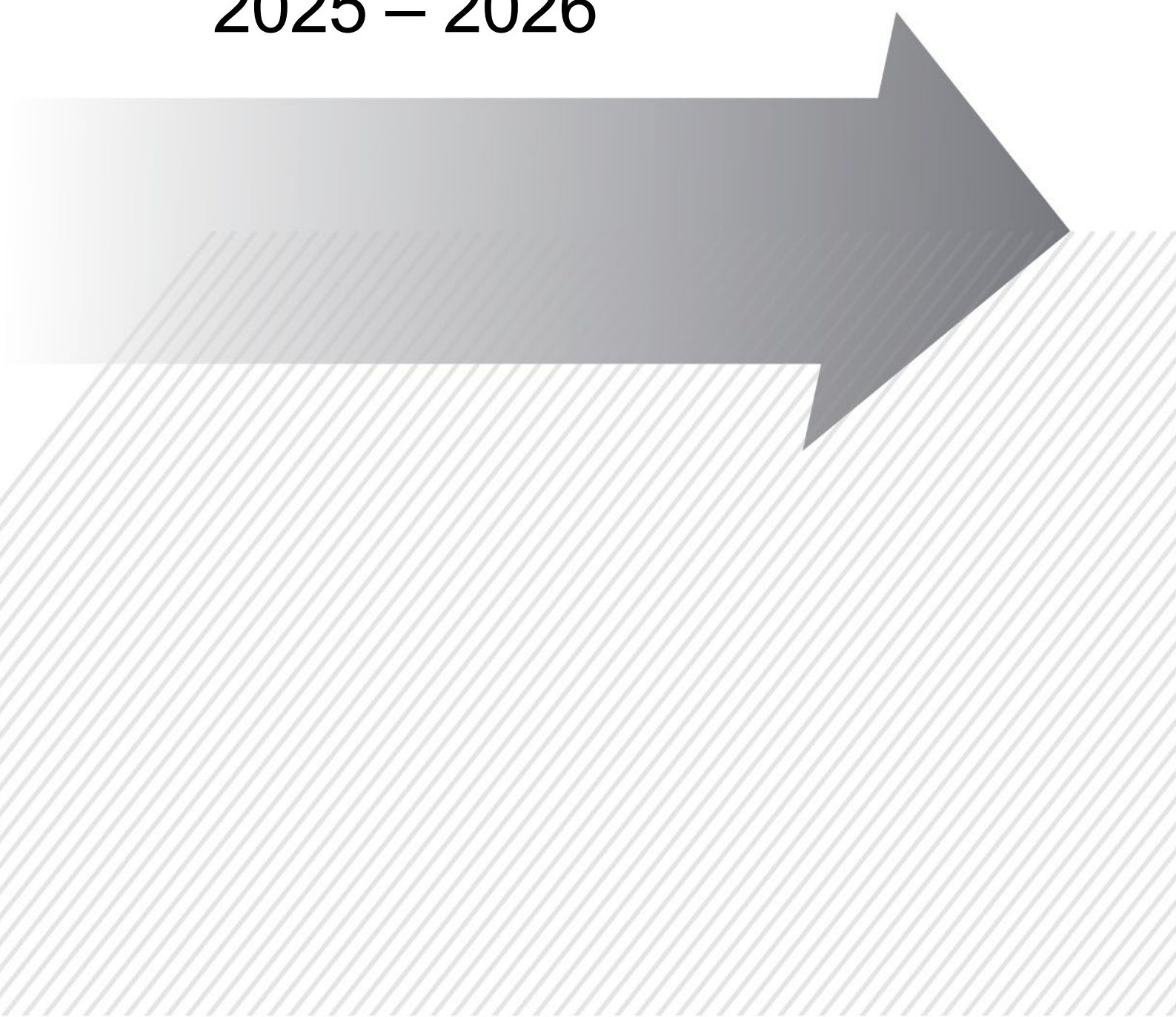


West Moreton Hospital and Health Service

Annual Report

2025 – 2026



Accessibility

Open data

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

Interpreter service statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on telephone (07) 3810 1111 or freecall 1800 131 450 and we will arrange an interpreter.

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Availability and attribution

An electronic copy of this report is available at www.westmoreton.health.qld.gov.au. Hard copies of the annual report are available by phoning Ipswich Hospital on (07) 3810 1111. Alternatively, you can request a copy by emailing WMCommunications@health.qld.gov.au.

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Acknowledgment of Traditional Custodians

We acknowledge the Jagera, Yuggera and Ugarapul peoples, Traditional Custodians of the land. We recognise their continuing connection to land, waters and community and we pay our respect to Elders past and present, and those who follow their path.

Recognition of Australian South Sea Islanders

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

Aboriginal people and Torres Strait Islander people are advised that this publication may contain words, names, images and descriptions of people who have passed away.

1 September 2026

The Honourable Timothy 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 West Moreton 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*
- the detailed requirements set out in the Annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements is provided at page 50 of this annual report.

Yours sincerely



Sue Scheinpflug
Chair
West Moreton Hospital and Health Board

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West Moreton Hospital and Health Service

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Statement on Government objectives for the community

West Moreton Hospital and Health Service (widely known as West Moreton Health) contributes to the Government's objectives for the community by working to provide health services when you need them.

The *West Moreton Health Strategic Plan 2025–2029* continues to guide planning and delivery of the health service's strategic priorities:

- With communities, for communities
- Reducing barriers, improving care
- Great people, great work.

Progress against West Moreton Health's strategic priorities, and the actions the health service has taken to deliver on its vision, is outlined throughout this report.

From the Chair and Chief Executive

We are pleased to present the *West Moreton Health Annual Report 2025–2026*, which highlights how the delivery of our Strategic Plan 2025–2029 contributes to the Queensland Government's objective of providing health services when you need them.

Throughout 2025–2026, West Moreton Health experienced significant challenges and achievements. In the first half of the year, we faced relentless demand pressures for health services driven by the rapid growth of our region and the increasing complexity of healthcare needs.

Together with the extraordinary efforts of our staff, the opening of additional beds – particularly at the Ripley Specialised Inpatient Service (RSIS) in November and the Mater Public Hospital Springfield in May – provided additional capacity, allowing us to improve patient flow, reduce delays, and increase access to care. As always, our commitment to maintaining safe quality care remained steadfast.

By the end of the year, West Moreton Health had achieved a significant turnaround in the measures used to monitor our performance. At Ipswich Hospital Emergency Department, patient-off-stretcher times improved 30 percentage points between January and June 2026. The number of patients waiting longer than 24 hours in the Ipswich Hospital Emergency Department also reduced dramatically: from 350 in January 2026 to just four in June 2026. At the same time, we significantly increased elective surgery activity, ensuring the vast majority of patients received their surgery within clinically recommended timeframes.

By improving emergency department performance, enabling patients to be seen sooner, expanding elective surgery activity, and directing resources where they were needed most, we strengthened access to healthcare across our region. These results demonstrate what can be achieved through additional capacity, strong clinical leadership, innovative models of care, and a dedicated workforce.

In 2025–2026, we refreshed our strategic plan, setting out our priorities for achieving our vision of a West Moreton region where everyone’s health matters and our commitment to creating healthier communities through connected, compassionate care.

We committed to working with communities, for communities. Together with consumers, carers, local governments, education providers, healthcare organisations, community groups and the West Moreton Health Foundation, we improved health outcomes, strengthened workforce pathways and developed services that better reflect community needs.

We also committed to reducing barriers to care and improving care. Working alongside First Nations peoples, Elders and community representatives, we are strengthening our efforts to deliver culturally safe healthcare. The review of our First Nations Health Equity Strategy 2022–2025 and the opening of a new yarning circle at Ipswich Hospital were important milestones in 2025–2026. We continued to focus on prevention and early intervention, working with communities and partners to improve health literacy, support people living with chronic disease and mental illness, and strengthen services for children and families.

West Moreton Health is focused on creating an environment where great people do great work. Our growing services enabled us to welcome an additional 579 staff over the past year. We recorded substantial improvements in workplace culture through our Caring Better Together survey. Strong organisational culture is a critical foundation for high-quality healthcare, and evidence consistently shows that engaged staff deliver safer care and better patient outcomes. As Chair and Chief Executive, we recognise the extraordinary commitment of our workforce and the positive culture they continue to build together.

Supporting West Moreton Health’s strategic priorities were the key enablers of infrastructure, research, education, innovation, and digital healthcare.

A modern and sustainable health service requires contemporary infrastructure to meet growing demand. During the year, we commissioned the RSIS expansion, completed the construction of the Ipswich Residential Rehabilitation and Withdrawal facility at Raceview, and continued construction of the new acute services building and multi-storey car park at Ipswich Hospital.

Research, education, innovation, and digital healthcare help ensure we continue to improve the way care is delivered, now and into the future. We launched our Research Plan 2025–2029, increased the number of clinical trials, introduced robotic-assisted surgery at Ipswich Hospital, and continued expanding digital health initiatives.

While we are proud of the progress achieved, we recognise there is more work to do.

Looking ahead, we will build on the momentum achieved this year with plans to open the Ipswich Hospital Transit Lounge and enhance medical imaging at Gatton Hospital, continue the delivery of the Ipswich Hospital expansion program, and refresh our master planning to support the future needs of our communities.

We thank our consumers, volunteers, community partners, Board members and supporters for their ongoing contributions throughout the year. Most importantly, we acknowledge the extraordinary commitment of our staff, whose compassion, expertise and dedication underpin every achievement highlighted in this report.

Sue Scheinpflug, Chair

Hannah Bloch, Chief Executive

About us

West Moreton Health delivers health and wellbeing services across the Somerset, Scenic Rim, Lockyer Valley, and Ipswich communities. The border of the West Moreton Health catchment lies beyond Esk in the north, Gatton in the west, Ipswich in the east and Boonah in the south.

As at June 2024, the population of the region was 335,000. The population is projected to grow to 700,000 by 2046. The projected 3.23 per cent compound annual growth rate is the highest of all health regions in Queensland and more than double the Queensland rate of 1.56 per cent.

West Moreton Health provides preventative and primary healthcare services, and medical, surgical, emergency, obstetric, paediatric, acute and sub-acute care, specialist outpatient and oral health services. West Moreton Health also provides healthcare relating to mental health, prison health, youth detention, forensic services, and alcohol and other drugs services.

Established on 1 July 2012, West Moreton Health is a statutory body under the *Hospital and Health Boards Act 2011*. West Moreton Health is one of 16 hospital and health services that, together with the Department of Health, make up Queensland Health. West Moreton Health is governed by the West Moreton Hospital and Health Board, whose members are accountable to the community and to the Honourable Timothy Nicholls, Minister for Health and Ambulance Services.

West Moreton Health operates under a service agreement with the Department of Health. That agreement can be viewed at the Queensland Government Publications portal website (www.publications.qld.gov.au/dataset/west-moreton-hhs-service-agreements).

Strategic direction

The *West Moreton Health Strategic Plan 2025–2029* commenced on 1 July 2025, the first year of delivery in a new strategic planning cycle. The implementation of the new strategic plan has been enabled through the establishment of new governance arrangements, confirming priority actions and aligning the organisation's structure with the new strategic directions. West Moreton Health's vision and purpose were updated to reflect the intent and focus of the new plan.

Vision, purpose, values

- Vision:** West Moreton, where everyone's health matters
- Purpose:** Creating healthier communities, through connected, compassionate care.
- Values:** Connect. Respect. Excel

Priorities

The priorities identified in the *West Moreton Health Strategic Plan 2025–2029* were:

- **With communities, for communities:** We're working together with our communities and partners to build a healthier future.
- **Reducing barriers, improving care:** We're making healthcare easy and connected – no matter who you are or where you're from.
- **Great people, great work:** Everyone plays a role in growing, supporting and celebrating our workforce.

Enablers to help West Moreton Health stay on track were identified as:

- **Transformation and sustainability:** Champion new ideas, innovation, smart service integration and sustainable healthcare
- **Working together:** Partner with consumers, communities, government, industry and education providers
- **Infrastructure:** Invest in technology, virtual care, responsive, connected systems as well as well-designed service delivery spaces, and workplaces
- **Research:** Utilise research and evidence-based, data-driven decision making to improve service outcomes and enhance quality of care
- **Governance and accountability:** Ensure our processes, policies, and performance measures help us reach our goals and keep us aligned to our priorities.

Aboriginal and Torres Strait Islander Health

West Moreton Health continued to advance its commitment to improving health outcomes for First Nations peoples. Throughout 2025–2026, West Moreton Health worked alongside Elders, Traditional Owners, communities, consumers and health partners to strengthen culturally safe, accessible and responsive care across its services.

First Nations peoples represent 5.2 per cent of the West Moreton community yet remain significantly over-represented in custodial and youth detention settings. About 36 per cent of people in prisons identify as First Nations, with a median age of 33.6 years and 90 per cent being male (at June 2024). In the region, First Nations peoples continue to experience higher rates of repeat hospital admissions and discharges against medical advice, along with other indicators of health inequity, demonstrating the importance of continuing to progress health equity to close the gap in health disparities for First Nations communities.

The *West Moreton Health First Nations Health Equity Strategy 2022–2025* reached its review point during the year. This review ensures West Moreton Health continues listening, learning and taking meaningful action. Development of the next strategy is well advanced and will be finalised and endorsed in line with legislative requirements. Until its release, West Moreton Health continues to operate in alignment with the established key priority areas:

- eliminating racial discrimination and institutional racism
- increasing access to healthcare services
- influencing the social, cultural and economic determinants of health
- delivering sustainable, culturally safe and responsive healthcare services

- working with First Nations peoples, communities and organisations to design, deliver, monitor and review health services
- strengthening the First Nations health workforce.

During the reporting year, West Moreton Health continued to progress actions aligned with these six priority areas.

Our community-based and hospital-based services

The West Moreton Health hospital network includes Ipswich Hospital, Ripley Satellite Health Centre, Ripley Specialised Inpatient Services (RSIS) and four rural hospitals at Boonah, Esk, Gatton and Laidley.

Ipswich Hospital

Ipswich Hospital is the largest acute care facility in the West Moreton region and is recognised among the top 26 reporting public hospitals in Queensland, according to the Queensland Audit Office (QAO). It plays a critical role in delivering a comprehensive range of specialist and general health services to the growing regional population.

Specialist services available at Ipswich Hospital include ear, nose and throat (ENT) surgery, gynaecology, orthopaedics, maxillofacial surgery, urology, obstetrics, oncology, interventional cardiology, renal dialysis (acute and chronic), stroke intervention, paediatrics, and psychiatry. These are supported by a full suite of acute services, such as emergency care, intensive care, coronary care, geriatric care, palliative care, rehabilitation, diabetes management and acute medical services.

The Mental Health Acute Inpatient Service (MHAIS) provides specialist care for individuals aged 18 and over.

Allied health services are delivered through disciplines including physiotherapy, exercise physiology, occupational therapy, speech pathology, social work, nutrition and dietetics, podiatry, clinical measurements and medical imaging services.

Rural services

West Moreton's four rural hospitals, Boonah, Esk, Gatton, and Laidley, provide essential healthcare services to their communities, including emergency care, palliative care, rehabilitation, interim and transitional care, and general acute care. They also offer a range of community clinics, medical day infusions and oral health services.

Onsite telehealth services, such as tele-oncology, enable clinical teams to collaborate with specialists and allied health professionals at larger facilities, including Ipswich Hospital. This approach ensures patients can access specialised care in a timely manner while remaining close to home.

Community, preventative and rehabilitation services

West Moreton Health delivers a wide range of community-based services that focus on prevention, early intervention, and continuity of care.

These include public health initiatives, school-based youth health programs, breast and bowel cancer screening, child and family health, antenatal and maternity care, chronic disease management, rehabilitation, and oral health, sexual health and community mental health services.

West Moreton Health's community-focused care also encompasses outpatient services, pharmacy, audiology, immunisation, women's wellness, psychology and a variety of other targeted health programs.

These services are delivered through a network of facilities and outreach locations across the region. Key hubs include Ipswich Health Plaza, the Hayden Centre, Goodna Community Health and Ipswich Oral Health Clinic. The Ripley Satellite Health Centre provides a minor injury and illness clinic, outpatient services and diagnostic imaging.

Additional care is delivered in convenient community settings, such as breast screening at Yamanto Central Shopping Centre and the Preventive Health Clinic at 77 East Street, Ipswich. The Jaghu Maternal and Infant Program and Murrumba Targan Djimbulung First Nations service are located at Bremer Medical Centre on the University of Southern Queensland (UniSQ) Ipswich campus, and residential mental health and rehabilitation support is provided at the Gailles Community Care Unit. Services are provided from fixed locations and mobile outreach to ensure equitable, community-centred access across the region.

In 2025–2026, construction was completed on the three-level, 90-bed RSIS on the Ripley Health Services campus. RSIS supports sub-acute care, including rehabilitation, palliative care, and geriatric medicine.

The Park – Centre for Mental Health

The Park – Centre for Mental Health (The Park) at Wacol offers Queensland's only forensic mental health inpatient services:

- High Security Inpatient Service (HSIS): a 70-bed facility providing a secure environment for individuals with complex mental health needs who are involved in serious criminal offences or the justice system
- Extended Forensic Treatment Rehabilitation Unit (EFTRU): a 20-bed medium-security unit supporting the rehabilitation of consumers transitioning from HSIS.

The Park is also home to:

- Secure Mental Health Rehabilitation Unit (SMHRU): a 34-bed service for consumers who require medium to long-term inpatient care
- Specialist Mental Health Intellectual Disability Service: a statewide outreach service for people living with an intellectual disability who also have a mental health disorder
- Prison Mental Health Service: a specialist mental health in-reach service to correctional centres in Southeast Queensland
- Queensland Centre for Mental Health Learning: a registered training organisation offering statewide workshops and training
- Queensland Mental Health Benchmarking Unit: a unit supporting health services with quality improvement activities aimed at enhancing mental health outcomes

- Queensland Centre for Mental Health Research (QCMHR): a collaborative initiative with The University of Queensland (UQ) to reduce the impact of mental illness globally.

Prison and Youth Detention Health Services

West Moreton Health provides primary healthcare services, including medical, nursing, mental health, optometry, and dietary and nutritional care to more than half of Queensland's prison and youth detention population.

These services are delivered at Brisbane Correctional Centre, Brisbane Women's Correctional Centre (including the Helana Jones Centre), Borallon Training and Correctional Centre, Wolston Correctional Centre, Arthur Gorrie Correctional Centre, Southern Queensland Correctional Centre, Brisbane Youth Detention Centre, West Moreton Youth Detention Centre, and the Wacol Youth Remand Centre.

West Moreton Health also began providing primary healthcare services at the new high-security Lockyer Valley Correctional Centre in September 2025, supporting on-site care at Queensland's largest correctional facility.

West Moreton Health delivers Queensland's largest Prison Mental Health Service, which provides in-reach mental health services to the above correctional centres, as well as to Woodford Correctional Centre and Numinbah Correctional Centre.

