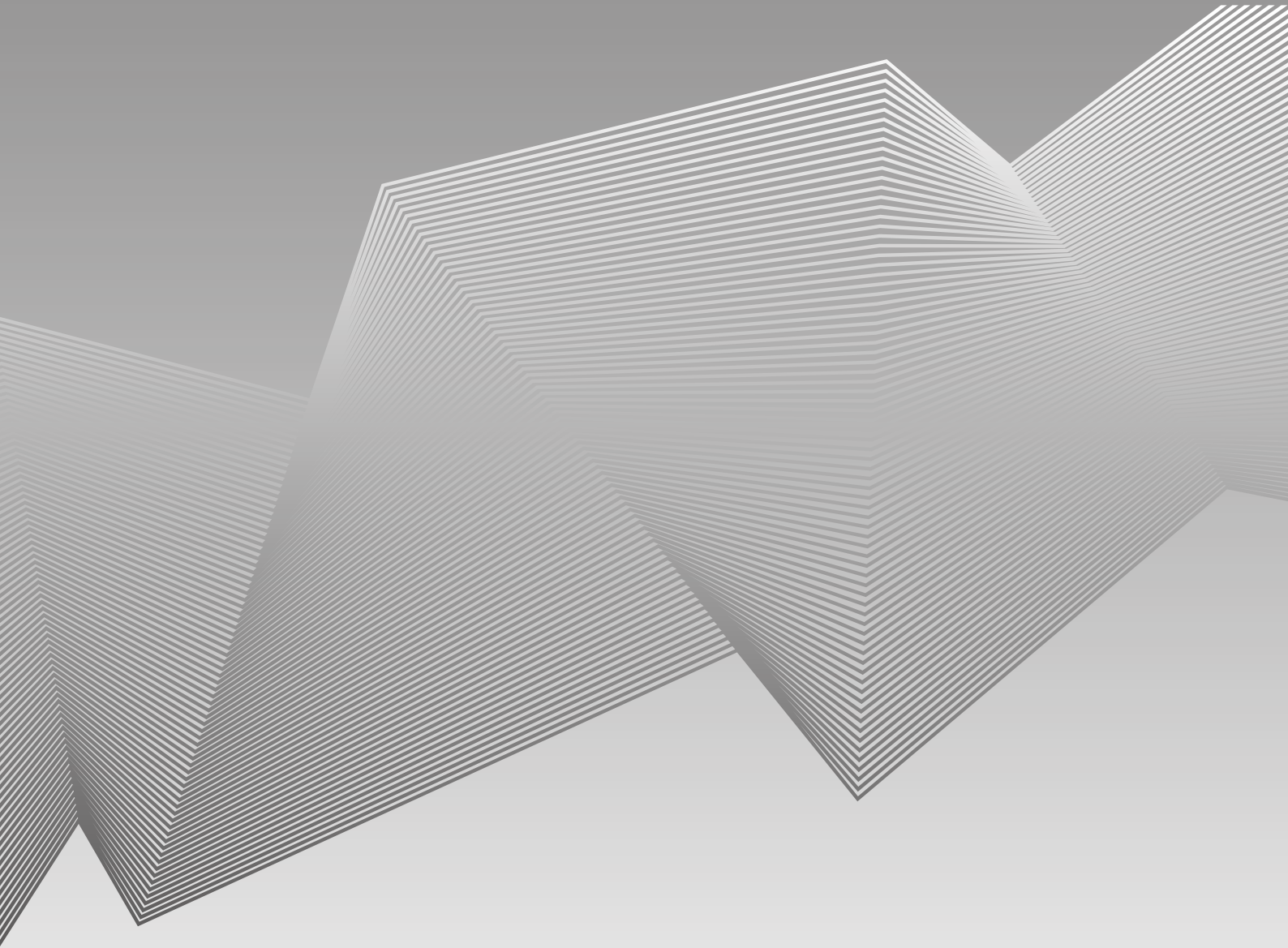


Children's Health Queensland Hospital and Health Service

ANNUAL REPORT 2020–2021



Queensland
Government

Feedback

Feedback is important for improving the value of our future reports. We welcome comments which can be made by contacting us at:

Children's Health Queensland
Executive Office
PO Box 3474, South Brisbane QLD 4101
e CHQ_Comms@health.qld.gov.au
w www.childrens.health.qld.gov.au

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Open data

Information about consultancies and the Queensland language services policy is available at the Queensland Government Open Data website (www.data.qld.gov.au). Children's Health Queensland Hospital and Health Service has nil expenditure to report on overseas travel during 2020-2021.

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 understanding this report, you can contact us on 07 3068 3365 and we will arrange an interpreter to effectively communicate the report to you.



Acknowledgment to Traditional Owners

Children's Health Queensland pays respect to the Traditional Owners of the lands on which we walk, talk, work and live. We acknowledge and pay our respects to Aboriginal and Torres Strait Islander Elders past, present and emerging.

Recognition of Australian South Sea Islanders

Children's Health Queensland formally recognises the Australian South Sea Islander people as a distinct cultural group within our geographical boundaries. Children's Health Queensland 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.

Letter of compliance

10 September 2021

The Honourable Yvette D'Ath 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 2020–2021 and financial statements for Children's Health Queensland Hospital and Health Service.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements can be found on page 85 of this annual report.

Yours sincerely



David Gow
Chair, Children's Health Queensland Hospital and Health Service Board

Contents

Statement on Queensland Government objectives for the community	3
Message from the Board Chair and the Chief Executive	4
Section 1: About us	7
1.1 Strategic direction	7
1.2 Vision, purpose and values	8
1.3 Priorities	9
1.4 Aboriginal and Torres Strait Islander Health.....	10
1.5 Our hospital-based and community-based services	12
Queensland Children's Hospital.....	12
Child and Youth Community Health Service	13
Child and Youth Mental Health Service	13
1.6 Targets and challenges	14
1.7 Looking ahead.....	16
Section 2: Governance.....	18
2.1 Our people	18
Board	18
Executive Leadership Team.....	21
Organisational structure	23
Workforce profile	24
Strategic workforce planning and performance	25
Early retirement, redundancy and retrenchment	26
Work health and safety	26
2.2 Our risk management	27
Internal audit.....	27
External scrutiny	28
Information systems and recordkeeping.....	28
<i>Public Sector Ethics Act 1994</i>	28
Human Rights	29
Confidential information	30
Section 3: Performance	31
3.1 Strategic outcomes and achievements 2020-2021	31
3.2 Service standards	35
3.3 Chief Finance Officer's Report.....	37
Section 4: Financial Statements.....	40
Section 5: Appendices.....	80
Strategic Plan 2020-2024 (2021 update)	80
Glossary of terms.....	82
Glossary of acronyms	84
Table and charts index.....	84
Compliance checklist.....	85

Statement on Queensland Government objectives for the community

The Queensland Government's *Our Future State: Advancing Queensland's Priorities* is a clear plan to advance Queensland—both now and into the future. While Children's Health Queensland Hospital and Health Service (Children's Health Queensland) contributes to the priorities of 'Being a responsive government' and 'Keeping Queenslanders healthy', we play a central role in supporting the 'Give all children a great start' priority by:

- increasing the number of babies born healthier
- Increasing childhood immunisation rates
- Improving wellbeing prior to starting school.

Ensuring that children receive the best possible start in life and flourish as part of a healthy, vibrant society is our ethical, social and economic responsibility. We are committed to improving the health and wellbeing of children and young people, particularly those from vulnerable communities and families, by delivering quality front-line services and building safe, caring and connected communities.

The *Children's Health Queensland Strategic Plan 2020-2024* (2021 update) (see Appendices, page 80) supports the 10-year strategy for health in Queensland, *My health, Queensland's future: Advancing health 2026*. The vision is that by 2026 Queenslanders will be among the healthiest in the world. Five principles underpin this vision, direction and strategic agenda: Sustainability, Compassion, Inclusion, Excellence and Empowerment.

1. **Sustainability** – we will ensure available resources are used efficiently and effectively for current and future generations.
2. **Compassion** – we will apply the highest ethical standards, recognising the worth and dignity of the whole person and respecting and valuing our patients, consumers, families, carers and health workers.
3. **Inclusion** – we will respond to the needs of all Queenslanders and ensure that, regardless of circumstances, we deliver the most appropriate care and service with the aim of achieving better health for all.
4. **Excellence** – we will deliver appropriate, timely, high-quality and evidence-based care, supported by innovation, research and the application of best practice to improve outcomes.
5. **Empowerment** – we recognise that our healthcare system is stronger when consumers are at the heart of everything we do, and they can make informed decisions.

Children's Health Queensland also contributes to the objectives of *Unite & Recover Queensland's COVID-19 Economic Recovery Plan* economic recovery plan as we navigate the journey out of the pandemic, in particular:

1. **Safeguarding our health** by working with our statewide partners to lead a coordinated COVID-19 response to protect staff, children, young people and communities;
2. **Building Queensland** by developing integrated family and community hubs that will deliver health services differently and closer to home;
3. **Backing our frontline services** through building our capacity and capability to deliver world-class paediatric care, research, advocacy and leadership; and
4. **Protecting the environment** through our commitment to becoming a leader in sustainable practices by delivering economic, environmental and social benefits for a healthier tomorrow.

Message from the Board Chair and the Chief Executive

It is our great pleasure to present the *Children's Health Queensland Hospital and Health Service Annual Report 2020–2021*.

Despite the ongoing challenges of the COVID-19 pandemic, the past year has been one of outstanding achievement and exciting progress in our unwavering commitment to improve the health and wellbeing of children and young people through world-class care, research, advocacy and leadership.

While financial sustainability remains a critical strategic risk in the health sector, Children's Health Queensland has achieved strong financial performance in the reporting period.

To guide us on the next phase of our journey, we launched the *Children's Health Queensland Strategic Plan 2020-24* (the Plan), which defines our renewed focus on providing the best care for every Queensland child through four overarching strategic priorities:

- Value all people
- Perform at our best every time
- Collaborate in care
- Generate knowledge and innovate.

Importantly the Plan was co-designed with families, young people, communities, our partners and our staff to ensure its goals and outcomes reflected their lived experience, needs and aspirations. This person-centred approach is the foundation for us leading life-changing care for children and young people – for a healthier tomorrow.

Indeed, our long-standing commitment to people, partnerships, equity and innovation in healthcare has now been recognised internationally, with Children's Health Queensland becoming the first paediatric healthcare provider in the Southern Hemisphere to be awarded Gold Certification for Excellence in Person-Centred Care by Planetree International. Furthermore, we are the first and only healthcare organisation (paediatric or otherwise) in Australia to receive this level of certification, the only award that recognises excellence in a person-centred approach across the continuum of care.

This prestigious achievement is a testament to our staff's steadfast dedication to providing safe, high-quality paediatric care each and every day – in the Queensland Children's Hospital and across our community-based child health, mental health and statewide services. We look forward to continuing to partner with children, young people, their families and communities to ensure every Queensland child can access the best care, as close to their home as possible.

Collaboration and co-design also helped us deliver a new 29-bed orthopaedic and neurosurgical ward at the Queensland Children's Hospital. Through extensive and genuine consultation with patients, families and hospital staff, we have created a clinical space that is not only safe and functional, but also welcoming and person-centred, providing an even better hospital experience for everyone. For example, families told us they wanted shared breakout areas to connect with others, and to have some space for quiet family time, so design features such as booth and lounge seating have been incorporated into the ward's family lounges.

This \$20 million expansion project also included the refurbishment of an existing ward to provide six more dedicated oncology beds, co-located with the oncology ward, for Queensland children and young people. This has boosted the hospital's specialist paediatric oncology service by 25 per cent and provided a more consistent and improved healthcare experience for oncology patients, families and specialist clinicians.

With the new and refurbished wards now open, we have increased flexibility and capacity across the hospital to respond to spikes in demand, particularly during busy periods such as winter. The expansion has also future-proofed the Queensland Children's Hospital for the forecasted growth in demand for specialist paediatric services.

In the first half of 2021 we proudly marked the first year of operation of Jacaranda Place, our newest community-based mental health service located at Chermside in Brisbane. The first of its kind in Australia, the team are providing innovative, world-class care and support to young people from across Queensland with severe and complex mental health needs.

The purpose-built \$27 million facility includes a 12-bed sub-acute inpatient service, and a 10-place day program delivered in partnership with the Department of Education provides an integrated educational and mental health treatment service.

Its pioneering model of care provides intensive treatment in a safe, supportive and structured environment for young people, focused on improving their overall functioning and increasing their capacity and confidence to manage the mental health challenges they encounter, and to successfully transition back to their community.

Since admitting the first young person to the inpatient service in May 2020, just as Queensland was responding to the first wave of the COVID-19 pandemic, the

multidisciplinary team has supported 37 young people from across Queensland as inpatients, and a further 25 through the Day Program. Congratulations to everyone involved in establishing this important service.

Our contribution to supporting the mental health and wellbeing of young children through the COVID-19 pandemic was also formally recognised with our children's storybook 'Birdie and the Virus' receiving a 2020 Premier's Award for Excellence. The book has proven a popular tool for helping health professionals, early childhood educators, parents and carers connect with young children about the impact of COVID-19. More than 13,000 print copies of the book have been distributed to child and youth mental health professionals, early childhood educators, schools, local government organisations and community groups across Australia. The resource is also available as a free e-book online with translations in Chinese, Farsi, Italian, Japanese, Korean, Portuguese, Turkish, Polish, Dutch, Spanish and German, which has enabled international access by people in more than 200 countries.

Building better access to care for Aboriginal and Torres Strait Islander children and young people

We have also made important progress towards improving health equity for Aboriginal and Torres Strait Islander children and young people, by improving care pathways, establishing partnerships and building a more culturally competent and diverse workforce.

We partnered with the Institute for Urban Indigenous Health to trial the delivery of a dedicated ear, nose and throat (ENT) outpatients' weekend clinic for Aboriginal and Torres Strait Islander children at the Queensland Children's Hospital. This Queensland-first multi-disciplinary clinic aimed to eliminate barriers to accessing healthcare by bringing families and specialists together in a culturally safe and supportive environment, while providing a more streamlined referral pathway. More than 30 children and young people were assessed at the pilot clinic in March 2021, and 12 of these received urgent surgical care within a month through a dedicated surgery list. We look forward to making this a permanent model of care in 2021-2022.

Children's Health Queensland also established an Aboriginal and Torres Strait Islander Consumer Advisory Group. Originally assembled to provide input into our COVID-19 response and its impact on Aboriginal and Torres Strait Islander children and young people, the group's remit has evolved into an advisory function for

consumers to provide strategic input into our service delivery and its cultural appropriateness.

To support better health outcomes for Aboriginal and Torres Strait Islander children, young people, and their families, we increased our dedicated workforce by establishing three new roles within our Child and Youth Mental Health Service, and we are delighted that our Aboriginal and Torres Strait Island health workforce in Forensic Child and Youth Mental Health Service has tripled in size.

To help build future capacity in the Aboriginal and Torres Strait Island health workforce in 2020 Children's Health Queensland introduced an Indigenous Cadetship Program for allied health students in collaboration with Metro North Hospital and Health Service and had the pleasure of welcoming our first two cadets in 2021. We look forward to expanding this program into the nursing workforce in the second half of 2021 and beyond.

The best care, as close to home, as possible

Our work to expand the reach and impact of our knowledge and specialist services across Queensland so children can access the best care, regardless of where they live, continues to progress.

In March 2021, we launched the 'Sepsis in children' website for consumers, health professionals and researchers to help raise awareness and improve recognition and management of the life-threatening condition known as the 'silent killer'. Developed in partnership with the Queensland Paediatric Sepsis Project, the public site will help to improve outcomes for the three children on average, admitted to intensive care units across the state due to sepsis each week. The site includes an eight-part video series, sharing insights from four Queensland families, who bravely and honestly shared their stories to help support other parents and carers of newly diagnosed children.

In partnership with Clinical Excellence Queensland, we have also expanded the Virtual Outpatient Integration of Care Delivery (VOICeD) platform into paediatrics. The model of care enables multi-specialist care in a single telehealth appointment, making it easier for children and parents and carers to access the care they need. VOICeD Child Development is currently provided through Children's Health Queensland, Townsville, North West and South West Hospital and Health Services.

Transforming care through research and innovation

Research plays a vital role in protecting and promoting the health and wellbeing of children and young people, from prevention and early detection of serious childhood illness and injury, to delivering lifesaving treatments, and building sustainable person-centred healthcare systems. In 2020-2021, our researchers continued to advance our strategic goal to generate knowledge and innovate at a national and international level with outstanding, globally significant results. This work has contributed to changes to international guidelines for antibiotic use in bronchiectasis and chronic cough, revised practices for rotavirus diagnosis, delivered new methods of diagnosing sepsis, and produced insights into how preschool-aged children dealt with changes brought about by the COVID-19 pandemic.

New studies under way include Australia's largest paediatric sepsis study, with the goal of using gene expression testing to reduce the time it takes to diagnose the life-threatening infection, and a national study focused on finding new antibiotics and better treatment options for some of the most serious multi-drug-resistant infections in children. Our researchers also are leading 'COVID-19 Unmasked', the first national survey of the mental health impacts of the COVID-19 pandemic on young children, and the COVID-19 Unmasked Global Collaboration, with studies now under way in the United States, Spain, Poland, the Netherlands, United Kingdom, Turkey, Cyprus and Greece.

Throughout the year, we have also made considerable advances in the growth of research in community health and across agencies. These, and our many other advances, help the continual improvement of disease prevention, diagnosis and treatment for children and young people, as well as the promotion of health and wellbeing equity.

On the front line, our clinicians continued to harness innovation and technology to deliver better care, treatments and outcomes for Queensland kids. In 2020-2021, we delivered Queensland's first paediatric CAR T-Cell transplant, a new cellular therapy for patients with cancers refractory to other therapies, such as chemotherapy, radiation or autologous or allogeneic stem cell transplantation. Our talented reconstructive surgeons also fitted the first custom 3D-printed ear in Queensland,

truly changing the life of a 10-year-old girl, who was able to start her last year of primary school with the ear she had been missing since birth.

You can read more about the incredible achievements and advancements in the *Children's Health Queensland Research Annual Report 2020*, available on our website.

The journey out of COVID-19

Throughout 2020-2021, our resilient teams continued to be COVID-ready at all times, responding to both the predictable and unpredictable service impacts the pandemic has caused. This has included the careful monitoring of hospital bed capacity and appropriate streaming of patients while focusing on recovery of those services that were delayed during the intense COVID-19 preparation period. This focus on response and recovery will, of course, continue into 2021-2022, and we anticipate our role as a statewide leader in paediatric care will come to the fore over the coming year as vaccination eligibility expands to the younger members of our society.

Finally, we want to acknowledge that despite the many and ongoing challenges, our hospital and community-based teams have continued to deliver, safe, timely care for Queensland children and young people. To the thousands of dedicated, talented and resilient healthcare heroes who come to work each day determined to make a difference for those who have placed their trust and hope in us, thank you.

We look forward to seeing more of this same passion in 2021-2022, as we continue to take every opportunity to improve the health and wellbeing of all Queensland children.



David Gow
Chair



Frank Tracey
Health Service Chief Executive

Section 1: About us

1.1 Strategic direction

The *Children's Health Queensland Strategic Plan 2020-24* (2021 update) describes how we will lead life-changing care for children and young people – for a healthier tomorrow. It outlines our vision, commitments, values, objectives and describes how we measure our success against broader Queensland Government strategies and objectives.

Our four overarching strategic objectives are:

- **Value all people**
We will create an inclusive environment where all people feel valued, safe, engaged and empowered.
- **Generate knowledge and innovate**
We will build and harness creativity, research, technology and collective expertise to prepare for the future.
- **Collaborate in care**
We will work together with a shared purpose to create a connected system of care.
- **Perform at our best every time**
We will adapt and improve to achieve sustainable high-quality outcomes.

