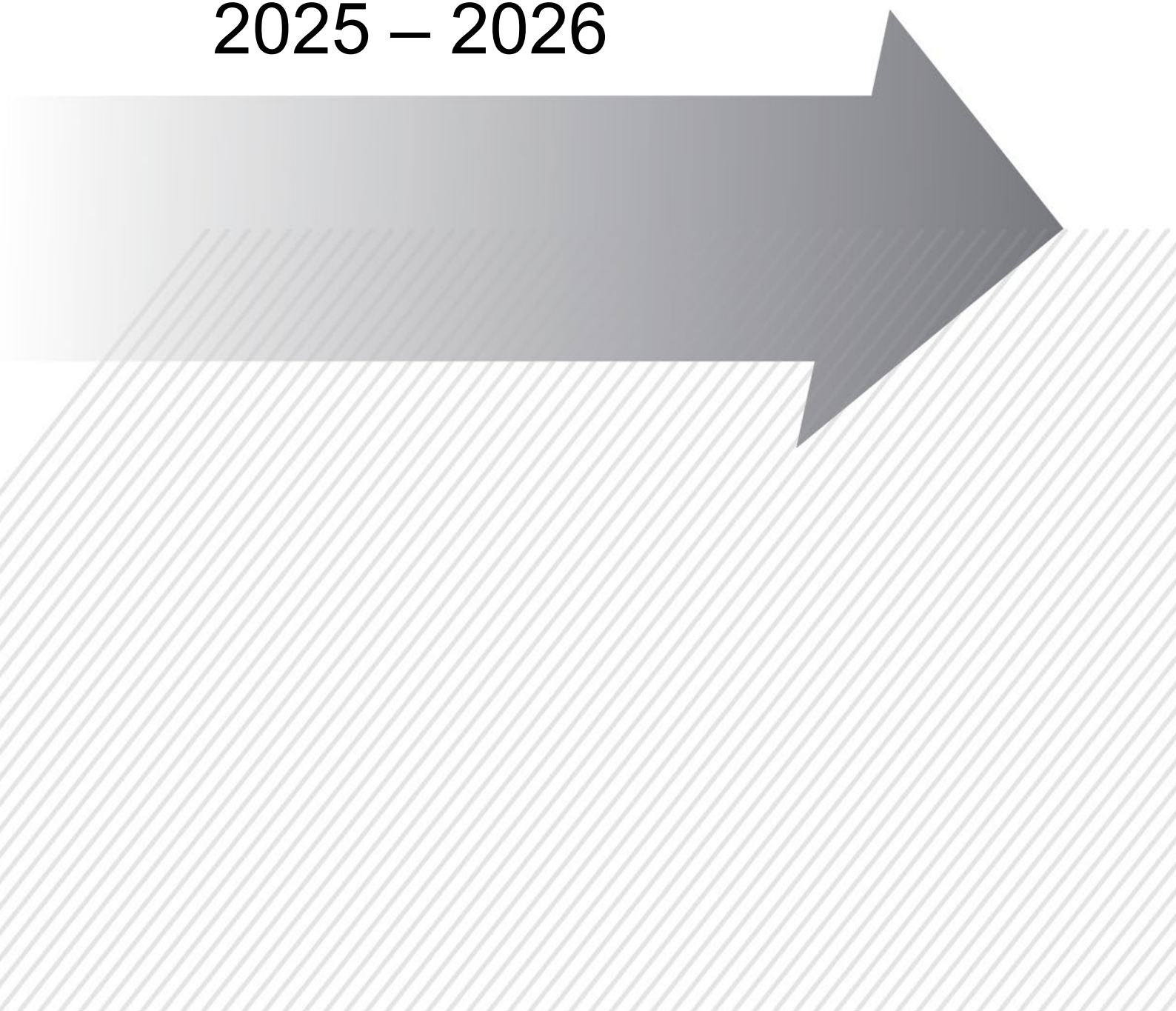


Central West Hospital and Health Service

Annual Report

2025 – 2026



Open data

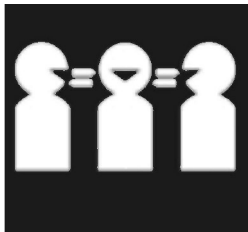
Information about consultancies, overseas travel, and the Queensland language services policy is available at the Queensland Government Open Data website (<https://www.data.qld.gov.au>). During 2025-2026, Central West Hospital and Health Service has nil overseas travel and Charter of Victims' Rights.

Public availability

An electronic copy of this report is available at www.centralwest.health.qld.gov.au. Hard copies of the annual report are available by phoning Central West Hospital and Health Service on 07 4652 8000. Alternatively, you can request a copy by emailing CWHHS-Board@health.qld.gov.au.

International Standard Serial Number (ISSN)-2981-880X (Print) or 2202-7130 (Online)

Interpreter service statement



Central West Hospital and Health Service is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. To talk to someone about this annual report in your preferred language call 07 4920 7089 or email Rockhampton Interpreters@health.qld.gov.au and we will arrange an interpreter to effectively communicate the report to you.

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ISSN 2202-7130 (Online)

Acknowledgement of Traditional Owners

Central West Hospital and Health Service wish to acknowledge the Traditional Owners and Custodians of the land and waterways of the Countries across the Central West area of Queensland.

We wish to pay our respects to Elders past and present and thank them for their wisdom and guidance as we continue to work together to improve health outcomes for all.

The lands and waters within the Central West Hospital and Health Service region encompass the following Traditional Owner groups:

Bidjara - Blackall, Tambo

Iningai/Kuungkari - Aramac, Barcaldine, Isisford, Jericho, Jundah, Longreach, Muttaborra, Stonehenge, Yaraka

Koa/Guwa - Winton

Mithaka - Windorah

Pitta Pitta/ Wangkamana - Boulia

Wangan/Jagalingou - Alpha

Wangkangurru/ Yarluyandi - Birdsville

Wankamalda - Bedourie

We also acknowledge a range of collective terms reflect the unique identity of Aboriginal people and Torres Strait Islander peoples. The primary term used in this report is Aboriginal and Torres Strait Islander people.

Recognition of Australian South Sea Islanders

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

2 September 2026

The Honourable Tim Nicholls MP

Minister for Health and Ambulance Services

GPO Box 48

Brisbane QLD 4001

Dear Minister

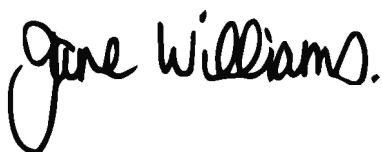
I am pleased to submit for presentation to the Parliament the Annual Report 2025-2026 and financial statements for Central West Hospital and Health Service.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided on pages 94 and 95 of this annual report.

Yours sincerely

A handwritten signature in black ink that reads "Jane Williams." The signature is written in a cursive, flowing style.

Jane Williams

Chair

Central West Hospital and Health Board

Contents

Statement on Queensland Government objectives for the community	7
From the Chair and the Chief Executive	8
People	8
Services.....	9
Systems.....	10
About us	12
Strategic direction	12
Vision, Purpose and Values:.....	12
Aboriginal and Torres Strait Islander Health	13
Our community-based and hospital-based services.....	14
Car parking	15
Strategic risks, opportunities and challenges	15
Strategic opportunities	15
Strategic challenges.....	16
Governance	16
Our people.....	16
Board members whose terms ended on 31 March 2026	19
Board and Committee Membership and attendance for 2025-2026	20
Organisation structure	23
Executive leadership membership.....	23
Governance structure	27
Governance	27
Committees	28
Board Committees	28
Executive Committee	28
Safety and Quality Committee	29
Audit and Risk Committee	30
Finance Committee	30
Strategic workforce planning and performance	32
Our workforce	33
Early retirement, redundancy and retrenchment.....	36
Open data.....	36
Risk management and accountability	37
Internal audit.....	38
External scrutiny.....	39
Aged Care Quality and Standards.....	39
Information systems and recordkeeping.....	40
Information security attestation.....	41
Ministerial direction	41
Queensland Public Service Ethics values.....	42
Human rights.....	42
Confidential information.....	43

Performance.....	44
Non-financial performance	44
Service standard	48
Financial summary.....	49
Financial Statements	53
Glossary	91
Compliance checklist.....	94

Statement on Queensland Government objectives for the community

Central West Hospital and Health Service (Central West HHS) is committed to being leaders in far-reaching healthcare for our Central West Queensland communities.

Central West Hospital and Health Service Strategic Plan 2025-2029 (the Strategic Plan) detail its priorities and is aligned with the requirements of the *Financial Accountability Act 2009*. This annual report includes the key achievements of Central West HHS against the Strategic Plan's objectives and key performance indicators. The strategic objectives include:

PEOPLE: Empowering and investing in a skilled workforce that is valued and supported, and engaging with our rural communities to develop collaborative partnerships.

SERVICES: Delivering comprehensive and integrated healthcare services, ensuring accessible, equitable and high-quality care which encourages optimal health outcomes.

SYSTEMS: Promoting continuous improvement in delivering safe, high-quality, consumer-focused healthcare services, through effective sustainable support systems.

Central West HHS three strategic objectives are aligned to the government's objectives for the community:

Restoring health services when Queenslanders need them most through:

- transparent and targeted investment with real-time data
- boosting frontline health services, driving resources where they're needed most
- improving our Emergency Departments, reopening regional maternity wards
- fast-tracking access to elective surgeries and helping patients to be seen faster.

From the Chair and the Chief Executive

We would like to pay our respects to the Aboriginal and Torres Strait Islander peoples, Traditional Custodians of the land and waterways, and acknowledge Elders past and present as well as emerging leaders of tomorrow. We thank the Custodians who act on behalf of their Peoples for their continued hospitality across the expanse of the health service. We acknowledge and celebrate the continuation of a living culture that has a unique role in the Central West Hospital and Health Service (Central West HHS) service area.

In July 2026, Central West HHS proudly launched the new Central West Hospital and Health Service Strategic Plan 2025-2029. This update to the plan (originally released in July 2025) emphasises our three strategic objectives of people, services and systems that are core to achieving our goals and seeing to fruition our vision of being a trusted, resourceful and dependable provider of quality far-reaching healthcare.

People

Over the past year, our staff have continued to provide safe and quality healthcare to our communities with the assistance of our partners. This commitment to our communities extends beyond the walls of our facilities, and into the shared spaces where locals gather. You could see this firsthand in Longreach, Isisford and Muttaborra where our staff held stalls at local shows and a health expo, or at the Longreach School of Distance Education as our mental health specialists shared important resources and advice. Central West HHS also strives to invite consumers into our facilities to create a sense of familiarity and safety, which could be seen at the warm and welcoming Biggest Morning Teas hosted at the Birdsville Primary Health Centre (PHC), Jericho Health Clinic, and Alpha Multipurpose Health Service (MPHS). Our community presence keeps our staff and services front of mind and assures our community that we are here for them.

In late 2025, Central West HHS commenced the renewal of our Consumer and Community Engagement Strategy 2026-2029 with extensive community consultation throughout the development and drafting of the strategy. Due to be launched in the second half of 2026, the strategy highlights how our communities feel about the ways we communicate and engage with them, how we process their feedback, and the role of Consumer Advisory Networks (CANs). We look forward to implementing this strategy and thank the CANs and community for their valuable insights on how we can improve the delivery of healthcare in their towns.

In partnership with the Department of Health's First Nations Health Office, we have collaborated closely with our Aboriginal and Torres Strait Islander communities to develop the Aboriginal and Torres Strait Islander Workforce and Community Health Plan 2025-2028, which will serve as our health equity plan and be published in late 2026. Health equity represents a new way of working together, where community leadership, truth-telling, and shared decision-making guide how we design, deliver, and experience healthcare.

Striving to improve is a core value of Central West HHS, and we've made great strides in this area in the past year. In July 2025, we transferred our virtual staff training hub to the Learning Online platform and continue to monitor and improve training completion rates in our health

service. We recognise that one of the key challenges facing all rural health services is attracting and retaining staff. To that end, our successful work experience program continues to create homegrown opportunities for local community members and high school students to pursue a career in health. Central West HHS also welcomed 20 graduate nurses and one midwifery graduate in 2025/2026, all of whom will gain hands-on experience in outback healthcare during their six-month postings across our region. We are also very proud that six of our doctors were able to complete their Fellowship of the Australian College of Rural and Remote Medicine, which is a testament to their hard work and skills.

Central West HHS acknowledges the achievements of staff all throughout the year, but there are special occasions that call for extra celebration. Alongside recognition in our weekly newsletter and monthly 'Town Hall', the remarkable efforts of staff from all areas of our health service are front-and-centre at our annual CW Recognises Staff Achievement Awards. At the end of 2025, we celebrated 52 finalists and nine winners across eight categories - showcasing the hard work, innovation and commitment of our staff. The exceptional lengths our workforce goes to has also been acknowledged at major award ceremonies outside of our health service, including:

- Speech pathologist Samantha Nyman winning the Excellence in Practice Education at the 2025 Speech Pathology Australia Queensland Branch annual awards.
- Central West HHS being named runner-up in Health and Wellbeing Queensland's A Better Choice awards in the Regional Hospital and Health Service category.
- Operational services staff at Winton Multipurpose Health Service winning a Queensland Health award for excellence.

Central West HHS takes the wellbeing of our staff seriously, and endeavours to create a workplace with a positive culture. We continue to survey and engage with staff on how they feel about their roles, teams, and the organisation as a whole, to fine-tune how we can help make each person feel empowered, valued and supported. Considerable consultation has gone into the Staff Engagement Strategy 2026-2029, which is due to be released in late 2026. A key element of this strategy is feedback provided by staff online and in-person on measures that can be put in place or upgraded to improve their workplace. While its implementation will be a whole-of-health-service effort, the Central West HHS Executive Leadership Team will be responsible for seeing that the voice of the workforce is heard, and tangible steps are taken to further build workplace culture and safety.

Services

In 2025-2026, we celebrated the first anniversary of the opening of the Central West Renal Unit, which is going from strength to strength, seeing an increase in local and travelling patients. For a small team based at Longreach Hospital, the continued growth and success of this service means our communities can receive care closer to home.

The Central West is a vast geographical area, covering approximately 20.6 per cent of Queensland. To provide the most appropriate level of care for residents across our rural and remote communities, Central West HHS recognises the importance of working closely with trusted service providers, partner agencies and government organisations.

In May 2026, the federally funded Endometriosis and Pelvic Pain Clinic (EPPC) was launched at Blackall Hospital, where its outreach hub is based. The EPPC is delivered by TRUE Relationships and Reproductive Health and Western Queensland Primary Health Network, with the support of CheckUP. Central West HHS is proud to collaborate wherever it can in the pursuit of creating more opportunities for care in the lives of our consumers.

High-definition telehealth cameras are present in all our facilities, providing a critical link to service partners like Retrieval Services Queensland (RSQ) and the Royal Flying Doctor Service (RFDS). With the help of the cameras and other telehealth links, RSQ and RFDS clinicians can provide immediate support and advice to remote clinical staff to help them manage and stabilise patients before they are flown out for ongoing care. In May 2026, two additional ceiling-mounted telehealth cameras were installed in Longreach Hospital's operating theatre and day surgery to improve support for emergency surgeries and to support delivery of tele-chemotherapy.

We also welcomed the Minister for Health and Ambulance Services, the Hon Timothy (Tim) Nicholls, to open the new mental health hub in Longreach on 20 August 2025. The new facility is accessible to all on the main street of town, and has allowed for the expansion of our Mental Health, Alcohol, and Other Drugs Service.

Central West HHS has increased the delivery of endoscopies to meet the demand of the service and provide this critical service closer to home.

Systems

High-quality accommodation is a key factor in the recruitment and retention of staff, and the need for safe and comfortable options is even more pronounced for rural and remote health services. In May 2026, Central West HHS opened 10 one-bedroom units in Longreach and five three-bedroom apartments in Winton, all of which feature sustainable design elements and achieve a Gold Standard under the Liveable Housing Australia guidelines.

We also commenced a \$5.1 million project in 2026 to upgrade the facilities across the region, which will be completed by June 2027. This project includes replacement of air conditioning chillers at Longreach Hospital, upgrading of the water treatment plant at Winton MPHS, and improvements to staff safety systems at Muttaborra PHC.

In March 2026, parts of the Central West region experienced major flooding events leading to facilities being isolated. We were able to respond effectively to this weather event with minimal impact to services thanks in part to recent emergency response and incident management training delivered to senior staff, and ongoing reviews of business continuity plans. Our response was greatly assisted by effective partnerships with the local disaster management groups, local government and Queensland Health's Disaster Management Branch.

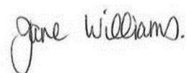
The Central West Hospital and Health Board continues to monitor the maintenance of existing assets and plan for future capital projects necessary for service delivery in our

communities. The safe and transparent disposal of properties is also a key priority, with processes underway for the old Windorah PHC and old Blackall Hospital.

The Board also farewelled three long-standing Board members in 2026. Former Deputy Chair David Arnold and Mr Bill Ringrose had been members since 2012 and Dr Clare Walker since 2016. We want to thank them for their commitment and work during their tenures, which saw considerable change and impressive achievements. We welcome new Board members Deputy Chair Boyd Johnstone, Mr Morgan Gronold and Dr Chris Symmons, and look forward to seeing how their unique skills and experience contribute to how we deliver healthcare services in the Central West.

In 2026-2027, Central West will commence the implementation of the actions of our Strategic Plan, Consumer and Community Engagement Strategy, Staff Engagement Strategy and Aboriginal and Torres Strait Islander Workforce and Community Health Plan.

We thank our staff and partners for their continued dedication and look forward to working together next year.



Jane Williams
Chair
Central West Hospital and Health Board



Anthony West
Health Service Chief Executive
Central West Hospital and Health Service

About us

Central West HHS is a statutory body enabled under the *Hospital and Health Boards Act 2011* (the Act), as the principal provider of public sector health services to the communities of Central West Queensland. Central West HHS is one of 16 Hospital and Health Services in Queensland.

Queensland Health oversees the public health system in Queensland, providing leadership in statewide health planning and policy development. It is responsible for ensuring the effective and efficient delivery of healthcare services, including monitoring the performance of Hospital and Health Services (HHSs). Our service agreement with Queensland Health outlines our services, funding, performance indicators and targets for the delivery of health outcomes in our region.

Central West HHS is responsible for the delivery of services to 10,100 residents across a 382,800 square kilometre area in Queensland. The service area includes the seven Local Government Areas (LGAs) of Barcaldine, Barcoo, Blackall-Tambo, Boulia, Diamantina, Longreach and Winton.

The delivery of health services by Central West HHS is supported by our experienced and committed staff, the relationships we have with our diverse communities, and the partnerships we have with our external stakeholders and providers. The health service provides a network of community, primary and hospital-based services through our 22 facilities to enable our diverse population to access safe and appropriate healthcare services as close to home as possible.

Strategic direction

The Central West HHS Strategic Plan 2025-2029 provides the strategic direction for the health service to be leaders in far-reaching healthcare.

Vision, Purpose and Values:

Our vision:

Central West Hospital and Health Service is a trusted, resourceful and dependable provider of quality far-reaching healthcare.

Our high standard of accessible healthcare spans the vast geographical area of Central West Queensland. Reaching from Tambo in the southeast to Boulia in the northwest, our healthcare hubs in Longreach, Barcaldine, Blackall and Winton serves our communities as widespread as they are diverse

Our purpose:

To improve health and wellbeing across our remote communities.

We provide access to responsive, timely and reliable services that support our communities to live healthy lives. We do this by providing specialised rural and remote health and wellbeing services, delivered efficiently and effectively, to improve outcomes across the region.

Our values guide our behaviours, helping us work together more effectively to achieve improved outcomes for our patients.

Our values:

We care about people

We support consumers and community through their healthcare journey, involve them in decisions about their health needs and learn from their feedback.

We champion safety and quality

We prioritise safety in caring for both our consumers and staff and ensure quality is integrated into everything we do.

We act with integrity and accountability

We have a culture of mutual respect, fair dealing, ethical behaviour and transparency while being accountable for our performance.

We are a capable and confident workforce

We promote a workforce that is resourced and enabled to deliver accessible and sustainable services.

We improve continuously

We encourage continuous improvement to enhance service and healthcare outcomes through critical assessment, research and learning.

Aboriginal and Torres Strait Islander Health

During 2025–2026, multidisciplinary Health Check Days were implemented through a partnership between PHCs and the Aboriginal and Torres Strait Islander Health Team to strengthen delivery of preventive care for Aboriginal and Torres Strait Islander communities. Data reported across PHCs for the period 1 July 2025 to 31 March 2026 identified 628 Aboriginal and Torres Strait Islander people as eligible for a Medicare Benefits Schedule (MBS) 715 Health Check, with 157 checks completed, equating to a 25 per cent completion rate.