Car parking concessions

West Moreton Health is committed to ensuring access to safe and affordable car parking at Ipswich Hospital and Ipswich Health Plaza for patients, carers, visitors and hospital staff. In 2025–2026, 848 concession passes were issued to eligible patients and their carers at a cost of \$18,558.

Challenges and opportunities

Challenges

Strategic challenges are key obstacles that may impact health service delivery. While not unique to West Moreton Health, they require careful planning to ensure a resilient and sustainable service.

West Moreton Health continues to face a range of strategic, operating and environmental challenges including:

- meeting increasing demand due to population growth, ageing, and complex care needs
- attracting and retaining a highly skilled and unified workforce in a competitive market
- addressing occupational violence and workforce fatigue ensuring patient and staff safety.
- managing rising healthcare costs while ensuring sustainable services
- preparing for and responding to climate-related disruptions to healthcare and services
- adapting to evolving government policies and funding changes
- strengthening cybersecurity as digital systems expand
- ongoing maintenance of ageing infrastructure.

Understanding the health needs and demographic profile of the West Moreton region is crucial to overcoming these challenges. West Moreton Health's Joint *Regional Needs Assessment 2025–2028 Report* and its *Health Indicators Report 2021* document the extent of these challenges and prioritise opportunities for the region.

West Moreton's population is growing at a significantly faster rate than the Queensland average, with projections by the Queensland Government Statistician's Office that it will reach 700,000 by 2046, the highest relative growth rate in the state.

The latest data, from 2021, shows 51 per cent of West Moreton residents are among the most disadvantaged in the state, compared with 20 per cent statewide. Social disadvantage is a major determinant of ill-health, along with:

- low income: 7.2 per cent in West Moreton, compared with 6.9 per cent statewide
- unemployment: 4.3 per cent in West Moreton, compared with 4.1 per cent statewide.

In the region, 15.9 per cent of children are developmentally vulnerable in two or more of the five domains of the Australian Early Development Census (2024), compared with 13.6 per cent across Queensland.

West Moreton Health's population health profile (Chief Health Officer Report, 2026) indicates high rates of:

- mental ill-health: Thirty-nine per cent of West Moreton adults have self-reported five or more mentally unhealthy days, 5 percentage points higher than the Queensland rate (2023–2024)
- obesity: Thirty-eight per cent of West Moreton adults self-reported as obese, compared with the Queensland rate of 28 per cent (2023–2024)
- smoking: Fourteen per cent of adults smoked daily, compared with the Queensland rate of 9 per cent (2023–2024)
- long-term health conditions: The West Moreton region has the third highest rate in Queensland for people having one or more long-term health conditions (35.3 per cent in 2021).

Opportunities

The *West Moreton Health Strategic Plan 2025–2029* identified several opportunities to optimise service delivery in response to these regional challenges.

The plan included:

- building stronger partnerships with consumers, communities, government, industry, and education providers
- strengthening the management of chronic disease and mental illness, promote health literacy, and drive early intervention initiatives
- expanding services with better infrastructure and digital health solutions
- integrating eco-friendly and resilient practices in our infrastructure and operations
- investing in workforce capability, training, and development.

The Performance section of this report outlines progress in addressing these challenges and delivering key initiatives and programs.

Governance

Our people

Board membership

Sue Scheinpflug – Board Chair

Appointed: 18 May 2016 | Current term: 1 April 2024 – 31 March 2028

Sue Scheinpflug is an experienced leader and board chair, with more than 20 years' experience in the human services and health sectors. Sue currently chairs UQ Health Care and until recently was chair of Health Translation Queensland. She is also a community member of the Parole Board Queensland.

Sue holds qualifications in education and is a graduate of the Australian Institute of Company Directors (AICD). She has held numerous advisory and policy development roles at local, state, and national government levels, and has received awards as a business and community leader.

Lyn Birnie

Appointed: 18 May 2018 | Current term: 1 April 2026 – 31 March 2028

Lyn Birnie is a senior finance leader with more than 35 years' experience in major mining companies and Queensland Government-owned power generators, with expertise in governance, strategy, finance, risk, asset management, work health and safety, and community engagement. Lyn serves on the boards of the West Moreton Health Foundation and the Legacy Club of Ipswich and is chair of the Independent Regional Advocacy Services Inc.

Lyn is a Fellow of CPA Australia and a Fellow of the AICD. She holds a Bachelor of Business and a Master of Business Administration.

Mike Bosel

Appointed: 1 April 2024 | Current term: 1 April 2024 – 31 March 2028

Mike Bosel is an experienced chief executive officer and senior health care executive. He has more than 30 years' experience working in public and private companies and not-for-profit organisations in Australia and the United Kingdom. Mike has overseen the delivery of services in residential and community aged care; mental health; children, family and carer support; homelessness outreach; and community health education.

He is the chief executive officer of Brisbane South Primary Health Network (PHN) and a member of the primary care committee for the Australian Commission on Safety and Quality in Health Care. Mike is a graduate of the AICD and holds a Master of Public Health and a Bachelor of Business (Honours).

Louise Cox

Appointed: 1 April 2026 | Current term: 1 April 2026 – 31 March 2030

Louise Cox is an experienced executive and non-executive director, with 30 years' experience across the legal, accounting, architecture, property development, education, and mental health sectors. She is currently on the board of BlueCHP, CPA Australia and Vertaview, and is chair of

the RSPCA Queensland. Louise also sits on the advisory board for Griffith University's Department of Accounting, Finance and Economics.

Louise's past board roles include TAFE Queensland, Royal Australasian College of Physicians, Open Minds, and ThomsonAdsett. Louise is a Fellow of CPA Australia and the Governance Institute of Australia, and her qualifications include a Master of Laws and a Master of Taxation.

Dr Cathryn Hester – Deputy Board Chair

Appointed: 18 May 2019 | Current term: 1 April 2026 – 31 March 2030

Dr Cathryn Hester is a medical specialist and leader in general practice. She is a practice owner and has worked in clinical medicine in the Ipswich region for more than two decades.

Cathryn is a national board member of the Royal Australian College of General Practitioners (RACGP) and chairs its Queensland faculty. She is a senior lecturer at the University of Queensland (UQ) Medical School, a Fellow of the AICD and holds a Bachelor of Engineering (Honours) (Medical), and a Master of Business Administration.

Dr Kelly McGowan – Clinical Representative

Appointed: 1 April 2026 | Current term: 1 April 2026 – 31 March 2030

Dr Kelly McGowan is the director of Oral Health at West Moreton Health. She is a registered general dentist with more than 15 years' experience in clinical practice, health leadership, and research. Kelly holds a Master of Public Health and a Doctor of Philosophy.

Adjunct Associate Professor Deanne Minniecon

Appointed: 18 May 2021 | Current term: 1 April 2024 – 31 March 2028

Adjunct Associate Professor Deanne Minniecon is a proud Gooreng Gooreng and Erub woman with more than 30 years' experience advancing health outcomes for Aboriginal and Torres Strait Islander peoples.

As group executive of Aboriginal and Torres Strait Islander Engagement at Diabetes Australia, a board member of the Darling Downs and West Moreton PHN, and an Adjunct Associate Professor at QUT and UQ, Deanne brings extensive expertise in leadership, governance, and health promotion. She holds a Master of Health Science and a Graduate Diploma in Health Promotion and is committed to driving equitable, culturally safe, and community-informed health outcomes.

Stephen Robertson

Appointed: 18 May 2018 | Current term: 1 April 2026 – 31 March 2030

Stephen Robertson is a former Member of Parliament and senior minister in the Queensland Government. In his 13 years of ministerial service, Stephen held portfolios in health, energy, water, mines, natural resources, trade, and emergency services.

Stephen is chair of Solar Accreditation Australia and a non-executive director of the Great Barrier Reef Marine Park Authority and Regional Development Australia – Ipswich and West Moreton. He holds a Bachelor of Arts (Honours) from Griffith University.

Darren Zanow

Appointed: 1 April 2026 | Current term: 1 April 2026 – 31 March 2030

Darren Zanow is a lifelong Ipswich resident with more than three decades of experience in business, agriculture, and community leadership. He was managing director and chief executive officer of Zanow's Concrete and Quarries for 30 years, before the company was sold in 2022.

Darren is a cattle grazier and a long-standing volunteer with community organisations across Ipswich and Queensland. He is a former Member of the Queensland Parliament for the seat of Ipswich West.

Darren holds diplomas in applied science, horticulture, and surface extraction. He is a Fellow of UniSQ, president of the Ipswich Show Society, and a board member of the Queensland Chamber of Agricultural Societies.

Four board members concluded their service during the reporting year.

Darren Brown (Appointed: 1 April 2024 | term: 1 April 2024 – 26 March 2026), Professor Jeff Dunn AO (Outgoing Deputy Board Chair - Appointed: 18 May 2018 | term: 1 April 2022 – 31 March 2026), Professor Gerald Holtmann (Appointed: 18 May 2016 | term: 1 April 2024 – 31 March 2026), and Gail Jukes (Appointed: 27 June 2024 | term: 1 July 2024 – 31 March 2026).

West Moreton Health acknowledges their leadership, contribution, and commitment throughout their respective tenures, and thanks them for their service to the West Moreton community.

Board committees

Executive

Members: Sue Scheinpflug (Chair), Professor Jeffrey Dunn AO (until March 31, 2026), Dr Cathryn Hester, Adjunct Associate Professor Deanne Minniecon, and Stephen Robertson (from 24 April 2026)

The chartered role of the committee is to work with the Health Service Chief Executive (HSCE) to progress strategic issues, strengthen the relationship with the HSCE and deliver accountability. The committee oversees performance against the measures stated in the Service Agreement and oversees workplace health and safety matters. The committee also supports the Board to develop engagement strategies and protocols with primary health organisations and address issues that arise. It assists the Board in oversight of the HSCE's performance, and in monitoring the health service's engagement with its stakeholders and issues relating to people and culture.

Safety and Quality

Members: Dr Cathryn Hester (Chair), Darren Brown (until 26 March 2026), Professor Gerald Holtmann (until 31 March 2026), Stephen Robertson, Louise Cox (from 24 April 2026), Mike Bosel (from 24 April 2026), and Adjunct Associate Professor Deanne Minniecon (from 24 April 2026).

The Safety and Quality Committee assists the Board in its oversight of West Moreton Health patient safety and quality related strategies, performance, clinical governance arrangements and improvements. It is responsible for promoting a culture of open and honest reporting of any situation that may compromise the quality of patient care. The Safety and Quality Committee includes consumer representatives at each of its meetings to bring the perspective of health consumers to the committee's consideration of safety and quality matters.

Audit and Risk

Members: Lyn Birnie (Chair), Mike Bosel, Gail Jukes (until 31 March 2026), Sue Scheinpflug, Dr Kelly McGowan (from 24 April 2026), and Darren Zanow (from 24 April 2026)

The Audit and Risk Committee is responsible for assisting the Board in overseeing the health service's financial statements, internal control structures, internal audit function, risk management systems and compliance systems. The committee works in partnership with the Queensland Audit Office (QAO) and assesses external audit reports and any subsequent action taken.

Finance and Performance

Members: Gail Jukes (Chair) (until 31 March 2026), Lyn Birnie, Mike Bosel, Darren Brown (until 26 March 2026), Professor Gerald Holtmann (until 31 March 2026), Stephen Robertson (Chair, from 16 April 2026), Louise Cox (from 24 April 2026) and Dr Cathryn Hester (from 24 April 2026)

The Finance and Performance Committee is responsible for advising the Board about West Moreton Health's budgets, cash flows, financial and operating performance, financial systems, financial risks or concerns and complex or unusual financial transactions. It also plays a role in overseeing the health service's assets, infrastructure plans and performance.

Research

Members: Professor Jeffrey Dunn AO (Chair, until 31 March 2026), Professor Gerald Holtmann (until 31 March 2026), Adjunct Associate Professor Deanne Minniecon (Chair, from 24 April 2026), Sue Scheinpflug, Dr Kelly McGowan (from 24 April 2026) and Darren Zanow (from 24 April 2026)

The Research Committee is responsible for providing advice and recommending strategies to the Board that enable West Moreton Health to use research to drive innovation, improve service outcomes and enhance the safety and quality of care provided. The Committee provides oversight of research priorities, performance, partnerships, risk and governance to strengthen research capability and outcomes across West Moreton Health.

Board and committee meeting attendance:

West Moreton Hospital and Health Board	
Act	<i>Hospital and Health Boards Act 2011</i>
Functions	In setting the strategic direction of West Moreton Health, the Board is accountable for the performance of the health service, and is responsible for: • developing, approving, and periodically reviewing the strategic plan • approving West Moreton Health's entry into a service agreement with the Department of Health • approving the annual budget • setting performance goals for West Moreton Health • making decisions in relation to significant strategic initiatives or matters of a sensitive or extraordinary nature • overseeing risk management and assessing and determining whether to accept risks outside the risk appetite set by the Board • ensuring the health service has the resources necessary to achieve goals, monitor progress and report outcomes • setting the boundaries of the key policies within which West Moreton Health operates.
Achievements	In 2025–2026, the West Moreton Hospital and Health Board: • worked with the Executive Leadership Team to review and refresh the <i>West Moreton Health Strategic Plan 2025–2029</i>. This process involved consultation with internal and external stakeholders, including staff, key existing leadership forums and Community Advisory Councils. The refresh evaluated and identified how the key performance metrics established in 2025 could be further strengthened to reflect West Moreton Health's critical priorities • worked with the Executive Leadership Team to commence the process of refreshing the West Moreton Health Master Plan for the greater Ipswich Hospital precinct and West Moreton Health region • facilitated meaningful engagement with consumers, clinicians, local Elders, and community representatives to ensure their insights shaped service planning and improvements to quality of care • conducted site visits and held Board meeting at hospitals across the region to engage with and hear from staff about operational challenges and opportunities for improvement • participated in staff events, inductions and celebrations • participated in numerous community events involving local councils, business groups and community-based leaders • continued to actively engage with and support the work of the West Moreton Health Foundation • provided ongoing governance oversight to ensure West Moreton Health continued to deliver safe, quality and equitable healthcare services to all communities within the West Moreton Health's catchment • approved West Moreton Health's revised Risk Appetite Statement • supported the commissioning of an independent financial performance review by McGrathNicol and worked closely with the Executive to strengthen financial reporting, accountability and governance • reviewed recommendations issued by the Queensland Audit Office and monitored implementation to ensure compliance and continuous improvement • oversaw internal and external audit programs, reviewed key findings and tracked the implementation of audit recommendations • continued to champion initiatives and investment in building West Moreton Health's research capability

	- continued the induction of new Board members on West Moreton Health's strategic priorities, governance frameworks and legislative obligations to reinforce alignment with organisational values and objectives - conducted an internal Board performance evaluation and updated committee assignments based on the outcomes of a revised skills matrix. This process ensured Board member expertise aligned with committee responsibilities, strengthened governance effectiveness and supported strategic oversight across key organisational areas.
Financial reporting	Financial reporting complies with the prescribed requirements of the <i>Financial Accountability Act 2009</i> and the <i>Financial and Performance Management Standard 2019</i>. West Moreton Health is not exempt from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements.

Position	Name	Meetings/ sessions/ attendance	Approved annual, sessional or daily fee	Approved sub- committee fees, if applicable	Actual fees received
Board Chair	Sue Scheinpflug	28 (13 Board, 15 sub-committees)	\$75,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$85,000 (as Board Chair and on 3 sub-committees)
Board member	Lyn Birnie	24 (13 Board, 11 sub-committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$47,000 (as Board member and on 2 sub-committees)
Board member	Mike Bosel	22 (11 Board, 11 sub-committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$46,000 (as Board member and on 2 sub-committees until 23 April 2026 and 3 sub-committees from 24 April 2026)
Board member (until 26 March 2026)	Darren Brown	12 (7 Board, 5 sub-committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$39,000 (as Board member and on 2 sub-committees)
Board member (from 01 April 2026)	Louise Cox	5 (3 Board, 2 sub-committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$8,000 (Board member and on 2 sub-committees)

Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees, if applicable	Actual fees received
Board member (until 31 March 2026)	Prof Jeffrey Dunn AO	13 (7 Board, 6 sub- committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$40,000 (as Board member and on 2 sub- committees)
Board member	Dr Cathryn Hester	22 (13 Board, 9 sub- committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$47,000 (Board member and on 2 sub- committees)
Board member (until 31 March 2026)	Prof Gerald Holtmann	19 (10 Board, 9 sub- committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$40,000 (as Board member and on 3 sub- committees)
Board Member (until 31 March 2026)	Gail Jukes	17 (10 Board, 7 sub- committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$39,000 (as Board member and on 2 sub- committees)
Board member (from 01 April 2026)	Dr Kelly McGowan	5 (3 Board, 2 sub- committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$8,000 (as Board member and on 2 sub- committees)
Board member	Adjunct Associate Prof Deanne Minniecon	21 (13 Board, 8 sub- committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$46,000 (as Board member and on 2 sub- committees until 23 April 2026 and 3 sub- committees from 24 April 2026)

Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees, if applicable	Actual fees received
Board member	Stephen Robertson	22 (11 Board, 11 sub-committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$47,000 (as Board member and on 2 sub-committees until 23 April 2026 and 3 sub-committees from 24 April 2026)
Board Member (from 01 April 2026)	Darren Zanow	4 (2 Board, 2 sub-committees)	\$40,000 pa	\$4,000 pa per committee Chair \$3,000 pa per committee membership	\$8,000 (as Board member and on 2 sub-committees)
Number scheduled meetings/sessions			Board: 13 Committees: 25		

Member	Board	Finance and Performance Committee	Executive Committee	Audit and Risk Committee	Safety and Quality Committee	Research Committee – non-prescribed
Sue Scheinplug	13/13	N/A	5/5	5/5	N/A	5/5
Lyn Birnie	13/13	6/6	N/A	5/5	N/A	N/A
Mike Bosel	11/13	6/6	N/A	4/5	1/1	N/A
Darren Brown (until 26 March 2026)	7/9	3/4	N/A	N/A	2/2	N/A
Louise Cox (from 01 April 2026)	3/3	1/1	N/A	N/A	1/1	N/A
Prof Jeffrey Dunn AO (until 31 March 2026)	7/10	N/A	2/3	N/A	N/A	4/4
Dr Cathryn Hester	13/13	1/1	4/5	N/A	4/4	N/A
Prof Gerald Holtmann (until 31 March 2026)	10/10	3/4	N/A	N/A	2/2	4/4

Member	Board	Finance and Performance Committee	Executive Committee	Audit and Risk Committee	Safety and Quality Committee	Research Committee – non-prescribed
March 2026)						
Gail Jukes (until 31 March 2026)	10/10	4/4	N/A	3/4	N/A	N/A
Dr Kelly McGowan (from 01 April 2026)	3/3	N/A	N/A	1/1	N/A	1/1
Adjunct Associate Prof Deanne Minniecon	13/13	N/A	3/5	N/A	0/1	5/5
Stephen Robertson	11/13	6/6	1/1	N/A	4/4	N/A
Darren Zanow (from 01 April 2026)	2/3	N/A	N/A	1/1	N/A	1/1

Executive management

Hannah Bloch – Chief Executive

Hannah is an accomplished healthcare executive with more than 20 years of experience in the Queensland public system. She has a deep understanding of healthcare operations and experience in managing large and complex services.

