$'000
Current		
Lease liabilities	728	279
Non-current		
Lease liabilities	64	64
Total lease liabilities	<u>792</u>	<u>343</u>

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. When measuring the lease liability, Gold Coast Health derives the discount rate from the loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

2.15 Leases continued

	2024	2023
	\$'000	\$'000
<i>Amounts recognised in profit or loss</i>		
Interest expense on lease liabilities	41	3
<i>Total cash outflow for leases</i>	637	25

(c) Leases as lessor

Gold Coast Health recognises lease payments from operating leases as income on a straight-line basis over the lease term.

Gold Coast Health sub-leases space for clinical and retail purposes. Gold Coast Health also leases land to Gold Coast Private Hospital (see Note 2.14(b) for further details). Lease income from operating leases is reported as Property Rental in Note 2.2.

(i) Maturity analysis

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

	2024	2023
	\$'000	\$'000
Less than one year	4,861	2,228
One to two years	4,847	1,501
Two to three years	4,847	1,490
Three to four years	2,591	1,490
Four to five years	1,824	1,490
More than five years	62,910	56,257
Total	81,880	64,456

2.16: Payables

	2024	2023
	\$'000	\$'000
Trade and other payables	24,753	11,387
Payables to the Department	80,560	86,153
Accrued expenses	47,831	46,864
Total payables	153,144	144,404

Trade creditors are recognised on receipt of the goods or services ordered and are measured at the agreed purchase or contract price, net of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 to 60 day terms.

Refer to Note 4.2 Related parties for more information on the relationship between Gold Coast Health and the Department. Funding related payables are disclosed under other liabilities at Note 2.18 Other liabilities.

2.17: Accrued employee and health service employee benefits

	2024 \$'000	2023 \$'000
Accrued employee benefits		
Wages and salaries payable	4,044	14,044
Superannuation payable	503	444
Total accrued employee benefits	<u>4,547</u>	<u>14,488</u>
Health service employee benefits	<u>23,576</u>	<u>50,833</u>
Total accrued employee and health service employee benefits	<u><u>28,123</u></u>	<u><u>65,321</u></u>

No provision for annual leave or long service leave is recognised, as the liability 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*.

2.18: Other liabilities

	Note	2024 \$'000	2023 \$'000
Current			
Contract liabilities			
Funding for public health services deferred		3,003	-
User charges and fees		686	195
Non-contract liabilities			
Funding for public health services to be returned		2,518	4,457
Unearned revenue – service concession arrangements	2.14	<u>1,965</u>	<u>1,965</u>
Total current other liabilities		<u><u>8,172</u></u>	<u><u>6,617</u></u>
Non-current			
Unearned revenue – service concession arrangements	2.14	<u>36,282</u>	<u>38,246</u>
Total non-current other liabilities		<u><u>36,282</u></u>	<u><u>38,246</u></u>

Funding for public health services deferred is an amount of funding received under the service agreement with the Department where the agreed activity or service could not be completed by the end of the financial year and agreement has been reached to defer the revenue to the next financial year when the services will be delivered.

Funding for public health services to be returned reflects the portion of the funding received under the service agreement to be repaid to the Department of Health in the next financial year.

Section 3: Budgetary Reporting Disclosures

Budget vs Actual Comparison

This section provides an explanation for major variances between the original budget and actual performance for 2023-24. Major variances are defined as significant lines items where the variance to budget is greater than 10%, except for employee expenses and supplies and services where a 5% threshold has been used.

The original budget is the budget in the Queensland Health Service Delivery Statement published 13 June 2023. The budget has been reclassified where reclassification improves comparability to the financial statements.

Statement of comprehensive income

	Note	Original budget \$'000	Actual \$'000	Variance \$'000
Revenue				
Funding for public health services	3.1	1,965,339	2,147,852	182,513
User charges and fees	3.2	140,965	163,313	22,348
Grants and other contributions		12,987	31,829	18,842
Other revenue		12,510	25,732	13,222
Total revenue		<u>2,131,801</u>	<u>2,368,726</u>	<u>236,925</u>
Gain on disposal/revaluation of assets		171	1,078	907
Total income		<u>2,131,972</u>	<u>2,369,804</u>	<u>237,832</u>
Expenses				
Employee expenses	3.3	(230,878)	(274,573)	(43,695)
Health service employee expenses	3.3	(1,270,635)	(1,324,087)	(53,452)
Supplies and services	3.4	(504,356)	(621,422)	(117,066)
Depreciation and amortisation		(103,878)	(112,442)	(8,564)
Impairment loss		(1,185)	(6,165)	(4,980)
Other expenses		(21,040)	(24,850)	(3,810)
Total expenses		<u>(2,131,972)</u>	<u>(2,363,539)</u>	<u>(231,567)</u>
Operating result for the financial year		-	6,265	6,265
Other comprehensive income for the year				
<i>Items that will not be reclassified subsequently to operating result:</i>				
- Increase in asset revaluation surplus		-	93,748	93,748
Total other comprehensive income		<u>-</u>	<u>93,748</u>	<u>93,748</u>
Total comprehensive income for the year		<u>-</u>	<u>100,013</u>	<u>100,013</u>

