

# Annual Report 2013–2014



# Gold Coast Hospital and Health Service Annual Report

Welcome to the 2013-14 annual report on the Gold Coast Hospital and Health Service. This report has been prepared to meet annual reporting requirements to the Minister for Health, government, the community and other stakeholders

The annual report provides an overview of our non-financial performance and financial position for the 2013-14 reporting year. This includes details of outcomes against its 2013 strategic priorities and the Queensland Government's health priorities detailed in *Getting Queensland Back on Track: Statement of Objectives for the Community* and the *Blueprint for better healthcare in Queensland*. The report also provides information on how we are governed, the people who enable us to operate and our plans for building a healthier Gold Coast community.

## Public availability statement

An electronic copy of this publication and other annual online data reporting documents are available at <http://www.health.qld.gov.au/goldcoasthealth/about.asp>

For further information, or to request a hard copy of this publication, please contact the Governance Unit, Gold Coast Hospital and Health Service, by phone 1300 74 4284 or email [ExecOfficeReception@health.qld.gov.au](mailto:ExecOfficeReception@health.qld.gov.au)



## Interpreter Service statement

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# Letter of Compliance

1 October 2014

The Honourable Lawrence Springborg MP  
Minister for Health  
Member for Southern Downs  
Level 19, 147-163 Charlotte Street  
Brisbane QLD 4000

Dear Minister

I am pleased to present the 2013-14 Annual Report for the 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 2009*; and
- the detailed requirements set out in the Annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements is included in this report.

Yours sincerely



Mr Ian Langdon  
Chair of Board  
Gold Coast Hospital and Health Service

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# Message from the Chair

Board Chair Ian Langdon



Hospital and Health Service boards were introduced to better direct health resources in each local community. Our Board members have been appointed to represent community needs and it is an honour to have such responsibility.

Since the Board was created the operating budget has grown from \$770 million to over \$1 billion for the first time this financial year. The increased funding for frontline services is due in part to a reduction in operating costs in the Department's corporate office and greater local decision making and autonomy.

Gold Coast Health recorded a \$13.5 million deficiency for the 2013-14 financial year with this result impacted by a \$14.2 net revaluation decrement of land and buildings recognised as an expense in the statement of comprehensive income. The financial result for the year less this non cash devaluation expense was a \$700,000 surplus which was slightly ahead of the break-even budget plan.

The Board values the many health services delivered across the community. Over 1000 staff work outside the two major hospitals and we commit \$160 million annually to deliver services such as oral health, nutrition, aged care, child and family services, and mental health programs.

While a major highlight for the year has been our move into Gold Coast University Hospital I want to extend a special thank you to our partners in emergency services, the media and the wider community for helping to achieve a successful outcome.

Community members have benefited from reduced waiting times in outpatient clinics this year. In another patient safety improvement, an independent review into our new medical assessment unit confirmed it improved patient safety and reduced waiting times for many medical patients.

Gold Coast Health is pursuing partnership opportunities to enhance services. The arrangement with Radiation Oncology Queensland this year saw radiation therapy provided at no cost to public patients for the first time on the Gold Coast.

Our research capability has been enhanced with the creation of a Research Council and a Director of Research position. Education and training is closely linked to patient safety and research and Robina Hospital's accreditation for clinical learning and a Pocket Simulation Centre is another notable achievement this year.

I thank Ron Calvert for his commitment to developing a robust structure with stronger governance and accountability. Also key to achieving planned strategic outcomes has been the strengthening of clinical engagement and engagement with our university partners through joint professorial appointments. These measures are key to achieving our strategic objectives.

A special thanks to fellow Board members including Colette McCool for overseeing and driving the quality, safety and engagement agenda, Allan Cripps for his oversight of research and education, Ken Brown for his experience and input in finance and audit, Andrew Weissenberger for his involvement and assistance in the area of integrated care, Pauline Ross for her clinical knowledge across the broad spectrum of our business, and a welcome to our newest Board member Dr Cherrell Hirst who has already displayed commitment and an enthusiasm that will further strengthen the team.

Gold Coast Health became a prescribed employer on July 1 2014 which means that the Board now assumes responsibility for the employment of all staff. Our employees truly are the most important element on the path to building a first class health service for the local community. I look forward to reporting continued positive outcomes based on local decisions this time next year.

# Message from the Chief Executive

Chief Executive Ron Calvert



I am very proud of what our organisation has achieved in the last twelve months. This has been a momentous year for us, a period of change unlike any I've encountered in my career; and to find ourselves in the position of strength we do now is a tribute to the commitment and dedication of our staff. There is plenty left still to do – reducing the proportion of temporary and agency staffing is high on our agenda now, for instance – but much has already been achieved.

Without doubt, the highlight of the past year was the biggest hospital relocation ever undertaken in Australia. Across two incredible days last year, 219 patients were moved from the old Southport hospital to what has become the jewel in Gold Coast Health's crown – the world-class \$1.76 billion tertiary centre that is Gold Coast University Hospital. The opening of Gold Coast University Hospital represented years of planning by clinicians, consultants, architects, engineers and countless specialist and support staff, all of whom have played a key role in delivering the people of this city with a hospital they can truly be proud of.

I would be remiss not to acknowledge the man who headed that team. Executive Director Strategy and Service Planning Mike Allsopp provided outstanding project leadership during the creation of Gold Coast University Hospital, culminating in a move that is a fitting highlight of a fine career. During the past year, the managing contractor and greater Project Team have continually received industry accolades and national honours for their efforts, the most recent of which saw Gold Coast University Hospital receive the top prize at the Australian Institute of Building Professional Excellence in Building Awards. The facility now sits alongside the impressive Robina Hospital and Robina Health Precinct developments, which are fundamental to Gold Coast Health's transition to becoming a world-class health provider.

Of course world-class facilities are only one step on the journey to delivering world-class health services. Providing outstanding clinical care is equally important and there have been many examples during the past year of Gold Coast Health delivering the services our community deserves. New services highlighted in this report include radiation oncology, nuclear medicine, children's critical care, and cardiac surgery. In addition, professorial posts in Infectious Diseases, Medicine, Orthopaedic Surgery and Care of the Elderly and Emergency Care and Acute and Complex Surgery have further enhanced service development.

To offer world-class care, the basics also have to be right. A major overhaul of Clinical Governance has given better visibility to crucial safety and quality indicators in our service, while many staff have worked incredibly hard to deliver significant improvements in areas that will make a difference to patients, including endoscopy, outpatients and oral health. These efforts were recognised in our Accreditation results, which incorporated no less than 14 references to outstanding standards.

Successful accreditation doesn't mean nothing can go wrong and one area that required further evaluation was reporting of plain film X-rays. Issues were identified and we took a transparent approach by publicly announcing our concerns and plans to improve the process. The only way to reach the levels of service to which we aspire is to be transparent and our approach to this issue underlined our commitment to being a learning organisation.

There is a new sense of purpose and optimism in the air at Gold Coast Health. Despite the huge demand for our services that sometimes places great strain on individuals and teams, our staff continue to rise to the challenge and deliver an unrivalled level of care and service. For that, I thank them and look forward to working alongside them to bring our vision for Gold Coast Health to fruition.









# About Gold Coast Health

**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 delivers a broad range of secondary and tertiary health services across two public hospitals and a number of health precincts and community health centres throughout the Gold Coast. Key primary health services are also offered such as community child health clinics and oral health services for adults and children.

The inaugural Board was appointed by the Governor-in-Council on 29 June 2012 and is accountable to the local community and the Minister for Health. Following expiration of their initial term, three founding members, Professor Allan Cripps, Ms Colette McCool and Dr Andrew Weissenberger were reappointed on 17 May 2014. Dr Cherrell Hirst joined the Board on that date, taking the membership to seven.

*Gold Coast University Hospital opened on 28 September 2013.  
Photo courtesy of Ryan Rix Photography*

# Our vision and priorities

## Our vision

Gold Coast Health will, through innovation and patient-centred care, become a world-class provider of public healthcare services.

## Our purpose

To provide safe, sustainable, efficient, quality and responsive health services for the Gold Coast community.

## Our mission

- Lead disease prevention on the Gold Coast
- Provide secondary and tertiary services of the highest quality and best value
- Design and implement contemporary models of integrated healthcare
- Provide high quality health sector education
- Contribute to knowledge development through research and evidence-based clinical practice

## Our values

- Acting with integrity
- Being accountable
- Serving the community
- Empowering people
- Working together
- Striving for excellence

## Queensland Government's priorities for Queenslanders

Gold Coast Health is committed to improving health in the Gold Coast region by contributing to the Queensland Government's priorities for health and the state's future prosperity.

The Queensland Government's priorities for Queensland's future are detailed in *Getting Queensland Back on Track: Statement of Objectives for the Community*.

The Statement has five key themes:

1. Grow a four pillar economy
2. Lower the cost of living
3. Invest in better infrastructure and better planning
4. Revitalise front-line services
5. Restore accountability in government.

The Queensland Government's *Blueprint for better healthcare in Queensland* published in 2013 is the Government's action plan to transform the Queensland healthcare system into a model for productivity, care and efficiency to meet and surpass national benchmarks.

The blueprint has four key themes:

1. Health services focused on patients and people
2. Empowering the community and our health workforce
3. Providing Queenslanders with value in health services
4. Investing, innovating and planning for the future.

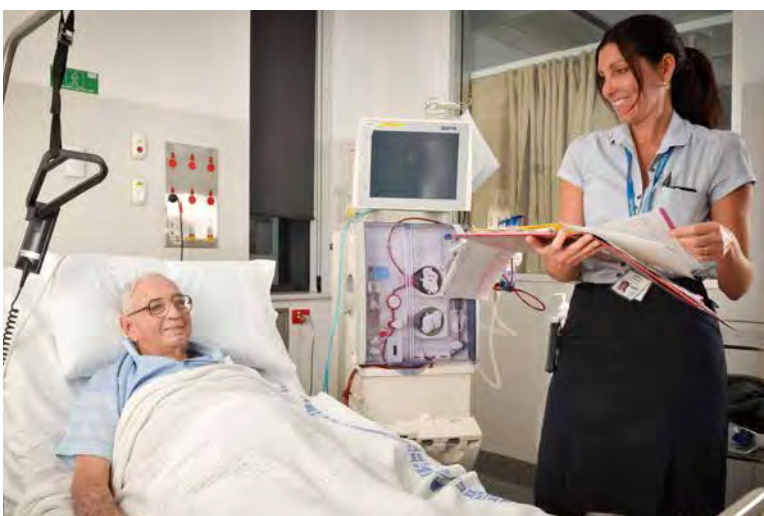
In July 2014, the Queensland Plan was released to guide the community vision for the next 30 years. Health and wellbeing is just one foundation element that will inform our strategic vision into the future.

## Our priorities and strategic objectives

The Board of Gold Coast Health sets the strategic priorities, which are consistent with the Government's health priorities detailed in *Getting Queensland Back on Track: Statement of Objectives for the Community* and the *Blueprint for better healthcare in Queensland*.

The Strategic Plan articulates how Gold Coast Health will deliver on its commitments to the State and provide the best services, at the best time, and in the best place to its community. Our 2013-14 strategic priorities were:

1. Provide world class health services
2. Provide integrated health care
3. Value and empower our staff
4. Engage with Gold Coast communities
5. Optimise utilisation of our resources
6. Ensure transparency
7. Establish a world class Health-Knowledge technical precinct



## Our strategic challenges

Gold Coast Health is striking a balance between short term performance improvement and laying the foundations for sustainable world class performance.

With this short term objective, Gold Coast Health is managing a number of key strategic challenges. These are:

- Achieving national performance targets and continuing to provide sustainable services to meet increasing demand. Strategies that make the best use of our services will be used in partnership with primary healthcare providers to develop integrated care pathways.
- Meeting critical performance outcomes in a period of major change. This will be managed through on-going clinician engagement, strengthened accountability and reporting systems.
- Recruiting and retaining a talented workforce in a highly competitive market in areas where national and international workforce shortages exist. Specific targeted recruitment and retention strategies will be employed to overcome this challenge.
- Maintaining a positive workforce culture during a time of significant change and leveraging the opportunities to enhance research, education and training through the positive engagement with university partners.

## Our commitment

A range of services and programs were implemented to deliver on the Service's strategic objectives for 2013-14. The service agreement between the Gold Coast Health Board, and Queensland Health sets out the agreed services that will be provided to the community every year.

# Year in review

## 2013 Highlights

<b>July – September</b>	<b>Gold Coast University Hospital opens</b> Queensland's first University named 750 bed hospital is over three times larger than the old hospital and is designed to meet future health needs	<b>Centre for Innovation established in partnership with Griffith University</b> The organisations are capitalising on the rare opportunity to develop a health care delivery system on the Gold Coast to rival the best in the world	<b>Radiotherapy services commence</b> A partnership with Radiation Oncology Queensland confirmed that public patients could receive radiotherapy on the Gold Coast at no cost for the first time.
<b>October – December</b>	<b>Oral Health waiting times slashed</b> More than six thousand patients were treated or offered treatment, reducing the number of patients waiting over two years to zero.	<b>Nuclear medicine services open</b> A new PET scanner and two gamma cameras have been installed to support cancer diagnosis, treatment and support research on the Gold Coast	<b>Inaugural Community General Meeting</b> The inaugural community Annual General Meeting was held to report on the first year of performance under the Board structure and to highlight local services

## 2014 Highlights

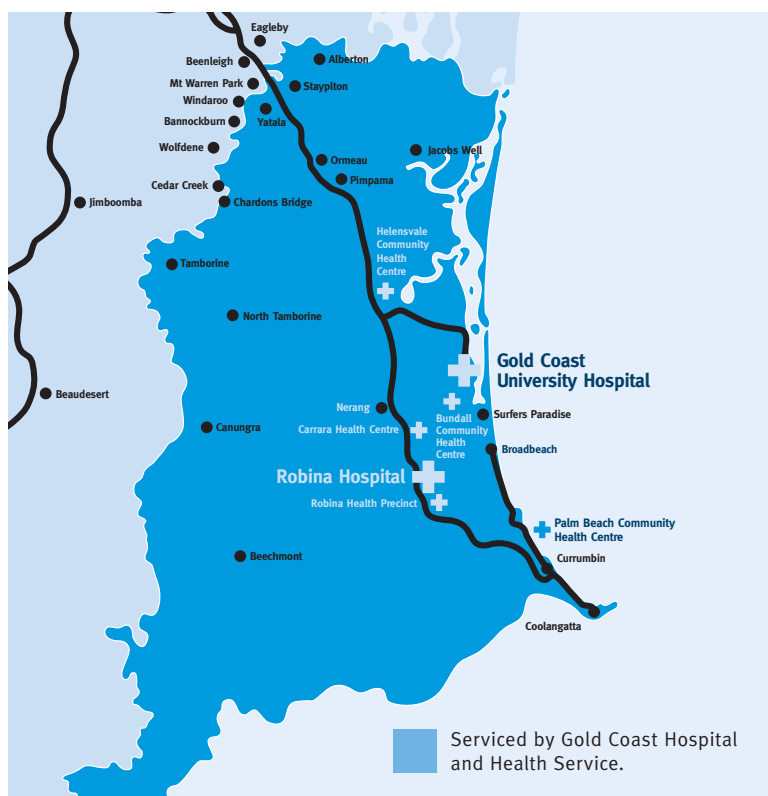
<b>January – March</b>	<b>Cardiac surgery commences</b> Investments in infrastructure and staff enabled the provision of cardiac surgery by Gold Coast Health for public patients.	<b>National Accreditation achieved</b> Gold Coast Health passed its first accreditation under the new national standards receiving congratulations from the experienced team of surveyors.	<b>1-300 Mental Health call centre opens</b> A 24 hour specialist mental health service to support consumers, families, carers and others by providing advice from professional mental health clinicians on 1-300MHCALL.
<b>April – June</b>	<b>Gold Coast Health announced as prescribed employer</b> Responsibility for all staff employed on the Gold Coast has been transferred from the department to the Board from 1 July taking a step closer to local autonomy.	<b>Maternal Fetal Medicine service opens</b> Women's healthcare has expanded to include management of maternal and fetal disease before, during and after pregnancy and birth.	<b>The Improvers staff event introduced</b> A staff innovation program awarded more than \$250 thousand to worthy projects designed to improve the patient experience. A panel rewarded 9 submissions for their initiative.

# Our facilities

Gold Coast Health delivers public hospital and health care services to a population of approximately 525 thousand people across a region bounded by the Logan and Albert Rivers in the north and northwest, Mount Tamborine, Canungra and Beechmont to the west, and Coolangatta in the south. The area features high population growth, high tourist numbers, an ageing population and lower incomes compared with the rest of Queensland. Gold Coast Health delivers secondary and tertiary health services to the northern New South Wales community and the many tourists who visit our region.

Since 2007, more than \$2 billion has been spent on health service infrastructure for the Gold Coast allowing for more services to be provided locally saving our patients the trip to Brisbane for most types of medical treatment.

*Geographic area serviced by  
Gold Coast Hospital and Health Service*



There are now over one thousand inpatient beds across Gold Coast Health facilities including Gold Coast University Hospital, Robina Hospital, and Carrara Health Centre. A range of complementary facilities deliver multi-disciplinary services to the community.

## Gold Coast University Hospital

Gold Coast University Hospital is a new tertiary level 750 overnight bed facility which opened on 28 September 2013.

## Robina Hospital

Robina Hospital is a 364 bed facility that offers services including surgery, general and specialist medicine, aged and dementia care, emergency medicine, intensive care, cardiology, mental health and ambulatory care services.

## Carrara Health Centre

Carrara Health Centre is a 63 bed inpatient facility providing single rooms for patients requiring rehabilitation and interim care. It features a rehabilitation gymnasium and both indoor and outdoor therapy areas to support 24-hour care in a therapeutic setting.

## Robina Health Precinct

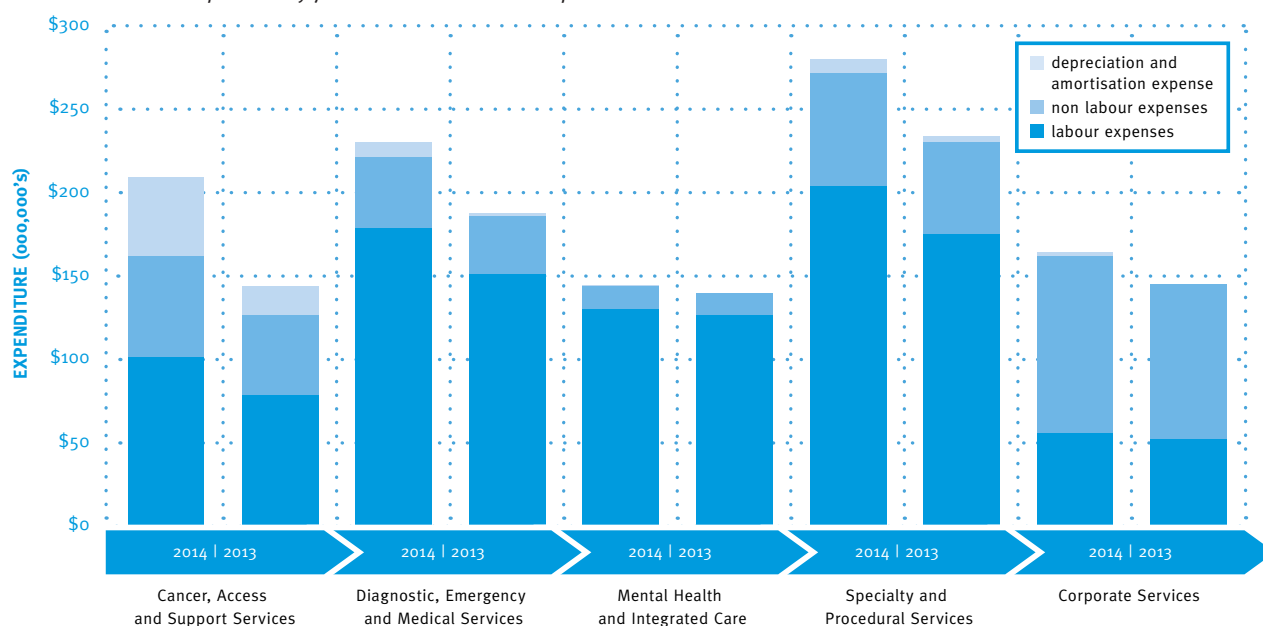
Robina Health Precinct provides a mix of community services including antenatal and post-natal care, cardiac rehabilitation, child and youth mental health, family health clinics, healthy aging clinic, and chronic disease and post-acute care.

## Community services

Community service facilities are located throughout the Gold Coast region providing a range of services including child health, mental health, oral health and sexual health. This includes community health centres at Palm Beach, Bundall and Helensvale, and oral health facilities both mobile and fixed.

# Our performance

Chart 1: Expenses by four directorates and corporate services



## Summary of financial performance

Gold Coast Health reported a financial deficit of \$13.5 million for the year. This included a net revaluation decrement of \$14.2 million on land and buildings that is due to a number of property-related factors, including the current state of the Gold Coast market. The underlying operating performance was therefore a surplus of \$700 thousand.

Following the relocation from the old Gold Coast Hospital to the new Gold Coast University Hospital in September 2013, major new tertiary services were the focus of growth for the period under review. These included the establishment of the following services:

- Cardiac surgery
- Radiation Oncology
- Neonatal Intensive Care, and
- Complex Trauma.

These were supported through the relevant infrastructure requirements including but not limited to:

- Nuclear medicine
- Children's critical care
- Maternal foetal medicine, and
- Children's emergency department

There has also been an unprecedented rise in demand for many existing services following the move to the new university hospital, such as maternity and emergency. As a result of these multiple factors, the expenditure profile across our health service directorates was as per Chart 1.





## Mental health hotline opens

The Gold Coast community has welcomed easier access to mental health support with the opening of a mental health hotline in November 2013.

1300 MH CALL (1300 64 2255) is a 24-hour specialist mental health service offers specialist mental health care advice, referral, crisis assistance and support for patients, families, carers, significant others, support networks and professionals.

All calls are answered by professional mental health clinicians including; psychiatric registrars and nurses, social workers, occupational therapists, psychologists and Indigenous mental health workers.

Mental health presentations in the emergency department have declined and calls to the hotline have continued to rise from 671 in November 2013 to an average of 1000 calls every month.

## Outpatient clinics in the community

Outpatient clinics for adults and children are held across the Gold Coast in centres including the Robina Health Precinct, Helensvale, Palm Beach and Bundall Community Health as well as child health centres at Labrador, Mermaid Waters, Nerang and Upper Coomera.

Services for families provided in the community include baby clinics, early parenting services and education, nutrition clinics, hearing clinics, psychology and social work support. There is also a full range of child development and behaviour services offered by a multidisciplinary service incorporating specialist doctors, allied health and support staff.

Gold Coast Health clinics comply with statewide outpatient standards to ensure consistency and best practice.

*An average of 1000 calls per month are being taken by the new mental health hotline.*



# Comparison of actual financial results with budget

Gold Coast Health's actual result in comparison to the budget as published in the *State Budget Papers 2013-2014 Service Delivery Statements* is presented in the following tables with accompanying notes on significant variances.