Hannah has previously held executive roles at Gold Coast Health where she served on its executive for six years. She holds a Bachelor of Laws and Bachelor of Business (Human Resources Management), and a Graduate Diploma of Legal Practice.

Claire Barratt – Executive Director Infrastructure and Facility Services

Claire Barratt oversees a more than \$1 billion major capital infrastructure program and essential facility services for safe and sustainable healthcare delivery.

She is an executive leader with more than 20 years' experience across health, banking, retail, and pharmacy sectors. Previously, Claire was general counsel and corporate secretary, and chief strategy officer at West Moreton Health, advising the Board and Chief Executive on governance, risk, compliance, and complex commercial matters. She holds a Bachelor of Laws, a Master of Laws, a Graduate Diploma of Legal Practice, and a Graduate Diploma of Applied Corporate Governance.

Dr Luke Butcher – Executive Director Mental Health, Addictions, Custodial Health and Statewide Services

Dr Luke Butcher has spent the past 15 years leading innovative and award-winning health, hospital, and human services, including tertiary public hospitals, mental health, drug and alcohol, and offender rehabilitation services at executive levels in both government and non-government organisations. He brings expertise in regional, rural, and remote service design and provision.

Luke holds undergraduate qualifications in psychology, postgraduate training in clinical supervision, a Master of Forensic Mental Health, and a PhD from James Cook University. Luke is an adjunct professor with Charles Darwin University's Faculty of Health. He has published several works on integrating peer support into mainstream mental health services, forensic risk assessment, and youth justice.

Karyn Ehren – Executive Director Nursing and Midwifery

Karyn has worked in healthcare for 42 years and has a background in senior leadership. She has held past roles at Children's Health Queensland, including as the nursing director of Surgery and Perioperative Services and as the director of Nursing Workforce Sustainability – Office of the Chief Nursing and Midwifery Officer. Karyn's clinical background is in paediatric intensive care where she has worked as an educator and nurse unit manager. Karyn holds a Master of Business Administration with concentrations in leadership and health service management. She also has graduate qualifications in paediatrics and intensive care nursing.

Therese Hayes – Executive Director Clinical Innovation and Digital Services

Therese holds a Master of Nursing Leadership, with graduate qualifications in Clinical Redesign and Family, Child and Adolescent Health.

With a career spanning more than four decades, Therese has led the delivery of initiatives that drive quality care, process optimisation, and service innovation. Therese is a registered nurse,

registered midwife and a child health nurse. Her clinical speciality is paediatric emergency medicine.

Philip Juffs – Executive Director Allied Health and Oral Health

Philip is an advanced accredited practising dietitian with more than 20 years' experience in clinical dietetics and food service management.

He has worked as a clinical dietitian in renal nutrition in a wide range of tertiary, rural, and remote settings and has held roles at Royal Brisbane and Women's Hospital, Princess Alexandra Hospital, Alice Springs Hospital, and a range of National Health Service hospitals in the United Kingdom.

Philip is a former president of the Dietitians Association of Australia. He also represents allied health professionals on the Queensland Clinical Senate.

Joanne Johnson – Executive Director Family, Surgery and Diagnostic Imaging Services (position previously known as Executive Director Family, Surgery and First Nations Health Services)

Joanne has more than 36 years' experience in healthcare at West Moreton Health and Metro North Health.

Joanne is a registered nurse with clinical experience in emergency care nursing. Joanne has extensive clinical knowledge of patient care, performance, and leadership. She works with all areas of the health service focusing on planned care activities within surgical, specialist outpatients, diagnostic imaging, and family services to support service redesign, patient flow initiatives, and changes to models of care.

Joanne holds a Master of Health Science (Health Service Management) and graduate certificates in clinical redesign, health science and emergency nursing.

Carmen McDonald – Chief Finance Officer

Carmen McDonald is a certified practising accountant with qualifications in business (professional accounting) and a Master of Health Administration. She has worked in diverse finance roles across construction, defence, and health for more than 20 years.

Most recently, Carmen was Senior Director, Service Agreement Management, in the Healthcare Purchasing and System Performance division within the Queensland Department of Health, where she was involved in the commissioning and funding of public health services across the state.

Dr Nicola Murdock – Executive Director Medical Services

Dr Nicola Murdock is an experienced healthcare practitioner and leader. She has held chief medical officer roles in the United Kingdom and Australia, in Cairns, Gladstone, and Brisbane.

Nicola is trained in general practice and paediatrics and moved into medical administration in 2010. She is a past president of the Royal Australasian College of Physicians Paediatrics and Child Health Division and former chair of the Queensland Child Death Review Board. In 2017, she won the Telstra Queensland Business Women's Award in the category of public sector and academia.

Nicola Ross – Executive Director Medicine and Ambulatory Services

Nicola Ross is an experienced service director with strong experience in patient flow, leadership and clinical redesign. After seven years working in leadership positions at Metro South Health, including at the Princess Alexandra Hospital, Nicola returned to West Moreton Health in 2026. She

previously worked at West Moreton Health for 10 years after migrating from the United Kingdom. Nicola holds a Master of Emergency Nursing.

Maurice Woodley – Director First Nations Health Service (position previously known as Director Aboriginal and Torres Strait Islander Health)

Maurice has more than 15 years' experience working in First Nations health. He is the Director First Nations Health Service and has held previous roles as an indigenous health liaison officer, cultural practice program coordinator, and a principal project officer for West Moreton Health's First Nations Health Equity Strategy.

Maurice has also worked in program management, program support, outreach, and engagement roles within Darling Downs and West Moreton PHN and Brisbane South PHN. Maurice is an Anathanguy / Yinwum man. He is a passionate advocate for systemic change to create better health for First Nations communities. Maurice is also an accomplished artist, and his artwork is used across West Moreton Health.

Sarah Dixon – Acting Executive Director Corporate Services

Sarah Dixon is an executive leader with experience across a wide variety of industries, including health. She was a member of Gold Coast Health's executive team for seven years, leading both operational health delivery and corporate services divisions.

During a 15-year consulting career in the private sector, she gained strategy, governance, issues management, and corporate communication experience. She is an experienced non-executive director, having previously served as chair of an independent school and as a trustee of a public offer superannuation fund. She is currently deputy chair of a charitable trust. Sarah holds a Bachelor of Business (Communication). She is a graduate member of the Australian Institute of Company Directors and has completed the General Management Program at Judge Business School, Cambridge University, UK. She is also a Justice of the Peace.

Dr Jeremy Wellwood – Chief Operating Officer

Dr Jeremy Wellwood is responsible for clinical planning and performance across three divisions: Family, Surgery, and Diagnostic Imaging; Medicine and Ambulatory Services; and Allied Health and Oral Health.

Jeremy has decades of experience in healthcare delivery, including executive leadership roles at Gold Coast Health, Cairns and Hinterland Hospital and Health Service, and Metro South Health. Before joining West Moreton Health in 2025, Jeremy was Executive Director, Princess Alexandra Hospital.

Jeremy has a clinical and laboratory background in haematology and holds a Master of Health Leadership and Management, as well as a fellowship with the Royal Australasian College of Medical Administrators. His passion for developing and evolving clinical services grew when he led the development of tertiary cancer care for Gold Coast Health.

West Moreton Health acknowledges the contributions of Helen Couper, Senior Director Strategy, Engagement and Communication (until October 2025) and Brooke Wiley, Senior Director Strategy, Engagement and Communication (November 2025 through March 2026).

Organisational structure and workforce profile



Workforce Profile

Total staffing	
Headcount	6,834
Paid FTE	5,675.25
Occupation types by FTE	Percentage
Corporate	5.40%
Frontline and frontline support	94.60%
Appointment type by FTE	Percentage
Permanent	80.51%
Temporary	15.71%
Casual	3.66%
Contract	0.12%
Employment status by headcount	Percentage
Full-time	52.22%
Part-time	41.34%
Casual	6.44%

Figure 1: Gender

Gender*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	5,006	73.25%
Men	1,812	26.51%
Non-binary	16	0.23%
Not disclosed	0	0.00%

* Where data available

Figure 2: Diversity target group data

Diversity Groups*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	5,006	73.25%
Aboriginal Peoples and Torres Strait Islander Peoples	171	2.50%
People with disability	172	2.52%
Culturally and Linguistically Diverse – Speak a language other than English at home [^]	1,443	21.12%

* 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 Islander languages or Australian South Sea Islander languages spoken at home.

Figure 3: Target group data for women in leadership roles*		
	Women (headcount)	Women as a percentage of total leadership (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	9	60.00%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	7	77.78%

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

Strategic workforce planning and performance

West Moreton Health continued to strengthen its workforce capability and employee experience throughout 2025-26, delivering on the Strategic Plan commitment to enable great people to do great work.

Workforce growth was concentrated in frontline clinical and frontline support roles to meet increasing demand and prepare for future service expansion. Workforce pipeline programs also expanded, through graduate programs, school-based traineeships, the First Nations Deadly Start Program and the Health and Hospitals Pathway Program (delivered in partnership with ETC Australia).

During the year, an organisational redesign occurred across clinical, corporate and support functions. This redesign was necessary to strengthen organisational effectiveness and better position the organisation for future service delivery aligned to the priorities of the new strategic plan 2025-2029. The redesign created the conditions for improved workforce engagement, organisational connection and culture, the results of which were reflected in the outcomes of the 2026 Caring Better Together Staff Survey.

The Caring Better Together Staff Survey is the key initiative West Moreton Health uses to measure workplace culture and employee engagement. Open to all staff to complete during the survey window of 2 to 22 March 2026, the survey built on the inaugural survey in 2024. In the 2026 survey, West Moreton Health achieved:

- a 2 percentage point increase in the staff participation rate (61 per cent, up from 59 per cent in 2024)
- a 6 percentage point increase in overall employee engagement score (50 per cent, up from 44 per cent in 2024), moving West Moreton Health from a “strengthening” culture to a “surging” culture
- an 8 percentage point increase in respondents reporting that, on balance, West Moreton Health is a “truly great place to work” (70 per cent, up from 62 per cent in 2024)
- 86 per cent of all cultural measures improved.

West Moreton Health also established its inaugural Employee Engagement Plan, creating a dedicated framework to strengthen employee voice, participation and involvement in service improvement, innovation, and organisational change initiatives.

A major achievement during 2025-26 was West Moreton Health's leading role in the statewide Integrated Workforce Management (IWFM) program as one of Queensland Health's first tranche of health services implementing Stage 4. The introduction of enhanced roster-to-pay functionality, electronic timesheets, real-time workforce data and improved workforce management tools strengthened workforce governance, increased workforce data visibility, and improved the experience of managers and employees.

Investment in leadership capability remained a priority through West Moreton Health's #everyoneisaleader framework. During 2025–26, more than 1,000 leadership development program participations were completed across initiatives focused on leadership, communication, coaching and workforce management capability. By investing in leadership at every level, West Moreton Health is strengthening leadership capability, supporting succession planning, and retaining talented leaders to meet future healthcare demands. Workforce stability remained a significant strength during 2025–26. More than 600 staff were formally recognised through the Length of Service Recognition Program for achieving service milestones, ranging from five to 55 years. This included 185 employees reaching 20 years or more service, including 76 employees

with more than 30 years of service and 23 employees with 40 years or more service. These milestones reflect the commitment, experience and dedication of West Moreton Health's workforce and the important contribution long-serving employees make to organisational capability, culture, and patient care.

Early retirement, redundancy and retrenchment

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

Open data

West Moreton Health has data to report on overseas travel and on the Queensland Language Services Policy. The data can be found on the Queensland Government Open Data website (www.data.qld.gov.au).

There is no data to report for consultancies, and no Charter of Victims' Rights complaints were received during the financial year.

Our risk management

West Moreton Health's risk management approach is guided by the principles of ISO 31000, ensuring risk management remains systematic, transparent and embedded across all levels of the organisation.

The West Moreton Hospital and Health Board is responsible for setting the organisation's risk culture, including how risk is perceived, managed and monitored. The Board's Risk Appetite Statement guides decision-making across the organisation by defining the level of risk that West Moreton Health is prepared to accept in pursuit of its strategic objectives, while maintaining appropriate controls and oversight.

During the reporting period, West Moreton Health continued to strengthen its enterprise-wide risk framework, maintaining a strong focus on risk considerations in strategic planning, operational decision making, and financial stewardship.

West Moreton Health applies a systematic approach to identifying areas of significant operational and financial risk by combining formal assessment tools, data analysis, incident trends, audit outcomes and consultation with clinical, corporate and executive stakeholders. Risks are evaluated using standardised criteria that consider likelihood, consequence and the effectiveness of existing controls, enabling clear prioritisation and escalation where required.

To manage these risks, West Moreton Health maintains a comprehensive framework of risk registers, governance committees, and monitoring mechanisms. Controls and treatments are documented and reviewed through regular reporting and performance oversight. This structured approach ensures risks are not only mitigated but continually monitored.

West Moreton Health is strengthening the foundations of a positive risk culture by improving transparency, building capability and embedding structured risk practices across clinical and corporate areas. The organisation is committed to continuous improvement, with each year focused on enhancing systems, refining processes and improving our risk maturity.

Internal audit

West Moreton Health's internal audit function provides an independent, objective assurance and advisory service to improve and add value to the operation of the health service.

The internal audit unit is independent of management, reporting operationally to the HSCE and the Audit and Risk Committee, and administratively to the Executive Director Corporate Services.

Board-level oversight and support are provided by the Audit and Risk Committee, which oversees internal audit planning, monitoring and reporting processes. This forms part of the governance processes to ensure Internal Audit operates effectively, efficiently and economically.

The Internal Audit Charter, together with the Internal Audit Annual and Strategic Plan, are reviewed and endorsed annually by the Audit and Risk Committee and approved by the Board. They direct the unit's activities, providing a framework for its effective operation.

The Internal Audit Charter is consistent with the Institute of Internal Auditors' International Professional Practices framework. The plan is developed using a risk-based approach, considering strategic and operational risks.

Internal Audit reports include recommendations based on root cause analysis. The implementation of these recommendations is followed up regularly, with progress reported to the Audit and Risk Committee.

In 2025–2026, the unit audited high-risk areas encompassing clinical, corporate, research and information and communications technology functions, in accordance with the Annual Internal Audit Plan. In addition to strengthening the organisation's risk management, assurance framework and governance processes, insights gained through internal audit engagements provided opportunities to inform decision-making and support continuous improvement across the organisation.

External scrutiny, information systems and recordkeeping

Accreditation

West Moreton Health is accredited until 27 February 2028 by the Australian Council on Healthcare Standards against the National Safety and Quality Health Service Standards.

Ministerial directives

The *Hospital and Health Boards Act 2011* requires annual reports to state each direction given by the Minister to the hospital and health service (HHS) during the financial year, and the action taken by the health service as a result of the direction. During the 2025-2026 period, two Ministerial Directives were issued under Section 44 of the *Hospital and Health Boards Act 2011* to all HHSs:

- *QH-MD-003 Mandatory reporting to the Queensland Police Service (QPS) where a person is unsuitable to possess a firearm.*
 - As a result of QH-MD-003, West Moreton Health has taken steps to implement the Directive and will be undertaking training with relevant practitioners.
- *QH-MD-002 Treatment of gender dysphoria in children and adolescents with hormone therapy.*
 - West Moreton Health does not provide services to children with gender dysphoria.

Coronial inquests

West Moreton Health participated in four coronial inquests for former health service consumers in 2025–2026. The inquests were held in relation to the deaths of three prisoners, and one outpatient. Findings were handed down in respect of 10 matters, none of which contained adverse findings in relation to the care provided by West Moreton Health.

External audits

West Moreton Health remains informed about Queensland Audit Office (QAO) audits, including financial and performance audits that outline recommendations relevant to the health service. Internal Audit tracks and monitors the progress of any external audit recommendations. In 2025–2026, West Moreton Health fully implemented recommendations contained in the QAO Health financial audit reports for 2022–23, 2023–24 and 2024–25.

West Moreton Health also responded to recommendations contained in the QAO performance audit reports, *Health outcomes for First Nations people (2022–2023)* and *Keeping people safe from domestic and family violence (2022–2023)*, with all audit recommendations being fully implemented.

Internal Audit coordinated the annual Information Security Management System (ISMS) and Australian Signals Directorate compliance returns, as required by the Queensland Government Customer and Digital Group (QGCDG). A full audit of ISMS was conducted in 2023–2024, with follow-up reviews conducted 2024–2025 and in 2025–2026. A full ISMS audit will occur in 2026–2027 in accordance with the QGCDG requirements for a three-year cycle.

Delegations

All legislative changes relevant to West Moreton Health were enacted within the delegation system, which is regularly monitored and updated to ensure currency and alignment with other legislative changes and organisational structural changes.

Information systems

West Moreton Health is committed to protecting the privacy and confidentiality of patient and staff information.

West Moreton Health provides regular training on privacy, cyber security risks, and best-practice protocols, and encourages staff to complete courses from the Office of the Information Commissioner and Queensland State Archives.

In 2025–2026, work on the West Moreton Health Digital Healthcare Strategy progressed, with:

- virtual care expanded across multiple services to provide safer, more efficient care closer to home, with continued growth and integration across the health service
- implementation of the critical care electronic medical record MetaVision into the Ipswich Hospital Intensive Care Unit (ICU), enhancing clinical care
- progressed a pilot of an ambient Artificial Intelligence (AI) solution to assist with timely documentation, giving back time to clinicians for our patients.

To strengthen cyber resilience, West Moreton Health continued staff education and conducted a cyber security simulation exercise to test preparedness and response. West Moreton Health will continue to strengthen its focus on emerging cyber security risks and the safe, responsible use of artificial intelligence technologies through ongoing risk management, governance, and capability development.

Record keeping

All access to and disclosure of clinical and corporate records is in accordance with the *Queensland Information Privacy Act 2009*, *Right to Information Act 2009* and *Hospital and Health Boards Act 2011*.

West Moreton Health also complies with the *Public Records Act 2002* in its management of clinical and corporate records. It adheres to the General Retention and Disposal Schedule for corporate records and the Health Sector (Clinical Records) Retention and Disposal Schedule for clinical records.

Queensland Public Service ethics and values

The *Public Sector Ethics Act 1994* details the ethical principles, values and standards of conduct required by employees in the Queensland Public Service. A single Code of Conduct for the Queensland Public Service, reflecting the ethical principles and values set out in the Act, was adopted in 2011.