Budget vs Actual Comparison (continued)

Statement of financial position

	Note	Original budget \$'000	Actual \$'000	Variance \$'000
Assets				
Current assets				
Cash and cash equivalents		145,070	137,308	(7,762)
Receivables	3.2	17,611	23,961	(6,350)
Inventories		15,791	15,912	121
Other assets		35,835	34,272	(1,563)
Total current assets		214,307	211,453	(2,854)
Non-current assets				
Property, plant, and equipment	3.5	1,743,278	1,929,624	186,346
Intangibles	2	-	-	(2)
Service concession assets		55,757	61,151	5,394
Right-of-use assets		-	759	759
Total non-current assets		1,799,037	1,991,534	192,497
Total assets		2,013,344	2,202,987	189,643
Liabilities				
Current liabilities				
Payables		166,102	153,144	(12,958)
Accrued employee and health service employee benefits	3.6	3,196	28,123	24,927
Lease liabilities		-	728	728
Other liabilities		18,908	8,172	(10,736)
Total current liabilities		188,206	190,167	1,961
Non-current liabilities				
Lease liabilities		-	64	64
Other liabilities		38,247	36,282	(1,965)
Total non-current liabilities		38,247	36,346	(1,901)
Total liabilities		226,453	226,513	60
Net assets		1,786,891	1,976,474	189,583
Equity				
Contributed equity		1,405,477	1,424,768	19,291
Accumulated surplus		44,381	61,740	17,359
Asset revaluation surplus		337,033	489,966	152,933
Total equity		1,786,891	1,976,474	189,583

Budget vs Actual Comparison (continued)

Statement of cash flows

	Note	Original budget \$'000	Actual \$'000	Variance \$'000
Cash flows from operating activities				
Funding for public health services	3.1	1,862,443	2,061,935	199,492
User charges and fees		139,664	148,197	8,533
Grants and contributions		12,987	15,893	2,906
GST collected from customers	3.7	-	3,856	3,856
GST input tax credits from Australian Taxation Office	3.7	8,050	51,357	43,307
Other operating cash inflows		11,418	28,155	16,627
Employee expenses		(230,872)	(284,514)	(53,642)
Health service employee expenses		(1,270,635)	(1,355,825)	(85,190)
Supplies and services		(502,324)	(592,356)	(90,032)
GST paid to suppliers	3.7	(8,055)	(50,007)	(41,952)
GST remitted to Australian Taxation Office	3.7	-	(3,652)	(3,652)
Other operating cash outflows		(21,040)	(24,790)	(3,750)
Net cash from operating activities		1,746	(1,751)	(3,497)
Cash flows from investing activities				
Payments for property, plant, and equipment	3.5	-	(128,725)	(128,725)
Proceeds from sale of property, plant, and equipment		86	1,093	1,007
Net cash used in investing activities		86	(127,632)	(127,718)
Cash flows from financing activities				
Equity injections	3.5	-	135,163	135,163
Lease payments		-	(637)	(637)
Net cash from financing activities		-	134,526	134,526
Net increase/(decrease) in cash and cash equivalents		1,832	5,143	3,311
Cash and cash equivalents at the beginning of the financial year		143,238	132,165	(11,073)
Cash and cash equivalents at the end of the financial year		145,070	137,308	(7,762)

Budget vs Actual Comparison (continued)

Explanations of major variances

3.1: Funding for public health services

The variance of \$182.51 million is due to additional funding received including:

- (1) \$37.89 million for enterprise bargaining agreement pay rate increases.
- (2) \$37.20 million to cover fees for the integrated electronic medical record, supply chain and logistics, depreciation, special pandemic leave and general inflationary price increases
- (3) \$35.46 million for the Better Care Together program to cover a range of mental health services and growth in activity.
- (4) \$31.85 million for planned care initiatives including outsourced hospital, aged care, lower acuity, and first nations dental services to meet demand.
- (5) \$19.32 million for expanded services at Robina Hospital emergency department and the Tugun Satellite Hospital.