In response, efforts have been directed towards strengthening uptake through a more systematic approach, including embedding MBS 715 Health Checks as a routine offer when Aboriginal and Torres Strait Islander patients book appointments at PHCs. This is being supported by ongoing targeted Health Check Days to improve access to preventive health assessments and enable earlier intervention, chronic disease management and care planning.

Health Equity Strategy and Community Engagement

The appointment of the Executive Director Aboriginal and Torres Strait Islander Health and Strategic Engagement on 16 February 2026 provided renewed momentum to key initiatives led by the First Nations Health Office. Building on work commenced during 2024–2025, significant progress has been achieved through ongoing co-design, consultation and engagement with Aboriginal and Torres Strait Islander communities. Community contributions, including the

development of local artwork and cultural design elements across the seven LGAs, have strengthened partnerships with Central West Health.

Over the past five months, extensive consultation and co-design activities have informed the development of the Aboriginal and Torres Strait Islander Workforce and Community Health Plan 2025–2028. Following this engagement process, the plan was formally endorsed by the Central West Hospital and Health Board on 1 July 2026, marking a significant milestone in advancing health equity and strengthening culturally responsive healthcare services for Aboriginal and Torres Strait Islander peoples across the Central West Health region.

Aboriginal and Torres Strait Islander Medicines Subsidy Initiatives

Queensland Health's QHERS reporting indicates that 296 prescriptions were dispensed under the First Nations Subsidy Initiative between July 2025 and April 2026. In addition, an undetermined number of prescriptions were supplied through the Closing the Gap Pharmaceutical Benefits Scheme (PBS) measure, which is not currently captured through Queensland Health's iPharmacy dispensing software.

Central West Health continues to actively promote and utilise the Aboriginal and Torres Strait Islander medicines subsidy initiatives wherever practicable, supporting improved access to affordable medications and reducing financial barriers to treatment for Aboriginal and Torres Strait Islander patients.

Our community-based and hospital-based services

Central West HHS delivers healthcare services to our 17 communities across 22 facilities, which include:

- two hospitals in Longreach and Blackall
- three MPHS's in Alpha, Barcaldine and Winton
- nine PHCs in Aramac, Bedourie, Birdsville, Boulia, Isisford, Jundah, Muttaborra, Tambo and Windorah
- one health clinic in Jericho
- clinical rooms facility in Longreach
- mental health consumer and staff centre in Longreach
- five general practices in Alpha, Barcaldine, Blackall, Longreach and Winton.

Longreach Hospital is the largest facility providing inpatient and emergency services to the town of Longreach and surrounds. It is also home to the only birthing unit, computed tomography radiology service and staff-led renal dialysis service in the region.

Additional inpatient and emergency care services are delivered locally in the communities of Alpha, Barcaldine, Blackall and Winton and these are further supported by several nurse-led PHCs. In the absence of alternative facilities, Alpha, Barcaldine and Winton inpatient facilities operate as MPHS's connecting residential aged care services in those communities.

Medical services are provided to ensure our communities receive safe, quality care as close to home as possible. Coordinated outreach services include:

- allied health
- community health
- maternal and child health
- mental health
- oral health
- pharmacy
- telehealth and tele-chemotherapy

Oral healthcare services are also provided by the Royal Flying Doctor Service (RFDS).

Medical care services in the west of our health service area are provided by RFDS, with allied health services also provided across the region by North and West Remote Health (NWRH), supplementing the allied health services provided by Central West HHS.

Alpha and eight of the PHCs also operate a clinic-based ambulance service, providing the emergency response to the community.

Central West HHS maintains close working relationships with organisations including the RFDS, Western Queensland Primary Health Network, NWRH, Metro North Hospital and Health Service, South West Hospital and Health Service, Queensland Ambulance Service, CheckUp, Health Workforce Queensland and local government across the region to support timely and coordinated access to appropriate services.

Car parking

Central West HHS provides free car parking for the convenience of patients, their families and visitors and our staff. Consequently, there was no requirement to issue car parking concessions during the reporting period.

Strategic risks, opportunities and challenges

Central West HHS' vast geographic region presents unique opportunities and challenges in the delivery of rural and remote healthcare.

Strategic opportunities

- Utilise and leverage new and existing working conditions such as housing, incentives, early career progression and leadership opportunities to attract staff.
- Focused preventative care and wellbeing promotion activities through health literacy, screening and a focus on remaining well, amplified through effective communications.
- Provide resources to leverage data to identify better opportunities to grow revenue in primary care.

- Be prepared to maximise use and reliability of health technology and digital healthcare through promoting business continuity and embracing new initiatives like AI, robotics, and drone technology.
- Explore new approaches in First Nations health, with support from the First Nations Health Office, to implement innovative service models and enhance staff and community engagement

Strategic challenges

- Sustainable service capacity - Inability to maintain health services to meet demand leading to a significant reputational/clinical/ political incident.
- Business continuity disruption - Business continuity failure caused by natural or man-made events that affect the delivery of services.
- Infrastructure and asset planning - Failure to secure adequate funding to meet the Strategic Asset Management Plan and digital technology advancement to support the delivery of safe, high-quality, evidence-based care.
- Workforce attraction and retention - Inability to attract and retain a suitably qualified and experienced workforce resulting in service cessation.
- Safe and effective healthcare delivery - Systemic breakdown in processes and systems leading to significant harm to consumers or staff.

Governance

Our people

The Central West Hospital and Health Board currently consists of eight members, each of whom have been appointed by the Governor in Council on the recommendation of the Minister for Health and Ambulance Services pursuant to the *Hospital and Health Boards Act 2011* (the Act). The Board is responsible for the governance and strategic direction of the organisation and derives its authority from the Act.

On 1 April 2026, the Board farewelled members Mr David Arnold, Mr Bill Ringrose and Dr Clare Walker and welcomed new members Mr Boyd Johnstone (Deputy Chair), Mr Morgan Gronold and Dr Chris Symmons.

As of 30 June 2026, the current members are:

Jane Williams

29/06/2012 (Initial appointment)

18/05/2016 (Chair appointment)

01/04/2026 - 31/03/2028 (Current term)

Jane Williams is an experienced Board Chair and Director holding qualifications in Management and Community Engagement. She has over 30 years' experience in health and rural and remote emergency nursing. Jane's skills include building strong partnerships and relationships,

leadership, governance, operational and financial management, stakeholder engagement and negotiation, strategic planning and connecting people.

Having lived and worked in various communities in the Central West for 30 years, Jane has a strong understanding of how important it is for the people to have access to safe, quality and consistent healthcare services.

Boyd Johnstone

01/04/2026 (Initial appointment)

01/04/2026 (Deputy Chair appointment)

01/04/2026-31/03/2030 (Current term)

Boyd Johnstone is a Central West local and has had seven generations of his family live in this region. Whilst also a small business owner in Blackall, Boyd is a solicitor by profession and works from within the region as an associate solicitor with a Brisbane based firm.

He has been an elected councillor of the Blackall-Tambo Regional Council since 2016 with his primary focus being on liveability and community which he believes translates into his role with the Central West Hospital and Health Board. He has also served as the Council's Internal Audit Committee Chair since 2024.

Kieran Chilcott

18/05/2021 (Initial appointment)

01/04/2024 - 31/03/2028 (Current term)

Kieran Chilcott is an Aboriginal man from the Yugarabul people in South East Queensland. He is an experienced Chief Executive Officer and Board director primarily in the health and human services sector. Kieran has been employed by Kalwun Development Corporation Ltd, an Aboriginal community-controlled health organisation on the Gold Coast, for over 15 years. He serves on a number of Boards including the Institute for Urban Indigenous Health, CheckUp Australia, Ohana for Youth and Royal Flying Doctor Service Federation.

Kieran attained a Bachelor of Education majoring in behaviour management from Griffith University in 2006. In addition to his education degree, Kieran has completed a range of other tertiary qualifications including: Diploma of Management, the Australian Institute of Company Directors Company Directors Course, Certificate IV in Mental Health, Certificate IV in Project Management, Certificate IV in Business (Governance) and Certificate IV in Assessment and Workplace Training.

Elizabeth (Liz) Fraser

18/05/2016 (Initial appointment)

01/04/2024-31/03/2028 (Current term)

Previous work in local, state-wide and contracted delivery of human and educational services, has provided Liz Fraser with a wealth of experience in shaping and assessing the benefits of government programs and leading organisational change in pursuit of better outcomes. A key

focus for Liz in this context is ensuring people in rural and remote areas can access and be participants in shaping the health services they need.

Liz has served as Queensland Commissioner for Children and Young People and Child Guardian, worked in social work advocating actively for the rights, safety and wellbeing of people as well as holding senior executive leadership roles in government effecting service delivery, public service innovation, collaboration and performance improvements. These roles have all enhanced her capabilities to provide strategic oversight and development of Central West HHS through her role as Board member.

Leisa Fraser

18/05/2016 (Initial appointment)

01/04/2024-31/03/2028 (Current term)

Leisa Fraser, is a born and bred local from Winton with more than 25 years in finance, human resource management, workplace health and safety and quality management across the health and community service sectors.

Leisa has undertaken extensive work in primary healthcare settings, with a special interest in aged care and Aboriginal community controlled health. Leisa works tirelessly to ensure that the needs of rural and remote people in relation to accessing improved health services in line with their needs are achieved. Along with her role on the Central West Hospital and Health Board, Leisa works as the Head of Workforce, Service Capacity and Commissioning with the Western Queensland Primary Health Network.

Leisa has an unwavering commitment to equitable healthcare access for the bush, and her collaborative approach makes her a respected leader and a catalyst for transformative change in the region.

Morgan Gronold

01/04/2026 (Initial appointment)

01/04/2026-31/03/2030 (Current term)

Morgan Gronold has spent the last 10 years with the Central Western Queensland Remote Area Planning and Development (RAPAD) Board and was made CEO in 2026. RAPAD brings together local government representatives from across our region to drive regionally focused opportunities in Central West Queensland.

Previous to this role Morgan spent over 15 years in the Central West region with the Queensland Government focused on the international marketing and export of meat and agricultural products which saw him spend time in Latin America, the USA and China.

Dr Christopher (Chris) Symmons

01/04/2026 (Initial appointment)

01/04/2026-31/03/2030 (Current term)

Dr Christopher Symmons is a Rural Generalist Senior Medical Officer and General Practitioner based in Longreach, delivering care across hospital, emergency, and primary care settings. He holds dual Fellowships in General Practice with the Australian College of Rural and Remote Medicine and the Royal Australian College of General Practitioners.

With extensive experience in remote Queensland, Chris brings strong clinical insight into the challenges and opportunities of rural healthcare delivery. He has held leadership roles including Acting Director of Medical Services and has contributed to clinical governance, quality improvement, and service development across the Central West.

Chris is involved in clinical governance at a state and national level through his participation in the Queensland Clinical Senate, which provides strategic advice on system-wide health issues, and the Medicare Benefits Schedule Review Advisory Committee, an independent clinician-led committee advising Government on improving access to high-value care. He also brings non-clinical governance experience through his involvement with the Desert Channels Queensland Board and as owner of a local birdwatching tourism business, supporting regional economic and community development. He is committed to strengthening rural health systems and ensuring services are responsive to the needs of remote communities.

Brett Walsh

01/07/2024 (Initial appointment)

01/07/2024-31/03/2028 (Current term)

Brett Walsh has served as the Longreach Regional Council CEO since October 2022 and has spent many years in the Central West, previously holding various senior executive positions with Barcaldine Regional Council.

Brett has a managerial finance and strategic leadership background, holds a Bachelor of Commerce, and is a graduate of the Australian Institute of Company Directors (AICD).

Board members whose terms ended on 31 March 2026

David Arnold

29/06/2012 (Initial appointment)

21/10/2021 (Deputy Chair appointment)

01/04/2024-31/03/2026 (Final term)

Through his work with the Central Western Queensland Remote Area Planning and Development Board, David Arnold successfully managed the delivery and administration of a range of government programs. He played a key advocacy role with Federal and State governments, working closely with the Central West's seven local governments to understand and address the economic, social, and environmental priorities of their communities. David also served as a committee member of Regional Development Australia Central and Western Queensland and was Chair of RESQ Plus, a 50 per cent Indigenous owned and controlled organisation responsible for delivering the Australian Government's Community Development Program across Queensland's Central West and South West regions.

William (Bill) Ringrose

29/06/2012 (Initial appointment)

01/4/2024-31/03/2026 (Final term)

William (Bill) Ringrose was a partner in accounting firm Ringrose and Button which has offices in Longreach, Rockhampton, Blackall and Hughenden, and worked as an accountant in general practice for 25 years. He contributed significant expertise across audit, taxation, corporate governance, probity and proprietary matters.

Through his interaction with business clientele and community groups, Bill has forged many relationships with local people across the Central West area and beyond.

Bill drew on these relationships to better understand the individual and community issues faced by people in regional Australia including the access to, and availability of, quality healthcare services.

Dr Clare Walker

18/05/2016 (Initial appointment)

01/04/2022-31/03/2026 (Final term)

Dr Clare Walker holds dual Fellowships in General Practice from the Australian College of Rural and Remote Medicine (FACRRM, 2009) and the Royal Australian College of General Practice (FRACGP, 2009). She also has an Advanced Diploma of Obstetrics (2009), Diploma of Rural Generalist Anaesthesia (2010), and is a Graduate of the Australian Institute of Company Directors (2018). Clare is a member of the Australian College of Rural and Remote Medicine, the Royal Australian College of Obstetrics and Gynaecology and the Rural Doctors Association of Queensland.

With over 20 years' of experience in regional and rural Queensland, and having raised her family in Longreach for the past 16 years, Clare possesses a deep understanding of the healthcare needs of rural and remote communities.

Board and Committee Membership and attendance for 2025-2026

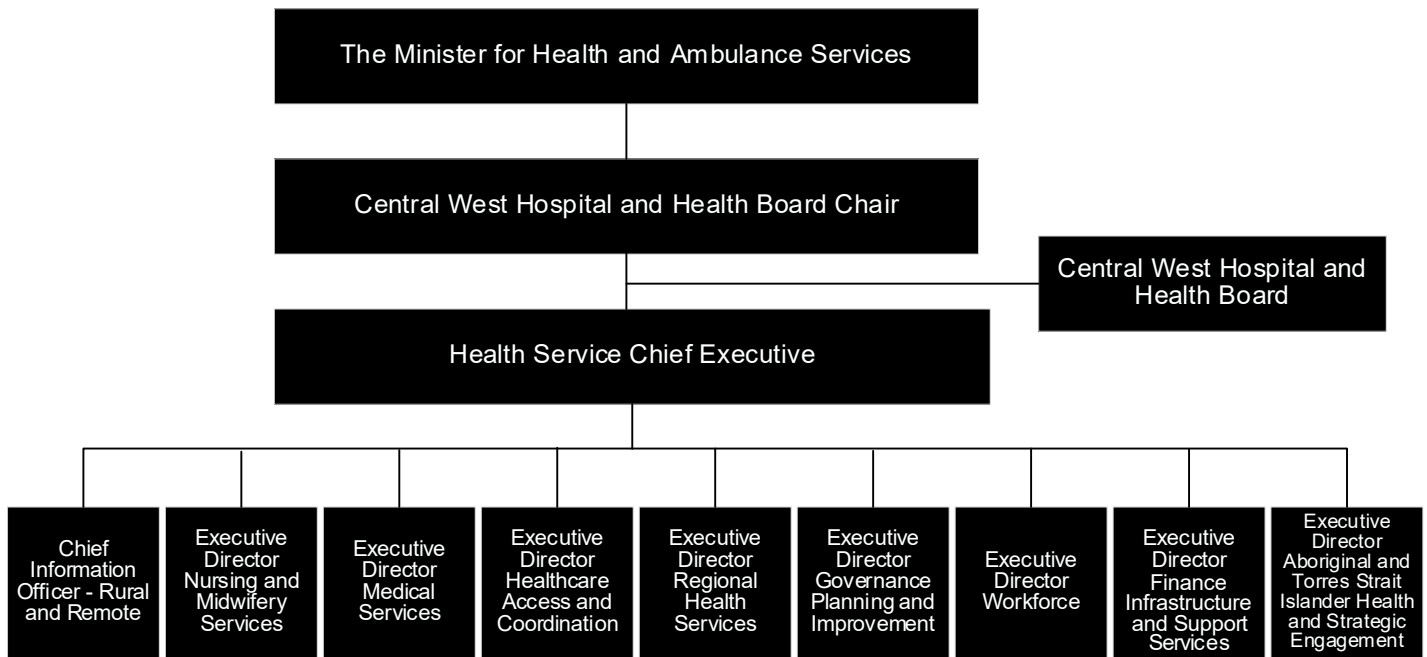
Central West Hospital and Health Service	
Act or instrument	<i>Hospital and Health Boards Act 2011</i>
Functions	The Board is responsible for the governance activities of the organisation and sets the strategic direction for the health service. The Board is accountable for the organisation's performance against key objectives and goals to ensure it meets the needs of the communities of the Central West.
Achievements	As detailed in this report.
Financial reporting	Financial reporting complies with the prescribed requirements of the <i>Financial Accountability Act 2009</i> and the Financial and Performance Management Standard 2019

Remuneration	The Governor in Council also provides remuneration arrangements for the Board Chair and members, with annual fees paid consistent with the <i>Remuneration procedures for part-time chairs and members of Queensland Government bodies.</i>				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
<i>Board Chair</i>	Jane Williams	11-Board 4-Executive Committee 5-Safety and Quality Committee	\$68,243	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$83,000
<i>Deputy Chair</i>	David Arnold	7-Board 3-Executive Committee 4- Finance Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$35,000
<i>Deputy Chair</i>	Boyd Johnstone	3-Board 1-Executive Committee 1- Audit and Risk Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$12,000
<i>Member</i>	Kieran Chilcott	10-Board 2-Executive Committee 4-Audit and Risk Committee 5-Safety and Quality Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$47,000
<i>Member</i>	Elizabeth (Liz) Fraser	11-Board 4-Executive Committee 5-Safety and Quality Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$46,000
<i>Member</i>	Leisa Fraser	8-Board 3-Finance Committee 3-Audit and Risk Committee	\$35,055	\$2,000 p.a. per Committee Member	\$45,000
<i>Member</i>	Morgan Gronold	3-Board 2-Finance Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per	\$12,000

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
		1-Audit and Risk Committee		Committee Member	
<i>Member</i>	William (Bill) Ringrose	7-Board 4-Finance Committee 4-Audit and Risk Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$35,000
<i>Member</i>	Dr Chris Symmons	3-Board 2-Finance Committee 1-Safety and Quality Committee	\$35,055	\$2,000 p.a. per Committee Member	\$11,000
<i>Member</i>	Dr Clare Walker	7-Board 4-Safety and Quality Committee	\$0 (Nil remuneration as member is a health system employee)	\$0	
<i>Member</i>	Brett Walsh	10-Board 6-Finance Committee 3-Audit and Risk Committee	\$35,055	2,500 p.a. per Committee Chair/ \$2,000 p.a. per Committee Member	\$46,000

No. scheduled meetings/sessions	11 Board Meetings and 21 Board Committee Meetings were held in 2025-2026 financial year.
Total out of pocket expenses	Out of pocket expenses totalling \$12,170 were recorded during the period 1 July 2025 to 30 June 2026. This amount reflects payments made to members in accordance with the Queensland Public Service Motor Vehicle Allowances and Domestic Travelling and Relieving Expenses as provided for in the Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies.

Organisation structure



* The Chief Information Officer Rural and Remote position ceased on 30 June 2026. This portfolio is currently being managed by an interim lead.

Executive leadership membership

The Health Service Chief Executive (HSCE) oversees the management of the Executive Leadership Team and is appointed by the Board. The Executive Leadership Team manages the day-to-day operations of the health service.

There are 10 Executive Leadership Team members with responsibility of the following portfolios:

Health Service Chief Executive

Anthony West

The HSCE is responsible and accountable for the day-to-day management of the health service and for operationalising the Board’s strategic vision and direction. The HSCE is appointed by, and reports to, the Board.

Anthony West is a physiotherapist with over 35 years’ experience in the health sector, including eight years at Central West HHS where he has been HSCE since 2021. Anthony believes strongly in providing opportunities for people in remote communities to engage in healthy behaviours and manage ill-health, whatever their starting point.

This belief has driven Anthony to focus on improving the systems that enable delivery of healthcare close to home for people living in remote Queensland. In the Central West, Anthony has guided reform and improvements in vital programs such as mental health, maternity and child health, primary care, and general practice.

Anthony holds a Bachelor of Physiotherapy from the University of Queensland, a Master of Sports Physiotherapy from Griffith University, a Graduate Certificate in Business from

Queensland University of Technology and is a Graduate of the Australian Institute of Company Directors.

