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{ Financial statements

Queensland Health Financial Statements 2010-11

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General Information

The Department of Health is a Queensland Government department established under the *Public Service Act 2008* and its registered trading name is Queensland Health.

Queensland Health is controlled by the State of Queensland which is the ultimate parent entity.

The principal address of the department is:
147-163 Charlotte Street
Brisbane Q 4000

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

For information in relation to Queensland Health's financial statements:
email FIN_Corro@health.qld.gov.au or
visit the Queensland Health website at: <http://www.health.qld.gov.au>

Amounts shown in these financial statements may not add to the correct subtotals or totals due to rounding.

Department of Health
Statement of Comprehensive Income
For the year ended 30 June 2011

	Notes	2011 \$'000	2010 \$'000
Income from continuing operations			
Departmental services revenue	4	9,440,684	8,584,754
User charges	5	778,498	688,758
Grants and other contributions	6	296,403	235,902
Other revenue	7	29,993	27,142
Total revenue		10,545,578	9,536,556
Gains	8	871	1,181
Total income from continuing operations		10,546,449	9,537,737
Expenses from continuing operations			
Employee expenses	10	6,737,186	6,138,715
Supplies and services	11	2,434,901	2,237,743
Grants and subsidies	12	906,136	741,338
Depreciation and amortisation	13	337,890	326,521
Impairment losses	14	36,021	14,572
Other expenses	15	118,266	92,703
Total expenses from continuing operations		10,570,400	9,551,592
Share of profit from associates	9	26,236	14,687
Operating result from continuing operations		2,285	832
Other comprehensive income			
Increase/(decrease) in asset revaluation surplus	28	(62,111)	(602,939)
Total other comprehensive income		(62,111)	(602,939)
Total comprehensive income		(59,826)	(602,107)

The accompanying notes form part of these statements.

Department of Health
Statement of Financial Position
As at 30 June 2011

	Notes	2011 \$'000	2010 \$'000
Current assets			
Cash and cash equivalents	16	(30,188)	33,068
Loans and receivables	17	547,332	452,294
Inventories	18	121,803	120,187
Other	21	93,996	84,744
Total current assets		732,943	690,293
Non-current assets			
Loans and receivables	17	10,715	-
Intangibles	22	121,595	96,853
Property, plant and equipment	23	7,178,564	6,190,270
Other financial assets	19	20,000	20,000
Investments in associates	20	40,923	14,687
Other	21	3,066	8,022
Total non-current assets		7,374,863	6,329,832
Total assets		8,107,806	7,020,125
Current liabilities			
Payables	24	407,033	381,434
Accrued employee benefits	25	330,530	306,986
Other liabilities payable	27	463	878
Total current liabilities		738,026	689,298
Non-current liabilities			
Other financial liabilities	26	59,977	17,235
Other liabilities payable	27	1,075	2,617
Total non-current liabilities		61,052	19,852
Total liabilities		799,078	709,150
Net assets		7,308,728	6,310,975
Equity			
Contributed equity		3,815,959	2,759,878
Accumulated surplus		2,400,964	2,397,181
Asset revaluation surplus	28	1,091,805	1,153,916
Total equity		7,308,728	6,310,975

The accompanying notes form part of these statements

Department of Health
Statement of Changes in Equity
For the year ended 30 June 2011

	Notes	2011 \$'000	2010 \$'000
Accumulated surpluses			
Balance at the beginning of the financial year		2,397,181	2,393,543
Operating result from continuing operations		2,285	832
<i>Transactions with owners as owners</i>			
Correction of asset balance not previously recognised		-	3,014
Correction of liability previously recognised		1,498	-
Transfer from asset revaluation surplus		-	164
Net asset stocktake gain/(loss)		-	(372)
Balance at the end of the financial year		<u>2,400,964</u>	<u>2,397,181</u>
Asset revaluation surplus			
Balance at the beginning of the financial year		1,153,916	1,756,855
<i>Total other comprehensive income</i>			
Increase/(decrease) in asset revaluation surplus		(62,111)	(602,939)
Balance at the end of the financial year	28	<u>1,091,805</u>	<u>1,153,916</u>
Contributed equity			
Balance at the beginning of the financial year		2,759,878	1,948,184
<i>Transactions with owners as owners</i>			
Equity injections		1,199,835	1,020,003
Equity withdrawals		(209,304)	(207,695)
Net equity injection	4	<u>990,531</u>	<u>812,308</u>
<i>Net machinery of Government transfers</i>			
Assets received	3, 30	80,289	3,000
Assets transferred		-	(3,614)
Liability received	3, 30	(14,739)	-
Balance at the end of the financial year		<u>3,815,959</u>	<u>2,759,878</u>
Total equity		<u>7,308,728</u>	<u>6,310,975</u>

The accompanying notes form part of these statements.