Our Health Service Chief Executive reports to the Board on a regular basis against the organisation's achievements towards these strategic goals. Reporting includes the progress of principal activities and reporting risks, challenges and opportunities.

See page 80 for the full *Children's Health Queensland Strategic Plan 2020–2024* (2021 update).

Agency role and functions

Children's Health Queensland Hospital and Health Service is an independent statutory body, governed by the Children's Health Queensland Hospital and Health Board, which is accountable to the community and the Queensland Minister for Health and Ambulance Services.

Established on 1 July 2012 under the *Hospital and Health Boards Act 2011 (Qld)*, Children's Health Queensland is Queensland's only statewide specialist hospital and health service, responsible for the provision of public paediatric health services.

Under the *Hospital and Health Boards Act 2011*, the Queensland Department of Health is responsible for the overall management of the public health system including statewide planning and monitoring the performance of hospital and health services.

A formal Service Agreement is in place between the Department of Health and Children's Health Queensland that identifies the healthcare, teaching, research and other services that Children's Health Queensland will provide, funding arrangements for those services, and targets and performance indicators to ensure outputs and outcomes are achieved.

This service agreement is negotiated annually and available publicly at <https://bit.ly/chqseragr>.

1.2 Vision, purpose and values

Everything we do at Children's Health Queensland is guided by our vision, our purpose and our values.

Our vision:

Leading life-changing care for children and young people – for a healthier tomorrow.

Our purpose:

To improve the health and wellbeing of children and young people through world-class care, research, advocacy and leadership.

Our values:

Respect:

'We listen to others'

Integrity:

'We do the right thing'

Care:

'We look after each other'

Imagination:

'We dream big'

Queensland Public Service values

Children's Health Queensland's core values of Respect, Integrity, Care and Imagination work in parallel with the five Queensland Public Service values:

Customers first

- Know your customers
- Deliver what matters
- Make decisions with empathy

Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries

Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback

Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency

Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

1.3 Priorities

In 2020-2021, we continued to maintain a strong focus on establishing, strengthening, integrating and evolving our healthcare services in line with the four strategic priorities of the *Children's Health Queensland Strategic Plan 2020-2024* (2021 update). These priorities are:

Value all people

- Enable a supportive and inclusive culture that values diversity of experience, skills and perspectives.
- Actively listen, learn and respond to the voices of children, young people, families, communities, staff and partners in the design and delivery of care.
- Empower and equip children, young people and families to be knowledgeable and confident navigators of their health and wellbeing.
- Deliver compassionate leadership, respect and professionalism that promotes wellbeing and enables people to be at their best.
- Address the physical, psychological and social aspects of health and wellbeing.
- Provide responsive and culturally safe care that improves health equity for Aboriginal and Torres Strait Islander people.

Generate knowledge and innovate

- Champion a culture of curiosity, critical enquiry, innovation and improvement.
- Mobilise and empower the Queensland paediatric research community to generate and lead ground-breaking research and translate new knowledge into better health outcomes.
- Invest in leadership and talent development to create a pipeline that can respond to the opportunities ahead.
- Support growth in a sustainable statewide paediatric workforce to deliver care where it is needed.
- Build interprofessional communities of practice whereby knowledge is fostered and experience is shared.
- Advance health and business intelligence capability to support a population-based approach to planning and investment.

Collaborate in care

- Work together across boundaries for the best experience and outcomes.
- Advocate as a collective voice to reduce health inequities, by leading, influencing and implementing policy and practice.
- Use technology and digital platforms to connect, understand and improve the experience and accessibility of care.
- Demonstrate leadership in local, regional and statewide care and planning.
- Proactively support seamless transition of children and young people along the care continuum.
- Foster genuine connections that build trust and productive collaboration.

Perform at our best every time

- Embed continuous quality improvement in all that we do
- Integrate quality and performance mechanisms for safe, reliable, high value care.
- Align infrastructure, workforce and service planning to collectively respond to current and future needs.
- Strengthen decision-making and accountability through effective governance and timely access to the right information.
- Demonstrate our commitment to being environmentally responsible.
- Optimise efficiency, productivity and resource management.

Throughout 2020-2021, we continued to progress the operationalisation of the *Children's Health Queensland Children's Health and Wellbeing Services Plan 2018-2028*, our 10-year vision for the future of clinical services for children and young people, and the complementary *Aboriginal and Torres Strait Islander Health and Wellbeing Plan 2018-2023*. The documents outline our five key health service directions for optimising the health and wellbeing of children and young people.

These are:

- 1: Promoting wellbeing and health equity
- 2: Improving health service design and integration
- 3: Evolving service models
- 4: Delivering services closer to home
- 5: Pursuing innovation

Both plans can be viewed at: childrens.health.qld.gov.au/chq/about-us/strategies-plans

1.4 Aboriginal and Torres Strait Islander health

Children's Health Queensland is strongly committed to the delivery of culturally safe care for Aboriginal and Torres Strait Islander children and young people.

Our *Aboriginal and Torres Strait Islander Health and Wellbeing Services Plan 2018-2023* continues to guide Children's Health Queensland to more effectively meet the needs of Aboriginal and Torres Strait Islander children and young people. It places culture at the core of change; reinforcing that Aboriginal and Torres Strait Islander health is everyone's business.

We are taking the lead on building a Health Equity Strategy that ensures children and young people have access to a robust Aboriginal and Torres Strait Islander health workforce, innovative and culturally safe models of care, and feel welcomed and included within our clinical environments.

Our progress and achievements in this important work in 2020-2021 include:

- Commencement of the new role of Director of Aboriginal and Torres Strait Islander Engagement. Reporting directly to the Chief Executive, the role provides leadership and enablement across Children's Health Queensland on matters relating to equitable and culturally appropriate health outcomes for Aboriginal and Torres Strait Islander children and develops key relationships between CHQ and Aboriginal and Torres Strait Islander organisations.
- Establishment of the Children's Health Queensland Aboriginal and Torres Strait Islander Consumer Advisory Group. Originally assembled to provide input into our COVID-19 response and its impact on Aboriginal and Torres Strait Islander children and young people, the group's remit has evolved into an advisory mechanism for consumers to provide strategic input into our service delivery and its cultural appropriateness.
- Development of a suite of culturally safe resources for Aboriginal and Torres Strait Islander families to access as part of our response to COVID-19. The resources are publicly available on our website and focus on maintaining social and emotional wellbeing and information about COVID-19 testing and vaccination.
- Establishment of a partnership agreement with the Institute for Urban Indigenous Health. The partnership will support the development of culturally safe models of care, reduce system barriers, share information and work in partnership with other sectors to build more equitable health care for Aboriginal and Torres Strait Islander children and young people in South East Queensland. Shared workforce, cultural education and mentoring, co-designed models of care and working together to actively break down system barriers are some of the agreement's aspirations.
- Delivery of a dedicated Aboriginal and Torres Strait Islander paediatric ENT clinic pilot at Queensland Children's Hospital in partnership with the Institute for Urban Indigenous Health. The clinic supported 30 Aboriginal and Torres Strait Islander children to have access to specialist support, and a more streamlined referral process for those requiring urgent surgery.
- The Deadly Ears program was better able to meet the needs of children and families, despite the impacts of COVID-19, by diversifying service delivery options with the introduction of additional telehealth clinics as well as provide more integrated and comprehensive care to children; offering speech and occupation therapy services. The team was able to deliver more than 343 face-to-face ear, nose and throat assessments, and more than 717 ear health assessments by a nurse or Aboriginal Health Practitioner (subsequently reviewed by an ENT specialist via teleotology), conduct 1,070 audiological assessments, provide more than 630 occasions of care by occupational therapy and speech pathology, and provide 26 surgical services to Aboriginal and Torres Strait Islander children in Queensland.
- Our Forensic Child and Youth Mental Health Service has tripled the size of its Aboriginal and Torres Strait Islander workforce by delivering a targeted recruitment strategy. Half of the staff are employed in the clinical stream and the other half work in administration and operational streams. This workforce growth contributes to a more culturally safe environment for the young people supported through the service.
- In partnership with West Moreton Hospital and Health Service, we established a Forensic Child and Youth Mental Health Service team in the newly established West Moreton Youth Detention Centre. The team provides mental health, drug and alcohol and social and emotional wellbeing support to young people in the centre, as well as follow-up care to young people post release to assist their transition into the community and reduce their risk of clinical relapse and reoffending.
- The cultural safety of Aboriginal and Torres Strait Islander children and young people who receive care at the Queensland Children's Hospital continues to be supported through services provided by the Indigenous Hospital Liaison Officers, the Indigenous Nurse Navigator and Senior Indigenous Health Coordinator within the Connected Care team.

- Children's Health Queensland's Child and Youth Mental Health Services continued to provide critical support for Aboriginal and Torres Strait Islander young people experiencing trauma, mental health crisis, alcohol and other drugs/substance misuse through the delivery of outreach services and within our clinics. With the impact of a global pandemic and the lack of youth-specific services, our outreach services were in high demand. Our Aboriginal and Torres Strait Islander outreach team engages through culturally-informed responses, further affirming the need for embedding Aboriginal and Torres Strait Islander perspectives in models of care for children suffering the impacts of trauma or mental illness.

1.5 Our hospital-based and community-based services

Children's Health Queensland is dedicated to caring for children and young people from across Queensland and northern New South Wales.

We deliver responsive, integrated, high-quality, person-centred care through a network of professionals, services and facilities, incorporating the:

- Queensland Children's Hospital
- Child and Youth Community Health Service
- Child and Youth Mental Health Service
- statewide services and programs, including specialist outreach and telehealth services.

A recognised leader in paediatric healthcare, education and research, we deliver a full range of clinical services, tertiary and quaternary care and health promotion programs.

Our services are provided at the Queensland Children's Hospital and from community sites in the Greater Brisbane metropolitan area. We also partner with the 15 other hospital and health services in Queensland, as well as non-governments agencies, charities and other healthcare providers to ensure every child and young person, regardless of where they live, has access to the best-possible care, coordinated services and support.

Our commitment to people, partnerships, equity and innovation in order to provide the best care for Queensland children and young people is internationally recognised through our Gold Certification in Person-Centred Care by Planetree International. We were the first paediatric healthcare provider in the Southern Hemisphere to achieve Gold Certification and the first and only (paediatric or otherwise) in Australia.

Our person-centred care approach considers children, young people and their families as true partners in their care, and places individual social, emotional, cultural, mental and physical care needs at the heart of their healthcare journey.

Queensland Children's Hospital

The Queensland Children's Hospital in South Brisbane is the major specialist paediatric hospital for Queensland and northern New South Wales and is a centre for teaching and research. Categorised as a level six service under the *Clinical Services Capability Framework for Public and Licensed Private Health Facilities v3.2, 2014*, the Queensland Children's Hospital is responsible for providing general paediatric health services to children and young people in the greater Brisbane metropolitan area, as well as tertiary-level care for the state's sickest and most seriously injured children.

As part of our model of service delivery, we work with Queensland and interstate partners to coordinate, when safe and appropriate to do so, the provision of care as close to home as possible for a child and their family.

The Queensland Children's Hospital also delivers statewide paediatric speciality services, including burns rehabilitation medicine, cardiology and cardiac surgery, cerebral palsy, cystic fibrosis, gastroenterology, oncology, neurology and haemophilia care.

As part of our commitment to sharing knowledge, Children's Health Queensland offers training in a broad range of clinical specialities and provides undergraduate, postgraduate and practitioner-level training in paediatrics.

The Queensland Children's Hospital also plays a significant role in clinical research, undertaking research programs with universities, industry and other academic partners.

childrens.health.qld.gov.au/qch

Concessional parking

To help families with the cost of parking in the hospital precinct, we continue to exercise the *Queensland Children's Hospital Concessional Parking Policy* developed in alignment with Queensland Health's *Patient and Carer Car Parking Concessions Standard*. The policy offers discounted parking of \$12 per day or \$100 for a monthly pass (where applicable) to families who:

- are experiencing financial hardship, or
- do not hold a Health Care Card and attend the hospital two or more days per week, or
- hold a Health Care Card and visit the hospital for an inpatient admission or outpatient appointment.

During the 2020-2021 period, 28,719 concessional parking tickets (at a cost of \$180,146.45) were issued to families in financial hardship or patients attending the hospital two or more days per week. This represents an average of 2,400 concessional parking tickets per month, a 20 per cent increase on the average of 2,000 per month in 2019-2020.

Child and Youth Community Health Service

Our Child and Youth Community Health Service unites a variety of primary health community-based services and specialist statewide programs dedicated to helping children and their families lead healthier lives.

The multidisciplinary teams deliver a comprehensive range of health promotion, assessment, intervention and treatment services across the continuum of care.

We provide front-line healthcare across the Greater Brisbane area from more than 50 community clinics, but also support communities across the state via outreach and statewide services such as the Deadly Ears and Good Start programs, Healthy Hearing, Queensland Hearing Loss Family Support Service and the Ellen Barron Family Centre.

childrens.health.qld.gov.au/chq/our-services/community-health-services/

Child and Youth Mental Health Service

Our Child and Youth Mental Health Service provides comprehensive, collaborative, client and family-centred care for infants, children, young people and families in need of specialised mental health treatment.

We aim to improve the mental health and wellbeing of children and young people and their carer networks using a recovery-focused model.

High priority is placed on collaborative care, consultation, consumer choices and partnering with families and stakeholders to achieve optimal outcomes.

We provide acute and tertiary-level hospital-based care at the Queensland Children's Hospital, sub-acute inpatient care and a day program for adolescents at Jacaranda Place, community-based care at six clinics across the Greater Brisbane metropolitan area, and a range of specialist services (including forensic, eating disorders, perinatal and infant mental health and tele-psychiatry services) across the state.

childrens.health.qld.gov.au/chq/our-services/mental-health-services/

1.6 Targets and challenges

Operating environment

Children's Health Queensland's operating environment is complex and ever-changing. External drivers including shifting disease profiles, population growth, emerging technology and research, government policies and priorities, fiscal pressures, consumer expectations and partner priorities, represent opportunities and challenges for our organisation to learn, respond, innovate and transform. Our response to COVID-19 and its associated consequences, continues to demonstrate how we can rapidly evaluate and respond to these challenges with agility, innovation and connectedness across the system. A summary of the external factors that have impacted our operational activity in 2020–2021 is detailed below.

Delivering accessible and sustainable care

The Queensland health system continues to navigate increased hospital admissions and healthcare expenditure within a fiscally constrained environment.

While emergency department presentations and elective activity decreased notably during the height of the COVID-19 pandemic in early 2020, the health system is now experiencing significant capacity pressures. At Queensland Children's Hospital this includes an increase in emergency presentations, thereby impacting emergency length of stay, and a rise in the volume and complexity of specific cohorts, such as children and young people requiring mental health care.

To optimise access to care, as well as balancing acute and planned care, there is a growing need to shift our focus towards community-based healthcare, preventative healthcare and alternative models of care that improve efficiencies, consumer experience and health outcomes for Queenslanders.

Improving health equity for Aboriginal and Torres Strait Islander populations

Health equity is the overarching reform driving Queensland Health's approach to improving the health of Aboriginal and Torres Strait Islander peoples. It builds on more than 30 years of activity in Queensland and nationally by adopting a social justice and rights-based approach.

A commitment to health equity requires reform and transformation across the entire system. In August 2020, the Queensland Parliament passed the *Health Legislation Amendment Act* to embed the commitment

to achieving health equity with First Nations peoples. In 2021–2022, Children's Health Queensland will develop a co-designed, co-owned and co-implemented health equity strategy in partnership with prescribed stakeholders, demonstrating a commitment to shared decision-making and accountability and improving health outcomes for Aboriginal and Torres Strait Islander people.

Transforming care through digital enablement

The healthcare landscape is rapidly changing in response to the COVID-19 pandemic, supporting fast-tracked and high-speed acceptance and adoption of new technology. The health system is striving to leverage innovative, cost-effective ways to deliver patient-centric, technology-enabled solutions to health consumers within the acute hospital setting, the community and at home, that will optimise consumer experience and health outcomes. The most visible and arguably most impactful change in healthcare technology is the significant increase of virtual care. Children's Health Queensland clinicians increased access to telehealth services by 300 per cent above that of pre-COVID levels throughout 2020–2021, to support timely access to and continuity of care.

Technology is also transforming care through innovative biotechnology such as gene therapies. Children's Health Queensland is now a recognised statewide service provider of paediatric chimeric antigen receptor T-cell (CAR-T) therapy – an innovative treatment that will transform the management of children and young people with cancers that are resistant to other therapies.

Building a resilient and responsive healthcare workforce

The COVID-19 pandemic has also magnified the challenges and pressures on the Australian healthcare workforce. Workforce supply has been impacted by redeployment of health professionals to COVID-19 readiness and response activities such as testing and vaccination programs, and international border restrictions have impacted international recruitment. In addition, the unprecedented and unremitting stress of the pandemic has also led to a rise in workplace fatigue, highlighting the importance of creating a mentally healthy workplace.

To alleviate workforce pressures in Queensland, the pandemic response sub-register was established in April 2020 to help fast-track the return of experienced

and qualified health practitioners to respond to the pandemic. Children's Health Queensland has also adapted by bolstering support for staff health and wellbeing, adopting more flexible and agile ways of working such as tele-commuting, and exploring innovative workforce models in partnership with other providers.

Amplifying the voice of vulnerable families

The health, education and social service system disruptions throughout the pandemic have impacted all children and young people. However, for vulnerable families who already experience poorer health and wellbeing, these impacts can be amplified. Financial hardship, unemployment, reduced community support and changed access to usual services, threaten to widen pre-existing inequities. Children's Health Queensland continues to enable and advocate for targeted approaches that prioritise and support vulnerable families to reduce the adverse short and long-term impact of the pandemic.

Strategic opportunities and risks

The opportunities and risks outlined below reflect trends Children's Health Queensland has identified in the medium to long term. Our ability to leverage future opportunities and mitigate risks is vital to meeting our strategic objectives.

Opportunities

- Lead and advocate in a connected system and strengthen partnerships for better care for all children and young people.
- Develop the leadership capability of our people to deliver world-class care.
- Enhance paediatric service delivery efficiencies across the health system to improve continuity of care and high-quality health outcomes.
- Embed a person-centred approach to care that is inclusive, connected and delivered in partnership with each child, young person, family and community.
- Leverage health intelligence technology, translational research and innovation capability to improve health outcomes.

Risks and challenges

- Health system complexity, fragmentation and a changing public health context impacts our ability to deliver connected care as close to home as possible.
- Attracting and retaining a diverse workforce with specialised knowledge and skills, impacts how we deliver health service priorities.
- Our capacity to meet demand for paediatric services is impacted by population growth, changing disease profiles, and resource availability and allocation.
- The strength of our patient and family partnerships impacts how we respond to the care needs of children, young people and their families.
- Our ability to innovate is impacted by the health system environment and our use of health intelligence to respond to population needs.

1.7 Looking ahead

In 2021-2022, we will prioritise the commencement, delivery or progress on a series of key activities, projects and goals that support our ongoing quest to improve the health and wellbeing of Queensland children and young people.

Clinical excellence

- Foster clinical excellence at Children's Health Queensland through targeted improvement initiatives that will transform care, including *Better Care at the Bedside*, expanding *Hospital in the Home (HiTH)* pathways and *Project CALM* (reducing procedural pain and anxiety for children and young people).
- Support the design and delivery of person-centred care through the use of Patient Reported Experience Measures (PREMs) and Patient Reported Outcome Measures (PROMs) throughout our hospital and community sites.
- Build statewide paediatric capacity and capability through innovative workforce recruitment, deployment and training models that will enhance care closer to home for children and young people.
- Create a dedicated space to foster imagination, and encourage and strengthen creativity, collaboration and innovation.