The Code of Conduct applies to all West Moreton Health staff including employees, volunteers, students, contractors, consultants and casual staff, regardless of their employment status. We are committed to upholding the values and standards outlined in the Code of Conduct, which are:

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

Training in the Code of Conduct is a mandatory requirement for all employees and is provided through the code of conduct and public interest disclosures courses.

The Code of Conduct is available to staff on the West Moreton Health intranet and through an online learning program and compliance is monitored by line managers under Queensland Health policy and local procedures.

Human rights

West Moreton Health recognises that respecting, protecting and promoting human rights is crucial to the health and wellbeing of our many diverse communities. West Moreton Health's clinicians are committed to advocating for the human rights of consumers and patients in their provision of healthcare. As an organisation, we are equally committed to upholding the rights of our staff. West Moreton Health's commitment to the *Human Rights Act 2019* is reflected in the *West Moreton Health Strategic Plan 2021–2025*.

West Moreton Health is working towards compliance against the *Child Safe Organisations Act 2024* and is committed to ensuring every child and young person is seen, heard, and feels safe by creating inclusive environments where their voices are valued, their needs are understood, and their safety is everyone's responsibility.

The Queensland Human Rights Commission (QHRC) referred eight complaints to West Moreton Health in 2025–2026:

- Three complaints remain ongoing and under review by the QHRC.
- One complaint is awaiting the complainant's decision regarding referral to the Queensland Civil and Administrative Tribunal (QCAT).

- Two complaints did not resolve at conciliation and were closed by the QHRC on the basis that it was satisfied the complaint had been dealt with appropriately.
- Two complaints were closed due to complaint deficiencies.
- Three complaints from the previous reporting period continued before QCAT and the Queensland Industrial Relations Commission.
- One complaint continued from the previous reporting period and was settled by agreement.

The Australian Human Rights Commission (AHRC) notified West Moreton Health of one complaint, which was terminated by the AHRC with no further action taken.

West Moreton Health regularly reviews its policies and procedures to ensure human rights consideration. In 2025–2026, West Moreton Health reviewed three policies, 82 procedures, and 34 work instructions.

Confidential information

The *Hospital and Health Boards Act 2011* requires annual reports to state the nature and purpose of any confidential information disclosed in the public interest during the financial year.

In 2025–2026, West Moreton Health's Release of Information department did not release any information under the *Hospital and Health Boards Act 2011 (Qld)* s147 or s160.

Performance

Health services when you need them

West Moreton Health continued to improve access to timely, high-quality healthcare services through targeted investment, service expansion and ongoing performance improvement initiatives. During 2025–2026, the organisation strengthened its workforce, improved patient flow and bed capacity, progressed innovative models of care, expanded access to elective surgery, and delivered new and expanded facilities. These efforts strengthened service capacity, improved patient flow and expanded access to care closer to home, supporting West Moreton Health to meet the growing healthcare needs of the community.

Non-financial performance

In the past year, West Moreton Health delivered and progressed the actions against strategic pillars as detailed in the *Strategic Plan 2025–2029*.

With Communities for Communities: We're working together with our communities and partners to build a healthier future.

In 2025–2026, West Moreton Health worked in close partnership with healthcare providers, government agencies and community representatives to prioritise prevention, advance health equity, enhance health literacy and commit to sustainability across our services.

Prioritise prevention: Work with partners to reduce the impact of chronic disease and mental illness

- Murrumba Targan Djimbulung First Nations Chronic Conditions Services provided a culturally safe program for First Nations people with or at risk of a chronic condition. The

service delivered more than 2,400 occasions of service in the 2025–2026 period, supporting social, emotional and cultural wellbeing across families and the broader community.

- Eating disorder specialty services were developed and implemented under the Better Care Together Program, which strengthened access to coordinated and specialised support.
- Physical health screens were successfully implemented in mental health and alcohol and other drugs services to enable more holistic care planning that integrates physical and mental health needs.
- The Better Care Together Program continued to be implemented, with smoking cessation interventions embedded across mental health and alcohol and other drug services. Smoking-cessation pathways are now active, with ongoing monitoring and oversight occurring through the divisional operational performance meetings.
- West Moreton Health is working on enhancing perinatal outcomes for women in custody, strengthening mental health service integration, and pathways to opiate substitution therapy from custody.
- Mental health service capacity expanded by implementing 14 beds in the Mental Health Acute Inpatient Service unit, with the service operating at 100 per cent occupancy. This expansion supports improved access and responsiveness across the mental health care continuum.

Advance Health Equity: Design and deliver healthcare services with diverse communities that are easy to access and culturally safe.

- Planning was initiated to an anti-discrimination initiative, developing the foundations that will guide future engagement and delivery design.
- Work continued with the First Nations Community Advisory Council to identify opportunities to strengthen First Nations participation and improve experience across services.
- The provision of Indigenous Health Liaison Officer support in emergency departments was reviewed to better understand current needs and future service requirements. This resulted in the extended hours of Liaison Officers to provide evening and weekend support.
- The U-Me Koola Program (a culturally safe, full-time paid traineeship that provides Aboriginal and Torres Strait Islander people with a supported pathway to become qualified Health Workers and Health Practitioners) commenced at West Moreton Health, with three trainees, reflecting the organisation's commitment to building a strong and sustainable First Nations health workforce. Participants complete nationally recognised qualifications while supporting West Moreton Health to deliver healthcare services that are culturally safe and welcoming.
- In partnership with Oral Health Services and TAFE Queensland, West Moreton Health provided the Oral Health School-Based Traineeship for First Nations students. This gave trainees the opportunity to complete a qualification in dental assisting while gaining hands-on clinical experience in dental clinics. In 2026, four First Nations Oral Health trainees commenced the program, with plans to expand the intake in 2027, supporting workforce growth in oral health and increasing First Nations representation across dental services.

Enhance health literacy: Co-design clear, easy to access health information with consumers.

- Where appropriate, prison health appointments were converted to telehealth, enabling appointments to be delivered more efficiently and with less disruption. This reduced the need for prisoner transfers and delivered operational benefits to external stakeholders.

- Planning started for West Moreton Health's inaugural Health Literacy Plan, creating opportunities to listen to community, staff and consumers. The plan focuses on providing clear, usable information that supports people to understand and act on their health needs.
- Staff attended community education events, such as the South Sudanese Community Association of Queensland Inc Annual Leaders Meeting, to provide information about accessing West Moreton Health's services.

Commit to sustainability: Working together to create an environmentally sustainable health service that is resilient to climate disasters.

- An environmental and sustainability plan was developed to maintain a clear strategy and actions to meet required measures and support long-term organisational sustainability. These initiatives saw 66.7 per cent of waste diverted from landfill, against a target of 85 per cent by 2030.
- The Interpreter Services Optimisation initiative advanced under the Leading Growth Together Program, with four main measures of success throughout the project. These included:
 - Reducing the number of face-to-face interpreter sessions (when clinically appropriate). This was achieved, with a reduction from 67.46 per cent in October 2025 to 24.46 per cent in May 2026.
 - Decreasing chargeable interpreter cancellation fees due to cancellations made with less than 24 hours' notice. This was achieved with a decrease from 6.48 per cent of the total Interpreter Services monthly bill in October 2025 to 5.15 per cent of the total bill in May 2026.
 - Reducing West Moreton Health-wide interpreter travel fees, which were reduced from \$18,700 in October 2025 to \$2,900 in May 2026.
- The project also had an objective to reduce 'patient wastage' (defined as patients failing to attend a hospital appointment where an interpreter has been scheduled). This will continue to be a core focus, to ensure people from culturally and linguistically diverse backgrounds are supported to access care.
- The Prosthetics Optimisation Diagnostics identified 65 recommendations across seven themes (including Procurement; Inventory Management; Finance and Data; and Purchasing and Supply) and established a dedicated working group with resourcing to support implementation. Significant cost optimisation opportunities of more than \$100,000 were identified through incorrect pricing and invoicing.

Reducing barriers, improving care: We're making healthcare easy and connected – no matter who you are or where you're from.

In 2025–2026, West Moreton Health worked with communities and partners to grow cultural respect, connect care, prioritise child health, expand rural access and strengthen education partnerships to support more inclusive and responsive models of care.

Respect culture: Create evidence-based, trauma-informed, and culturally safe models of care with a particular focus on First Nations people.

- Data analysis identified opportunities to reduce seclusion episodes exceeding six hours within Mental Health Inpatient Services, supporting broader efforts to minimise seclusion and restraint use.

- A specialist pathway was advanced for young people with aggressive behaviours to support more consistent, coordinated responses.
- The inaugural West Moreton Health First Nations Workforce Plan was developed and reviewed to establish a clear framework for strengthening First Nations workforce representation and support.
- Cultural safety infrastructure was strengthened at Ipswich Hospital by establishing a new yarning circle adjacent to the Jubilee Building. The space provides a dedicated environment for patients, families and staff to connect and reflect, supporting culturally responsive care for Aboriginal and Torres Strait Islander peoples. The yarning circle was developed with ongoing engagement with Elders and the local First Nations community to ensure it aligned cultural needs and expectations.

Connect care: Ensure coordinated and connected care for priority groups including older adults, people living with mental illness, and people living with disabilities.

- Full commissioning of the Ripley Specialised Inpatient Service (RSIS) was completed, with operational handover in March 2026, strengthening sub-acute palliative care, rehabilitation and older persons service capacity across the region.
- There was increased investment and expenditure for Surgery Connect support to efforts to reduce waitlists at Ipswich Hospital and improve timely access to surgical and endoscopy care needs.
- The SAFEST Surgical Flow project initiated focused work on surgical services flow and theatre optimisation to improve patient flow and operational efficiency. This resulted in a reduction in total elective surgery waitlist by 124 patients.
- The SAFEST Journey Home General Medicine project was delivered in 2025–2026, with a full evaluation report due by October 2026. The SAFEST project was aimed at improving access, reducing wait times, reducing length of stay, and most importantly, improving outcomes for General Medical patients at Ipswich Hospital through a General Medicine redesign. Some preliminary findings include:
 - Patients discharged on their planned Estimated Date of Discharge increased from 22 per cent to 33 per cent between March and June 2026.
 - Approximately 86 patients per month were discharged using criteria-led discharge, demonstrating successful adoption of streamlined discharge processes.
 - A new pathway successfully transferred 91 suitable general medical patients to the RSIS.
 - The RSIS pathway saved an average of 126 acute bed days in general medical wards at Ipswich Hospital.
- The 24/7 Ambulatory Care model was implemented, to support safe, timely and meaningful treatment for patients requiring fast-track care in the Ipswich Hospital emergency department. Nursing and medical staffing were recruited in early 2026 with onboarding activities completed in March, delivering significant improvements in patient flow.
- West Moreton Health completed construction of the Ipswich Residential Rehabilitation and Withdrawal Facility at Raceview and handed over its operation to Lives Lived Well, a leading not-for-profit provider of alcohol and other drug treatment and mental health services. The facility represents an important investment to address one of the region's most complex health and social challenges.

- The expanded Ipswich Hospital Transit Care Centre opened with an additional 10 beds and 14 chairs and interim model of extended hours to support patient flow, while planning progressed for the permanent expansion.

Prioritise child health: Work with partners and the community to increase child health accessibility and preventative health services.

- Significant progress was achieved toward becoming a Child Safe Organisation, including delivery of a communication strategy, training, resource development, high-risk procedure review, and a Blue Card compliance review process.
- The Sustained Home Visiting program (part of the Putting Queensland Kids First initiative) was implemented, and long-term, in-home support continued to be delivered to vulnerable families, from pregnancy until the child reaches two years of age. In 2025–2026, 365 appointments were completed, including 52 of those in correctional settings.
- As of June 2026, all of the permanent Child Health workforce completed Sustained Home Visiting training, which will support this service being expanded. Referral pathways between midwifery, child health and rural services were strengthened to support program access.
- Transitions improved for families between the maternity and child health settings by introducing a welcoming phone call from Child Health to families who have birthed in Ipswich Hospital.

Expand rural access: Responsive connected care in rural health services.

- The Rural Health Services Plan outlines current and projected population health needs across the four rural sites and identifies opportunities to optimise and enhance service delivery. The plan has progressed, with 14 service improvement initiatives since September 2025. One initiative has been completed, two were assessed as not feasible, and 11 remain in progress, contributing to ongoing organisational improvement.
- The Oncology Service expanded to deliver tele-oncology at all four West Moreton Health rural hospitals. This has enabled rural facilities to offer services such as chemotherapy, infusions and immunotherapy to eligible patients, bringing care closer to home for West Moreton Health's rural communities. The first patient to use the service was a 68-year-old Boonah man who stated he previously relied on ambulance transfers to take him to and from Ipswich Hospital for treatment; he can now access the care he needs with a short nine-minute mobility scooter ride from his home in Boonah.
- Planning progressed to expand medical imaging services at Gatton Hospital, including the future commissioning of a computed tomography (CT) scanner. This is part of the ministerial commitment to enhance imaging access as a part of the statewide program, which will boost Queensland's public medical imaging capacity by 10 per cent.

Address inequities: Deliver evidence-based informed care for those in most need including in correctional settings.

- The self-managed medication procedure was endorsed through the West Moreton Health Medication Management Committee, with the draft implementation plan for the correctional environment released for consultation to support safe and consistent adoption.
- The opening of the expanded pharmacy at The Park – Centre for Mental Health has enabled the team to support the medication needs of 5,000 patients in correctional facilities, as well as those receiving care at The Park. The service demand significantly

increased with the opening of Lockyer Valley Correctional Centre, and the introduction of the self-managed medications program for prison patients.

- Health service expansion progressed for correctional and youth detention settings with the commissioning of services at the Lockyer Valley Correctional Centre. This service provides primary and mental health care services to over 1,500 prisoners. The prisoners requiring higher level emergency outpatient or inpatient care were supported by Gatton and Ipswich Hospitals.
- The High Security Inpatient Service undertook a comprehensive re-design of its model of care, engaging extensively across the state. This process involved consultation with approximately 300 stakeholders, including clinicians, consumers, and their families and carers. In February 2026, the new model of care was officially launched, introducing a recovery-oriented approach to specialist forensic inpatient care.
- Four custodial reception centres implemented HbA1c point-of-care testing (POCT) to monitor clinical outcomes and program uptake. The initiative identified new and potential diabetes diagnoses, facilitated referrals for further clinical management (including Category 2 significant-risk cases), generated total referrals, and tracked testing uptake across the overall custodial population, with a particular focus on the First Nations cohort.
- The statewide virtual support model (medical) started with a Medical Officer consistently being rostered on to support the service, with ongoing engagement underway to maximise use of the model and strengthen support for Prison and Youth Detention Health Services.
- West Moreton Health has recently entered a quality improvement initiative with Griffith University to develop an oral health and diabetes screening pathway in prisons.

Great people, great work: Everyone plays a role in growing, supporting and celebrating our workforce.

West Moreton Health continued to deliver high-quality, patient-centred care while progressing key priorities to future-proof our workforce, prioritise staff safety and wellbeing, champion inclusion and strengthen education partnerships across our services.

Future-proof workforce: Invest in training, tools, and career pathways to enable our workforce to embrace new ways of working to meet the needs of the community.

- The First Nations Cadetship Program supports Aboriginal and Torres Strait Islander university students across multiple disciplines, including nursing, psychology, legal, allied health and clinical specialties. Cadets receive paid employment aligned to their studies, practical workplace learning, mentoring, and cultural support while completing their university degrees, strengthening future professional workforce capability across West Moreton Health. The program currently has eight active cadets, with one cadet graduated in 2025 and three expected to graduate in 2026. With growing interest and demand, West Moreton Health is planning to increase cadet numbers for the 2027 intake to further strengthen First Nations professional workforce pathways.
- A comprehensive robotic-assisted surgery program was implemented at Ipswich Hospital, supported by the arrival of the da Vinci XI system and structured training across gynaecology, urology, colorectal and general surgery. The first procedure was completed in early 2026 in a calm and well-prepared operating environment, with dual consoles enabling specialists and trainees to operate together. This approach strengthened education, skill development and workforce attraction. More than 60 patients have since accessed robotic-assisted surgery, improving access to advanced, minimally invasive care closer to

home, with ongoing staff feedback informing continuous learning and staged program refinement.

- The new *Employee Engagement Strategy 2025–2028*, developed to meet legislative requirements and replace the previous Clinician Engagement Strategy, was informed by staff insights gathered through varied organisational consultation and aligned with key organisational and government priorities to strengthen leadership, culture and engagement across West Moreton Health.
- Following a three-month pilot in selected services, West Moreton Health is progressing broader implementation of the Ambient AI clinical transcribing technology across the health service to streamline documentation, reduce administrative workload and give clinicians more time to focus on consumer care. The roll-out reflects West Moreton Health's commitment to innovation and sustainable models of care, with anticipated benefits including improved workflow efficiency, enhanced consumer experience and strengthened workforce wellbeing as we continue to explore the safe and equitable use of emerging technologies.
- The Professional Practice Model review has been completed, with the updated document published and incorporated into Nursing and Midwifery orientation to support consistent professional standards.
- A new organisational structure was implemented following a comprehensive Business Case for Change process, shaped by extensive staff and union consultation across all levels and professions. The new model strengthens clinical governance, supports our strategic direction, improves cross-service collaboration and positions the organisation for sustainable growth. It reflects the hundreds of contributions received from staff and ensures our structure is future-focused, inclusive and aligned with the needs of our community.

Prioritise staff safety and wellbeing: Support the physical, mental, cultural, and emotional health of our staff in every part of our workplace.

- The Workforce Wellbeing function was established, enabling an increase in wellbeing-related activities and events across West Moreton Health. The Staff Wellbeing Psychologist continued to support leaders and teams, and the Coming Up for Air programs for staff continue to grow in response to staff feedback.
- Support was improved for the return-to-work program through monthly engagement with the Executive Leadership Committee, weekly coordination with WorkCover, fortnightly review meetings with the Nursing Director Workforce for displaced employees, and ongoing updates to the host placement task register.
- Home and Community Visiting Internal Audit recommendations progressed by identifying services undertaking home visits, integrating service-specific considerations into Occupational Violence Risk Assessment processes, and expanding Occupational Violence Prevention (OVP) and lone-worker training. A security and duress working group was established and a communication strategy developed to support consistent practice. Current work includes adding a role-specific lone-worker training module to West Moreton Learning Online (WM-LOL), streamlining the OVP training matrix, and progressing analysis of duress technology and processes, with outcomes tracking to the internal audit recommendations.
- The People and Culture Program was embedded within Forensic and Secure Services through the establishment of governance arrangements, development of a program framework, and recruitment of People and Culture champions.

Champion inclusion: Value and celebrate diversity, equity, and inclusion.