## Statement of financial position as at 30 June 2014

	Notes	2013-2014 actual \$000	2013-2014 budget \$000	Variance %
<b>Current Assets</b>				
Cash and cash equivalents	1	76,015	38,509	97%
Receivables		10,765	9,262	16%
Inventories		7,106	7,785	-9%
Prepayments		526	2,924	-82%
<b>Total Current Assets</b>		<b>94,412</b>	<b>58,480</b>	<b>61%</b>
<b>Non Current Assets</b>				
Property, plant and equipment	2	1,839,150	2,341,752	-21%
Intangibles		1,953	1,766	11%
Other		0	8	-100%
<b>Total non current assets</b>		<b>1,841,103</b>	<b>2,343,526</b>	<b>-21%</b>
<b>Total Assets</b>		<b>1,935,515</b>	<b>2,402,006</b>	<b>-19%</b>
<b>Current Liabilities</b>				
Payables	1	70,574	55,891	26%
Provisions	3	2,500	0	100%
Accrued employee benefits		47	92	-49%
Unearned revenue		53	23	130%
<b>Total Current Liabilities</b>		<b>73,174</b>	<b>56,006</b>	<b>31%</b>
<b>Total Liabilities</b>		<b>73,174</b>	<b>56,006</b>	<b>31%</b>
<b>Net Assets/(Liabilities)</b>		<b>1,862,341</b>	<b>2,346,000</b>	<b>-21%</b>
<b>Equity</b>				
Contributed equity	2	1,869,829	2,315,332	-19%
Accumulated surpluses/(accumulated deficits)		(7,488)	0	-100%
Reserves:				
– Asset revaluation surplus	2	0	30,668	-100%
<b>Total Assets</b>		<b>1,862,341</b>	<b>2,346,000</b>	<b>-21%</b>

## Statement of comprehensive income for the year ended 30 June 2014

	Notes	2013-2014 actual \$000	2013-2014 budget \$000	Variance %
<b>Revenue</b>				
User charges and fees		981,898	950,279	3%
Grants and contributions		23,591	13,386	76%
Other revenue		11,667	117	9872%
Gain on sale		4	218	-98%
<b>Total Revenue</b>	<b>1</b>	<b>1,017,160</b>	<b>964,000</b>	<b>6%</b>
<b>Expenses</b>				
Employee Expenses	2	3,202	1,642	95%
Health service employee expenses		640,128	638,951	0%
Supplies and services	3	298,605	253,135	18%
Grants and subsidies		1,123	807	39%
Depreciation and amortisation		66,185	67,046	-1%
Impairment loss	4	2,466	0	100%
Net revaluation decrement	5	14,182	780	1718%
Other expenses	6	4,740	1,639	189%
<b>Total Expenses</b>		<b>1,030,631</b>	<b>964,000</b>	<b>7%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(13,471)</b>	<b>0</b>	<b>-100%</b>

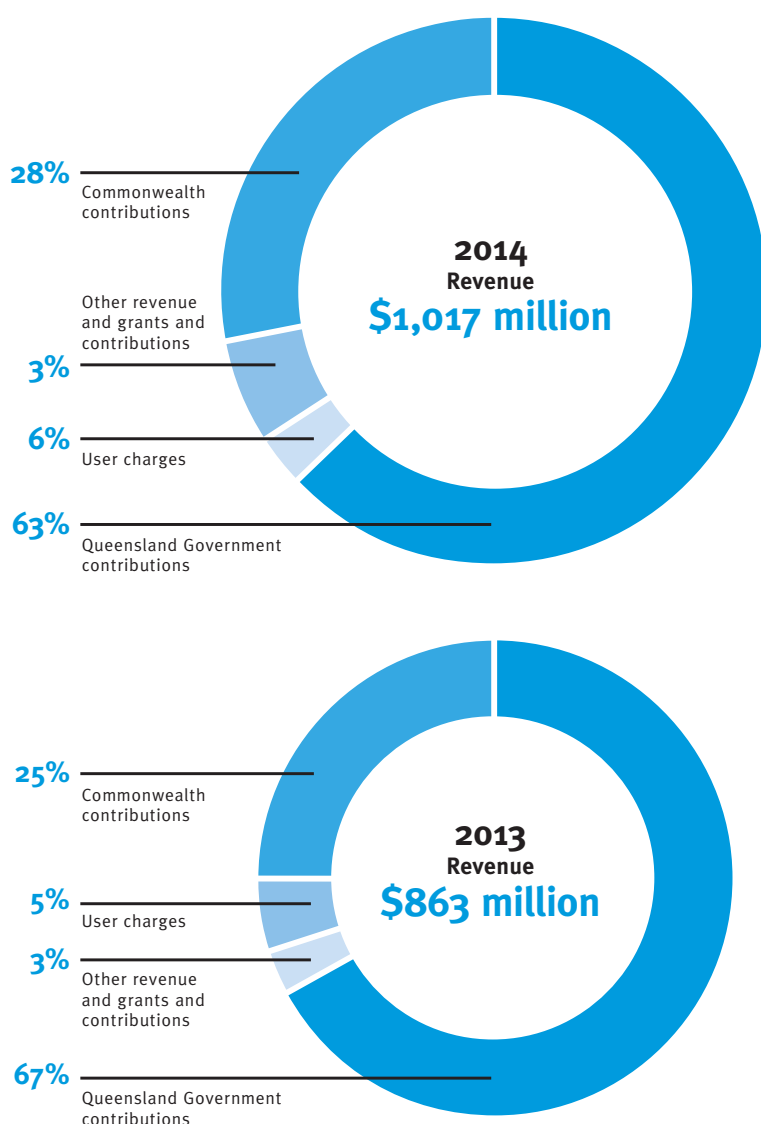
### Notes For Statement of Financial Position (left):

- 1 Increased cash on hand and payables due to timing of fortnightly pay reimbursements.
- 2 Significant transfers of assets to and from the Department of Health occurred during the year due to the relocation from the old Gold Coast Hospital to Gold Coast University Hospital.
- 3 Provision for retrospective reporting of certain medical images.

### Notes For Statement of Comprehensive Income (above):

- 1 Increase reflects additional funding provided for and generated by significantly higher volumes, range and complexity of health services.
- 2 Health Service Executives directly engaged by Gold Coast Health.
- 3 Additional expenditure to meet demand of increased services including clinical supplies and outsourced activity.
- 4 Debts written off or not considered recoverable.
- 5 Devaluation of land and building assets.
- 6 Additional expenses arising from general activities.

Chart 2: Revenue by funding source



## Where our funds came from

The Department of Health purchases services from Gold Coast Health on behalf of Queensland and the Commonwealth. The relationship is managed and monitored using a service agreement and is underpinned by a performance management framework.

The total income for Gold Coast Health for 2013-14 was \$1,017 million (2012-13 \$863 million). The main source is from the Department of Health (Chart 2).

## Activity Based Funding

The department purchases services or activity from Gold Coast Health as defined in the service agreement. The measure of activity is known as weighted activity units in the service agreement. A weighted activity unit (WAU) is a measure of the complexity of care provided to patients.

The total activity of Gold Coast Health grew by 9.8 per cent compared with 2012/13. Gold Coast Health produced 150,274 QWAUs (Queensland WAUs), which was 1.2 per cent below the targeted level of activity.

The dip in activity from October 2013 to February 2014 and the subsequent increase since then is a result of the move to the new Gold Coast University Hospital and ramp up to full operation of current capacity for relocated and new services.

Chart 3: WAUs by purchasing category

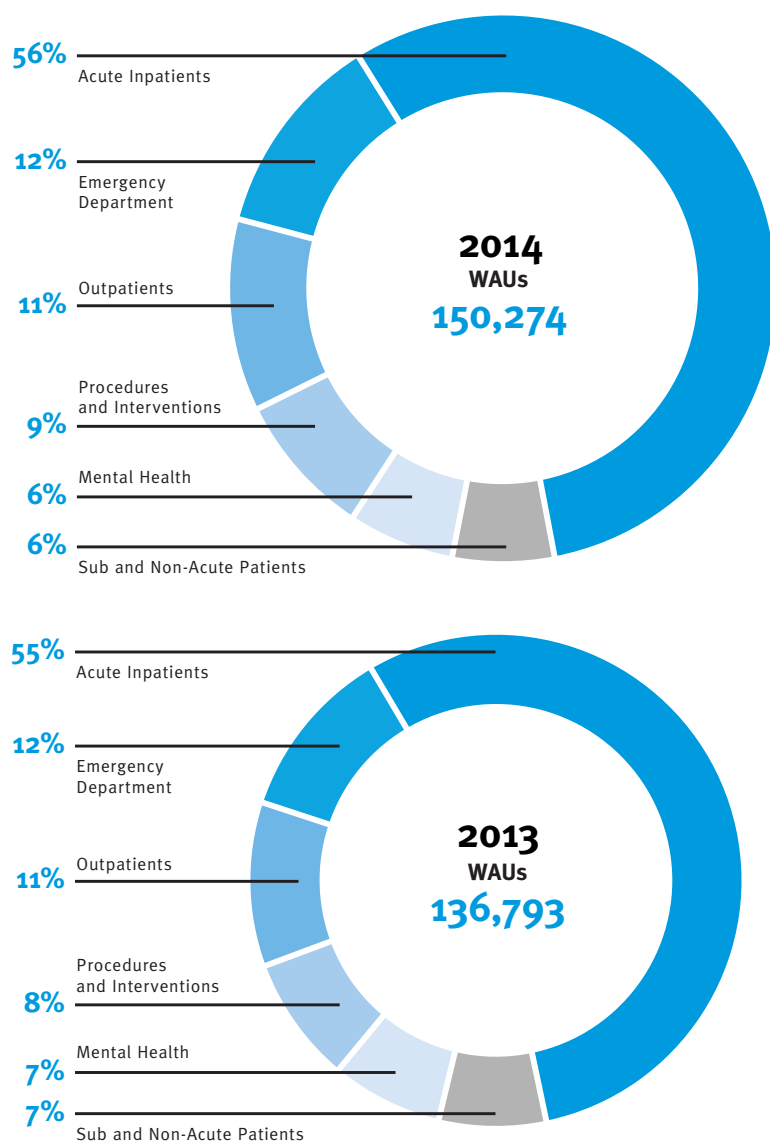


Chart 4: WAU delivery performance by month

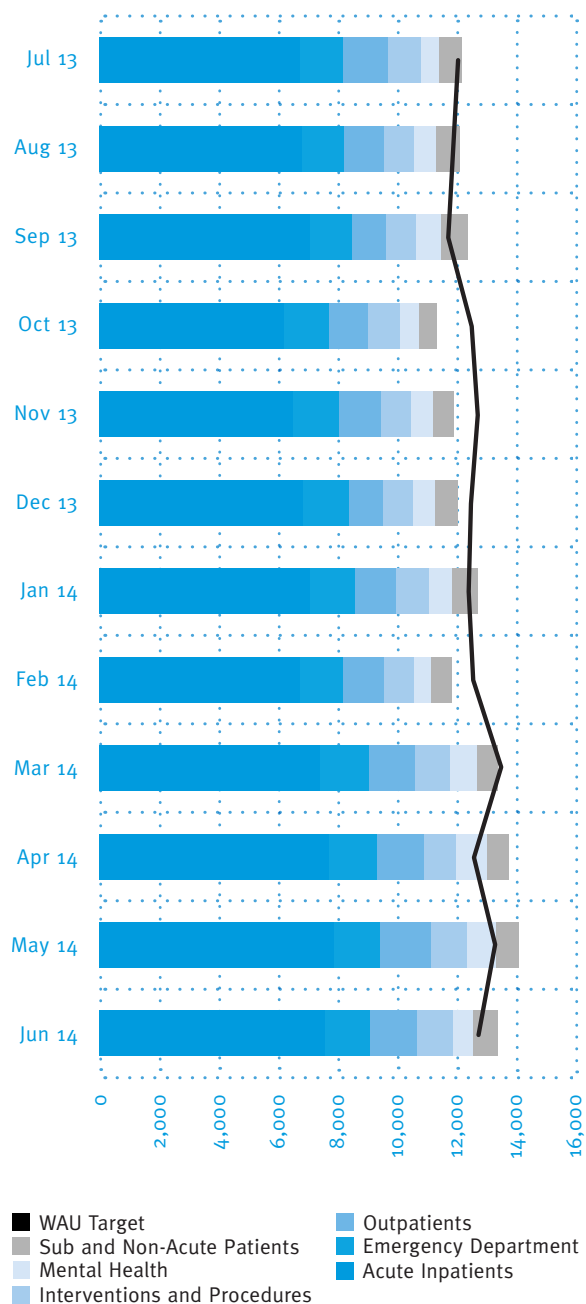
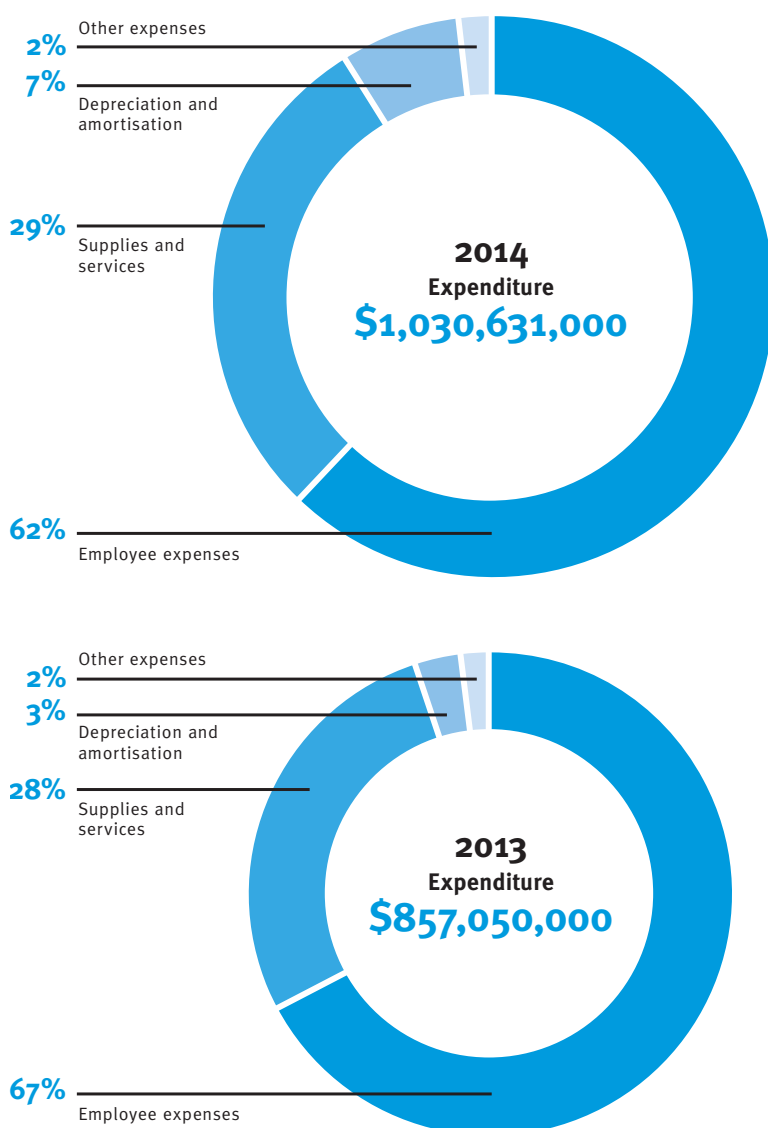


Chart 5: Expenditure by major category



## How our funds were used

The significant increase in delivered activity combined with the operational requirements of the enhanced Gold Coast University Hospital facility have been a significant driver behind the 20 per cent increase in expenditure from \$857 million to \$1,031 million. This has been evidenced by the 12 per cent increase in employee expenses to \$640 million and an increase in depreciation and amortisation expenses from \$25 million to \$66 million.

### Future financial outlook

Gold Coast Health is committed to providing better health outcomes for the community it serves and reinvesting in its people and infrastructure to achieve that goal. A number of initiatives are underway within the organisation to realise those internal benefits by exploring innovative and cost-effective solutions.

### Assurance statement

For the financial year ended 30 June 2014, the Executive Director, Finance and Business Development, provided an assurance statement to the Board and Chief Executive about the preparation of the financial statements and notes thereto, the internal financial control framework, and compliance with prescribed requirements for establishing and keeping the financial records in accordance with applicable accounting standards.



## Maternity home visits a hit

The Maternity Home Visiting team made 12 thousand visits to mums and bubs across the Gold Coast. It represents a 22 per cent increase in post-natal services such as breast feeding support seven days per week. Any babies who do not have their hearing screening done before leaving hospital, also receive it during a home visit.

Most families receive two home visits after mums and their newborns leave the hospital. The visits are a key performance indicator of the blueprint.

**12,000**  
home visits for new mums and bubs

Manager Helen Green said the service has been providing a benefit to mums and their babies for 24 years.

There were 4376 babies birthed at Gold Coast Health hospitals this year which is an increase of 16 per cent on last year's 3787 births. It equates to an almost 25 per cent increase in the last six months.

"Providing home visits means that mums can go home knowing hands on midwifery support and practical support is available," Ms Green said.

"Feedback from our mums has been overwhelmingly positive and demonstrates that new mums value our service."

The service works with the Child Health Service to ensure that families have access to the best ongoing community support. A survey conducted in 2013 showed that 98 per cent of respondents agreed that the community midwife improved their knowledge to access community support services.

*Midwives provide confidence and valuable support during maternity home visits.*







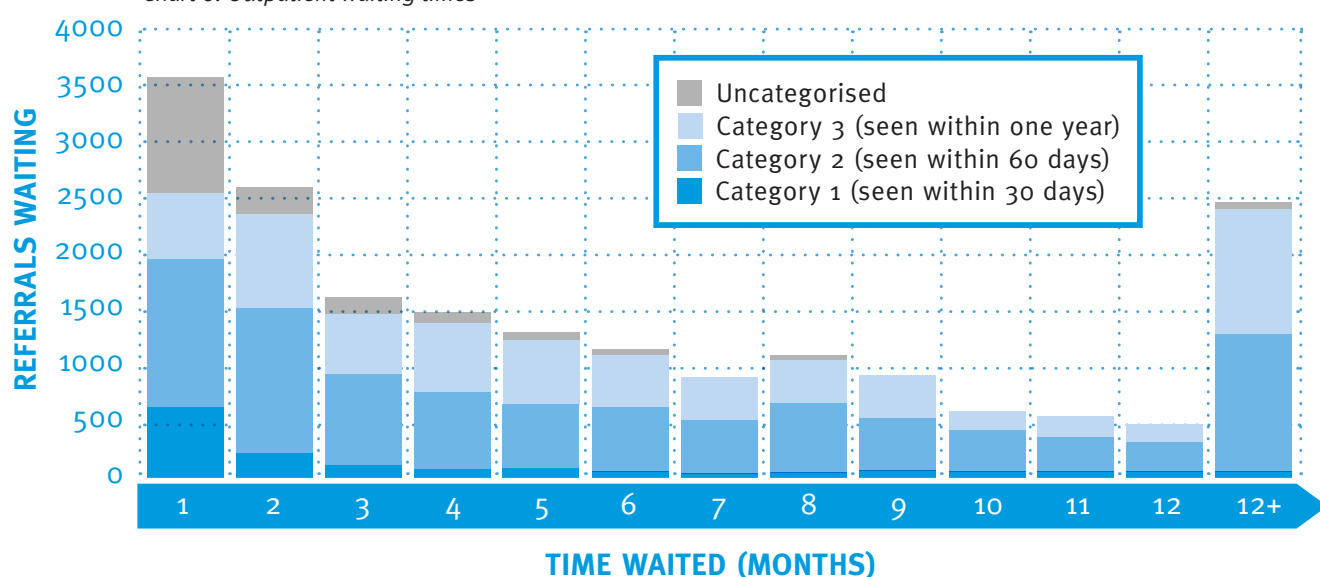
## Our services

**Gold Coast Health is committed to providing safe and accessible services across its acute and community settings. This year's focus on reducing waiting times for surgery and outpatients along with our first accreditation process under the new National standards were highlights.**

*There is a broad range of specialist outpatient clinics and services provided in the community.*

# Providing safe, quality health services

Chart 6: Outpatient waiting times



## Reducing waiting lists

In 2013, Gold Coast Health invested some of its retained savings from the previous financial year into programs that would reduce outpatient wait times. The number of patients waiting longer than 12 months for an outpatient appointment reduced from 9,200 in December 2013 down to 2,471 in June 2014, a reduction of 73 per cent.

For patients waiting too long for a colonoscopy, this improvement could mean the difference between being diagnosed with bowel cancer in its early stages, or finding out too late that they have cancer.

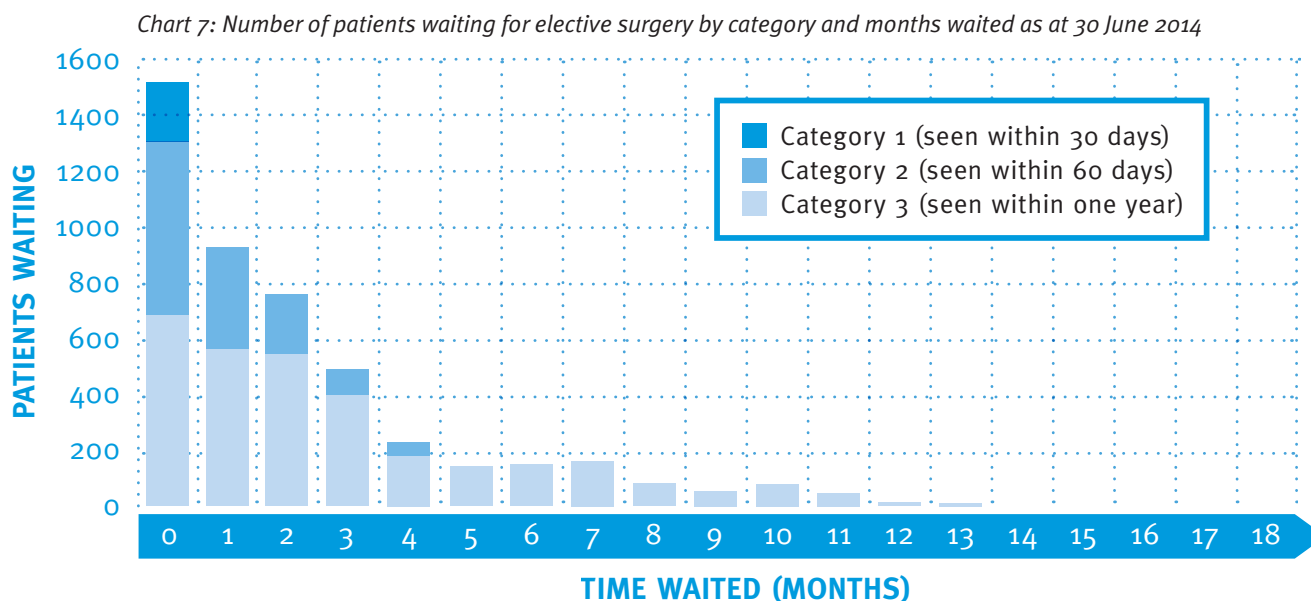
Gold Coast Health has invested \$3 million to reduce the number of patients waiting for an urgent endoscopy. Now 97 per cent of urgent endoscopy patients who are ready for treatment are booked or can opt-in for an appointment for treatment within the next two months.

Clinical leads and staff have been able to deliver these positive results through a mix of strategies including a more flexible 'opt-in' booking system, guidelines to help General Practitioners refer to the right specialist, partnering with the private sector, more doctors and nurses, new assessment clinics to decide the best treatment and pathways for each patient, and more out of hours clinics.

Long waits for dental patients have been all but eliminated with the number of patients waiting two or more years for a dental appointment reducing from 4,407 to zero over a 12 month period.

Gold Coast Health received 126,077 outpatient referrals in 2013-14, an increase of 22.7 per cent from the previous year. Outpatient appointment, elective surgery and oral health waiting times are published on our website monthly for the benefit of patients and the community.





### Reducing surgery waiting times

To enhance our capacity to ensure that patients are treated within clinically recommended timeframes, we have made safe and sustainable changes to our information systems and planning to enable increased productivity from our operating theatres and other facilities. The commitment and engagement of our clinical staff during this time has been critical to the success of each program, as we introduced changes to patient and operating theatre booking practices.

In 2013-14 Gold Coast Health performed 13,452 elective surgical procedures, an increase of 6 per cent on the previous year. The modest growth is attributed to the ramp down of activity in the lead up to the move to Gold Coast University Hospital from the Gold Coast Hospital at Southport.

Chart 7 shows the months waited for elective surgery by category as at 30 June 2014.

*The GCUH endoscopy team has worked to significantly reduce patient waiting times*

Chart 8: Performance against the National Emergency Access Target (NEAT)  
– Gold Coast Hospital / Gold Coast University Hospital

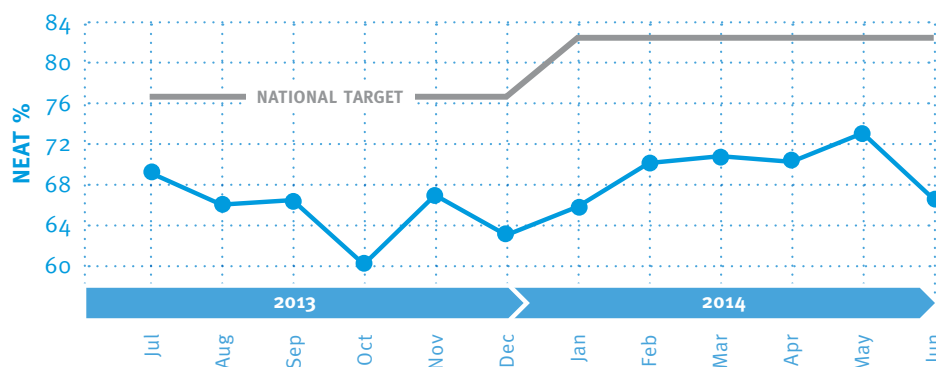
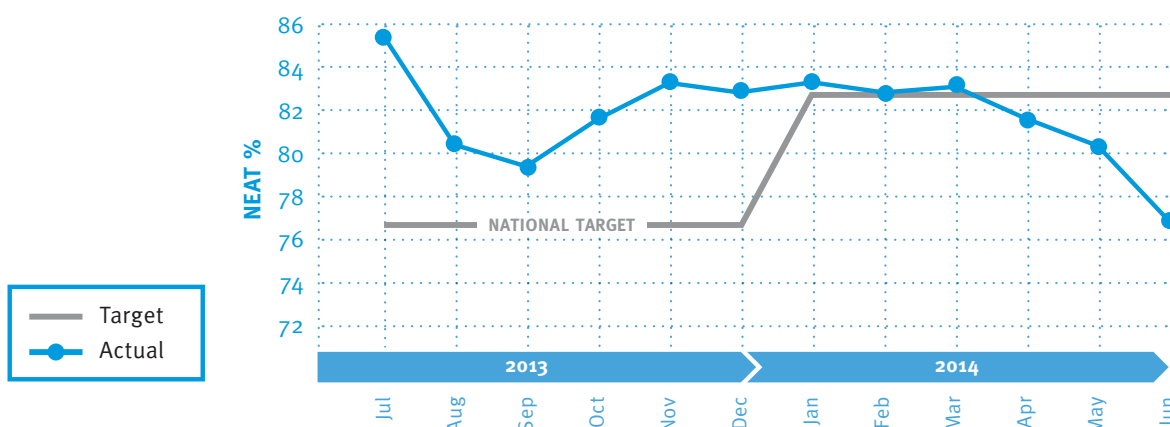


Chart 9: Performance against the National Emergency Access Target (NEAT)  
– Robina Hospital



## Access to our emergency departments

In 2013-14 the Gold Coast Health emergency departments attended to over 142,000 patients comprising over 83 thousand at Gold Coast Hospital and Gold Coast University Hospital and almost 60 thousand at Robina Hospital. This is a significant increase on the 125,700 presentations in 2012-13. The increase in demand has been sustained at the new Gold Coast University Hospital since it opened and the challenge of managing the volume is reflected in the NEAT outcomes between the hospitals. The number of patients presenting for care increased from around six thousand per month to around seven thousand per month.