Executive Director Medical Services

Dr David Walker

The Executive Director Medical Services provides strategic oversight and executive leadership for medical and clinical workforce, general practices and medical research.

Dr David Walker is a rural generalist with a passion for rural medicine, in particular mental health, and an interest in the patient experience of their illness and their subsequent healthcare. David has lived within the Longreach community for 16 years and previously worked for five years as Director of Medical Services in Longreach, before stepping up to the executive leadership role in 2020.

David has completed bachelor's degrees in science, medicine and surgery. He completed a postgraduate qualification in mental health and has also received an associate fellowship of the Royal Australian College of Medical Administrators. David has also completed a Master of Health Administration and is a Graduate of the Australian Institute of Company Directors.

Executive Director Nursing and Midwifery Services

Troy Lane

The Executive Director Nursing and Midwifery Services provides operational oversight and executive leadership for nursing and midwifery workforce and disaster management across Central West HHS.

With over 20 years' experience in the hospital and healthcare system across Queensland and New South Wales, Troy Lane is a values-based leader with a passion for rural and remote health.

Troy is committed to developing safe and sustainable nursing and midwifery workforces and fostering leadership in geographically dispersed settings. Troy brings strategic insight and operational experience to workforce planning, education, governance, engagement and service delivery, with an understanding of the unique challenges and strengths of outback communities.

Executive Director Healthcare Access and Coordination

Karen McLellan

The Executive Director Healthcare Access and Coordination provide operational and strategic oversight and executive leadership for acute health services, medical imaging, dental services, telehealth, specialist outpatients, renal services and nurse education.

Karen McLellan is a Director of Nursing with over 35 years' experience across nursing, midwifery, and project management roles. Karen has led several design and construction projects in her time with Central West HHS, including works at the Longreach Hospital, Aramac PHC, Boulia PHC and Well-being Centre and Blackall Hospital redevelopment.

Karen has completed a Diploma of Project Management (UNE) and is currently undertaking a Bachelor of Healthcare with Professional Honours – Clinical Redesign (UTAS). Karen is an

Adjunct Senior Lecturer with Mt Isa Centre for Rural & Remote Health in recognition of her long-standing association with James Cook University.

Executive Director Regional Health Services

Craig Carey

The Executive Director Regional Health Services provides operational and strategic oversight and executive leadership for primary health services, maternity and child health, mental health, community health, and allied health.

Craig Carey has undertaken a broad range of strategic and operational leadership roles in both Queensland Health and Queensland Treasury with a focus on community health, aged care, Queensland Health funded Non-Government Organisations contract management, chronic disease prevention and management, preventive health and health promotion, and cancer screening. He was formerly the Health Service Chief Executive, North West HHS and has undertaken the role for temporary periods in both Central West and South West HHSs.

Craig holds Bachelor of Arts and Theology degrees as well as First Class Honours in Psychology. Graduate Certificates in Health Management and Policy Analysis have been successfully undertaken, and he is a Graduate of the Australian Institute of Company Directors.

Executive Director Governance Planning and Improvement

Nadish Kariyawasam

The Executive Director Governance Planning and Improvement leads corporate and clinical governance, health service planning and organisational improvement functions, providing strategic oversight to strengthen capability and assurance across the HHS.

Nadish was appointed Executive Director Governance Planning and Improvement in December 2023 and brings more than 17 years of experience across clinical care, clinical governance, digital health, information technology and organisational improvement. He began his career as a Medical Officer with the Sri Lankan Department of Health, where he led an early national health informatics initiative and coordinated interdepartmental and interagency projects across the health system.

Since joining Central West HHS in 2017, Nadish has held several senior roles, including Manager, Health Informatics; Director, Clinical Governance and Innovation; and Acting General Manager, Primary Health Services. He led significant reforms to the clinical governance framework, supported strong outcomes in two consecutive accreditation assessments, and oversaw the development of major business cases for service improvement. Nadish holds degrees in Medicine and Biomedical Informatics, a Graduate Certificate in Research, and an Executive MBA. He is a Certified Health Informatician Australasia, a Fellow of the Australian Institute of Digital Health, and a Graduate of the Australian Institute of Company Directors, and completed the Queensland Health NextGen Executive Leadership Program.

Executive Director Workforce

Lorelle Coombe

The Executive Director Workforce provides strategic oversight and executive leadership of resources, workplace health and safety, and corporate and support services.

Lorelle Coombe has served as the Executive Director Workforce for 11 years, spearheading the development and execution of organisational and human resource strategies within the health service. In this capacity, she has overseen crucial aspects such as non-clinical learning and development initiatives.

Holding academic credentials including a Bachelor of Business in Accounting and a Master of Business Administration with a specialisation in human resource management, Lorelle brings a formidable blend of theoretical knowledge and practical expertise to her role.

Executive Director Finance Infrastructure and Support Services

Roshan Gunewardene

The Executive Director Finance Infrastructure and Support Services provides strategic oversight and leadership of finance, building, engineering and maintenance and information and communications technology.

Roshan Gunewardene has over 13 years' experience in leadership roles in government. He holds extensive experience in financial strategy, business management, systems implementation, service agreement negotiation and management, budgeting, performance planning and reporting across West Moreton HHS, Health Support Queensland, and the Department of Housing and Public Works. He also brings over 20 years' experience in the private sector with organisations such as Ernst & Young, John Deere, and Grant Thornton.

Roshan is a Fellow member of CPA Australia, Member of the Chartered Institute of Management Accountants in the United Kingdom and holds a number of memberships in other professional accounting bodies.

Executive Director Aboriginal and Torres Islander Health and Strategic Engagement

Tess Symes

The Executive Director Aboriginal and Torres Strait Islander Health and Strategic Engagement provides strategic oversight and executive leadership for Aboriginal and Torres Strait Islander workforce management, cultural practices, consumer and clinician engagement.

Tess Symes is a proud Torres Strait Islander, South Sea Islander woman, with family connections to Gubbi Gubbi Country on the Sunshine Coast. As the Executive Director Aboriginal and Torres Strait Islander Health and Strategic Engagement, Tess provides strategic leadership to improve health outcomes for Aboriginal and Torres Strait Islander peoples through innovation, service reform and health equity initiatives. Prior to this role, she held the position of Director of Nursing within the Aboriginal and Torres Strait Islander Leadership Team at Metro North HHS, leading the clinical, innovation and strategy portfolio. With almost 18 years of experience across the healthcare sector, including working in Aboriginal and Torres Strait Islander community-controlled health services, and Indigenous health services across Queensland Health, Tess has a

strong foundation in culturally responsive healthcare delivery, workforce development and system-wide reform. Tess is a passionate advocate for Aboriginal and Torres Strait Islander health and committed to achieving health equity across all healthcare settings and environments. She plays a key leadership role in the development and implementation of Health Equity Strategies across Queensland as Chair of the Queensland Aboriginal and Torres Strait Islander Clinical Network. Tess continues to champion meaningful partnerships with communities, advocate for culturally safe healthcare services, and sustainable system change to improve health and wellbeing outcomes for Aboriginal and Torres Strait Islander peoples.

Chief Information Officer - Rural and Remote

Helen Murray

The Chief Information Officer-Rural and Remote oversees the operation and strategic initiatives, implementation and governance of information technology.

Passionate about the value technology can bring to healthcare delivery, Helen has a 30-year track record commencing with her first project role implementing patient administration systems. Helen led the multi-award winning 'The Viewer' program and today delivers digital transformation in remote Queensland. She is one of the founding members of what is now the Australian Digital Health Agency and has held senior roles in private industry delivering some of Australia and New Zealand's first nurse-led triage call centres after spending several years with NHS Scotland.

Originally from the Western Downs, Helen is a practising Registered Nurse with over 35 years of experience, having both hospital-based and tertiary qualifications, including a Bachelor of Nursing and a Graduate Certificate of Information Technology.

Helen brings extensive experience as a company director serving on several not-for-profit Boards and is a Graduate of the Australian Institute of Company Directors.

Governance structure

Governance

In healthcare, governance encompasses both corporate and clinical governance. The Australian Commission on Safety and Quality in Health Care's National Model Clinical Governance Framework defines clinical governance as an integral part of an organisation's overall corporate (organisational) governance. It ensures that health service organisations and the community can trust that systems are in place to deliver safe, high-quality healthcare and to drive continuous improvement.

An integrated approach to governance has been adopted, recognising the influence that corporate and clinical governance decisions have on safety, quality of care, financial performance, and risk management. This approach embeds corporate and clinical governance across the organisation.

The Central West HHS Clinical Governance Framework outlines the organisation's approach to clinical governance, focusing on patient safety and quality of care. It demonstrates how clinical governance aligns with broader governance structures, both internally and externally.

The corporate governance structure at Central West HHS is designed to support effective decision-making and the implementation of governance documents, adhering to public sector governance principles. Key attributes of this structure include:

- **Leadership:** Commitment to good governance through strong leadership
- **Accountability:** Mechanisms to ensure adherence to standards and responsibility for decisions
- **Transparency:** Clear roles, responsibilities, and decision-making processes.
- **Integrity:** Ethical, impartial actions in the organisation's best interests.
- **Stewardship:** Responsible management of public assets and resources.
- **Efficiency:** Evidence-based strategies to optimise resource use and improve outcomes.

The governance structure continues to evolve, with committees increasingly fulfilling their roles under the Central West HHS Clinical Governance and Governance Framework. This framework ensures the organisation operates efficiently and effectively while meeting its responsibilities and obligations.

Committees

Board Committees

In compliance with the *Hospital and Health Boards Act 2011* and supporting *Hospital and Health Boards Regulations 2023*, prescribed Board committees are established to ensure governance responsibilities are discharged transparently and effectively.

The committees are chaired by Board members and board committee membership is reviewed by the Board regularly. Attendance at each meeting by members of the Executive Leadership Team is determined according to operational leadership responsibilities.

External guests are invited to meetings to provide subject matter presentations and information to the Board.

The forward work plan, the terms of reference and performance of the prescribed committees are reviewed annually or where necessary and ensures the purpose, function and legislative requirements of the committees are maintained.

The Chairs of the Safety and Quality, Finance, and Audit and Risk Committees actively participate in statewide forums, facilitating the exchange of information and insights with colleagues from across Queensland.

Executive Committee

The Executive Committee of the Board was chaired by David Arnold until 31 March 2026, with the Chair position now held by Boyd Johnstone. Committee membership includes the Board Chair, Jane Williams, Audit and Risk Committee Chair, Kieran Chilcott and Safety and Quality Committee Chair, Elizabeth Fraser.

The committee met five times during the period and received reports in alignment with its scope to monitor performance and the development and promotion of engagement strategies, patient feedback mechanisms and service planning.

The committee received reports which support the provision of assurance and inform risk assessments by the Board relative to:

- staff engagement
- consumer engagement
- organisational culture
- disaster and event management planning
- service agreement performance
- information management systems including cyber security
- work health and safety performance
- workforce management and planning
- research, learning and development
- the Health Equity Strategy.

Safety and Quality Committee

The Safety and Quality Committee of the Board is chaired by Elizabeth Fraser. Committee membership includes Board Chair Jane Williams, Kieran Chilcott, and Dr Chris Symmons. In April 2026, Dr Clare Walker left the committee.

The Safety and Quality Committee is a prescribed committee under Section 44 of the Hospital and Health Board Regulation 2023 (HHB Regulation) and functions in accordance with the requirements of Section 45 of the HHB Regulation.

The Safety and Quality Committee held five meetings during the period, reviewing scheduled reports aligned with its responsibilities for ensuring the safety, quality, and suitability of services delivered. These were further supported by reports detailing the effectiveness of clinical and professional risk identification and management. Other assurance reports provided to the Safety and Quality Committee during the 2025-2026 period include:

- quarterly key performance indicator reports
- significant incidents and feedback report
- Short Notice Assessment preparedness
- clinical governance key performance indicators
- clinical and operational risk
- legal matters
- clinical research

- staff engagement
- service safety and quality updates in the areas of:
 - maternity
 - Aboriginal and Torres Strait Islander health equity
 - mental health
 - aged care
 - child, youth and family health.

Audit and Risk Committee

The Audit and Risk Committee of the Board was chaired by William Ringrose and Kieran Chilcott. Committee membership includes Leisa Fraser, Morgan Gronold, Finance Committee Chair Brett Walsh, and Executive Committee Chair Boyd Johnstone. In April 2026, Mr William Ringrose left the committee.

The committee is established as a prescribed committee under Section 44 of the HHB Regulation and operates in accordance with the requirements outlined in Section 47 of the HHB Regulation.

During the current period, the Audit and Risk Committee convened five times, with meeting schedules aligned to the approved 2025–2026 Audit Plan. Each meeting was attended by representatives from contracted internal and external auditors, as well as the Queensland Audit Office.

The work plan of the Audit and Risk Committee is guided by the provisions of the *Financial Accountability Act 2009* and other relevant legislation, including the Financial and Performance Management Standard 2019.

The Audit and Risk Committee's effective functions include:

- oversight of the management of operational and strategic risk
- open audit recommendations
- internal control evaluations
- risk management and compliance monitoring
- Information Security Management System (ISMS) and IS 18 audits and updates.

The endorsement to the Board for approval of the internal and external audit plans and annual financial statements is a core focus of the Audit and Risk Committee's work.

Finance Committee

The Finance Committee of the Board is chaired by Brett Walsh. Committee membership includes Leisa Fraser, Morgan Gronold, and Dr Chris Symmons. In April 2026, David Arnold and William Ringrose left the committee.

The Finance Committee is established as a prescribed committee under Section 44 of the HHB Regulation and operates in accordance with the requirements outlined in Section 46 of the HHB Regulation. The committee is accountable to the Board for overseeing the health service's financial position, resource management strategies, and performance objectives.

The committee reviews the health service budget to ensure alignment with organisational objectives and monitors financial and operational performance on a monthly basis. It provides assurance and oversight to the Board regarding financial risks that could affect the service's financial performance and ensures that appropriate management strategies are in place to address these risks.

During the current period, the Finance Committee convened six times, receiving regular reports that informed the effective management of financial resources, budgets, capital investments, and asset maintenance. These efforts are aligned with the priority of delivering safe, high-quality healthcare services across the Central West Queensland region.

Strategic workforce planning and performance

Total staffing	
Headcount	526
Paid FTE	461.22

Occupation Types by FTE	%
Corporate	12.89%
Frontline & Frontline Support	87.11%

Appointment by Type	%
Permanent	81.60%
Temporary	16.91%
Casual	1.06%
Contract	0.43%

Employment status by Headcount	%
Full-time	61.98%
Part-time	35.55%
Casual	2.47%

Figure 1: Gender

Gender*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	439	83.46%
Man	87	16.54%
Non-binary	0	0.00%
Another term	0	0.00%
Not disclosed	0	0.00%

*Where data available

Figure2: Diversity target group data*

Diversity Groups*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	439	83.46%
Aboriginal Peoples and Torres Strait Islander Peoples	33	6.27%
People with disability	15	2.85%

Diversity Groups*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Culturally and Linguistically Diverse – Speak a language at home other than English ^	18	3.42%

*To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers must be replaced by <5.

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

Figure 3: Target group data for Women in Leadership Roles*

	Women (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	1	50.00%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	1	33.33%

*Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data must not include salary equivalency.

Our workforce

During this period, we consulted and worked toward the release of the Workforce Plan for 2025-2029, outlining how we could potentially address critical concerns through a unified approach to strengthening our workforce lifecycle - from attraction and onboarding to capability, safety, wellbeing, and retention.

These include the following key focus areas and associated actions:

A safe, capable and supported workforce

- To strengthen the capability, wellbeing, and resilience of our workforce so that staff feel supported, safe, valued and able to deliver high-quality healthcare across the Central West. This focus area addresses staffing shortages, training limitations, backfill challenges, wellbeing impacts, and fatigue risks reported through CW Speaks Staff Culture Survey.
 - Manager induction package to enable new and existing managers to periodically review our systems and supports training opportunities. This course utilises a point in time approach to ensure all managers have access to the resources they need to succeed.
 - Orientation package has been redesigned as a point in time package designed to familiarise employees with key people, processes and resources from day one without waiting for the next session, while reducing travel time. This has been integrated with improved entry survey data and supporting activities to improve the employee experience on commencement.

High quality systems and processes are effective

- To deliver reliable, efficient and user-friendly human resources (HR), safety and wellbeing systems, and processes that support managers and employees to do their work effectively. This includes recruitment, payroll, system access, mandatory training platforms, and communication systems.
 - Implementation of the Integrated Workforce Management (IWM) system has commenced for all employees, with go-live to occur in the next reporting period. This will improve payroll performance ensuring our people receive the right amount the right time, while reducing the administrative burden.
 - The electronic employee claims system (facilitated through the Department of Health (DOH)) has gone live, reducing time to payment and further reduces administrative burden.
 - Learning Online (LOL) Learning Management System has now gone online, which provides an enhanced end-user experience in navigating learning material relating to the work we do, and improving our skills into the future.

Growing and retaining our rural workforce

- To build and sustain a skilled, diverse and committed rural workforce through strong attraction pathways, inclusive recruitment practices, meaningful development opportunities, and targeted retention strategies that reflect the unique challenges of remote practice.
 - Accommodation project in Winton and Longreach has delivered increased numbers of high-quality units to enable our workforce to grow.
 - Provision of the Remote Area Nurse Incentive Package (RANIP), and associated packages for Health Practitioner and Aboriginal and Torres Strait Islander Health Workers aligns Central West HHS' employment packages with other HHSs.

A connected, inclusive and positive culture

- To build a culture of respect, accountability, inclusion, and connection where staff feel heard, valued and supported. This focus area responds to strong CW Speaks Culture Staff Survey themes around morale, leadership visibility, communication, inclusion, and workplace behaviour expectations.
 - Our CW Recognises Staff Achievement Awards program continues to recognise high performing employees who have made a significant contribution to the health service and our communities. This was celebrated through an online ceremony and recognised the following recipients:
 - The Bright Spark - Laura Ewins
 - Cultural Connector - Tomoko Kennedy
 - The Ripple Effect - Kirsty Moulds
 - Care Bear - Janet Penrose
 - The Anchor - Jundah PHC

- The Green Finger - Shane Beinke and David Cole
- The Vital Signs - Longreach Hospital
- The Board Chair's Award - Rebecca Luxon.

Safety and Wellbeing

During this period, we released our Safety and Wellbeing Plan for 2025-2029, outlining how we will continue to embed a proactive, integrated approach to health, safety and wellbeing through clear leadership commitment, robust systems and active workforce engagement.

These include the following key focus areas and associated actions:

Leadership commitment and engagement.

- Championing a shared vision and culture of proactive health, safety and wellbeing management, where leaders demonstrate genuine commitment through their actions and decisions, enabling all people to be at their best.
 - SafetyCulture, our new safety inspection software, was implemented and has facilitated improved quality and identification in the proactive identification of safety risks throughout Central West HHS.
 - Business partnering or safety practitioners with managers at all levels has facilitated the earlier identification of safety related risks and management.

Best practice systems and continuous improvement.

- The development and sustainment of a mature, effective safety management system that prioritises consultation, innovation and continuous improvement to deliver consistent safety and wellbeing outcomes.
 - Implementation of the fleet management system and vehicle monitoring has progressed across all sites, with system improvements ongoing to ensure vehicle operations throughout the Central West can be the safest possible
 - The implementation of a new rehabilitation management program has facilitated improved case management.

Capability and development

- Equipping our workforce with the knowledge, skills and confidence to actively prevent harm and promote wellbeing through targeted training, tools and clear communication.
 - A Riskman systems review has commenced through Safety and Quality seeking to better align the functionality.

The Safety Unit has undertaken a range of upskilling to improve how we approach and facilitate safety incidents.

Key strategies supporting workforce diversity

To support and strengthen diversity across the organisation, Central West HHS has implemented several strategic initiatives:

- **Enhanced onboarding:** Improvements to the onboarding experience ensure that all new employees feel welcomed, supported, and equipped to succeed from day one.
- **Professional growth and development:** A range of training programs and career advancement opportunities are available to help employees grow and thrive within Central West HHS.
- **Recognition and reward:** The annual CW Recognises Staff Achievement Awards celebrate the dedication and contributions of our workforce.

Summary

Central West HHS remains deeply committed to cultivating a workforce that is inclusive, respectful, and reflective of the diverse communities we serve. Through ongoing investment in equity, leadership development, and meaningful opportunities for all employees, we continue to build a workplace where every individual is empowered to grow, lead, and thrive.

Early retirement, redundancy and retrenchment

No redundancy packages were paid during the period.

Open data

Central West HHS has no open data to report on Overseas Travel and Charter of Victims' Rights.