The additional funding has caused a corresponding increase in the cashflow statement of \$199.49 million.

3.2: User charges and fees

The variance of \$22.35 million is primarily due to a \$13.91 million increase in hospital fees rates and volumes related to private patients and patients not eligible for Medicare. This has contributed to a variance to budgeted receivables of \$6.35 million. Gold Coast Health also received \$7.80 million from the Department of Health for capital project expenses that were approved after the original budget was completed.

3.3: Employee expenses and Health service employee expenses

Employee expenses and Health service employee expenses is a combined \$97.15 million higher than original budget. The main drivers of this variance are

- (1) \$37.89 million relating to enterprise bargaining agreement pay rate increases.
- (2) an increase in the number of full time equivalent staff (FTE) from a budget estimate of 9,565 to actual FTE of 10,188 to meet increased demand and to staff expanded services at Robina Hospital emergency and the Tugun Satellite Hospital.

3.4: Supplies and services

The variance of \$117.07 million is due to additional costs including

- (1) \$26.86 million in contractor costs to cover unplanned absences and recruitment shortages.
- (2) \$24.66 million for outsourced hospital, aged care, lower acuity, and first nations dental support to meet demand.
- (3) \$17.54 million for new fees for the integrated electronic medical record, supply chain and logistics.
- (4) \$15.24 million in payroll, accounts payable and banking services received from the Department of Health. Due to the timing of recognition, these services were not included in the budget.
- (5) \$7.80 million in capital project expenses reimbursed by the Department of Health in arrears.
- (6) The balance of \$24.97 million relates to fee and volume increases across a variety of supplies and services, and the expansion of the Robina Hospital Emergency Department to support the growth in frontline services.

These impacts have caused a corresponding increase in the supplies and services cash outflows of \$90.03 million.

3.5: Property, plant, and equipment

The increase in property, plant, and equipment of \$186.34 million is due to:

- (1) \$56.78 million for higher than anticipated indexation rates on land and building valuations
- (2) \$51.89 million for Secure Mental Health Rehabilitation Unit construction
- (3) \$49.71 million for health technology equipment replacement
- (4) \$10.55 million for Palm Beach and Southport Health Precinct upgrade works
- (5) \$5.02 million for non-medical plant and equipment replacements

The balance of \$12.39 million represents a range of smaller capital works projects.

The increase in project spending and asset purchases has caused a corresponding outflow in the cashflow statement line payments for property, plant, and equipment. As the majority of these projects were funded by the Department of Health, there is also a related cash inflow for equity injections.

3.6: Accrued employee and health service employee benefits

The variance of \$24.93 million is due to payroll accruals not paid by 30 June that were not included in the original budget.

3.7: Goods and Services Tax (GST)

Per Queensland Treasury Financial Reporting Requirements, GST inflows and outflows are reported separately in the financial statements. The net impact of the GST in the cash flow is \$1.55 million and reflects the GST value on actual transactions.

Section 4: Key Management Personnel and Related Parties

4.1: Key management personnel

Gold Coast Health key management personnel includes the responsible minister. The Honourable Shannon Fentiman was appointed the Minister for Health, Mental Health, and Ambulance Services on 18 May 2023.

The following details for non-Ministerial key management personnel reflect those Gold Coast Health positions that had authority and responsibility for planning, directing, and controlling activities during the financial year. Further information on these positions can be found in the annual report.