Health equity

- Deliver a Children's Health Queensland *Health Equity Strategy* (co-designed and developed in partnership with Aboriginal and Torres Strait Islander people, communities and partners across the state) that will generate more equitable health and wellbeing outcomes.
- Work with Aboriginal and Torres Strait Islander community-controlled sectors and primary care providers to co-design models of integrated healthcare. This includes partnering with the Institute for Urban Indigenous Health (IUIH) to strengthen dedicated care pathways for Aboriginal and Torres Strait Islander children requiring ear, nose and throat, and ophthalmology assessment.
- Launch and embed a dedicated and culturally safe Aboriginal and Torres Strait Islander health hub on the Children's Health Queensland website and MyQCH app to support access to timely and appropriate information on child health services, resources, hospital information and COVID-19 advice.
- Develop and implement targeted initiatives for the attraction, recruitment and retention of Aboriginal and Torres Strait Islander people for our workforce.

Sustainability

- Maintain Children's Health Queensland's readiness and response to COVID-19 through restoring pre-COVID levels of access; delivering the COVID-19 vaccination program across workstreams; and continuing to contribute to the Queensland Health community vaccination program.
- Implement organisational sustainability programs that optimise efficiency and effectiveness and deliver better outcomes.
- Demonstrate our commitment to being environmentally sustainable through deploying the *Children's Health Queensland Environmental Sustainability Plan*.

Digital

- Embed and scale person-centred virtual care models across our organisation that support the ability to connect, understand and improve the experience and accessibility of care.
- Improve health system navigation and experience through enhancement of the Children's Health Queensland website and implementation of an interactive patient care platform.
- Develop a digital strategy for Children's Health Queensland which sets the path for the next five years.
- Leverage health and business intelligence capability to enhance decision-making, understand service gaps and co-design meaningful services with partners.

Workforce

- Enhance staff health, safety and wellbeing through the roll-out of the Caring Conversations program, which has been developed in consultation with staff to help them feel supported and empowered to speak up and have 'challenging conversations' – with colleagues, leaders, patients or families.
- Deploy leadership excellence initiatives that support all staff to identify and understand what performance and leadership excellence looks like and develop a talent pipeline.
- Enhance the cultural respect and capability of our workforce through the delivery of a revised cultural capability program.

Infrastructure

- Complete the development of the *Children's Health Queensland 15-year Master Plan* to guide the design and commissioning of strategic infrastructure initiatives that support our ability to respond to future statewide paediatric healthcare needs.
- Explore precinct-based models of primary care in partnership with other service providers.
- Design, build and deliver integrated and accessible community health hubs including the Yeronga Child and Youth Community Health Hub and Dakabin Community Health Hub for children, young people, their families, and community.

Research

- Mobilise a formal Queensland paediatric research community to generate and lead ground-breaking research.
- Deliver clear and enabling processes, effective governance structures and systems that meet the National Health and Medical Research Council's standards.

Section 2: Governance

2.1 Our people

Board

The Children's Health Queensland Hospital and Health Service Board is appointed by the Governor-in-Council on the recommendation of the Minister for Health and Ambulance Services. The Board is responsible for the governance of Children's Health Queensland, in terms of the *Hospital and Health Boards Act 2011* and *Hospital and Health Boards Regulation 2012*.

Board members

David Gow, Chair

Commenced: 18/05/2013

Current term: 18/05/2020 to 31/03/24

David brings more than 40 years' experience in law, banking and finance, having held senior leadership roles with a multinational bank in Australia and internationally. Since returning to Australia in 2008, David has held several non-executive board roles in government and private sector companies, specialising in governance, financial management, audit and risk management and research commercialisation.

Cheryl Herbert

Commenced: 26/06/2015

Current term: 18/05/2021 to 31/03/2024

Cheryl has more than 20 years' experience as a chief executive officer and leader within not-for-profit and government health and regulatory organisations. A trained midwife and nurse, she is a fellow of the Australian College of Nursing and the Australian Institute of Company Directors, a board member of Lives Lived Well Pty Ltd and a Director of Australian Regional and Remote Community Services Pty Ltd, UnitingCare Qld Pty Ltd and Peachtree Ltd. Cheryl was the founding CEO of the Health Quality and Complaints Commission from 2006 and served as the CEO of Anglicare (formerly St Luke's Nursing Service) for 10 years.

Associate Professor Martin Byrne

Commenced: 10/06/2021

Current term: 10/06/2021 to 31/03/2024

Martin is a well-respected general practitioner, rural generalist and medical administrator with more than 20 years' experience working in rural and remote health settings, both in the public and private sector. He is currently Director of Medical Services of Metro North Hospital and Health Service's Surgical, Treatment and Rehabilitation Service (STARS), and an Associate Professor with Griffith University, where he serves as Medical Educator and Examiner, as well as senior roles with The University of Queensland and University of Southern Queensland. Martin has also previously served in executive roles for South West and Darling Downs Hospital and Health Services.

Suzanne Cadigan

Commenced: 18/05/2019

Current term: 18/05/2019 to 31/03/2022

Suzanne has vast experience as a registered nurse in both the public and private health sectors, working in a range of clinical, education and leadership roles in critical care, surgical, paediatric and emergency nursing. Suzanne is a current member of the Queensland Board of the Nursing and Midwifery Board of Australia, and also serves on the Board of Karuna Hospice Services, an in-home palliative care service. Suzanne is also a member of The Queensland Plan Ambassadors Council, which fosters community engagement and shared responsibility for achieving the long-term vision of *The Queensland Plan*.

Associate Professor Simon Denny

Commenced: 10/06/2021

Current term: 10/06/2021 to 31/03/2024

Simon is a paediatrician and adolescent physician currently working as Director of the Mater Young Adult Health Centre in South Brisbane. Prior to this he served as an Associate Professor in the Department of Paediatrics, Child and Youth Health, at the University of Auckland. Simon has worked with adolescents and young adults for more than 20 years in Australia, New Zealand the United States, gaining expertise in a range of health conditions affecting adolescents and young adults, including obesity, gender and identity issues, drug and alcohol and mental health concerns. He is widely published internationally in the field of adolescent health and wellbeing.

Will Fellowes

Commenced: 18/05/2021

Current term: 18/05/2021 to 31/03/2024

Will is a chartered accountant and an experienced board and audit committee member with an extensive background in advisory and assurance, specialising in external audit, internal audit and financial consulting. Will has worked with clients in the public and private sector across the healthcare, consumer, energy and mining industries. Through his career at PwC, Will has been seconded into numerous executive roles including as Chief Executive Officer of healthcare technology company, InnoWell. He also sits on several not-for-profit boards and audit committees.

Karina Hogan

Commenced: 18/05/2019

Current term: 18/05/2019 to 31/03/2022

Karina has a strong background in media and Indigenous advocacy. In addition to her current role as an ABC journalist, Karina is also Chair of the Brisbane Aboriginal and Torres Strait Islander Community Health Service and a Director on the board of Sisters Inside, which works to improve outcomes for women and children in touch with the criminal justice system.

Meredith Staib

Commenced: 18/05/2020

Current term: 18/05/2020 to 31/03/2022

Meredith has more than 20 years' clinical and commercial experience in the public, private and community sectors. She has worked in hospital and healthcare management, global medical assistance and is currently the CEO of the Royal Flying Doctor Service (Queensland), one of the largest and most comprehensive aeromedical operations in the world. Meredith also holds memberships on the Australian Advisory Council Thankful4Farmers and the Crisis Cover Global Advisory Committee and has previously held international director and board positions.

Heather Watson

Commenced: 18/05/2018

Current term: 18/05/2021 to 31/03/2024

Heather brings more than 30 years' legal and governance experience with specialist expertise in the charitable and non-profit sectors. She has been a partner in legal practices in both regional and metropolitan contexts in Queensland. Her non-executive director and industry experience includes aged care, health and community services, infrastructure in transport and housing and Indigenous communities.

Ross Willims

Commenced: 18/05/2014

Current term: 18/05/2021 to 31/03/2024

Ross has held several senior executive positions within both the public and private sectors such as Vice President External Affairs BHP Billiton Metallurgical Coal, and Director-General of the Queensland Department of Mines and Energy. He has also worked in a range of Commonwealth Government departments. On his retirement from BHP Billiton, Ross was appointed Chairman of the Australian Coal Association and Australian Coal Association Low Emissions Technologies Limited. He was awarded life membership of the Queensland Resources Council in 2011.

Children's Health Queensland Hospital and Health Service Board

Act or instrument	<i>Hospital and Health Boards Act 2011 and Hospital and Health Boards Regulation 2012.</i>
Functions	<ul style="list-style-type: none"> • Oversee Children's Health Queensland Hospital and Health Service as necessary, including its control and accountability systems. • Provide input and final approval of executive development of organisational strategy and performance objectives, including agreeing the terms of the Service Agreement with the Chief Executive (Director-General) of Queensland Health. • Review, ratify and monitor systems of risk management and internal control, and legal compliance. • Monitor Health Service Chief Executive's and senior executives' performance (including appointment and termination decisions) and implementation of the Strategic Plan. • Approve and monitor the progress of minor capital expenditure, capital management, and acquisitions and divestitures. • Approve and monitor the annual budget and financial and other reporting.
Financial reporting	The general purpose financial statements of Children's Health Queensland are prepared pursuant to Section 62 (1) of the <i>Financial Accountability Act 2009</i> , relevant sections of the <i>Financial and Performance Management Standard 2019</i> and other prescribed requirements (see page 40).
Remuneration	As approved by Governor-in-Council, Board Member annual fees are \$75,000 Board Chair, \$40,000 Deputy Chair and Members. Committee fees are \$4,000 Chair and \$3,000 Member.
Total out-of-pocket expenses in 2020-2021	\$2158.02

Board appointments

- Cheryl Herbert was reappointed to the Board in May 2021.
- Ross Willims was reappointed to the Board in May 2021.
- Heather Watson was reappointed to the Board in May 2021.
- Will Fellowes was appointed to the Board in May 2021.
- Paul Cooper's term ended in May 2021.
- Dr David Wood's term ended in May 2021.
- Darren Brown's term ended in May 2021.
- Associate Professor Martin Byrne was appointed to the Board in June 2021.
- Associate Professor Simon Denny was appointed to the Board in June 2021.

Meetings

Board meetings were held at the Queensland Children's Hospital and a number of Children's Health Queensland community sites on the following dates:

2 July 2020	5 November 2020	1 April 2021
6 August 2020	3 December 2020	6 May 2021
3 September 2020	4 February 2021	3 June 2021
1 October 2020	4 March 2021	

Meeting attendance

Position	Name	Meetings attended
Board Chair	David Gow	11
Deputy Chair	Cheryl Herbert	11
Member	Darren Brown <i>*On leave of absence from November 2020 and term ended 17 May 2021</i>	4
Member	Suzanne Cadigan	10
Member	Paul Cooper <i>*Term ended 17 May 2021</i>	10
Member	Karina Hogan	11
Member	Heather Watson	11
Member	Ross Willims	11
Member	David Wood <i>*Term ended 17 May 2021</i>	10
Member	Meredith Staib	10
Member	Will Fellowes <i>*Appointed 18 May 2021</i>	1
Member	Martin Byrne <i>*Appointed 10 June 2021</i>	0
Member	Simon Denny <i>*Appointed 10 June 2021</i>	0
Total number of scheduled meetings		11

Our committees

Health Service Executive Committee

Membership: Cheryl Herbert (Chair), David Gow, Ross Willims, Dr David Wood (to 17 May 2021), Paul Cooper (to 17 May 2021) and Heather Watson.

The Health Service Executive Committee supports the Board with its governance responsibilities and makes recommendations to the Board by overseeing select strategic issues, strategic planning and stakeholder engagement strategies of the Hospital and Health Service. Additional responsibilities include supporting the Board with performance arrangements and succession planning for the Health Service Chief Executive and select workforce and culture strategies.

Quality and Safety Committee

Membership: Dr David Wood (Chair to 17 May 2021), Suzanne Cadigan (Interim Chair from 18 May 2021), Darren Brown (to 17 May 2021) and Cheryl Herbert.

The Quality and Safety Committee makes recommendations to the Board by overseeing quality and safety, including compliance with state and national standards, provision of person-centred care, service accreditation preparedness, periodic industry review outcomes and critical incidents of concern/interest to the Board and workplace health, safety and wellbeing practices.

Audit and Risk Committee

Membership: Paul Cooper (Chair to 17 May 2021), Meredith Staib (Interim Chair from 18 May 2021), Suzanne Cadigan, Karina Hogan, Heather Watson and Will Fellowes (from 18 May 2021).

The Audit and Risk Committee provides independent assurance and oversight to the Chief Executive and the Board on risk, internal control and compliance frameworks and external accountability responsibilities as prescribed in the *Financial Accountability Act 2009*, *Auditor-General Act 2009*, *Financial Accountability Regulation 2019* and *Financial and Performance Management Standard 2019*.

Finance and Performance Committee

Membership: Ross Willims (Chair), David Gow, Karina Hogan, Darren Brown (to 17 May 2021), Meredith Staib and Will Fellowes (from 18 May 2021).

The Finance and Performance Committee supports and makes recommendations to the Board by overseeing the financial position, performance and resource planning strategies of the Hospital and Health Service in accordance with the *Financial Accountability Act 2009*.

Research Committee

Membership: Heather Watson (Chair), David Gow, Cheryl Herbert and Suzanne Cadigan.

The Research Committee provides oversight and recommends strategies to the Board in relation to building long-term collaborations in research and enhanced clinical service delivery founded on sustainable and trusting partnerships.

Executive Leadership Team

Adjunct Professor Frank Tracey

Health Service Chief Executive

Frank has 40 years' experience working in health systems, which includes executive roles in large health organisations and the non-government sector. He has a clinical background in nursing and holds advanced qualifications in health management and governance. His extensive experience in health commissioning and provision in clinical and community settings is complemented by strong managerial and leadership skills, and an applied interest in translational health research.

Alan Fletcher

Acting Executive Director Corporate Services and Chief Finance Officer

Alan is a highly experienced healthcare leader responsible for Children Health Queensland's financial strategy, compliance, governance, and key functions including financial and management accounting, revenue services, clinical costing, and business analytics. Alan also leads the digital health services function as well as the facilities and capital infrastructure, disruption and disaster management, procurement, contracts, and supply chain services portfolios for the organisation. He is a member of CPA Australia and has more than 27 years' financial leadership and management within the public health sector with extensive knowledge and experience in financial management, business leadership and corporate strategy.

Associate Professor Steven McTaggart

Executive Director Medical Services

Steven was appointed Executive Director of Medical Services for Children's Health Queensland in May 2021, having previously acted in the role from June 2020, and before that as the Divisional Director of Medicine since 2014. Steven has worked in Brisbane as a paediatric nephrologist for 20 years and is passionate about person-centred care, patient safety and quality, clinical excellence and supporting the workforce to deliver continuous improvement. Steve's leadership has been pivotal in the development of Children's Health Queensland's Clinical Excellence Framework through a collaborative, co-design process with staff and consumers.

Callan Battley

Executive Director Nursing Services

Callan is a highly respected executive nurse leader and his professional achievements reflect a depth of strategic leadership as well as operational expertise. He has a strong track record of leading transformation to deliver sustainable and contemporary models of care. Callan has a professional

interest in patient experience, nursing education and research and is actively involved in children's health and wellbeing in rural and remote Queensland through volunteer work he is involved in. Prior to his move to Children's Health Queensland, Callan was the Chief Nursing and Midwifery Officer at Mater Health Services and has previously worked in a range of health services, including Uniting Care Queensland.

Adjunct Associate Professor Tania Hobson

Executive Director Allied Health

Tania has a strong clinical background and extensive experience as a strategic and operational manager and professional leader. Tania has a passion for health management, transformative organisational change, consumer and community engagement, and best-practice models of care. Tania holds a Bachelor of Speech Pathology, a Master of Business Administration and is a Fellow of the Australian College of Health Service Managers. Tania is currently completing a PhD, researching consumer engagement in health care, and is the lead executive for consumer engagement at Children's Health Queensland.

Dominic Tait

Acting Executive Director Clinical Services

Dominic is a highly experienced healthcare leader and manager who is passionate about providing high-quality paediatric health services in partnership with patients and families. He commenced in the position of Executive Director Clinical Services for the Queensland Children's Hospital in January 2017. Prior to this, he was the hospital's Divisional Director of Clinical Support. He also served as operations manager across multiple divisions including critical care, surgery and clinical support from 2012. Dominic holds a Bachelor of Physiotherapy, a Master of Business Administration and has worked in clinical paediatric roles both in Australia and the United Kingdom since 2001.

Michael Aust

Acting Executive Director People and Culture

Michael has more than 20 years' senior experience in public, private and consulting sectors leading strategic and operational human resources and people strategy functions. Michael has worked with executive and senior leaders across a range of industries and has established a sound reputation in successfully delivering a range of people and performance initiatives that have supported the delivery of outcomes with improved business performance. He has held both operational and strategic human resource leadership roles within Children's Health Queensland and is committed to creating an environment where our leaders and staff are supported in leading life-changing care for children and young people.

Lisa Benneworth

Executive Director Legal, Governance and Risk

Lisa has held a range of leadership roles in the public and private sector both nationally and internationally, with more than 18 years' experience as a legal professional. She is highly regarded for her systems leadership, strategic approach and extensive knowledge of the challenges and opportunities relating to healthcare systems. Lisa is passionate about cultivating conditions to foster collective leadership within and across collaborating organisations. Her portfolio responsibilities include leadership for Children's Health Queensland's quality management system, integrated governance, legal services, enterprise risk management, legislative compliance and internal audit.

Belinda Taylor

Acting Executive Director Communications, Culture and Engagement

Belinda is a highly experienced communications, corporate and public affairs professional with a career spanning more than 20 years and across a range of industries. She has delivered strategic communications, media and stakeholder engagement programs across private sector and publicly listed companies, political offices, government agencies and consultancies. She specialises in developing strategy that creates value-based stakeholder partnerships and multi-channelled communication programs.