Central West HHS has open data to report on Consultancies and Queensland Language Services Policy, and the data can be found on the Queensland Government Open Data Portal (<https://data.qld.gov.au>).

Risk management and accountability

At Central West HHS, robust risk management underpins our commitment to safe, high-quality healthcare and strong governance. A positive, proactive risk culture is embedded across the organisation to support informed decision-making and the achievement of strategic and operational objectives.

Our risk management framework is aligned with the Australian/New Zealand Standard ISO31000:2018 Risk Management — Principles and guidelines, and the National Safety and Quality Health Service Standard 1 — Governance for Safety and Quality in Health Service Organisations. The framework applies to strategic, operational and project risks and outlines how risks are identified, assessed, managed, monitored and reviewed, ensuring a consistent and coordinated process throughout Central West HHS.

A centralised risk register is maintained and reviewed regularly to ensure risks remain current and controls are effective. Strategic and operational risks are reported and monitored by various executive and Board committees, particularly via the Board Audit and Risk Committee.

The Risk Management Framework is supported by an integrated compliance management system, aligned to ISO 37301:2021 – Compliance Management Systems, that monitors adherence Health Service Directives through a structured approach to identifying, monitoring and responding to compliance gaps. A Compliance Management Register is maintained that captures obligations, assessment results and treatments to improve the controlled environment.

Key accountability bodies within the risk management framework include:

- The Central West Hospital and Health Board, which is responsible for setting objectives, key deliverables and identification of strategic risks. It appoints the Board Audit and Risk Committee and sets limits of acceptable behaviour through the organisation's values and defining and approving the Risk Appetite Statement.
- The Board Audit and Risk Committee assist the Board in reviewing and overseeing systems of risk management, internal controls and legislative compliance.

Key achievements during 2025-2026 include:

- Conducting comprehensive risk reviews of strategic and operational risks across Central West HHS to ensure risk mitigation remains current and assists with embedding risk management maturity within the organisation
- Regular reporting to the executive and Board sub-committees to provide greater insights, oversight and assurance
- Developing additional clinical and non-clinical risk profiles across Central West HHS in consultation and collaboration with key stakeholders
- Formation of a Corporate Operational Risk Committee to oversee acceptance of all health service-wide corporate risks. This committee's membership consists of Executive Directors with corporate portfolios, and functions as a subcommittee of the Executive Leadership Team Meeting.

Internal audit

The Internal Audit function at Central West HHS is governed by the Internal Audit Charter and is operated as an outsourced collaborative partnership model. In 2025-2026, internal audit services were delivered by external provider O'Connor Marsden (OCM) under a contracted arrangement, offering access to specialist expertise. The Annual Internal Audit Plan was risk-focused and endorsed by the Board Audit and Risk Committee, which oversaw the delivery of the plan, management response to findings and the implementation of recommendations.

Internal Audit provides assurance and advice to:

- the Board Audit and Risk Committee and the Board to increase their level confidence about health service's governance, risk management and control processes
- assist management in improving business performance
- internal audit activities so they are conducted in accordance with relevant professional standards including:
 - the *International Professional Practices Framework* (IPPF) issued by Institute of Internal Auditors (IA)
 - standards relevant to internal audit issued by the Australian Auditing and Assurance Standards Board
 - the Statement on Information Systems Auditing Standards issued by the Information Systems and Control Association.

The IPPF provides a globally accepted rigorous basis for the operation of the professional practice of internal auditing. This framework, issued by the Institute of Internal Auditors, has been utilised by Central West HHS in the development of its own Internal Audit Framework which also follows the globally recognised Three Lines Model to best enable the health service to achieve its objectives.

Integral to the Internal Audit Function is the comprehensive internal audit planning process comprising of a three-year Strategic Internal Audit Plan and Internal Audit Annual Plan. In developing the plans, Central West HHS utilise various sources including risk registers, previous Queensland Audit Office reports and strategic plans, previous Internal Audit reports, discussion with business units, the Central West HHS Executive Leadership Team, the Board Audit and Risk Committee as well as information on emerging risks and trends. Annually, Internal Audit prepares an Internal Audit operational plan in consultation with the Executive Leadership Team, which outlines the program of audits and reviews to be conducted each year.

For the Financial Year 2025-2026 the following program of audits were scheduled and conducted:

- Rostering of PHCs including fatigue management
- Financial Management Assurance – Financial Management Reporting
- Consumer Access to Services
- ISMS Attestation

Recommendations from the Internal Audit Reports together with proposed management actions are monitored by responsible officers and Executive Sponsors, and the status is reported to the Board Audit and Risk Committee. Evidence to validate the completion of an internal audit recommendation is required for Internal Audit to recommend closure to the Audit and Risk and Committee.

Key achievements during 2025-2026:

- completing audits on information security management system, financial management assurance, consumer access to care and rostering of PHCs including fatigue management.
- implementing 16 internal audit recommendations from previous internal audit reports

External scrutiny

Central West HHSs operations undergo regular scrutiny by various external state oversight bodies, including the Auditor-General, the Office of the Health Ombudsman, the Queensland Coroner, the Queensland Audit Office, the Crime and Corruption Commission and the Australian Council on Healthcare Standards. For the 2025-2026 period, no reportable recommendations were issued to Central West HHS by these external oversight bodies.

Ernst & Young, the appointed external auditors, guided the development and implementation of the 2025-2026 External Audit Plan, which was approved by the Board. The Audit and Risk Committee of the Board receive regular updates at each meeting, detailing the status of all external audit activities.

These reports identify any associated risks and highlight significant audit areas. The reports also address the planned audit responses and deliverables related to financial reporting, considering the following management responsibilities:

- preparation of financial statements in accordance with the applicable reporting framework
- development of internal controls to ensure financial statements are free from material misstatement
- compliance with prescribed legislation
- provision of full and unrestricted access to auditors for all relevant documents and property.

Additionally, the Queensland Audit Office provides regular updates to the committee on its state-level work relevant to the health sector and the broader business environment.

Aged Care Quality and Standards

During 2025-2026, Central West HHS undertook significant work to prepare for and transition to the new national aged care regulatory framework. The *Aged Care Act 2024* strengthened Aged Care Quality Standards and the universal provider registration model commenced on 1 November 2025. Through the transitional process, Central West HHS provided information about its aged care services and was registered across all six service categories.

Central West HHS also commenced the renewal process for its provider registration, including submission of detailed evidence about its governance, workforce, financial management, quality systems and delivery of safe, person-centred care. The renewal process includes external review by the Aged Care Quality and Safety Commission, with requirements for interviews involving Board and executive representatives, service leaders and relevant corporate and clinical staff. Whilst the registration process has been initiated, Central West HHS has not yet advanced into contact and assessment by the Aged Care Quality and Safety Commission.

Central West HHS also prepared for external assessment against the new Integrated Health and Aged Care Services Module, which enables multipurpose health services to be assessed against the National Safety and Quality Health Service (NSQHS) Standards and strengthened Aged Care Quality Standards through a streamlined accreditation process. Supporting work included reviewing policies, procedures and operational practices, addressing identified gaps, updating aged care regulatory portals and strengthening committee oversight and reporting. These activities support ongoing regulatory compliance and provide assurance that Central West HHS aged care services remain safe, effective, well governed and responsive to the needs and rights of older people.

Information systems and recordkeeping

As a statutory authority within the Queensland Health system, Central West HHS employs the S/4HANA solution, provided by the Department of Health, for finance, business, and logistics to manage its processes, including:

- procurement
- accounts payable
- accounts receivable
- lease management
- asset accounting and management financial delegations
- warehouse and inventory management.

Central West HHSs human resource and payroll management are supported by the Queensland Health Integrated Workforce Management Framework, utilising the myHR and Decision Support System (DSS) Information Technology (IT) solutions.

These systems are designed to adhere to the Central West HHS Human Resources Delegations Framework, ensuring that governance processes are integrated and aligned with the Central West HHS organisational structure. This facilitates the effective and efficient application of human resource decision making against relevant policies.

During the period, Central West HHS archived 2,122 clinical records in line with the requirements of the *Public Records Act 2002* which requires Queensland Government records to be created, managed, and retained for as long as required. Of these records, 1,991 were retained for destruction later and 1,234 archived files from this and previous periods were destroyed.

All clinical records are processed under the Queensland State Archives - Health Sector (Clinical Records) Retention and Disposal Schedule – authorised 27 July 2021 and the Vulnerable Persons section 1558 of the General Retention and Disposal Schedule (GRDS).

During the mandatory annual Information Security compliance process, the HSCE attested to the appropriateness of the information security risk management within Central West HHS to the Queensland Government Chief Information Security Officer.

Central West HHS contributes to the implementation of the Digital Strategy for Rural and Remote Healthcare and participates in eHealth Queensland delivered improvements in data accessibility and visibility, network, resiliency, and improved access to Wi-Fi. All facilities have backup links and network bandwidth upgrades. The new backup links proved invaluable during recent floods and enabled Windorah and Jundah PHCs to have connectivity throughout the event.

Central West HHS receives the majority of its Information Communication Technology (ICT) support from eHealth Queensland (eHQ). eHQ provides ICT infrastructure, enterprise applications and customer support for desktop, mobile, smart devices, telehealth, data centres, network, and security and manages enterprise ICT risks.

Central West HHS continues to monitor, manage and improve its application of health technology and infrastructure investment to deliver quality, consumer focused services and has recently replaced dated emergency department systems in PHCs which has aligned all facilities in the health service to the same system. Two new ceiling-mounted telehealth cameras were installed in the day surgery and operating theatre in Longreach Hospital significantly improving the delivery of tele-chemotherapy and enabling remote specialists the ability to engage with clinicians in the operating theatre. In addition to retiring several end-of-life servers, the health service has also implemented some exceptional add-ons to our general practice systems enabling improved data analytics and greater efficiencies for doctors and nurses during consultations.

Information security attestation

During the 2025-2026 financial year, Central West HHS has an informed opinion that information security risks were actively managed and assessed against Central West HHSs risk appetite with appropriate assurance activities undertaken in line with the requirements of the Queensland Government Enterprise Architecture (QGEA) Information and Cyber Security Policy (IS18:2018).

Ministerial direction

In accordance with Section 44 of the *Hospitals and Health Boards Act 2011*, the health service's annual reports must include a statement about each direction given by the Minister for Health to the HHS during the financial year, and the action taken as a result of the direction.

During the reporting period, two directions were given by the Minister to Central West HHS:

1. Gender dysphoria treatment – A direction was issued in relation to gender dysphoria treatment. Central West HHS was not providing gender affirming care and therefore no change to service delivery was required in response to this direction.

2. Mandatory reporting – A direction was issued requiring reporting to the Queensland Police Service where an individual is deemed unsuitable to possess a firearm. Central West HHS has distributed the information to all impacted staff and will ensure compliance with the direction where applicable.

Queensland Public Service Ethics values

Central West HHS upholds the highest standards of conduct and adheres to the Code of Conduct of the Queensland Public Service, as mandated by the *Public Sector Ethics Act 1994*. Central West HHS adheres to public service values to guide ethical behaviour, decision-making, accountability, and integrity. All employees of Central West HHS are expected to align their actions with this code and report any deviations. Employees have a duty to disclose any suspected wrongdoing, ensuring that such disclosures comply with organisational ethics. Support is provided to staff for making public interest disclosures.

Furthermore, all Central West HHS employees are required to participate in regular mandatory education focusing on the code of conduct and fraud awareness. Central West HHS has moved to the training platform LOL, where the code of conduct training is called Working Ethically. This training reinforces our commitment to promoting public good through accountable, transparent, and impartial behaviour.

The Working Ethically training, as required by the *Public Sector Ethics Act 1994*, is a condition of employment in the Central West HHS. This module is a mandatory compliance requirement for all staff, and its completion is monitored by line managers and the Executive Leadership Team on a regular basis. Recent reports show 74 per cent of Central West HHS staff have completed the module.

Ethical lobbying is a recognised component of the democratic process. Central West HHS adheres to a Lobbyist Contact Management Guideline and maintains a register, in coordination with the Office of the Queensland Integrity Commissioner, which oversees a statewide register of lobbyists.

In alignment with Australian Auditing Standard ASA 550, which addresses related parties, Board members and Executive Leadership Team members are required to submit an annual related party declaration. This declaration is integrated into the annual financial statements process and is subject to independent scrutiny by external auditors. For the current period, no items were identified that warranted further investigation.

Human rights

The *Human Rights Act 2019* continues to be embedded into Central West Health processes.

For the period from 1 July 2025 to 30 June 2026, Central West HHS has received no human rights complaints. There were no substantiated or unsubstantiated complaints for the above period. This is based on the Clinical Excellence Queensland Human Rights report in Riskman.

The health service continues to monitor ongoing education using the Queensland Health Human Rights module on LOL.

Confidential information

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

Performance

Non-financial performance

Central West HHS launched a new strategic plan on 1 July 2025 which was reviewed on 1 July 2026. The Central West Hospital and Health Board and Executive Leadership Team oversee the implementation of strategies and achievement of key performance indicator progress by monitoring and reporting on the strategic plan through various committee and Board meetings. The 2025–2026 results are presented in the table below:

Strategic Objective:

PEOPLE – Empowering and investing in a skilled workforce that is valued and supported and engaging with our rural communities to develop collaborative partnerships.

Key Performance Indicators	
Improved staff engagement and satisfaction in CW Speaks Staff Culture Survey.	Overall engagement reduced from 39.3 per cent in 2024 to 33.3 per cent in 2025, being a net reduction of six per cent.
Permanent staff retention rate is stabilised and increased.	10.65 per cent separation rate for the previous 12 months as of June 2026 (compared to 9.72 per cent 12 months ago).
Improved employee wellbeing and safety indicators.	Enhanced engagement with workers resulted in concerns being addressed 33 per cent faster than previous years, providing a safer and more supported place to work. Ongoing risk management processes, including the assessment of risk, combined with the monitoring and assurance of controls, which has facilitated improved systems and processes.
Mandatory training and professional development participation rates and training opportunities.	80.72 per cent completion rate for mandatory training deemed necessary by the Department of Health. 78.31 per cent for non-G6 mandatory training deemed necessary by the Central West HHS. 50.73 per cent completion rate for training deemed necessary to be able to fulfil a specific role or position (excluding matters relating to registration and credentialling).
Number and percentage of patient complaints and patient compliments in relation to care provided, as a factor of all occasions of service.	Central West HHS received 102 complaints and 207 compliments. As a performance measure, this equates to 33 per cent complaints received as opposed to 67 per cent compliments. This measure is inclusive of the entire HHS.
Report and monitor KPIs of Consumer Engagement Strategy.	The previous Consumer and Community Engagement Strategy (2020–2023) concluded in 2023. In August 2025, Central West HHS commenced the development of a new strategy, underpinned by extensive consultation. This

Key Performance Indicators	
	process included 143 engagement activities and 193 online feedback responses, ensuring broad input from consumers, community, staff and advocacy groups and partner organisations. The Central West HHS Consumer and Community Engagement Strategy 2026–2029 was finalised and approved by the Board on 2 July 2026. The Strategy provides a robust framework to strengthen consumer partnerships and enhance the delivery of patient-centred care across the region. An accompanying implementation plan is currently under development and pending approval. Efforts are also underway to identify dedicated resources to support the Strategy's delivery and ensure its successful implementation. Central West HHS has an established Consumer Advisory Network (CAN) with groups in Alpha, Aramac, Barcaldine, Blackall, Isisford, Longreach, Muttaborra, Tambo and Winton. These groups meet regularly and play a vital role in shaping new service initiatives. They provide a platform for patients, carers and community members to share lived experienced and directly influence healthcare delivery. On 25 June 2026, the CAN All Chairs met face-to-face in Longreach, reinforcing collaboration and alignment across the network. The CAN All Chairs is a regular meeting of the leaders of each respective CAN.

Strategic Objective:

SERVICES – Delivering comprehensive and integrated healthcare services, ensuring accessible, equitable and high-quality care which encourages optimal health outcomes.

Key Performance Indicators	
Positive performance against First Nations Health Equity Strategy KPIs.	During 2025–2026, multidisciplinary Health Check Days were delivered through a partnership between primary health clinics and the Aboriginal and Torres Strait Islander Health Team. Data reported for the period 1 July 2025 to 31 March 2026 across Primary Health Centres identified 628 Aboriginal and Torres Strait Islander people eligible for a Medicare Benefits Schedule (MBS) 715 Health Check. Of these, 157 health checks were completed, representing an overall completion rate of 25 per cent.

Key Performance Indicators	
Aboriginal and Torres Strait Islander community is involved in the co-design of culturally appropriate care.	During the reporting period, communities have been involved extensive consultation and assisted with the codesign of Central West Aboriginal and Torres Strait Islander Workforce and Community Health Plan 2025-2028.
Measure waiting lists and weighted occasions of service.	The percentage of elective surgery patients treated within the clinically recommended times for Category 1 (98%) and Category 2 (95%) were below targets due an increase in gastrointestinal endoscopy procedure patients.
The proportion of valid mental health consumer assessment and treatment packages.	With a target of ≥ 75 per cent of valid assessment packages, Central West HHSs performance of 76.6 per cent in 2025-2026 met target, with an increase in performance from 72.4 per cent in 2024-2025. With a target of ≥ 75 per cent of valid treatments packages, Central West HHSs performance of 73.4 per cent in 2025/2026 almost met target, with an increase in performance from 68 per cent in 2024/2025.
Proactive formalised partnerships with external providers and other health services for services that create continuity in patient care and fill critical service gaps.	Central West HHS has strong working relationships with the following partners and stakeholders to deliver safe, high-quality healthcare to our region. These include local councils, the Royal Flying Doctor Service, visiting specialists, the Western Queensland Primary Health Network, CheckUp Queensland, Health Workforce Queensland, Diabetes Australia-Queensland, North and West Remote Health, and True Relationships.

Strategic Objective:

SYSTEMS – Promoting continuous improvement in delivering safe, high-quality, consumer-focused healthcare services, through effective sustainable support systems.

Key Performance Indicators	
Delivery of an infrastructure program to meet community health needs on time and on budget.	Infrastructure programs have been delivered based on expected timeframes and on budget and meeting community expectations.
Deliver a balanced financial operating position.	Central West HHS has delivered a balanced budget.
The achievement of Service Agreement Performance Measures.	Key performance measures set out in the Service Level Agreement have been met by the Central West HHS.
The achievement of Australian Council on Healthcare Standards Accreditation	Assessment completed in June 2024 - there were 0 not met actions.

Key Performance Indicators	
Alignment with Health Service Directives (HSD) and uplift compliance as it applies to our health service.	As of 30 June 2026: Over the 2025-2026 year there has been an increase in whole HSD compliance from 55 percent to 74 per cent (17/23). Of the 205 mandatory elements, Central West HHS sees an overall compliance rate of 95%. Central West HHS HSD Dashboard and Treatment Action Register shows progress against the required elements demonstrating an improvement in the number of treatments completed. To evidence full compliance across all 205 elements, only 11 elements are to be addressed. Mitigation strategies are in place while continuous quality improvements are locally developed. Regular reporting to Corporate Audit, Risk and Compliance Committee, ELT and the Board demonstrate Central West HHSs commitment to ensuring compliance against Health Service Directives.
Regular reporting on the Digital Strategy and Information Security Management System (ISMS).	ISMS – quarterly reporting to Executive Digital Health Technology Committee via ISMS Status Report; IS18 Audit and ISMS Annual Return.

Service standard

Central West HHS continues to perform well in its emergency department measures, meeting or exceeding all recommended timeframes for patients to be seen for Categories 1 to 5.

The percentage of elective surgery patients treated within the clinically recommended times for Category 1 (98 per cent) and Category 2 (95 per cent) were below targets due to an increase in patient demand. Central West HHS has worked to improve these results by increasing the occasions of services provided.

Our commitment to safe, high-quality, and accessible care provided at all Central West HHS inpatient and outpatient facilities is demonstrated by the number of Telehealth outpatient service events and total weighted activity units.

The health service's staff are supported to deliver services through strong collaborative partnerships with external providers, including Metro North HHS, South West HHS, Metro South HHS, Mater Hospital and private providers, under agreed Service Level Agreements.