Position	Position Responsibility
Board	
Non-executive Board Chair	Board Chair. The Board governs Gold Coast Health and is responsible for its quality of health care services, strategic direction, financial performance and strengthening community partnerships.
Non-executive Deputy Board Chair	The Deputy Board Chair supports the Chair in the governance of Gold Coast Health.
Non-executive Board Member	Board members support the Chair and Deputy Chair in the governance of Gold Coast Health.
Executive Management	
Chief Executive	Responsible for the overall management of Gold Coast Health through major functional areas to ensure the delivery of key government objectives for Gold Coast Health.
Chief Finance Officer	Responsible for financial management and statutory reporting obligations of Gold Coast Health.
Executive Director, Medical Services and Clinical Governance	Provides strategic leadership of the medical profession and clinical governance across Gold Coast Health.
Executive Director, Nursing, Midwifery and Patient Experience	Provides strategic leadership of the nursing and midwifery profession across Gold Coast Health.
Executive Director, Strategy, Transformation, and Major Capital	Provides strategic leadership of the strategy, transformation, major capital, digital and information, and research functions across Gold Coast Health.
Executive Director, People and Operations	Provides strategic leadership of the human resource, operational and asset management functions across Gold Coast Health.
Executive Director, Corporate Affairs	Provides strategic leadership of the corporate governance, strategic communication, consumer partnerships, chief executive office and Aboriginal and Torres Strait Islander health service functions across Gold Coast Health.
Executive General Manager, Medicine	Provides strategic leadership of medicine services across Gold Coast Health.
Executive General Manager, Surgical and Critical Care	Provides strategic leadership of surgical and critical care services across Gold Coast Health.
Executive General Manager, Emergency and Specialty Services	Provides strategic leadership of emergency care, women, newborn and children's health, allied health, outpatients, and mental health services across Gold Coast Health.
Executive Director Organisational Development	Provides strategic leadership in service and workforce planning across Gold Coast Health.

4.1: Key management personnel continued

Remuneration

Minister

No associated remuneration figures will be disclosed for the Minister, as Gold Coast Health does not provide the Minister's remuneration.

Board

The remuneration of members of the Board is approved by Governor-in-Council as part of the terms of appointment. Each member is entitled to receive a fee, except for appointed public service employees unless otherwise approved by the Queensland Government. Members may also be eligible for superannuation payments.

Executive

Remuneration policy for Gold Coast Health Executive is set by the Director-General of the Department, as provided for under the *Hospital and Health Boards Act 2011*. The remuneration and other terms of employment are specified in employment contracts. Only executive key management personnel occupying the position for three months or more are included in the remuneration table. Remuneration expenses for key management personnel comprise the following components:

- Short-term employee expenses including salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied the specified position. Non-monetary benefits consist of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long-term employee benefits include long service leave entitlements accrued.
- Post-employment benefits include employer superannuation obligations.
- Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

4.1: Key management personnel continued

2024

	Short-term employee expenses		Post-employment expenses	Long-term employee expenses	Total expenses
	Monetary	Non-monetary			
	\$'000	\$'000	\$'000	\$'000	\$'000
Board Chair – Professor Cindy Shannon AM (Chair from 01/04/2024), Board Member to 31/03/2024)	63	-	9	-	72
Board Chair – Ian Langdon OAM (to 31/03/2024)	81	-	8	-	89
Deputy Chair – Ms Teresa Dyson (from 16/04/2024, previously Board member)	54	-	8	-	62
Deputy Chair – Professor Judy Searle (to 22/04/2024)	42	-	7	-	49
Board Member – Ms Colette McCool	53	-	8	-	61
Board Member – Mr Michael Kinnane	53	-	8	-	61
Board Member – Professor Nicholas Zwar	54	-	8	-	62
Board Member – Mr Lucas Patchett	53	-	8	-	61
Board Member – Mr Peter Dowling (to 31/03/2024)	41	-	7	-	48
Board Member – Ms Karen Murphy (to 31/03/2024)	40	-	6	-	46
Board Member – Adjunct Professor Michael Hogan (from 01/04/2024)	13	-	2	-	15
Board Member – Ms Daile Kelleher (from 01/04/2024)	12	-	2	-	14

4.1: Key management personnel continued

2023

	Short-term employee expenses		Post-employment expenses	Long-term employee expenses	Total expenses
	Monetary	Non-monetary			
	\$'000	\$'000	\$'000	\$'000	\$'000
Board					
Board Chair – Mr Ian Langdon OAM	105	-	10	-	115
Deputy Chair – Professor Judy Searle	52	-	5	-	57
Board Member – Ms Colette McCool	54	-	6	-	60
Board Member – Ms Teresa Dyson	55	-	6	-	61
Board Member – Mr Michael Kinnane	54	-	6	-	60
Board Member – Professor Cindy Shannon AM	52	-	5	-	57
Board Member – Professor Nicholas Zwar	54	-	6	-	60
Board Member – Mr Lucas Patchett	51	-	5	-	56
Board Member – Mr Peter Dowling	64	-	7	-	71
Board Member – Ms Karen Murphy	54	-	6	-	60