- The 2024–2026 Equity and Diversity Action Plan annual review was completed, with the accompanying action plan and calendar developed to support coordinated delivery of key initiatives.
- The LGBTIQ+ Employee Network Group continues to operate with strong employee-led leadership and Executive Sponsorship, strengthening visibility, inclusion and engagement across the workforce.
- Participation in the biennial Caring Better Together Survey increased to 61 per cent, reflecting strong staff engagement in shaping West Moreton Health's workplace culture. Survey results showed continued positive momentum, with 70 per cent of respondents agreeing that West Moreton Health is a truly great place to work. Overall, cultural sentiment strengthened, with 86 per cent of cultural measures showing increased positivity. Employee engagement also rose to 50 per cent, demonstrating growing confidence, connection and pride in the work we do and the environment we create together.

Strengthen education partnerships: Strengthen partnerships with education and training providers to be the preferred choice for training and professional development.

- School-based trainees have been placed across Nursing, Allied Health and Administration, including 11 placements in rural facilities. In 2025–2026, 30 trainees completed their program, with conversations regarding ongoing casual employment now underway.
- The West Moreton Health flagship First Nations school-based traineeship program Deadly Start School-Based Traineeship supports Aboriginal and Torres Strait Islander high school students to gain paid employment, practical workplace experience, and nationally recognised qualifications while completing Year 11 and 12. Delivered in partnership with Queensland Ambulance Service and key internal and external stakeholders, the program provides students with exposure to diverse healthcare and emergency service career pathways. Students rotate through diverse streams including nursing, administration, allied health, operational services and cultural support roles, creating strong early workforce pathways into health careers. The program continues to grow significantly, with five students graduating in 2024, nine students graduating in 2025, 20 students graduating in 2026, and a further 30 students commencing in July 2026, demonstrating strong demand and continued expansion of First Nations workforce pathways across West Moreton Health.
- The West Moreton Health Careers Event Working Group has been established to maximise clinical support and strengthen coordinated workforce attraction activities support.
- Education pathways and partnerships were strengthened through participation in state and regional committees, and continued support for the future nursing and midwifery workforce.
 - Engagement included Executive Director Nursing and Medical Services membership on the Queensland Nursing and Midwifery Executive Council, quarterly regional meetings with University of Southern Queensland, and monthly partnership meetings to support coordinated workforce planning.
 - Student placement opportunities continued, supported by implementation of the InPlace Network to track placement activity and facilitate billing.
 - The Executive Director of Medical Services sat on the Advisory Board for the new Queensland University of Technology Medical School, providing strategic input to support medical education, workforce development and to align future training needs across health.

Our enablers

In 2025–2026, West Moreton Health strengthened its foundations by formalising the strategic plan enablers within its new plan and using them to guide the way services are planned, organised, and improved. Through this work, West Moreton Health can focus on shaping the conditions for smarter, more sustainable service delivery, strengthening partnerships, modernising systems and infrastructure, building research capability, and reinforcing governance and accountability across the organisation.

Transformation and sustainability

Champion new ideas, innovation, smart service integration and sustainable healthcare.

- West Moreton Health went live at RSIS with an electronic patient menu management system that has transformed the way that patients order their food. This improves patient experience, patient safety (through management of allergens and dietary compliance) and reduces food waste. Patients are also able to order via an app using their own device. The current food ordering model at Ipswich Hospital will transition to digital at the end of 2026.
- West Moreton Health implemented automated dispensing cabinets in the RSIS, enabling automated medication dispensing, which improves safety, strengthens stock monitoring and rotation, and delivers associated financial efficiencies.
- Non-labour controls were strengthened through the introduction of an improved contract-management approach for clinical outsourcing, supported by the development of an outsourcing tracking report.

Working together

Partner with consumers, communities, government, industry and education providers.

- West Moreton Health partnered with the University of Queensland to support the Springfield Healthy Hearts Project (co-design of community-wide actions that improve cardiac health) funded by a National Health and Medical Research Council (NHMRC) grant.
- West Moreton Health workforce pipeline programs expanded, through graduate programs, school-based traineeships, the First Nations Deadly Start Program and the Health and Hospitals Pathway Program, delivered in partnership with ETC Australia.
- The West Moreton Health flagship First Nations school-based traineeship program Deadly Start School-Based Traineeship was delivered in partnership with Queensland Ambulance Service and key internal and external stakeholders, providing students with exposure to diverse healthcare and emergency service career pathways.
- Education pathways and partnerships were strengthened through active participation in statewide and regional committees, and continued support for the future nursing and midwifery, allied health and medical workforces.

Infrastructure

Invest in technology, virtual care, responsive, connected systems as well as well-designed service delivery spaces, and workplaces.

- Full commissioning of the RSIS was completed, with operational handover in March 2026, strengthening sub-acute palliative care, rehabilitation and older persons service capacity across the region.

- West Moreton Health continued detailed planning and service model development for the new 200 bed acute services building on the Ipswich Hospital campus to continue to transform and optimise our existing services.
- Virtual care expanded across multiple services to provide safer, more efficient care closer to home, with continued growth and integration across the health service and progressed ambient Artificial Intelligence (AI) solution to assist with timely documentation, giving back time to clinicians for our patients.

Governance and accountability

Ensure our processes, policies, and performance measures help us reach our goals and keep us aligned to our priorities.

- Implementation progressed on the Board to Ward performance framework, strengthening operational performance, governance, and reporting at the cost-centre level and improving the visibility of key financial and operational strategies across West Moreton Health. Ongoing system refinement continues as additional data sets are incorporated, with the framework now active across operational divisions and development of the strategic plan reporting module underway.
- Work to strengthen organisational alignment between safe, high-quality care and responsible financial stewardship progressed through the development of communications plans that reinforce expectations and accountability for leaders.

Research

Utilise research and evidence-based, data-driven decision making to improve service outcomes and enhance quality of care.

- The West Moreton Health Research Plan 2025–2029 was published following extensive staff and community consultation. The plan supports the important role research plays within the health service. Four priorities are outlined: strengthening collaboration with research partners, research translation to ensure service models are informed by the best available evidence, expanding clinical trials and building research leadership and capability across the workforce while continuing to modernise research governance processes to facilitate safe, efficient and supported research projects.
- West Moreton Health partnered with UniSQ to support the Momentum Project (online self-help and support for children and adolescents experiencing mental health challenges) funded by a Medical Research Future Fund grant.
- Research projects across the professions of allied health, medicine and nursing were showcased at West Moreton Health's 2025 Quality Improvement and Research Symposium.
- The number of commercially sponsored clinical trials expanded, with a focus on new pharmaceutical developments in chronic disease. As of 30 June 2025, West Moreton Health is conducting six collaborative clinical trials, and seven commercially sponsored clinical trials (with two more to commence).
- There was an increase in applications for ethics approvals for research, with 32 applications for research project review and 78 applications for ethics exemptions for quality improvement activities.

- Staff were supported to publish 174 journal articles, 105 from Queensland Centre for Mental Health Research (QCMHR) and 69 from other departments across the health service. Including staff affiliated with other hospital and health services, QCMHR published 198 articles.
- More than \$3.8 million was secured in awarded research grants: \$3.47 million for QCMHR and \$0.339 million for research in other West Moreton Health departments.
- QCMHR supported 40 higher research degree students, with eight graduating. West Moreton Health supported six higher research degree students.

Service standards

West Moreton 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) - Category 2 (within 10 minutes) - Category 3 (within 30 minutes) - Category 4 (within 60 minutes) - Category 5 (within 120 minutes)	100% 80% 75% 70% 70%	100% 60% 68% 85% 96%
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department	>80%	50%
Percentage of elective surgery patients treated within the clinically recommended times		
- Category 1 (30 days) - Category 2 (90 days) - Category 3 (365 days)	>98% >95% >95%	79% 63% 74%
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days ¹	≤1.0	0.4
Rate of community mental health follow up within 1-7 days following discharge from an acute mental health inpatient unit ²	>65%	71.0%
Proportion of re-admissions to acute psychiatric care within 28 days of discharge ³	<12%	11.1%
Percentage of specialist outpatients waiting within clinically recommended times ⁴		
- Category 1 (30 days) - Category 2 (90 days)⁵ - Category 3 (365 days)⁵	98%	77% 50% 85%
Percentage of specialist outpatients seen within clinically recommended times		
- Category 1 (30 days) - Category 2 (90 days)⁵ - Category 3 (365 days)⁵	98%	83% 38% 68%
Median wait time for treatment in emergency departments (minutes) ⁶	..	13
Median wait time for elective surgery treatment (days) ⁷	..	47
Efficiency measure		
Average cost per weighted activity unit for Activity Based Funding facilities ⁸	\$5,997	\$6,502
Other measures		

West Moreton Hospital and Health Service	2025–2026 Target	2025–2026 Actual
Number of elective surgery patients treated within clinically recommended times ⁹		
• Category 1 (30 days)	1,959	1,653
• Category 2 (90 days)	1,385	1,015
• Category 3 (365 days)	524	670
Number of Telehealth outpatients service events ¹⁰	8,400	8,861
Total weighted activity units (WAU) ¹¹		
• Acute Inpatients	66,362	62,555
• Outpatients	20,210	19,347
• Sub-acute	13,040	14,909
• Emergency Department	19,677	20,687
• Mental Health	23,240	21,716
• Prevention and Primary Care	2,324	3,865
Ambulatory mental health service contact duration (hours) ¹²	>52,691	75,762
Staffing ¹³	5,170	5675.25

1. Staphylococcus aureus (including MRSA) bloodstream (SAB) infections Actual rate is based on data reported between 1 July 2025 and 31 March 2026 as at 7 August 2026.
2. Mental Health rate of community follow up 2025-2026 Actuals are as at 19 August 2026.
3. Mental Health readmissions 2025-2026 Actuals are as at 19 August 2026.
4. Waiting within clinically recommended time is a point in time performance measure. 2025-2026 Actual is as at 1 July 2026.
5. Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, it is expected that higher proportions of patients seen from the waitlist will be long wait patients and the seen within clinically recommended time percentage will be lower. To maintain the focus on long wait reduction, the 2025-2026 Targets for category 2 and 3 patients are not applicable.
6. 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.
7. 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.
8. All measures are reported in QWAU Phase Q28. 2025-2026 Actual is based on data as at 18 August 2026. The 2025-2026 Target does not include funding adjustments made during the year, including those for Enterprise Bargaining or reproductive leave, which impact the actual results.
9. Elective surgery performed in public hospitals.
10. The Telehealth 2025-2026 Actual is as at 20 August 2026.
11. 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.
12. Ambulatory Mental Health service contact duration 2025-2026 Actual is as at 19 August 2026.
13. 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

Operating result

West Moreton Health's operating result for 2025–2026 was a deficit of \$28.81 million (the 2024–2025 operating result was a deficit of \$31.62 million). West Moreton Health continues to work to grow and adapt its services to meet the rapidly increasing healthcare needs of its communities while concurrently improving the sustainability of service delivery. This includes balancing demand with the resources available while maintaining safe, high-quality care.

Income

Income from all funding sources in the reporting period 2025–2026 was \$1,263.08 million, representing an increase of \$127.73 million on the previous period. Major variances include \$85.7 million for additional activity, programs and services; \$5.83 million additional inter-departmental funding for depreciation and major projects; and \$36.2 million increase in funding for Enterprise Bargaining Agreements.

Expenditure

West Moreton Health's total expenditure (funds spent) in 2025–2026 was \$1,291.89 million. This was an increase of 10.7 per cent over West Moreton Health's total expenditure of \$1,166.97 million in the previous financial year. Labour costs increased by \$117.91 million and non-labour expenses increased by \$7.01 million. The significant increase in demand for healthcare services has driven the rise in staff numbers and both labour and non-labour costs. Increased enterprise bargaining and cost pressures have also contributed to the increase in expenditure.

Future outlook

Demand for healthcare in the West Moreton region continues to grow. The environment in which West Moreton Health operates will continue to be dynamic and diverse. In response, West Moreton Health will continue to provide safe, quality care and look for ways to optimise how we deliver our services, manage demand and meet community needs. In 2026–27, West Moreton Health will continue detailed planning and service model development for the new 200 bed acute services building on the Ipswich Hospital campus and continued to transform and optimise our existing services.

Deferred maintenance

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 includes 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 West Moreton Health reported:

- \$4.41 million in deferred maintenance
- \$22.08 million in postponed capital renewal.

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

- Risks are actively managed via the West Moreton Health Capital and Renewals program. The Sustainability, Infrastructure and Assets Team reviews, prioritises and schedules replacements using allocated funds (including funds from the Timely Investment in Infrastructure Maintenance (TIIM) program).
- A cross-organisational working party reviews and endorses the West Moreton Health Capital and Renewals program.
- Operational preventative and corrective maintenance budgets are allocated as part of the annual budget-setting process.
- Additional funding is sought through whole-of-government processes as required.

West Moreton Hospital and Health Service

Financial statements – 30 June 2026

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Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Income			
Funding for provision of public health services	A1(a)	1,159,541	1,037,509
User charges and fees	A1(b)	79,105	72,660
Grants and other contributions	A1(c)	13,204	12,830
Other revenue	A1(d)	11,125	12,257
Total revenue		1,262,975	1,135,256
Gains on disposal/revaluation of assets		108	93
Total income		1,263,083	1,135,349
Expenses			
Employee expenses	A2(a)	121,414	114,312
Health service employee expenses	A2(b)	828,198	717,394
Supplies and services	A2(c)	274,306	275,303
Grants and subsidies		185	326
Depreciation and amortisation	A2(d)	52,253	45,216
Impairment losses		3,063	3,314
Other expenses	A2(e)	12,469	11,108
Total expenses		1,291,888	1,166,973
Operating result for the year		(28,805)	(31,624)
Other comprehensive income			
Items that will not be subsequently reclassified to operating result:			
Increase in asset revaluation surplus	C2	25,281	15,988
Total other comprehensive income		25,281	15,988
Total comprehensive income		(3,524)	(15,636)

The accompanying notes form part of these statements.

Statement of financial position

As at 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Current assets			
Cash and cash equivalents	B1	4,022	17,193
Receivables	B2	20,492	20,964
Inventories		6,538	5,771
Other assets		2,188	1,827
Total current assets		33,240	45,755
Non-current assets			
Property, plant and equipment	B3	607,899	491,207
Right-of-use assets		3,963	5,079
Total non-current assets		611,862	496,286
Total assets		645,102	542,041
Current liabilities			
Payables	B4	103,025	93,298
Accrued employee benefits		5,510	6,349
Lease liabilities		1,291	1,206
Provisions		238	167
Unearned revenue		234	140
Total current liabilities		110,298	101,160
Non-current liabilities			
Lease liabilities		2,824	3,972
Total non-current liabilities		2,824	3,972
Total liabilities		113,122	105,132
Net assets		531,980	436,909
Equity			
Contributed equity	C1	400,507	301,912
Accumulated surplus/(deficit)		(69,244)	(40,439)
Asset revaluation surplus	C2	200,717	175,436
Total equity		531,980	436,909

The accompanying notes form part of these statements.

Statement of changes in equity

For the year ended 30 June 2026

	Accumulated surplus/ (deficit)	Asset revaluation surplus (Note C2)	Contributed equity (Note C1)	Total equity
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2024	(8,815)	159,448	321,137	471,770
Operating result for the year	(31,624)	-	-	(31,624)
<i>Total other comprehensive income</i>				
Increase in asset revaluation surplus	-	15,988	-	15,988
<i>Transactions with owners</i>				
Non-appropriated equity injections	-	-	25,889	25,889
Non-appropriated equity withdrawals	-	-	(45,216)	(45,216)
Non-appropriated equity asset transfer	-	-	102	102
Balance as at 30 June 2025	(40,439)	175,436	301,912	436,909

	Accumulated surplus/ (deficit)	Asset revaluation surplus (Note C2)	Contributed equity (Note C1)	Total equity
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2025	(40,439)	175,436	301,912	436,909
Operating result for the year	(28,805)	-	-	(28,805)
<i>Total other comprehensive income</i>				
Increase in asset revaluation surplus	-	25,281	-	25,281
<i>Transactions with owners</i>				
Non-appropriated equity injections	-	-	25,718	25,718
Non-appropriated equity withdrawals	-	-	(52,253)	(52,253)
Non-appropriated equity asset transfer	-	-	125,130	125,130
Balance as at 30 June 2026	(69,244)	200,717	400,507	531,980

The accompanying notes form part of these statements.

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Funding for provision of public health services		1,106,392	990,333
User charges and fees		74,531	71,042
Grants and other contributions		4,324	3,773
Interest received		57	58
GST collected from patients/consumers		665	617
GST input tax credits		16,953	18,093
Other		11,315	12,998
<i>Outflows</i>			
Employee expenses		(122,255)	(109,952)
Health service employee expenses		(814,699)	(710,413)
Supplies and services		(270,555)	(274,441)
Grants and subsidies		(185)	(325)
Insurance		(9,720)	(9,087)
GST paid to suppliers		(16,323)	(18,461)
GST remitted		(650)	(667)
Other		(2,715)	(1,979)
Net cash provided by / (used in) operating activities	E3	(22,865)	(28,411)
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		108	93
<i>Outflows:</i>			
Payments for property, plant and equipment		(17,306)	(26,174)
Net cash provided by / (used in) investing activities		(17,198)	(26,081)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		28,272	24,207
<i>Outflows:</i>			
Lease payments		(1,380)	(1,360)
Net cash provided by / (used in) financing activities		26,892	22,847
Net increase/(decrease) in cash and cash equivalents		(13,171)	(31,645)
Cash and cash equivalents at beginning of the financial year		17,193	48,838
Cash and cash equivalents at end of financial year	B1	4,022	17,193

The accompanying notes form part of these statements.

Notes to the financial statements

Overview

West Moreton Hospital and Health Service (West Moreton Health) is a not-for-profit statutory body established under the *Hospital and Health Boards Act 2011* and is domiciled in Australia. West Moreton Health does not have any controlled entities. Its principal place of business is Limestone Street Centre, Ground Floor, Suite 6, 38 Limestone Street, Ipswich QLD 4305.

The System Manager of West Moreton Health is the Department of Health (the Department). The ultimate parent entity is the State of Queensland.

The general purpose financial statements are authorised for issue by the Chair and the Chief Executive at the date of signing the Management Certificate.

Compliance with prescribed requirements

West Moreton Health has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019* and section 62(1) of the *Financial Accountability Act 2009 (the Act)*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2025.

West Moreton Health is a not-for-profit entity and these general-purpose financial statements are prepared on an accrual basis (except for the statement of cash flows, which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities. New accounting standards adopted early and/or applied for the first time in these financial statements are outlined in Note E5.

Currency and rounding

The financial statements:

- have been prepared on a historical cost basis, except where stated otherwise
- are presented in Australian dollars
- round amounts to the nearest \$1,000, shown as \$K or \$'000, unless the disclosure of the full amount is specifically required. Where the amount is less than \$500, the rounded amount is zero
- present comparative information reflective of the audited 2024-25 financial statements, except where restatement is required.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the financial statements. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months of the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months of the reporting date or West Moreton Health does not have a right to defer settlement beyond 12 months of the reporting date.