Adrian Clutterbuck

Acting Executive Director Strategy, Planning, Improvement and Innovation

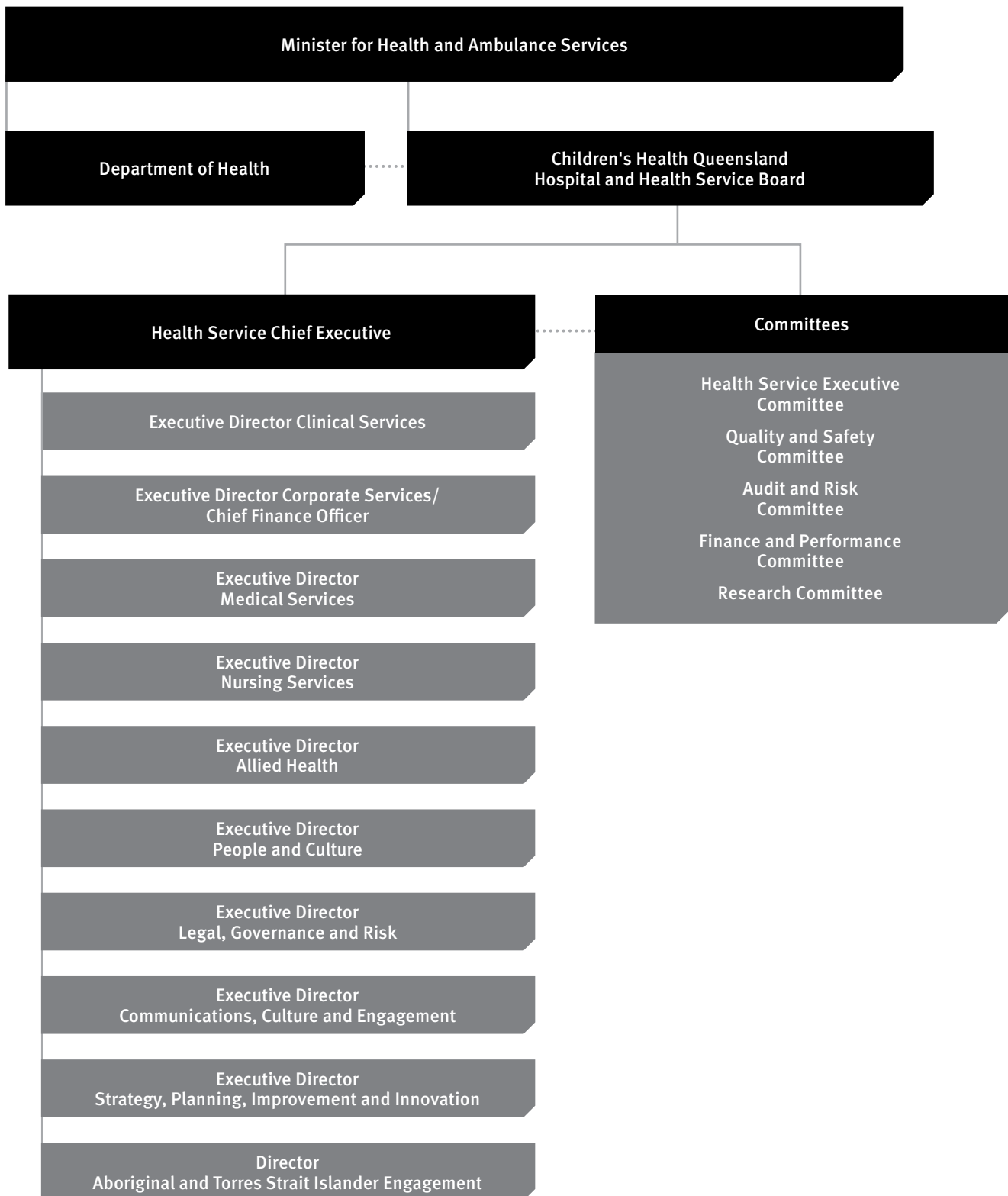
Adrian has over 15 years' experience leading and delivering strategy and transformation work across health systems internationally. A physiotherapist by training, Adrian has held clinical leadership roles in community services as well as business development roles in a multinational pharmaceutical company. He has worked for 10 years as a management consultant delivering operational efficiency and large-scale reconfiguration and transformation work across the UK and Australian health systems. Adrian has a passion for developing people and teams and has been with Children's Health Queensland since 2017.

Angela Young

Director Aboriginal and Torres Strait Islander Engagement

Angela is a Kullalli/Koa woman who brings a wealth of experience to Children's Health Queensland. Prior to her appointment, Angela was the General Manager, Policy and Research for the Queensland Aboriginal and Islander Health Council where she was a strong advocate for the health advancement of Aboriginal and Torres Strait Islander peoples. Angela also has a passion for justice and holds a Bachelor of Laws. She commenced her career as a government lawyer and has held senior roles in the areas of Aboriginal and Torres Strait Islander wellbeing, employment and education. Angela is committed to creating a more innovative, culturally safe and engaging healthcare pathway for Aboriginal and Torres Strait Islander children, young people and their families.

Organisational structure



Workforce profile

Children's Health Queensland recognises that our people are our greatest asset. Ongoing investment in our workforce is vital to ensure we can continue to deliver on our core business of providing high-quality care for patients and families. To enable this, we design and deliver people strategies and frameworks to build capacity, capability and culture that meets current and future organisational needs.

The goal is to provide a professional, collaborative and supportive work environment that meets the needs and developmental expectations of current and prospective staff.

At 30 June 2021, there were 4,948 people employed by Children's Health Queensland, equating to 4,060 full-time equivalent (FTE) employees. Our permanent employee retention rate* was 95 per cent at 30 June 2021, compared with 93 per cent in 2019-2020 and 94 per cent in 2018-2019. For the same period, our permanent employee separation rate* was 5.1 per cent compared to 6.5 per cent in 2019-2020 and 6.1 per cent in 2018-2019.

* Retention rate is calculated by the number of permanent staff employed at the start of the financial year (3,669) who remained employed at the end of the financial year (3,498).

** Separation rate is calculated by the number of permanent staff who left during the year (196) against the number of permanent staff at the end of the year (3,833).

Table 1: More doctors and nurses*

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Medical staff ^a	526	550	560	569	580
Nursing staff ^a	1,547	1,577	1,616	1,647	1,732
Allied Health staff ^a	745	794	822	800	871

Table 2: Greater diversity in our workforce*

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Persons identifying as being First Nations ^b	25	35	42	45	50

Note: * Workforce is measured in MOHRI – Full-Time Equivalent (FTE). Data presented reflects the most recent pay cycle at year's end. Data presented is to June 2021.

Source: a DSS Employee Analysis, b Queensland Health MOHRI, DSS Employee Analysis

Organisational changes

In early 2020, Children's Health Queensland Health Service Chief Executive announced a revised leadership and functional structure would be implemented. Due to the impacts of the COVID-19 pandemic and the implementation of the Queensland Government's responsible workforce management approach, the implementation of the revised leadership and functional structure was paused.

In early 2021, the Health Service Chief Executive announced the revised Tier 1 Executive Leadership Team structure would be implemented through interim arrangements with the aim to have the permanent structure in place by 30 June 2021, pending responsible workforce management processes and approvals.

Due to the implementation of the interim executive leadership structure, several changes occurred in the 2020-2021 financial year, as identified below.

Executive Leadership Team

Appointments

- Adrian Clutterbuck appointed Acting Executive Director Strategy, Planning, Improvement and Innovation on 1 January 2021.
- Belinda Taylor appointed Acting Executive Director Communications, Culture and Engagement on 18 January 2021.
- Dominic Tait appointed Acting Executive Director Clinical Services on 22 February 2021.
- Alan Fletcher appointed Acting Executive Director Corporate Services/Chief Finance Officer on 22 February 2021.
- Angela Young appointed Director Aboriginal and Torres Strait Islander Engagement on 22 February 2021.
- Steven McTaggart appointed Executive Director Medical Services on 4 May 2021.

Resignations

- Andrew Hallahan, Executive Director Medical Services resigned on 24 July 2020.

Temporary executive appointments ended due to the implementation of the interim executive leadership:

- Lisa Knowles, Acting Chief Digital Officer arrangements ceased on 21 February 2021.
- Craig Kennedy, Acting Executive Director Clinical Services (Communities, Mental Health, Statewide Services, and Strategy and Planning) arrangements ceased on 21 February 2021.

Strategic workforce planning and performance

Workforce planning, attraction and retention

We are committed to ensuring Children's Health Queensland's workforce is capable, committed and supported, ensuring we provide the best possible healthcare services to Queensland children and their families. In 2020-2021, we began development of the *Children's Health Queensland Strategic Workforce Plan*.

This organisational wide strategy will align with local organisational plans, and broader state and national healthcare workforce plans. This will ensure Children's Health Queensland is able to develop a workforce that can meet ongoing and future demands locally and in response to broader healthcare workforce influences, priorities and needs.

Contribution to the COVID-19 pandemic response

The ongoing contribution of Children's Health Queensland staff to the pandemic response in 2020-2021 ensured the healthcare needs of children and young people continued to be met in a safe, timely and appropriate manner. Staff and leaders across the organisation continued to mobilise quickly to ensure our organisation had the right people, doing the right job at the right time. This included leveraging staff skills and expertise and redirecting to where the organisation most needed it, standing up rapid-response groups across clinical and non-clinical areas to support the delivery of key messages, drive programs of work and to enable rapid decision making.

Children's Health Queensland is also hosting a statewide pandemic pool created to assist Queensland HHSs in responding to workforce shortages due to the COVID-19 pandemic. Through this initiative, we are recruiting and training a large intake of nurses, who can be redeployed to other HHSs to provide services within their vaccination clinic, undertake surveillance testing or backfill staff directly affected by COVID-19 who are unable to provide clinical care. The statewide pandemic pool is an initiative of the Director-General's office, funded by the Department of Health.

Industrial relations

Children's Health Queensland continues to operate within an industrial framework of consultative forums. The framework includes:

- Children's Health Queensland Union Consultative Forum
- Nursing Consultative Forum
- Health Practitioner Local Consultative Forum
- Corporate and Administration Services Local Consultative Forum.

The following Enterprise bargaining agreements were certified by the Queensland Industrial Relations Committee during the 2020-2021 financial year:

- *Queensland Public Health Sector Certified Agreement (No. 10) 2019 (EB10)* - 13 August 2020
- *Aboriginal and Torres Strait Islander Health Workforces Certified Agreement (No.1) 2019* - 13 August 2020
- *Health Practitioners and Dental Officers (Queensland Health) Certified Agreement (No. 3) 2019 (HPDO3)* - 18 August 2020
- *Queensland Health Building, Engineering & Maintenance Services Certified Agreement (No. 7) 2019 (BEMS7)* - 19 August 2020.

Flexible working arrangements

Children's Health Queensland supports and implements Queensland Health's work-life balance policy by offering flexible working arrangements to help staff balance work and other responsibilities. In 2020-2021, 1,834 people (51 per cent of our permanent workforce) were employed on a permanent part-time basis. During 2020-2021, 11 staff participated in purchased leave arrangements. The purchased leave allowance of one to six weeks contributes to work-life balance by enabling staff to purchase leave in addition to their standard recreational leave entitlements.

Flexible working arrangements during the COVID-19 pandemic

During the COVID-19 pandemic response, corporate services staff and staff who provide support to clinical areas, and who could successfully perform their duties from home, were able to do so to help reduce the number of people in the Queensland Children's Hospital, our community facilities and other sites and help support physical distancing guidelines. A large cohort of our staff continue to work in flexible ways, and transitional arrangements to return staff to the physical workplace will be aligned to the State Government's advice on social distancing and precautionary health measures.

Inclusion and diversity in the workplace

Children's Health Queensland is committed to providing a supportive and respectful work environment that values the diversity of staff and volunteers. In terms of diversity, the breakdown of staff employed as of 30 June 2021 was:

- 1.17 per cent identified as having Aboriginal or Torres Strait Islander heritage
- 9.78 per cent identified as being from a non-English speaking background
- 1.12 per cent of staff identified as having a disability.

Leadership development and performance

Children's Health Queensland is committed to developing compassionate leaders who encourage, inspire, innovate and lead the delivery of life changing care for children and young people. In 2020 and 2021, we partnered with Clinical Excellence Queensland to develop our Leadership Excellence Framework. Through extensive workforce consultation, we have designed a framework that defines leadership at all layers of the organisation and articulates how each individual can contribute to our strategic priorities. Our existing Performance Coaching and Development program will serve as the primary vehicle to deliver the Leadership Excellence Framework to our workforce. The integration of the Leadership Excellence Framework into performance and development plans across the workforce will provide a powerful alignment between individual performance and Children's Health Queensland's strategic plan.

Working for Queensland survey

The annual Working for Queensland (WfQ) survey provides a valuable opportunity for staff to provide feedback to the business so we can better understand the experience of our staff and continue to collaboratively build a workforce culture that supports them as they deliver life-changing care for children and young people.

In 2020, 50 per cent (2,359 employees) of our workforce responded to the WfQ survey. We are proud of our strong results across all 10 survey factors (Agency engagement, Job empowerment, Workload and health, Learning and development, My workgroup, My manager, Organisational leadership, Organisational fairness, Anti-discrimination, and Innovation), again outperforming both Queensland Health and the Queensland Public Sector in all factors. Our workforce reported particularly positive experiences within My workgroup (81 per cent positive), Job empowerment (78 per cent positive), and My manager (76 per cent positive). Our workforce consistently reports high levels of Agency engagement (70 per cent positive), however Workload and health continues to be our lowest performing factor (40 per cent positive). We are committed to listening to staff feedback collected through the WfQ survey and using this data to design and deliver solutions to continually improve the workplace experience and staff wellbeing.

Early retirement, redundancy and retrenchment

No redundancy packages were paid during 2020-2021.

Work health and safety

Our safety performance

Children's Health Queensland has a genuine commitment to ensuring the safety of our staff, volunteers, patients and their families. The *Children's Health Queensland Work Health and Safety Plan 2021-2024* guides our work health and safety planning, decision-making and practices. At an operational level, our Work Health and Safety Management System has been updated to include Queensland Health's new Health Safety and Wellbeing policy and standards, and provides the framework required to ensure planned, organised and integrated processes are in place to provide a safe and healthy workplace.

Continuous improvement ensures we constantly identify high-risk health and safety issues and implement actions to keep people safe. This important work involves:

- governance, consultative and capability development frameworks
- an integrated work health and safety hazard management and risk mitigation system
- Improved board and monthly reporting including monitoring, review and performance evaluation
- workplace injury rehabilitation and return to work programs.

Our work health and safety key performance indicator results for 2020-2021 included:

- zero regulatory notices or infringements from the Work Health and Safety Queensland Regulator.
- workers compensation premium rate has reduced again to 0.301 (from 0.319), which is significantly lower than the industry premium rate of 0.996.

2.2 Our risk management

Children's Health Queensland recognises that the proactive identification and effective management of our risks is essential for the successful delivery of our operational and strategic objectives and realisation of our vision.

Systems of internal control and risk management have been established and these are maintained through our enterprise risk management framework and oversight by the Board, via the Audit and Risk Committee and Executive Leadership Team. The framework is underpinned by the *International Standard 31000:2018* and applies a principles-based approach to risk management.

A centralised electronic information system, RiskMan, is used to document information about risks, their status and responsibilities for ongoing management across corporate and clinical functions and management levels. Opportunities to further integrate risk management, build risk consciousness and improve risk management maturity across the organisation continue to be progressed.

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 HHS as a result of the direction. During the 2020-2021 period, no directions were given by the Minister to Children's Health Queensland.

Accountability

The Audit and Risk Committee met on four occasions in 2020-2021. Remuneration for duties is included in Board remuneration, outlined in the remuneration disclosures section of the financial statements. Activities in 2020-2021 included:

- reviewing and approving the *Children's Health Queensland 2019-2020 Financial Statements*
- noting the Queensland Audit Office's client service strategy, interim and final management letters, and review of the Executive's response to findings and recommendations
- reviewing strategic and organisational risk reports noting management plans and status
- reviewing and endorsing the revised risk appetite statement
- reviewing and noting the fraud and corruption control framework and plan
- reviewing and approving the strategic and annual internal audit plans
- providing oversight on the performance of the internal audit function, including the delivery of the annual internal audit plan
- reviewing and noting internal audit reports, including recommendations and management responses
- reviewing and noting compliance management status reports

- providing oversight on the performance of the risk and compliance functions, including annual self-assessment of function maturity.

Compliance management

Children's Health Queensland adopts a systematic and integrated approach to compliance management to identify, monitor and manage its obligations.

Our compliance management framework, underpinned by *AS/ISO 19600:2015*, articulates roles and responsibilities, processes and resources that support a standardised and risk-based approach for the effective management of compliance obligations.

Our ongoing review of our legislative and regulatory environment has been instrumental in enabling the development of a shared understanding of our compliance obligations. We monitor our performance status through the maintenance of a compliance obligations register that records controls, risk assessments and planned actions against obligations. Oversight of the effectiveness of the compliance management framework is provided by the Audit and Risk Committee and is facilitated through the provision of regular progress reports.

Internal audit

By the nature of its organisational independence, internal audit is positioned to provide objective assurance and advice to the Executive Leadership Team and Board (via the Audit and Risk Committee) regarding the efficiency and effectiveness of our internal control systems and the alignment of business and operational performance with the organisation's values and strategy. Internal audit consults widely and applies a risk-based approach to the development of the annual internal audit plan.

Ten engagements were completed in the 2020-2021 financial year. This includes seven engagements encompassing clinical, corporate and ICT functions in accordance with the annual internal audit plan. An additional three ad-hoc reviews were performed at management's request. In addition to strengthening the organisation's risk management, assurance controls and governance processes, insights gained through internal audit engagements provided opportunities to inform decision-making and support continuous improvement across the organisation. The implementation of recommendations arising from internal audits is monitored by internal audit and status updates are contained in quarterly reports provided to the Executive Leadership Team and the Board (via the Audit and Risk Committee). These include progress of the plan and engagement outcomes.

External scrutiny

The following external reviews were conducted in 2020-2021:

- The Queensland Audit Office (QAO) reported on the 2019-2020 results of financial audits and performance audits. QAO introduced a self-assessment platform for the follow-up of outstanding performance audit and financial audit recommendations. The first self-assessment was performed and reported back to QAO in April 2021.
- Surveyors from Technical Quality Certification Services International Pty Ltd conducted a triennial audit visit for recertification to *ISO 9001:2015* Quality Management Systems Requirements standards.

Information systems and recordkeeping

Children's Health Queensland's Health Service Information Management is dedicated to continuous service improvement to ensure availability and timely access to critical information to support the provision of high-quality and safe patient care. The Health Service Information Management (HSIM) team consists of two departments: Business Intelligence and Health Information Services.

The implementation of the integrated electronic Medical Record (ieMR) Advanced in April 2018 has continued to produce increased efficiencies and service improvements throughout the 2020-2021 period. Embedding and establishing ieMR Advanced into clinical workflows has reduced the number of pages scanned by 48,646 pages when compared to the 2019-2020 reporting period. HSIM is committed to continued identification of workflow improvements to reduce the reliance on paper in clinical areas through digital workflow conversion. In consultation with key stakeholders, work practices have been developed to enable the digital upload of documents to the ieMR. For the 2020-2021 period, 83,846 clinical records were digitally uploaded to the ieMR.

The Health Information Services team facilitated the electronic upload of 96,256 referrals into the ieMR and distribution of 57,240 typed letters to clinicians and families during this reporting period. The Health Information Services team currently manages 8,442 corporate record cartons and 993,442 physical clinical records. To maintain recordkeeping compliance, Children's Health Queensland is committed to meeting its responsibilities under the relevant Acts, Queensland Government Information Standards, Queensland State Archives Standards and best-practice methods outlined in applicable International Standards.

The Clinical Coding team coded 42,102 inpatient episodes in 2020-2021. The Coding Audit and Optimisation team continue to implement improvements in documentation and facilitate relationships between coders and clinicians, with a goal to

maximise efficiency and funding generated for the health service. The Health Information Liaison team has executed several activities which include involvement in weekly ward rounds; discussion regarding the importance of accurate and thorough documentation in clinical staff orientation for each division; involvement in clinical divisional meetings; and targeted audits with clinicians to focus on improvements in documentation for individual specialties.

The Health Information Access team processed 7,186 requests for information in accordance with the *Hospital and Health Boards Act 2011*, the *Right to Information Act 2009*, and the *Information Privacy Act 2009* resulting in 580,022 pages being reviewed and processed for release.

The Business Intelligence (BI) service has four key areas of work. These are data services, collaboration services, data warehousing, and reporting and analytics. The service supports clinical and business areas around the organisation with a wide range of tools, techniques and methods to ensure high-quality data is captured, transformed and consumed in efficient ways. In addition, the BI team is responsible for developing and implementing customised solutions to support continuous improvement through data, knowledge and innovation.

Hospital and Health Services are required to comply with the Queensland Government's *Enterprise Information, Communications and Technology (ICT) Governance Health Service Directive* and subordinate policies and standards. In 2020-2021, Children's Health Queensland conducted an Information Security Management System (ISMS) Attestation in accordance with the *Queensland Government's Information Security Policy (IS18:2018)*.