4.1: Key management personnel continued

2024

	Short-term employee expenses		Post-employment expenses	Long-term employee expenses	Total expenses
	Monetary	Non-monetary			
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive					
Chief Executive – Mr Ron Calvert	478	32	61	10	581
Chief Finance Officer – Mr Ian Moody	263	-	35	6	304
Executive Director, Medical Services and Clinical Governance – Dr Kellie Wren	553	-	70	13	636
Executive Director, Nursing, Midwifery and Patient Experience – Mr Matthew Lunn (from 15/04/2024)	68	1	7	1	77
Executive Director, Nursing, Midwifery and Patient Experience – Ms Paula Duffy (to 16/02/2024)	184	-	20	2	206
Executive Director, Strategy, Transformation, and Major Capital – Mr Sandip Kumar	284	-	36	6	326
Executive Director, Corporate Affairs – Ms Sarah Dixon	246	-	32	6	284
Executive Director, People and Operations – Mr Grant Brown	261	-	34	6	301
Executive General Manager, Medicine – Mr Patrick Turner (from 24/07/2023)	280	-	36	7	323
Executive General Manager, Surgical and Critical Care – Ms Sandra Lenehan	265	-	39	6	310
Executive General Manager, Emergency and Specialty Services – Ms Alison Ewens	294	-	37	7	338
Executive Director Organisational Development – Dr David Rosengren (from 18/09/2023)	439	2	48	10	499

4.1: Key management personnel continued

2023

	Short-term employee expenses		Post-employment expenses	Long-term employee expenses	Total expenses
	Monetary	Non-monetary			
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive					
Chief Executive – Mr Ron Calvert	435	22	39	10	506
Chief Finance Officer – Mr Ian Moody	261	-	25	6	292
Executive Director, Medical Services and Clinical Governance – Dr Kellie Wren (04/07/2022-08/01/2023 and from 10/04/2023)	350	-	28	8	386
Executive Director, Medical Services and Clinical Governance – Dr Raghu Murthy (12/12/2022 – 14/04/2023)	202	-	16	5	223
Executive Director, Nursing, Midwifery and Patient Experience – Ms Paula Duffy	309	-	30	7	346
Executive Director, Strategy, Transformation and Major Capital – Mr Sandip Kumar	262	-	27	6	295
Executive Director, Corporate Affairs – Ms Sarah Dixon	219	-	22	5	246
Executive Director, People and Operations – Mr Grant Brown	249	-	24	6	279
General Manager, Medicine – Mr Patrick Turner (to 10/04/2023)	187	-	18	4	209
General Manager, Medicine – Ms Jenneifer Paton (from 13/02/2023)	122	-	10	2	134
General Manager, Surgical and Critical Care – Ms Sandra Lenehan	257	-	22	6	285
General Manager, Emergency and Specialty Services – Ms Alison Ewens (from 13/02/2023)	103	-	9	2	114

4.2: Related parties

Transactions with other Queensland Government-controlled entities

Gold Coast Health 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*.

The following table summarises significant transactions with Queensland Government controlled entities:

2024

Entity	Note	For the year ending 30 June 2024		At 30 June 2024	
		Revenue \$'000	Expenditure \$'000	Asset \$'000	Liability \$'000
Department of Health	(a)	2,170,791	111,632	22,864	118,875
Queensland Treasury Corporation	(b)	313	8	6,791	-
Department of Housing, Local Government, Planning and Public Works	(c)	-	5,741	-	-
Other Hospital and Health Services	(d)	3,606	2,809	205	572
Gold Coast Hospital Foundation	(e)	512	-	512	-

2023

Entity	Note	For the year ending 30 June 2023		At 30 June 2023	
		Revenue \$'000	Expenditure \$'000	Asset \$'000	Liability \$'000
Department of Health	(a)	2,006,151	151,632	49,051	113,738
Queensland Treasury Corporation	(b)	215	11	6,479	-
Department of Energy and Public Works	(c)	-	5,603	-	-
Other Hospital and Health Services	(d)	2,618	2,534	309	196
Gold Coast Hospital Foundation	(e)	331	-	331	-

(a) Department of Health

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

The Department of Health provides support services on a fee basis such as ambulance, pathology, linen, medical equipment maintenance, information technology, communications, procurement, and insurance. Services received below fair value have also been recognised, including payroll, accounts payable and banking.