Department of Health
Statement of Cash Flows
For the year ended 30 June 2011

	Notes	2011 \$'000	2010 \$'000
Cash flows from operating activities			
<i>Inflows</i>			
Departmental services receipts		9,470,897	8,554,541
User charges		634,284	587,383
Grants and other contributions		272,349	225,529
Interest received		5,177	3,955
GST collected from customers		30,975	26,935
GST input tax credits from ATO		434,491	357,020
Other		22,992	22,479
<i>Outflows</i>			
Employee expenses		(6,739,784)	(6,384,512)
Supplies and services		(2,377,871)	(2,124,963)
Grants and subsidies		(903,390)	(742,461)
Insurance		(75,167)	(62,485)
GST paid to suppliers		(435,216)	(373,378)
GST remitted to ATO		(32,944)	(25,390)
Other		(46,943)	(34,708)
Net cash provided by (used in) operating activities	29	259,850	29,945
Cash flows from investing activities			
<i>Inflows</i>			
Sales of property, plant and equipment		3,364	4,769
Loans and advances redeemed		27,770	17,848
<i>Outflows</i>			
Payments for property, plant and equipment		(1,296,031)	(985,283)
Payments for intangibles		(41,059)	(34,110)
Loans and advances made		(32,210)	(12,524)
Net cash provided by (used in) investing activities		(1,338,166)	(1,009,300)
Cash flows from financing activities			
<i>Inflows</i>			
Equity injections		1,199,835	1,020,003
Finance lease advanced		42,742	17,235
<i>Outflows</i>			
Equity withdrawals		(227,517)	(189,482)
Net cash provided by (used in) financing activities		1,015,060	847,756
Net increase/(decrease) in cash and cash equivalents		(63,256)	(131,599)
Cash and cash equivalents at the beginning of the financial year		33,068	164,667
Cash and cash equivalent at the end of the financial year	16	(30,188)	33,068

The accompanying notes form part of these statements

Department of Health Statement of Comprehensive Income by Major Departmental Services and SSP For the year ended 30 June 2011

	Prevention Promotion, Protection		Primary Health Care		Ambulatory Care		Acute Care		Rehabilitation and Extended Care		Integrated Mental Health Services		Subtotal All Major Departmental Services	
	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000
Income from continuing operations														
Departmental services revenue	459,719	363,309	595,727	552,195	1,956,289	1,706,334	4,805,023	4,518,237	620,200	582,752	868,837	770,002	9,305,795	8,492,829
User charges	19,255	20,115	1,934	1,959	127,382	126,454	573,688	488,342	40,825	37,578	15,005	14,139	778,089	688,587
Grants and other contributions	12,487	6,664	16,274	13,363	14,953	12,283	33,081	23,905	215,419	177,017	4,187	2,664	296,401	235,896
Other revenue	4,178	4,530	968	960	5,170	4,504	17,644	14,988	1,011	1,119	1,011	1,022	29,982	27,123
Revenue	495,639	394,618	614,903	568,477	2,103,794	1,849,575	5,429,436	5,045,472	877,455	798,466	889,040	787,827	10,410,267	9,444,435
Gains	20	71	50	69	132	228	407	641	192	83	61	89	862	1,181
Total income from continuing operations	495,659	394,689	614,953	568,546	2,103,926	1,849,803	5,429,843	5,046,113	877,647	798,549	889,101	787,916	10,411,129	9,445,616
Expenses from continuing operations														
Employee expenses	245,132	199,334	395,141	374,623	1,309,031	1,179,488	3,352,517	3,104,354	609,190	554,581	683,965	624,076	6,594,976	6,036,456
Supplies and services	143,418	125,786	137,024	128,605	549,695	488,475	1,296,371	1,233,489	178,006	162,505	140,301	111,333	2,444,815	2,250,193
Grants and subsidies	79,782	51,973	50,363	38,787	158,300	102,408	546,141	485,371	47,942	41,939	23,608	20,860	906,136	741,338
Depreciation and amortisation	16,330	10,660	18,513	18,854	66,685	64,826	176,781	176,863	31,963	32,321	24,980	20,865	335,252	324,389
Impairment losses	2,894	1,044	1,994	1,166	5,985	2,362	16,531	7,206	3,191	1,144	5,426	1,650	36,021	14,572
Other expenses	9,348	6,637	13,266	7,325	19,003	15,132	53,957	46,352	9,395	7,290	12,960	10,422	117,929	93,158
Total expenses from continuing operations	496,904	395,434	616,301	569,360	2,108,699	1,852,691	5,442,298	5,053,635	879,687	799,780	891,240	789,206	10,435,129	9,460,106
Share of profit/(loss) in associates	1,349	754	1,477	826	5,226	2,926	13,622	7,627	2,230	1,248	2,332	1,306	26,236	14,687
Operating result from continuing operations	104	9	129	12	453	38	1,167	105	190	17	193	16	2,236	197
Other comprehensive income														
Increase/(decrease) in asset revaluation surplus	(2,960)	(24,950)	(3,670)	(36,317)	(12,560)	(117,358)	(32,414)	(320,345)	(5,239)	(51,128)	(5,308)	(50,834)	(62,151)	(600,932)
Total other comprehensive income	(2,960)	(24,950)	(3,670)	(36,317)	(12,560)	(117,358)	(32,414)	(320,345)	(5,239)	(51,128)	(5,308)	(50,834)	(62,151)	(600,932)
Total comprehensive income	(2,856)	(24,941)	(3,541)	(36,305)	(12,107)	(117,320)	(31,247)	(320,240)	(5,049)	(51,111)	(5,115)	(50,818)	(59,915)	(600,735)