Public Sector Ethics Act 1994

Children's Health Queensland is dedicated to upholding the values and standards of conduct outlined in the *Code of Conduct for the Queensland Public Service*. The Code of Conduct also reflects the amended ethics principles and values set out in the *Public Sector Ethics Act 1994 (Qld)*.

The Code of Conduct reflects the principles of integrity and impartiality, promoting the public good, and commitment to the system of government, accountability and transparency. Each principle is strengthened by a set of values and standards of conduct describing the behaviour that will demonstrate that principle.

Children's Health Queensland identifies the Code of Conduct as one of eight mandatory training requirements for all employees. Biennial refresher training on the Code of Conduct is also a mandatory requirement. All new employees are automatically assigned to all mandatory Code of Conduct training courses through the Children's Health Queensland online learning management system, TEACHQ, for completion. The Code of Conduct is available

to all staff within the learning program and through the Children's Health Queensland intranet site.

Code of Conduct training is also a mandatory training requirement for members of external service providers who are not Children's Health Queensland employees but deliver services to or for Children's Health Queensland patients, families and service areas. Members of external service providers include contractors, students, volunteers and other non-government organisations. Code of Conduct training for external service providers is accessed online through the Department of Health learning management system, iLearn.

Human Rights

Under the *Human Rights Act 2019* (the Act), Children's Health Queensland is required to include information and data in relation to the implementation of the Act in our annual report. As a result of the COVID-19 pandemic, Children's Health Queensland played an essential role in the Government's efforts to protect and support Queenslanders. From a human rights perspective, our organisation acted and made decisions which protected the following rights: the right to protection of families and children, the rights to liberty and security of person and the right to health services. In protecting these rights other human rights at times were limited such as the right to freedom of movement and the right to protection of families and children. In taking these actions and making these decisions, Children's Health Queensland was mindful of its obligation to act compatibly with human rights, by ensuring that any limitations on human rights were reasonable and justified.

Actions/decisions taken in 2020-2021 included:

- Limiting access and imposing restrictions on visitors to Children's Health Queensland facilities, including requirements for wearing masks.
- Suspending operations/services which could not be conducted in compliance with physical distancing requirements and to maintain available resources.
- Obtaining supplies to protect staff/vulnerable persons.
- Requiring staff working in COVID-19 ward areas or providing care to COVID positive patients to be vaccinated, wear appropriate protective personal equipment and have surveillance testing undertaken.
- Supporting staff with flexible working arrangements (where possible) to support physical distancing.

The performance of actions to further the objects of the *Human Rights Act 2019* and reviews for compatibility with human rights have been impacted because of COVID-19. While relevant actions in 2020-2021 have been different to what was anticipated, Children's Health Queensland undertook significant work within the 2020-2021 period including:

- Assessment of all complaints for human rights implications, delivery of focused training for staff, including for the Board, Audit and Risk Committee and leadership teams and supporting access to health specific online training.
- Continuation of assessment of all policies and procedures for human rights interactions.

Table 3: Summary of human rights complaints received in 2020-2021

Complaints Received	Rights engaged	Outcomes
33	<p>In most cases, complaints did not specifically mention human rights and were identified by Children's Health Queensland as follows:</p> <ul style="list-style-type: none"> • s15 – Recognition and equality before the law • s16 – Right to life • s17 – Protection from torture and cruel, inhuman or degrading treatment • s25 – Privacy and reputation • s26 – Right to protection of families and children • s30 – Right to humane treatment when deprived of liberty • s37 – Right to health services 	<ul style="list-style-type: none"> • Twenty-seven (27) complaints were reviewed and assessed as not breaching human rights and resolved – by way of explanation, apology or quality improvement. • Six (6) complaints are still being considered/not yet finalised.

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. During the 2020-2021 period, one disclosure was authorised in relation to medical records associated with a specific patient encounter. The records were disclosed to the Chief Medical Officer at Metro North Hospital and Health Service to be considered as part of a clinician's credentialling process.

Section 3: Performance

3.1 Strategic outcomes and achievements 2020-2021

Strategic objective: Value all people

We will create an inclusive environment where all people feel valued, safe, engaged and empowered.

- ✓ In February 2021, Children's Health Queensland became the first paediatric healthcare provider in the Southern Hemisphere to be awarded Gold Certification for Excellence in Person-Centred Care by Planetree International. We are also the first and only healthcare organisation (paediatric or otherwise) in Australia to receive this level of certification, which recognises our long-standing commitment to people, partnerships, equity and innovation in order to deliver the best care for Queensland children and young people. As a Planetree Gold-Certified service, Children's Health Queensland joins the ranks of some of the world's leading hospital and healthcare organisations, including The Johns Hopkins Hospital in the United States of America, the largest academic medical centre in the world.
- ✓ Performed highly in all 10 categories of the Queensland Government's 2020 Working for Queensland employee opinion survey. The categories are: Agency engagement, Job empowerment, Workload and health, Learning and development, My workgroup, My manager, Organisational leadership, Organisational fairness, Anti-discrimination and Innovation.
- ✓ Published the children's story book Birdie and the Virus as part of the Australian-first Birdie's Tree series to help support young children during, and after, the COVID-19 pandemic. The story takes children on a journey of recovery from testing for the virus to treatment, while reinforcing the importance of staying home, hand washing and keeping connected with friends during isolation. The book won a 2020 Premier's Award for Excellence in the 'Give all children a great start' category.
- ✓ Established three new roles within our Child and Youth Mental Health Service dedicated to supporting better health outcomes for Aboriginal and Torres Strait Islander children, young people, and their families.
- ✓ Established a First Nations Consumer Advisory Group to support Children's Health Queensland's Aboriginal and Torres Strait Islander COVID-19 response through enhanced community engagement.
- ✓ Commissioned a 15 metre by 5 metre mural for the central courtyard of Jacaranda Place to further enhance the environment for young people. The work by Brisbane street artist Sam Wilkinson (Leans), features bold colours, abstract shapes and natural patterns, speaking to the creative imagination of adolescents and promoting resilience, strength and hope for the future. It also includes inspirational quotes from young people and families associated with the co-design process of the facility.
- ✓ Recognised the achievements of Children's Health Queensland staff at our annual Excellence Awards. These awards align with our organisational values and strategic priorities, celebrating individuals and teams who have contributed significantly to our vision of leading life-changing care for children and young people.
- ✓ Collaborated with Metro North Hospital and Health Service to introduce an Indigenous Cadetship Program for allied health students in 2020. Two students started cadetships in radiography and social work at Children's Health Queensland.
- ✓ Continued to lead interprofessional practice and education initiatives including hosting interprofessional symposiums and student tutorials, facilitating team self-assessment programs and peer group supervision and embedding an interprofessional focus for recruitment and orientation.

Strategic objective: Generate knowledge and innovate

We will build and harness creativity, research, technology and collective expertise to prepare for the future.

- ✓ Children's Health Queensland researchers secured \$9.6 million in research funding (including grants and clinical trials) in 2020-2021. This includes vital work in oncology, critical care, respiratory medicine and infectious diseases.
- ✓ Established the Children's Health Queensland Research Council in July 2020 to give senior research clinicians an opportunity to inform and help deliver strategic research priorities.
- ✓ Children's Health Queensland researchers contributed to new management guidelines for paediatric type 2 diabetes, including specific care considerations for Aboriginal and Torres Strait Islanders.
- ✓ Children's Health Queensland is leading Australia's largest paediatric sepsis study, with the goal of using gene-expression testing to reduce the time it takes to diagnose the life-threatening infection. Another project is exploring whether a blood test and genomic sequencing can effectively detect sepsis-causing bacteria.
- ✓ Children's Health Queensland is leading a national study focused on finding new antibiotics and better treatment options for some of the most serious multi-drug-resistant infections in children. Clinical trials started at the Queensland Children's Hospital in early 2021 to identify which new antibiotics should be prioritised for development to treat children, including those with complex conditions, and provide optimal dosing guidance for young people of all ages.
- ✓ Children's Health Queensland researchers are leading COVID-19 Unmasked, the first national survey of the mental health impacts of the COVID-19 pandemic on young children. The 12-month study is being conducted in conjunction with The University of Queensland, Griffith University, The University of Melbourne and the University of Southern Queensland. We're also leading the COVID-19 Unmasked Global Collaboration with studies now under way in the United States, Spain, Poland, the Netherlands, United Kingdom, Turkey, Cyprus and Greece.
- ✓ Delivered Queensland's first CAR-T Cell transplant for children which was conducted through the Queensland Children's Hospital's Bone Marrow Transplant team. This is a highly innovative cellular therapy for patients with cancers refractory to other therapies, such as chemotherapy, radiation or autologous or allogeneic stem cell transplantation.
- ✓ Queensland Children's Hospital surgeons fitted a 10-year-old girl with a custom 3D-printed ear in a Queensland first. The child was born prematurely with anotia (absent ear) and aural atresia (absent ear canal), which meant she was missing the entire ear on her right side. During the 12-hour procedure at the Queensland Children's Hospital in December 2020, a bone-anchored hearing device was also placed under her scalp to give her a permanent solution to assist her hearing.
- ✓ Conducted inaugural Dream Big Week which engaged more than 1,200 session attendees throughout a week of virtual and onsite events which focused on celebrating Children's Health Queensland's clinical excellence in action; generating and sharing knowledge; and, sparking imagination. Activities included co-design think tanks; innovation challenges; the Great Debate; panel discussions; and keynote speakers. The week was also used to launch the Children's Health Queensland Imagination Hub – a key resource to deliver improvement and innovation.
- ✓ Continued to strengthen medical, nursing, allied health and corporate education, training and development activities to ensure Children's Health Queensland has a skilled, highly engaged workforce across all professions.

Strategic objective: Collaborate in care

We will work together with a shared purpose to create a connected system of care.

-
- ✓ Children's Health Queensland and the Queensland Paediatric Sepsis Project launched the 'Sepsis in children' website for consumers, health professionals and researchers in March 2021 to help raise awareness and improve recognition and management of the condition across the state.

 - ✓ Partnered with Clinical Excellence Queensland to expand its Virtual Outpatient Integration of Care Delivery (VOICeD) platform into paediatrics. The model of care enables multi-specialist care in a single telehealth appointment, making it easier for children and parents/carers across the state to access the care they need. In March 2021, the VOICeD Child Development was officially launched statewide and is currently provided through Children's Health Queensland, Townsville, North West and South West hospital and health services.

 - ✓ Partnered with the Institute for Urban Indigenous Health to trial the delivery of a dedicated ear, nose and throat (ENT) outpatients' weekend clinic for Aboriginal and Torres Strait Islander children at the Queensland Children's Hospital. The Queensland-first multi-disciplinary clinic aimed to eliminate barriers to accessing healthcare by bringing families and specialists together in a culturally safe and supportive environment, while providing a more streamlined referral pathway. More than 30 children and young people were assessed at the pilot clinic in March 2021, and 12 of these received urgent surgical care within a month through a dedicated surgery list.

 - ✓ Established the new \$27 million Jacaranda Place (Queensland Adolescent Extended Treatment Centre) at Chermside. The purpose-built, Australian-first facility co-designed with clinicians, consumers, families, cares for young people from across Queensland with severe and complex mental health issues. As of 30 June 2021, 37 young people have been supported as inpatients and a further 25 through its Day Program, delivered in partnership with Education Queensland.

 - ✓ Our Children's Advice and Transport Coordination Hub (CATCH) increased the rate of hospital avoidance as a direct result of providing GPs with specialist paediatric advice from 24.1 per cent to 45.7 per cent, supporting children and young people to access care at the right time, in the right place, with the right professional.

 - ✓ In partnership with West Moreton Hospital and Health Service, we established a Forensic Child and Youth Mental Health Service team in the newly established West Moreton Youth Detention Centre. The team provides mental health, drug and alcohol and social and emotional wellbeing support to young people in the centre, a well as follow-up care to young people post release to assist their transition into the community and reduce their risk of clinical relapse and reoffending.

 - ✓ Generation Zero Suicide Initiative implemented clinical pathways and e-learning packages which were co-designed with consumers, carers, staff and statewide partners. These resources will improve the early identification and support of children and young people at risk of suicidal behaviours.

 - ✓ Established the Community, Mental Health and Outpatient Collaborative to enable and drive uptake of virtual care options as well as provide a senior business advisory role to related projects. As a result of this collaboration and dedicated project support, telehealth has been optimised to deliver an average of 780 virtual appointments a month to patients, either in their homes or at other HHS sites throughout Queensland. This saved families across Queensland more than 8 million kilometres in travel.

Strategic objective: Perform at our best every time

We will adapt and improve to achieve sustainable high quality outcomes.

-
- ✓ Queensland Children's Hospital opened a new 29-bed orthopaedic and neurosurgical ward in December 2020 as part of a \$20 million expansion project. The project also included the refurbishment of an existing ward to deliver six more dedicated oncology beds for Queensland children and young people - boosting the hospital's specialist paediatric oncology service by 25 per cent. The new oncology rooms opened in March 2021.

 - ✓ Children's Health Queensland achieved National Quality and Health Service Standards accreditation, as well re-certification of the ISO9001:2015 Quality Management System in 2021, reflecting our commitment to embedding best practice aligned with national and international standards and benchmarks.

 - ✓ Our CHQ at Home service delivered a 32 per cent increase in service activity (year on year) supporting children and young people to access care in their own homes.

 - ✓ Our Arts in Health Program provided representation and key contributions to the Australasian Health Infrastructure Alliance's first national guidelines for the integration of arts in health programs and commissions within health facilities. The framework has been published online and distributed to health planners across Australia and New Zealand.

 - ✓ Successfully delivered planned care recovery targets agreed with the Department of Health and maintained a COVID-safe environment while operating in a challenging environment with increased demand.

 - **Maintained high-quality acute and emergent care in a COVID-safe environment in Queensland Children's Hospital**
 - Assessed and treated a further 7,000 children and young people in emergency (with 25 per cent more emergency presentations experienced in February and March 2021).
 - Delivered more than 5,500 emergency surgeries (an increase of 10 per cent) in 2020-2021.
 - **Enhanced access to planned care activity in response to COVID-impacted periods**
 - Provided an additional 25,000 ambulatory appointments in 2020-2021, which halved the long-wait list.
 - **Sustained enhanced access to care via alternate models of service delivery**
 - Sustained the increased access to telehealth services to 300 per cent above that of pre-COVID levels.
 - Increases of more than 70 per cent of child development patients receiving care closer to home through a population health-based improvement program focused on the child development service model.
 - Implemented a new assertive community service response (ACSR) for young people in the community presenting to emergency with mental health concerns not requiring acute inpatient admission.
 - Implemented 'CATCH Plus' (providing clinical advice and transfer coordination support to regional Queensland Health clinicians and GPs via telehealth) delivering care closer to home for 1,649 patients and avoided emergency department attendance for a further 806 children.

 - ✓ Delivered a comprehensive COVID-19 response, which included providing on-site vaccination to more than 4,500 staff and service partners between March and June 2021, continued operation of an on-site COVID-19 testing clinic for children and families, and developing, hosting and training a statewide pandemic nursing pool. The Queensland Children's Hospital was also named as one of six designated COVID-19 hospitals in Queensland under direction of the Chief Health Officer.

3.2 Service standards

Table 4: Service standards – performance 2020-2021		
Children's Health Queensland Hospital and Health Service	Target	Actual
Effectiveness measures		
Percentage of emergency department patients seen within recommended timeframes ¹		
Category 1 (within 2 minutes)	100%	100.0%
Category 2 (within 10 minutes)	80%	85%
Category 3 (within 30 minutes)	75%	83%
Category 4 (within 60 minutes)	70%	91%
Category 5 (within 120 minutes)	70%	98%
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department ¹	>80%	77%
Percentage of elective surgery patients treated within the clinically recommended times ²		
Category 1 (30 days)	>98%	99%
Category 2 (90 days) ³	..	81%
Category 3 (365 days) ³	..	90%
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days ⁴	<2	1.0
Rate of community mental health follow up within 1-7 days following discharge from an acute mental health inpatient unit ⁵	>65%	58%
Proportion of re-admissions to acute psychiatric care within 28 days of discharge ⁶	<12%	6.3%
Percentage of specialist outpatients waiting within clinically recommended times ⁷		
Category 1 (30 days)	98%	81%
Category 2 (90 days) ⁸	..	60%
Category 3 (365 days) ⁸	..	90%
Percentage of specialist outpatients seen within clinically recommended times ⁹		
Category 1 (30 days)	98%	87%
Category 2 (90 days) ⁸	..	45%
Category 3 (365 days) ⁸	..	52%
Median wait time for treatment in emergency departments (minutes) ¹	..	11
Median wait time for elective surgery treatment (days) ²	..	50
Efficiency Measure		
Average cost per weighted activity unit for Activity Based Funding facilities ¹⁰	\$5,118	\$5,456
Other Measures		
Number of elective surgery patients treated within clinically recommended times ²		
Category 1 (30 days)	1,562	1,758
Category 2 (90 days) ³	..	3,522
Category 3 (365 days) ³	..	2,184

Table 4: Service standards – performance 2020-2021 cont.

Children's Health Queensland Hospital and Health Service	Target	Actual
Number of telehealth outpatients service events ¹¹	8,542	9,942
Total weighted activity units (WAU) ¹²		
Acute Inpatient	59,267	61,381
Outpatients	17,100	13,493
Sub-acute	2,616	2,063
Emergency Department	9,186	8,875
Mental Health	4,618	5,337
Ambulatory mental health service contact duration (hours) ⁵	65,767	66,415
Staffing ¹³	3,844	4,060

1. During the rapid response to the COVID-19 pandemic, facilities utilised existing systems to manage presentations at fever clinics. In some cases, the management of these clinics was closely related to the management of the emergency department meaning that some fever clinic activity was managed via the emergency department systems. As a result, the 2020-2021 Actual includes some fever clinic activity.
2. In preparation for COVID-19 and consistent with the National Cabinet decision, Queensland Health temporarily suspended non-urgent elective surgery in 2019-2020. This has impacted the treat in time performance and has continued to impact performance during 2020-2021 as the system worked to reduce the volume of patients waiting longer than clinically recommended.
3. Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for elective surgery, and the continual impacts to services as a result of responding to COVID-19, treated in time performance targets for category 2 and 3 patients are not applicable for 2020-2021.
4. *Staphylococcus aureus* (including MRSA) bloodstream (SAB) infections Actual rate is based on data reported between 1 January 2020 and 31 December 2020.
5. Mental Health measures reported as at 22 August 2021.
6. Mental Health readmissions 2020-2021 Actual is for the period 1 July 2020 to 31 May 2021.
7. Waiting within clinically recommended time is a point in time performance report and was impacted by preparing for COVID-19 in 2019-2020.
8. Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, and the continual service impacts as a result of responding to COVID-19, seen in time performance targets for category 2 and 3 patients are not applicable for 2020-2021.
9. As a result of preparing for COVID-19, the seen in time performance was impacted in 2019-2020. This impact has continued throughout 2020-2021 as the system has worked to address provision of care to those patients waiting longer than clinically recommended.
10. The 2020-2021 Target varies from the published 2020-2021 Service Delivery Statement due to a change in the WAU phase. All measures are reported in QWAU Phase Q23. The variation in difference of Cost per WAU to target is a result of the additional costs of the COVID-19 pandemic. Data reported as at 23 August 2021.
11. Telehealth data reported as at 23 August 2021.
12. The 2020-2021 Target varies from the published 2020-2021 Service Delivery Statement due to a change in the WAU phase. All measures are reported in QWAU Phase Q23. As HHSs have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to target can occur. Data reported as at 23 August 2021.
13. Corporate FTEs are allocated across the service to which they relate. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments.