(b) Queensland Treasury Corporation

Gold Coast Health has accounts with the Queensland Treasury Corporation (QTC) for general trust monies and receive interest and incur bank fees on these bank accounts.

4.2: Related parties continued

(c) Department of Housing, Local Government, Planning and Public Works

Gold Coast Health pays rent to the Department of Housing, Local Government, Planning and Public Works (DHLGPPW) for clinical and non-clinical properties. In addition, they provide fleet management services (QFleet) to Gold Coast Health. This portfolio was subject to a machinery of government change and was previously known as the Department of Energy and Public Works.

(d) Other Hospital and Health Service entities

Payments to and receipts from other Hospital and Health service entities in Queensland occur to facilitate the transfer of patients, drugs, staff, and other services shared.

(e) Gold Coast Hospital Foundation

Gold Coast Hospital Foundation provides free equipment, resources, and services to Gold Coast Health in accordance with their objectives identified in the *Hospital Foundations Act 2018 (Qld)*. Where quantifiable, the value of these resources is disclosed above. The Foundation leases space in the foyer of Gold Coast University Hospital for a nominal value.

Transactions with people/entities related to key management personnel

All transactions between Gold Coast Health and key management personnel, including their related parties were on normal commercial terms and conditions and were immaterial in nature.

Section 5: Other Financial Information

5.1: Financial instruments

a) Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when Gold Coast Health becomes party to the contractual provisions of the financial instrument.

b) Classification

Financial instruments are classified and measured as follows:

- Cash and cash equivalents – held at fair value
- Receivables - held at amortised cost
- Payables - held at amortised cost.

Gold Coast Health does not enter derivative and other financial instrument transactions for speculative purposes nor for hedging. Apart from cash and cash equivalents, Gold Coast Health holds no financial assets classified at fair value through profit and loss.

c) Risks

Gold Coast Health's activities expose it to a variety of financial risks – credit risk, liquidity risk and market risk.

Financial risk management is pursuant to Gold Coast Health's Financial Management Practice Manual. Overall financial risk is managed in accordance with written principles of Gold Coast Health for overall risk management, as well as policies covering specific areas.

The carrying amounts of cash, trade and other receivables and trade and other payables are assumed to approximate their fair values as disclosed on the Statement of Financial Position due to their short-term nature.

5.1 Financial instruments continued

Risk exposure	Definition	Exposure and management strategies
Credit risk	The risk that Gold Coast Health may incur financial loss because of another party to a financial instrument failing to discharge their obligation.	Gold Coast Health is exposed to credit risk in respect of its receivables. Receivables are reviewed regularly, and appropriate follow up action taken. See Note 2.10.
Liquidity risk	The risk that Gold Coast Health may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	<p>Gold Coast Health is exposed to liquidity risk in respect of its payables. Exposure to liquidity risk is reduced by ensuring that sufficient funds are available to meet obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts to match the expected incidence and duration of the various employee and supplier liabilities.</p> <p>Gold Coast Health has an approved overdraft facility of \$21m (2022-23: \$21m) under whole-of-Government banking arrangements to manage any unexpected short-term cash shortfalls. This facility has not been drawn down as at 30 June 2024.</p> <p>Gold Coast Health's trade and other payables are expected to be settled within 30-60 days.</p>
Market risk	<p>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 three types of risk: currency risk, interest rate risk and other price risk.</p> <p>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.</p>	<p>Gold Coast Health does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.</p> <p>Gold Coast Health is exposed to interest rate risk through its cash deposited in interest bearing accounts. Changes in interest rates have had a minimal impact on the operating result.</p>

5.2: Contingent liabilities

The following cases were filed in the courts naming the State of Queensland acting through Gold Coast Health as the defendant:

	2024 \$'000	2023 \$'000
Supreme Court	23	11
District Court	5	6
Magistrates Court	-	-
Tribunals, commissions, and boards	-	-
	<hr/>	<hr/>
Total cases	<u>28</u>	<u>17</u>

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of litigations before the courts. Any amount payable would be covered by the Queensland Government Insurance Fund (QGIF). Gold Coast Health's maximum exposure under the QGIF policy is an excess of \$20,000 for each insurable event. Tribunals, commissions, and boards include matters that may never be litigated or result in payments to claims.