The accompanying notes form part of these statements.

Department of Health Statement of Comprehensive Income by Major Departmental Services and SSP For the year ended 30 June 2011

	Subtotal All Major Departmental Services		QHSSP		Inter- Departmental Services Elimination		Total	
	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000
Income from continuing operations								
Departmental services revenue	9,305,795	8,492,829	134,889	91,925	-	-	9,440,684	8,584,754
User charges	778,089	688,587	33,224	30,979	(32,815)	(30,808)	778,498	688,758
Grants and other contributions	296,401	235,896	2	6	-	-	296,403	235,902
Other revenue	29,982	27,123	11	19	-	-	29,993	27,142
Revenue	10,410,267	9,444,435	168,126	122,929	(32,815)	(30,808)	10,545,578	9,536,556
Gains	862	1,181	9	-	-	-	871	1,181
Total income from continuing operations	10,411,129	9,445,616	168,135	122,929	(32,815)	(30,808)	10,546,449	9,537,737
Expenses from continuing operations								
Employee expenses	6,594,976	6,036,456	142,210	102,259	-	-	6,737,186	6,138,715
Supplies and services	2,444,815	2,250,193	22,222	17,186	(32,136)	(29,636)	2,434,901	2,237,743
Grants and subsidies	906,136	741,338	-	-	-	-	906,136	741,338
Depreciation and amortisation	335,252	324,389	2,638	2,132	-	-	337,890	326,521
Impairment losses	36,021	14,572	-	-	-	-	36,021	14,572
Other expenses	117,929	93,158	1,016	717	(679)	(1,172)	118,266	92,703
Total expenses from continuing operations	10,435,129	9,460,106	168,086	122,294	(32,815)	(30,808)	10,570,400	9,551,592
Share of profit/(loss) in associates	26,236	14,687	-	-	-	-	26,236	14,687
Operating result from continuing operations	2,236	197	49	635	-	-	2,285	832
Other comprehensive income								
Increase/(decrease) in asset revaluation surplus	(62,151)	(600,932)	40	(2,007)	-	-	(62,111)	(602,939)
Total other comprehensive income	(62,151)	(600,932)	40	(2,007)	-	-	(62,111)	(602,939)
Total comprehensive income	(59,915)	(600,735)	89	(1,372)	-	-	(59,826)	(602,107)

The accompanying notes form part of these statements.

Department of Health Statement of Assets and Liabilities by Major Departmental Services and SSP As at 30 June 2011