Our emergency departments are measured against the National Emergency Access Target (NEAT). It is a percentage measure of patients being treated within four hours of arrival. The target has moved from 77 per cent in 2013 to a new target of 83 per cent. This year an independent external review confirmed that the creation of a Medical Assessment Unit model at both hospitals had improved patient care. It had also improved access to emergency services and continues to be a key element to maintaining and improving access targets.

## Providing safe, quality care

The Australian Council of Healthcare Standards surveyed Gold Coast Health against the National Safety and Quality Health Service Standards (NSQHS) in March 2014. The standard of quality and safe care was deemed to meet or exceed all mandatory standards, and in addition, Gold Coast Health was awarded a superior standard of Met with Merits in 14 criteria. Areas that received the highest Met with Merit rating include:

- Partnering with consumers and diverse communities
- Clinical handover
- Strong volunteer program
- Board commitment to implementing strategies to achieve safe, quality care
- Waste management practices
- New model of service delivery for patient meals integrating food services and dietetics
- Vision for the future including strategies, a Centre for Innovation and a research agenda

Chart 10: Staff Hand Hygiene Compliance – all sites

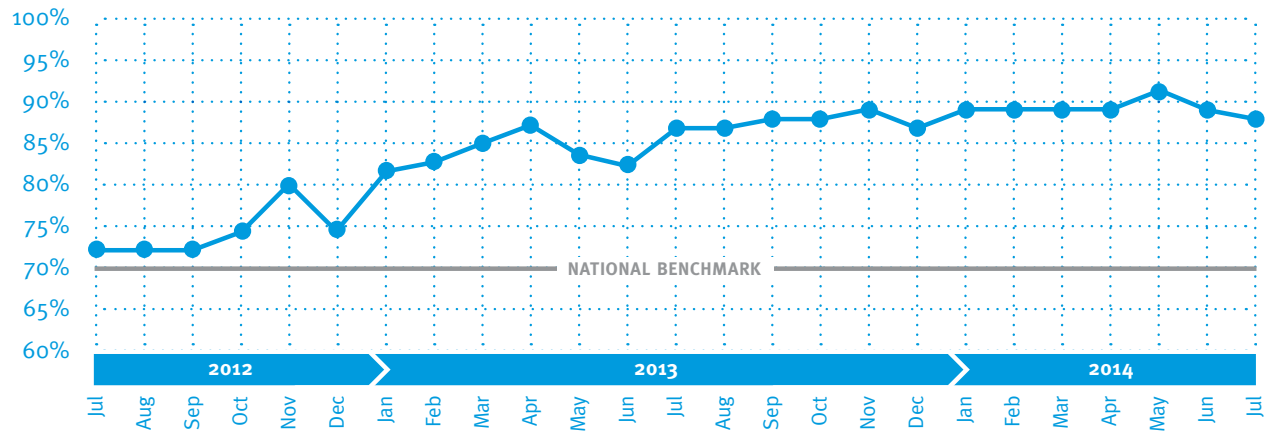


Chart 11: Proportion of admitted patients acquiring Vancomycin Resistant Enterococcus (VRE)

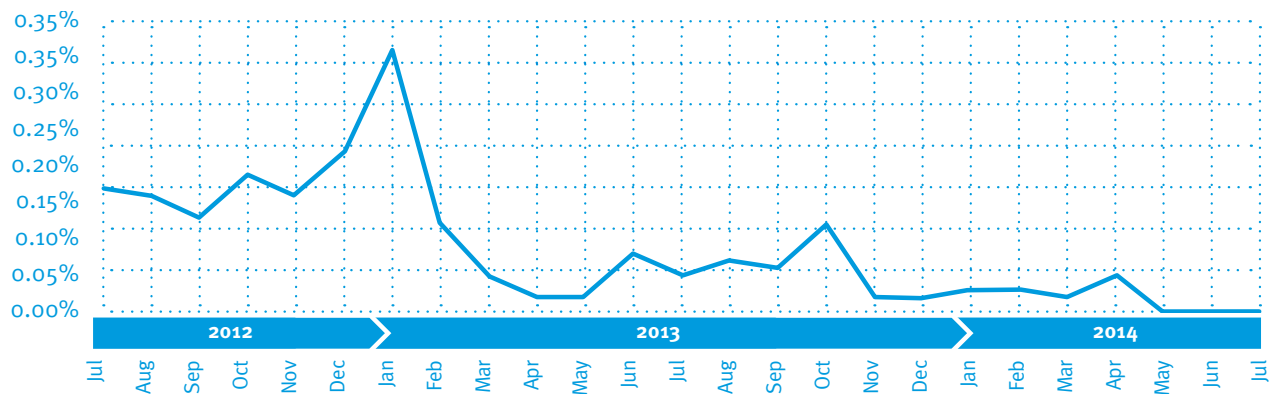
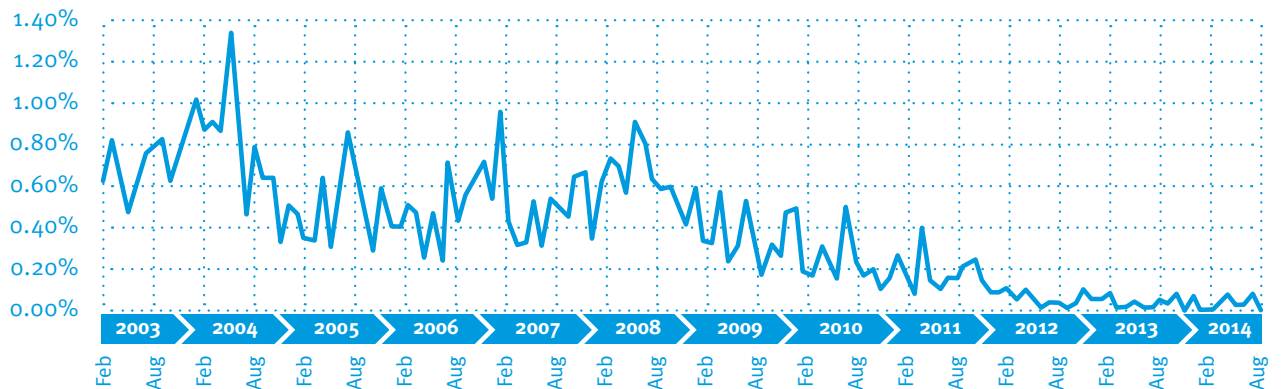


Chart 12: Proportion of admitted patients acquiring Methicillin-resistant Staphylococcus aureus (MSRA)



- Organ and tissue donation program
- Infection control and antibiotic management.

A shining example of our commitment to patient safety is our consistent performance in the area of hand hygiene. Good hand hygiene is linked to reduced hospital acquired infection. Compliance with hand hygiene practice is monitored in all clinical areas by auditors using the World Health Organisation standard “Five Moments of Hand Hygiene”. The national benchmark minimum compliance standard is 70 per cent. Gold Coast Health consistently achieves compliance levels of close to 90 per cent.

Recently collected data indicate that antibiotic-resistant bacteria are no longer being transmitted within our hospitals. Two of the most common hospital-acquired antibiotic-resistant bacteria seen outside the Gold Coast are Methicillin-resistant *Staphylococcus aureus* (MSRA) and Vancomycin Resistant *Enterococcus* (VRE). Chart 11 and Chart 12 suggest that these organisms have been eradicated from our hospitals. We believe that this outstanding outcome is the result of strict observance of hand hygiene practice, rational use of antibiotics and the high proportion of single rooms in our hospitals.

## Mental health

The Mental Health and Integrated Care division has delivered consistent performance in 2013-14 to achieve the a strong result against the state-wide service models and performance indicators designed to measure and support a consistent approach to service delivery across mental health services.

Performance against the key measure of the rate of community follow up within seven days has consistently improved since 2012. This measure requires that 60 per cent or more of consumers discharged from an acute mental health inpatient unit are seen within seven days. The Division achieved an annual result of 67.8 per cent at 30 June 2014, up from 62.5 per cent in 2012-13.

## Improving access for our multicultural community

Gold Coast Health has developed strategies to assist the 25 per cent of our population that come from Culturally and Linguistically Diverse (CALD) backgrounds and need assistance navigating the health system.

A Multicultural Framework was developed in 2013 to identify the gap in patient communication and aims to improve CALD access to community health services. Gold Coast Health has launched a series of health information sessions designed for CALD consumers providing general health information including details on how to access services, patient rights to information and privacy as well as a summary of new services available on the Gold Coast.

These sessions have already been well-received with more than 40 members from the local Chinese community attending the first session in May.

Gold Coast Health's commitment to improving multicultural services was further recognised in March during the four-yearly national EQuIP National Accreditation Survey where we received the highest rating for our service.

## Improving the quality of management and patient information

### Patient booking systems

To support the achievement of our strategic objective of becoming a world class health service, Gold Coast Health has developed a contemporary information system which provides a responsive platform for accessing crucial information. Access to targeted, timely information is critical for driving service improvement and decision making. To ensure data is collected, reported and monitored in a consistent way to promote performance we established a project team to complete the technical component of developing a Management Information System (MIS). The program incorporated a detailed needs analysis system design and implementation support. The objective is to embed sustainable data reporting and systems to support decision making and management capability within the Gold Coast Health.

### Electronic discharge statements to support primary care providers

The introduction of ward based pharmacists has improved the quality and efficiency of our patient experience at the time of discharge. Medication summaries and electronic discharge summaries are just two of the measures we use to review our performance and support the care of patients in the primary care sector.





## Services for birthing mums

Since private practice midwives were granted eligibility to practice at Gold Coast Hospital in 2012, birthing options have increased for new mothers. These credentialed midwives can admit birthing mothers in their own right providing continuity of midwifery care for the mother, with support from our Birthing Services health professionals as required. The midwife can provide flexible care in the community and the hospital.

The state of the art facilities at the Gold Coast University Hospital include an expanded Neonatal Intensive Care Unit. An additional six Neonatal Intensive Care (NICU) cots were added to the service in April 2014 which already provided 20 Special Care Nursery Cots (SCN) and two NICU cots for premature and unwell babies on the Gold Coast and northern New South Wales.

Gold Coast Health is now equipped to look after more babies born prematurely at 26 weeks and higher without the need to travel to Brisbane for care.

Future expansion of the unit to full capacity of 44 cots will enable Gold Coast to provide care for up to one thousand sick and premature babies a year.

An estimated five thousand babies will be born at Gold Coast University Hospital in 2014-15 with approximately 15 per cent of babies requiring admission to the Newborn Care Unit for breathing difficulties or other problems.

The NICU is one of a number of new and extended services that have commenced since GCUH opened on 28 September 2013 including:

- Radiation therapy services in partnership with Radiation Oncology Queensland
- Nuclear medicine with equipment such as a new PET scanner and gamma cameras
- Trauma response including a dedicated children's area in the emergency department and a helipad improving access to urgent patient care
- Cardiac surgery
- Maternal Fetal Medicine.

# 4,376 babies

have been born during 2013/14  
financial year







## Our people

**Over six thousand medical, nursing, clinical and non clinical support staff, along with a committed team of volunteers, work together to deliver quality care to the Gold Coast regional community.**

Gold Coast Health has designed and implemented a number of strategies to bring out the best in our people. 2013-14 was a period of considerable change in executive leadership and management information systems together with a drive to improve performance in areas such as outpatient and elective surgery waiting times. In this time of change, we needed to adopt strategies that could demonstrate the value of our staff and empower each individual to strive and develop.

*Nursing and Midwifery annual award presentation*

# Valuing and empowering our people

Gold Coast Health has completed a year of considerable change. This change was only possible due to the commitment and support of our dedicated workforce.

To support the introduction of new services and expansion of existing services our workforce has increased by approximately 17 per cent over the year. To support this growth a new organisational and executive structure was implemented and a range of workforce strategies developed to empower our workforce.

## Workforce planning

Planning for future workforce needs is critical to the ongoing delivery of health services that meet the changing requirements of the Gold Coast Community.

The focus for the 2013-14 was building our workforce planning capability and establishing the immediate workforce needs of a new facility and new and expanding services.

Workforce planning is being used to better understand the characteristics and capabilities of our existing workforce. It will be used to model workforce needs into the future. Strategies can then be developed to resource our workforce in a way that delivers the right people to the right place at the right time to achieve successful business outcomes.

## Talent management and development

Our goal is to support our workforce to build the right capabilities, performance and behaviours to meet the strategic objective and goals of Gold Coast Health. This has involved our Talent Management Team implementing a number of programs to enhance the capability of our workforce.

Gold Coast Health provides learning and career pathways that support professional development for all roles through internal learning options as well as source effective and fit for purpose external development programs.

Every month approximately 80 new starters participate in the Gold Coast Health Orientation Program. The on-boarding experience has been designed to support transition into the workforce and help them understand the values and objectives of our organisation.

It is important that the effort and contribution of employees align with the strategic objectives of Gold Coast Health. The performance management framework defines goals and identifies development needs in a way that builds positive relationships and promotes retention. Support for skills development is provided through schemes such as study leave, regular in-service training, support for conference attendance and focused in house development programs.



## Celebrating our staff

Staff achievements have been a focal point for celebration this year with a number of award presentations and events recognising their commitment to health care.

In support of the four-yearly national EQUINational Accreditation Survey, the 2014 Safety and Quality Showcase event in February celebrated the outstanding achievements of staff who have delivered safety and quality care initiatives. Staff were recognised across six categories including effective governance; reducing harm; wise use of resources; community and person centred care.

# over \$250,000

awarded to nine staff-initiated projects to help improve patient experience

An inaugural staff innovation program, The Improvers, awarded more than \$250 thousand to nine staff-initiated projects to help improve patient experience across the health service. The Improvers attracted more than 160 innovative ideas from staff and culminated in an event featuring 17 finalists presenting their ideas to a panel and audience.

Seven nurses and midwives received recognition for their work during the annual International Nurses and Midwives Day celebrations in May. One of our emergency department registrars, Dr Alana Bond also received the Joseph Epstein Award for topping the country in the Emergency Medicine Primary Examination.

*Above: Gold Coast Health Improvers finalists and panel members.*



# Workforce engagement

## Our commitment to safety

Investment in our staff delivers increased productivity, decreased injury and decreased business costs. Safety and wellbeing practitioners are aligned to the clinical directorates to support workplace safety initiatives and risk mitigation. This alignment has delivered significant increases in hazard reporting and mitigation of risks, preventing workplace injuries.

Compliance with mandatory training requirements has increased with the delivery of an online learning system. Our Workcover and sick leave absenteeism rates have been on a downward trend consistently over the last 12 months.

Our Safety Management System was redesigned in preparation for the transition to Prescribed Employer on 1 July 2014 under the *Hospital and Health Boards Act 2011* (Qld), and our documentation and supporting systems align to AS/NZ 4801 Safety Management Systems.

Our Safety and Wellbeing Team supported Gold Coast Health to achieve compliance to the EQUIP National standards in March 2014, and AS/NZ 4801 Safety Management Systems as verified by external audit.

## Employee support and workplace relations

Gold Coast Health recognises that the management of workplace relations is essential to its performance. A number of strategies are in place to support the development of employee satisfaction and morale, including access to flexible work arrangements and rostering and leave arrangements such as part-time work and job sharing to promote employees achieving work-life balance.

Monthly meetings with unions and employees known as the District Consultative Forum are a key communication channel for staff representatives.

## Ensuring an ethical culture

Gold Coast Health's employees must observe 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 *Public Sector Ethics Act 1984* (Qld). 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 was commissioned in 2013-14 so that all staff may independently access mandatory, annual training, including Code of Conduct refresher training.

Gold Coast Health administrative procedures and management practices also comply with the *Public Sector Ethics Act 1994* (Qld) and with the Code of Conduct. In preparation for commencement as a Prescribed Employer on 1 July 2014, Gold Coast Health has developed a standard of practice applicable to our local operations.

## Engagement

Gold Coast Health recognises that people who directly provide clinical services are best placed to identify improvements to service delivery and patient care outcomes. Our Clinician Engagement Strategy was developed in 2012 to satisfy the requirements of the *Hospital and Health Boards Act 2011* (Qld). Implementation of the strategy has resulted in enhanced consultation with health professionals working with Gold Coast Health and led to the development of clearer pathways for clinicians to have a voice in the planning, implementation and review of services provided by Gold Coast Health.

Two key initiatives from the strategy include the Clinical Governance Committee and Clinical Council. The Clinical Governance Committee reports to the Executive Management Team and Board Safety, Quality and Engagement Committee. This Committee provides advice and support to improve clinical performance and manage risk. The Clinical Council includes representation of clinicians from across all operational divisions, and is the peak clinical advisory body to the Chief Executive

To maintain open lines of communication across our workforce, the Chief Executive holds regular open staff forums across a number of our facilities throughout the year. The forums are run in collaboration with separate Board forums which provide an informal opportunity for the Chief Executive, members of the Executive Management Team and Board to meet staff, share information and answer questions. Forums are supported by other formal communication tools, including Chief Executive podcasts and news alerts.

Increased engagement opportunities this year have included a more responsive approach to sharing

online information through the introduction of online content authors throughout the service.

The expansion of online capability has enabled greater access for the workforce in relation to creating online information pages, spotlights and news feeds accessible from the intranet. A dedicated staff newsletter has been introduced to support further workforce engagement.

## Workforce snapshot

# 5,963

full-time equivalent staff in the 2013/14 financial year, an increase from 5,098 in 2012/13

# 1,257

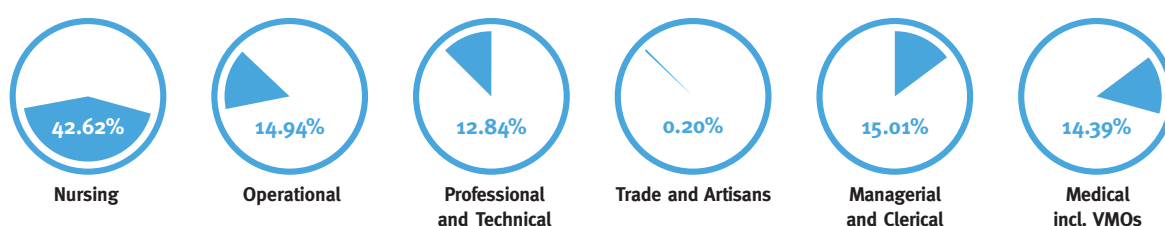
new employees joined Gold Coast Health in 2013/14

# 70%

percentage of the workforce engaged in clinical roles at June 2014

# Our workforce at a glance

Chart 13: Employees by professional stream



## Professional stream

The Gold Coast Hospital and Health Service's workforce consists of 5,963 full-time equivalent (FTE) staff who work within a number of different occupational streams as detailed in Table 1.

Table 1: Professional stream as at June 2014

Managerial and Clerical	895
Medical incl VMOs	858
Nursing	2,542
Operational	891
Trade and Artisans	12
Professional and Technical	765
<b>Total</b>	<b>5,963</b>

## Our workforce composition

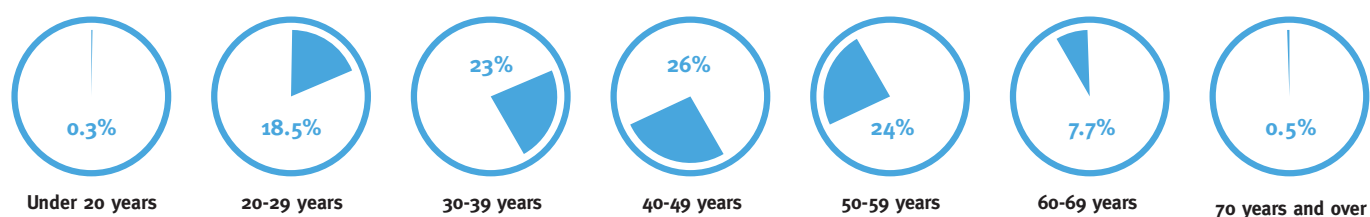
The average age and gender of a Gold Coast Health employee is 42 years old and female. This is unchanged from 2012-13. Our youngest employee is a male aged 18 and the oldest employee is a male age 79.

Table 2: Age profile as at June 2014

Under 20 years	21
20 to 29 years	1315
30 to 39 years	1647
40 to 49 years	1875
50 to 59 years	1682
60 to 69 years	543
70 years and over	34
<b>Total</b>	<b>7117</b>



Chart 14: Employee age profile as at June 2014



## Age and gender composition

Table 3 details the Service's workforce composition by age and gender.

Table 3: Gender and age profile as at June 2014

Age	Female	Male	Total
Under 20 years	12	9	<b>21</b>
20-29 years	963	352	<b>1,315</b>
30-39 years	1,169	478	<b>1,647</b>
40-49 years	1,385	490	<b>1,875</b>
50-59 years	1,314	369	<b>1,683</b>
60-69 years	417	127	<b>544</b>
70 years and over	21	13	<b>34</b>

## Women in the workforce

Women comprise over 74 per cent of the workforce. 52 per cent of Executive positions are filled by women. This is an increase in our frontline staff and professional workforce, as set out in Table 4.

Table 4: Profile of women in the workforce as at June 2014

Profession		2013/14	2012/13
Managerial and Clerical	↓	<b>87.48%</b>	1,169
Medical Workforce including Visiting Medical Officers	↑	<b>37.32%</b>	478
Nursing	↑	<b>87.21%</b>	87.04%
Operational	↓	<b>56.42%</b>	59.80%
Trade and Artisans	—	<b>NIL</b>	NIL
Professional and Technical	↑	<b>77.23%</b>	75.93%

# Workforce planning, attraction, retention and performance

## Recruitment, selection and appointment

In 2013-14 a number of recruitment and retention strategies were implemented to ensure that programs and activities could support the planned new services and meet the needs of the new Gold Coast University Hospital before it opened in September 2013.

A major focal point of the recruitment framework is to employ a holistic approach in recruiting, engaging and retaining high performing people with the right skills to meet organisational objectives. This aligns to a strong strategic focus in optimising our people resources and includes the development of a Gold Coast Health recruitment plan, on-boarding programs, attraction and retention plans, employee engagement strategies and the introduction of an Alumni Program through an employee orientated separation process.

During the financial year, a total of 604 employment vacancies were advertised across employment streams (Table 5). The retention rate of permanent staff has fallen from 96 per cent in 2012-13 to 92.69 per cent.

To attract highly skilled applicant pools, vacancies are advertised in specialty industry media outlets and on mainstream recruitment websites. Some of the industry media used in 2013-14 includes the Royal Australasian College of Physicians; Royal Australian and New Zealand College of Psychiatrists; Australian and New Zealand College of Anaesthetists; Royal Australian College of Surgeons; Australian and New Zealand Association of Paediatric Surgeons; and Australian Psychological Society.

Gold Coast Health maintains robust systems to ensure that pre-employment checks, professional registration, credentialing and scope of clinical practice are undertaken and maintained.

Gold Coast Health did not have any redundancies during the 2013-14 period.

Table 5: Employment vacancies advertised in 2013-14

Employment Stream	2012/13 Vacancies Advertised	2013/14 Vacancies Advertised
Managerial and Clerical	85	139
Medical including VMOs	89	102
Nursing	260	136
Operational	17	40
Trade and Artisans	0	0
Professional, Technical, Allied Health	78	187
<b>Total</b>	<b>529</b>	<b>604</b>

1. Advertised vacancies for executive level positions or as an expression of interest are excluded.

## Unscheduled leave

The unscheduled leave rate for 2013-14 was 1.66 per cent, an improvement on the result of 1.95 per cent in 2012-13. Unscheduled leave is inclusive of sick leave, family leave and special leave.

## Equal employment opportunity

Gold Coast Health is committed to providing a workplace which is free from unlawful discrimination, and where equal employment opportunity practices are adopted. It recognises the four categories of people who have historically been disadvantaged in employment. These categories are Aboriginal and Torres Strait Islander people, people from non-English speaking backgrounds, people with a disability and women. As part of an ongoing process to identify the extent to which its employment practices are responsive to these groups, the Service undertakes a census of all new employees.

As at June 2014, 8.95 per cent of staff identified themselves as being from a non-English speaking background. This is an increase from 6.27 per cent in 2012-13.



## Improving our team's health

Since its inception twelve months ago, Team Health has been making a difference to staff.

Team Health is a champion for the health and wellbeing of our workforce. The initiative is based on the following principles:

- All employees have the right to a healthy and safe working environment.
- Well-designed health and wellness programs allow employees to have more productive working lives.

# over \$20,000

raised in sponsorship to encourage staff to stay active with group exercise programs

Initiatives to support informed lifestyle choices such as the free smoking management clinic have seen 60 staff sign up to quit smoking. The clinic is being evaluated as part of a research project in partnership with Griffith University's School of Public Health.