5.3: Commitments

Commitments for capital expenditure at reporting date (exclusive of anticipated GST):

	2024 \$'000	2023 \$'000
Buildings		
Not later than one year	12,624	9,982
Later than one year but not later than five years	36,450	88,201
Later than five years	-	-
	<hr/>	<hr/>
Total	<u>49,074</u>	<u>98,183</u>
Plant and equipment		
Not later than one year	18,484	16,672
Later than one year but not later than five years	-	-
Later than five years	-	-
	<hr/>	<hr/>
Total	<u>18,484</u>	<u>16,672</u>

Most of the building commitment relates to the construction of the Secure Mental Health Rehabilitation Unit, which commenced in April 2023. The balance of commitments relates to a range of ongoing projects and asset replacement programs.

5.4: Trust transactions and balances

Gold Coast Health manages patient trust accounts transactions (fiduciary funds) as trustee. As Gold Coast Health acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements. Trust activities are included in the annual audit performed by the Auditor-General of Queensland.

Patient trust receipts and payments

	2024 \$'000	2023 \$'000
<i>Receipts</i>		
Amounts receipted on behalf of patients	76	109
<i>Payments</i>		
Amounts paid to or on behalf of patients	75	121
<i>Assets</i>		
Cash held and bank deposits on behalf of patients	9	8

5.5: Granted private practice arrangements

Gold Coast Health administers the private practice arrangements. As Gold Coast Health acts only in an agency role in respect of these transactions and balances, they are not recognised in the financial statements. Fees collected under the scheme must be deposited initially into the private practice bank accounts and later distributed in accordance with the policy governing the private practice scheme. Private practice funds are not controlled, but the activities are included in the annual audit performed by the Auditor-General.

Payments to Gold Coast Health indicated below relate to revenue that has been recognised by Gold Coast Health.

	2024 \$'000	2023 \$'000
<i>Receipts</i>		
Private practice revenue	2,863	2,542
Private practice interest revenue	7	5
Total receipts	<u>2,870</u>	<u>2,547</u>
<i>Payments</i>		
Payments to private practice doctors/Gold Coast Health for retention arrangements	176	393
Payments to Gold Coast Health for service fees	131	354
Payments to Gold Coast Health for assignment arrangements	2,484	2,041
Payments to Gold Coast Health Private Practice Trust Fund*	7	4
Total payments	<u>2,798</u>	<u>2,792</u>
<i>Assets</i>		
Cash held and bank deposits for private practice	238	166

5.5: Granted private practice arrangements continued

The cash balance above represents timing differences between cash receipts and payments in relation to the private practice arrangements.

* Private practice trust funds are generated by doctors searching the ceiling allowable under the retention option arrangements. These funds are included in the General Trust Fund and the allocation of these funds is managed by an advisory committee.

5.6: Climate risk disclosure

a) Whole-of-Government climate related reporting

The State of Queensland, as the ultimate parent of Gold Coast Health, has published a wide range of information and resources on climate related risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

b) Gold Coast Health climate related risks

Gold Coast Health 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, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No material adjustments to the carrying value of assets were recognised during the financial year as a result 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.

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

5.7: Events after the reporting period

No events have occurred after the reporting period that have an impact on the financial statements.

Section 6: New Accounting Standards

6.1: New, revised or amending Accounting Standards and Interpretations adopted

No new accounting standards or interpretations that apply to the service for the first time in 2023-24 had any material impact on the financial statements.

6.2: New Accounting Standards and Interpretations not yet mandatory or early adopted

No Australian Accounting Standards have been early adopted by Gold Coast Health.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to Gold Coast Health's activities or have no material impact on the health service.

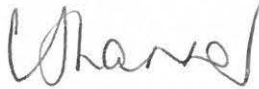
Section 7: Management Certificate

**GOLD COAST HOSPITAL AND HEALTH SERVICE
Management Certificate
for the year ended 30 June 2024**

These general purpose financial statements have been prepared pursuant to s.62(1) 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 s.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 financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Gold Coast Hospital and Health Service for the financial year ended 30 June 2024 and of the financial position of the Gold Coast Hospital and Health Service at the end of that year; and

We acknowledge responsibility under s.7 and s.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.



Professor Cindy Shannon AM
Board Chair

20 August 2024



Ron Calvert
Chief Executive

20 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Board of Gold Coast Hospital and Health Service

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Gold Coast 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.