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

Economic dependency

West Moreton Health's primary source of income is from the Department for the provision of public hospital and health services, in accordance with a service agreement with the Department (refer to Note A1). The current service agreement covers the period from 1 July 2025 to 30 June 2028. West Moreton Health's ability to continue viable operations is dependent on this funding.

During the financial year, West Moreton Health received non-appropriated cash injections from the Department of \$5,000K (2025: \$nil) to fund operating activities. West Moreton Health has no intention to liquidate or to cease operations.

At the date of this report, management has no reason to believe that this funding, as per the terms of the service agreement, will not continue.

A Income and expenses

This section considers the income and expenses of West Moreton Health.

A1 Income

(a) Funding for provision of public health services

	2026 \$'000	2025 \$'000
Revenue from contracts with customers		
<i>Contracted health services – activity-based funding</i>		
Commonwealth	308,966	266,167
State	451,375	395,895
Other funding for provision of public health services		
<i>Contracted health services – block funding</i>		
Commonwealth	32,720	56,248
State	130,298	120,869
<i>System manager funding</i>		
State	163,426	133,651
Depreciation funding	52,253	45,216
<i>Teaching and training funding</i>	20,503	19,463
Total funding for provision of public health services	1,159,541	1,037,509

West Moreton Health receives funding, which includes both State and Commonwealth contributions, in accordance with an enforceable contract under a Service Agreement with the Department. West Moreton Health is funded for eligible services through activity-based funding, block funding, or a combination of both. Activity-based funding is based on an agreed number of activities stipulated within the Service Agreement and a statewide price by which relevant activities are funded. Block funding is not based on levels of public care activity. System manager funding is for items not covered by the National Health Reform Agreement. This includes items such as prevention, prisoner health, depreciation, and other health services. Teaching and training funding is to cover the additional costs to hospitals of undertaking teaching and training activities for clinical staff.

The Service Agreement is reviewed periodically through amendment windows and extraordinary amendments. The amendments recognise changes in activities and prices of services delivered by West Moreton Health. At the end of the financial year, a technical adjustment between the Department and West Moreton Health may be required to reflect levels of services under or over agreed levels of activity and this may result in an unearned revenue or receivable respectively. This technical adjustment process is undertaken annually according to the provisions of the Service Agreement and ensures the revenue recognised in each financial year correctly reflects West Moreton Health's delivery of health services.

West Moreton Health recognises revenue over time for activity-based funding in line with the satisfaction of the relevant performance obligations. Where West Moreton Health has not received funds for performance obligations satisfied under the Service Agreement, a receivable is raised. Block, and teaching and training funding, although under an enforceable agreement, do not contain sufficiently specific performance obligations and are recognised as revenue when consideration is received. Where system manager funding contains sufficiently specific performance obligations, revenue is initially deferred and subsequently recognised when performance obligations are satisfied. Otherwise, system manager funding revenue is recognised on receipt.

The contract between the Department and West Moreton Health specifies that the Department funds West Moreton Health's depreciation and amortisation charges via non-cash revenue. The Department retains the cash to fund future major capital replacements. This transaction is shown in the statement of changes in equity as a non-appropriated equity withdrawal (see Note C1).

Under the terms of the Service Agreement, the Department will provide West Moreton Health with a reconciliation of all Service Agreement funding and purchased activity for the financial year. This reflects the agreed position between the parties following conclusion of the end of year technical adjustment process.

(b) User charges and fees

	2026 \$'000	2025 \$'000
Revenue from contracts with customers		
Hospital fees	24,263	19,706
Sale of goods and services	54,283	52,447
Other user charges and fees		
Rental income	559	507
Total user charges and fees	79,105	72,660

Hospital fees include inpatient and outpatient fees, medical ineligible patient fees, and compensable patient fees. Revenue is recognised at a point in time when the performance obligations are met.

Sales of goods and services include the recovery of costs for goods and services provided by West Moreton Health to the Department and other Hospital and Health Services, recoveries under the Pharmaceutical Benefits Scheme (PBS), as well as revenue from individuals for goods and services provided. Revenue is recognised at a point in time when these goods and services are delivered and service obligations are met.

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

(c) Grants and other contributions

	2026 \$'000	2025 \$'000
Commonwealth grants	3,899	3,771
Other grants	281	822
Donations	335	204
Services received below fair value	8,689	8,033
Total grants and other contributions	13,204	12,830

Grants, contributions, donations, and gifts that are non-reciprocal in nature are recognised as revenue in the year in which West Moreton Health obtains control over them. The grants do not contain sufficiently specific performance obligations for West Moreton Health to transfer goods or services to a third party on the grantor's behalf; therefore, the transaction is accounted for under AASB 1058 *Income of Not-for-Profit Entities*.

Services received free of charge or for a nominal value are recognised only if the services would have been purchased regardless of receiving a donation and where fair value of the services can be reliably measured.

West Moreton Health receives corporate services from the Department at no cost. Corporate services received include payroll services, accounts payable, some taxation services, some supply services and some information technology services. The fair value of these services has been estimated by the Department and recognised in West Moreton Health's financial statements. This amount has been recognised in grants and other contributions, with an equal amount recognised in supplies and services, as required by AASB 1058 *Income of Not-for-Profit Entities* (see Note A2(c)).

(d) Other revenue

	2026 \$'000	2025 \$'000
Recoveries	9,973	10,616
Other	1,152	1,641
Total other revenue	11,125	12,257

Recovery income is received as reimbursement of goods, services or staff provided by West Moreton Health to other Hospital and Health Services and Government agencies. Revenue is recognised on a gross basis at cost when or as the good or service is transferred to the other entity, under AASB 15 *Revenue from Contracts with Customers*.

Other revenue is recognised when it is received, or when the right to receive payment has been established.

A2 Expenses

(a) Employee expenses

	2026 \$'000	2025 \$'000
Wages and salaries	92,995	87,970
Employer superannuation contributions	11,875	10,741
Annual leave levy/expenses	13,795	13,122
Long service leave levy/expenses	2,749	2,479
Total employee expenses	121,414	114,312

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As West Moreton Health expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Scheme, levies are payable by West Moreton 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 respective scheme quarterly in arrears and this is currently facilitated by the Department. Non-vesting employee benefits such as sick leave are recognised as an expense when taken.

Post-employment benefits for superannuation are provided through defined contribution or accumulation plans or the Queensland Government's defined benefit plan, as determined by the employee's conditions of employment. The former QSuper defined benefit categories are now administered by the Government Division of the Australian Retirement Trust. Under the defined contribution plans, contributions are made to eligible superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Under the defined benefit plan, the liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The contributions for defined benefit plan obligations are based on the rates determined on the advice of the State Actuary. Contributions are paid at the specified rate following completion of the employee's service each pay period. West Moreton Health's obligations are limited to those contributions paid.

Number of MOHRI* full-time equivalent employees (FTE)	30 June 2026	30 June 2025
West Moreton Health employees	249	234
Health service employees provided to West Moreton Health	5,429	5,012
Total FTE	5,678	5,246

*Minimum obligatory human resource information

(b) Health service employee expenses

	2026 \$'000	2025 \$'000
Health service employee expenses	828,198	717,394

The Department provides Queensland Health employees under an employer arrangement to work for West Moreton Health. West Moreton Health performs its functions and exercises power under the *Hospital and Health Boards Act 2011* and to ensure delivery of the services prescribed in the Service Agreement.

The arrangement operates as follows:

- The Department provides Queensland Health employees to perform work for West Moreton Health, and Queensland Health acknowledges and accepts its obligations as the employer of the Queensland Health employees.
- West Moreton Health is responsible for day-to-day workforce management.
- West Moreton Health reimburses the Department for the salaries and on-costs of these Queensland Health employees.

West Moreton Health treats the reimbursements to the Department for these Queensland Health employees as health service employee expenses in these financial statements.

(c) Supplies and services

	2026 \$'000	2025 \$'000
Clinical supplies and services	81,317	95,424
Contractor and consultants	19,093	20,816
Drugs	65,875	61,604
Pathology	20,297	19,107
Repairs and maintenance	12,246	8,723
Catering and domestic supplies	11,163	10,574
Communications	25,920	22,840
Computer services	3,947	4,027
Services received below fair value*	8,689	8,033
Electricity and other energy	3,962	3,529
Operating lease rentals	2,366	2,088
Patient travel	1,102	945
Water	269	205
Other travel	815	861
Building services	4,212	3,794
Motor vehicles	408	727
Other	12,625	12,006
Total supplies and services	274,306	275,303

*See Note A1(c)

(d) Depreciation and amortisation

	2026 \$'000	2025 \$'000
Depreciation	51,025	44,027
Right-of-use amortisation	1,228	1,189
Total depreciation and amortisation	52,253	45,216

(e) Other expenses

	2026 \$'000	2025 \$'000
Insurance	9,720	9,088
Journals and subscriptions	473	475
Interpreter fees	665	739
Advertising	191	162
External audit fees	209	205
Loss on sale of property, plant and equipment	-	19
Special payments	348	20
Inventory written off	181	97
Other legal costs	447	191
Bank fees	12	12
Other	223	100
Total other expenses	12,469	11,108

Total audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial statements are \$209,000 (2025: \$205,350). There are no non-audit services included in this amount.

Occasionally, West Moreton Health makes special (ex-gratia) payments even though it is not contractually or legally obligated to make such payments. West Moreton Health maintains a register of all special payments greater than \$5,000, as required by legislation.

Total special payments made during 2025-26 were \$348,424 (2025: \$19,790). In the 2025-26 financial year, there were 4 payments greater than \$5,000 made, 3 ex-gratia payments for employee termination benefits (\$338,476) and 1 to a patient for compensation of missing property (\$9,078).

B Operating assets and liabilities

This section provides information on the assets used in the operation of West Moreton Health's service and the liabilities incurred as a result.

B1 Cash and cash equivalents

	2026 \$'000	2025 \$'000
Cash at bank	3,490	16,681
Cash on deposit	526	506
Cash on hand	6	6
Total cash and cash equivalents	4,022	17,193

Cash includes all cash on hand, cash held in banks, cheques receipted but not banked at the reporting date, call deposits and a cash debit facility.

West Moreton Health's bank accounts are managed in line with the *Queensland Whole-of-Government Transactional Banking and Payment Services Agreement (2025)* with the Commonwealth Bank of Australia (CBA). West Moreton Health does not earn interest on funds held within revenue and operating accounts and is not charged interest or fees for accessing its approved cash debit facility as it is part of the whole-of-government arrangements. Interest earned on the aggregate set-off arrangement balance accrues to the consolidated fund.

Cash on deposit represents cash contributions from external entities and other benefactors in the form of gifts, donations and bequests for specific purposes. These funds are retained in the Queensland Treasury Corporation cash fund and are set aside for specific purposes underlying the contribution. Cash on deposit is at call and is subject to floating interest rates. The weighted average effective interest rate was 4.40% in 2026 (2025: 4.93%).

Cash at bank (except operating and revenue accounts) is at call and is subject to floating interest rates. The weighted average effective interest rate was 4.01% in 2026 (2025: 4.72%).

B2 Receivables

	2026 \$'000	2025 \$'000
Trade debtors	23,301	22,689
Other debtors	2	4
Less allowance for impairment	(4,043)	(3,605)
Net debtors	19,260	19,088
 GST receivable	 1,297	 1,927
GST payable	(65)	(51)
Net GST receivable	1,232	1,876
 Total receivables	 20,492	 20,964

Receivables are initially recognised at the amount invoiced to customers. Trade and other receivables reflect the amount anticipated to be collected. The collectability of these balances is assessed on an ongoing basis. When there is evidence that an amount will not be collected, it is provided for and then written off. Trade receivables subsequently recovered are credited against other revenue in the statement of comprehensive income when collected.

Trade receivables are generally due for settlement within 30 days. They are presented as current assets unless collection is not expected for more than 12 months after the reporting date. Due to the short-term nature of the current receivables, their carrying amount is assumed to approximate the amount invoiced.

Key judgements and estimates

Recoverability of receivables: Judgement is required in determining the level of provisioning for customer debts. West Moreton Health's current methodology adheres to a conservative and considered approach for the invoicing of patient fees, with the patients' ability to pay being assessed at the time of treatment.

The assessment includes:

- the economic and citizenship status of debtors, which impacts access to private health cover and eligibility for treatment as a public patient
- historical default rates
- financial circumstance of the debtor
- probability of bankruptcy or financial reorganisation
- default or delinquency in payments
- management judgement.

West Moreton Health adopts a range of cut-off dates for delinquency that are reflective of the risk for the underlying transactions. The loss allowance for trade and other debtors therefore reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information.

Disclosure – Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to receivables.

At 30 June, the ageing of receivables from provision of services was as follows:

Ageing	2026			2025		
	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000
Current	19,328	5%	(890)	18,994	4%	(769)
30-60 days	1,064	52%	(553)	984	50%	(494)
61-90 days	584	57%	(332)	589	59%	(347)
More than 90 days	2,327	97%	(2,268)	2,126	94%	(1,995)
Total	23,303		(4,043)	22,693		(3,605)

The movement in allowance for impairment in respect of receivables during the year was as follows:

	2026 \$'000	2025 \$'000
Balance at the beginning of the financial year	3,605	2,316
Amounts written off during the year	(2,625)	(2,025)
Increase in allowance recognised in operating result	3,063	3,314
Balance at the end of the financial year	4,043	3,605

B3 Property, plant and equipment

	Land Level 2 *	Buildings Level 3 **	Buildings Level 2 *	Plant and equipment (at cost) ***	Capital works in progress (at cost)	Total \$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	
2025						
Gross	44,547	1,137,682	588	98,514	21,850	1,303,181
Accumulated depreciation	-	(761,500)	(444)	(50,030)	-	(811,974)
Carrying amount at 30 June 2025	44,547	376,182	144	48,484	21,850	491,207
<i>Represented by movements in carrying amount:</i>						
Carrying amount as at 1 July 2024	42,641	381,885	171	47,754	20,336	492,787
Acquisitions	-	33	-	4,996	21,147	26,176
Donations received	-	-	-	202	-	202
Disposals	-	-	-	(19)	-	(19)
Transfer between asset classes #	-	14,771	-	4,862	(19,633)	-
Transfers in/out from Queensland Government entities	-	-	-	102	-	102
Revaluation increments/(decrements)	1,906	14,082	-	-	-	15,988
Depreciation charge for the year	-	(34,589)	(27)	(9,413)	-	(44,029)
Carrying amount at 30 June 2025	44,547	376,182	144	48,484	21,850	491,207

	Land Level 2 *	Buildings Level 3 **	Buildings Level 2 *	Plant and equipment (at cost) ***	Capital works in progress (at cost)	Total \$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	
2026						
Gross	53,141	1,310,627	890	113,159	19,295	1,497,112
Accumulated depreciation	-	(835,784)	(620)	(52,809)	-	(889,213)
Carrying amount at 30 June 2026	53,141	474,843	270	60,350	19,295	607,899
<i>Represented by movements in carrying amount:</i>						
Carrying amount as at 1 July 2025	44,547	376,182	144	48,484	21,850	491,207
Acquisitions	-	-	-	1,941	15,365	17,306
Donations received	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfer between asset classes #	-	2,000	-	15,920	(17,920)	-
Transfers in/out from Queensland Government entities	6,275	113,986	-	4,869	-	125,130
Revaluation increments/(decrements)	2,319	22,660	302	-	-	25,281
Depreciation charge for the year	-	(39,985)	(176)	(10,864)	-	(51,025)
Carrying amount at 30 June 2026	53,141	474,843	270	60,350	19,295	607,899

* Level 2 assets are assets with an active market.

** Level 3 assets are special purpose-built buildings with a lack of observable inputs.

*** Plant and equipment is held at cost, except for Heritage and Cultural assets, which are held at fair value of \$142K (2025: \$142K).

Transfers represent capitalisation of commissioned assets during the year.

(a) Acquisition

Property, plant, and equipment is initially recorded at the consideration paid, plus any other costs directly incurred in bringing the asset ready for use. Items or components that form an integral part of an asset are recognised together as a single (functional) asset.

Where assets are received free of charge from another Queensland Government entity (whether because of a machinery of government change or other involuntary transfer), the acquisition cost is recognised at the gross carrying amount in the books of the transferor immediately prior to the transfer, together with any accumulated depreciation.

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

(b) Recognition threshold

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

Class	Threshold
Buildings and land improvements	\$10,000
Land	\$1
Plant and equipment	\$5,000

Subsequent expenditure is only capitalised when it is probable that future economic benefits associated with the expenditure will flow to West Moreton Health. Ongoing repairs and maintenance are expensed as incurred. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised, and the new depreciable amount is depreciated over the remaining useful life of the asset.

(c) Depreciation

Land is not depreciated as it has an unlimited useful life.

Buildings are depreciated on a straight-line basis, using the remaining useful lives of the buildings' components.

Plant and equipment is depreciated on a straight-line basis to reflect the consistent and even consumption of the service potential of these assets over their useful lives to West Moreton Health. Assets under construction (work in progress) are not depreciated until they are available for use.

Key judgement:

Management estimates the useful lives and residual values of buildings and plant and equipment based on the expected period over which economic benefits from the use of the asset will be derived. Management reviews useful life assumptions on an annual basis, having considered variables including historical and forecast usage rates, technological advancements, and changes in legal and economic conditions. All depreciable assets have a nil residual value.

For each class of depreciable assets, the following depreciation rates represent the range of expected annual depreciation, noting there will be outliers due to the specific characteristics and service potential of individual assets.

Class	Depreciation rates
Buildings and land improvements	2.0-5.0%
Plant and equipment	5.0-20.0%

(d) Measurement

Plant and equipment is measured at cost, net of accumulated depreciation and accumulated impairment losses, in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. The carrying amounts for such plant and equipment at cost are not materially different from their fair value.

Land and building assets are measured at fair value, in accordance with AASB 116 *Property, Plant and Equipment*, AASB 13 *Fair Value Measurement* and Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. The 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.

A fair value measurement of a non-financial asset considers a market participant's ability to generate economic benefit by using the asset in its highest and best use, or by selling it to another market participant that would use the asset in its highest and best use. The current use of the asset is deemed to be the highest and best use.

Fair values reported by West Moreton Health are based on valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

Observable inputs are relevant publicly available data, for example, published sales data for land.

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 West Moreton Health include, but are not limited to:

- subjective adjustments made to observable data to take account of the specialised nature of health service buildings and on hospital site residential facilities, including historical and current construction contracts and cost estimates
- cost estimates of construction, including costs for preliminaries, professional fees and risk assessments of physical condition and remaining useful life.

All assets 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

Level 2: represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly

Level 3: represents fair value measurements that are substantially derived from unobservable inputs.

West Moreton Health does not hold any property, plant and equipment assets categorised into level 1 of the fair value hierarchy.

Valuation methodology

Over a rolling four-year program, all West Moreton Health land and building assets will undergo independent assessment and be comprehensively revalued at fair value. Any assets held at fair value that are not selected for assessment in the current year will continue to be revalued on an annual basis using the appropriate and relevant indices provided by independent experts.