Team Health has received more than \$20 thousand in sponsorships to encourage staff to stay active with group exercise programs.

Other offerings include discounted yoga, massages, and tai chi classes across facilities.

The efforts of Gold Coast Health across our facilities were recognised with a silver award in Queensland Health's Workplace for Wellness initiative recognising healthy workplaces.

*The Team Health cycling club has 130 staff members participating in regular activity.*





## Our future

**In a year of significant change our community partnerships have come to the forefront in the delivery of quality health outcomes.**

Gold Coast Health is growing its partner networks to include business leaders, educators, private health providers, community services, technology leaders and many more.

New and innovative approaches to health delivery will be needed as demand for services continues unabated.

Gold Coast Health is committed to leading the way in health innovation and service provision.

*Surgical complexity and capacity has been enhanced at Gold Coast Health*



# Engaging our community and health care partners

## Volunteers

Gold Coast Health values the contribution of its dedicated volunteers, and acknowledges the continuing role that our volunteer workforce plays in providing exceptional service to the community. Many of our volunteers have a relationship with the organisation spanning many years. The volunteer program was acknowledged in the ACHS accreditation survey in March 2014 as exceeding the national standard, and as in previous years, Gold Coast Health was nominated as Volunteer Organisation of the Year in the Gold Coast International Volunteers Day Awards.

The move to GCUH was a catalyst for many long term volunteers to retire. Over 80 volunteers transitioned to the new facility and since then numbers have increased to over 150 working at GCUH. Volunteers provide various patient-centred care services such as way-finding assistance, bedside support, social support and they run a library trolley. Our volunteer numbers have increased to 389 in 2013-14, with the new Ronald McDonald House facilities bringing in 60 volunteers alone.

There has been a dramatic increase in the demand for new volunteers to support new and improved services, including on-boarding for service partners including Ronald McDonald House, Breastscreen, Radio Lollipop, Starlight Foundation, Kidney Health, and Miracle Babies. The volunteer workforce is coordinated across all Gold Coast Health facilities from dedicated offices at GCUH.

## Primary health care partners

The published Primary Health Care Protocol builds upon the strong relationship fostered by Gold Coast Health over several years with the primary health care sector on the Gold Coast and more recently, the Gold Coast Medicare Local. This Protocol, approved by the Board in 2013, serves as the foundation for all organisations to work collaboratively to improve the health and wellbeing of the Gold Coast population. The protocol recognises the important roles that both

acute and primary care sectors play in the delivery of health services and formalises our commitment to providing integrated health care to our community.

By strengthening relationships and integration of health sectors, key objectives can be achieved which align with other performance requirements such as those set by the National Health Performance Authority. The protocol also aligns with the strategic outcomes outlined within the *Bilateral Plan for Primary Health Care Services in Queensland*.

## Providing the community with performance information

Informing the community and consumers about the safety and quality performance of the Service is important to an effective partnership. In 2013-14, Gold Coast Health performance data was provided on the National Health Performance Authority My Hospital website, and the Queensland Health My Performance website.

## Patient satisfaction

Gold Coast Health is committed to learning from the experience of our patients, identifying how well we met their needs and preferences, and areas that we need to improve. A complaints and compliments training program is delivered by our Patient Liaison Service to clinical and non-clinical staff, along with Communication and Patient Safety (CAPS) training to all staff.

Queensland Health introduced the Ryan's Rule initiative in 2013, and Gold Coast Health commenced implementation in February 2014. Ryan's Rule is a tool to support families and carers of patients to escalate a concern about a patient in hospital where the patient is deteriorating or not improving. Introduction of the tool has been supported with training for staff and publicity and handouts for patients and carers.



## Improving patient education

Elderly patients admitted to Gold Coast Health facilities are now better informed of their falls risks. This is a direct result of community input at several levels of the project which saw the production of a patient video to highlight falls risks and avoidance tips while in hospital.

In the first instance community input helped to identify this resource as worthy of funding through the Gold Coast Health Improvers Program. Selected community members chaired the selection panel and gave it (and several other innovative projects) a big tick of approval for funding to proceed.

Secondly Gold Coast Health consulted with the Multicultural Communities Council Gold Coast to include translations of the top three languages of consumers aged over 65 years.

The 'star' of the video was Catherine Ellenford, a long standing volunteer at Gold Coast Health. Catherine was kind enough to act as our elderly patient for a day of shooting in a ward setting. Catherine volunteers on the hospital reception desk to help visitors find their way and she was just as accommodating in her efforts in the video shoot.

The final community input stage included a review of the video prior to release by the Gold Coast Health Consumer Advisory group. This consumer review is used often to confirm our communications are patient focused with clear user friendly messages.

Every day, 133 older Queenslanders have a fall requiring medical attention, even though falls are mostly preventable. Falls are the leading cause of unintentional injury for Queenslanders aged 65 years and over and the cost of falls and falls injury is significant.

The falls avoidance video will be accessible by all patients admitted to Gold Coast Health hospitals and will help to inform and protect the patients in our care.

**133** older Queenslanders have a fall requiring medical attention every day.

*Gold Coast Health volunteer Catherine Ellenford and Registered Nurse Tamarin Darch during filming.*



## Gold Coast Hospital Foundation

The Gold Coast Hospital Foundation is a critical fundraising partner to support the delivery of public health education and research and improve health care for the Gold Coast region through the Gold Coast Health public hospitals and community health facilities. The Foundation also provides funding support for staff research and education initiatives and opportunities.

Staff were the beneficiary of a \$130 thousand increase in the Gold Coast Hospital Foundation's education and research grants in 2013-14. The Foundation received 97 applications for more than \$170 thousand in funding for staff-led projects – four times the applications from 2012-13.

Forty-two projects received funding thanks to significant contributions from Jupiters Hotel and Casino, Wiltshire Family Law, the Ko-Cheng Lin Family and community donations.

**“We are thrilled to be able to support the passion and ideas of Gold Coast Health staff. They are so keen to develop their skills and practices to improve patient care delivered to the community.”**

**Gold Coast Hospital Foundation CEO Kim Sutton**

The Board greatly appreciates the financial and other support provided to staff and the community by the Foundation. Its commitment to promoting continual development and advances in healthcare practices, treatments and medications, acknowledging that this requires health staff to keep learning and to develop new skills in the latest practices.

## Partnering with our community

The support of our community is critical to the success of Gold Coast Health. Our Community and Consumer Engagement Strategy 2013-15 details our commitment to:

- Improve patient safety outcomes through consumer involvement
- Build a better understanding of expectation among patients, the community, health providers and health services
- Grow community confidence and awareness of services provided by Gold Coast Health
- Develop community partnerships to create new opportunities for information sharing
- Expand our engagement activities and highlight the benefits of community engagement to staff and the community

Development and implementation of the strategy is a key requirement of the *Hospital and Health Boards Act 2011* (Qld). Implementation, monitoring and review is overseen by the Safety Quality and Engagement Committee of the Board.



## Making a difference

Our Consumer Advisory Group (CAG) members make a real difference in how we plan, implement and review our services.

The CAG participate in quality and safety meetings, special projects including nutrition improvements, new models of care including physiotherapy alternative treatments in emergency departments and consumer collaboration in addressing client survey responses to improve patient experiences.

Communication with our consumers is also enhanced by including our CAG in the review of new communications material which ensures our local health service is relevant and consumer focused where ever possible.

CAG member of two years Sally Jones said being a part of the group allows them to give back to the local community.

“Being a member of the Older Women’s Network for many years has helped to bring valuable experience to the CAG,” Ms Jones said.

“Being able to input my suggestions to improve public healthcare on the Gold Coast and improve the patient experience is really rewarding and the information acquired at these meetings that can be passed on to others to help them understand how our health system and hospital work is invaluable.”

*Consumer Advisory Group members and Community Engagement officer meet quarterly for staff presentations and review of quality indicators.*

# Delivering health and knowledge

Consistent with the commitment by the State to build world class infrastructure and our investment in improved information management and reporting systems, the Board has adopted a strategic objective to form partnerships with a view to establishing a world class health and knowledge technical precinct. To achieve this objective, a number of innovative programs of work are underway in the fields of:

- Research and education
- Partnering to identify and secure commercial opportunities for development
- Staff cultural engagement programs

The Board has endorsed performance indicators for research which align with Gold Coast Health's Research Strategy. These performance indicators will be embedded within the planning and performance framework in the coming year to enable the Service to measure performance against the Board's strategic research objectives, including attracting increased research grant income and increasing the number of staff with research higher degrees.

Our future – focusing on innovation and research to deliver a world class health and knowledge technical precinct

## Research and university partnerships

Gold Coast Health has revitalised its Research Directorate following an external review of systems, processes and the Research Strategy. Consultation with stakeholders on the direction outlined in the Research Strategy is underway, and it is anticipated that a final version will be considered by the Board in December 2014.

The Research and Education Committee, comprising members of the Board, commercial and university partners and other educational partners has led the external review and transformation of focus on research governance and streamlined processes to promote the conduct of research and build the reputation of Gold Coast Health as a research partner of choice. A number of initiatives are underway, including:

- Establishment of a Research Council, focussed on the achievement of key research themes and objectives.
- Planning for the Gold Coast Health and Medical Research Conference in December 2014.
- Restructured the membership of the Human Research Ethics Committee constituted under the National Statement on Ethical Conduct in Human Research (2007), including the appointment of an independent Chair.
- A program of international distinguished health and medical researchers delivering presentations and participating in roundtable discussions.
- Preparation for the inaugural Research Futures Forum in July 2014.

## Developing the Centre for Health Innovation

The Centre for Health Innovation has been created as a joint venture between Gold Coast Health and Griffith University.

There is an opportunity on the Gold Coast to create a health care delivery system and research network with the potential to compete with the best in the world.

The premise takes its inspiration from the likes of Partners system in Boston, the Academic Health Sciences Centre in Cambridge and Intermountain Healthcare in Utah.

The first objective is to develop capabilities and structures to deliver high value for patients and our community by providing reliable safe, effective, equitable and patient-centred care.

The second objective is to use a high performance system to attract international talent, public and private research funding to address the challenges in modern healthcare.

## Staff cultural engagement

The organisation is committed to developing empathy as a means to improve the patient and staff experience. A white paper has been developed to drive commitment from the Gold Coast Health leadership to extend the concept into a broader strategy as a vehicle for cultural change.

The coming year will see the creation of a Centre for Patient and Family Care within the Centre for Health Innovation.

Complementary to this proposal is a focus on leadership development among clinical streams and a empathy training for administrative and front-line teams.

## University partnerships

Joint appointments are in place with both Griffith University and Bond University to strengthen the research focus of our clinicians and support the education and training of our current and future clinical workforce. Gold Coast Health continued to strengthen its research partnerships with local universities, including increasing the number of joint appointments.

## Health and Knowledge Technology Precinct

The Gold Coast is poised to become an Australian health heartland based on a Health and Knowledge Precinct that will be located in the Parklands area.

Planning is underway for the 2018 Commonwealth Games but the future of the Parklands site is being planned well beyond this global event.

The co-location of Gold Coast University Hospital, Griffith University and the private Healthscope hospital significantly extends the range of health and medical services on the Gold Coast and creates an ideal hands-on environment for the clinical training of doctors, nurses and future health professionals.

The scope of the future precinct is being considered by a range of proponent and investment stakeholders.







## Our Board and Management

**Gold Coast Hospital and Health Service was established as a statutory body on 1 July 2012 under the *Hospital and Health Boards Act 2011* (Qld). The Service is governed by the Gold Coast Hospital and Health Board.**

The Board sets the organisation's strategic agenda and monitors its performance against the delivery of quality health outcomes. It is responsible for involving the community in decisions about the future design of healthcare to benefit the local community. The Board is accountable to the Health Minister.

*Front L-R: Dr Cherrell Hirst, Mr Ken Brown, Mr Ian Langdon, Ms Pauline Ross. Back L-R: Dr Andrew Weissenberger, Professor Allan Cripps, Ms Colette McCool*



# Improving transparency and governance

## Our Board committees

### Finance and Performance Committee

The Finance and Performance Committee meets monthly to review all aspects of financial and service performance.

### Audit and Risk Committee

The Audit and Risk Committee meets bi-monthly to oversee governance, risk and assurance processes, including Internal Audit reporting and function.

### Safety Quality and Engagement

The Safety Quality and Engagement Committee is a prescribed committee by the *Hospital and Health Boards Act 2011* (Qld) and reports to the Board. This Committee advises the Service on matters relating to the safety and quality of healthcare provided.

## Executive Committee

The Executive Committee oversees performance and the progress of strategic initiatives identified by the Board.

## Research and Education Committee

The Research and Education Committee exists to build long-term collaborations in research, clinical education and training programs. These programs are to help position Gold Coast Health as a participant in developing a world class Health and Knowledge Precinct of national and international significance.

Table 5: Board member attendance

Board Member	Ian Langdon	Ken Brown	Pauline Ross	Allan Cripps	Andrew Wiessenberger	Colette McCool	Cherrell Hirst
Board	10/11	11/11	11/11	8/11**	10/11**	11/11**	1/1*
Extraordinary Board Meeting	2/2	2/2	2/2	2/2	2/2	1/2	
Executive	7/7		7/7	6/7	7/7		
Finance and Performance		10/10		5/10		8/10	
Audit and Risk		6/6		4/6		6/6	
Safety Quality Engagement		6/6	6/6		6/6	5/6	
Research and Education				3/3			

\* Board member since 17 May 2014

\*\* Reappointed for three years term on 17 May 2014

## Executive Management Committees

### Executive Management Team

The Executive Management Team is comprised of the Executive Directors, General Managers, Clinical Directors, Professors, and Senior Director Clinical Governance. Meetings are held twice monthly to consider matters of strategic importance and cross-divisional impact. In this forum, members of the Executive provide information and advice to the Chief Executive and their colleagues to enable planning review and analysis. Each member holds responsibility for their divisional, financial, operational and clinical performance.

### Clinical Council

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 Council provides advice to the Chief Executive and provides an opportunity to embed clinician feedback in the governance, strategy and cultural development initiatives.

### Clinical Governance Committee

The Clinical Governance Committee is responsible for overseeing and setting standards of clinical governance within Gold Coast Health. The Committee monitors, evaluates and improves performance in clinical practice to ensure optimal patient safety and high care quality.

This committee reports to the Board's Safety Quality and Engagement Committee and has membership comprised of clinicians and senior managers across a number of disciplines including allied health, medicine, nursing and clinical governance.

### ICT Governance Board

The ICT Governance Board adopts a strategic view of planning, performance and benefits realisation of Information Communication Technology (ICT) systems across Gold Coast Health. This board oversees the capacity, capability and solutions are planned procured designed, implemented and evaluated and makes recommendations to the Chief Executive about investment decisions, including current systems and those planned as part of future expansion.

### Executive Control Group: Operations (ECGO)

Executive Control Group Operations is led by the Executive Director Operations and provides leadership, management and review of the Service's day-to-day operations. The group adds value through service-wide implementation of strategies, proactively identifies and addresses service or business issues which are complex or have system-wide significance.

### Safety and Wellbeing Committee

Our Safety and Wellbeing Committee is responsible for overseeing the provision of a healthy and safe work environment for staff, patients and visitors. Elements under the guidance of this committee include rehabilitation and return to work, injury prevention, fire safety, occupational violence prevention and ergonomics.

### Healthcare Leadership Standards Committee

The Healthcare Standards Leadership Committee is convened by the Chief Executive for the purpose of providing executive leadership and stewardship of the Health Service's participation in the ACHS accreditation program.

# Our organisation structure

## New leadership structure

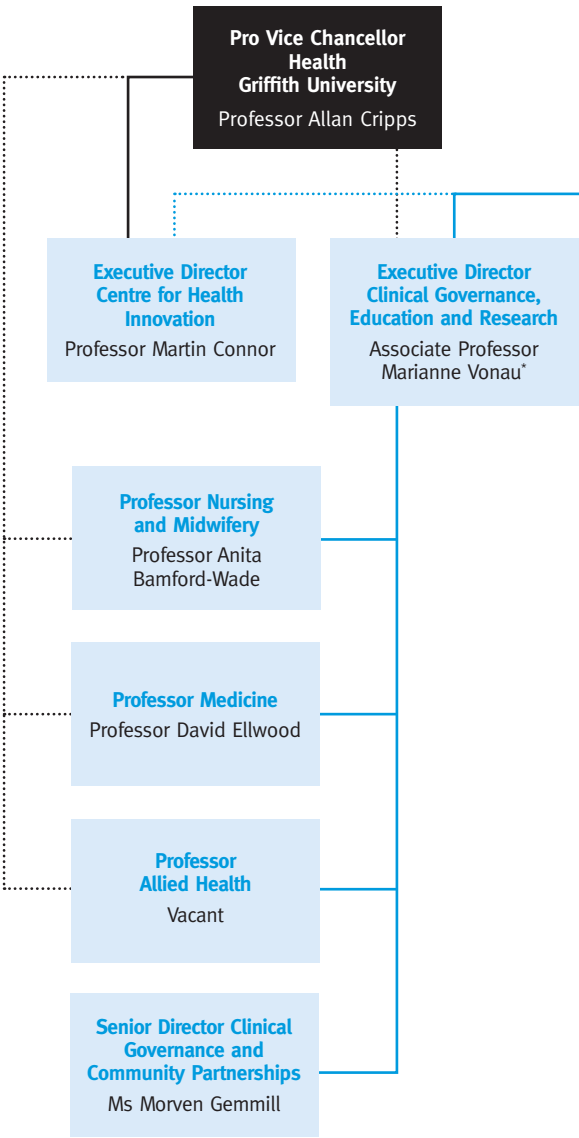
The Health Service Chief Executive is responsible for leading the Service, including its overall management and performance. The Chief Executive is accountable to the Board.

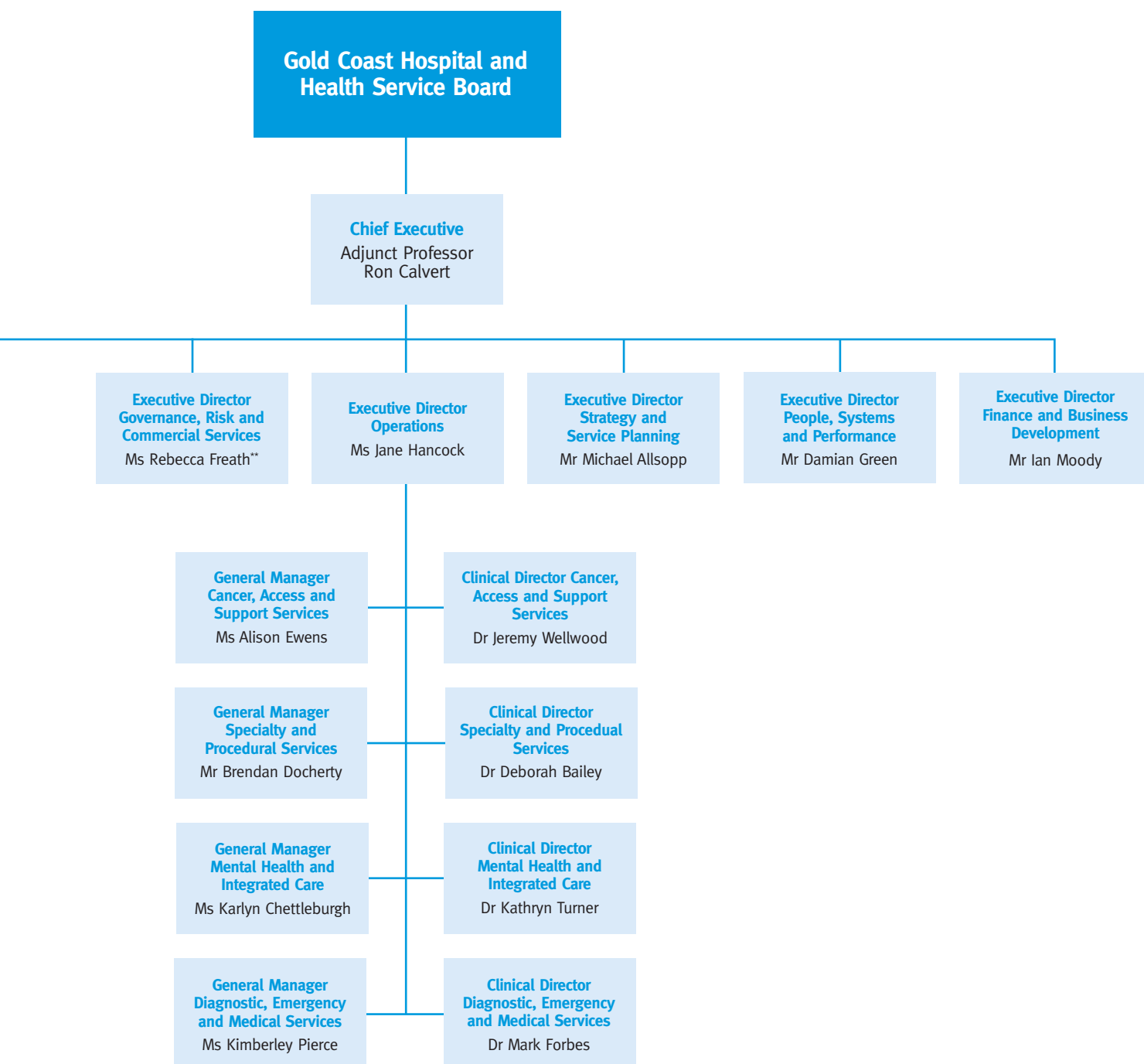
The Chief Executive is supported by a team of Executive Directors who are individually accountable for leading the delivery of health care and related services within their respective portfolios. Executive Directors report to the Chief Executive.

A new organisation structure was implemented from June 2013 to deliver on the Board's Strategic Plan for Gold Coast Health. Permanent recruitment to several of these positions continued into 2014.

The foundation principles of the structure enable the leaders to respond effectively to both our challenges and opportunities. Specifically, it:

- Strengthens clinical governance, education and research;
- Activates the university health service status through the creation of shared leadership positions with our university partners;
- Aligns clinical structures to support the delivery of organisational priorities such as integrated clinical care;
- Invests in the development of a General Management/Clinical Director partnership approach to strengthen clinician engagement in service leadership and management;
- Organises the clinical areas to maximise opportunities to drive improved collaboration and care coordination across the continuum of care; and
- Leverages the opportunities and delivers on the accountabilities that arise as result of our transition to a more autonomous statutory environment.





\*commenced 1 September 2014

\*\*commenced 1 August 2014





# Risk management and accountability

**Gold Coast Health's risk management framework is based upon the Australian/New Zealand ISO Standard 31000:2009 for risk management. The framework outlines intent, roles, responsibilities and implementation requirements.**

The management of each operational division is responsible for managing risk in their respective area. Safety and quality coordinators assist management in identifying, recording and mitigating risk. Strategic, enterprise-wide and the highest rated risks are escalated to senior executives, with oversight from the Board's Audit and Risk Committee.

*Relocating critically ill infants to Gold Coast University Hospital required an integrated approach to risk management and planning.*



# Risk management and accountability

## Risk management

Gold Coast Health's Risk Management Framework includes:

- Risk management plans identify how Gold Coast Health will manage, record and monitor risk, including procedures for escalating risk reports to the Chief Executive.
- Planning as part of the strategic, operational and annual business planning activity of Gold Coast Health, its facilities and/or networks.
- A risk register that is used to record, rate, monitor and report risk.
- A process for monitoring and reviewing risk control and governance systems.

An identified priority for 2014-15 is to continue to embed and strengthen risk management.

## External scrutiny

### Queensland Audit Office

In 2013-14, the Queensland Audit Office (QAO) conducted a number of cross-sector and cross-service audits which included coverage of Gold Coast Health.

#### Report to Parliament 1: 2013-14 – Right of private practice in Queensland public hospitals

This interim report, prepared under section 62 of the *Auditor General Act 2009* (Qld), is the first of two reports dealing with the performance audit of the right of private practice arrangements in the public health system.

The report considered whether the arrangements are achieving their intended public health outcomes and are financially sustainable.

In response to this audit, Gold Coast Health reviewed its rostering practices and reinforced the need for accurate clinical notes to support claims for payments.

#### Report to Parliament 8: 2013-14 – Hospitals and Health Services Entities 2012-13

This report covered the results of the 2012-13 financial audits of the 17 Hospital and Health Services (HHSs) established on 1 July 2012 to provide public health services in Queensland.

This report summarises the results of the financial audits, the timeliness and quality of financial reporting and the systemic issues with internal controls identified during our audits. The QAO also analysed indicators of financial performance and sustainability with which each HHS can be assessed.

In response to this audit, Gold Coast Health implemented procedures to assist in the development of financial statements in future years.

#### Report to Parliament 13: 2013-14 – Right of private practice in Queensland public hospitals

This performance audit of the right of private practice arrangements examined whether the intended health and financial benefits of the scheme are being realised and whether the arrangements are being administered efficiently.

Specifically the report examined whether senior medical officers in Queensland Health are participating in the scheme with probity and propriety and in full compliance with their contractual conditions.

In response to this audit, Gold Coast Health will be required to undertake supplementary internal audit activity to provide assurance.

## ACHS Accreditation

In March 2014, Gold Coast Health underwent an independent, external accreditation survey by a team from the Australian Council on Healthcare Standards. This external review was against the mandatory and non-mandatory requirements outlined in the National Safety and Quality Health Service Standards.