Central West Hospital and Health Service	2025-2026 target	2025-2026 actual
Effectiveness measures		
Percentage of emergency department patients seen within recommended timeframes:		
• Category 1 (within 2 minutes)	100%	100%
• Category 2 (within 10 minutes)	80%	95%
• Category 3 (within 30 minutes)	75%	94%
• Category 4 (within 60 minutes)	70%	94%
• Category 5 (within 120 minutes)	70%	98%
Percentage of emergency department attendances who depart within four hours of their arrival in the department	>80%	88%
Percentage of elective surgery patients treated within clinically recommended times:		
• Category 1 (30 days)	>98%	76%
• Category 2 (90 days)	>95%	86%
• Category 3 (365 days)	>95%	96%
Median wait time for treatment in emergency departments (minutes) ¹	..	5
Median wait time for elective surgery treatment (days) ²	..	150
Efficiency measure		
Not identified		
Other measures		
Number of elective surgery patients treated within clinically recommended times ³ :		

Central West Hospital and Health Service		2025-2026 target	2025-2026 actual
- Category 1 (30 days) - Category 2 (90 days) - Category 3 (365 days)		41	26
		41	48
		112	157
Number of telehealth outpatient occasions of service events ⁴		4,725	4,770
Total weighted activity units (WAU) ⁵			
- Acute Inpatient - Outpatients - Sub-acute - Emergency Department - Mental Health - Prevention and primary care		3,173	3,136
		2,571	2,766
		285	377
		1,807	1,836
		729	656
		114	238
Ambulatory mental health service contact duration (hours) ⁶		>2,016	2,229
Staffing ⁷		456	461
1	There is no nationally agreed target for this measure, and the median wait time varies depending on the proportion of patients in each urgency category.		
2	There are no targets for median wait times as performance is determined through the percentage of elective surgery patients treated within the clinically recommended time for their respective category.		
3	Elective surgery performed in public hospitals.		
4	The Telehealth 2025-2026 Actual is as at 20 August 2026.		
5	All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actuals are as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur. Variances in the Mental Health stream are the result of ongoing refinement and maturing of the new national Mental Health classification.		
6	Ambulatory Mental Health service contact duration 2025-2026 Actual is as at 19 August 2026.		
7	In alignment with PSC reporting guidelines, only one employment record per employee is reported. For employees with concurrent employment, the arrangement with the highest percentage of work is reported. This may result in a minor variance where staff work across multiple Hospital and Health Services.		

Financial summary

Central West Health HHS has posted a \$5.791 million operating surplus for the year ending 30 June 2026.

Central West HHS will continue to focus on robust financial stewardship to ensure the best improvements in operational management and governance of program delivery efficiencies in delivering sustainable healthcare services.

In line with the Service Agreement (SA), Central West HHS received a mix of block and general-purpose funding to deliver agreed services. A share of Commonwealth Department of Health funding is commissioned through the Department of Health to Central West HHS and this, together with state funding has provided the people of the Central West with access to a comprehensive mix of people centered, quality, and safe healthcare services.

During 2026, additional funding was provided through the SA to support:

- Labour expenses as staff engaged across the service remained broadly consistent over the year, increasing by over seven per cent. Wages growth of 6.6 per cent was strong with increased award entitlements under Enterprise Bargaining agreements and Workforce Attraction and Incentive Scheme payments for regional and remote clinical staff.
- New initiatives to expand service delivery, including Better Care Together and Putting Queensland Kids First, with continuation of non-recurrently funded services including Australian Primary Care Prevocational Doctor Program and Aged Care Single Assessment Service.

Total revenue received during the period increased by 9.1 per cent from what was received in 2024-25 with \$134.17 million being invested across People, Services and Systems.

Total expenses reported provide an average of \$351,715 a day to deliver health services across our 17 communities. Just over 62 per cent of expenses during the year has been invested in providing a resourceful, dedicated and adaptable workforce to meet the healthcare needs of the community. The remaining covers the cost of supplies, temporary medical staff, services, and depreciation charges.

Revenue	
	\$'000
Funding public health services	121,045
User charges and fees	7,451
Grants and other contributions	5,055
Other revenue	619
Total	134,171

Expenses	
Labour costs	79,736
Supplies and services	36,868
Depreciation	9,273
Other expenses	2,503
TOTAL	121,051

Where the money goes	2026
General hospital services	59%
General medical services	17%
Mental health including community services	4%
Nursing and convalescent home services	3%
Patient Transport	3%
Community and Public Health Services	13%
Health administration	1%

Asset maintenance and renewal

All Queensland Health entities comply with the Queensland Government Building Policy Framework which requires the reporting of overdue asset maintenance liabilities. Delaying maintenance is a commonly used asset management strategy which can optimise value while managing resources and asset risks.

Queensland Health entities report overdue maintenance using the terms “deferred maintenance” and “postponed capital renewal”.

Deferred maintenance refers to maintenance of an operational nature (OPEX) that has been identified as required but has been delayed.

Postponed capital renewal refers to capital works required to restore an asset’s service potential (CAPEX) that have been delayed.

Neither deferred maintenance nor postponed capital renewal include forecast maintenance work that was planned but found to be not-required during the reporting period (e.g. planned repainting where no deterioration occurred).

All overdue asset expenditure is risk assessed to identify any potential impact on users and services and is closely managed to ensure all facilities remain safe.

Both operational and capital quantities are reported.

As of 30 June 2026, the Central West HHS reported:

- \$ 16,307,484 in deferred maintenance, and

- \$ 2,675,624 in postponed capital renewal.

The Central West HHS has the following strategies in place to mitigate any risks associated with these items:

- risk-based prioritisation within the Timely Investment Infrastructure Maintenance (TIIM) program allocation
- increasing operational maintenance budgets
- seeking additional funding through whole-of-government processes.

Financial Statements

Central West Health Financial Statements
For the Year Ended 30 June 2026

TABLE OF CONTENTS

Financial Statements	Statement of Comprehensive Income	Page 5-02
	Statement of Financial Position	Page 5-03
	Statement of Changes in Equity	Page 5-04
	Statement of Cash Flows including Notes to the Statement of Cash Flows	Page 5-05
Notes to the Financial Statements	A1 Basis of financial statement preparation	Page 5-07
	A1-1 General information	Page 5-07
	A1-2 Compliance with prescribed requirements	Page 5-07
	A1-3 Presentation details	Page 5-07
	A1-4 Authorisation of financial statements for issue	Page 5-07
	A1-5 Basis of measurement	Page 5-07
	A1-6 The Reporting Entity	Page 5-08
	A2 Controlled entities	Page 5-08
	A3 Taxation	Page 5-08
	B1 Revenue	
	B1-1 User charges and fees	Page 5-09
	B1-2 Funding for public health services	Page 5-09
	B1-3 Grants and other contributions	Page 5-10
	B2 Expenses	
	B2-1 Employee expenses	Page 5-11
	B2-2 Health service employee expenses	Page 5-11
	B2-3 Supplies and services	Page 5-12
	B2-4 Other expenses	Page 5-12
	C1 Cash and cash equivalents	Page 5-13
	C2 Receivables	Page 5-13
	C2-1 Impairment of receivables	Page 5-13
	C3 Inventories	Page 5-14
	C4 Other assets	Page 5-14
	C5 Property, plant and equipment	Page 5-14
	C5-1 Balances and reconciliation of carrying amount	Page 5-17
	C6 Payables	Page 5-18
	C7 Accrued employee benefits	Page 5-18
	C8 Other liabilities	Page 5-18
	C9 Right-of-use assets and lease liabilities	Page 5-18
	C9-1 Leases as lessee	Page 5-18
	C10 Asset revaluation surplus by class	Page 5-19
	D1 Financial risk disclosures	Page 5-20
	D1-1 Financial instruments categories	Page 5-20
	D1-2 Risks arising from financial instruments	Page 5-20
	D1-3 Liquidity risk - contractual maturity of financial liabilities	Page 5-20
	D2 Contingencies	Page 5-21
	D3 Commitments	Page 5-21
	D4 Climate risk disclosure	Page 5-21
	D5 First year application of new standards or change in policy	Page 5-21
	D6 Future impact of accounting standards not yet effective	Page 5-21
	E1 Fiduciary trust transactions and balances	Page 5-22
	E2 Granted private practice	Page 5-22
	E3 Key management personnel (KMP) disclosures	Page 5-23
	E4 Related party transactions	Page 5-27
	E5 Events after the balance date	Page 5-28
	F Budgetary reporting disclosures	
	F1 Budget to actual comparison - Statement of Comprehensive Income	Page 5-29
	F2 Budget to actual comparison - Statement of Financial Position	Page 5-30
	F3 Budget to actual comparison - Statement of Cash Flows	Page 5-31
Certification	Management certificate	Page 5-34

Central West Health
Statement of Comprehensive Income

For the Year Ended 30 June 2026

		2026	2025
	<i>Notes</i>	<i>\$'000</i>	<i>\$'000</i>
Income			
User charges and fees	B1-1	7,451	6,866
Funding for public health services	B1-2	121,045	110,658
Grants and other contributions	B1-3	5,055	4,636
Other revenue		619	783
Total Income		134,171	122,943
Expenses			
Employee expenses	B2-1	12,988	13,781
Health service employee expenses	B2-2	66,748	62,181
Supplies and services	B2-3	36,868	34,843
Depreciation and amortisation	C5 & C9	9,273	8,009
Other expenses	B2-4	2,503	2,237
Total Expenses		128,380	121,051
Operating surplus/(deficit)		5,791	1,892
Other comprehensive Income			
<u>Items that will not be reclassified to operating result</u>			
Increase in asset revaluation surplus	C10	21,462	8,502
Other comprehensive income for the year		21,462	8,502
Total comprehensive income		27,253	10,394

The accompanying notes form part of these financial statements

Central West Health
Statement of Financial Position

For the Year Ended 30 June 2026

	<i>Notes</i>	<i>2026</i> <i>\$'000</i>	<i>2025</i> <i>\$'000</i>
Current assets			
Cash and cash equivalents	C1	16,218	9,844
Receivables	C2	1,177	995
Inventories	C3	587	511
Other assets	C4	2,269	3,163
Total current assets		20,251	14,513
Non-current assets			
Property, plant and equipment	C5	160,362	134,562
Intangible assets		95	136
Right-of-use assets	C9	1,170	1,184
Total non-current assets		161,627	135,882
Total assets		181,878	150,395
Current liabilities			
Payables	C6	10,971	9,905
Accrued employee benefits	C7	620	863
Other liabilities	C8	895	1,454
Lease liability	C9	226	201
Total current liabilities		12,712	12,423
Non-current liabilities			
Lease liability	C9	1,005	1,012
Total non-current liabilities		1,005	1,012
Total liabilities		13,717	13,435
Net assets		168,161	136,960
Equity			
Contributed equity		78,925	74,976
Accumulated surplus		10,973	5,183
Asset revaluation surplus	C10	78,263	56,801
Total equity		168,161	136,960

The accompanying notes form part of these financial statements

Central West Health
Statement of Changes in Equity
For the Year Ended 30 June 2026

	Accumulated surplus/ (deficit) \$'000	Asset revaluation surplus \$'000	Contributed equity \$'000	Total equity \$'000
Balance as at 1 July 2024	3,291	48,299	72,606	124,196
Operating result	1,892	-	-	1,892
Other Comprehensive Income				
Increase in asset revaluation surplus - buildings (Note C10)	-	8,502	-	8,502
Total Comprehensive Income for the year	1,892	8,502	-	10,394
Transactions with Owners as Owners:				
Net assets received	-	-	5	5
Equity injections - cash	-	-	10,374	10,374
Equity withdrawals - depreciation	-	-	(8,009)	(8,009)
Net transactions with Owners as Owners	-	-	2,370	2,370
Balance at 30 June 2025	5,183	56,801	74,976	136,960
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2025	5,183	56,801	74,976	136,960
Operating result	5,791	-	-	5,791
Other Comprehensive Income				
Increase in asset revaluation surplus - land and buildings (Note C10)	-	21,462	-	21,462
Total Comprehensive Income for the Year	5,791	21,462	-	27,253
Transactions with Owners as Owners:				
Net assets received	-	-	10,316	10,316
Equity injections - cash	-	-	2,905	2,905
Equity withdrawals - depreciation	-	-	(9,273)	(9,273)
Net Transactions with Owners as Owners	-	-	3,948	3,948
Balance at 30 June 2026	10,974	78,262	78,925	168,161

The accompanying notes form part of these financial statements

Central West Health
Statement of Cash Flows
For the Year Ended 30 June 2026

		2026	2025
	<i>Notes</i>	<i>\$'000</i>	<i>\$'000</i>
Cash flows from operating activities			
<i>Inflows:</i>			
User charges and fees		7,207	7,661
Funding for public health services		112,896	103,370
Grants and other contributions		3,667	3,586
GST input tax credits from ATO		2,511	3,426
GST collected from customers		79	181
Other receipts		611	699
<i>Outflows:</i>			
Employee expenses		(13,231)	(13,374)
Health service employee expenses		(65,920)	(60,255)
Supplies and services		(37,030)	(36,281)
GST paid to suppliers		(2,513)	(3,274)
GST remitted to ATO		(73)	(191)
Other		(2,136)	(798)
Net cash from/(used by) operating activities	CF-1	6,069	4,750
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		1	221
<i>Outflows:</i>			
Payments for property, plant and equipment		(2,339)	(8,099)
Payments for intangibles		-	-
Net cash (used by) investing activities		(2,338)	(7,878)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity Injections		2,905	10,374
<i>Outflows:</i>			
Lease payments	CF-2	(261)	(483)
Net cash from financing activities		2,644	9,891
Net increase in cash and cash equivalents		6,375	6,763
Cash and cash equivalents at the beginning of the financial year		9,844	3,081
Cash and cash equivalents at the end of the financial year	C1	16,218	9,844

The accompanying notes form part of these financial statements

Central West Health
Statement of Cash Flows
For the Year Ended 30 June 2026

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2026	2025
	\$'000	\$'000
Operating surplus/(deficit)	5,791	1,892
Non-cash items:		
Depreciation and amortisation expense	9,273	8,009
Non-cash equity withdrawal - depreciation and amortisation funding	(9,273)	(8,009)
Net (gain) on disposal of property, plant and equipment	1	(71)
Impairment losses	167	103
Donated assets received	(624)	-
Change in assets and liabilities:		
(Increase)/decrease in receivables	(251)	323
(Increase)/decrease in contract assets and other assets	894	1,404
(Increase)/decrease in inventories	(173)	(68)
Increase/(decrease) in payables	1,066	547
Increase/(decrease) in contract liabilities and unearned revenue	(559)	213
Increase/(decrease) in accrued employee benefits	(243)	407
Net cash from/(used by) operating activities	6,069	4,750

CF-2 Changes in liabilities arising from financing activities

	2026	2025
	\$'000	\$'000
Lease liabilities		
Balance at 1 July	1,213	1,088
Non-cash items:		
New leases acquired	187	698
Remeasurement	92	(90)
Cash flows:		
Lease payments	(261)	(483)
Balance at 30 June	1,231	1,213

CF-3 Non-cash investing and financing activities

Assets received or liabilities donated/transferred by the Hospital and Health Service to agencies outside of state health portfolio agencies are recognised as revenues (refer Note B1-3) or expenses as applicable.

Assets received or liabilities transferred between the Hospital and Health Service and state health portfolio agencies are set out in the Statement of Changes in Equity.

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

SECTION A
ABOUT CENTRAL WEST HEALTH AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

Central West Health is a Queensland Government statutory body established under the *Hospital and Health Boards Act 2011*. The Central West Hospital and Health Service operates under its registered trading name of Central West Health. Central West Health is controlled by the State of Queensland, which is the ultimate parent entity.

The principal address of Central West Health is Glasson House, Eagle Street, Longreach QLD 4730. For information in relation to the financial statements of Central West Health, please visit the website www.centralwest.health.qld.gov.au.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

These financial statements have been prepared in compliance with section 62 (1) of the *Financial Accountability Act 2009* and section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's *Financial Reporting Requirements for Queensland Government Agencies for reporting periods beginning on or after 1 July 2025*, and other authoritative pronouncements.

These accounts have been prepared on a going concern basis which assumes an entity realises its assets and discharges its liabilities as and when they fall due in the ordinary course of business. The Board and management of Central West Health believe the terms and conditions of its funding arrangements under its Service Agreement with the Department of Health will provide Central West Health with sufficient cash resources to meet its financial obligations for at least the next financial year. On this basis the application of the going concern basis is appropriate. The current Service Agreement covers the period 1 July 2025 to 30 June 2028. The Service Agreement provides terms and conditions in relation to provision of funding commitments for this period.

Central West Health is a not-for-profit statutory body and these general purpose financial statements have been prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities. New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note D5.

A1-3 PRESENTATION DETAILS

Currency and rounding

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

Comparatives

To improve consistency in disclosures across the Queensland Health portfolio, Health service employee expenses has been broadened to include costs such as training, previously disclosed under supplies and services. Comparative information has been reclassified for consistency with the current year's presentation.

In all other cases, comparative information reflects the audited 2024-25 financial statements.

Current/Non-Current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where they are due to be settled within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or Central West Health does not have the right at the end of reporting period to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Chairperson of the Central West Hospital and Health Board and the Chief Executive of Central West Health.

A1-5 BASIS OF MEASUREMENT

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

- Land and buildings are measured at fair value;
- Inventories are measured at cost, adjusted when applicable for any loss in service potential; and
- Lease liabilities are measured at their present value.

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

Accounting estimates and judgements

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

Key judgements and estimates are disclosed in the relevant note to which they apply.

A1-6 THE REPORTING ENTITY

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

A2 CONTROLLED ENTITIES

Central West Health has no wholly-owned controlled entities nor indirectly controlled entities.

A3 TAXATION

Central West Health is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by Central West Health. GST credits receivable from and GST payable to the Australian Tax Office (ATO) are recognised in Note C2. □

Both Central West Health and the Department of Health satisfy section 149-25(e) of the *A New Tax System (Goods and Services) Act 1999* (Commonwealth) (the GST Act) and were able, with other hospital and health services, to form a "group" for GST purposes under Division 149 of the GST Act. This means that any transactions between the members of the "group" do not attract GST.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

SECTION B
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2026	2025	Accounting Policy - Revenue from contracts with customers (User charges)
	\$'000	\$'000	
Revenue - contracts with customers			
Medical practice receipts	3,845	3,322	Revenue from contracts with customers is recognised when Central West Health transfers control over a good or service to the customer, when performance obligations are satisfied and measured at the amount of the transaction price allocated to the performance obligation.
Sales of goods and services	1,132	1,569	
Hospital fees	1,955	1,567	
Pharmaceutical benefits scheme	519	408	
	<u>7,451</u>	<u>6,866</u>	

Where consideration is received for performance obligations to be satisfied in the following year, revenue is deferred with a contract liability being recognised.

Medical practice receipts - private medical services provided under granted private practice arrangements by clinicians employed by CWHHS (assignment model) - refer Note E2. Revenue is recognised on delivery of the services to the customer.

Sales of goods and services includes contributions from Commonwealth clients for home support services, nursing home fees for care provided in multi-purpose health services and revenue for management of capital projects on behalf of the Department of Health. Revenue is recognised at a point in time when the goods and services are delivered and service obligations are met.

Hospital fees include private inpatients fees (public patients elected to be treated as private), charges for services to Workers Compensation patients, fees for diagnostic imaging and radiation oncology services, and Medicare ineligible patient fees. Revenue is recognised at a point in time when the performance obligations are met.

Under the Pharmaceutical Benefit Scheme (PBS), the Commonwealth subsidises the cost of a wide range of prescription medicines. Revenue is recognised at a point in time when service obligations are met and drugs are provided to patients at the reduced PBS rate, with claims submitted to Medicare Australia for co payment via PBS Online. Where Central West Health has satisfied the performance obligations for drugs provided but not yet claimed through the PBS arrangement a contract asset is raised.

B1-2 FUNDING FOR PUBLIC HEALTH SERVICES

Accounting Policy - Public health services

	2026	2025	Accounting Policy - Public health services
	\$'000	\$'000	
Block funding	73,571	66,844	Revenue is recognised on receipt of funds under AASB 1058 <i>Income of Not-for-Profit Entities</i> where the Service Agreement (SA) does not include sufficiently specific performance obligations. This includes block, depreciation and the majority of other general-purpose funding. Where the SA contains specific funding performance obligations and Central West Health transfers goods or services, the transaction is accounted for under AASB 15 <i>Revenue from Contracts with Customers</i> , with revenue initially deferred and recognised as or when the performance obligations are satisfied.
Depreciation funding	9,273	8,009	
General purpose funding	38,201	35,805	
	<u>121,045</u>	<u>110,658</u>	

Disclosure about funding received to deliver public health services

Funding is provided predominantly from the Department of Health for specific public health services purchased by the Department in accordance with a service agreement. The Commonwealth pays its share of National Health funding directly to the Department of Health, for on forwarding to Central West Health. The service agreement is reviewed periodically and updated for changes in activities and prices of services delivered by Central West Health. Cash funding from the Department of Health is received fortnightly for State payments and monthly for Commonwealth payments. At the end of the financial year, an agreed technical adjustment between the Department of Health and Central West Health may be required for the level of services performed above or below the agreed levels, which may result in a receivable or unearned revenue. This technical adjustment process is undertaken annually according to the provisions of the service agreement and ensures that the revenue recognised in each financial year correctly reflects Central West Health's delivery of health services.