West Moreton Health has engaged Jacobs Group (Australia) Pty Ltd (Jacobs) to independently assess and determine the fair value for all buildings and land improvement assets. Land will continue to be independently assessed, with its fair value determined on a rolling four-year valuation program, conducted by McGees Property Brisbane (McGees) in consultation with Jacobs for 2025-26.

Key judgement

When valuing a specialised building, such as a hospital, there are limited market inputs which can be used to determine the current replacement cost. Jacobs has exercised professional judgement to determine the current replacement cost of modern-day equivalent building assets. The methodology further adjusts the total estimated life taking into consideration physical and technical obsolescence, which impacts the remaining useful life, to arrive at a current replacement cost via straight-line depreciation.

Use of indices

Indices used for land assets were supplied by McGees with consideration of market inputs, including expected growth, land sales, the ability and cost to develop land, and the expected return on development for Brisbane and surrounding Southeast Queensland areas. The indices used for building assets were provided by Jacobs, with consideration of local construction prices for the Brisbane and surrounding Southeast Queensland areas.

These indices are either publicly available, or are derived from market information available, and Jacobs selected and applied market indices based on their research of relevant market data. The effective date of the valuation was 30 June 2026.

Results of valuation

Land

In 2025-26, Ipswich Hospital and The Park - Centre for Mental Health, Treatment, Research and Education land was independently valued by McGees. The effective date of the valuation was 30 June 2026.

The revaluation of land resulted in a net increase of \$2,319K for 2025-26 to the carrying amount of land (2025: \$1,906K increase).

Buildings

A comprehensive independent revaluation was undertaken of The Park - Centre for Mental Health, Treatment, Research and Education facilities. The effective date of the valuation was 30 June 2026.

The comprehensive revaluation of buildings for 2025-26 resulted in a net increase of \$4,720K to the carrying amount of buildings (2025: \$1,935K increase). The valuation of all buildings not comprehensively revalued in 2025-26 were revalued via indexation, resulting in an increase of \$18,242K to the carrying amount of buildings (2025: \$12,147K increase)

The total movement for buildings for 2025-26 was \$22,962K (2025: \$14,082K).

Accounting for changes in fair value

Any revaluation increments arising from the revaluation of an asset are credited to the asset revaluation surplus of the appropriate asset 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. In the 2025-26 financial year, all revaluation amounts were adjusted against the existing revaluation surplus for the asset class and did not impact on the net operating result.

(e) Impairment of assets

The vast majority of West Moreton Health buildings are held at depreciated current replacement cost, under AASB 136 *Impairment of Assets*. As such, the impairment requirements do not apply to this asset class. For assets measured at cost, no impairment loss was recognised in 2025-26 (2025: \$nil).

B4 Payables

These amounts represent liabilities for goods and services provided to West Moreton Health prior to the end of financial year that are unpaid at balance date. The amounts owing are unsecured.

	2026 \$'000	2025 \$'000
Trade creditors	80,089	78,755
Accrued health service employee benefits	22,936	14,543
Total payables	103,025	93,298

C Equity and risk management

C1 Contributed equity

	2026 \$'000	2025 \$'000
Opening balance at beginning of year	301,912	321,137
<i>Non-appropriated equity injections</i>		
Capital Maintenance and Asset Replacement (CMAR)	7,980	10,018
Priority capital program funding	1,135	10,314
Ipswich Hospital Stage 1A redevelopment	6	4
Ipswich Hospital Stage 2 redevelopment	1,494	787
Right-of-use lease funding	1,022	3,954
Accelerated Infrastructure Delivery Program (AIDP)	1,495	-
Timely Investment Infrastructure Maintenance (TIIM)	7,120	-
Cash injection	5,000	-
Other funding	466	812
	25,718	25,889
<i>Non-appropriated equity withdrawals</i>		
Non-cash depreciation and amortisation funding returned to the Department as a contribution towards capital works program	(52,253)	(45,216)
<i>Non-appropriated equity asset transfers</i>		
Land	6,275	-
Buildings	113,986	-
Plant and equipment	4,869	102
Balance at the end of the financial year	400,507	301,912

C2 Asset revaluation surplus by class

	2026 \$'000	2025 \$'000
<i>Land</i>		
Balance at the beginning of the financial year	11,902	9,996
Revaluation increments	2,319	1,906
	14,221	11,902
<i>Buildings</i>		
Balance at the beginning of the financial year	163,534	149,452
Revaluation increments	22,962	14,082
	186,496	163,534
Balance at the end of the financial year	200,717	175,436

The asset revaluation surplus represents the net effect of revaluation movements in assets.

C3 Financial risk management

West Moreton Health is exposed to a variety of financial risks, including credit risk, liquidity risk and market risk. West Moreton Health holds the following financial instruments by category:

	2026 \$'000	2025 \$'000
<i>Financial assets</i>		
Cash and cash equivalents	4,022	17,193
Receivables	20,492	20,964
	24,514	38,157
<i>Financial liabilities</i>		
Payables	103,025	93,298
Lease liabilities	4,115	5,178
	107,140	98,476

(a) Credit risk

Credit risk is the potential for financial loss arising from a counterparty defaulting on its obligations. The maximum exposure to credit risk at balance date is equal to the carrying amount of the financial assets, including any allowance for impairment. Credit risk of receivables is discussed in Note B2.

No financial assets have had their terms renegotiated, and therefore original terms have been used in the ageing and impairment calculations. Financial assets are stated at the carrying amounts as indicated.

(b) Liquidity risk

Liquidity risk is the risk that West Moreton Health will not have the resources to meet its obligations to settle its financial liabilities as they fall due.

West Moreton Health is exposed to liquidity risk through its trading in the normal course of business. West Moreton Health aims to reduce the exposure to liquidity risk by ensuring that sufficient funds are available at all times to meet employee and supplier obligations. West Moreton Health has prepared an eighteen-month cash flow forecast to provide confidence that sufficient funds are available, given current assets are less than current liabilities. This cash forecast is reviewed regularly to provide confidence in West Moreton Health's ability to meet obligations.

(i) Financing arrangements

Under the whole-of-government banking arrangements, West Moreton Health has an approved working debt facility of \$9,000K (2025: \$9,000K) to manage any short-term cash shortfalls.

(ii) Maturities of financial liabilities

Due to the short-term nature (less than 12 months) of the current payables, their carrying amount is assumed to approximate the total contractual cash flow.

West Moreton Health is also exposed to liquidity risk in relation to its lease liabilities, arising from contractual lease payments over the respective lease terms.

(c) Interest rate risk

West Moreton Health is exposed to interest rate risk on its cash deposits in interest bearing accounts with CBA through whole-of-government banking arrangements and Queensland Treasury Corporation.

Changes in interest rates have a minimal effect on the operating result of West Moreton Health.

West Moreton Health does not undertake any hedging in relation to interest rate risk.

C4 Climate risk disclosure

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

The Queensland Sustainability Report (QSR) outlines the Queensland Government's approach to managing key Environmental, Social and Governance (ESG) risks and opportunities, including governance structures, major commitments and policies, and how these risks and opportunities are measured, monitored and managed across Government. The QSR is supported by comprehensive datasets and data dictionaries. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

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 impacting West Moreton Health.

West Moreton Health continues to monitor the emergence of material climate-related risks that may impact the financial statements of West Moreton Health, including directives from Government or Queensland Treasury.

D Key management personnel

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of West Moreton Health, directly or indirectly, including Board Members, Senior Executives and direct reports to the Chief Executive. The Minister for Health and Ambulance Services is recognised as part of West Moreton Health's KMP, consistent with additional guidelines included in the revised version of AASB 124 *Related Party Disclosures*.

In accordance with the *Hospital and Health Boards Act 2011*, the Governor in Council appoints Board Members, on the recommendation of the Minister, for a period not exceeding four years. In appointing a Board Member, the Governor in Council must have regard to the person's ability to contribute to West Moreton Health performing its functions effectively and efficiently.

The following tables detail West Moreton Health's non-ministerial KMP during the current financial year:

West Moreton Health Board Position and name of current incumbent	Appointment authority	Initial appointment date
Chair – Sue Scheinpflug	Hospital and Health Boards Act 2011 Tenure: 01/04/24 – 31/03/28	18/05/16
Deputy Chair (to 31/03/26) – Prof Jeff Dunn AO	Hospital and Health Boards Act 2011 Tenure: 01/04/22 – 31/03/26	18/05/18
Deputy Chair (from 01/04/26) – Dr Cathryn Hester	Hospital and Health Boards Act 2011 Tenure: 01/04/26 – 31/03/30	18/05/19
Board Member – Lyn Birnie	Hospital and Health Boards Act 2011 Tenure: 01/04/26 – 31/03/28	18/05/18
Board Member – Michael Bosel	Hospital and Health Boards Act 2011 Tenure: 01/04/24 – 31/03/28	01/04/24
Board Member – Darren Brown	Hospital and Health Boards Act 2011 Tenure: 01/04/24 – 26/03/26	01/04/24
Board Member – Louise Cox	Hospital and Health Boards Act 2011 Tenure: 01/04/26 – 31/03/30	01/04/26
Board Member – Prof Gerald Holtmann	Hospital and Health Boards Act 2011 Tenure: 01/04/24 – 31/03/26	18/05/16
Board Member – Gail Jukes	Hospital and Health Boards Act 2011 Tenure: 01/07/24 - 31/03/26	27/06/24
Board Member – Dr Kelly McGowan	Hospital and Health Boards Act 2011 Tenure: 01/04/26 – 31/03/30	01/04/26
Board Member – Deanne Minniecon	Hospital and Health Boards Act 2011 Tenure: 01/04/24 – 31/03/28	18/05/21

West Moreton Health Board Position and name of current incumbent	Appointment authority	Initial appointment date
Board Member – Stephen Robertson	Hospital and Health Boards Act 2011 Tenure: 01/04/26 – 31/03/30	18/05/18
Board Member – Darren Zanow	Hospital and Health Boards Act 2011 Tenure: 01/04/26 – 31/03/30	01/04/26

West Moreton Health Executives¹

Chief Executive

Responsible for the overall management of West Moreton Health through major functional areas to ensure the delivery of key government objectives in improving the health and well-being of Queenslanders.

Chief Operating Officer

Responsible for providing strategic leadership and management to the clinical delivery functions, ensuring a consistently improved and patient centred end-to-end journey across multiple divisions.

Chief Finance Officer

Responsible for the operation of the financial management system and control environment for West Moreton Health, ensuring West Moreton Health meets its financial performance targets and remains sustainable amid projected community growth.

Executive Director Allied Health and Oral Health *(formerly Executive Director Allied Health)*

Responsible for clinical governance as well as professional leadership and management of oral and allied health services across West Moreton Health.

Executive Director Clinical Innovation and Digital Services *(formerly Executive Director Transformation)*

Responsible for shaping and delivering a strategic vision for digital capability and driving transformational change within West Moreton Health.

Executive Director Corporate Services *(formerly Executive Director People and Culture)*

Responsible for providing strategic leadership in relation to governance, human resource and other corporate functions, including industrial relations, throughout West Moreton Health.

Executive Director Family, Surgery and First Nations Health Services *(formerly Executive Director Clinical Services)*

Responsible for leading the delivery of clinical care across Women, Children and Family, Surgery and Intensive Care, and First Nations Health Clinical Services.

Executive Director Infrastructure and Facility Services *(formerly Executive Director Major Capital, Service Improvement and Governance)*

Responsible for providing strategic leadership and management for the health service's infrastructure, major capital projects, sustainability, and facility services, including security, patient administration, and operational support.

Executive Director Medical Services

Responsible for the effective leadership and management of the medical profession across West Moreton Health.

Executive Director Medicine and Ambulatory Services

Responsible for leading the delivery of clinical care services across Emergency Care, Rural Health, Medicine and Older Persons Services, and Specialty Medicine and Chronic Disease Management.

West Moreton Health Executives¹

Executive Director Mental Health, Addictions, Custodial Health and Statewide Services (formerly *Executive Director Mental Health and Specialised Services*)

Responsible for providing strategic leadership and accountability for delivering comprehensive mental health, addiction, and correctional health services across West Moreton Health and statewide.

Executive Director Nursing and Midwifery

Responsible for the strategic leadership and management of the nursing and midwifery profession across West Moreton Health.

Senior Director Strategy, Engagement and Communication²

Responsible for leading and setting the strategic direction for West Moreton Health's planning, consumer, community and stakeholder engagement, and media and communications functions.

Director Aboriginal and Torres Strait Islander Health

Responsible for improving outcomes for Aboriginal and Torres Strait Islander healthcare by developing and implementing strategies aimed at effectively managing the health and wellbeing of the Aboriginal and Torres Strait Islander Community.

¹ During the 2025-26 financial year, West Moreton Health undertook an organisational restructure, resulting in changes to the roles, responsibilities, and titles of executives. As part of the organisational restructure, the Executive Director Preventative and Prison Health position was abolished.

² As a result of the organisational restructure, the Senior Director Strategy, Engagement and Communication position is no longer considered a KMP from 21 March 2026.

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

Pursuant to the *Hospital and Health Boards Act 2011*, Board Members' fees are determined by the Governor in Council. Board Members are paid an annual salary consistent with the *Remuneration procedures for part-time chairs and members of Queensland Government bodies*.

The terms of employment for executives are set by employment contracts and relevant awards.

Remuneration for KMP comprises the following components:

- Short-term employee benefits, which include:
 - Base – consisting of base salary, allowances and leave entitlements paid for the entire year or pro-rata for the period that the employee occupied the specified position. Amounts disclosed equal the amount expensed in the statement of comprehensive income.
 - Non-monetary benefits – includes provision of vehicle together with fringe benefits tax (FBT) applicable to the benefit.
- Long-term employee benefits include long service leave levy paid.
- Post-employment benefits include superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of termination, regardless of the reason for termination.
- There were no performance bonuses paid in the 2025-26 financial year (2025: \$nil).

The following tables detail the expenses attributable to Non-Ministerial KMP during the respective reporting periods.

Name	Short-term employee expenses		Long-term benefits	Post-employment benefits	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
2025-26 Board Members					
Ms Sue Scheinpflug (Chair)	91	-	-	11	102
Professor Jeffrey Dunn AO (Deputy Chair to 31 Mar 26)	40	-	-	5	45
Dr Cathryn Hester (Deputy Chair from 1 Apr 26)	47	-	-	6	53
Ms Lyn Birnie	48	-	-	6	54
Mr Mike Bosel	47	-	-	6	53
Mr Darren Brown (to 26 Mar 26)	37	-	-	5	42
Ms Louise Cox (from 1 Apr 26)	8	-	-	1	9
Professor Gerald Holtmann (to 31 Mar 26)	39	-	-	5	44
Ms Gail Jukes (to 31 Mar 26)	39	-	-	5	44
Dr Kelly McGowan (from 1 Apr 26) ¹	8	-	-	1	9
Ms Deanne Minniecon	46	-	-	6	52
Mr Stephen Robertson	47	-	-	6	53
Mr Darren Zanow (from 1 Apr 26)	8	-	-	1	9

¹ This Board Member is a clinician at West Moreton Health and appointed as required from 1 April 2026 to the Board in accordance with the *HHB Act 2011* Section 23(3) requiring at least one Board Member to be a clinician of the organisation. This Board Member also receives remuneration as a clinician however this table only includes the remuneration for the Board Member position.

Name	Short-term employee expenses		Long-term benefits	Post-employment benefits	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
2024-25 Board Members					
Ms Sue Scheinpflug (Chair)	89	-	-	11	100
Professor Jeffrey Dunn AO (Deputy Chair)	50	-	-	6	56
Ms Lyn Birnie	48	-	-	6	54
Mr Mike Bosel	44	-	-	6	50
Mr Darren Brown	44	-	-	6	50
Ms Temira Dewis (to 12 May 25)	40	-	-	5	45
Dr Cathryn Hester	46	-	-	6	52
Professor Gerald Holtmann	49	-	-	6	55
Ms Gail Jukes	44	-	-	6	50
Ms Deanne Minniecon	46	-	-	6	52
Mr Stephen Robertson	46	-	-	6	52

Name	Short-term employee expenses		Long-term benefits	Post-employment benefits	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
2025-26 Executive KMP*					
Chief Executive*	396	-	11	47	454
Chief Operating Officer (from 3 Nov 25)	345	-	11	41	397
Chief Finance Officer (from 2 Jul 25)	262	-	8	31	301
Chief Finance Officer (to 6 Jul 25)	31	-	-	3	34
Executive Director Allied Health and Oral Health*	235	-	7	27	269
Executive Director Clinical Innovation and Digital Services*	250	-	7	29	286
Executive Director Corporate Services (acting) (from 12 Jan 26)	130	-	4	16	150
Executive Director Family, Surgery and First Nations Health Services*	269	-	7	32	308
Executive Director Infrastructure and Facility Services	252	-	7	30	289
Executive Director Medical Services*	651	-	9	70	730
Executive Director Medicine and Ambulatory Services (from 21 Jan 26)	98	-	3	11	112
Executive Director Mental Health, Addictions, Custodial Health and Statewide Services	256	-	7	29	292
Executive Director Nursing and Midwifery*	336	-	9	41	386
Senior Director Strategy, Engagement and Communication (to 5 Oct 25)	62	-	2	7	71
Senior Director Strategy, Engagement and Communication (acting) (from 3 Nov 25 to 20 Mar 26)	76	-	2	9	87
Director Aboriginal and Torres Strait Islander Health	230	-	7	26	263

* Amounts include backfill arrangements to show complete costs of key management positions.

Name	Short-term employee expenses		Long-term benefits	Post-employment benefits	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
2024-25 Executive KMP*					
Chief Executive*	365	-	10	43	418
Chief Finance Officer*	273	-	8	33	314
Executive Director Medical Services*	584	-	9	68	661
Executive Director Allied Health*	251	-	7	27	285
Executive Director Clinical Services*	264	-	7	31	302
Executive Director Major Capital, Service Improvement and Governance	245	-	7	29	281
Executive Director Mental Health and Specialised Services (acting) (to 2 Mar 25)	150	-	5	20	175
Executive Director Mental Health and Specialised Services (from 13 Jan 25)	113	-	3	13	129
Executive Director Nursing and Midwifery*	324	-	9	42	375
Executive Director People and Culture (to 24 Apr 25)	193	-	5	22	220
Executive Director Preventative and Prison Health (acting as Executive Director Transformation from 17 Dec 24) ¹	221	-	7	28	256
Executive Director Preventative and Prison Health (acting) (from 6 Jan 25 to 30 Jun 25)	114	-	3	13	130
Senior Director Strategy, Engagement and Communication*	198	-	6	23	227
Director Aboriginal and Torres Strait Islander Health (acting)*	224	-	7	25	256

* Amounts include backfill arrangements to show complete costs of key management positions.

¹ The Executive Director Preventative and Prison Health was acting in a temporary position as the Executive Director Transformation.