All Gold Coast Health facilities met or exceeded the mandatory requirements of the Standards and

received accreditation for four years. Such a significant achievement provides the community with confidence in the services delivered by Gold Coast Health. It underlines the high standards against which all staff measure their success.

### Internal audit

The Service has established an internal audit function in accordance with section 29 of the *Financial and Performance Management Standard 2009*. Gold Coast Health co-sourced its internal audit function with Protiviti, an external consulting firm specialising in internal audit services.

The internal audit function provides an independent and objective assurance on the adequacy and effectiveness of systems of risk management, internal control and governance by undertaking the following activities:

- Reviewing and appraising the soundness, adequacy and application of financial and other operating controls.
- Ascertaining compliance with established policies, procedures and statutory requirements.
- Ascertaining that assets are accounted for and safeguarded from loss.
- Identifying opportunities to improve the operations and processes and recommending improvements to existing systems of internal controls.

- Carrying out investigations and special reviews requested by management and/or the Audit and Risk Committee.

The Audit and Risk Committee oversees the financial and performance management, internal auditing, risk management and statutory and other compliance requirements. The Internal Audit function has direct access to the Chair of the Audit and Risk Committee. The function operates independently of management under a mandate approved by the Audit and Risk Committee and has full access to all functions, records, property and personnel of the Service. The Audit and Risk Committee met six times during the year.

The internal audit activities are executed based on a risk-based three year internal audit plan which is presented to the Audit and Risk Committee annually for approval. The audit plan is developed in consultation with key stakeholders and takes into account key risks identified by management. Progress against the implementation of audit recommendations and management responses is reported to the Executive Management Team and Audit and Risk Committee bi-monthly.

During the year four internal audits activity included reviews of financial controls assurance, credentialing of professional staff, own source revenue and payroll.

### Machinery of government

Creation of the Gold Coast Hospital and Health Service as a statutory authority in 2012-13 saw significant machinery-of-Government changes with a range of corporate functions and assets transferred to the Service from Queensland Health.

Effective 1 July 2014, Gold Coast Health became a Prescribed Employer as defined under the *Hospital and Health Boards Act 2011* (Qld).

**We met or exceeded**  
all 10 National Safety and Quality Health  
Service Standards and 5 EquipNational  
Standards.

## Occupational health and safety

Gold Coast Health maintains an Occupational Health, Safety and Injury Management Performance Measures Scorecard to assist members of the Board and Executive monitor performance against the Queensland Health Safety and Assurance Assessment Model and EQUIP National Accreditation Criteria.

The scorecard uses key performance indicators (KPIs) to measure the performance of Gold Coast Health. Data is divided into three tiers:

- Tier one KPIs are aligned to the Queensland Health's strategic priorities and provide the framework for performance management and reporting.
- Tier two system support services division KPIs are designed to assist management assess legislative and service agreement compliance.
- Tier three service improvement KPIs enable monitoring of legislative compliance and foster continual improvement.

The scorecard enables the Board and Executive to monitor the effectiveness of the Service's safety and wellbeing systems, practices and outcomes. The scorecard is reported to the Board and Executive each month.

## Information systems and record keeping

During 2013-14 the Service continued to transition from its existing Electronic Medical Record (EMR) system to the State's new Integrated Electronic Medical Record (iEMR).

### Recordkeeping role and responsibilities

During 2013-14 the Service continued development of its capacity and capability in relation to statutory recordkeeping requirement including the *Public Records Act 2002* (Qld) and State Government Information Standards. This included the development of an independent Corporate Records Management Framework.

Within the Service roles and responsibilities for recordkeeping are articulated to ensure:

- Full and accurate records are made, managed and retained for as long as they are required for business, legislative, accountability and cultural purposes.
- The records management practices are regularly monitored, audited and evaluated for accountability, compliance and continuous improvement.
- Security provisions are implemented to maintain record integrity and authenticity by preventing unauthorised access, damage, alteration or misuse.
- Recordkeeping systems are managed to enable reliable, timely and accurate retrieval of records.
- Recordkeeping is systematic and comprehensive across all business units.

Clinical records are handled in accordance with the Health Sector (Clinical Records) Retention and Disposal Schedule 2012.

### Privacy and confidentiality

The Service has an appointed Privacy Officer who is responsible for receiving and managing issues related to privacy of information.

## Open data

The Queensland Government's Open Data Initiative aims to make as much public service data available for members of the public to access through: [www.qld.gov.au/data](http://www.qld.gov.au/data)

The open data website publishes data on:

- expenditure on consultancies
- expenditure on staff overseas travel and the reasons for travel.

# Gold Coast Hospital and Health Service

## Financial statements

### 30 June 2014

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#### 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* (Qld) and its registered trading name is Gold Coast Hospital and Health Service.

The head office and principal place of business of the Gold Coast Health is: Gold Coast University Hospital, 1 Hospital Blvd, Southport QLD 4215

A description of the nature of Gold Coast Health's operations and its principal activities is included in the notes to the financial statements.

For information in relation to Gold Coast Health's financial statements, please visit the website [www.health.qld.gov.au/goldcoasthealth](http://www.health.qld.gov.au/goldcoasthealth).

## Gold Coast Hospital and Health Service

Statement of comprehensive income for the year ended 30 June 2014

	Note	2014 \$'000	2013 \$'000
<b>Revenue</b>			
User charges and fees	4	981,898	828,737
Grants and other contributions	5	23,591	25,612
Other revenue	6	11,667	8,684
Gain on sale	7	4	-
<b>Total revenue</b>		<b>1,017,160</b>	<b>863,033</b>
<b>Expenses</b>			
Employee expenses	8	(3,202)	(3,265)
Health service employee expenses	9	(640,128)	(570,140)
Supplies and services	10	(298,605)	(242,930)
Grants and subsidies	11	(1,123)	(1,125)
Depreciation and amortisation	12	(66,185)	(24,653)
Impairment loss	13	(2,466)	(2,015)
Net revaluation decrement	14	(14,182)	(9,342)
Other expenses	15	(4,740)	(3,580)
<b>Total expenses</b>		<b>(1,030,631)</b>	<b>(857,050)</b>
<b>Surplus/(deficit) for the year</b>		<b>(13,471)</b>	<b>5,983</b>
Other comprehensive income for the year		-	-
<b>Total comprehensive income</b>		<b>(13,471)</b>	<b>5,983</b>

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 2014

	Note	2014 \$'000	2013 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	16	76,015	49,169
Receivables	17	10,765	17,187
Inventories	18	7,106	5,550
Prepayments	19	526	446
<b>Total current assets</b>		<b>94,412</b>	<b>72,352</b>
<b>Non-current assets</b>			
Property, plant and equipment	20	1,839,150	469,431
Intangibles	21	1,953	2,084
<b>Total non-current assets</b>		<b>1,841,103</b>	<b>471,515</b>
<b>Total assets</b>		<b>1,935,515</b>	<b>543,867</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	22	70,574	64,173
Provisions	23	2,500	302
Accrued employee benefits	24	47	122
Unearned revenue	25	53	289
<b>Total current liabilities</b>		<b>73,174</b>	<b>64,886</b>
<b>Total liabilities</b>		<b>73,174</b>	<b>64,886</b>
<b>Net assets</b>		<b>1,862,341</b>	<b>478,981</b>
<b>Equity</b>			
Contributed equity		1,869,829	472,998
Accumulated surpluses/(accumulated deficits)		(7,488)	5,983
<b>Total equity</b>		<b>1,862,341</b>	<b>478,981</b>

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



## Gold Coast Hospital and Health Service

Statement of changes in equity as at 30 June 2014

	Contributed Equity \$'000	Accumulated Surplus/Deficits \$'000	Total equity \$'000
<b>Balance at 1 July 2012</b>	-	-	-
Surplus for the year	-	5,983	5,983
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income for the year</b>	-	<b>5,983</b>	<b>5,983</b>
<i>Transactions with owners in their capacity as owners:</i>			
Net assets received	460,443	-	460,443
Equity injections	31,038	-	31,038
Asset transfers	6,151	-	6,151
Equity withdrawals	(24,634)	-	(24,634)
<b>Balance at 30 June 2013</b>	<b>472,998</b>	<b>5,983</b>	<b>478,981</b>
<b>Balance at 1 July 2013</b>	<b>472,998</b>	<b>5,983</b>	<b>478,981</b>
Deficit for the year	-	(13,471)	(13,471)
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income for the year</b>	-	<b>(13,471)</b>	<b>(13,471)</b>
<i>Transactions with owners in their capacity as owners:</i>			
Equity injections	44,586	-	44,586
Asset transfers	1,418,380	-	1,418,380
Equity withdrawals	(66,135)	-	(66,135)
<b>Balance at 30 June 2014</b>	<b>1,869,829</b>	<b>(7,488)</b>	<b>1,862,341</b>

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

## Gold Coast Hospital and Health Service

Statement of cash flows for the year ended at 30 June 2014

	Note	2014 \$'000	2013 \$'000
<b>Cash flows from operating activities</b>			
User charges and fees		919,178	824,789
Grants and contributions		23,512	959
Other operating cash inflows		11,667	8,684
GST collected from customers		1,859	1,333
GST input tax credits from Australian Taxation Office		13,200	9,425
Employee expenses		(3,277)	(3,174)
Health service employee expenses		(629,300)	(550,609)
Supplies and services		(302,471)	(217,804)
Grants and subsidies		(1,123)	(1,125)
GST paid to suppliers		(12,864)	(11,097)
GST remitted to Australian Taxation Office		(1,890)	(1,185)
Other operating cash outflows		(4,093)	(2,598)
<b>Net cash from operating activities</b>	<b>33</b>	<b>14,398</b>	<b>57,598</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	20	(33,381)	(42,014)
Payments for intangibles	21	(432)	-
Proceeds from sale of property, plant and equipment		1,675	41
<b>Net cash used in investing activities</b>		<b>(32,138)</b>	<b>(41,973)</b>
<b>Cash flows from financing activities</b>			
Transfer of cash and cash equivalents		-	2,506
Equity injection		44,586	31,038
<b>Net cash from financing activities</b>		<b>44,586</b>	<b>33,544</b>
Net increase in cash and cash equivalents		26,846	49,169
Cash and cash equivalents at the beginning of the financial year		49,169	-
<b>Cash and cash equivalents at the end of the financial year</b>	<b>16</b>	<b>76,015</b>	<b>49,169</b>

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

# Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

## 1. Objectives and Principal Activities of the Gold Coast Hospital and Health Service

Gold Coast Health was established as a not-for-profit statutory body on 1 July 2012 under the *Hospital and Health Boards Act 2011*.

Gold Coast Health aims to provide safe, financially sustainable, quality and responsive health services within the Gold Coast region and surrounding communities. These services are delivered at the Gold Coast University Hospital (GCUH), the Robina Hospital, Carrara Health Centre as well as in local community and health centres located across the Gold Coast. Gold Coast Health's strategic objectives are reflected in the following principal themes:

- Health services focused on patients and people;
- Empowering the community and our health workforce;
- Providing Queenslanders with value in health services; and
- Investing, innovating and planning for the future.

## 2. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### (a) New, revised or amended Accounting Standards and Interpretations adopted

Gold Coast Health has adopted all of the new, revised or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Gold Coast Health is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury and Trade. Consequently, Gold Coast Health has

not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Gold Coast Health applies standards and interpretations in accordance with their respective commencement dates.

The following Accounting Standards and Interpretations are most relevant to the Gold Coast Health:

#### *AASB 1053 Application of Tiers of Australian Accounting Standards*

AASB 1053 Application of Tiers of Australian Accounting Standards became effective for reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two Tiers of reporting requirements – Australian Accounting Standards (commonly referred to as 'Tier 1'), and Australian Accounting Standards - Reduced Disclosure Requirements (commonly referred to as 'Tier 2'). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the Tier 1 and Tier 2 requirements is that Tier 2 requires fewer disclosures than Tier 1.

AASB 1053 acknowledges the power of a regulator to require application of the Tier 1 requirements. The Queensland Treasury and Trade has exercised its power as regulator to require the adoption of Tier 1 reporting by all Queensland Government Departments and Statutory Bodies that are consolidated into the whole-of-Government financial statements. Therefore, the release of AASB 1053 and associated amending standards has had no impact on Gold Coast Health.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

*AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13*

AASB 13 Fair Value Measurement became effective from reporting periods beginning on or after 1 January 2013. AASB 13 sets out a new definition of 'fair value' as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of Gold Coast Health's assets and liabilities (excluding leases) that are measured and / or disclosed at fair value or another measurement based on fair value. The potential impacts of AASB 13 relate to the fair value measurement methodologies used and financial statements disclosures made in respect of such assets and liabilities.

Gold Coast Health reviewed its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to assess whether those methodologies comply with AASB 13. To the extent that the previous methodologies were not in compliance with AASB 13, valuation methodologies were revised accordingly to be in line with AASB 13. The revised valuation methodologies have not resulted in material differences from the previous methodologies.

AASB 13 has required an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. For those fair value measurements of assets or liabilities that substantially are based on data that is not 'observable' (i.e. accessible outside the department), the amount of information disclosed has significantly increased. Note 2(u) explains some of the principles underpinning the additional fair value information disclosed. Additional information is set out in note 20 Property, Plant and Equipment.

*AASB 119 Employee Benefits (September 2011) and AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)*

A revised version of AASB 119 Employee Benefits became effective from reporting periods beginning on or after 1 January 2013. As Gold Coast Health does not directly recognise any employee benefit liabilities (refer to note 2 (t)), the only implications for the HHS were the revised concept of 'termination benefits' and the revised recognition criteria for termination benefit liabilities. If termination benefits meet the AASB 119 timeframe criterion for 'short-term employee benefits', they will be measured according to the AASB 119 requirements for 'short-term employee benefits'. Otherwise, termination benefits need to be measured according to the AASB 119 requirements for 'other long-term employee benefits'. Under the revised standard, the recognition and measurement of 'other long-term employee benefits' are accounted for according to most of the requirements for defined benefit plans.

The revised AASB 119 includes changed criteria for accounting for employee benefits as 'short-term employee benefits'. However, as Gold Coast Health is a member of the Queensland Government central schemes for annual leave and long service leave, this change in criteria has no impact on the financial statements as the employer liability is held by the central scheme. The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. Gold Coast Health makes employer superannuation contributions only to the QSuper defined benefit plan, and the corresponding QSuper employer benefit obligation is held by the State. Therefore, those changes to AASB 119 will have no impact.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (b) Statement of Compliance

Gold Coast Health has prepared these financial statements in compliance with section 62(1) of the *Financial Accountability Act 2009* and section 43 of the *Queensland Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury and Trade's Minimum Reporting Requirements for the year ended 30 June 2014, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, Gold Coast Health has applied those requirements applicable to not-for-profit entities. Except where stated, the historical cost convention is used.

#### (c) Basis of preparation

Gold Coast Health has prepared these financial statements on a going concern basis, which assumes that Gold Coast Health will be able to meet the payment terms of its financial obligations as and when they fall due. Gold Coast Health is economically dependent upon its Service Agreement with the Department of Health ("the Department"). The Service Agreement for 2014-15 has been agreed by Gold Coast Health with the Department and the total contract of offer for 2014-15 is \$1,072,592,307. Moreover, a Service Agreement Framework is in place in order to provide Gold Coast Health with a level of guidance regarding funding commitments and purchase activity for 2015-16. The Board and Management believe that the terms and conditions of its funding arrangements under the Service Agreement Framework will provide Gold Coast Health with sufficient cash resources to meet its financial obligations for at least the next two years.

In addition to the Gold Coast Health's funding arrangements under the Service Agreement Framework:

- Gold Coast Health has no intention to liquidate or to cease operations; and
- under section 18 of the *Hospital and Health Boards Act 2011*, Gold Coast Health represents the State of Queensland and has all the privileges and immunities of the State.

#### Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Gold Coast Health's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

#### (d) The reporting entity

Gold Coast Health was originally established under the *Health and Hospitals Network Act 2011* (HHNA) with effect from 1 July 2012. Gold Coast Health is an independent statutory body and a reporting entity, which is domiciled in Australia. Accountable to the Minister of Health and to the Queensland Parliament, it is primarily responsible for providing quality and safe public hospital and health services and for the direct management of the facilities within the Gold Coast region. On 17 May 2012, the Minister for Health introduced amending legislation into the Parliament to expand the functions of hospital and health services under the HHNA. The amended legislation is known as the *Hospital and Health Boards Act 2011*.

These financial statements include the value of all revenue, expenses, assets, liabilities and equity of Gold Coast Health. Gold Coast Health does not have any controlled entities.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (e) 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 and disclosed in Note 31.

Gold Coast Health undertakes certain roles in relation to Right of Private Practice (RoPP) transactions as administrator of the funds. As Gold Coast Health acts only in an agency role in respect these transactions and balances, they are not recognised in the financial statements. Fees collected under the RoPP scheme must be deposited initially into the RoPP bank accounts and later distributed in accordance with the policy governing the RoPP scheme. Right of Private Practice funds are not controlled but the activities are included in the annual audit performed by the Auditor-General of Queensland and disclosed in Note 31.

#### (f) User charges and fees

User charges and fees controlled by Gold Coast Health are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. User charges and fees primarily comprises services funding from the Department, hospital fees, reimbursement of pharmaceutical benefits and sales of goods and services. There has been a change in the recognition of services funding from grants and other contributions in 2012-13 to user charges this year, as explained below.

##### *Service Revenue – Change in Accounting Policy*

Service revenue is funding received as part of the service procurement arrangement set out in the Service Agreement between Gold Coast Health and the Department. In 2012-2013 it was recognised as Grant Revenue but has been

reclassified as a service procurement arrangement as it is reciprocal (fee-for-service) in nature and meets the following conditions:

- the Department has an obligation to deliver a service and subsequently purchases the required service from Gold Coast Health;
- the Service Agreement clearly identifies the service being purchased and the Department is required to provide consideration for the service;
- consideration provided by the Department is approximately equal to the value, on a full cost recovery basis, of the service delivered by Gold Coast Health; and
- terms and conditions of the Service Agreement are sufficiently specific and directive to ensure the objectives of the Department are achieved.

The funding from the Department is received fortnightly in advance. At the end of the financial year, a financial adjustment may be required where the level of services provided is above or below the agreed level.

##### *Hospital Fees*

User charges for hospital fees controlled by Gold Coast Health (mainly from private patients and patients ineligible for Medicare) are recognised as revenue when the revenue has been earned and can be measured reliably with a sufficient degree of certainty.

##### *Pharmaceutical Benefits Scheme*

Reimbursements from the federal government under the Pharmaceutical Benefits Scheme are recognised when the revenue is received or accrued where the revenue has been earned through the distribution of eligible drugs but not yet received.

##### *Sale of Goods*

User charges for the sale of goods and services involve either invoicing for related goods and services or the recognition of accrued revenue based on charges yet to be invoiced.



# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (g) Grants and contributions

Grants, contributions and donations received are non-reciprocal in nature as the financial assistance received is typically less than the value of the services provided in return.

Grants, contributions, donations and gifts that are non-reciprocal in nature are generally recognised in the year in which Gold Coast Health obtains control over them. For grants which require compliance with certain conditions, revenue is progressively recognised as it is earned, according to agreed terms and conditions. Where Gold Coast Health is required to repay part or all of a grant or contribution due to failure to meet specific conditions, a liability and an expense is recognised for the amount.

Commonwealth contributions and grants are received based on individual funding agreements. Each funding agreement includes conditions upon which the funding has been provided along with an acquittal which is required to be submitted outlining compliance with conditions. During 2013-14, no funding received was required to be repaid based on the acquittal processes.

Contributed assets are recognised at fair value. Contributed services are recognised only when a fair value can be measured reliably and the services would have been purchased if they had not been donated.

#### (h) Special Payments

Special payments relate to ex-gratia expenditure that Gold Coast Health is not contractually or legally obligated to make to other parties. In compliance with the *Financial and Performance Management Standard 2009*, Gold Coast Health maintains a register setting out details of all special payments greater than \$5,000. The total of special payments (including those of \$5,000 or less) is disclosed separately within Other Expenses (Note 15).

#### (i) Leases

A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all risks and benefits incidental to ownership, and operating leases, under which the lessor retains substantially all risks and benefits.

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

#### (j) Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June. Gold Coast Health bank accounts form part of the whole-of-Government banking arrangement with the Commonwealth Bank of Australia. Under this arrangement, Gold Coast Health has access to the whole-of-Government cash overdraft facility with a limit of \$8.5 million.

#### (k) Receivables

Receivables comprise trade receivables, GST input tax credits receivables and service revenue receivable. Trade receivables 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.

The collectability of receivables is assessed periodically with provisions made for impairment. Increases in the allowance for impairment are based on loss events as disclosed in Note 26. All known bad debts are written off when identified.

#### (l) Inventories

Inventories consist mainly of pharmaceutical supplies and clinical supplies held for distribution to hospitals. Inventories are measured at the lower of cost and net realisable value based on periodic assessments for obsolescence. Where damaged or expired items have been identified, provisions are made for impairment.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (m) Property, plant and equipment

##### *Acquisition of Assets:*

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:

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 bringing the asset ready for use. Items or components that form an integral part of an asset are recognised as a single (functional) asset.

Where assets are received for no consideration from another Queensland Government entity (whether as a result of a machinery-of-Government change or other involuntary transfer), the acquisition cost is recognised at the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.

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.

As a result of the National Health Reform, the control of land and buildings used by Gold Coast Health was transferred from the Department for an initial three year term from 1 July 2012 via a Deed of Lease arrangement. Although legal ownership remains with the Department, the property is reported on the Statement of Financial Position of Gold Coast Health who substantially holds all risks and rewards incidental to ownership of the land and building assets during the term of the lease arrangement.

Gold Coast Health has full use of the assets, managerial control of assets, and is responsible for maintenance however, proceeds from the sale of these assets cannot be retained by Gold Coast Health. The Department generates no economic benefit from these assets. In accordance with the definition of control under the Australian Accounting Standards, Gold Coast Health recognises the value of these assets in the Statement of Financial Position.

##### *Depreciation:*

Property, plant and equipment is depreciated on a straight-line basis. Annual depreciation is based on fair values and Gold Coast Health's assessment of the remaining useful life of individual assets. Land is not depreciated as it has an unlimited useful life. Assets under construction (work-in-progress) are not depreciated until they are ready for use as intended by management.

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, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

The estimated useful lives of assets are reviewed annually and where necessary, are adjusted to better reflect the pattern of consumption. In reviewing the useful life of each asset factors such as asset usage and obsolescence are considered.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### (m) Property, plant and equipment (continued)

#### 2. Significant accounting policies (continued)

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

Buildings	3.3%
Leasehold improvements	6.7%-20%
Plant and equipment	
Computer Hardware and Motor Vehicles	20%
Engineering and Office Equipment	10%
Furniture and Fittings	5%
Medical equipment <\$200,000	6.7%-25.0%
Medical equipment >\$200,000	12.5%
Intangible Assets	20%

The depreciation rate for Medical equipment <\$200,000 was 10% in the 2012-13 financial year. All other rates have remained the same.

### (n) Revaluations of Non-Current Physical

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 and Trade's Non-Current Asset Policies for the Queensland Public Sector. Land and building revaluations incorporate the results from the independent revaluations and the indexation of the assets not subject to independent revaluations.

Land is measured at fair value each year using independent revaluations, desktop market revaluations or indexation by State Valuation Service within the Department of Natural Resources and Mines. Independent revaluations are performed with sufficient regularity to ensure assets are carried at fair value.

Gold Coast Health engaged State Valuation Service to undertake valuations of 100 per cent of land holdings as at 30 June 2014. Where assets have not been revalued, Gold Coast Health applies indices which are supplied by State Valuation Service. Indices are based on actual market movements for each local government area issued by the Valuer-General. An individual

factor change by property has been developed from reviews of the market transactions having regard to the review of land values undertaken for each local government area.

Buildings are measured at fair value by applying either a revised estimate of individual asset's depreciated replacement cost or an interim index which approximates movement in price and design standards at the reporting date. These estimates are developed by independent quantity surveyors. The methodology takes into account the specialised nature of health service buildings and the fair value is determined by using the depreciated replacement cost methodology.

Depreciated replacement cost is determined as the replacement cost less the cost to bring to current standards. In order to calculate the cost to bring the building to current standards a condition rating is applied based on:

- Visual inspection of the asset
- Asset condition data and other information provided by Gold Coast Health
- Previous reports and inspection photographs (to show the change in condition over time)

The following table outlines the condition assessment rating applied to each building which assists in determining the current depreciated replacement cost.

Category Condition	Criteria	Comments
1	Very good condition	Only normal maintenance required
2	Minor defects only	Minor maintenance required (up to 5per cent of capital replacement cost)
3	Maintenance required to return to acceptable level of services	Significant maintenance required (up to 50 per cent of capital replacement cost)
4	Requires renewal	Complete renewal of the internal fit out and engineering services required (up to 70 per cent of capital replacement cost)
5	Asset unserviceable	Complete asset replacement required

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### (n) Revaluations of Non-Current Physical (continued)

#### 2. Significant accounting policies (continued)

Gold Coast Health engaged an independent valuer to undertake revaluations of 84 per cent of the building portfolio as at 30 June 2014. The independent valuer was also engaged to provide indices for the remaining 16 per cent of the building class.