3.3 Chief Finance Officer's Report

Summary

This financial summary provides an overview of Children's Health Queensland's financial results for 2020-2021. In addition, a comprehensive set of financial statements covering the organisation's activities is provided in this report (see page 42).

The organisation recorded an operating surplus of \$2.908 million for the 2020-2021 financial year. Trust and Research Funds surplus positions were the significant contributors to the HHS surplus, with the core HHS operations achieving a breakeven financial position. The Trust fund's operating result is attributable to Children's Hospital Foundation funding supporting targeted capital medical equipment purchases, such as the new PET scanner, which is expected to be fully installed and operationalised in the 2021-2022 financial year. The Research Funds surplus is due to increased grant funding for ongoing paediatric clinical research programs and clinical trials.

The ongoing COVID-19 pandemic continues to impact the 2020-2021 operating position. The National Partnership Agreement (NPA) was established with the Commonwealth to support the reimbursement of the State's healthcare COVID-19 response and recovery strategies. However, not all impacts are covered for reimbursement under the NPA, including but not limited to loss of own-source revenue and the reduction in staff recreation leave taken rates. In addition, activity-based funding was guaranteed by the Commonwealth government for the 2020-2021 financial year under the National Health Reform Agreement (NHRA), meaning no financial penalty was incurred by Children's Health Queensland due to reduced levels of activity (particularly between July to October 2020) for the 2020-2021 financial year.

Table 5 summarises the key financial results of the organisation's operations for the past three financial years:

Table 5: Key financial results of Children's Health Queensland's operations

	2020-2021 \$'000	2019-2020 \$'000	2018-2019 \$'000
Financial performance			
Total income	923,886	893,066	860,600
Total expenses	920,978	891,901	832,810
Operating result	2,908	1,165	27,790
Financial position			
Current assets	69,150	77,812	64,726
Non-current assets	1,113,822	1,165,287	1,166,387
Total assets	1,182,972	1,243,099	1,231,113
Current liabilities	65,497	73,709	58,015
Total liabilities	65,497	73,709	58,015
Total equity	1,117,475	1,169,390	1,173,098
Ratios			
	2020-2021	2019-2020	2018-19
Current ratio ^(a)	1.1	1.1	1.0
Equity ^(b)	0.94	0.94	0.95

Notes:

(a) Current assets divided by current liabilities

(b) Total equity divided by total assets

Financial performance

Income

Children's Health Queensland's income from all funding sources was \$923.89 million, a total increase of \$30.82 million or three per cent from the previous year. (Refer to Section B1 of the Financial Statements for additional information). This was mainly attributable to:

- An increase to health service funding totalling \$18.47 million, received through funding amendments to the service agreement between Children's Health Queensland and the Department of Health. This additional funding includes reimbursements of costs attributable to COVID-19 which are eligible under the NPA.
- User charges and fees increased by \$10.02 million due to additional research funding, increased inter-entity sales, additional funding associated with strategic ICT projects and higher Pharmaceutical Benefits Scheme (PBS) revenue aligned to higher pharmaceutical costs.

Table 6: Income by source 2020-2021

Health service funding	86%
User charge and fees	11%
Grants and other income	3%

Expenses

Total expenses for 2020-2021 increased by three per cent to \$920.978 million. (Refer to Section B2 of the Financial Statements for additional information). This was primarily attributable to:

- An increase in employee expenses and health service employees, mainly due to additional funded labour costs associated with programs funded via Service Agreement amendments and increased workforce costs related to the COVID-19 response.
- An increase in supplies and services predominantly relates to additional usage of high-cost drugs and increased contractor services for information and communication technology (ICT) programs and other strategic projects.
- Higher depreciation charges from the increased fair value of fixed assets.

A breakdown of incurred expenditure by major expenditure categories includes:

- Workforce costs, which represented 64 per cent of total expenses.
- Supplies and services and other expenses, representing 29 per cent of total expenses.

- Depreciation and amortisation expenditure representing seven per cent of total expenses.

How the money was spent

The majority of Children's Health Queensland's expenditure was incurred on acute hospital services, accounting for 63 per cent of the total spending. Community-based health services accounted for 15 per cent of the total expenditure, while corporate and infrastructure services' costs were 19 per cent. The remaining three per cent related to strategic projects (largely ICT designed to enable health service improvements), non-operating research, and trust activities.

Anticipated maintenance

Anticipated maintenance is a common building maintenance strategy utilised by public and private sector industries. All Queensland Health entities comply with the Queensland Government Maintenance Management Framework, which requires reporting anticipated maintenance.

Anticipated maintenance is defined as maintenance that is necessary to prevent the deterioration of an asset or its function but which has not been carried out. Some anticipated maintenance activities can be postponed without immediately having a noticeable effect on the functionality of the building. All anticipated maintenance items are risk assessed to identify any potential impact on users and services and are closely managed to ensure all facilities are safe.

As of 30th June 2021, Children Health Queensland had reported anticipated maintenance funded and unfunded, totalling \$4.39 million. Children's Health Queensland has invested approximately \$18.65 million during the financial year 2020-2021 to maintain hospital and healthcare assets. Children's Health Queensland undertakes systematic reviews to identify individual anticipated maintenance tasks and prioritised corrective action from available funding sources of capital expenditure or operational expenditure.

The following strategies are in place to mitigate identified risks associated with anticipated maintenance tasks:

- Business cases are submitted for funding allocation from the Department of Health Sustaining Capital Priority Capital Works (PCW) or the Children's Health Queensland minor capital funds for tasks identified as sustaining capital expenditure.
- Tasks identified as operational expenditure are addressed by the allocation of annual operational maintenance budgets.

Financial position

Total assets

Total assets decreased by \$60.13 million or five per cent during the year to \$1.18 billion. Property, plant, and equipment is the predominant asset class and mainly comprises the Queensland Children's Hospital and associated infrastructure. The net decrease in total assets primarily reflects:

- Total current assets decrease by \$8.66 million due to reduced cash and cash equivalents offset by lower year-end payables and employee benefits.
- The impact of depreciation and amortisation charges amounting to \$68.81 million and net valuation decrements of \$3.09 million for existing property, plant, and equipment values.
- Property, plant, equipment, and intangible asset acquisitions of \$20.47 million.

Total equity

Total equity is at \$1.12 billion, a decrease of \$51.92 million from the prior year. This annual decrease reflects a lower contributed equity balance and asset revaluation reserve, offset by the increasing accumulated surplus position.

Future outlook

Children's Health Queensland's key 2021-2022 priorities and objectives align with and support the Queensland Government's objectives for the community by continuing to deliver quality front-line and state-wide paediatric services that strengthen our public health system and contribute to safe, caring and connected communities. Financial sustainability remains a critical strategic risk, given tightening financial pressures and growing patient activity and complexity. The Board and Executive are committed to delivering ongoing productivity and efficiency improvements to meet the increasing demand for services without compromising patient safety and quality.

The 2021-2022 service agreement funding has been reduced to \$898.084 million due to the cessation of non-recurrent programs and the application of an annual efficiency dividend. Children's Health Queensland is expected to achieve the following key service outcomes:

- Attain the 2021-2022 Queensland Weighted Activity unit (QWAU) targets, which are inclusive of a two per cent productivity dividend set by the Department.
- Achieve the Average Emergency Length of Stay (ELOS) target exceeding 80 per cent for emergency department

attendances who depart within four hours of presentation.

- Deliver elective surgery performance in line with the current targets of 98 per cent for Category 1 (within 30 days) patients.
- Deliver specialist outpatient performance in line with the current targets of 98 per cent for Category 1 (within 30 days) patients
- Accomplish a balanced financial operating position.

It is important to note the 2021-2022 activity-based funding model is reverting back to NHRA principles of funding withdrawals for under-delivery of activity against the target. The cost recovery arrangement for Children's Health Queensland's response activities to the COVID-19 pandemic via the NPA will continue at least to 31st December 2021. While future potential impacts from COVID-19 in Queensland are difficult to quantify, the service is well-positioned to respond to these challenges.

Section 4: Financial Statements

Contents

Statement of Comprehensive Income	42
Statement of Financial Position	43
Statement of Changes in Equity	44
Statement of Cash Flows	45
Notes to the Statement of Cash Flows	46
Section A Basis of financial statements preparation	47
A1 General information	47
A2 Objectives and principal activities	47
A3 Statement of compliance	47
A4 Presentation details	47
A5 Authorisation of financial statements for issue	47
A6 Basis of measurement	47
A7 The reporting entity	47
Section B Notes about our financial performance	48
B1 Revenue	48
B1.1 Health services funding	48
B1.2 User charges and fees	48
B1.3 Grants and other contributions	48
B1.4 Other revenue	48
B2 Expenses	49
B2.1 Employee expenses	49
B2.2 Health service employee expenses	49
B2.3 Supplies and services	49
B2.4 Other expenses	50
Section C Notes about our financial position	51
C1 Cash and cash equivalents	51
C2 Receivables	51
C3 Other current assets	52
C4 Property, plant and equipment	52
C4.1 Property, plant and equipment reconciliation	52
C4.2 Property, plant and equipment accounting policies	53
C4.3 Property, plant and equipment valuation	54
C5 Intangible assets	56
C6 Payables	56
C7 Employee benefits	56
C8 Equity	57
C8.1 Contributed equity	57
C8.2 Asset revaluation surplus by asset class	57

Section D Notes about our risks and other accounting uncertainties.....	58
D1 Fair value measurement	58
D2 Financial risk disclosures.....	58
D3 Commitments	59
D4 Contingencies.....	60
D5 Events occurring after the reporting date.....	60
D6 New and revised accounting standards.....	60
D7 Future impact of accounting standards not yet effective.....	60
Section E Notes about our performance compared to Budget	61
E1 Budget to actual comparison – Statement of Comprehensive Income.....	61
E2 Budget to actual comparison – explanation of major variances	62
Section F What we look after on behalf of third parties.....	63
F1 Restricted assets.....	63
F2 Third party monies	63
Section G Other information	64
G1 Key management personnel and remuneration expenses	64
G2 Related party transactions.....	72
G3 Taxation	72
G4 Climate risk disclosure	72
G5 Impact of COVID-19	72
Management Certificate.....	74
Audit Report.....	75

Statement of Comprehensive Income

	Note	2021 \$'000	2020 \$'000
Operating result			
Income from continuing operations			
Health services funding	B1.1	797,206	778,739
User charges and fees	B1.2	102,273	92,255
Grants and other contributions	B1.3	12,426	12,492
Other revenue	B1.4	11,976	9,554
Total revenue		923,881	893,040
Gains on disposal / revaluation of assets		5	26
Total income from continuing operations		923,886	893,066
Expenses from continuing operations			
Employee expenses	B2.1	121,590	547,141
Health service employee expenses	B2.2	467,117	19,579
Supplies and services	B2.3	252,223	249,700
Grants		2,900	2,561
Depreciation and amortisation	C4/C5	68,806	65,788
Losses on disposal		43	56
Other expenses	B2.4	8,299	7,076
Total expenses from continuing operations		920,978	891,901
Total operating result from continuing operations		2,908	1,165
Other comprehensive income			
Items that will not be reclassified to operating result:			
- Increase/(decrease) in asset revaluation surplus	C8.2	(3,089)	31,131
Total other comprehensive income		(3,089)	31,131
Total comprehensive income		(181)	32,296

The accompanying notes form part of these financial statements.

Statement of Financial Position

	Note	2021 \$'000	2020 \$'000
Current assets			
Cash and cash equivalents	C1	35,408	44,148
Receivables	C2	12,243	14,405
Inventories		8,575	7,800
Other current assets	C3	12,924	11,459
Total current assets		69,150	77,812
Non-current assets			
Property, plant and equipment	C4	1,110,034	1,163,270
Intangible assets	C5	3,788	2,017
Total non-current assets		1,113,822	1,165,287
Total assets		1,182,972	1,243,099
Current liabilities			
Payables	C6	62,089	66,229
Employee benefits	C7	1,631	5,243
Contract liabilities		1,777	2,237
Total current liabilities		65,497	73,709
Total liabilities		65,497	73,709
Net assets		1,117,475	1,169,390
Equity			
Contributed equity	C8.1	1,031,011	1,082,745
Accumulated surplus		44,763	41,855
Asset revaluation surplus	C8.2	41,701	44,790
Total equity		1,117,475	1,169,390

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

	Note	Accumulated Surplus \$'000	Asset Revaluation Surplus (Note C8.2) \$'000	Contributed Equity (Note C8.1) \$'000	Total \$'000
Balance as at 1 July 2020		41,855	44,790	1,082,745	1,169,390
Operating result for the year		2,908	-	-	2,908
<i>Other comprehensive income:</i>					
- Decrease in asset revaluation surplus		-	(3,089)	-	(3,089)
<i>Total comprehensive income for the year</i>		2,908	(3,089)	-	(181)
<i>Transactions with owners as owners:</i>					
- Equity injections for capital funding		-	-	17,072	17,072
- Equity withdrawals for non-cash depreciation and amortisation funding		-	-	(68,806)	(68,806)
<i>Net transactions with owners as owners</i>		-	-	(51,734)	(51,734)
Balance as at 30 June 2021		44,763	41,701	1,031,011	1,117,475
Balance as at 1 July 2019		40,690	13,659	1,118,749	1,173,098
Operating result for the year		1,165	-	-	1,165
<i>Other comprehensive income:</i>					
- Increase in asset revaluation surplus		-	31,131	-	31,131
<i>Total comprehensive income for the year</i>		1,165	31,131	-	32,296
<i>Transactions with owners as owners:</i>					
- Equity injections for capital funding		-	-	8,763	8,763
- Equity withdrawals for non-cash depreciation and amortisation funding		-	-	(65,788)	(65,788)
- Asset transfers	C4.1	-	-	21,021	21,021
<i>Net transactions with owners as owners</i>		-	-	(36,004)	(36,004)
Balance as at 30 June 2020		41,855	44,790	1,082,745	1,169,390

The accompanying notes form part of these financial statements.

Statement of Cash Flows

	Note	2021 \$'000	2020 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Health services funding		726,406	714,037
User charges and fees		105,622	91,064
Grants and other contributions		5,556	6,051
Interest receipts		59	130
GST collected from customers		1,744	1,213
GST input tax credits from ATO		14,047	12,349
Other		13,958	10,442
<i>Outflows:</i>			
Employee expenses		(125,203)	(564,429)
Health service employee costs		(482,639)	-
Supplies and services		(236,922)	(230,809)
Grants		(3,048)	(2,561)
GST paid to suppliers		(14,337)	(12,606)
GST remitted to ATO		(1,548)	(1,160)
Other		(9,039)	(7,540)
Net cash provided by/(used in) operating activities		(5,344)	16,181
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		5	34
<i>Outflows:</i>			
Payments for property, plant and equipment		(18,125)	(11,368)
Payments for intangibles		(2,348)	(1,025)
Net cash used in investing activities		(20,468)	(12,359)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		17,072	8,763
Net cash provided by financing activities		17,072	8,763
Net increase/(decrease) in cash and cash equivalents		(8,740)	12,585
Cash and cash equivalents at beginning of the year		44,148	31,563
Cash and cash equivalents at end of the year	C1	35,408	44,148

The accompanying notes form part of these financial statements.

Notes to the Statement of Cash Flows

Reconciliation of operating result to net cash from operating activities

	2021 \$'000	2020 \$'000
Operating result for the year	2,908	1,165
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	68,806	65,788
Depreciation and amortisation funding	(68,806)	(65,788)
Increase in trade receivable impairment losses	443	106
Inventory written off	33	173
Bad debts written off	375	340
Donations of plant and equipment	-	(10)
Recognition of plant and equipment	-	(197)
Gains on disposal of property, plant and equipment	(5)	(26)
Losses on disposal of property, plant and equipment	43	56
<i>Changes in assets and liabilities:</i>		
(Increase)/decrease in receivables	1,344	(121)
(Increase)/decrease in inventories	(808)	(1,098)
(Increase)/decrease in other current assets	(1,465)	99
Increase/(decrease) in payables	(4,140)	32,248
Increase/(decrease) in employee benefits	(3,612)	(17,176)
Increase/(decrease) in contract liabilities	(460)	622
Net cash provided by/(used in) operating activities	(5,344)	16,181

Section A Basis of financial statements preparation

A1 General information

Children's Health Queensland Hospital and Health Service (Children's Health Queensland) is a not-for-profit statutory body established on 1 July 2012 under the *Hospital and Health Board Act 2011*. Children's Health Queensland is controlled by the State of Queensland which is the ultimate parent.

The principal address of Children's Health Queensland is:
Queensland Children's Hospital
Level 7, 501 Stanley Street
South Brisbane, QLD, 4101

For information in relation to Children's Health Queensland's financial statements, email CHS_Comms@health.qld.gov.au or visit the website at: childrens.health.qld.gov.au.

A2 Objectives and principal activities

A description of the nature, objectives and principal activities of Children's Health Queensland is included in the Annual Report.

A3 Statement of compliance

These general purpose financial statements have been prepared pursuant to Section 62(1) of the *Financial Accountability Act 2009*, relevant sections of the *Financial and Performance Management Standard 2019* and other prescribed requirements. The financial statements are general purpose financial statements and have been prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2020 and other authoritative pronouncements.

A4 Presentation details

Rounding and comparatives

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or where the amount is less than \$500, to zero unless the disclosure of the full amount is specifically required. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

Current/non-current classification

Assets and liabilities are classified as either current or non-current in the Statement of Financial Position and associated notes.

Assets are classified as current where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as current when they are due to be settled within 12 months after the reporting date.

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

A5 Authorisation of financial statements for issue

The financial statements are authorised for issue by the Hospital and Health Board Chair and the Health Service Chief Executive at the date of signing the Management Certificate.

A6 Basis of measurement

Historical cost

The historical cost convention is used as the measurement basis except where stated. Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amount of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair value

The fair value convention is used as the measurement basis for property, plant and equipment and is further explained in Note D1.

Net realisable value

Children's Health Queensland's inventories are measured using the lower of cost or net realisable value measurement. Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

A7 The reporting entity

The financial statements include the value of all income, expenses, assets, liabilities and equity of Children's Health Queensland.

Section B Notes about our financial performance

B1 Revenue

B1.1 Health services funding

	2021 \$'000	2020 \$'000
Activity-based funding	468,419	465,952
Block funding	103,776	97,520
Depreciation	68,806	65,789
Other funding	156,205	149,478
Total	797,206	778,739

Health services funding mainly comprises of funding from the Department of Health for specific public health services purchased in accordance with a service agreement. The service agreement is reviewed periodically and updated for changes in activities and funding of services. The Department of Health receives its revenue for funding from the Queensland and Commonwealth Governments.

Activity-based funding

Ordinarily, activity-based funding is recognised as public health services are delivered. At the end of the financial year, an agreed technical adjustment between the Department of Health and Children's Health Queensland may be required for the level of services performed above or below the agreed levels, which may result in a receivable or unearned revenue. This technical adjustment process is undertaken annually according to the provisions of the service level agreement and ensures that the revenue recognised in each financial year correctly reflects Children's Health Queensland's delivery of health services.

Due to the impacts of COVID-19, activity-based funding was guaranteed by the Commonwealth government for 2020-2021 financial year under the National Health Reform Agreement. As such, the Department of Health will not make any adjustments for under-delivery against activity based funding targets for the 2020-2021 financial year.

Block funding

Block funding is received for services agreed in the service agreement. Block funding does not have sufficiently specific performance obligations whereby Children's Health Queensland can determine and assign transaction prices. Accordingly, it is recognised as revenue on receipt.

Depreciation

State funding includes a non-cash appropriation for depreciation and amortisation and is disclosed in the Statement of Changes in Equity as an equity withdrawal.