Block funding is provided to smaller public hospitals and other services (such as Teaching and Training) and does not contain sufficiently specific performance obligations such as levels of public care activity. Central West Health has only hospitals under this funding and although there is an enforceable agreement the revenue is recognised in line with the requirements of AAS 1058 due to the no specific performance obligations.

Central West Health

Notes to the Financial Statements

For the Year Ended 30 June 2026

Depreciation and amortisation funding is provided to offset the depreciation/amortisation charges incurred by Central West Health. This is a non-cash revenue and is offset with an equity withdrawal for the same amount (refer Statement of Changes in Equity). There is no transfer of goods and services to a third party, with depreciation revenue recognised as revenue as received under AASB 1058.

Other general-purpose funding supports the provision of a wide range of services for primary and community healthcare, and includes other services that fall outside the scope of the National funding model. These are state-funded services and have specific conditions attached. Where the obligations are not sufficiently specific, revenue is recognised as it is received. Funding with sufficiently specific obligations, are recognised over time as the services/goods are provided and obligations met with the price implicit in the SA. There are no material contracts with sufficiently specific obligations at 30 June 2026.

B1-3 GRANTS AND OTHER CONTRIBUTIONS

Accounting Policy - Grants and contributions

	2026	2025
	\$'000	\$'000
Revenue from contracts with customers		
Home and community care	560	569
Rural and remote primary care	1,105	762
	1,665	1,331
Other grants		
Other specific purpose	1,724	2,308
	1,724	2,308
	3,389	3,639
Contributions		
Services received below fair value	1,040	997
Donations other	626	-
	1,666	997
	5,055	4,636

Grants, contributions, and donations arise from non-exchange transactions where Central West Health does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for Central West Health to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants, received to construct non-financial assets controlled by Central West Health. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as Central West Health satisfies its obligations under the grant.

Contributed assets are recognised at their fair value.

Accounting Policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense. Central West Health receives corporate services support from DoH at no cost. Corporate services received include payroll services, financial transactions services (including accounts payable and banking services) and administrative services.

Disclosure - Grants and other contributions

The following grants are recognised in accordance with AASB 15 Revenue from Contracts with Customers. Revenue is recognised over time as the goods and services are provided to the patients.

Home and community care services are provided under the Commonwealth Home Support Programme to older people who need help to stay at home. Service providers work with them to maintain their independence. Support can include help with daily tasks, home modifications, transport, social support and nursing care. Revenue is recognised based on the agreed transaction price with the Commonwealth as services are delivered to clients.

Rural and remote primary care - medical services provided to public patients (non-admitted, non-referred) principally within emergency departments and primary health clinics, are charged against Medicare under an exemption initiative granted by the Minister. The use of funds generated under this arrangement are restricted and must be reinvested to support the delivery of primary health care. Revenue is recognised as services are provided to patients.

Other Grants and Contributions such as Other Specific purpose grants are recognised as unearned revenue when received, and subsequently processed progressively when Central West Health satisfies its obligations under the grant. Grant funding programs such as Commonwealth Practice Incentive Program and Workforce Incentives whose primary funding agency is the Department of Health and Ageing via Services Australia.

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2026 \$'000	2025 \$'000	Accounting Policy - Employee benefits
Employee benefits			The <i>Hospital and Health Boards Act 2011</i> (the Act) outlines the employment arrangements for Central West Health. Board members, the Health Service Chief Executive, the Executive Director Finance, Infrastructure and Support Services and Senior Medical Officers are directly engaged by Central West Health while Health Service employees remain employed by the Department of Health.
Wages and salaries	10,459	11,165	
Annual leave levy	1,100	1,105	
Employer superannuation contributions	1,026	1,071	
Long service leave levy	248	256	
Employee related expenses			
Workers compensation premium	141	117	
Other employee related expenses	14	65	
	12,988	13,781	
No. of Central West Health employees	22	22	Wages and salaries due but unpaid at reporting date are recognised as liabilities in the Statement of Financial Position at the salary rates applicable at the time the service was delivered. As such liabilities are expected to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave, Long Service Leave and Superannuation

Central West Health participates in the Queensland Government's Annual Leave Central Scheme and the Long Service Leave Scheme. Under these schemes, levies are payable by Central West Health to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. These 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 which is currently facilitated by the Department of Health. Employer superannuation contributions are paid to the Australian Retirement Trust (previously Qsuper), at rates determined on the advice of the State Actuary. The Australian Retirement Trust has defined benefit and defined contribution categories. Contributions are expensed in the period in which they are payable and the obligation of Central West Health is limited to its contribution to the superannuation fund.

Employee related expenses

Central West Health pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but it is not counted in an employee's total remuneration package. It is not an employee benefit and is recognised separately as employee related expense.

The number of employees as at 30 June includes full-time and part-time employees measured on a full-time equivalent (FTE) basis (reflecting Minimum Obligatory Human Resource Information (MOHRI) based on the fortnight ending 28 June 2026). The number of employees does not include the chair, deputy chair and board members unless employed concurrently by Central West Health. Key management personnel and remuneration expense disclosures are detailed in Note E3.

B2-2 HEALTH SERVICE EMPLOYEE EXPENSES

	2026 \$'000	2025 \$'000
Health service employee expenses	65,473	60,978
Health service employee related workers compensation premium	786	570
Other health service employee related expenses	489	634
	66,748	62,182

Central West Health through service arrangements with the Department of Health has engaged 441 (2025: 423) full-time equivalent persons at 30 June 2026.

In accordance with the Act section 67, the employees of the Department of Health are referred to as Health Service Employees. Under this arrangement the department provides employees to perform work for Central West Health and acknowledges and accepts its obligations as the employer of these employees. Central West Health is responsible for the day to day management of these departmental employees and reimburses the department for the salaries and on-costs of these employees. This is disclosed as health service employee expenses.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

B2-3 SUPPLIES AND SERVICES

	2026	2025
	\$'000	\$'000
Accommodation - office/employee housing	1,922	1,546
Building services	852	878
Computer and communication services	3,096	3,565
Consultants and contractors		
Clinical	8,666	6,943
Non-Clinical	205	166
Electricity and other energy	1,533	1,474
Freight and Postage	431	409
General domestic supplies	336	396
Inter-entity corporate charges	440	429
Inventories consumed		
Drugs	966	821
Clinical supplies	2,647	2,378
Catering and domestic supplies	663	651
Lease expenses	485	695
Other travel and vehicle costs	2,462	2,291
Other	159	194
Patient transport	6,277	5,279
Pathology and blood	1,125	1,265
Professional services	441	350
Repairs and maintenance	4,161	5,112
	36,868	34,843

Accommodation - office/employee housing
Payments for non-specialised commercial office accommodation (Queensland Government Accommodation Office framework) and residential accommodation properties (Government Employee Housing program) arise from non-lease arrangements with the Department of Housing and Public Works who has substantive substitution rights over assets used within these schemes. Payments are expensed as incurred.

B2-4 OTHER EXPENSES

	2026	2025
	\$'000	\$'000
Audit expenses*	268	254
Inventory written off	106	118
Lease interest	61	60
Legal expenses	232	212
Other expenses	302	179
Services Below Fair Value**	1,040	997
Special payments	35	27
QGIF Insurance	458	390
	2,503	2,237

Accounting Policy - Insurance

Central West Health is insured under the Department's insurance policy with the Queensland Government Insurance Fund (QGIF) and pays a fee to the Department as a fee for service arrangement. QGIF covers property and general losses above a \$10 thousand limit and medical indemnity above a \$20 thousand limit and associated legal fees. Premiums are calculated on a risk assessment basis.

Accounting Policy - Special payments

Special payments represent ex-gratia payments Central West Health is not contractually or legally obliged to make to other parties. Special payments during 2025-26 include the following payments over over \$5,000: \$35,413 (2025: \$25,000).

*Audit expenses includes both internal and external audit fees.

Payments made to other service providers for internal audit services are \$84,000 (2025: \$86,000)

Total audit fees quoted by the Queensland Audit Office relating to the 2026 financial statements are \$184,000 (2025: \$175,240) including out of pocket expenses. Some of these services will be finalised in the 2027 financial year and as such are not included in the above audit fees.

**Central Health receives corporate services support from the Department at no cost. Further information on services provided and their treatment is available at B1-3.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

SECTION C
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

Accounting Policy - Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Cash on hand	2	2
Cash at bank	16,146	9,779
Restricted cash*	69	61
	<u>16,218</u>	<u>9,844</u>

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions and cash debit facility. Central West Health's operational bank accounts form part of the Whole-of-Government banking arrangement with the Commonwealth Bank of Australia and, as a result, does not earn interest on surplus funds nor is it charged interest or fees for accessing its approved cash overdraft facility.

*Central West Health receives cash contributions from benefactors in the form of gifts, donations and bequests for stipulated purposes.

These monies are held in a general trust fund bank account held with the Commonwealth Bank of Australia and Queensland Treasury Corporation at call accounts. Cash held in these accounts earn interest at a rate of 5.30% (2025: 4.64%). The use of these funds is restricted, in accordance with the conditions established at the time of the donation.

Debt facility

Central West Health has access to a \$1.5 million debt facility approved by Queensland Treasury which was not drawn down at 30 June 2026 (2025: nil).

C2 RECEIVABLES

Accounting Policy - Receivables

	2026	2025
	\$'000	\$'000
Trade receivables	905	716
Less: Loss allowance	(10)	(8)
	<u>895</u>	<u>708</u>
GST receivable	296	294
GST payable	(13)	(7)
	<u>282</u>	<u>287</u>
	<u>1,177</u>	<u>995</u>

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade receivables are recognised at the amount due at the time of sale or service delivery i.e. the agreed purchase/contract price. The recoverability of trade receivables is reviewed at the end of each month at an operating unit level. Trade receivables are generally settled within 60 days. No interest is charged and no security is obtained.

The closing balance of receivables arising from contracts with customers at 30 June 2026 is \$905,000 (2025:\$716,000).

Movement in the allowance for impairment loss

	2026	2025
	\$'000	\$'000
Balance at 1 July	8	26
Amounts written off during the year	-	(17)
Increase/(decrease) in allowance recognised in operating result	2	(1)
Balance at 30 June	<u>10</u>	<u>8</u>

C2-1 Impairment of receivables

Accounting Policy – Impairment of trade receivables

The loss allowance for trade and other debtors reflects lifetime expected credit losses. No loss allowance is recorded for receivables owing by Queensland State or Commonwealth Government agencies due to low credit risk exposure i.e. high credit rating. Where there is no reasonable expectation of recovery of monies owing by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when a third default notice has been issued (greater than 90 days overdue) and debt enforcement activity has ceased. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss. If receivables are subsequently recovered, the amounts are credited against other expenses in the Statement of Comprehensive Income when collected.

Disclosure – Credit risk exposure of receivables

The maximum exposure to credit risk for receivables at balance date is the gross carrying amount of those assets. No collateral is held as security and no credit enhancements relate to receivables held by Central West Health.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

C3 INVENTORIES

	2026	2025	Accounting Policy - Inventories held for distribution
	\$'000	\$'000	
Pharmaceutical drugs	303	246	Inventories consist mainly of pharmaceutical and medical supplies held for distribution in hospitals and are provided to patients free of charge except for pharmaceuticals which are provided at a subsidised rate. Inventories are valued at cost, adjusted where applicable, for any loss of service potential. Cost is assigned on a weighted average cost.
Clinical supplies	279	256	
Other	5	9	
	<u>587</u>	<u>511</u>	
Refer to Note B2-4 for information on inventory written off during the year.			

Material imprest holdings held and available for use in the wards and other facilities are recognised as inventory at balance date through the annual stocktake process at weighted average cost.

C4 OTHER ASSETS

	2026 \$'000	2025 \$'000	Accounting Policy - Other current assets
Current			Central West Health recognised its right to consideration for services/goods delivered to customers under a contract, but not yet billed, as a contract asset. Contract assets are transferred to receivables when Central West Health's right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer. □
Prepayments	432	254	
Contract assets	431	442	
Other accrued revenue	1,406	2,466	
	<u>2,269</u>	<u>3,162</u>	

Where a right to consideration exists under an agreement (not arising from contracts with customers), and funds have not been receipted or invoiced, accrued revenue is recognised, and disclosed as other assets.

The Department of Health owed \$1.476 million (2025: \$2.749 million) at 30 June, including \$0.062 million (2025: \$0.212 million) 'for additional health activity; and \$1.412 million (2025: \$2.536million) for general health funding programs and initiatives 'in Other category. For further details on the nature of these transactions refer to Note E4 Related Party Transactions.

C5 PROPERTY PLANT AND EQUIPMENT

Accounting Policy - Property plant and equipment

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

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

Items below these values are expensed on acquisition.

Acquisition

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as consideration plus costs directly incurred in getting the assets ready for use. Any training costs are expensed as incurred. The cost of items acquired during the financial year has been judged by management to materially represent the fair value at the end of the reporting period.

Assets under construction are at cost until they are ready for use. Where material, these assets are assessed at fair value upon practical completion by an independent valuer.

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

Measurement

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector* (NCAP). The carrying amounts for these asset classes at cost should not materially differ from their fair value.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

C5 PROPERTY PLANT AND EQUIPMENT (continued)

Land and buildings are measured at fair value as required by Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector (NCAP)*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and accumulated impairment losses where applicable. The cost of land and buildings acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Depreciation

Key estimate and judgement: The depreciation rate is determined by application of appropriate useful life to relevant non-current asset classes.

Class	Span of Useful Life
Buildings	10 to 47 Years
Plant and Equipment	4 to 20 Years
Right-of-use assets	14 months to 7 Years

Buildings and plant and equipment are depreciated on a straight-line basis. Land is not depreciated. Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity.

The useful life could change significantly as a result of a change in use of the asset, technical obsolescence or some other economic event. The impact on depreciation can be significant and could also result in a write-off of the asset.

Any expenditure that increases the originally assessed service potential of an asset is capitalised and depreciated over the remaining useful life of the asset.

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

Where assets have separately identifiable components, subject to regular replacement, components are assigned useful lives distinct from the asset to which they relate and depreciated accordingly. In accordance with Queensland Treasury's *Non-current Asset Policy* Guideline 2, Central West Health has determined material specialised health service buildings are complex in nature.

Impairment

Key judgement and estimate: All non-current assets are assessed annually for indicators of impairment. If an indicator of impairment exists, Central West Health determines the asset's recoverable amount and if this amount is less than the asset's carrying amount it is considered an impairment loss. An impairment loss is recognised in accordance with AASB 136 *Impairment of Assets* accounting standard.

Fair value measurement and valuation

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued, and include, but are not limited to, published sales data for land and general buildings. Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets being valued. Unobservable inputs are used to the extent that sufficient, relevant and reliable observable inputs are not available for similar assets.

Significant unobservable inputs used by Central West Health include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of Central West Health's assets, internal records of recent construction costs (and/or estimates of such costs), assets' characteristics/ functionality, and assessments of physical condition and remaining useful life.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use.

All assets of Central West Health 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 in level 1) that are observable, either directly or indirectly; and
Level 3	represents fair value measurements that are substantially derived from unobservable inputs.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

C5 PROPERTY PLANT AND EQUIPMENT (continued)

Key judgement and estimate:

Land and building valuation in respect of fair value measurement can be sensitive to the various valuation inputs selected. Considerable judgement is required to determine what input is significant to fair value and therefore which category within the fair value hierarchy the asset is placed. Valuation standards are used to guide any required judgements.

Refer to the table in Note C5-1 Balances and reconciliation of carrying amount for disclosure of categories for assets measured at fair value. None of Central West Health's valuation of assets are eligible for categorisation into level 1 fair value hierarchy.

Land and building asset classes are measured at fair value and are assessed on an annual basis by independent professional valuer or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process for Central West Health is managed by the finance and infrastructure asset services branch.

Revaluations using independent professional valuer are undertaken at least once every five years. However if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practical, regardless of the timing of the last specific appraisal.

Revaluation increments increase the asset revaluation surplus of the appropriate class, except to the extent that 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.

Significant valuation inputs and impact on fair value

<u>Land</u> - effective date of last valuation	30 June 2026 by APV Valuers & Asset Management (APV)
Valuation approach	Market based assessment - level 2 fair value hierarchy
Inputs	Publicly available data on sales of similar land and buildings in nearby localities obtained from PDSSlive. Adjustments were made to the sales data to take into account the location, size, street/road frontage and access and any significant restrictions for each individual land parcel or building.
<u>Buildings</u> - effective date of last valuation	Comprehensive revaluations are undertaken as part of a rolling valuation spanning four years by APV:
	30 June 2026: Barcaldine and Blackall regions
	30 June 2025: Boulia, Winton, Muttaborra, Jundah, Isisford and Longreach regions
	30 June 2024: Longreach region
	30 June 2023: Alpha, Aramac, Isisford, Tambo and Yaraka regions
Valuation approach	Current replacement cost (CRC) - level 3 fair value hierarchy
Inputs	Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component and well as the dates of acquisition and decommissioning. Replacement cost is estimated through the use of APV's construction cost database which uses local construction/or purchase prices paid, recent construction projects across the region, and construction cost guidelines such as Rawlinson's and Cordell. Key cost drivers include the asset type (Hospital, Multipurpose Health Service etc), the standard of the facility (basic, standard or superior), construction material type and the gross floor area (GFA) or building footprint. The estimate has been compiled by measuring quantities using drawings obtained from Central West Health and verified on site or by completing a site measurement. Cost estimates are benchmarked against other valuations. The value of each part is determined based on the inter-relationship between asset condition, legal and commercial obsolescence, and the determination of key depreciation related assumptions such as residual value and useful life. Significant judgement is used to assess the remaining service potential of the facility, with physical site inspections by APV, combined with refurbishment history, local knowledge of asset performance, obsolescence and future planned asset replacement programs were used to inform these assumptions. Valuations assume a nil residual value.

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

C5 PROPERTY PLANT AND EQUIPMENT (continued)

Impact from valuation program

Land is measured at fair value each year using independent market valuations or indexation. In 2026, APV developed indices to approximate movement in market values by reviewing publicly available data on sales of similar or nearby localities. APV have advised that there been insufficient market movement within each individual locality to support increase to land values beyond 0%. Central West Health have assessed the valuation as appropriate and endorsed the result of independent valuation. In 2026, there was movement in land from donations received and transfer to other government department.

All buildings with a replacement cost exceeding \$600,000 are comprehensively revalued by independent valuers. In 2026, Central West Health commenced its third year of the four-year rolling building valuation program (2025 to 2028) with thirteen buildings comprehensively revalued.

Buildings with values below this threshold, or those not comprehensively revalued in the current year, are updated via an annual index for cost escalation provided by the valuers. The 2026 revaluation program resulted in a net increment of \$21.462 million or 18% (2025: \$8.456 million) to the carrying amount of buildings, primarily from growth in construction costs and reassessment of useful life.

Buildings withdrawn permanently from use (surplus to requirements) were nil (2025: nil), transferred from level 3 to 2 within the fair value hierarchy during the reporting period, reflecting the assessed market value (previously current replacement cost) in accordance with Queensland Treasury's Non-Current Asset Policies for *Queensland Public Sector - Guideline 3* paragraph 10.