Where indices are used in the revaluation process, the application of such indices result in a valid estimation of the asset's fair value at reporting date. Gold Coast Health ensures there is sufficient evidence that the index used is robust, valid and appropriate to the assets to which it is being applied. In applying their methodology, the independent valuer applies an index that is applicable to Gold Coast Health region. These indices are applied to non-revalued assets as at 30 June 2014 so that the reported value reflects current market conditions.

The standard useful life of a health facility is generally 30 years and is adjusted for those assets in extreme climatic conditions which have historically shorter lives, or where assets such as residences generally have longer lives.

Estimates of remaining useful life are based on the assumption that the asset remains in its current function and will be maintained.

No allowance has been provided for significant refurbishment works in the estimate of remaining useful life as any refurbishment should extend the life of the asset.

Gold Coast Health has reviewed all fair value methodologies in light of the new principles set out in AASB 13 Fair Value Measurement. Some minor adjustments were made to methodologies to take into account the more exit-oriented approach to fair value under AASB 13 Fair Value Measurement, as well as the availability of more observable data for certain assets (e.g. land and buildings). Such adjustments did not result in a material impact on the valuation of Gold Coast Health's property, plant and equipment. Refer to Note 27 for further information.

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. On revaluation, 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.

### (o) Intangible assets

Intangible assets with a cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Each intangible asset, less any anticipated residual value, is amortised over its estimated useful life. The residual value is zero for all the HHS's intangible assets.

It has been determined that there is not an active market for any of Gold Coast Health's intangible assets. As such, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

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 138 Intangible Assets. Work in progress is for software developed in-house but not yet in use and will be amortised in the same way as purchased software.

#### *Purchased Software*

The purchase cost of this software has been capitalised and is being amortised on a straight-line basis over the period of the expected benefit to Gold Coast Health, namely 5 years.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (p) Impairment of non-financial assets

Property, plant and equipment and intangible assets are assessed for indicators of impairment on an annual basis in accordance with AASB 136 Impairment of Assets. If an indicator of impairment exists, Gold Coast Health determines the asset's recoverable amount (higher of value in use and fair value less costs to sell). Any amount by which the asset's carrying amount exceeds the recoverable amount is considered an impairment loss.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase to the carrying amount. Refer also Note 2(n).

#### (q) Payables

Trade creditors are recognised upon 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.

#### (r) Financial Instruments

##### *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.

##### *Classification*

Financial instruments are classified and measured as follows:

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

Gold Coast Health does not enter into 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.

All other disclosures relating to the measurement and financial risk management of financial instruments held by Gold Coast Health are included in Note 26.

#### (s) Provisions

Provisions are recorded when Gold Coast Health has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

#### (t) Employee benefits

##### *Health Service Employee Expenses*

In accordance with section 67 of the *Hospital and Health Boards Act 2011*, the employees of the Department are referred to as health service employees. Pursuant to section 80 of the *Hospital and Health Boards Act 2011*, health service employees remain employees of the Department and are taken to be employed by Gold Coast Health on the same terms, conditions and entitlements. Under this arrangement:

- The health service employees remain as employees of the Department;
- Gold Coast Health is responsible for the day to day management of these Department employees;

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### (t) Employee benefits (continued)

#### 2. Significant accounting policies (continued)

- Gold Coast Health reimburses the Department for salaries and certain on-costs of these Department employees.

As a result of this arrangement, Gold Coast Health treats reimbursements to the Department for their employees in these financial statements as health service employee expenses, rather than employee expenses.

##### *Employee Expenses*

Gold Coast Health directly engages Health Service Executives in accordance with section 67(2) of the *Hospital and Health Boards Act 2011* (Qld). The basis of employment for Health Service Executives is in accordance with section 74 of the *Hospital and Health Boards Act 2011* (Qld).

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits. Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

The information detailed below relates specifically to these directly engaged employees only.

##### *Wages, Salaries and Sick Leave*

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

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 (established on 30 June 2008) and Long Service Leave Central Scheme (established on 1 July 1999), a levy is made on Gold Coast Health to cover the cost of employees' 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.

No provision for annual leave or long service leave is recognised in Gold Coast Health's financial statements 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.

##### *Superannuation*

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. Gold Coast Health's obligation is limited to its contribution to QSuper.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 Whole of Government and General Government Sector Financial Reporting.



# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (u) Fair value measurement

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 or liabilities being valued. Observable inputs used by Gold Coast Health include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets or liabilities being valued. Significant unobservable inputs used by Gold Coast Health include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of Gold Coast Health's assets or liabilities, internal records of recent construction costs (and/or estimates of such costs) for 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 or liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

See Note 3 for further information on the critical assumptions related to fair value under AASB 13. As 2013-14 is the first year of application of AASB 13 Fair Value Measurement by Gold Coast Health, there were no transfers of assets between fair value hierarchy levels during the period.

Assets and liabilities measured at fair value are classified, into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed each reporting date and transfers between levels are determined based on a reassessment of the lowest level input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

#### (v) Insurance

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

QGIF covers property and general losses above a \$10,000 threshold and health litigation payments above a \$20,000 threshold plus associated legal fees. Premiums are calculated by QGIF on a risk assessment basis.

#### (w) Services Received Free of Charge or for Nominal Value

Gold Coast Health receives corporate services support from the Department for no cost. Corporate services received include payroll services, accounts payable services, supply services and information technology services. As the fair value of these services is unable to be estimated reliably, no associated revenue and expense is recognised in the Statement of comprehensive income.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 2. Significant accounting policies (continued)

#### (x) Taxation

Gold Coast Health is a State body as defined under the *Income Tax Assessment Act 1936* (Cth) and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). 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* (Cth). Therefore all transactions made between the entities in the tax group do not attract GST, and all transactions external to the group are required to be accounted for GST where applicable. GST credits receivable from, and GST payable to the Australian Taxation Office are recognised.

#### (y) Contributed Equity

Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-Government or other involuntary transfers are adjusted to Contributed Equity in accordance with Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities.

#### (z) Rounding

Amounts in this report have been rounded off to the nearest thousand dollars, or in certain cases, the nearest dollar.

#### (aa) Comparatives

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period. In particular, Notes 4 and 5 refer to revenue that was previously classified as Grants and Contributions but has been reclassified as User charges and fees in accordance with Treasury Guidelines. Accordingly, the comparatives have been restated.

Operations of the Health Service were impacted by the move from the Gold Coast Hospital to the Gold Coast University Hospital and consequently care needs to be taken in assessing comparative data.

#### (ab) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by Gold Coast Health for the annual reporting period ended 30 June 2014. Gold Coast Health's assessment of the impact of these new or amended Accounting Standards and Interpretations, are set out below.

##### *AASB 9 Financial Instruments and its consequential amendments*

AASB 9 includes requirements for the classification and measurement of financial assets. It was further amended by AASB 2010-7 to reflect amendments to the accounting for financial liabilities. These requirements improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. The main changes are described below.

- a. Financial assets that are debt instruments will be classified based on
  - the objective of the entity's business model for managing the financial assets;
  - the characteristics of the contractual cash flows.
- b. Allows an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument.
- c. Financial assets can be designated and measured at fair value through profit or loss at initial recognition if doing so eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities, or recognising the gains and losses on them, on different bases.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### (ab) New Accounting Standards and Interpretations not yet mandatory or early adopted (continued)

#### 2. Significant accounting policies (continued)

d. Where the fair value option is used for financial liabilities the change in fair value is to be accounted for as follows:

- The change attributable to changes in credit risk are presented in other comprehensive income (OCI)
- The remaining change is presented in profit or loss

If this approach creates or enlarges an accounting mismatch in the profit or loss, the effect of the changes in credit risk are also presented in profit or loss.

Consequential amendments were also made to other standards as a result of AASB 9, introduced by AASB 2009-11 and superseded by AASB 2010-7 and 2010-10.

The AASB issued a revised version of AASB 9 (AASB 2013-9) during December 2013. The revised standard incorporates three primary changes:

1. New hedge accounting requirements including changes to hedge effectiveness testing, treatment of hedging costs, risk components that can be hedged and disclosures
2. Entities may elect to apply only the accounting for gains and losses from own credit risk without applying the other requirements of AASB 9 at the same time
3. In February 2014, the IASB tentatively decided that the mandatory effective date for AASB 9 will be 1 January 2018

Gold Coast Health will adopt this standard and the amendments from 1 July 2018 but the impact of its adoption is yet to be assessed.

*AASB 2013-3 Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets*

These amendments are applicable to annual reporting periods beginning on or after 1 January 2014. The disclosure requirements of AASB 136 'Impairment of Assets' have been enhanced to

require additional information about the fair value measurement when the recoverable amount of impaired assets is based on fair value less costs of disposals. Additionally, if measured using a present value technique, the discount rate is required to be disclosed. The adoption of these amendments from 1 January 2014 may increase the disclosures by Gold Coast Health.

*AASB 2013-4 Amendments to Australian Accounting Standards - Novation of Derivatives and Continuation of Hedge Accounting*

These amendments are applicable to annual reporting periods beginning on or after 1 January 2014 and amends AASB 139 'Financial Instruments: Recognition and Measurement' to permit continuation of hedge accounting in circumstances where a derivative (designated as hedging instrument) is novated from one counter party to a central counterparty as a consequence of laws or regulations.

The adoption of these amendments from 1 January 2014 will not have a material impact on Gold Coast Health.

*AASB 2013-5 Amendments to Australian Accounting Standards - Investment Entities*

These amendments are applicable to annual reporting periods beginning on or after 1 January 2014 and allow entities that meet the definition of an 'investment entity' to account for their investments at fair value through profit or loss. An investment entity is not required to consolidate investments in entities it controls, or apply AASB 3 'Business Combinations' when it obtains control of another entity, nor is it required to equity account or proportionately consolidate associates and joint ventures if it meets the criteria for exemption in the standard.

The adoption of these amendments from 1 January 2014 will have no impact on Gold Coast Health.

*Annual Improvements to IFRSs 2010-2012 Cycle*

These amendments are applicable to annual reporting periods beginning on or after 1 July 2014 and affects several Accounting Standards as follows:

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### (ab) New Accounting Standards and Interpretations not yet mandatory or early adopted (continued)

#### 2. Significant accounting policies (continued)

- Amends the definition of 'vesting conditions' and 'market condition' and adds definitions for 'performance condition' and 'service condition' in AASB 2 'Share-based Payment';
- Amends AASB 3 'Business Combinations' to clarify that contingent consideration that is classified as an asset or liability shall be measured at fair value at each reporting date;
- Amends AASB 8 'Operating Segments' to require entities to disclose the judgements made by management in applying the aggregation criteria and clarifies that AASB 8 only requires a reconciliation of the total reportable segments assets to the entity's assets, if the segment assets are reported regularly;
- Clarifies that the issuance of AASB 13 'Fair Value Measurement' and the amending of AASB 139 'Financial Instruments: Recognition and Measurement' and AASB 9 'Financial Instruments' did not remove the ability to measure short-term receivables and payables with no stated interest rate at their invoice amount, if the effect of discounting is immaterial;
- Clarifies that in AASB 116 'Property, Plant and Equipment' and AASB 138 'Intangible Assets', when an asset is revalued the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount (i.e. proportional restatement of accumulated amortisation); and
- Amends AASB 124 'Related Party Disclosures' to clarify that an entity providing key management personnel services to the reporting entity or to the parent of the reporting entity is a 'related party' of the reporting entity.

The adoption of these amendments from 1 January 2015 will not have a material impact on the Gold Coast Health.

#### Annual Improvements to IFRSs 2011-2013 Cycle

These amendments are applicable to annual reporting periods beginning on or after 1 July 2014 and affects four Accounting Standards as follows:

- Clarifies the 'meaning of effective IFRSs' in AASB 1 'First-time Adoption of Australian Accounting Standards';
- Clarifies that AASB 3 'Business Combination' excludes from its scope the accounting for the formation of a joint arrangement in the financial statements of the joint arrangement itself;
- Clarifies that the scope of the portfolio exemption in AASB 13 'Fair Value Measurement' includes all contracts accounted for within the scope of AASB 139 'Financial Instruments: Recognition and Measurement' or AASB 9 'Financial Instruments', regardless of whether they meet the definitions of financial assets or financial liabilities as defined in AASB 132 'Financial Instruments: Presentation'; and
- Clarifies that determining whether a specific transaction meets the definition of both a business combination as defined in AASB 3 'Business Combinations' and investment property as defined in AASB 140 'Investment Property' requires the separate application of both standards independently of each other.

The adoption of these amendments from 1 January 2015 will not have a material impact on the Gold Coast Health.

#### Interpretation 21 Levies

This interpretation is applicable to annual reporting periods beginning on or after 1 January 2014. The Interpretation clarifies the circumstances under which a liability to pay a levy imposed by a government should be recognised, and whether that liability should be recognised in full at a specific date or progressively over a period of time. The adoption of the interpretation from 1 January 2014 will not have a material impact on the Gold Coast Health.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### (ab) New Accounting Standards and Interpretations not yet mandatory or early adopted (continued)

#### 2. Significant accounting policies (continued)

*AASB 1055 Budgetary Reporting and 2013-14 Amendments to AASB 1049 Relocation of Budgetary Reporting Requirements*

AASB 1055 Budgetary Reporting applies from reporting periods beginning on or after 1 July 2014. The 2014-15 financial statements will need to include the original budgeted financial statements as published in the 2014-15 Queensland Government's Service Delivery Statements. The budgeted figures will need to be presented consistently with the statutory financial statements, and will be accompanied by explanations of major variances between the actual amounts presented in the financial statements and the corresponding original budget amounts.

*AASB 1031 Materiality*

The revised AASB 1031 is an interim standard that cross-references to other Standards and the Framework (issued December 2013) that contain guidance on materiality. AASB 1031 will be withdrawn when references to AASB 1031 in all Standards and Interpretations have been removed.

The adoption of these amendments from 1 January 2014 will not have a material impact on Gold Coast Health.

*Clarification of Acceptable Methods of Depreciation and Amortisation (Amendments to IAS 16 and IAS 38)*

IAS 16 and IAS 38 both establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset.

The IASB has clarified that the use of revenue-based methods to calculate the depreciation of an asset is not appropriate because revenue generated by an activity that includes the use of an asset generally reflects factors other than the consumption of the economic benefits embodied

in the asset. The IASB also clarified that revenue is generally presumed to be an inappropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. This presumption, however, can be rebutted in certain limited circumstances.

The adoption of these amendments from 1 January 2016 will have no impact on Gold Coast Health.

*Revenue from Contracts with Customers (IFRS 15)*

IFRS 15 establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers.

IFRS 15 supersedes:

- (a) IAS 11 Construction Contracts
- (b) IAS 18 Revenue
- (c) IFRIC 13 Customer Loyalty Programmes
- (d) IFRIC 15 Agreements for the Construction of Real Estate
- (e) IFRIC 18 Transfers of Assets from Customers
- (f) SIC-31 Revenue—Barter Transactions Involving Advertising Services

The core principle of IFRS 15 is that an entity recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. An entity recognises revenue in accordance with that core principle by applying the following steps:

- (a) Step 1: Identify the contract(s) with a customer
- (b) Step 2: Identify the performance obligations in the contract
- (c) Step 3: Determine the transaction price
- (d) Step 4: Allocate the transaction price to the performance obligations in the contract
- (e) Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

The application date for this standard is 1 July 2018 and the impact of its adoption is yet to be assessed.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 3. Critical accounting judgements, estimates and assumptions

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

Estimates and assumptions with the most significant effect on the financial statements are outlined as follows.

#### *Provision for impairment of receivables*

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the ageing of receivables, historical collection rates and specific knowledge of the individual debtor's financial position.

#### *Provision for impairment of inventories*

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account inventory obsolescence.

#### *Fair value hierarchy*

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; and

- level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

None of Gold Coast Health's assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy.

#### *Estimation of useful lives of assets*

Gold Coast Health determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where:

- the useful lives are less than previously estimated lives;
- the asset is technically obsolete; or
- non-strategic assets that have been abandoned or sold will be written off or written down.

#### *Land and Building Valuation Assessment*

Independent valuers were engaged to value Gold Coast Health's land and buildings. The result of these valuations were assessed by management and changes recorded in the asset register as required. See note 2(n) and note 20 for more information.

#### *Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

Gold Coast Health assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to Gold Coast Health and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions.



## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>4. User charges and fees</b>		
Hospital fees	29,188	24,037
Pharmaceutical benefits scheme	25,280	13,454
Sale of goods and services	5,126	6,734
Service revenue	922,304	784,512
<b>Total</b>	<b>981,898</b>	<b>828,737</b>

\*Funding revenue from the Department has been reclassified from Grants and Contributions to User charges and fees in accordance with Treasury's Guideline 'Distinction between grants and service procurement payments'. This has resulted in an increase to User charges and fees of \$922,304k (2013: \$784,512k). Refer note 2(f) for more information.

	2014 \$'000	2013 \$'000
<b>5. Grants and other contributions</b>		
Commonwealth grants and contributions	12,044	11,947
Other grants	3,201	3,225
Other minor capital funding	6,102	8,600
Donations other	2,165	1,817
Donations non-current physical assets	79	23
<b>Total</b>	<b>23,591</b>	<b>25,612</b>

<b>6. Other revenue</b>		
Interest	180	112
Recoveries*	10,401	8,003
Rental income	918	299
Other	168	270
<b>Total</b>	<b>11,667</b>	<b>8,684</b>

\*Recoveries include receipts from third parties such as universities, hospitals and other government agencies for seconded staff.

## Gold Coast Hospital and Health Service

### Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>7. Gain on sale of property, plant and equipment</b>		
<b>Total</b>	<b>4</b>	<b>-</b>
<b>8. Employee expenses</b>		
Wages and salaries	2,404	2,608
Annual Leave	298	303
Superannuation	242	118
Long Service Leave	44	39
Termination payments	173	140
Other employee expenses	41	57
<b>Total</b>	<b>3,202</b>	<b>3,265</b>

In accordance with section 67(2) of the *Hospital and Health Boards Act 2011* (Qld), Gold Coast Health directly engages Health Service Executives. Employee expenses disclosed above relate specifically to these directly engaged Health Service Executives.

The number of employees of Gold Coast Health as at 30 June 2014, including both full-time employees and part-time employees, measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information) is 13 (2013:11).

	2014 \$'000	2013 \$'000
<b>9. Health service employee expenses</b>		
<b>Total</b>	<b>640,128</b>	<b>570,140</b>

The number of health service employees as at 30 June 2014, including both full-time employees and part-time employees, measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information) is 5,951 (2013: 5,087).

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>10. Supplies and services</b>		
Building services	515	488
Catering and domestic supplies	14,897	15,977
Clinical supplies and services	131,534	119,383
Communications	8,406	7,614
Computer services	4,770	3,370
Consultants	1,330	1,228
Contractors and external labour	18,396	5,356
Drugs	38,524	35,176
Expenses relating to capital works	2,298	1,878
Insurance premiums-Queensland Government Insurance Fund	10,699	7,759
Motor vehicles	973	579
Operating lease rentals	7,646	10,860
Outsourced service delivery	10,681	-
Repairs and maintenance	14,313	9,228
Travel - patients	5,712	4,741
Travel - staff	946	858
Utilities	10,962	6,249
Workers' compensation premium	10,014	8,746
Other	5,989	3,440
<b>Total</b>	<b>298,605</b>	<b>242,930</b>
<b>11. Grants and subsidies</b>		
Public hospital support services	1,109	651
Other grants	14	474
<b>Total</b>	<b>1,123</b>	<b>1,125</b>

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>12. Depreciation and amortisation</b>		
Buildings	45,308	16,552
Plant and equipment	20,314	7,570
Intangibles	563	531
<b>Total</b>	<b>66,185</b>	<b>24,653</b>
<b>13. Impairment loss</b>		
Impairment losses on receivables	1,252	1,245
Bad debts written off	1,214	770
<b>Total</b>	<b>2,466</b>	<b>2,015</b>
Refer to Note 26 for further information on impairment losses.		
<b>14. Net revaluation decrement</b>		
Land revaluation decrement	12,450	4,537
Net building revaluation decrement	1,732	4,805
<b>Total</b>	<b>14,182</b>	<b>9,342</b>

The net asset revaluation decrement, not being a reversal of a previous revaluation increment in respect of the same class of assets, has been recognised as an expense in the Statement of Comprehensive Income. Gold Coast Health commenced as a statutory body on 1 July 2012. On 1 July 2012, no asset revaluation surplus was transferred to Gold Coast Health hence no asset revaluation surplus was available to offset the revaluation decrements in 2012-2013 or 2013-2014.

	2014 \$'000	2013 \$'000
<b>Buildings:</b>		
Net building revaluation decrement includes:		
Building – impairment losses	3,106	-
Building – revaluation increment	(1,374)	-
Building – revaluation decrement	-	4,805
<b>Net building revaluation decrement</b>	<b>1,732</b>	<b>4,805</b>

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>15. Other expenses</b>		
Administration	1,598	1,372
Advertising	111	81
Bank fees	21	23
Ex-gratia payments*	27	11
External audit fees**	260	247
Insurance - other	253	129
Internal audit fees	189	77
Interpreter fees	654	184
Inventory written off	65	388
Legal Fees	897	135
Losses from the disposal of non-current assets	647	597
Other	18	336
<b>Total</b>	<b>4,740</b>	<b>3,580</b>

\*Ex-gratia payments are special payments and include payments to patients and staff for damaged or lost property. See note 2(h) for further information.

\*\*External audit fees represent total audit fees paid or accrued to the Queensland Audit Office relating to the 2013-14 financial statement audit. There are no non-audit services included in this amount.

	2014 \$'000	2013 \$'000
<b>16. Current assets – Cash and cash equivalents</b>		
Cash on hand	13	15
Cash at bank	69,940	45,549
QTC Cash Fund	6,062	3,605
<b>Total</b>	<b>76,015</b>	<b>49,169</b>

Cash deposited with the Queensland Treasury Corporation earns interest at a rate of 3.32% per annum (2013: 3.96%).

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>17. Current assets – Receivables</b>		
Trade receivables	10,884	11,715
Less: Provision for impairment of receivables	(2,191)	(2,168)
	<b>8,693</b>	<b>9,547</b>
 GST input tax credits receivable	1,336	1,672
GST payable	(117)	(148)
	<b>1,219</b>	<b>1,524</b>
 Service revenue receivable	853	6,116
<b>Total</b>	<b>10,765</b>	<b>17,187</b>
<b>18. Current assets – Inventories</b>		
Medical supplies	6,958	5,613
Less: Provision for impairment	(87)	(369)
 Catering and domestic supplies	198	199
Engineering Supplies	-	17
Other Supplies	37	90
<b>Total</b>	<b>7,106</b>	<b>5,550</b>
<b>19. Current assets – Prepayments</b>		
<b>Total</b>	<b>526</b>	<b>446</b>



## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>20. Non-current assets – Property, plant and equipment</b>		
Land – at independent valuation	72,962	109,132
Buildings – at independent valuation	1,749,330	464,844
Less: Accumulated depreciation	(94,300)	(184,948)
	<b>1,655,030</b>	<b>279,896</b>
 Plant and equipment – at cost	 154,815	 93,919
Less: Accumulated depreciation	(43,657)	(41,471)
	<b>111,158</b>	<b>52,448</b>
 Capital works in progress – at cost	 -	 27,955
<b>Total</b>	<b>1,839,150</b>	<b>469,431</b>

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

### 20. Non-current assets – Property, plant and equipment (continued)

#### Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Land \$'000	Buildings \$'000	Plant and Equipment \$'000	Work-in- Progress \$'000	Total \$'000
<b>Balance at 1 July 2012</b>	-	-	-	-	-
<b>Assets received on 1 July 2012*</b>	<b>113,669</b>	<b>295,905</b>	<b>44,099</b>	<b>1,672</b>	<b>455,345</b>
Disposals	-	-	(638)	-	(638)
Revaluation decrements	(4,537)	(4,805)	-	-	(9,342)
Additions	-	834	14,897	26,283	42,014
Donations received	-	-	23	-	23
Transfers in/(out)	-	4,514	1,637	-	6,151
Depreciation expense	-	(16,552)	(7,570)	-	(24,122)
<b>Balance at 30 June 2013</b>	<b>109,132</b>	<b>279,896</b>	<b>52,448</b>	<b>27,955</b>	<b>469,431</b>
Additions	-	186	33,195	-	33,381
Disposals	-	-	(2,322)	-	(2,322)
Revaluation increments	-	1,374	-	-	1,374
Revaluation decrements	(12,450)	-	-	-	(12,450)
Donations received	-	-	79	-	79
Impairment of assets	-	(3,106)	-	-	(3,106)
Net transfers from the Department	(23,720)	1,421,988	21,222	(1,105)	1,418,385
Transfers in/(out)	-	-	26,850	(26,850)	-
Depreciation expense	-	(45,308)	(20,314)	-	(65,622)
<b>Balance at 30 June 2014</b>	<b>72,962</b>	<b>1,655,030</b>	<b>111,158</b>	<b>-</b>	<b>1,839,150</b>

\*Transferred pursuant to the *Hospital and Health Boards Act 2011* (Qld).

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 20. Non-current assets – Property, plant and equipment (continued)

#### *Valuations of land and buildings*

The State Valuation Service performed an independent valuation of all land during 2013-14 representing 100 per cent of the portfolio. The valuations are based on the Fair Value approach in accordance with the requirements of AASB 13 Fair Value Measurement.