Other funding

Other funding includes funding for specific programs, as per the service agreement with the Department of Health, which are not classified as activity-based or block funding.

In addition, Other funding includes COVID-19 support funding associated with eligible costs reimbursed in accordance with the National Partnership Agreement. It should be noted that some impacts in relation to the pandemic were not funded and have impacted Children's Health Queensland financial results for 2020-2021, including a reduction in own source revenue, rent relief and reduced rates of recreation leave taken.

B1.2 User charges and fees

	2021 \$'000	2020 \$'000
Hospital fees	25,287	23,259
Sale of goods and services	75,301	67,321
Rental revenue	1,685	1,675
Total	102,273	92,255

User charges and fees from contracts with customers is recognised as revenue when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for related goods and services and/or the recognition of accrued revenue.

B1.3 Grants and other contributions

Grants	5,382	5,705
Donations	174	356
Services received below fair value	6,870	6,431
Total	12,426	12,492

Services received below fair value

Children's Health Queensland has entered into a number of arrangements with the Department of Health where services are provided for no consideration. These include payroll services, accounts payable services and finance transactional services for which the fair value is reliably estimated and recognised as a revenue contribution and an equivalent expense (Note B2.3). The fair value of additional services provided such as taxation services, supply services and information technology services are unable to be reliably estimated and not recognised.

B1.4 Other revenue

Recoveries	9,752	7,883
Interest income	58	121
Other	2,166	1,550
Total	11,976	9,554

Recoveries

Recoveries mainly include revenue recoveries from the Department of Health for non-capital projects in accordance with project agreements.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

B2 Expenses

B2.1 Employee expenses

	Note	2021 \$'000	2020 \$'000
Wages and salaries		101,673	432,186
Board member fees		476	505
Employer superannuation contributions		7,937	47,879
Annual leave levy		7,385	52,991
Long service leave levy		2,436	10,714
Other employee related expenses		1,683	2,866
Total		121,590	547,141
Number of employees at end of the year	B2.2	262	256

The number of employees (rounded to the nearest whole number) represents full-time or part-time staff, measured on a full-time equivalent basis reflecting Minimum Obligatory Human Resource Information as at 30 June 2021. Members of the Board, operational service contractors and volunteers are not included in this total. Key management personnel and remuneration disclosures are detailed in Note G1.

B2.2 Health service employee expenses

Health service employee expenses	467,117	19,579
Total	467,117	19,579
Number of health services employees at end of the year	3,798	3,681

Effective 15 June 2020, amendments to *Hospital and Health Board Act 2011* resulted in Children's Health Queensland becoming a non-prescribed employer. As a result, the Department of Health is the employer of all non-executive health service employees. A non-executive health service employee is any employee who is not a Senior Health Service employee (including Senior Medical Officers and Visiting Medical Officers) or a member of the Health Service Executive. As such, as at 30 June 2021, the \$467.117 million represents the employee costs for the Department of Health employees working for Children's Health Queensland (3,798 as at 30 June 2021) and the \$121.590 million recorded in Note B2.1 represents the employee costs for the Children's Health Queensland employees (262 as at 30 June 2021). The total number of employees and health service employees as at 30 June 2021 is 4,060 (2020: 3,937).

Under these employment arrangements, the Department of Health enables Children's Health Queensland to perform its functions and exercise powers 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 of Health provides non-executive employees to perform work for Children's Health

Queensland and the Queensland health system, acknowledging and accepting its obligations as the employer of the Queensland Health employees

- Children's Health Queensland is responsible for the day-to-day workforce management
- Children's Health Queensland reimburses the Department of Health for the salaries and on-costs of non-executive employees.

Health service employee expenses includes \$2.174 million of \$1,250 one-off payments for 1,739 full time equivalent employees (announced in July 2020).

B2.3 Supplies and services

	Note	2021 \$'000	2020 \$'000
Clinical supplies and services		62,531	62,521
Consultants and contractors – clinical		5,090	4,000
Consultants and contractors – non-clinical		13,967	16,514
Pharmaceuticals		79,393	76,353
Catering and domestic supplies		13,609	13,961
Communications		3,750	3,687
Repairs and maintenance		19,964	19,382
Computer services		14,041	14,331
Building utilities		18,324	18,154
Rental agreements		6,398	5,343
Patient travel		883	271
Other travel		1,118	1,431
Office supplies		1,439	1,251
Minor works and equipment		3,257	3,929
Services received below fair value	B1.3	6,870	6,431
Other		1,589	2,141
Total		252,223	249,700

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

B2.4 Other expenses

	Note	2021 \$'000	2020 \$'000
External audit fees		182	212
Other audit fees		168	179
Inventory written off		33	173
Bad debts written off		375	340
Transfer to/(from) allowance for impairment of receivables	C2	596	236
Legal costs		204	224
Insurance		6,683	5,592
Other		58	120
Total		8,299	7,076

External audit fees

Total audit fees paid or payable to the Queensland Audit Office (QAO) relating to the 2020-2021 financial year are \$182,000 (2020: \$212,000). There were no non-audit services provided by the QAO during the period.

Insurance premiums

Property and general losses are insured through the Queensland Government Insurance Fund (QGIF) under the Department of Health's insurance policy with a maximum exposure of \$10,000. Health litigation payments and associated legal fees are also insured through QGIF and the maximum exposure to Children's Health Queensland under this policy is limited to \$20,000 for each insurable event. Premiums are calculated by QGIF on a risk assessed basis. Children's Health Queensland also maintains separate Directors and Officers liability insurance.

Section C Notes about our financial position

C1 Cash and cash equivalents

	2021 \$'000	2020 \$'000
Imprest accounts	13	15
Cash at bank and on hand	28,372	37,846
Cash on deposit	7,023	6,287
Total	35,408	44,148

Cash assets include all cash on hand and in banks, cheques receipted but not banked at the reporting date and at call deposits.

Children's Health Queensland bank accounts are grouped within the whole-of-government set-off arrangement with Queensland Treasury Corporation. As a result, Children's Health Queensland does not earn interest on surplus funds and is not charged interest or fees for accessing its approved cash debit facility.

Cash on deposit relates to General Trust Fund monies which are not grouped within the whole-of-government set-off arrangement and are able to be invested and earn interest. Cash on deposit with the Queensland Treasury Corporation earned interest at an annual effective rate of 0.51 per cent (2020: 0.86 per cent).

C2 Receivables

Trade debtors	12,129	13,941
Less: allowance for impairment loss	(827)	(384)
	11,302	13,557
GST receivable	1,324	1,035
GST payable	(383)	(187)
	941	848
Total	12,243	14,405

Receivables

Trade debtors are recognised at the agreed purchase or contract price due at the time of sale or service delivery. Settlement of these amounts is required within 30 days from invoice date. The collectability of receivables is assessed on a monthly basis. All known bad debts are written off as at 30 June 2021.

Ageing trade debtors position

2021	Gross \$'000	Loss rate %	Expected credit losses \$'000	Net \$'000
Trade debtors				
Not yet due	5,671	2.59%	(147)	5,524
Less than 30 days	2,069	4.05%	(84)	1,985
30 - 60 days	1,271	4.72%	(60)	1,211
61 - 90 days	709	9.59%	(68)	641
More than 90 days	2,409	19.42%	(468)	1,941
Total	12,129		(827)	11,302
2020				
Not yet due	7,601	0.55%	(42)	7,559
Less than 30 days	2,972	0.88%	(26)	2,946
30 - 60 days	888	3.27%	(29)	859
61 - 90 days	788	4.19%	(33)	755
More than 90 days	1,692	15.01%	(254)	1,438
Total	13,941		(384)	13,557

Movement in allowance for impairment of trade debtors

	2021 \$'000	2020 \$'000
Opening balance	384	278
Amounts written off during the year	(153)	(130)
Increase in allowance recognised in operating result	596	236
Closing balance	827	384

Impairment of receivables

The loss allowance for trade debtors (excluding inter-government agency receivables) reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. Children's Health Queensland assesses if there is objective evidence that receivables are impaired or uncollectible on a monthly basis. Objective evidence includes financial difficulties of the debtor, the class of debtor or delinquency in payments. After an appropriate range of debt recovery actions are undertaken, if the amount becomes uncollectible it is written off.

Debts representing inter-government agency receivables are expected to have an insignificant level of credit risk exposure and therefore are excluded from any loss allowance.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

C3 Other current assets

	2021 \$'000	2020 \$'000
Contract assets		
- Contracted health services	2,372	2,526
- Others	5,753	6,286
Prepayments	4,799	2,647
Total	12,924	11,459

Contract assets

Contract assets arise from contracts with customers and are transferred to receivables when Children's Health Queensland right to payment becomes unconditional. This occurs when the invoice is issued to the customer.

COVID leave prepayment

Based on set eligibility criteria, an additional two days of leave was granted to health services employees from the Department of Health, as recognition of the effects of the COVID-19 pandemic on staff wellbeing. This leave must be taken within two years or eligibility is lost.

The value of the leave for health service employees was paid by Children's Health Queensland to the Department of Health in advance. The leave is expensed in the period in which it is taken and the remaining balance treated as a prepayment to the Department of Health.

C4 Property, plant and equipment

	2021 \$'000	2020 \$'000
Land at fair value:	71,935	78,082
Buildings:		
At fair value	1,410,110	1,397,295
Less: accumulated depreciation	(410,788)	(352,498)
	999,322	1,044,797
Heritage and cultural assets at fair value:	1,175	1,169
Plant and equipment:		
At cost	86,384	83,711
Less: accumulated depreciation	(54,866)	(48,459)
	31,518	35,252
Capital works in progress at cost:	6,084	3,970
Total	1,110,034	1,163,270

C4.1 Property, plant and equipment reconciliation

	Land (Level 2) \$'000	Buildings (Level 2) \$'000	Buildings (Level 3) \$'000	Heritage and cultural \$'000	Plant and equipment \$'000	Work in progress \$'000	Total \$'000
Balance at 1 July 2020	78,082	453	1,044,344	1,169	35,252	3,970	1,163,270
Acquisitions	-	-	-	6	3,430	14,689	18,125
Disposals	-	-	-	-	(43)	-	(43)
Net revaluation increments/ (decrements)	(6,147)	187	2,871	-	-	-	(3,089)
Transfers between asset classes	-	-	11,738	-	837	(12,575)	-
Depreciation for the year	-	(17)	(60,254)	-	(7,958)	-	(68,229)
Balance at 30 June 2021	71,935	623	998,699	1,175	31,518	6,084	1,110,034
Balance at 1 July 2019	77,928	317	1,044,813	1,126	35,002	5,608	1,164,794
Acquisitions	-	-	-	43	6,680	4,645	11,368
Transfers to DoH/other HHS	-	-	21,021	-	-	-	21,021
Disposals	-	-	-	-	(64)	-	(64)
Net revaluation increments	154	148	30,829	-	-	-	31,131
Recognition of assets	-	-	-	-	197	-	197
Donations	-	-	-	-	10	-	10
Transfers between asset classes	-	-	5,044	-	1,239	(6,283)	-
Depreciation for the year	-	(12)	(57,363)	-	(7,812)	-	(65,187)
Balance at 30 June 2020	78,082	453	1,044,344	1,169	35,252	3,970	1,163,270

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

C4.2 Property, plant and equipment accounting policies

(a) Recognition thresholds

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

Land	\$1
Buildings	\$10,000
Heritage and cultural assets	\$5,000
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Children's Health Queensland has an annual maintenance program for its plant and equipment and infrastructure assets. Expenditure is only capitalised if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear) is expensed.

Land improvements undertaken by Children's Health Queensland are included within the buildings asset class.

(b) Acquisition

Property, plant and equipment are initially recorded at consideration plus any other costs incidental to the acquisition, including all other costs directly incurred in bringing the asset ready for use. Separately identified components of significant value are measured on the same basis as the assets to which they relate.

Where assets are acquired for no consideration from another Queensland Government entity, the acquisition cost is recognised as 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 fair value at the date of acquisition in accordance with AASB 116 Property, Plant and Equipment.

(c) Subsequent measurement

Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefits, in excess of the originally assessed performance of the asset, will flow to the entity in future years. Costs that do not meet the criteria for capitalisation are expensed as incurred.

Land, buildings and heritage and cultural assets are subsequently 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. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable.

The cost of items acquired during the year has been judged by Management to materially represent the fair value at the end of the reporting period.

(d) Depreciation

Land and heritage and cultural assets are not depreciated as they have an unlimited useful life.

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset over the estimated useful life. This is consistent with the even consumption of service potential of these assets over their useful life.

Assets under construction (works in progress) are not depreciated until they reach service delivery capacity or are ready for use.

For each class of depreciable assets, the range of estimated useful lives of the assets are as follows:

Buildings	7 to 71 years
Plant and equipment	2 to 26 years

Separately identifiable components of assets are depreciated according to the useful lives of each component.

The depreciable amount of improvements to or on leasehold buildings is allocated progressively over the shorter of the estimated useful lives of the improvements or the unexpired period of the lease. The unexpired period of leases includes any option period where exercise of the option is probable.

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.

Management estimates the useful lives of property, plant and equipment based on expected period of time over which economic benefits from use of the asset will be derived. Management reviews useful life assumptions on an annual basis having given consideration to variables including historical and forecast usage rates, technological advancements and changes in legal and economic conditions.

For Children's Health Queensland's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

(e) Impairment

Property, plant and equipment, with the exception of buildings revalued under the current replacement cost methodology, are assessed for indicators of impairment on an annual basis. In accordance with AASB 13 Fair Value Measurement, the recoverable cost of buildings revalued under replacement cost methodology are deemed to be materially the same as their fair values.

If an indicator of impairment exists, Children's Health Queensland determines the asset's recoverable amount (higher of value in use and fair value less costs to sell). Any amount by which the asset's carrying amount exceeds the recoverable amount is considered an impairment loss.

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

Impairment indicators were assessed in 2020-2021 with no asset requiring an adjustment for impairment.

C4.3 Property, plant and equipment valuation

The fair value of land and buildings are assessed on an annual basis by independent professional valuers. Comprehensive revaluations are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

Where assets have not been specifically appraised in the reporting period, previous valuations are materially kept up-to-date via the application of relevant indices. The valuers supply the indices used for the various types of assets. Such indices are either publicly available, or are derived from market information available to the valuer. The valuers provide assurance of their robustness, validity and appropriateness for application to the relevant assets. Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by the valuer, and analysing the trend of changes in values over time.

Through this process, which is undertaken annually, Management assesses and confirms the relevance and suitability of indices provided by the valuer based on Children Health Queensland's particular circumstances.

Revaluation increments are credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. In that case it is recognised as income. 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.

(a) Land

Land is valued by the market approach, using the direct comparison method. Under this valuation technique, the assets are compared to recent comparable sales as the available market evidence. The valuation of land is determined by analysing the comparable sales and reflecting the shape, size, topography, location, zoning, any restrictions such as easements and volumetric titles and other relevant factors specific to the asset being valued. From the sales analysed, the valuer considers all characteristics of the land and may apply an appropriate rate per square metre to the subject asset.

All land was revalued by an independent professional valuer, State Valuation Services, using comprehensive and indexed valuation methods with an effective date of 30 June 2021. The outbreak of COVID-19 has led to a decline in transaction volumes of CBD fringe land parcel as a result of market uncertainty and reduced appetite from developers. This has led to a decline in the market rate based on available information and professional valuer advice. Management has assessed the valuations as appropriate.

Restriction: Children's Health Queensland controls land subject to a legal restriction, being the land footprint for the Queensland Children's Hospital (QCH) with a fair value of \$47.250 million as at 30 June 2021. This land is subject to a Memorandum of Understanding and a Call Option to Buy Hospital between the State of Queensland (the State) represented by the Department of Health and Mater Misericordiae Limited (Mater), which provides for the granting of an option to Mater to acquire the footprint for consideration of \$1. Mater may exercise the option by notice in writing within 30 days after the earlier of the 60th anniversary of the opening of the QCH (29 November 2074), or the date when the State ceases to use QCH as a tertiary paediatric hospital. The State may, on or before the 60th anniversary of the opening of the hospital, exercise an option to extend the term to a date not less than 90 years from the opening date. However, Mater may then elect for the State to demolish the buildings on the footprint (at the cost of the State) prior to transferring the land to Mater. The asset has been recognised under the land asset class at fair value.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

(b) Buildings

Health service buildings

Reflecting the specialised nature of health service buildings for which there is not an active market, fair value is determined using current replacement cost.

The methodology applied by the valuer is a financial simulation in lieu of a market based measurement as these assets are rarely bought and sold on the open market.

A replacement cost is estimated by creating a cost plan (cost estimate) of the asset through the measurement of key quantities such as:

- Gross floor area/building footprint
- Number of lifts and staircases
- Number of floors
- Height of the building
- Girth of the building
- Location

The model developed by the valuer creates an elemental cost plan using these quantities. It can apply to multiple building types and relies on the valuer's experience with construction costs.

The cost model is updated each year and tests are done to compare the model outputs on actual recent projects to ensure it produces a true representation of the cost of replacement. The costs are at Brisbane prices and published location indices are used to adjust the pricing to suit local market conditions. Live project costs from across the State are also assessed to inform current market changes that may influence the published factors.

The key assumption on the replacement cost is that the estimate is based on replacing the current function of the building with a building of the same form (size and shape). This assumption has a significant impact if an asset's function changes. The cost to bring to current standards is the estimated cost of refurbishing the asset to bring it to current standards. Adjustment to the replacement cost is then made to reflect the gross value of the building. The valuer in conjunction with Management have identified items of functional and economic obsolescence. These items have been costed and used to adjust the replacement cost to produce the gross value which reflects the replacement cost less any utility not present in the asset.

The gross value is then adjusted for physical obsolescence using a straight line adjustment using the asset capitalisation date (depreciation start date) and the estimated remaining useful life of each of the building elements. The valuer and Management agree on the estimated remaining useful life of each building element.

Estimates of remaining life are based on the assumption that the asset remains in its current function and will be maintained. No allowance has been provided for significant refurbishment works in the estimate of remaining life as any refurbishment should extend the life of the asset.

Children's Health Queensland has adopted the gross method of reporting comprehensively revalued assets. This method restates separately the gross amount and related accumulated depreciation of the assets comprising the class of revalued assets. Accumulated depreciation is restated in accordance with the independent advice of the valuers. The proportionate method has been applied to those assets that have been revalued by way of indexation.

All buildings were revalued by an independent professional valuer, AECOM, using comprehensive, desktop and indexed valuation methods with an effective date of 30 June 2021. Management has assessed the valuations as appropriate and has received confirmation from the valuer that there is no material change observable in the building asset values provided following the outbreak of COVID-19.

Commercial office building

Children's Health Queensland owns a commercial office building that is valued under the income valuation approach. Such valuation technique capitalises the adjusted market net income to determine the fair value of the asset using readily available market data. The fair value measurement reflects current market expectations about these future amounts.

Children's Health Queensland has adopted the net method of reporting this asset. This method eliminates accumulated depreciation and accumulated impairment losses against the gross amount of the asset prior to restating for the revaluation.

This building was revalued by an independent professional valuer, State Valuation Services, with an effective date of 30 June 2021. Management has assessed the valuations as appropriate.