	Prevention, Promotion, Protection		Primary Health Care		Ambulatory Care		Acute Care		Rehabilitation and Extended Care		Integrated Mental Health Services		Subtotal All Major Departmental Services		
	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010	2011	2010	2011
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets															
Cash and cash equivalents	(1,530)	1,253	(1,898)	1,822	(6,492)	5,890	(16,755)	16,077	(2,709)	2,566	(2,745)	2,552	(32,129)	30,160	
Loans and receivables	26,008	18,780	32,258	27,313	110,381	88,273	284,878	240,923	46,048	38,455	46,652	38,242	546,225	451,986	
Inventories	5,799	4,975	7,193	7,236	24,614	23,387	63,526	63,829	10,269	10,188	10,402	10,132	121,803	119,747	
Other	4,475	3,521	5,551	5,121	18,994	16,550	49,024	45,172	7,924	7,210	8,028	7,170	93,996	84,744	
Total current assets	34,752	28,529	43,104	41,492	147,497	134,100	380,673	366,001	61,532	58,419	62,337	58,096	729,895	686,637	
Non-current assets															
Loans and receivables	510	-	632	-	2,166	-	5,589	-	903	-	915	-	10,715	-	
Intangibles	5,762	4,024	7,147	5,854	24,457	18,915	63,119	51,625	10,202	8,240	10,336	8,195	121,023	96,853	
Property, plant and equipment	340,009	255,717	421,707	371,907	1,442,981	1,201,982	3,724,159	3,280,593	601,973	523,628	609,872	520,735	7,140,701	6,544,562	
Other financial assets	952	807	1,181	1,174	4,042	3,794	10,431	10,356	1,686	1,653	1,708	1,644	20,000	19,428	
Investments in associates	1,948	610	2,417	888	8,270	2,868	21,343	7,828	3,450	1,250	3,495	1,243	40,923	14,687	
Other	145	333	181	485	619	1,567	1,601	4,276	258	683	262	678	3,066	8,022	
Total non-current assets	349,326	261,491	433,265	380,308	1,482,535	1,229,126	3,826,242	3,354,678	618,472	535,454	626,588	532,495	7,336,428	6,293,552	
Total assets	384,078	290,020	476,369	421,800	1,630,032	1,363,226	4,206,915	3,720,679	680,004	593,873	688,925	590,591	8,066,323	6,980,189	
Current Liabilities															
Payables	19,243	15,761	23,867	22,920	81,670	74,078	210,779	202,183	34,070	32,271	34,518	32,093	404,147	379,306	
Accrued employee benefits	15,501	12,577	19,227	18,292	65,788	59,120	169,791	161,356	27,444	25,755	27,806	25,613	325,557	302,713	
Other liabilities payable	22	37	27	53	94	171	242	468	39	75	39	74	463	878	
Total current liabilities	34,766	28,375	43,121	41,265	147,552	133,369	380,812	364,007	61,553	58,101	62,363	57,780	730,167	682,897	
Non-current liabilities															
Other financial liabilities	2,855	714	3,542	1,042	12,120	3,367	31,281	9,188	5,057	1,466	5,122	1,458	59,977	17,235	
Other liabilities payable	51	109	63	158	218	511	561	1,395	91	222	91	222	1,075	2,617	
Total non-current liabilities	2,906	823	3,605	1,200	12,338	3,878	31,842	10,583	5,148	1,688	5,213	1,680	61,052	19,852	
Total liabilities	37,672	29,198	46,726	42,465	159,890	137,247	412,654	374,590	66,701	59,789	67,576	59,460	791,219	702,749	
Net assets	346,406	260,822	429,643	379,335	1,470,142	1,225,979	3,794,261	3,346,089	613,303	534,084	621,349	531,131	7,275,104	6,277,440	

The accompanying notes form part of these statements.

Department of Health Statement of Assets and Liabilities by Major Departmental Services and SSP As at 30 June 2011

	Subtotal		QHSSP		Inter- Departmental Services Elimination		Total	
	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000	2011 \$'000	2010 \$'000
All Major Departmental Services								
Current assets								
Cash and cash equivalents	(32,129)	30,160	1,941	2,908	-	-	(30,188)	33,068
Loan and receivables	546,225	451,986	1,107	308	-	-	547,332	452,294
Inventories	121,803	119,747	-	440	-	-	121,803	120,187
Other	93,996	84,744	-	-	-	-	93,996	84,744
Total current assets	729,895	686,637	3,048	3,656	-	-	732,943	690,293
Non-current assets								
Loans and receivables	10,715	-	-	-	-	-	10,715	-
Intangibles	121,023	96,853	572	-	-	-	121,595	96,853
Property, plant and equipment	7,140,701	6,154,562	37,863	35,708	-	-	7,178,564	6,190,270
Other financial assets	20,000	19,428	-	572	-	-	20,000	20,000
Investments in associates	40,923	14,687	-	-	-	-	40,923	14,687
Other	3,066	8,022	-	-	-	-	3,066	8,022
Total non-current assets	7,336,428	6,293,552	38,435	36,280	-	-	7,374,863	6,329,832
Total assets	8,066,323	6,980,189	41,483	39,936	-	-	8,107,806	7,020,125
Current Liabilities								
Payables	404,147	379,306	2,886	2,128	-	-	407,033	381,434
Accrued employee benefits	325,557	302,713	4,973	4,273	-	-	330,530	306,986
Other liabilities payable	463	878	-	-	-	-	463	878
Total current liabilities	730,167	682,897	7,859	6,401	-	-	738,026	689,298
Non-current liabilities								
Other financial liabilities	59,977	17,235	-	-	-	-	59,977	17,235
Other liabilities payable	1,075	2,617	-	-	-	-	1,075	2,617
Total non-current liabilities	61,052	19,852	-	-	-	-	61,052	19,852
Total Liabilities	791,219	702,749	7,859	6,401	-	-	799,078	709,150
Net assets	7,275,104	6,277,440	33,624	33,535	-	-	7,308,728	6,310,975

The accompanying notes form part of these statements.