C5-1 Property, Plant and Equipment - Balances and Reconciliations of Carrying Amount

	Land at fair value	Buildings at fair value	Buildings at fair value	Plant and equipment	Capital works in progress	Total
	(Level 2)	(Level 2)	(Level 3)	at cost	at cost	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2026						
Gross	1,313	240	276,543	14,658	1,391	294,146
Less: Accumulated depreciation	-	-	(125,277)	(8,506)	-	(133,783)
Carrying amount at 30 June 2026	1,313	240	151,266	6,152	1,391	160,362
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2025	1,334	240	125,604	6,625	759	134,562
Acquisitions	-	-	-	709	1,630	2,339
Donations	41	-	583	-	-	624
Transfers in/(out) from other Qld Govt Entities	(62)	-	10,378	-	-	10,316
Transfers between classes of assets	-	-	922	75	(997)	0
Net revaluation increment to asset revaluation surplus	-	-	21,462	-	-	21,462
Depreciation/amortisation	-	-	(7,684)	(1,255)	-	(8,939)
Carrying amount at 30 June 2026	1,313	240	151,266	6,152	1,391	160,362
	Land at fair value	Buildings at fair value	Buildings at fair value	Plant and equipment	Capital works in progress	Total
	(Level 2)	(Level 2)	(Level 3)	at cost	at cost	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2025						
Gross	1,334	240	248,832	14,371	759	265,536
Less: Accumulated depreciation	-	-	(123,228)	(7,746)	-	(130,974)
Carrying amount at 30 June 2025	1,334	240	125,604	6,625	759	134,562
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2024	1,308	240	113,823	5,294	4,896	125,561
Acquisitions	-	-	16	918	7,165	8,099
Disposals	(20)	-	(130)	-	-	(150)
Transfers in/(out) from other Qld Govt Entities	-	-	-	4	-	4
Transfers between classes of assets	-	-	9,782	1,520	(11,302)	-
Net revaluation increment to asset revaluation surplus	46	-	8,456	-	-	8,502
Depreciation	-	-	(6,343)	(1,111)	-	(7,454)
Carrying amount at 30 June 2025	1,334	240	125,604	6,625	759	134,562

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

C6 PAYABLES

Accounting Policy - Payables

	2026	2025	
	\$'000	\$'000	
Trade creditors	7,837	7,218	Payables are recognised for amounts to be paid in the future for goods and services received. Trade creditors are measured at the purchase/contract price, net of applicable trade and other discounts. The amounts are unsecured and generally settled in 30 - 60 days.
Queensland Health - accrued labour	3,134	2,687	
	10,971	9,905	

Payables of \$8.915 million (2025: \$6.391 million) were owing to the Department of Health at 30 June, including trade creditors \$5.781 million (2025: \$3.704 million), and accrued labour \$3.134 million (2025: \$2.687 million). For further details on the nature of these transactions refer to Note E4 Related Party Transactions.

C7 ACCRUED EMPLOYEE BENEFITS

Accounting policy - Accrued employee benefits

	2026	2025	
	\$'000	\$'000	
Current			Liabilities for annual leave, long service leave and the QSuper defined benefit scheme are held on a whole-of-government basis and reported in the Whole-of-Government financial statements pursuant to AASB 1049 <i>Whole of Government and General Government Sector Financial Reporting</i> .
Wages outstanding	581	840	
Superannuation contributions payable	39	23	
	620	863	

C8 OTHER LIABILITIES

Accounting policy - Contract liabilities and funding repayable

	2026	2025	
	\$'000	\$'000	
Current			Monies received in advance for services yet to be provided are represented as unearned revenue. Contract liabilities arise from contracts with customers where conditions have not been met for revenue recognition.
Contract liabilities	367	86	
Funding repayable - Department of Health	519	1,368	
Unearned revenue	9	-	
	895	1,454	

General purpose funding from the Department of Health, is recorded as revenue when received. Where funding is repayable this is recognised as other liability.

Contract liabilities at 30 June include \$78,000 (2025: \$86,000) of advanced funding from the Commonwealth for home and community care services (refer B1-3), with performance obligations yet to be delivered. Revenue is recognised as services are performed.

C9 RIGHT OF USE ASSETS AND LEASE LIABILITIES

C9-1 LEASES AS LESSEE

	2026			2025		
	Buildings	Plant and equipment	Total	Buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Right-of-use assets						
Gross	2,584	790	3,374	2,328	790	3,118
Less: Accumulated depreciation	(1,414)	(790)	(2,204)	(1,144)	(790)	(1,934)
Carrying amount at 30 June	1,170	-	1,170	1,184	0	1,184
<i>Represented by movements in carrying amount:</i>						
Opening balance at 1 July	1,184	0	1,184	958	131	1,089
Additions	187	-	187	698	-	698
Remeasurement - change in terms	92	-	92	(90)	-	(90)
Depreciation	(293)	-	(293)	(382)	(131)	(513)
Balance at 30 June	1,170	0	1,170	1,184	-	1,184
	2026	2025				
	\$'000	\$'000				
Lease liabilities						
Current	226	201				
Non-current	1,005	1,012				
	1,231	1,213				

Accounting policy - Leases as lessee

Right-of-use assets are initially recognised at cost, and subsequently depreciated over the lease term. These assets are subject to impairment testing on an annual basis.

Central West Health

Notes to the Financial Statements

For the Year Ended 30 June 2026

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

Central West Health has elected to not recognise right-of-use assets and lease liabilities for short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Lease liabilities are initially recognised at the present value of the lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that Central West Health is reasonable certain to exercise.

When a contract contains both a lease and non-lease component such as utility costs, contractual payments are allocated to each component on the basis of their stand-alone prices.

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

Subsequently, lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Central West Health leases clinical office space and residential employee housing in rural and remote areas. Leased clinical space typically run for a period of 5 years with an option to renew the lease for a further 5 year term. In comparison, residential property leases are typically for 12 months with an option to renew a further 2 years. Central West Health assesses at lease commencement whether it is reasonably certain to exercise the renewal options. Historically Central West Health exercises renewal options, with lease terms recognised inclusive of extension options. This is reassessed if there is a significant event or significant change in circumstances within its control.

Residential property lease payments are fixed; clinical office space lease payment are variable reflecting movements in the consumer price index relevant to healthcare facilities in Longreach annually on the anniversary of the contract commencement. As the future rent increases are variable, they are not captured in the right-of-use asset or lease liability until the increases take effect. Central West Health has no option to purchase the leased premises at the conclusion of the lease, although the lease provides for a right of renewal at which time lease terms are renegotiated based on market review or CPI.

Central West Health leases medical equipment over a lease term of 7 years. These payments are fixed over the duration of the contract. The option to buy the equipment at the end of the contract forms part of the lease. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

C10 ASSET REVALUATION SURPLUS BY CLASS

	2026	2025	Accounting policy - Asset revaluation surplus
	\$'000	\$'000	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.
Land			
Balance at 1 July	130	84	
Revaluation increment/(decrement)	-	46	
Balance at the end of the financial year	130	130	
Buildings			
Balance at 1 July	56,671	48,215	
Revaluation increment/(decrement)	21,462	8,456	
Balance at the end of the financial year	78,133	56,671	
Total	78,263	56,801	The asset revaluation surplus represents the net effect of revaluation movements in assets refer to Note C5-1.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

SECTION D
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURE

D1-1 FINANCIAL INSTRUMENTS CATEGORIES

Central West Health has the following categories of financial assets and financial liabilities:

	<i>Note</i>	<i>2026</i>	<i>2025</i>
		<i>\$'000</i>	<i>\$'000</i>
Financial assets			
Cash and cash equivalents (fair value)	C1	16,218	9,844
Receivables (amortised cost)	C2	1,177	995
		17,395	10,839
Financial liabilities			
Payables (amortised cost)	C6	10,971	9,905
Lease liabilities (amortised cost)	C9	1,231	1,213
		12,202	11,118

Accounting Policy - Financial instruments

Financial assets and financial liabilities are recognised in the Statement of Financial Position when Central West Health becomes a party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

D1-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

Central West Health's activities expose it to a variety of financial risks - credit risk and liquidity risk. Financial risk management is implemented pursuant to Government and Central West Health's policy. Central West Health's policies provide written principles for overall risk management and aim to minimise potential adverse effects of risk events on the financial performance of Central West Health.

Central West Health measures risk exposure using a variety of methods as follows:

<i>Risk exposure</i>	<i>Measurement method</i>
Credit risk	Ageing analysis, cash inflows at risk
Liquidity risk	Monitoring of cash flows by active management of accrual accounts

Credit risk is further discussed in Note C2-1 Receivables.

Liquidity risk

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

Central West Health is exposed to liquidity risk through its trading in the normal course of business and aims to reduce the exposure to liquidity risk by ensuring that sufficient funds are available to meet employee and supplier obligations at all times. An approved debt facility of \$1.5 million (2025: \$1.5 million) under Whole-of-Government banking arrangements to manage any short term cash shortfalls has been established.

Payables are current in nature and will be due and payable within twelve months. As such no discounting has been applied.

Lease liability is discounted using an incremental borrowing rate refer Note C9-1.

Interest risk

Central West Health is exposed to interest rate risk on its 24-hour call deposits, however there is no significant interest risk on its cash deposits. The health service does not undertake any hedging in relation to interest rate risk. Changes in interest rate have a minimal effect on the operating result of Central West Health.

D1-3 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following tables sets out the liquidity risk of financial liabilities held by Central West Health. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the Statement of Financial Position that are based on discounted cash flows.

	Contractual maturity				Contractual maturity			
	<i>2026</i>	<i>< 1 Yr</i>	<i>1-5 Yrs</i>	<i>> 5 Yrs</i>	<i>2025</i>	<i>< 1 Yr</i>	<i>1-5 Yrs</i>	<i>> 5 Yrs</i>
Financial liabilities	Total				Total			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payables	10,971	10,971	-	-	9,905	9,905	-	-
Leased liabilities	1,749	323	1,085	341	1,443	253	856	334
	12,720	11,294	1,085	341	11,348	10,158	856	334

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

D2 CONTINGENCIES

As at 30 June 2026, Central West Health has 4 (2025: 3) matters under section 9 of the *Personal Injuries Proceedings Act 2002*, relating to pre-court processes. Health litigation is underwritten by the Queensland Government Insurance Fund (QGIF). Central West Health's maximum exposure is limited to an excess per insurance event up to \$20,000. Central West Health's net exposure is not material.

D3 COMMITMENTS

Capital expenditure commitments

Capital expenditure commitments inclusive of non-recoverable GST, contracted for at reporting date but not recognised in the accounts are payable as follows:

	2026 \$'000	2025 \$'000
<i>Buildings</i>		
Within twelve months	832	865
Twelve months or longer and not longer than five years.	-	4
<i>Plant and equipment</i>		
Not later than 1 year	245	383
	<u>1,077</u>	<u>1,252</u>

D4 CLIMATE RISK DISCLOSURE

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of Central West Health, provides information and resources on climate related strategies and actions accessible at <https://www.treasury.qld.gov.au/energy-and-climate/>.

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

Central West Health accounting estimates and judgements - climate-related risks

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

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks. Central West Health continues to monitor the emergence of material climate-related risks that may impact the financial statements, including those arising under the Queensland Government's *Queensland 2035 Clean Economy Pathway*, and other Queensland Government or Queensland Treasury climate-related policies/directives.

D5 FIRST YEAR APPLICATION OF NEW STANDARDS OR CHANGE IN POLICY

Accounting standards applied for the first time

No accounting standards or interpretations that apply to Central West Health for the first time in 2026 have any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2026.

D6 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

All Australian accounting standards and interpretations with future effective dates are either not applicable to Central West Health's activities or have no material impact.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

SECTION E
OTHER INFORMATION

E1 FIDUCIARY TRUST TRANSACTIONS AND BALANCES

Central West Health acts in a custodial role in relation to patient trust accounts. Although patient funds are not controlled, trust activities are included in the audit performed annually by the Auditor-General of Queensland and disclosed below for information purposes.

	2026	2025
	\$'000	\$'000
Patient Trust receipts		
Winton Patient Trust	92	89
Longreach Patient Trust	1	-
Barcaldine Patient Trust	28	25
Total receipts	121	114
Patient Trust related payments		
Winton Patient Trust	111	104
Longreach Patient Trust	1	-
Barcaldine Patient Trust	31	22
Total payments	143	126
Trust assets		
Current assets - cash	14	36
Represented by patient trust deposits		
Winton Patient Trust	14	33
Longreach Patient Trust	-	-
Barcaldine Patient Trust	-	3
Total current assets	14	36

E2 GRANTED PRIVATE PRACTICE

Central West Health has a Granted Private Practice arrangement in place as follows:

Assignment model - all revenue generated by the clinician is paid to and recognised as revenue by Central West Health refer B1-1. Doctors under this arrangement are employees of Central West Health.

Retention model - the revenue generated is initially payable to the private practice doctors directly. Under this arrangement, doctors receive the generated revenue up to an established annual cap. Amounts over the cap are split one third to the doctor and two thirds to Central West Health. The portion due to Central West Health is receipted into a general trust account for a study, education and research fund for all staff, which is referred to as SERTA funds. Recoverable costs, such as administration expenses in respect of this arrangement, which Central West Health is entitled to, are recorded as revenue in the Statement of Comprehensive Income.

Central West Health acts as an agent in respect of the transactions and balances of the private practice bank accounts. The private practice funds are not controlled by Central West Health, but the activities are included in the annual audit performed by the Auditor-General of Queensland.

	2026	2025
	\$'000	\$'000
Granted private practice receipts and payments		
Receipts		
Private practice receipts*	1,789	990
Total receipts	1,789	990
Payments		
Payments to doctors	750	614
Payments to Central West Health for recoverable costs	290	280
Payments to Central West Health general trust for SERTA	11	-
Other payments	3	2
Total payments	1,054	896
Increase/(decrease) in net granted private practice assets	735	94
Granted private practice assets		
Current assets		
Cash*	735	94
Total current assets	735	94

* Private practice receipts and other receipts include outstanding deposits not yet receipted or not yet deposited.

*Cash balance predominantly includes doctor payments outstanding at balance date and other payments due to Central West Health that have been accrued as revenue in Central West Health's accounts.

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

In accordance with AASB 124 *Related Party Disclosures*, Central West Health's responsible Minister (Minister for Health and Ambulance Services) and persons in positions with authority and responsibility for planning, directing and controlling the activities of the health service during the year are identified as Central West Health's Key Management Personnel (KMP). This includes its Board members. Details on non-ministerial KMP positions, responsibilities and KMP remuneration policies are detailed below. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management and the Board.

The following details for non-Ministerial key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Central West Health during 2026. Further information on key management personal positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities
Health Service Chief Executive	Responsible for the efficient and effective management of Central West Health and to support and implement the Board's strategic plans for the improved health care of Central West residents and visitors.
Executive Director, Medical Services	Responsible for safe and effective delivery of medical services, including recruitment, retention and development of workforce. Provide strategic direction to, and Executive oversight of, the operation of Central West General Practice network comprising five AGPAL accredited General Practices.
Executive Director, Nursing and Midwifery Services	Responsible for operational management of Winton, Barcaldine, Blackall, Alpha Multipurpose Health Service, together with all primary health centres and clinics. Oversees disaster management and emergency preparedness, nursing and midwifery workforce planning and the professional governance of Nursing and Midwifery across Central West Health.
Executive Director, Workforce	Responsible for all aspects of workforce management within Central West Health.
Executive Director, Governance, Planning and Improvement	Responsible for strategic direction and promotion of organisational accountability, legislative compliance and transparency of governance frameworks (clinical and corporate).
Executive Director, Finance, Infrastructure and Support Services	Responsible for budget planning and forecasting, financial control and performance, statutory compliance and supporting effective business decision making within Central West Health.
Executive Director, First Nations and Strategic Engagement	Responsible for strategic leadership and operation of multidisciplinary programs to promote Aboriginal and Torres Strait Islander health and wellbeing.
Executive Director, Regional Health Services	Responsible for operational management of community health, mental health, maternity and child health and allied health. Professional lead for Health Practitioner Workforce
Executive Director, Healthcare, Access and Coordination	Responsible for operational management of Longreach facility with oversight of site-specific in-patients, surgical and emergency care, medical imaging, oral health, aeromedical and patient transport programs.
Chief Information Officer Rural and Remote	Provides a strategic view of Digital Health, Information and Communications Technology (ICT), and is operationally and strategically responsible for the three western hospital and health services. Hosted by eHealth Queensland and funded 50%, the remaining 50% is proportionally on-charged to each of the western hospital and health services.

Remuneration policies

The ministerial remuneration entitlements are outlined in the Legislative Assembly of *Queensland's Members' Remuneration Handbook*. Central West Health does not bear any costs of remuneration of the Minister for Health, Mental Health and Ambulance Services. The majority of Ministerial entitlements are paid by the Legislative Assembly, with remaining entitlements being provided by Ministerial Services Branch within the Department of Premier and Cabinet. As all Ministers are reported as key management personnel of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Section 74 of the *Hospital and Health Board Act 2011* (the Act) provides the contract of employment for health executive staff must state the term of employment, the person's functions and any performance criteria as well as the person's classification level and remuneration package.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2026

E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

The remuneration policy for Central West Health Service Chief Executive is set by a direct engagement common law employment contract setting out the remuneration and other terms of employment including non-salary benefits such as motor vehicle and remote area housing.

Remuneration of other KMP are determined by their awards and industrial agreements determined by the Department of Health.

Remuneration packages for KMP comprise the following components:

Short-term employee expenses include:

- salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied a KMP position.
- non-monetary expenses – consisting of provision of remote area housing, motor vehicles and applicable fringe benefits tax benefits.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned. Post employment expenses include amounts expensed in respect of employer superannuation obligations. Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an officer of termination of employment.

There were no performance bonuses paid in the 2026 financial year (2025: nil).

1 July 2025 - 30 June 2026

Position	Short Term Employee Expenses		Long term employee expenses \$'000	Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000			
Health Service Chief Executive	338	39	8	41	426
Executive Director, Medical Services	372	10	9	43	433
Acting Executive Director, Medical Services	126	-	3	13	141
Executive Director, Nursing and Midwifery Services	280	29	6	33	348
Executive Director, Workforce	202	33	5	23	262
Executive Director, Finance, Infrastructure and Support Services	249	36	6	29	320
Executive Director, Governance, Planning and Improvement	191	5	5	22	223
Acting Executive Director, First Nations and Strategic Engagement	88	9	2	10	108
Executive Director, Regional Health Services	209	16	5	24	255
Executive Director, Healthcare, Access and Coordination	160	1	4	19	183
Chief Information Officer Rural and Remote	34	-	-	-	34

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

1 July 2024 - 30 June 2025

Position	Short Term Employee Expenses		Long term employee expenses \$'000	Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000			
Health Service Chief Executive	270	35	7	32	344
Executive Director, Medical Services	480	-	11	51	542
Executive Director, Nursing and Midwifery Services (8/7/2024 - 30/6/2025)	285	26	6	32	349
Executive Director, Workforce	187	30	4	22	243
Executive Director, Finance, Infrastructure and Support Services	239	9	6	28	281
Executive Director, Governance, Planning and Improvement	196	4	5	23	227
Acting Executive Director, First Nations and Strategic Engagement (1/7/2024 - 31/1/2025)	108	-	3	11	121
Executive Director, Regional Health Services	216	17	5	24	262
Executive Director, Healthcare, Access and Coordination	184	5	4	3	195
Chief Information Officer Rural and Remote	31	-	-	-	31

Board remuneration

Central West Health is independently and locally controlled by the Hospital and Health Board (the Board). Board appointment initial terms vary between two to four-years and may be subsequently re-appointed by the Governor in Council.

Remuneration arrangements for the Central West Health Board are approved by the Governor in Council and the chair, deputy chair and members are paid in annual fee calculated in accordance with the guidance statement issued by the Department of Premier and Cabinet, titled "*Remuneration procedures for part-time chairs and member of Queensland Government bodies*". Under the procedure, Hospital and Health Services are assessed as 'Governance' entities and grouped into different levels of a remuneration matrix based on a range of indicators including: revenue/budget, net and total assets, independence, risk and complexity.

Responsibility

The Board decides the objectives, strategies and policies to be followed by Central West Health and ensure it performs its functions in a proper, effective and efficient way. The Board appoints the Health Service Chief Executive and exercises significant responsibilities at a local level, including controlling the financial management of the Service and the management of the Service's land and buildings (Section 7 *Hospital and Health Boards Act 2011*).

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Appointment authority

Appointments are under the provisions of the *Hospital and Health Boards Act 2011* by Governor in Council. Notice published in the Queensland Government Gazette.

Position and Name	Date of initial appointment
Board Chair, Jane Williams	Appointed 1/7/2012 - 31/3/2026, re-appointed 01/04/2026 to 31/03/2028
Deputy Chairperson, David Arnold	Appointed 1/7/2012 - 31/3/2026
Deputy Chairperson, Boyd Johnstone	Appointed 01/04/2026 to 31/03/2030
Board member, William Ringrose	Appointed 1/7/2012 - 17/5/2021; re-appointed 10/6/2021 - 31/3/2026
Board member, Elizabeth Fraser	Appointed 18/5/2016 - 31/3/2028
Board member, Leisa Fraser	Appointed 18/5/2016 - 31/3/2028
Board member, Dr Clare Walker*	Appointed 18/5/2016 - 17/5/2021; re-appointed 10/6/2021 - 31/3/2026
Board member, Kieran Chilcott	Appointed 18/5/2021 - 31/03/2028
Board member, Brett Walsh	Appointed 1/7/2024 - 31/03/2028
Board member, Dr Christopher Symmons	Appointed 01/04/2026 to 31/03/2030
Board member, Morgan Gronold	Appointed 01/04/2026 to 31/03/2030

*Board members who are employed by either Central West Health or the Department of Health are not paid board fees.