This resulted in a net decrement of \$12.450 million (2012-13: \$4.537 million) to the carrying value of land which has been charged as an expense to the Statement of Comprehensive Income. The decrement represents a 11 per cent reduction to value of the land portfolio as at 30 June 2014.

The reduction in the value of the portfolio corresponds to the overall percentage decrease in the value of commercial land across the Gold Coast market. The Gold Coast market is one of volatility and is recognised as its own market. The Gold Coast land values for commercial property have continued to decline. The sales evidence available reflects this movement within the property market.

An independent valuation of 84 per cent of the gross value of the building portfolio was performed by an independent valuer. This includes valuations of the new Gold Coast University Hospital and the Southport Health Precinct which were transferred during the year to Gold Coast Health from the Department. These properties represent 81 per cent of total building portfolio. During construction of new hospital development, projects remain in the Statement of Financial Position in the Department until the assets are commissioned to Gold Coast Health. On hospital commissioning, the assets are recorded in the asset register of Gold Coast Health.

The remaining 3 per cent of the properties which were independently valued resulted in a net increment of \$1.374 million which has been included in the Statement of Comprehensive Income offsetting the decrement in 2012-13 (\$4.805 million).

The Gold Coast Hospital was transferred to the department under a Surrender of Lease Notice. The effective date of the transfer was 9 January 2014.

For the remaining buildings in the portfolio, an index of 1.00 was applied representing the market conditions for non-residential construction to Gold Coast Health. The index resulted in no change to the reportable value of the applicable buildings.

Refer to note 27 for further information on fair value measurement.

#### *Plant and Equipment*

The useful lives of medical equipment <\$200,000 were re-assessed during 2013-14 and depreciation rates were adjusted from 10% used in prior years to a range from 6.7%-25%. This has not had a material effect on depreciation expense.

#### *Transfer of Land and Buildings*

Commencing 1 July 2014, the legal title of health service land and buildings will progressively transfer from the department to HHSs. As HHSs currently control these assets, through Deed of Lease arrangements, there will be no material impact to the accounts of the department upon transfer. Buildings which are currently used by the department which reside on HHS land will be leased back to the department by HHSs.

Legal title transfer is currently expected to occur within three tranches, according to when both entities have mutual confidence that the respective HHS has the capacity and capability to be effective asset managers. Gold Coast Health is part of Tranche 2 which is expected to occur in the second quarter of the 2014-15 financial year.

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>21. Non-current assets - Intangibles</b>		
Software purchased - at cost	3,376	3,510
Less: Accumulated amortisation	(1,855)	(1,426)
	<b>1,521</b>	<b>2,084</b>
Software work in progress – at cost	432	-
<b>Total</b>	<b>1,953</b>	<b>2,084</b>

### Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

Software	Work-in-progress \$'000	Purchased \$'000	Total \$'000
<b>Balance at 1 July 2012</b>	-	-	-
Assets received on 1 July 2012*	-	2,615	2,615
Amortisation expense	-	(531)	(531)
<b>Balance at 30 June 2013</b>	-	<b>2,084</b>	<b>2,084</b>
Additions	432	-	432
Amortisation expense	-	(563)	(563)
<b>Balance at 30 June 2014</b>	<b>432</b>	<b>1,521</b>	<b>1,953</b>

\* Transferred pursuant to the *Hospital and Health Boards Act 2011* (Qld).

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>22. Current liabilities – Payables</b>		
Trade payables	5,248	12,255
Accrued expenses	21,236	17,341
Accrued health service employee expenses	41,988	31,160
Department of Health payables	2,101	3,318
Other creditors	1	99
<b>Total</b>	<b>70,574</b>	<b>64,173</b>

Refer to note 26 for further information on financial instruments.

### 23. Current liabilities – Provisions

Restoration costs	-	302
Medical imaging services	2,500	-
<b>Total</b>	<b>2,500</b>	<b>302</b>

#### Restoration Costs

The GCHHS had an obligation to repair and reinstate leased premises at the Pacific Private Hospital. The premises have been reinstated and returned to the lessor in September 2013.

#### Medical Imaging Services

Provision to retrospectively undertake the reporting of certain medical images for a period prior to 30 June 2014.

	2014 \$'000	2013 \$'000
<b>24. Current liabilities – Accrued employee benefits</b>		
Wages outstanding	47	122
<b>Total</b>	<b>47</b>	<b>122</b>
<b>25. Current liabilities – Unearned revenue</b>		
Unearned revenue	53	289
<b>Total</b>	<b>53</b>	<b>289</b>

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 26. Financial instruments

#### *Financial risk management objectives*

Gold Coast Health's activities expose it to a variety of financial risks – credit risk, liquidity risk and market risk. Financial risk management is implemented pursuant to Gold Coast Health's Financial Management Practice Manual. Overall financial risk is managed in accordance with written principles of the Department for overall risk management, as well as policies covering specific areas.

#### *Market risk*

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

#### *Price and Foreign Currency Risk*

The Gold Coast Health is not exposed to any significant price risk or foreign currency risk.

#### *Interest rate risk*

Gold Coast Health is exposed to interest rate risk through its cash deposited in interest bearing accounts. Gold Coast Health does not undertake any hedging in relation to interest risk. Changes in interest rates have a minimal impact on the operating result.

#### *Credit risk*

Credit risk exposure refers to the situation where Gold Coast Health may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

The maximum exposure to credit risk at balance date is equal to the gross carrying amount of the financial asset, inclusive of any provisions for impairment. As such, the gross carrying amount of cash and cash equivalents as well as receivables represent the maximum exposure to credit risk.

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

#### *Impairment of receivables*

Gold Coast Health has recognised a loss of \$2,465,770 (2013: \$2,015,294) in the Statement of Comprehensive Income in respect of impairment and write off of receivables for the year ended 30 June 2014.

Impairment is based on a specific review of individual trade debtors at risk for either actual loss events or past experiences in relation to these loss events. These loss events mainly relate to unrecoverable debts from private individuals ineligible for Medicare.

The ageing of the impaired receivables provided for above are as follows:

	2014 \$'000	2013 \$'000
<b>Impaired Receivables</b>		
0-30 days overdue	185	17
31-60 days overdue	116	85
61-90 days overdue	28	23
More than 90 days overdue	1,862	2,043
<b>Total</b>		<b>2,168</b>



## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

### 26. Financial instruments (continued)

Movements in the provision for impairment of receivables are as follows:

	2014 \$'000	2013 \$'000
<b>Opening balance</b>	<b>2,168</b>	<b>1,324</b>
Additional provisions recognised	1,252	1,245
Receivables written off during the year as uncollectable	(1,229)	(401)
<b>Closing balance</b>	<b>2,191</b>	<b>2,168</b>

#### *Past due but not impaired*

Customers with balances past due but without provision for impairment of receivables amount to \$10,766,000 as at 30 June 2014 (\$17,187,000 as at 30 June 2013). The ageing of the past due but not impaired receivables are as follows:

	2014 \$'000	2013 \$'000
0-30 days overdue	8,242	15,190
31-60 days overdue	1,414	995
61-90 days overdue	653	383
More than 90 days overdue	457	619
<b>Total</b>	<b>10,766</b>	<b>17,187</b>

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 26. Financial instruments (continued)

#### *Liquidity risk*

Liquidity risk refers to the situation where Gold Coast Health may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Gold Coast Health is exposed to liquidity risk in respect of its payables. Gold Coast Health reduces the exposure to liquidity risk by ensuring that sufficient funds are available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities. Gold Coast Health has an approved overdraft facility of \$8.5 million under whole-of-Government banking arrangements to manage any short term cash shortfalls.

Capital acquisitions have been funded by the Department through equity either as injections of cash or through transfers of assets. Gold Coast Health has no borrowings.

#### *Fair value of financial instruments*

The fair values of financial assets and liabilities, together with their carrying amounts in the statement of financial position, for the Gold Coast Health are as follows:

	2014		2013	
	Carrying amount \$'000	Fair value \$'000	Carrying amount \$'000	Fair value \$'000
<b>Assets</b>				
Cash and cash equivalents	76,015	76,015	49,169	49,169
Receivables	10,765	10,765	17,187	17,187
<b>Total</b>	<b>86,780</b>	<b>86,780</b>	<b>66,356</b>	<b>66,356</b>
<b>Liabilities</b>				
Payables	70,574	70,574	64,173	64,173
<b>Total</b>	<b>70,574</b>	<b>70,574</b>	<b>64,173</b>	<b>64,173</b>

# Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

## 27. Fair value measurement

### *Fair value hierarchy*

The following tables detail the Gold Coast Health's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3: Unobservable inputs for the asset or liability

2014	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
<i>Assets</i>				
Land	-	72,962	-	72,962
Buildings	-	2,251	1,652,779	1,655,030
<b>Total assets</b>	<b>-</b>	<b>75,213</b>	<b>1,652,779</b>	<b>1,727,992</b>

There were no transfers between levels during the financial year.

The carrying amounts of trade and other receivables and trade and other payables are assumed to approximate their fair values due to their short-term nature.

### *Valuation techniques for fair value measurements categorised within level 2 and level 3*

Land valued with reference to an active market is classified as Level 2. Land valued without reference to an active market and/or has significant restrictions is classified as Level 3.

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

## Gold Coast Hospital and Health Service

### Notes to the financial statements

30 June 2014

#### 27. Fair value measurement

##### *Level 3 assets and liabilities*

The level 3 assets and liabilities unobservable inputs and sensitivity are as follows:

Description	Significant unobservable inputs	Unobservable inputs – quantitative measures	Unobservable inputs – effect on fair value measurement
Buildings – health service sites (fair value \$24.650m)	Replacement Cost Estimates	Health buildings \$613,000 to \$14,850,000  Other buildings \$155,000 to \$2,370,000	Replacement cost is based on tender pricing and historical building cost data. An increase in the estimated replacement cost would increase the fair value of the assets. A decrease in the estimated replacement cost would reduce the fair value of the assets.
	Remaining lives estimates	12 years to 34 years	The remaining useful lives are based on industry benchmarks. An increase in the estimated remaining useful lives would increase the fair value of the assets. A decrease in the estimated remaining useful lives would reduce the fair value of the assets.
	Costs to bring to current standards	Health buildings \$110,000 to \$4,660,000  Other buildings \$Nil to \$400,000	Costs to bring to current standards are based on tender pricing and historical building cost data. An increase in the estimated costs to bring to current standards would reduce the fair value of the assets. A decrease in the estimated costs to bring to current standards would increase the fair value of the assets.
	Condition rating	1 to 3	The condition rating is based on the physical state of the assets. An improvement in the condition rating (possible high of 1) would increase the fair value of the assets. A decline in the condition rating (possible low of 5) would reduce the fair value of the assets.

For further information on condition ratings refer to Note 2 (n) Revaluations of Non-Current Physical and Intangible Assets. Usage of alternative quantitative values (higher or lower) for each unobservable input that are reasonable in the circumstances as at the revaluation date would not result in material changes in the reported fair value.

The condition rating of an asset is used as a mechanism to determine the cost to bring to current standards and also to estimate the remaining life.

There are no other direct or significant relationships between the unobservable inputs which materially impact fair value.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 28. Key management personnel disclosures

#### Key management personnel

The following details for key management personnel include those positions that had the authority and responsibility for planning, directing and controlling the major activities of the Gold Coast Health during the financial year.

Name and position of current incumbents	Responsibilities	Contract classification and appointment authority	Appointment date
Board Chair – Ian Langdon	Perform duties of Board Chair as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Chair of Executive Committee.	Governor-in-Council Section 25(1)(a) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/07/2012
Deputy Board Chair – Kenneth Brown	Perform duties of Deputy Board Chair as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Chair of: Finance and Performance Committee; and Audit and Risk Committee. Member of Safety, Quality and Engagement Committee.	Governor-in-Council Section 25(1)(b) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/07/2012
Board Member – Professor Allan Cripps	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Chair of Research and Education Committee. Member of: Executive Committee; Finance and Performance Committee; and Audit and Risk Committee.	Governor-in-Council Section 23(1) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/07/2012
Board Member – Colette McCool	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Chair of Safety, Quality and Engagement Committee. Member of: Finance and Performance Committee; and Audit and Risk Committee.	Governor-in-Council Section 23(1) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/07/2012
Board Member – Pauline Ross	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Member of: Executive Committee; and Safety, Quality and Engagement Committee.	Governor-in-Council Section 23(1) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/07/2012
Board Member – Dr Andrew Weissenberger	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Member of: Executive Committee; and Safety, Quality and Engagement Committee.	Governor-in-Council Section 23(1) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	07/09/2012
Board Member – Dr Cherrell Hirst	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> (Qld). Member of Audit and Risk Committee.	Governor-in-Council Section 23(1) of the <i>Hospital and Health Boards Act 2011</i> (Qld)	18/05/2014
Chief Executive – Ron Calvert	Responsible for the overall management of Gold Coast Health. This position is accountable to the Board.	SESL Contract Section 33 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/10/2012

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 28. Key management personnel disclosures (continued)

Name and position of current incumbents	Responsibilities	Contract classification and appointment authority	Appointment date
Executive Director, Operations – Jane Hancock	Responsible for the strategic leadership and management of all non-clinical and clinical support functions for Gold Coast Health.	HES3 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	27/06/2013
Executive Director, Finance and Business Development – Ian Moody	Responsible for the financial and budget management of Gold Coast Health.	HES3 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	04/12/2013
A/Executive Director, Clinical Governance, Education and Research – Professor Anita Bamford Wade	Responsible for setting the standard of clinical care and clinical performance across Gold Coast Health.	HES3 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	18/06/2014
A/Executive Director, Clinical Governance, Education and Research – Dr William Butcher	Responsible for setting the standard of clinical care and clinical performance across Gold Coast Health.	Medical Officers (Queensland Health) Certified Agreement 2012	07/08/2013 (to 17/06/2014)
Executive Director, Organisation Development – Naomi Dwyer	Responsible for establishing and maintaining governance frameworks and standards within Gold Coast Health.	HES3 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	08/07/2013 (to 22/04/2014)
Executive Director, People Systems and Performance – Damian Green	Responsible for the strategic management of Gold Coast Health's information communication technology and human resource capacity and capability.	HES3 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	07/01/2013
Executive Director Strategy and Planning – Michael Allsopp	Responsible for the strategic management of health service planning for Gold Coast Health including contract funding negotiations with the Department of Health.	HES3 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	27/06/2013
General Manager, Specialty and Procedural Services – was held by Dr Lance Le Ray but vacant as at 30 June 2014	Accountable for delivery of health services within Specialty and Procedural Services	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	28/10/2013
Clinical Director, Specialty and Procedural Services – Professor David Ellwood	Responsible for setting and maintaining professional and clinical standards within Specialty and Procedural Services.	Joint appointment with Griffith University	17/03/2014
General Manager, Diagnostic, Emergency and Medical Services – Ms Kimberley Pierce	Accountable for delivery of health services within Diagnostic and Medical Services.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	20/01/2014



## Gold Coast Hospital and Health Service

### Notes to the financial statements

30 June 2014

#### 28. Key management personnel disclosures (continued)

Name and position of current incumbents	Responsibilities	Contract classification and appointment authority	Appointment date
Clinical Director, Diagnostic, Emergency and Medical Services – Dr Mark Forbes	Responsible for setting and maintaining professional and clinical standards within Diagnostic and Medical Services.	Medical Officers (Queensland Health) Certified Agreement 2012	23/12/2013
General Manager, Mental Health and Integrated Care – Ms Karlyn Chettleburgh	Accountable for delivery of health services within Mental Health and Integrated Care.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	27/06/2013
Clinical Director, Mental Health and Integrated Care - Dr Kathryn Turner	Responsible for setting and maintaining professional and clinical standards within Mental Health and Integrated Care.	Medical Officers (Queensland Health) Certified Agreement 2012	10/12/2013
General Manager, Cancer, Access and Support Services - Ms Alison Ewens	Accountable for delivery of health services within Cancer Access and Support Services.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	01/10/2013
Clinical Director, Cancer, Access and Support Services - Dr Jeremy Wellwood	Responsible for setting and maintaining professional and clinical standards within Cancer, Access and Support Services.	Medical Officers (Queensland Health) Certified Agreement 2012	03/03/2014
Senior Director, Clinical Governance and Community Partnerships - Morven Gemmill	Responsible for the strategic management of clinical governance.	Health Practitioner (Queensland Health) Certified Agreement 2011	31/01/2014
Professor Nursing and Midwifery - Professor Anita Bamford Wade	Responsible for the strategic management of nursing and midwifery services.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	24/02/2014
Executive Director, Allied Health* - Morven Gemmill	Responsible for the strategic management of allied health services.	Health Practitioner (Queensland Health) Certified Agreement 2011	01/07/2012 (to 30/01/2014)
Executive Director, Emergency Critical and Support Services* - Dean Blond	Responsible for the strategic management of the Emergency, Critical and Support Services Division.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	29/10/2012 (to 18/11/2013)

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 28. Key management personnel disclosures (continued)

Name and position of current incumbents	Responsibilities	Contract classification and appointment authority	Appointment date
Chief Finance Officer* - Garry Button	Responsible for the financial and budget management of Gold Coast Health.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	27/06/2013 (to 06/12/2013)
Executive Director Medical Services* - Dr Brian Bell	Responsible for setting the standard of clinical care and clinical performance across Gold Coast Health.	Medical Officers (Queensland Health) Certified Agreement 2012	01/07/2012 (to 12/08/2013)
Executive Director Nursing & Midwifery Services* - Professor Gerald Williams	Responsible for the strategic management of nursing and midwifery services.	Nurses and Midwives (Queensland Health) Certified Agreement 2012	01/07/2012 (to 22/09/2013)
A/Executive Director, Medicine* and A/General Manager, Diagnostic, Emergency and Medical Services - Helen Cooper	Accountable for delivery of health services within Medicine Division.	HES2 Contract Section 67 of the <i>Hospital and Health Boards Act 2011</i> (Qld)	22/07/2013 (to 19/1/2014)
A/Executive Director Nursing & Midwifery Services* and A/Professor Nursing and Midwifery - Paula Duffy	Responsible for the strategic management of nursing and midwifery services.	Nurses and Midwives (Queensland Health) Certified Agreement 2012	22/09/2013 (to 16/03/2014)

\* An organisational restructure occurred in 13-14. As a result of this restructure, these positions were discontinued as the duties are covered by other roles.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 28. Key management personnel disclosures (continued)

#### *Remuneration*

Remuneration policy for Gold Coast Health's key management personnel is set by the Director-General of the Department as provided for under the *Hospital and Health Boards Act 2011* (Qld). The remuneration and other terms of employment for the key management personnel are specified in individual employment contracts.

Remuneration packages for key management personnel comprise the following components:

- Short term employee benefits which include: base salary, allowances and annual leave entitlements expensed for the entire year or for that part of the year during which the employee occupied the specified position. Non-monetary benefits consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee benefits include amounts expensed in respect of long service leave.
- Post-employment benefits include amounts expensed in respect of employer superannuation obligations.
- Redundancy payments 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.

Total fixed remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post-employment benefits.

Dr Cherrell Hirst was appointed to the Board 18/05/2014 however no payments were made before 30 June 2014.

# Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

## 28. Key management personnel disclosures (continued)

2014 Name & Position	Short-term Employee Expenses		Post-employment expenses \$'000	Long-term Employee expenses \$'000	Termination benefits \$'000	Total expenses \$'000
	Monetary \$'000	Non-monetary \$'000				
Board Chair – Ian Langdon	82	-	6	-	-	88
Deputy Board Chair – Kenneth Brown	38	-	3	-	-	41
Board Member – Professor Allan Cripps	36	-	3	-	-	39
Board Member – Colette McCool	36	-	3	-	-	39
Board Member – Pauline Ross	36	-	3	-	-	39
Board Member – Dr Andrew Weissenberger	36	-	3	-	-	39
Chief Executive – Ron Calvert	328	13	36	-	-	377
Executive Director, Operations – Jane Hancock	221	-	22	4	-	247
Executive Director, Finance and Business Development – Ian Moody	112	-	13	-	-	125
Executive Director, Organisation Development – Naomi Dwyer	199	1	19	-	-	219
Executive Director, People Systems and Performance – Damian Green	217	-	22	-	-	239
Executive Director, Strategy and Service Planning – Michael Allsopp	169	1	21	4	-	195
Executive Director, Clinical Governance, Education and Research - Dr William Butcher	435	1	26	-	-	462
A/Executive Director, Clinical Governance, Education and Research and Professor of Nursing - Professor Anita Bamford Wade	61	-	6	-	-	67
General Manager, Specialty and Procedural Services - Dr Lance Le Ray	198	10	23	4	-	235
Clinical Director, Specialty and Procedural Services - Professor David Ellwood	64	-	-	-	-	64

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

### 28. Key management personnel disclosures (continued)

2014 Name & Position	Short-term benefits		Post-employment expenses \$'000	Long-term employee expenses \$'000	Termination benefits \$'000	Total expenses \$'000
	Monetary \$'000	Non-monetary \$'000				
General Manager, Diagnostic, Emergency and Medical Services – Ms Kimberley Pierce	85	-	9	-	-	94
Clinical Director, Diagnostic, Emergency and Medical Services – Dr Mark Forbes	229	1	15	4	-	249
General Manager, Mental Health and Integrated Care – Ms Karlyn Chettleburgh	180	1	18	-	-	199
Clinical Director, Mental Health and Integrated Care – Dr Kathryn Turner	170	1	13	3	-	187
General Manager, Cancer, Access and Support Services – Ms Alison Ewens	169	-	17	-	-	186
Clinical Director, Cancer, Access and Support Services – Dr Jeremy Wellwood	40	4	2	1	-	47
Senior Director, Clinical Governance and Community Partnerships (formerly Executive Director, Allied Health) – Morven Gemmill	196	-	21	-	-	217
Executive Director, Emergency Critical and Support Services – Dean Blond	77	-	6	1	-	84
Chief Finance Officer – Garry Button	139	-	15	-	-	154
Executive Director Medical Services – Brian Bell	179	-	4	7	153	343
Executive Director Nursing & Midwifery Services – Professor Gerald Williams	124	-	5	6	139	274
A/Executive Director, Medicine and A/General Manager, Diagnostic, Emergency and Medical Services – Helen Cooper	85	-	8	2	-	95
A/Executive Director Nursing & Midwifery Services – Paula Duffy	97	-	9	2	-	108

# Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

## 28. Key management personnel disclosures (continued)

2013 Name & Position	Short-term benefits		Post-employment expenses \$'000	Long-term employee expenses \$'000	Termination benefits \$'000	Total expenses \$'000
	Monetary \$'000	Non-monetary \$'000				
Board Chair – Ian Langdon	76	-	8	-	-	84
Deputy Board Chair – Kenneth Brown	33	-	3	-	-	36
Board Member – Professor Allan Cripps	33	-	2	-	-	35
Board Member – Colette McCool	33	-	3	-	-	36
Board Member – Pauline Ross	33	-	-	-	-	33
Board Member – Dr Andrew Weissenberger	33	-	3	-	-	36
Chief Executive – Ron Calvert	243	15	25	-	-	283
Chief Executive – Naomi Dwyer	55	-	6	-	-	61
Chief Operations Officer – Naomi Dwyer	152	-	16	-	-	168
Chief Operations Officer – Karlyn Chettleburgh	45	-	4	-	-	49
Chief Finance Officer – Garry Button	2	-	-	-	-	2
Chief Finance Officer – Trevor Saunders	175	-	15	-	-	190
Executive Director, Allied Health – Morven Gemmill	164	3	19	-	-	186
Executive Director, Community and Sub-Acute Services – Elizabeth Carr	54	-	7	2	-	63
Executive Director, Community and Sub-Acute Services – Robert Pegram	122	5	11	-	-	138
Executive Director, Emergency Critical and Support Services – Dean Blond	121	-	11	2	-	134
Executive Director, Emergency Critical and Support Services – Jane Hancock *	188	-	18	4	-	210



## Gold Coast Hospital and Health Service

### Notes to the financial statements

30 June 2014

<b>2013</b> Name & Position	Short-term benefits		Post-employment expenses \$'000	Long-term employee expenses \$'000	Termination benefits \$'000	Total expenses \$'000
	Monetary \$'000	Non-monetary \$'000				
Executive Director, Family, Women's and Children & Executive Director, Surgical Services – Lance Le Ray	283	16	35	7	-	341
Executive Director, Family, Women's and Children – Richard Christensen	65	-	8	-	-	73
Executive Director, Medical Services – Brian Bell	339	-	27	4	-	370
Executive Director, Medicine – Lindsey Gough	54	16	5	-	-	75
Executive Director, Medicine – Paula Duffy	80	-	11	2	-	93
Executive Director, Mental Health & ATODs – Karlyn Chettleburgh	151	-	15	-	-	166
Executive Director, Mental Health & ATODs – Diana Grice	48	-	5	-	-	53
Executive Director Nursing & Midwifery Services – Gerald Williams	209	-	22	-	-	231
Executive Director, People and Culture – Damian Green	74	-	8	-	-	82
Executive Director, Strategic Development – Michael Allsopp	150	-	19	4	-	173
Executive Director, Surgical Services – Louise Fisher	106	-	13	19	140	278

\*From 29 October 2012 to 24 March 2013, Ms Hancock worked on GCHHS'S public, private and partnerships project. On 25 March 2013, Ms Hancock commenced transitioning to the role of Executive Director, operations as part of the new organisational structure submitted to the Department of Health for approval.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 29. Contingent liabilities

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

	2014 cases	2013 cases
Supreme Court	1	1
District Court	3	4
Magistrates Court	1	-
Tribunals, commissions and boards	9	33
<b>Total cases</b>	<b>14</b>	<b>38</b>

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

### 30. Commitments

#### *Commitment of Expenditure*

Committed at the reporting date but not recognised as liabilities, payable:

	2014 \$'000	2013 \$'000
Within one year	3,668	4,738
One to five years	3,248	5,932
	<b>6,916</b>	<b>10,670</b>

Operating leases entered into by Gold Coast Health as a means of acquiring access to office accommodation and fleet vehicles contain no restrictions on cancellation. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

	2014 \$'000	2013 \$'000
<i>Lessor Commitments</i>		
Minimum lease commitments receivable but not recognised in the financial statements:		
Within one year	1,023	-
One to five years	3,312	-
	<b>4,335</b>	<b>-</b>

Gold Coast Health is the beneficiary of rental income arising from the sub-lease of clinical and office accommodation to third parties. The sub-leases have been entered into on behalf of Gold Coast Health by the Department of Health as legal owner of the Gold Coast University Hospital. Lease receipts are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

## Gold Coast Hospital and Health Service

### Notes to the financial statements

30 June 2014

#### 31. Trust transactions and balances

Gold Coast Health acts as a trustee for general patient fiduciary funds and the Gold Coast Health's Right of Private Practice (RoPP) bank account. Refer to Note 2(e) for further information. As Gold Coast Health performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements but are disclosed in these notes for information purposes.