Valuation of specialised buildings \$1,547 million

Refer to note 2.13 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Buildings were material to Gold Coast Hospital and Health Service at balance date and were measured at fair value using the current replacement cost method.</p> <p>Gold Coast Hospital and Health Service performs comprehensive revaluations of its buildings at least every 5 years under a rolling program, with desktop valuations based on appropriate indices used in intervening years. Indexation has been applied to the value of all buildings this year. The last comprehensive revaluation was conducted in 2020-21.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>Gold Coast Hospital and Health Service derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> identifying the components of buildings with separately identifiable replacement costs developing a unit rate for each of these components, including: <ul style="list-style-type: none"> 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. <p>Using indexation required:</p> <ul style="list-style-type: none"> 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. <p>The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <p>In a previous year when a comprehensive revaluation was conducted:</p> <ul style="list-style-type: none"> 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 for unit rates, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: <ul style="list-style-type: none"> modern substitute (including locality factors and oncosts) adjustment for excess quality or obsolescence. <p>In the current year when indexation was applied:</p> <ul style="list-style-type: none"> assessing the competence, capability and objectivity of valuation specialists engaged to advise on suitable indices assessing the adequacy of management's review of the valuation process and result 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: <ul style="list-style-type: none"> 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 expenses were supported by appropriate evidence.

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

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.



23 August 2024

Michael Claydon
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Glossary

ACEM	Australasian College of Emergency Medicine
AIN	Assistant in Nursing
ARRs	Annual report requirements for Queensland Government agencies
ATSICCHO	Aboriginal and Torres Strait Islander community-controlled health organisation
AYAS	Adolescent and Young Adult Services
CAG	Consumer Advisory Group
CCAR	Courageous Conversations About Race
CCF	Core Capability Framework
CENA	College of Emergency Nursing Australasian
CEO	Chief Executive Officer
CIAP	Continuous Improvement Action Plans
COAG	Council of Australian Governments
CPP	Cultural Practice Program
CSU	Crisis Stabilisation Unit
D24	Gold Coast Health Digital Strategic Plan and Roadmap 2021-2024
DCYMA	Department of Children, Youth Justice and Multicultural Affairs
ED	Emergency Department
EDCRG	Emergency Department Collaborative Research Group
EDLS	Emergency Department Load Share
ERM	Enterprise Risk Management
FAA	Financial Accountability Act 2009
FPMS	Financial and Performance Management Standard 2019
FRR	Financial Reporting Requirements
FTE	Full-time Equivalent
GCGPMAP	Gold Coast Health GP Maternity Alignment Program
GCHHS	Gold Coast Hospital and Health Service
GCMHSS	Gold Coast Mental Health and Specialist Services
GCPHN	Gold Coast Primary Health Network
GCUH	Gold Coast University Hospital
GP	General Practitioner
HHS	Hospital and Health Service
HITH	Hospital in the Home
HR	Human Resources
HVP	Home Visiting Program
ICD	Interactive Competitive Dialogue

ICU	Intensive Care Unit
KPI	Key Performance Indicators
LEAP	Learning Experience and Academic Placements
MHSS	Mental Health and Specialist Services
MOHRI	Minimum Obligatory Human Resource Information
NEST	National Elective Surgery Target
NGO	Non-Government Organisation
NHS	National Health Service
PLS	Patient Liaison Service
PPA	Promoting Professional Accountability
QAIHC	Queensland Aboriginal and Islander Health Council
QAS	Queensland Ambulance Service
QPS	Queensland Police Service
QWAU	Queensland Weighted Activity Units
RACF	Residential Aged Care Facilities
RACGP	The Royal Australian College of General Practitioners
RYP	Refer Your Patient
SCC	Statutory Compliance and Conduct
SDS	Service Delivery Statement
SEQ	South East Queensland
SPACE	Specialist Palliative Care in Aged Care
TAFE	Training and Further Education
UK	United Kingdom
VBAC	Vaginal birth after caesarean
WAU	Weighted Activity Units
WHS	Work Health and Safety
WNCS	Women, Newborn and Children's Services

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	4
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	5 106
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	2
	General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10
Non-financial performance	<ul style="list-style-type: none"> Government’s objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	7
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	15, 39
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	46
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	48
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	31
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	26
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	N/A
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	36
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	37
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	10
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	34
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	24
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	34
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	35
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	36
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	36

Summary of requirement	Basis for requirement	Annual report reference	
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1	32
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	34
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16	34
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 31.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 31.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	104
	<ul style="list-style-type: none"> • Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	105

FAA

Financial Accountability Act 2009

FPMS

Financial and Performance Management Standard 2019

ARRs

Annual report requirements for Queensland Government agencies