Remuneration paid or owing to board members during 2026 was as follows:

Board Member	Short Term Employee Benefits		Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000		
Jane Williams	74	-	9	83
David Arnold	31	-	4	35
Boyd Johnstone	10	-	2	12
William Ringrose	31	-	4	35
Elizabeth Fraser	41	-	5	46
Leisa Fraser	40	-	5	45
Kieran Chilcott	42	-	5	47
Brett Walsh	41	-	5	46
Dr Christopher Symmons	10	-	1	11
Morgan Gronold	10	-	2	12

Remuneration paid or owing to board members during 2025 was as follows:

Board Member	Short Term Employee Benefits		Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000		
Jane Williams	71	-	9	80
David Arnold	40	-	5	45
William Ringrose	40	-	5	45
Elizabeth Fraser	40	-	5	44
Leisa Fraser	39	-	5	44
Kieran Chilcott	41	-	5	46
Brett Walsh	40	-	5	45

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

E4 RELATED PARTY TRANSACTIONS

Transactions with Queensland Government Controlled Entities

Central West Health is controlled by its ultimate parent entity, the State of Queensland. All State of Queensland controlled entities meet the definition of a related party in AASB 124 *Related party Disclosures*. The following table summarises significant transactions with Queensland Government controlled entities.

Category	2026 \$'000	2025 \$'000
<i>Entity - Department of Health</i>		
Revenue	122,602	112,865
Expenditure	75,386	69,681
Asset	1,476	2,749
Liability	6,658	7,759

Department of Health

Central West Health's primary source of funding is provided by the Department of Health, with payments made in accordance with a service agreement. The signed service agreements are published on the Queensland Government website and are publicly available. Revenue under the service arrangement was \$121.1 million for the year ended 30 June 2026 (2025: \$110.7million). For further details on the purchase of health services by the Department refer to Note B1-2.

Central West Health, through service arrangements with the Department of Health, has engaged 441 (2025: 423) full time equivalent persons. In accordance with the Hospital and Health Boards Act 2011, the employees of the Department of Health are referred to as health service employees. In 2026, \$65.5million (2025: \$60.9 million) was paid to the department for health service employees, with \$0.01 million capitalised to building projects. The terms of this arrangement are fully explained in Note B2-2.

The Department of Health centrally manages, on behalf of Hospital and Health Services, a range of services including pathology testing, pharmaceutical drugs, clinical supplies, telecommunications and technology services. These services are received on a cost recovery basis. In 2026, these services totalled \$8.9 million (2025: \$7.9 million). In addition, Central West Health receives corporate services support from the Department at no cost. Corporate services received include payroll services, financial transactions services (including accounts payable and banking services) and administrative services. In 2026, the fair value of these services was \$1 million (2025: \$1 million).

Any associated receivables or payables owing to the Department of Health at 30 June 2026 are separately disclosed in Notes C2, C4, C6 and Note C8. No impairment has been applied to these balances.

The Department of Health also provides funding from the State as equity injections to purchase property, plant and equipment. All construction of major health infrastructure is managed and funded by the Department of Health. Upon practical completion of a project, assets are transferred from the Department to Central West Health. Where departmental funded capital projects are managed by Central West Health, revenue is received from the Department of Health at the value of costs incurred. This revenue is recognised as sales of goods and services. In 2026, \$1 million (2025: \$1 million) in revenue was recognised for these services. Refer to Note B1-1 for more detail. Throughout the year, funding received to cover the cost of depreciation is offset by a withdrawal of equity by the State for the same amount. For further details on equity transactions with the Department refer to the Statement of Changes in Equity.

Public Works, QBuild, QFleet

Central West Health engages the services of government commercial business units to provide rental accommodation (office and residential), vehicle fleet management, and building construction and repairs. These units formed part of the Department of Energy and Public Works until 31 December 2023. As a result of a Machinery of Government change (18 December 2023), QBuild and Public Works transitioned to the newly formed Department of Housing, Local Government, Planning and Public Works, while QFleet transitioned to the Department of Energy and Climate from 1 January 2024.

	Expenditure		Liabilities	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Public Works	2,003	1,653	14	29
QBuild	1,050	4,667	506	457
QFleet	840	875	64	29

There are no other material transactions with other Queensland Government controlled entities.

Transactions with People/Entities Related to KMP

All transactions in the year ended 30 June 2026 between Central West Health key management personnel, including their related parties were on normal commercial terms and conditions and were immaterial in nature.

Central West Health
Notes to the Financial Statements
For the Year Ended 30 June 2026

E5 EVENTS AFTER THE BALANCE DATE

No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect Central West Health's operations, the results of those operations, or Central West Health's state of affairs in future financial years.

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

SECTION F
NOTES ON OUR PERFORMANCE TO BUDGET

This section discloses Central West Health's original published budgeted figures for 2026 compared to actual results, with explanations of major variances, in respect of Central West Health's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows. Note original published budget from the Service Delivery Statement (SDS) has been reclassified to improve transparency and analysis by remapping particular budgeted transactions on the same basis as reported in actual financial statements.

A budget to actual comparison, and explanations of major variances, has not been included for the Statement of Changes in Equity or "movements in asset revaluation surplus", as major variances relating to that statement have been addressed in explanations of major variances for other statements.

Materiality for notes commentary is based on the calculation of the line item's actual value percentage of the group total. Where a line item contributes 5% or greater to the associated sub-total, it is deemed to be material to the Statement. A note is provided where the variance percentage is 5% or greater for User Charges, Receivables, Other Revenue, Funding public health services and depreciation, and Property, plant and equipment and 10% or greater for others.

F1 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME

	Variance	Actual	Budget	Variance
	Notes	2026	2026	
		\$'000	\$'000	\$'000
Income				
User charges and fees	A1	7,451	6,224	1,227
Funding public health services	A2	121,045	114,254	6,791
Grants and other contributions	A3	5,055	4,415	640
Other revenue	A4	619	434	185
Total Income		134,170	125,327	8,843
Expenses				
Employee expenses	A5	12,988	15,780	(2,792)
Health service employee expenses	A5	66,748	60,566	6,182
Supplies and services		36,868	37,925	(1,057)
Depreciation and amortisation		9,273	8,723	550
Other expenses		2,503	2,333	170
Total Expenses		128,380	125,327	3,053
Operating surplus/(deficit)		5,790	-	5,790
Other comprehensive income				
Items not reclassified to operating result				
Increase in asset revaluation surplus		21,462	-	21,462
Other comprehensive income for the year		21,462	-	21,462
Total comprehensive income		27,253	-	27,253

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

F2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance	Actual	Budget	Variance
	Notes	2026	2026	
		\$'000	\$'000	\$'000
Current assets				
Cash and cash equivalents	A6	16,218	8,045	8,173
Receivables	A7	1,177	1,998	(821)
Inventories		587	585	2
Other assets	A8	2,269	256	2,013
Total current assets		20,251	10,884	9,367
Non-current assets				
Property, plant and equipment		160,362	133,051	27,311
Intangible assets		95	-	95
Right-of-use assets		1,170	1,876	(706)
Total non-current assets		161,627	134,927	26,700
Total assets		181,878	145,811	36,067
Current liabilities				
Payables		10,971	10,408	563
Accrued employee expenses		620	683	(63)
Other liabilities	A9	895	423	472
Lease liability	A10	226	52	174
Total current liabilities		12,712	11,566	1,146
Non-current liabilities				
Lease liability	A10	1,005	585	420
Total non-current liabilities		1,005	585	420
Total liabilities		13,717	12,151	1,566
Net assets		168,161	133,660	34,501
Equity				
Contributed equity		78,925	69,632	9,293
Accumulated surplus/(deficit)		10,973	4,391	6,582
Asset revaluation surplus		78,263	59,637	18,626
Equity		168,161	133,660	34,501

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

F3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF CASH FLOWS

	Variance Notes	Actual 2026 \$'000	Budget 2026 \$'000	Variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
User charges and fees	A1	7,207	6,239	968
Funding public health services	A2	112,896	114,224	(1,328)
Grants and other contributions	A3	3,667	3,384	283
GST input tax credits from ATO		2,511	1,849	662
GST collected from customers		79	-	79
Other receipts		611	434	177
<i>Outflows:</i>				
Employee expenses		(13,231)	(15,707)	2,476
Health service employee expenses		(65,920)	(60,566)	(5,354)
Supplies and services		(37,030)	(37,517)	487
GST paid to suppliers		(2,513)	(1,851)	(662)
GST remitted to ATO		(73)	-	(73)
Other		(2,136)	(1,194)	(942)
Net cash from/(used by) operating activities		6,069	9,295	(3,226)
Cash flows from investing activities				
<i>Inflows:</i>				
Sales of property, plant and equipment		1	-	(1)
<i>Outflows:</i>				
Payments for property, plant and equipment	A11	(2,339)	-	(2,339)
Payments for intangibles		-	-	-
Net cash from/(used by) investing activities		(2,338)	-	(2,338)
Cash flows from financing activities				
<i>Inflows:</i>				
Equity Injections	A12	2,905	423	2,482
<i>Outflows:</i>				
Lease payments		(261)	(423)	162
Net cash from/(used by) financing activities		2,644	-	2,644
Net increase/(decrease) in cash and cash equivalents		6,375	9,295	(2,920)
Cash and cash equivalents at the beginning of the financial year		9,844	8,045	1,799
Cash and cash equivalents at the end of the financial year		16,218	17,340	(1,122)

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

BUDGET VS ACTUAL COMPARISON

For the purposes of these comparatives the "Original Budget" refers to the budget entered in April 2026 as part of the Service Delivery Statements (SDS) process which reflected the budget at that point in time. Since then there have been numerous adjustments to funding including, but not limited to enterprise bargaining agreements and new funding for programs and initiatives per the Service Agreement.

In analysing these financial statements it should be noted that while the Statement of Comprehensive Income and the Statement of Financial Position are prepared based on accrual concepts, the Statement of Cash Flows discloses cash inflows and outflows of Central West Health. This will cause some differences in amounts recorded under each line on the different statements

Explanation of major variances

Statement of Comprehensive Income

A1 *The 1.227 million increase in user charges is primarily due to expansion of services australia access to the bulk billing incentive, allowing greater access by the HHS to receipt revenue under this scheme. The introduction of patient choice for Medical Imaging services throughout the HHS resulted in growth in revenue generated from these services.*

These increases were offset slightly by reduced recoveries from the Department of Health for capital program reimbursements.

The budget variance relating to cash inflows for user charges is largely consistent with the reasons set out above after adjustment for timing differences in cash receipt of reimbursements from the department, health funds and granted private practice outpatient clinic receipts.

A2 *The \$6.791 million increase in funding public health services relates to additional funding provided through amendments to the Service Agreement between Central West Health and the Department of Health. Additional funding supported growth in labour and non labour escalations and general growth to invest in HHS priorities. Commissioning of new and revitalised assets resulted in an increased allocation for Depreciation Funding.*

Cash inflows for public health services funding increased with key contributors largely consistent with the reasons set out above adjusted for movements in accrued Service Agreement adjustments and the non cash nature of depreciation funding.

A3 *Grants and Contributions exceeded budget by \$0.640 million relating to additional Commonwealth Practice and Workforce incentives for rural training programs provided to Medical graduates, as well as benefits received under COAG 19(2) exemption for treatment of public primary healthcare patients with the delivery of renal services in Longreach Hospital.*

A4 *Other Revenue exceeded budget by \$0.185 million, the upturn mainly on the reimbursements of CWHHS staff wages and travel reimbursements from the Department and other entities.*

A5 *Employee expenses budget variance is driven by the increase in Full Time Equivalent employees, funded through new initiatives and HHS growth priorities. Employees received a CPI uplift adjustment in line with enterprise bargaining arrangements and workforce attraction incentive scheme payments, resulting in additional unbudgeted expenditure.*

Central West Health
Notes to the Financial Statements

For the Year Ended 30 June 2026

Statement of Financial Position

- A6 *Cash and cash equivalents increased \$8.173 million from a forecast cash of \$8.045 million at the time of the budget primarily driven by the positive surplus position at year end.*
- A7 *Receivables were \$0.821 million below original budget with reduced funding transacted from the Department of Health through the technical adjustment.*
- A8 *Other assets exceeded budget by \$2.269 million, driven by the end of year technical adjustment \$1.12 million for public health funding which is additional to the service agreement funding at end of year, as well as an increase in prepayments recognised and sundry debtors accrued.*
- A9 *Other Liabilities increased exceeding budget \$0.472 million, impact was due to end of year technical adjustment that is not forecasted at time of budget build due to end of year movements and program funding negotiation.*
- A10 *Current and Non Current Lease Liability exceeded budget by \$0.594 million due to the impact of movement in staff accommodation leases.*

Statement of Cash Flows

- A11 *Cash payments for property, plant and equipment increased with all payments related to property, plant and equipment presented in the budget as part of the department's capital delivery plan, with assets transferred to Central West Health. Cash payments were made during the year, on behalf of the department, and reimbursed.*
- A12 *Cash flows from equity injections increased as a result of higher funding approvals by the department during the year to meet the repayment of leases, infrastructure projects, and purchases of equipment. This was not included at the time of budget estimates. Cash funding for purchases of property plant and equipment (PPE) are made by the department one month in arrears. This timing difference represents the variation between purchases of PPE and equity injections at 30 June 2026.*
-

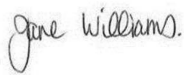
Central West Health
Management Certificate
For the Year Ended 30 June 2026

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Central West Hospital and Health Service for the financial year ended 30 June 2024 and of the financial position of Central West Health at the end of that year.

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

Jane Williams



Board Chair

Central West Health
24/ 08/ 2026

Anthony West



Chief Executive Officer

Central West Health
24 / 08 / 2026

Roshan Gunewardene



Executive Director
Finance, Infrastructure and Support
Services, Central West Health
24/ 08 / 2026

INDEPENDENT AUDITOR'S REPORT

To the Board of Central West Hospital and Health Service

Report on the audit of the financial report

Opinion

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

The financial report comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the entity's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Key audit matters

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

Valuation of specialised buildings \$151 million

Refer to Note C5 in the financial report

Key audit matter	How my audit addressed the key audit matter
Buildings were material to Central West Hospital and Health Service at balance date and were measured at fair value using the current replacement cost method. Central West Hospital and Health Service performed a comprehensive revaluation of 13 building assets this year as part of the rolling revaluation program. All other buildings were assessed using relevant indices. The current replacement cost method comprises: - gross replacement cost, less - accumulated depreciation. Central West Hospital and Health Service derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for: - identifying the components of buildings with separately identifiable replacement costs - developing a unit rate for each of these components, including: - estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre) - identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so estimating the adjustment to the unit rate required to reflect this difference. The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building components. The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense. Using indexation required: - significant judgement in determining changes in cost and design factors for each asset type since the previous revaluation - reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used.	My procedures included, but were not limited to: - assessing the adequacy of management's review of the valuation process and results - reviewing the scope and instructions provided to the valuer as management's specialist - assessing the appropriateness of the valuation methodology and the underlying assumptions with reference to common industry practices. - assessing the appropriateness of the components of buildings used for measuring gross replacement cost with reference to common industry practices - assessing the competence, capabilities and objectivity of the experts used to develop the models - for unit rates, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: - modern substitute (including locality factors and oncosts) - adjustments for excess quality or obsolescence. - evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices - Evaluating useful life estimates for reasonableness by: - reviewing management's annual assessment of useful lives - at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets - testing that no material building asset still in use has reached or exceeded its useful life - enquiring of management about their plans for assets that are nearing the end of their useful life - reviewing assets with an inconsistent relationship between condition and remaining useful life. - Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expenses were supported by appropriate evidence.

Responsibilities of the Board for the financial report

The Board is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:
www.auasb.gov.au/auditors_responsibilities/ar6.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:
www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.



D J Toma
as delegate of the Auditor-General

27 August 2026

Queensland Audit Office
Brisbane

Glossary

Australian Council of Healthcare Standards (ACHS)

The ACHS is an authorised accreditation agency with the Australian Commission on Safety and Quality in Health Care. The ACHS is authorised to accredit healthcare organisations to the NSQHS Standards.

Acute Care

Care in which the clinical intent or treatment goal is to:

- manage labour (obstetric)
- cure illness or provide definitive treatment of injury
- perform surgery
- relieve symptoms of illness or injury (excluding palliative care)
- reduce severity of an illness or injury
- protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function perform diagnostic or therapeutic procedures

Allied Health

Allied Health services include: clinical measurement sciences, dietetics and nutrition, exercise physiology, leisure therapy, medical imaging, occupational therapy, orthoptics, pharmacy, physiotherapy and podiatry.

BPA Survey/ CW Speaks Culture Staff Survey

A staff culture and engagement survey implemented, conducted and analysed by BPA analytics.

Consumer Advisory Network (CAN)

Refers to Consumer Advisory Network is made of members who represent members of the community including local residents, Queensland Police Service, local government and the health service.

Elective Surgery

Surgery that is scheduled in advance because it does not involve a medical emergency.

Endoscopy

Internal examination of either the upper or lower gastro intestinal tract.

FTE

Refers to full-time equivalent staff.

Gastroenterology

Medicine focused on the digestive system and its disorders.

Hospital and Health Service (HHS)

Hospital and Health Service is a separate legal entity established by the Queensland Government to deliver public hospital health services and replaced the former health service districts.

Key Performance Indicator (KPI)

A measure of progress towards achieving the health service's objectives.

Local Government Associations (LGAs)

Local Government Areas (LGAs) are the official geographic zones used by state governments to break down local council responsibilities across Australia

Multi-Purpose health services

The Multi-Purpose health services program combines funding for aged care services from the Australian Government with state and territory health services. This joint initiative means small regional and remote communities can offer flexible aged care services that meet the needs of their community.

Outpatient

Non-admitted health service provided or accessed by an individual.

Outpatient Service

Examination, consultation, treatment, or other service provided to non-admitted non-emergency patients.

Patient Travel Subsidy Scheme (PTSS)

A government funded subsidy to assist patients to access specialised medical treatment or consultation not available where they live.

Primary Health Care (PHC)

Services that include health promotion, disease prevention, continuing care of chronic disease, education and advocacy.

Royal Flying Doctor Service (RFDS)

The Royal Flying Doctor Service of Australia is a not-for-profit organisation delivering extensive primary healthcare and 24-hour emergency service to those who live, work and travel throughout Australia.

National Safety and Quality Health Service Standards (NSQHS)

The NSQHS Standards provide a nationally consistent statement of the level of care consumers can expect from health service organisations. The NSQHS Standards were developed by the Australian Government, states and territories, private sector partners, clinical experts, patients and carers with a primary aim to protect the public from harm and improve the quality of health service provision.

Telehealth

Queensland's telehealth system enables patients to receive quality care closer to home via telecommunication technology, improving access to specialist healthcare for people in regional communities and reducing the need to travel for specialist advice.

North and West Remote Health

North and West Remote Health is a not-for-profit provider of community and outreach based allied health, aged care, wellbeing, and disability

Western Queensland Primary Health Network (WQPHN)

The Western Queensland Primary Health Network (WQPHN) was formed as an independent not-for-profit company by the three Western Queensland Hospital and Health Services – Central West, South West and North West. The WQPHN fosters partnerships with all founders and service providers with an aim to improve primary healthcare delivery.

Compliance checklist

Summary of requirement		Basis for requirement	Page
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs - section 7	4
Accessibility	Table of contents Glossary	ARRs - section 9.1	5-6 91-93
	Public availability	ARRs - section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs - section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs - section 9.4	2
	Information Licensing	<i>QGEA - Information Licensing</i> ARRs - section 9.5	2
General information	Introductory Information	ARRs - section 10	8 -15
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs - section 11.1	7
	Agency objectives and performance indicators	ARRs - section 11.2	44-47
	Agency service areas and service standards	ARRs - section 11.3	48-49
Financial performance	Summary of financial performance	ARRs - section 12.1	50-52
Governance - management and structure	Organisational structure	ARRs - section 13.1	23
	Executive management	ARRs - section 13.2	23-27
	Government bodies (statutory bodies and other entities)	ARRs - section 13.3	27-31
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs - section 13.4	42
	Human Rights	<i>Human Rights Act 2019</i> ARRs - section 13.5	42
	Queensland public service values	ARRs - section 13.6	42
Governance - risk management and accountability	Risk management	ARRs - section 14.1	37
	Audit committee	ARRs - section 14.2	30
	Internal audit	ARRs - section 14.3	38
	External scrutiny	ARRs - section 14.4	39

Summary of requirement		Basis for requirement	Page
	Information Security attestation	ARRs – section 14.6	41
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	32
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	36
Open Data	Statement advising publication of information	ARRs – section 16	2
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	Charter of Victims' Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	53-87
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	88-90

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

QGEA *Queensland Government Enterprise Architecture*

VCSVRB *Victims' Commissioner and Sexual Violence Review Board Act 2024*