	2014 \$'000	2013 \$'000
<b>Trust receipts and payments</b>		
<i>Receipts</i>		
Amounts receipted on behalf of patients	208	193
Private practice revenue	14,384	11,896
Private practice interest revenue	26	26
<b>Total receipts</b>	<b>14,618</b>	<b>12,115</b>
<i>Payments</i>		
Amounts paid to or on behalf of patients	232	227
Payments to private practice doctors	4,062	3,520
Payments to Gold Coast Health for recoverables	2,829	2,614
Payments to old Coast Health for Option A receipts	5,295	4,007
Trust payments for SERTA*	2,050	1,766
<b>Total payments</b>	<b>14,468</b>	<b>12,134</b>
<b>Trust assets and liabilities</b>		
<i>Assets</i>		
Cash held and bank deposits on behalf of patients	12	36
Cash held and bank deposits for private practice	1,430	1,256
<b>Total assets</b>	<b>1,442</b>	<b>1,292</b>

\*Study, education and research trust account (SERTA) funds are generated by doctors reaching the ceiling allowable under the option B arrangements. The allocation of these funds is managed by a Specialists' Advisory Committee.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### 32. Events after the reporting period

#### *Transfer of general purpose housing to the Department of Housing and Public Works*

As part of a whole-of-Government initiative, management of all non-operational housing transitioned to the Department of Housing and Public Works (DHPW) on 1 January 2014. Legal ownership of housing assets transferred to the DHPW on 1 July 2014.

As at 30 June 2014, Gold Coast Health held non-operational housing assets with a total net book value of \$567,604 under a Deed of Lease arrangement with the Department of Health. Effective 1 July 2014, the Deed of Lease arrangement in respect of these assets will cease, and the assets will be transferred to the Department of Health at their net book value, prior to their transfer to the DHPW.

As this transfer will be designated as a Contribution by Owners, the transfer will be undertaken through the Equity account. Therefore, this transaction will have no impact on the Statement of Comprehensive Income in the 2014-15 Financial Year.

#### *Hospital and Health Services to be prescribed as employers*

Previously, all staff, except Health Service Chief Executives and health executive service (HES) employees (working in an Hospital and Health Service (HHS)), were employed by the Director-General, Department of Health. In June 2012, amendments were made to the Hospital and Health Boards Act 2011, giving Hospital and Health Boards more autonomy by allowing them to become the employer of staff working for their HHS. HHSs will become prescribed employers by regulation.

Once an HHS becomes prescribed to be the employer, all existing and future staff working for the HHS become its employees. The HHS, not the Department of Health, will recognise employee expenses in respect of these staff. The Director-General, Department of Health, will continue to be responsible for setting terms and conditions of employment, including remuneration and classification structures, and for negotiating enterprise agreements.

Gold Coast Health became a prescribed employer from 1 July 2014.

#### *Senior Medical Officer and Visiting Medical Officer Contracts*

Effective 4 August 2014, Senior Medical Officers and Visiting Medical Officers will transition to individual employment contracts. Individual contracts mean senior doctors will have a direct employment relationship with their HHS and employment terms and conditions tailored to individual or medical specialty circumstances (within a consistent state-wide framework).

As a direct employment relationship will be established between contracted medical officers and their HHS, employee-related costs for contracted Senior Medical Officers and Visiting Medical Officers will be recognised by the employing HHS (not the department) from the date the contracts are effective. Non-contracted Senior Medical Officers and Visiting Medical Officers will remain employed under current award arrangements.

No other matter or circumstance has arisen since 30 June 2014 that has significantly affected, or may significantly affect the Gold Coast Health's operations, the results of those operations, or the Gold Coast Health's state of affairs in future financial years.

## Gold Coast Hospital and Health Service

Notes to the financial statements

30 June 2014

	2014 \$'000	2013 \$'000
<b>33. Reconciliation of surplus/(deficit) to net cash from operating activities</b>		
<b>Surplus/(deficit) for the year</b>	<b>(13,471)</b>	<b>5,983</b>
<i>Adjustments for:</i>		
Depreciation and amortisation	66,185	24,653
Impairment of property, plant and equipment	3,106	-
Net loss on disposal of property, plant and equipment	647	597
Net revaluation decrement	11,076	9,342
Depreciation funding	(66,135)	(24,634)
Other	(84)	(19)
<i>Change in operating assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	6,117	(2,191)
Decrease/(increase) in GST receivables	305	(1,524)
Decrease/(increase) in inventories	(1,556)	2,037
Decrease/(increase) in prepayments	(80)	1,952
Increase/(decrease) in trade and other payables	(4,427)	21,220
Increase in other employee benefits	10,753	19,622
Increase in other provisions	2,198	302
Increase/(decrease) in other operating liabilities	(236)	258
<b>Net cash from operating activities</b>	<b>14,398</b>	<b>57,598</b>
<b>34. Non-cash investing and financing activities</b>		
Net acquisition of land and buildings through equity transfers with the Department of Health	1,418,380	6,151
<b>Total</b>	<b>1,418,380</b>	<b>6,151</b>

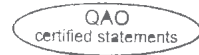
Assets transferred to and from the Department of Health primarily as a result of the transfer from Gold Coast Hospital to Gold Coast University Hospital in September 2013.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

Gold Coast Hospital and Health Service  
Management certificate  
30 June 2014



### CERTIFICATE OF GOLD COAST HOSPITAL AND HEALTH SERVICE

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 42 of the *Financial and Performance Management Standard 2009* 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 2014 and of the financial position of the Gold Coast Hospital and Health Service at the end of that year; and
- (c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

A handwritten signature in black ink, appearing to read "Ian Langdon".

Ian Langdon  
Board Chair

21 August 2014

A handwritten signature in black ink, appearing to read "Ron Calvert".

Ron Calvert  
Chief Executive

21 August 2014



# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

### INDEPENDENT AUDITOR'S REPORT

To the Board of Gold Coast Hospital and Health Service

#### Report on the Financial Report

I have audited the accompanying financial report of Gold Coast Hospital and Health Service, which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Board Chair and Chief Executive.

#### *The Board's Responsibility 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 prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

#### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

# Gold Coast Hospital and Health Service

## Notes to the financial statements

30 June 2014

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

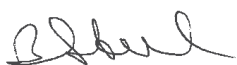
### *Opinion*

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Gold Coast Hospital and Health Service for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

### **Other Matters - Electronic Presentation of the Audited Financial Report**

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



B R Steel CPA  
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane

## Appendix 1:

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## Appendix 2:

# Glossary of terms

<b>Accessible</b>	Accessible healthcare is characterised by the ability of people to obtain appropriate healthcare at the right place and right time, irrespective of income, cultural background or geography.
<b>Activity Based Funding</b>	<p>A management tool with the potential to enhance public accountability and drive technical efficiency in the delivery of health services by:</p> <ul style="list-style-type: none"> <li>• capturing consistent and detailed information on hospital sector activity and accurately measuring the costs of delivery</li> <li>• creating an explicit relationship between funds allocated and services provided</li> <li>• strengthening management's focus on outputs, outcomes and quality</li> <li>• encouraging clinicians and managers to identify variations in costs and practices so they can be managed at a local level</li> <li>• in the context of improving efficiency and effectiveness</li> <li>• providing mechanisms to reward good practice and support quality initiatives.</li> </ul>
<b>Acute</b>	Having a short and relatively severe course.
<b>Acute Care</b>	<p>Care in which the clinical intent or treatment goal is to:</p> <ul style="list-style-type: none"> <li>• manage labour (obstetric)</li> <li>• cure illness or provide definitive treatment of injury</li> <li>• perform surgery</li> <li>• relieve symptoms of illness or injury (excluding palliative care)</li> <li>• reduce severity of an illness or injury</li> <li>• protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function</li> <li>• perform diagnostic or therapeutic procedures.</li> </ul>
<b>Acute Hospital</b>	Generally a recognised hospital that provides acute care and excludes dental and psychiatric hospitals.
<b>Admission</b>	The process whereby a hospital accepts responsibility for a patient's care and/or treatment. It follows a clinical decision, based on specified criteria, that a patient requires same-day or overnight care or treatment, which can occur in hospital and/or in the patient's home (for hospital-in-the-home patients).
<b>Admitted Patient</b>	A patient who undergoes a hospital's formal admission process as an overnight-stay patient or a same-day patient.
<b>Allied health staff</b>	Professional staff who meet mandatory qualifications and regulatory requirements in the following areas: audiology; clinical measurement sciences; dietetics and nutrition; exercise physiology; leisure therapy; medical imaging; music therapy; nuclear medicine technology; occupational therapy; orthoptics; pharmacy; physiotherapy; podiatry; prosthetics and orthotics; psychology; radiation therapy; sonography; speech pathology and social work.
<b>Benchmarking</b>	Involves collecting performance information to undertake comparisons of performance with similar organisations.
<b>Best practice</b>	Cooperative way in which organisations and their employees undertake business activities in all key processes, and use benchmarking that can be expected to lead sustainable world-class positive outcomes.
<b>Clinical governance</b>	A framework by which health organisations are accountable for continuously improving the quality of their services and safeguarding high standards of care by creating an environment in which excellence in clinical care will flourish.
<b>Clinical practice</b>	Professional activity undertaken by health professionals to investigate patient symptoms and prevent and/or manage illness, together with associated professional activities for patient care.
<b>Clinical workforce</b>	Staff who are or who support health professionals working in clinical practice, have healthcare specific knowledge/ experience, and provide clinical services to health consumers, either directly and/or indirectly, through services that have a direct impact on clinical outcomes.

## Appendix 2:

## Glossary of terms (continued)

<b>Decision support system (DSS)</b>	Consolidates data suitable for finance, human resources, pharmacy and pathology related information for decision support purposes.
<b>Emergency department waiting time</b>	Time elapsed for each patient from presentation to the emergency department to start of services by the treating clinician. It is calculated by deducting the date and time the patient presents from the date and time of the service event.
<b>Full-time Equivalent (FTE)</b>	Refers to full-time equivalent staff currently working in a position.
<b>Health outcome</b>	Change in the health of an individual, group of people or population attributable to an intervention or series of interventions.
<b>Health reform</b>	Response to the National Health and Hospitals Reform Commission Report (2009) that outlined recommendations for transforming the Australian health system, the National Health and Hospitals Network Agreement (NHHNA) signed by the Commonwealth and states and territories, other than Western Australia, in April 2010 and the National Health Reform Heads of Agreement (HoA) signed in February 2010 by the Commonwealth and all states and territories amending the NHHNA.
<b>Hospital</b>	Healthcare facility established under Commonwealth, state or territory legislation as a hospital or a free-standing day-procedure unit and authorised to provide treatment and/or care to patients.
<b>Hospital and Health Boards</b>	The Hospital and Health Boards are made up of a mix of members with expert skills and knowledge relevant to managing a complex health care organisation.
<b>Hospital and Health Service</b>	Hospital and Health Service (HHS) is a separate legal entity established by Queensland Government to deliver public hospital services.
<b>Hospital-in-the-home</b>	Provision of care to hospital-admitted patients in their place of residence, as a substitute for hospital accommodation.
<b>Immunisation</b>	Process of inducing immunity to an infectious agency by administering a vaccine.
<b>Incidence</b>	Number of new cases of a condition occurring within a given population, over a certain period of time.
<b>Indigenous health worker</b>	An Aboriginal and/or Torres Strait Islander person who holds the specified qualification and works within a primary healthcare framework to improve health outcomes for Indigenous Australians.
<b>Long wait</b>	A 'long wait' elective surgery patient is one who has waited longer than the clinically recommended time for their surgery, according to the clinical urgency category assigned. That is, more than 30 days for a category 1 patient, more than 90 days for a category 2 patient and more than 365 days for a category 3 patient.
<b>Medicare Locals</b>	Established by the Commonwealth to coordinate primary health care services across all providers in a geographic area. Will work closely with HHSs to identify and address local health needs. Will be selected and funded by the Commonwealth. Will be rolled out progressively from 1 July 2011.
<b>Medical practitioner</b>	A person who is registered with the Medical Board of Australia to practice medicine in Australia, including general and specialist practitioners.
<b>Non-admitted patient</b>	A patient who does not undergo a hospital's formal admission process.
<b>Non-admitted patient services</b>	An examination, consultation, treatment or other service provided to a non-admitted patient in a functional unit of a health service facility.
<b>Nurse practitioner</b>	A registered nurse educated and authorised to function autonomously and collaboratively in an advanced and extended clinical role. The nurse practitioner role includes assessing and managing clients using nursing knowledge and skills and may include, but is not limited to, direct referral of clients to other healthcare professionals, prescribing medications, and ordering diagnostic investigations.

<b>Outpatient</b>	Non-admitted health service provided or accessed by an individual at a hospital or health service facility.
<b>Outpatient service</b>	Examination, consultation, treatment or other service provided to non-admitted non-emergency patients in a speciality unit or under an organisational arrangement administered by a hospital.
<b>Overnight-stay patient</b>	A patient who is admitted to, and separated from, the hospital on different dates (not same-day patients).
<b>Patient flow</b>	Optimal patient flow means the patient's journey through the hospital system, be it planned or unplanned, happens in the safest, most streamlined and timely way to deliver good patient care.
<b>Performance indicator</b>	A measure that provides an 'indication' of progress towards achieving the organisation's objectives usually has targets that define the level of performance expected against the performance indicator.
<b>Population health</b>	Promotion of healthy lifestyles, prevention or early detection of illness or disease, prevention of injury and protection of health through organised population-based programs and strategies.
<b>Private hospital</b>	A private hospital or free-standing day hospital, and either a hospital owned by a for-profit company or a non-profit organisation and privately funded through payment for medical services by patients or insurers patients admitted to private hospitals are treated by a doctor of their choice.
<b>Public patient</b>	A public patient is one who elects to be treated as a public patient, so cannot choose the doctor who treats them, or is receiving treatment in a private hospital under a contract arrangement with a public hospital or health authority.
<b>Public hospital</b>	Public hospitals offer free diagnostic services, treatment, care and accommodation to eligible patients.
<b>Registered nurse</b>	An individual registered under national law to practice in the nursing profession as a nurse, other than as a student.
<b>Statutory bodies</b>	A non-departmental government body, established under an Act of Parliament. Statutory bodies can include corporations, regulatory authorities and advisory committees/councils.
<b>Sustainable</b>	A health system that provides infrastructure, such as workforce, facilities and equipment, and is innovative and responsive to emerging needs, for example, research and monitoring within available resources.
<b>Telehealth</b>	Delivery of health-related services and information via telecommunication technologies, including: <ul style="list-style-type: none"> <li>• live, audio and or/video inter-active links for clinical consultations and educational purposes</li> <li>• store-and-forward Telehealth, including digital images, video, audio and clinical (stored) on a client computer, then transmitted securely (forwarded) to a clinic at another location where they are studied by relevant specialists</li> <li>• teleradiology for remote reporting and clinical advice for diagnostic images</li> <li>• Telehealth services and equipment to monitor people's health in their home.</li> </ul>
<b>Triage category</b>	Urgency of a patient's need for medical and nursing care.
<b>Way-finding</b>	Signs, maps and other graphic or audible methods used to convey locations and directions.
<b>Weighted Activity Unit</b>	is a standard unit used to measure all patient care activity consistently. The more resource intensive an activity is, the higher the weighted activity unit. This is multiplied by the standard unit cost to create the "price" for the episode of care.

## Appendix 3:

# Glossary of acronyms

<b>ABF</b>	Activity based funding
<b>AHMAC</b>	Australian Health Ministers Advisory Council
<b>AHPRA</b>	Australian Health Practitioner Regulation Agency
<b>AMS</b>	Antimicrobial Stewardship
<b>ARP</b>	Acute Resuscitation Plan
<b>ATOD</b>	Alcohol, Tobacco and Other Drugs
<b>CALD</b>	Culturally and linguistically diverse
<b>CCU</b>	Community Care Unit
<b>CCTV</b>	Closed Circuit Television
<b>CDA</b>	Clinical Document Architecture
<b>CEPS</b>	Clinical Educator Preparation Support
<b>CFO</b>	Chief Finance Officer
<b>CIMAH</b>	Consumer Integrated Mental Health Application
<b>CIMR</b>	Capital Infrastructure Minimum Requirements Manual
<b>CIO</b>	Chief Information Officer
<b>COAG</b>	Council of Australian Governments
<b>CSCF</b>	Clinical Services Capability Framework
<b>CSRP</b>	Clinical Services Redesign Program
<b>DNA</b>	Did not attend
<b>DNW</b>	Did not wait
<b>DON</b>	Director of Nursing
<b>DSS</b>	Decision Support Services
<b>ECHO</b>	Emergency Capacity Hospital Overview System
<b>EDIS</b>	Emergency Department Information System
<b>EMR</b>	Electronic Medical Record
<b>EMT</b>	Executive Management Team
<b>ESSS</b>	Endoscopy Services Information System Solution
<b>FAA</b>	Financial Accountability Act
<b>FPMS</b>	Finance and Performance Management Standard 2009
<b>FRMS</b>	Fatigue Risk Management System
<b>FRRs</b>	Financial Reporting Requirements
<b>FTE</b>	Full-time Equivalent
<b>GCUH</b>	Gold Coast University Hospital
<b>GP</b>	General Practitioner
<b>HCQ</b>	Health Consumers Queensland
<b>HHS</b>	Hospital and Health Service
<b>HHSPF</b>	Hospital and Health Services Performance Framework
<b>HI</b>	Health Identifier
<b>HITH</b>	Hospital-in-the-Home
<b>HMP</b>	Health Management Protocol
<b>HPID</b>	Health Planning and Infrastructure Division
<b>HQCC</b>	Health Quality and Complaints Commission
<b>HR</b>	Human Resources
<b>HREC</b>	Human Research Ethics Committee

<b>ICF</b>	Internal Control Framework
<b>ICT</b>	Information and Communications Technology
<b>ICU</b>	Intensive Care Unit
<b>ieMR</b>	Integrated electronic Medical Record
<b>IGA</b>	Intergovernmental Agreement
<b>IHI</b>	Individual Healthcare Identifier
<b>IHPA</b>	Independent Hospital Pricing Authority
<b>IR</b>	Industrial Relations
<b>KPI</b>	Key Performance Indicators
<b>LSOP</b>	Long Stay Older Patients
<b>MBS</b>	Medicare Benefits Schedule
<b>MEDAI</b>	Metropolitan Emergency Department Access Initiative
<b>MICE</b>	Multidisciplinary Introduction to Clinical Education
<b>MOU</b>	Memorandum of Understanding
<b>MSRA</b>	Methicillin-resistant Staphylococcus aureus
<b>NEAT</b>	National Emergency Access Target
<b>NeHTA</b>	National eHealth Transition Authority
<b>NHIRF</b>	National Health Information Regulatory Framework
<b>NHMRC</b>	National Health and Medical Research Council
<b>NICU</b>	Neonatal Intensive Care Unit
<b>NPA</b>	National Partnership Agreement
<b>OMAC</b>	Official Misconduct Assessment Committee
<b>ORMIS</b>	Operating Room Management Information System
<b>OSR</b>	Own Source Revenue
<b>PCEHR</b>	Personally Controlled Electronic Health Record
<b>PFS</b>	Patient Flow Strategy
<b>PHC</b>	Primary Healthcare Centre
<b>PID</b>	Public Interest Disclosure / Discloser
<b>PIP</b>	Pressure Injury Prevention Program
<b>PPP</b>	Public Private Partnership
<b>PSC</b>	Public Service Commission
<b>QAS</b>	Queensland Ambulance Service
<b>QH Risk</b>	Queensland Health Risk Management Information System
<b>QHSSP</b>	Queensland Health Shared Service Partner
<b>RBWH</b>	Royal Brisbane and Women's Hospital
<b>SCUH</b>	Sunshine Coast University Hospital
<b>SDS</b>	Service Delivery Statement
<b>VLAD</b>	Variable Life Adjusted Display
<b>VMO</b>	Visiting Medical Officer
<b>VRE</b>	Vancomycin Resistant Enterococcus
<b>VTE</b>	Venous Thromboembolism
<b>WAU</b>	Weighted Activity Unit
<b>WEHO</b>	Workplace Equity and Harassment Officer



## Appendix 4:

# Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister</li> </ul>	ARRs – section 8	iv
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 10.1	1 109-111
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 10.2	iii
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	iii
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 10.4	iii
	<ul style="list-style-type: none"> <li>Information licensing</li> </ul>	<i>Queensland Government Enterprise Architecture – Information licensing</i> ARRs – section 10.5	iii
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 11.1	5
	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	ARRs – section 11.2	6-7
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	ARRs – section 11.3	6-7
	<ul style="list-style-type: none"> <li>Machinery of Government changes</li> </ul>	ARRs – section 11.4	53
Non-financial performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	ARRs – section 12.1	6
	<ul style="list-style-type: none"> <li>Other whole-of-government plans / specific initiatives</li> </ul>	ARRs – section 12.2	6
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 12.3	12-16
	<ul style="list-style-type: none"> <li>Agency service areas, service standards and other measures</li> </ul>	ARRs – section 12.4	9
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 13.1	10
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 14.1	48-49
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 14.2	47-49
	<ul style="list-style-type: none"> <li>Related entities</li> </ul>	ARRs – section 14.3	NA
	<ul style="list-style-type: none"> <li>Boards and committees</li> </ul>	ARRs – section 14.4	46
	<ul style="list-style-type: none"> <li><i>Public Sector Ethics Act 1994</i> (Qld)</li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5	30

Appendix 4:  
**Compliance checklist (continued)**

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• Risk management	ARRs – section 15.1	51-52
	• External Scrutiny	ARRs – section 15.2	52
	• Audit committee	ARRs – section 15.3	46
	• Internal Audit	ARRs – section 15.4	6-7
	• Public Sector Renewal Program	ARRs – section 15.5	54
	• Information systems and recordkeeping	ARRs – section 15.6	54
Governance – human resources	• Workforce planning, attraction and retention and performance	ARRs – section 16.1	34
	• Early retirement, redundancy and retrenchment	<i>Directive No.11/12 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	34
Open Data	• Open Data (Consultancies and Overseas Travel)	ARRs – section 17	54
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 43 and 50 ARRs – section 18.1	105
	• Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	106-107
	• Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	96-100

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



[www.health.qld.gov.au/goldcoasthealth](http://www.health.qld.gov.au/goldcoasthealth)

**Gold Coast University Hospital**

1 Hospital Boulevard  
Southport Qld 4215  
Phone 1300 74 4284

**Robina Hospital**

2 Bayberry Lane  
Robina Qld 4226  
Phone (07) 5668 6000

**Carrara Community Health Centre**

45 Chisholm Road  
Carrara Qld 4211  
Phone (07) 5667 3200

**Robina Health Precinct**

2 Campus Crescent  
Robina QLD 4226  
Phone (07) 5635 6289

**Mental Health Services**

Ashmore, Southport, Palm Beach  
Phone (07) 5519 8910 or  
1300 MH CALL (1300 64 2255)  
for 24-hour specialist care service

**Oral Health Services**

Runaway Bay, Nerang, Southport,  
Palm Beach and Robina  
Phone 1300 300 850

**Gold Coast Sexual Health Clinic**

2019 Gold Coast Highway  
Miami Qld 4220  
Phone (07) 5525 5600

**Community Health Centres**

Palm Beach	Phone (07) 5525 5600
Helensvale	Phone (07) 5580 7800
Bundall	Phone (07) 5570 8500

**Community Child Health Centres**

Broadbeach	Phone (07) 5572 6231
Bundall	Phone (07) 5570 8500
Coomera	Phone (07) 5519 9421
Helensvale	Phone (07) 5580 7819
Labrador	Phone (07) 5531 1490
Nerang	Phone (07) 5578 1346
Palm Beach	Phone (07) 5525 5602
Robina	Phone (07) 5680 9540
Southport	Phone (07) 5519 2600

**Recruitment Services Gold Coast**

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