E Other information

E1 Contingencies

Litigation

From time to time, claims are made against West Moreton Health. Litigation is underwritten by the Queensland Government Insurance Fund (QGIF) and West Moreton Health's liability in this area is limited to an excess per insurance event. The maximum exposure to West Moreton Health under this policy is up to \$20,000 for each medical indemnity insurable event and \$10,000 for other insurable events.

These claims are vigorously defended and there are no contingent liabilities in respect of these claims.

E2 Commitments

Commitments for capital expenditure at reporting date are:

	2026 \$'000	2025 \$'000
<i>Land and buildings</i>		
Not later than one year	485	1,407
<i>Plant and equipment</i>		
Not later than one year	1,770	101
Total commitments	2,255	1,508

E3 Notes to the statement of cash flows

The following table reconciles the operating result to net cash provided by operating activities:

	2026 \$'000	2025 \$'000
Operating result from continuing operations	(28,805)	(31,624)
<i>Non-cash items</i>		
Depreciation expense	51,026	44,027
Amortisation expense	1,227	1,189
Assets written off/scrapped	-	19
Donated assets received	-	(202)
Net gains on disposal of property, plant and equipment	(108)	(93)
Lease interest	206	236
Depreciation and amortisation funding	(52,253)	(45,216)
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in receivables	(2,083)	(619)
(Increase)/decrease in inventories	(767)	600
(Increase)/decrease in other assets	(361)	(630)
Increase/(decrease) in payables	9,727	(540)
Increase/(decrease) in accrued employee benefits	(840)	4,364
Increase/(decrease) in provisions	71	-
Increase/(decrease) in unearned revenue	95	78
Net cash provided by/(used in) operating activities	(22,865)	(28,411)

E4 Patient fiduciary funds

West Moreton Health acts in a fiduciary trust capacity in relation to patient trust accounts. Consequently, these transactions and balances are not recognised in the financial statements but are disclosed below for information purposes. Although patient funds are not controlled by West Moreton Health, trust activities are included in the audit performed annually by the Auditor-General of Queensland.

	2026 \$'000	2025 \$'000
Cash at beginning of financial year	161	157
Patient fund receipts	1,610	1,458
Patient fund related payments	(1,575)	(1,454)
Cash at end of financial year	196	161

E5 Application of new accounting standards or change in accounting policy

Changes in Accounting Policy

West Moreton Health has not changed any of its accounting policies during 2025-26.

Accounting Standards Early Adopted

There has been no early adoption of Australian Accounting Standards for 2025-26.

Accounting Standards Applied for the First Time

No accounting standards have been applied for the first time during 2025-26.

Future Accounting Standards not yet Mandatory

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are set out below:

AASB 18 *Presentation and Disclosure in Financial Statements*

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year.

This standard introduces new requirements for presenting the Statement of Comprehensive Income, mandates additional disclosures on management-defined performance measures, and revises the classification of interest received and interest paid in the Statement of Cash Flows.

The AASB is aware there are issues that need to be clarified in applying AASB 18's new requirements to not-for-profit entities. The AASB expects to conduct outreach with not-for-profit and public sector entities to address these issues, and expects that modifications to AASB 18 for application by these entities could take the form of guidance, exemptions and alternative requirements.

West Moreton Health will assess the expected impacts of AASB 18 after the AASB has decided on the modifications applicable to not-for-profit public sector entities. AASB 18's changes will only affect presentation and disclosure; it will not affect the recognition or measurement of any reported amounts.

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

E6 Subsequent events

West Moreton Health received a funding advance of \$50,000K from the Department on 1 July 2026. The funding relates to operations in the 2026-27 financial year and was not recognised as at 30 June 2026.

E7 Taxation

West Moreton 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). GST receivable from and GST payable to the Australian Taxation Office are recognised in the Statement of Financial Position (refer to Note B2).

E8 Related party disclosures

(i) Transactions with Queensland Government controlled entities

West Moreton 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*.

Department of Health

West Moreton Health receives funding from the Department. The Department receives most of its revenue from the Queensland Government and the remainder from the Commonwealth Government.

The funding from the Department is provided predominantly for specific public health services purchased by the Department from West Moreton Health, in accordance with a Service Agreement. The Service Agreement is reviewed periodically and updated for changes in activities and prices of services delivered by West Moreton Health (see Note A1(a)).

The signed Service Agreements are published on the Queensland Government website and publicly available. In addition, the Department provides corporate services as outlined in Note A1(c). Any other expenses paid by the Department to third parties on behalf of West Moreton Health are recouped by the Department.

Related transactions for the year are as follows:

	2026 \$'000	2025 \$'000
Revenue received	1,181,568	1,046,122
Expenditure incurred	102,207	95,193
Receivables and other assets	14,813	15,838
Payables and other liabilities	83,340	69,917

In addition, there are health service employee arrangements with the Department (see Note A2(b)).

Other Hospital and Health Services

Payments to, and receipts from, other health services occur to facilitate the transfer of patients, drugs, staff and other incidentals. These payments are not material.

Queensland Treasury Corporation

West Moreton Health has an investment account with Queensland Treasury Corporation for general trust monies (see Note B1).

Department of Housing and Public Works (DHPW)

West Moreton Health pays rent to the DHPW for rental properties and fleet management services (QFleet).

Transactions with other related parties

All transactions in the year ended 30 June 2026 between West Moreton Health and KMP, including their related parties, were immaterial in nature.

F Budgetary reporting disclosures

Statement of comprehensive income

	Notes	Actual 2026 \$'000	Budget 2026 \$'000	Variance \$'000	Variance %
Income					
Funding for provision of public health services	(i)	1,159,541	1,098,186	61,355	6%
User charges and fees	(ii)	79,105	69,018	10,087	15%
Grants and other contributions		13,204	11,592	1,612	14%
Other revenue	(iii)	11,125	2,749	8,376	305%
Gains on sale / revaluation of assets		108	-	108	-%
Total income		1,263,083	1,181,545	81,538	7%
Expenses					
Employee expenses	(iv)	121,414	126,151	(4,737)	(4%)
Health service employee expenses	(iv)	828,198	719,465	108,733	15%
Supplies and services		274,306	265,537	8,769	3%
Grants and subsidies		185	385	(200)	(52%)
Depreciation and amortisation		52,253	48,926	3,327	7%
Losses on sale / revaluation of assets		3,063	1,708	1,355	79%
Other expenses	(v)	12,469	19,373	(6,904)	(36%)
Total expenses		1,291,888	1,181,545	110,343	9%
Operating result for the year		(28,805)	-	(28,805)	-%
Other comprehensive income					
Increase in asset revaluation surplus	(vi)	25,281	-	25,281	-%
Total other comprehensive income		25,281	-	25,281	-%
Total comprehensive income		(3,524)	-	(3,524)	-%

Statement of financial position

	Notes	Actual 2026 \$'000	Budget 2026 \$'000	Variance \$'000	Variance %
Current assets					
Cash and cash equivalents	(vii)	4,022	45,172	(41,150)	(91%)
Receivables	(viii)	20,492	7,168	13,324	186%
Inventories		6,538	6,371	167	3%
Other assets		2,188	1,199	989	82%
Total current assets		33,240	59,910	(26,670)	(45%)
Non-current assets					
Property, plant and equipment	(ix)	607,899	637,094	(29,195)	(5%)
Right-of-use assets		3,963	2,911	1,052	36%
Total non-current assets		611,862	640,005	(28,143)	(4%)
Total assets		645,102	699,915	(54,813)	(8%)
Current liabilities					
Payables	(x)	103,025	96,893	6,132	6%
Accrued employee benefits		5,510	3,371	2,139	63%
Lease liabilities		1,291	846	445	53%
Provisions		238	152	86	57%
Unearned revenue		234	63	171	271%
Total current liabilities		110,298	101,325	8,973	9%
Non-current liabilities					
Lease liabilities		2,824	2,252	572	25%
Total non-current liabilities		2,824	2,252	572	25%
Total liabilities		113,122	103,577	9,545	9%
Net assets		531,980	596,338	(64,358)	(11%)
Equity					
Total equity		531,980	596,338	(64,358)	(11%)

Statement of cash flows

	Notes	Actual 2026 \$'000	Budget 2026 \$'000	Variance \$'000	Variance %
Cash flows from operating activities					
<i>Inflows:</i>					
Funding for provision of public health services	(i)	1,106,392	1,095,978	10,414	1%
User charges and fees	(ii)	74,531	69,018	5,513	8%
Grants and other contributions		4,324	4,249	75	2%
Interest received		57	48	9	19%
Other	(xi)	28,933	4,483	24,450	545%
<i>Outflows</i>					
Employee expenses		(122,255)	(125,280)	3,025	(2%)
Health service employee expenses	(iv)	(814,699)	(719,465)	(95,234)	13%
Supplies and services		(270,555)	(262,905)	(7,650)	3%
Grants and subsidies		(185)	(385)	200	(52%)
Other	(xii)	(29,408)	(12,010)	(17,398)	145%
Net cash provided by / (used in) operating activities		(22,865)	53,731	(76,596)	(143%)
Cash flows for investing activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		108	-	108	-%
<i>Outflows:</i>					
Payments for property, plant and equipment	(xiii)	(17,306)	-	(17,306)	-%
Net cash provided by / (used in) investing activities		(17,198)	-	(17,198)	-%
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	(xiv)	28,272	913	27,359	2,997%
<i>Outflows:</i>					
Finance lease payments		(1,380)	(913)	(467)	51%
Equity withdrawals	(xv)	-	(48,926)	48,926	(100%)
Net cash provided by / (used in) financing activities		26,892	(48,926)	75,818	(155%)
Net increase/(decrease) in cash and cash equivalents		(13,171)	4,805	(17,976)	(374%)
Cash and cash equivalents at beginning of the financial year		17,193	40,367	(23,174)	(57%)
Cash and cash equivalents at end of financial year		4,022	45,172	(41,150)	(91%)

Explanation of major variances

Major variances have been identified and explained below:

Statement of comprehensive income

- (i) During 2025-26, West Moreton Health received regular in-year amendments to the service agreement with the Department totalling \$61,335K, including enterprise bargaining agreement items, initiatives to assist with demand pressures and increase bed capacity, and Better Care Together, as well other patient care initiatives.
- (ii) The increase in user charges relates to Pharmaceutical Benefit Scheme revenue \$3,080K, higher activity for private inpatients \$4,340K, and a difference in mapping of accounts in the Financial Statements and the Service Delivery Statements \$2,259K. The Service Delivery Statements records the budget for some user fees for the sales of goods and services under other revenue. The remaining variance \$408K relates to other user fees and charges.
- (iii) The increase in other revenue is principally due to inter-entity transactions reflecting project activity for Ipswich Hospital expansion Stage 2 \$1,722K, the Accelerated Infrastructure Delivery Project \$1,154K, Prisoner Electronic Medical Records \$991K and Ripley Subacute ieMR project \$574K.
- (iv) Health service employee expenses and employee expenses are \$103,996K over budget primarily due to increased FTE as a result of growth in service delivery activity and wage increases from the enterprise bargaining agreements. Additional income was provided by the Department to offset the majority of enterprise bargaining related wage increases.
- (v) The decrease in other expenses is a result of a difference in mapping of accounts in the Financial Statements and the Service Delivery Statements. The Service Delivery Statements record the budget for services received below fair value \$8,689K within other expenses. The Financial Statements record this item within supplies and services. This is offset by legal and insurance services fees \$566K, other audit fees \$200K, and pharmacy inventory \$181K. The remaining variance \$838K relates to sundry expenses.
- (vi) There is no budget for asset revaluations. See Note B3.

Statement of financial position

- (vii) The budget principles require that cash balances do not change year on year. Actual balances reflect increased funding (see (i)) offset by increased expenses (see (iv)) and timing of payroll settlements.
- (viii) The increase in receivables is primarily driven by the Department's end of year technical adjustments for an Emergency Department related initiative \$5,247K, enterprise bargaining agreement items \$3,432K, the Aged Care Single Assessment System \$983K and Better Care Together \$652K.
- (ix) The decrease in property, plant and equipment is primarily driven by a change in asset ownership of the Wacol Drinking Water Project \$9,416K, lower than expected valuations for the Ripley sub-acute inpatient facility expansion \$28,540K and Ipswich Adult Alcohol and Other Drug Community Treatment Facility \$8,454K, and delay in completion of other projects totalling \$11,803K, offset by the revaluation increment of \$25,281K and unbudgeted projects completed in the year \$3,586K.
- (x) The increase in payables is driven by the Department's end of year technical adjustments for over 24 hour linked admissions \$5,248K, enterprise bargaining agreement items \$2,377K, Better Care Together \$1,464K, and Surgery Connect \$1,339K offset by cost-of-living adjustment \$4,111K, and the timing of payment of health services employee expenses \$2,547K.

Statement of cash flows

- (xi) The other inflows variance was driven by increased recoveries (see (iii)) and higher than budgeted GST receipts.
- (xii) The other outflows variance was driven by higher than budgeted GST payments.
- (xiii) There is no budget for payments for property, plant and equipment. See Note B3 for information on payments for property, plant and equipment.
- (xiv) See (ix). Equity injections primarily relate to capital projects.
- (xv) The budgeted equity withdrawal is reported as cash; however, this withdrawal relates to depreciation funding that is withdrawn from West Moreton Health as a non-cash transaction by an offset against equity. The depreciation funding concept exists within the health system to maintain a neutral position within the Hospital and Health Services.

Management certificate

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

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) these financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of West Moreton Hospital and Health Service for the financial year ended 30 June 2026 and of the financial position of the Service at the end of that year; and

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



Sue Scheinpflug
WMHH Board Chair
25 August 2026



Hannah Bloch
Health Service Chief Executive
25 August 2026

INDEPENDENT AUDITOR'S REPORT

To the Board of West Moreton Hospital and Health Service

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of West Moreton 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 (\$475 million)

Refer to Note B3 in the financial report.

Key audit matter	How my audit addressed the key audit matter
Buildings were material to West Moreton Hospital and Health Service at balance date and were measured at fair value using the current replacement cost method. West Moreton Hospital and Health Service performed a comprehensive revaluation of The Park – Centre for Mental Health, Treatment, Research and Education facilities 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. West Moreton 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 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 of the instructions provided to the valuer • assessing the appropriateness of the valuation methodology and the underlying assumptions with reference to common industry practices • assessing the appropriateness of the components of buildings used for measuring gross replacement costs with reference to common industry practices • assessing the competence, capabilities and objectivity of the experts used to develop the models • for unit rates, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: – modern substitute (including locality factors and oncosts) – adjustment for excess quality or obsolescence. • evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices • evaluating useful life estimates for reasonableness by: – reviewing management's annual assessment of useful lives – at an aggregate level, reviewing asset management plans for consistency between renewal budgets and the gross replacement of assets – testing that no building asset still in use has reached or exceeded its useful life – enquiring of management about their plans for assets that are nearing the end of their useful life – reviewing assets with an inconsistent relationship between condition and remaining useful life • where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.

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

26 August 2026

Queensland Audit Office
Brisbane

Glossary

Term	Meaning
AHRC	Australian Human Rights Commission
AI	Artificial intelligence
AICD	Australian Institute of Company Directors
AODS	Alcohol and Other Drugs Service
CAPEX	Capital expenditure
CEQ	Clinical Excellence Queensland
CBT	Caring Better Together
CCAC	Consumer and Community Advisory Council
COVID-19	Coronavirus disease
CT	Computed tomography
Department	Department of Health
DFV	Domestic and Family Violence
ED	Emergency Department
ENT	Ears, nose and throat
GP	General practitioners
HHSs	Hospital and Health Services
HITH	Hospital in the Home
HSCE	Health Service Chief Executive
HSIS	High Security Inpatient Service
ICU	Intensive Care Unit
ieMR	integrated electronic Medical Record
IHF	Ipswich Hospital Foundation
ISMS	Information Security Management System
ISO 31000	International standard for risk management
IWFM	Integrated Workforce Management
LANA	Local Area Needs Assessment
LGBTQI+	Lesbian, gay, bisexual, transgender, intersex, queer/questioning, asexual
LGT	Leading Growth Together

Term	Meaning
MHAIS	Mental Health Acute Inpatient Service
NAIDOC	National Aborigines and Islanders Day Observance Committee
NHMRC	National Health and Medical Research Council
OPEX	Operational expenditure
OVP	Occupational Violence Prevention
PeMR	Prisoner electronic Medical Records
PHN	Primary Health Network
PICS	Preventative Integrated Care Service
PhD	Doctor of Philosophy
PODSS	Post-Operative Discharge Support Service
PRIME	Preparing for Retrieval in Medical Emergencies
PYDHS	Prison and Youth Detention Health Service
QAO	Queensland Audit Office
QAS	Queensland Ambulance Service
QCAT	Queensland Civil and Administrative Tribunal
QCMHR	Queensland Centre for Mental Health Research
QGCDG	Queensland Government Customer and Digital Group
QUT	Queensland University of Technology
QHRC	Queensland Human Rights Commission
RSIS	Ripley Specialised Inpatient Services
The Park	The Park – Centre for Mental Health
TIIM program	Timely Investment in Infrastructure Maintenance program
UniSQ	The University of Southern Queensland
UQ	The University of Queensland
WAU / QWAU	Weighted activity unit / Queensland weighted activity unit
WMHF	West Moreton Health Foundation
WM-LOL	West Moreton Learning Online

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	3
Accessibility	- Table of contents - Glossary	ARRs – section 9.1	4 87-88
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	2
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	2
	Information licensing	QGEA – Information Licensing ARRs – section 9.5	2
General information	Introductory information	ARRs – section 10	7-12
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	5
	Agency objectives and performance indicators	ARRs – section 11.2	33-43
	Agency service areas and service standards	ARRs – section 11.3	44-45
Financial performance	Summary of financial performance	ARRs – section 12.1	46-47
Governance – management and structure	Organisational structure	ARRs – section 13.1	25
	Executive management	ARRs – section 13.2	22-24
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	17-21
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	32

Summary of requirement		Basis for requirement	Annual report reference
	• Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	32
	• Queensland public service values	ARRs – section 13.6	32
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	29
	• Audit committee	ARRs – section 14.2	15
	• Internal audit	ARRs – section 14.3	30
	• External scrutiny	ARRs – section 14.4	30-32
	• Information systems and recordkeeping	ARRs – section 14.5	31
	• Information Security attestation	ARRs – section 14.6	31
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	28-29
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	29
Open data	• Statement advising publication of information	ARRs – section 16	29
	• 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 Victim's 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	83
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	84-86

<i>FAA</i>	<i>Financial Accountability Act 2009</i>
<i>FPMS</i>	<i>Financial and Performance Management Standard 2019</i>
<i>ARRs</i>	<i>Annual report requirements for Queensland Government agencies</i>
<i>QGEA</i>	<i>Queensland Government Enterprise Architecture</i>
<i>VCSVRB</i>	<i>Victims' Commissioner and Sexual Violence Review Board Act 2024</i>