(c) Plant and equipment

Plant and equipment is measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amount for plant and equipment at cost does not materially differ from fair value.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

C5 Intangible assets

	2021 \$'000	2020 \$'000
Developed software:		
At cost	2,510	2,667
Less: accumulated amortisation	(2,185)	(2,045)
	325	622
Purchased software:		
At cost	1,097	1,097
Less: accumulated amortisation	(660)	(380)
	437	717
Software work in progress:		
At cost	3,026	678
Total intangible assets	3,788	2,017

Intangibles reconciliation

	Developed software \$'000	Purchased software \$'000	Software work in progress \$'000	Total \$'000
Balance at 1 July 2020	622	717	678	2,017
Acquisitions	-	-	2,348	2,348
Amortisation for the year	(297)	(280)	-	(577)
Balance at 30 June 2021	325	437	3,026	3,788
Balance at 1 July 2019	1,040	553	-	1,593
Acquisitions	-	347	678	1,025
Amortisation for the year	(418)	(183)	-	(601)
Balance at 30 June 2020	622	717	678	2,017

An intangible asset is recognised only if its historical cost is equal to or greater than \$100,000. Items with a lesser cost are expensed. As there is no active market for any of the intangibles held by Children's Health Queensland, the assets are recognised and carried at cost less accumulated amortisation.

Software is amortised on a straight-line basis over the period in which the related benefits are expected to be realised. The useful life and amortisation method is reviewed annually and adjusted appropriately. The current estimated useful life for Children's Health Queensland software systems is 3 to 9 years.

Intangibles are assessed for indicators of impairment on an annual basis with no asset requiring an adjustment for impairment in 2020-2021.

C6 Payables

	Note	2021 \$'000	2020 \$'000
Trade creditors		32,581	11,008
Health services employee payables	B2.2	4,363	19,579
Other accrued payables		25,145	35,642
Total		62,089	66,229

Payables are recognised for amounts to be paid in the future for goods and services received. Payables are measured at the agreed purchase or contract price, gross of applicable trade and other discounts. The amounts owing are unsecured and generally settled on 30 day terms.

C7 Employee benefits

Accrued salary, wages and related costs	1,184	5,132
Other	447	111
Total	1,631	5,243

Accrued salary, wages and related costs

Salaries, wages and related costs due but unpaid at reporting date are recognised in the Statement of Financial Position at current salary rates. Unpaid entitlements are expected to be paid within 12 months and as such any liabilities are recognised at their undiscounted values.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme, levies are payable by Children's Health Queensland to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. No provisions for long service leave or annual leave are recognised in Children's Health Queensland's financial statements as the provisions for these schemes are reported on a whole-of-government basis pursuant to AASB 1049 Whole-of-Government and General Government Sector Financial Reporting. These levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the schemes quarterly in arrears.

COVID leave provision

An additional two days of leave was granted to eligible Children's Health Queensland employees as recognition of the effects of the COVID-19 pandemic on staff wellbeing. This leave must be taken within two years or eligibility is lost. The value of the leave is recorded as a provision.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

Superannuation

Employer superannuation contributions relating to employees and Board members are expensed in the period in which they are paid or payable. Children's Health Queensland's obligation is limited to its contributions to the respective superannuation funds.

Other employee benefits

The liability for employee benefits includes provisions for accrued rostered days off entitlements.

C8 Equity

C8.1 Contributed equity

Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities are adjusted to contributed equity in accordance with Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities. Appropriations for equity adjustments are similarly designated.

Children's Health Queensland receives funding from the Department of Health to cover depreciation and amortisation costs. However, as depreciation and amortisation are non-cash expenditure items, the Minister for Health and Ambulance Services has approved a withdrawal of equity by the State for the same amount, resulting in non-cash revenue and non-cash equity withdrawal.

C8.2 Asset revaluation surplus by asset class

	Land \$'000	Building \$'000	Total \$'000
Balance at 1 July 2020	11,559	33,231	44,790
Revaluation increment/ (decrement) for the year	(6,147)	3,058	(3,089)
Balance at 30 June 2021	5,412	36,289	41,701
Balance at 1 July 2019	11,405	2,254	13,659
Revaluation increment for the year	154	30,977	31,131
Balance at 30 June 2020	11,559	33,231	44,790

Section D Notes about our risks and other accounting uncertainties

D1 Fair value measurement

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

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued, and include, but are not limited to, published sales data for land and the commercial office building.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued.

Significant unobservable inputs used by Children's Health Queensland include, but are not limited to, subjective adjustments made to observable data to take account of the specialised nature of health service buildings, including historical and current construction contracts (and/or estimates of such costs), and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

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

All assets and liabilities of Children's Health Queensland for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

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

None of Children's Health Queensland's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy and there were no transfer of assets between fair value hierarchy levels during the period. More specific fair value information about the entity's property, plant and equipment and intangibles is outlined further in Notes C4 and C5.

Trade and other receivables are measured at cost less any allowance for impairment. Due to the short-term nature of these assets the fair value does not differ significantly from their amortised cost.

D2 Financial risk disclosures

(a) Financial instruments categories

Children's Health Queensland has the following categories of financial assets and financial liabilities as reflected in the Statement of Financial Position – Cash and cash equivalents (Note C1), Receivables (Note C2), Other current assets (Note C3) and Payables (Note C6).

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

(b) Financial risk management

Children's Health Queensland is exposed to a variety of financial risks – credit risk, liquidity risk and market risk. Financial risk is managed in accordance with Queensland Government and agency policies. Children's Health Queensland policies provide written principles for overall risk management and aim to minimise potential adverse effects of risk events on the financial performance of the agency.

Risk exposure	Measurement method
Credit risk	Ageing analysis
Liquidity risk	Sensitivity analysis, monitoring of cash flows by management of accrual accounts
Market risk	Interest rate sensitivity analysis

(c) Credit risk exposure

Credit risk is the potential for financial loss arising from a counterparty defaulting on its obligations. The maximum exposure to credit risk at reporting date is equal to the gross carrying amount of the financial asset, inclusive of any allowance for impairment.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

Credit risk, excluding receivables, is considered minimal given all Children's Health Queensland cash on deposits are held by the State through Queensland Treasury Corporation.

No collateral is held as security and no credit enhancements relate to financial assets held by Children's Health Queensland.

No financial assets have had their terms renegotiated to prevent them from being past due or impaired and are stated at the carrying amounts as indicated.

(d) Liquidity risk

Liquidity risk is the risk that Children's Health Queensland will not have the resources required at a particular time to meet its obligations to settle its financial liabilities. Children's Health Queensland is exposed to liquidity risk through its trading in the normal course of business. It aims to reduce the exposure to liquidity risk by ensuring sufficient funds are available to meet employee and supplier obligations at all times. Children's Health Queensland has

an approved debt facility of \$10.500 million (2020: \$10.500 million) under whole-of-government banking arrangements to manage any short term cash shortfalls. This facility has not been drawn down as at 30 June 2021 and is available for use in the next reporting period.

The liquidity risk of financial liabilities held by Children's Health Queensland is limited to the payables category as reflected in the Statement of Financial Position. All payables are less than 1 year in term.

(e) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises interest rate risk. Children's Health Queensland has interest rate exposure on the cash on deposits with Queensland Treasury Corporation. Children's Health Queensland does not undertake any hedging in relation to interest rate risk. Changes in interest rates have a minimal effect on the operating result of Children's Health Queensland.

D3 Commitments

	2021 \$'000	2020 \$'000
(a) Non-cancellable rental agreements commitments - payables		
Rental agreements commitments are payable as follows:		
Not later than 1 year	3,483	3,807
Later than 1 year and not later than 5 years	8,386	5,242
Later than 5 years	1,003	1,722
Total	12,872	10,771
(b) Capital expenditure commitments		
Capital expenditure commitments are payable as follows:		
Not later than 1 year	8,632	524
Total	8,632	524
(c) Other expenditure commitments		
Other expenditure commitments are payable as follows:		
Not later than 1 year	26,896	24,755
Later than 1 year and not later than 5 years	61,853	84,525
Total	88,749	109,280
(d) Non-cancellable rental agreements commitments - receivables		
Future minimum rental income under non-cancellable rental agreements are as follows:		
Not later than 1 year	313	316
Later than 1 year and not later than 5 years	810	1,122
Total	1,123	1,438

D4 Contingencies

Litigation in progress

As at 30 June 2021 there were six cases filed with the courts as follows:

	2021	2020
Supreme court	2	2
District court	1	-
Tribunals, commissions and boards	3	1
Total	6	3

Health and property litigation is underwritten by QGIF and Children's Health Queensland liability in this area is limited to an excess per insurance event.

All Children's Health Queensland indemnified claims are managed by QGIF. As at 30 June 2021, there were 39 claims being managed by QGIF, some of which may never be litigated or result in claim payments. The maximum exposure to Children's Health Queensland under this policy is limited to \$20,000 for each insurable event.

D5 Events occurring after the reporting date

No matters or circumstances have arisen since 30 June 2021 that have significantly affected, or may significantly affect Children's Health Queensland operations, the results of those operations, or the state of affairs in future years.

D6 New and revised accounting standards

(a) Changes in accounting policy

Children's Health Queensland did not voluntarily change any accounting policies during 2020-2021.

(b) Accounting standards early adopted in 2020-2021

No Australian Accounting Standards have been early adopted for 2020-2021.

(c) Accounting standards applied for the first time in 2020-2021

No Australian Accounting Standards have been applied for the first time for 2020-2021.

D7 Future impact of accounting standards not yet effective

At the date of authorisation of the financial statements, Children's Health Queensland has assessed there are no new or amended Australian Accounting Standards, issued but with future commencement dates that will have a material impact on Children's Health Queensland activities.

Section E Notes about our performance compared to Budget

This section discloses Children's Health Queensland's original budgeted figures for 2020-2021 compared to actual results, with explanations of major variances, in respect of the Statement of Comprehensive Income.

E1 Budget to actual comparison – Statement of Comprehensive Income

	Variance Notes	Original Budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
Income from continuing operations				
Health services funding		766,900	797,206	30,306
User charges and fees	(a)	91,575	102,273	10,698
Grants and other contributions		7,818	12,426	4,608
Other revenue		4,152	11,976	7,824
Total revenue		870,445	923,881	53,436
Gains on disposal / revaluation of assets		-	5	5
Total income from continuing operations		870,445	923,886	53,441
Expenses from continuing operations				
Employee expenses	(b)	89,441	121,590	32,149
Health service employee expenses		471,028	467,117	(3,911)
Supplies and services	(c)	230,154	252,223	22,069
Grants		2,463	2,900	437
Depreciation and amortisation		68,183	68,806	623
Loss on disposal		225	43	(182)
Other expenses		8,951	8,299	(652)
Total expenses from continuing operations		870,445	920,978	50,533
Total operating result		-	2,908	2,908
Other comprehensive income				
Items that will not be reclassified to operating result:				
- Increase in asset revaluation surplus		-	(3,089)	(3,089)
Total other comprehensive income		-	(3,089)	(3,089)
Total comprehensive income		-	(181)	(181)

E2 Budget to actual comparison – explanation of major variances

- a) An increase in user charges is mainly due to additional inter-entity income, i.e. income from the Department of Health and other Queensland Health entities (\$6.908 million), with the key drivers being increased reimbursement income from the Department of Health relating to expanded statewide ICT strategic projects managed by CHQ and reimbursements of operating expenditure associated with Department of Health funded capital programs. In addition, increased research funding beyond initial estimates (approximately \$1.914) and higher Pharmaceutical Benefits Scheme (PBS) revenue aligned to higher pharmaceutical costs (approximately \$1.303 million) contributed to the variance.
- b) An increase in employee expenses relative to the original budget is partially due to a misalignment of costs between staff employed by Children's Health Queensland and contracted staff from the Department of Health. When both labour expense classifications (Employee expenses and Health service employee expenses) are viewed together, the variance is primarily due to additional funded programs commissioned via the Service Agreement amendment process (approximately \$25.131 million). This includes expanded ICT statewide strategic projects, COVID-19 additional labour costs and funding relating to new enterprise bargaining agreement arrangements ratified during the year.
- c) An increase in supplies and services predominantly relates to costs required to deliver additional funded programs commissioned via the Service Agreement amendment process (approximately \$7.717 million). This includes costs relating to COVID-19 response measures, additional complex orthopaedic activity and statewide ICT strategic projects managed by Children's Health Queensland. In addition, the increase also includes additional costs incurred through higher drug costs beyond initial estimate, which are offset by additional PBS revenue and additional prosthetic costs beyond expectations associated with planned care recovery activity (approximately \$3.630 million). There is also an increase in non-capital equipment costs (\$1.132 million) and repairs and maintenance costs (\$1.303 million). The remaining variance relates to additional non-labour costs offset by own-source and other revenue streams.

Section F What we look after on behalf of third parties

F1 Restricted assets

Children's Health Queensland holds a number of General Trust accounts which meet the definition of restricted assets. These accounts ensure the associated income is only utilised for the purposes specified by the issuing body.

Children's Health Queensland receives cash contributions from benefactors in the form of gifts, donations and bequests for stipulated purposes. Contributions are also received from private practice clinicians and from external entities to provide for education, study and research in clinical areas.

	2021 \$'000	2020 \$'000
Opening balance	7,397	7,387
Income	981	3,325
Expenditure	(1,377)	(3,315)
Closing balance	7,001	7,397

F2 Third party monies

	2021 \$'000	2020 \$'000
(a) Grant of private practice accounts		
Revenue and expense:		
<i>Revenue</i>		
Billings	6,984	6,254
Total revenue	6,984	6,254
<i>Expense</i>		
Payments to medical practitioners	3,578	3,328
Payments to Children's Health Queensland for recoverable costs	3,330	2,897
Payments to medical practitioners' trust	76	29
Total expenditure	6,984	6,254
Assets and liabilities:		
<i>Current assets</i>		
Cash at bank	1,262	1,185
Total assets	1,262	1,185
<i>Current liabilities</i>		
Payables to medical practitioners	287	271
Payables to Children's Health Queensland for recoverable costs	924	888
Payables to medical practitioners' trust	51	26
Total liabilities	1,262	1,185
(b) Patient trust accounts		
Opening balance	8	7
Cash receipts	2	3
Cash payments	(2)	(2)
Closing balance	8	8

Children's Health Queensland acts as a billing agency for medical practitioners who use Children's Health Queensland facilities for the purpose of seeing patients under the Grant of Private Practice agreement (GOPP). Under this agreement, Children's Health Queensland deducts a service fee (where applicable) from private patient fees received to cover the use of the facilities and administrative support provided to the medical practitioner.

In addition, Children's Health Queensland acts in a custodian role in relation to patient trust accounts. As such, these transactions and balances are not recognised in the financial statements, but are disclosed for information purposes. The Queensland Audit Office undertakes a review of such accounts as part of the audit of the Children's Health Queensland financial statements.

Section G Other information

G1 Key management personnel and remuneration expenses

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Children's Health Queensland during 2020-2021.

(a) Minister for Health and Ambulance Services

The Minister for Health and Ambulance Services is identified as part of Children's Health Queensland's key management personnel, consistent with AASB 124 Related Party Disclosures.

(b) Board

Position and Name	Responsibilities, Appointment Authority and Memberships	Date of Initial Appointment	Date of Resignation or Cessation
Board Chair – Mr David Gow	Perform duties of Chair as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Member – Health Service Executive Committee Member – Finance and Performance Committee Member – Research Committee	11 May 2018 (Appointed as Board member 18 May 2013)	-
Deputy Chair – Ms Cheryl Herbert	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Chair – Health Service Executive Committee Member – Quality and Safety Committee Member – Research Committee	6 July 2018 (Appointed as Board member 26 June 2015)	-
Board Member – Mr Martin Byrne	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment.	10 June 2021	-
Board Member – Ms Suzanne Cadigan	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Member – Quality and Safety Committee Member – Audit and Risk Committee Member – Research Committee	18 May 2019	-
Board Member – Mr Simon Denny	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment.	10 June 2021	-
Board Member – Mr William Fellowes	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Member – Finance and Performance Committee Member – Audit and Risk Committee	18 May 2021	-
Board Member – Ms Karina Hogan	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Member – Finance and Performance Committee Member – Audit and Risk Committee	18 May 2019	-
Board Member – Ms Meredith Staib	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Member – Finance and Performance Committee Member – Audit and Risk Committee	18 May 2020	-
Board Member – Ms Heather Watson	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Chair - Research Committee Member – Audit and Risk Committee Member – Health Service Executive Committee	18 May 2018	-

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

(b) Board (continued)

Position and Name	Responsibilities, Appointment Authority and Memberships	Date of Initial Appointment	Date of Resignation or Cessation
Board Member – Mr Ross Willims	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Chair – Finance and Performance Committee Member – Health Service Executive Committee	18 May 2014	-
Board Member – Mr Darren Brown	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Member – Quality and Safety Committee Member – Finance and Performance Committee	18 May 2019	17 May 2021
Board Member – Mr Paul Cooper	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Chair – Audit and Risk Committee Member – Health Service Executive Committee	29 June 2012	17 May 2021
Board Member – Dr David Wood	Perform duties of Board Member as prescribed in the <i>Hospital and Health Boards Act 2011</i> . Governor-in-Council Appointment. Chair – Quality and Safety Committee Member – Health Service Executive Committee	29 June 2012	17 May 2021

(c) Executive management

Health Service Chief Executive

Responsibilities

The single point of accountability for ensuring patient safety through the effective executive leadership and management of Children's Health Queensland, as well as associated support functions. Accountable for ensuring Children's Health Queensland achieves a balance between efficient service delivery and high quality health outcomes.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Francis Tracey	Current	Individual contract <i>Hospital and Health Boards Act 2011</i> , S24/70 Award Free Section 24	23 July 2019	-

Executive Director Corporate Services / Chief Finance Officer

Responsibilities

Provide strategic advice, leadership and management oversight of the financial and corporate services functions for Children's Health Queensland. Work in conjunction with the executive team to ensure that financial stewardship and governance arrangements are in place to meet financial performance targets and imperatives.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Alan Fletcher	Current (Acting)	Health Executive Service (HES 3) <i>Hospital and Health Boards Act 2011</i>	3 July 2017	-

*Position absorbed the responsibilities of the abolished position of Chief Digital Officer as at 22 February 2021.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

(c) Executive management (continued)

Executive Director, Medical Services

Responsibilities

Provide medical executive leadership, strategic focus, managerial direction, authoritative and expert advice on professional and policy issues, leading development of a generative culture that draws the best talent and enhances the attraction and retention of high quality child and family focused medical specialists. To lead paediatric patient safety and quality improvement for Children's Health Queensland.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Steven McTaggart	Current	Senior Medical Officer (Level 28 – MMO13), <i>Medical Officer (Queensland Health)</i> <i>Certified Agreement (No.5) 2018 (MOCA 5)</i>	27 July 2020	-
Andrew Hallahan	Former	Senior Medical Officer (Level 28 – MMO13), <i>Medical Officer (Queensland Health)</i> <i>Certified Agreement (No.4) 2015 (MOCA 4)</i>	11 January 2016	24 July 2020

Executive Director, Nursing Services

Responsibilities

Provide nursing executive leadership, direction, authoritative and expert advice on a wide range of professional and policy issues and alignment to relevant standards, for the safe and effective delivery of nursing services across Children's Health Queensland. Shape and lead strategic thinking at the executive management level in a complex, diverse and dynamic environment, to develop and establish an integrated nursing service delivery model and workforce. Cultivate a working environment which actively promotes a collaborative performance culture that includes values of trust and respect for consumers, carers and other stakeholders.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Callan Battley	Current	Nurse Grade 13 <i>Nurses and Midwives (Queensland Health)</i> <i>Award – State 2015</i>	16 September 2019	-

Executive Director, Allied Health

Responsibilities

Provide allied health executive leadership, strategic focus, authoritative and expert advice on a wide range of professional and policy issues to the Health Service Chief Executive, members of the Executive Team and other relevant stakeholders. Achieve policy and operational alignment with national, state and Children's Health Queensland strategic directions, policies and professional standards for the effective and safe delivery of contemporary allied health services.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Tania Hobson	Current	Health Practitioners (HP8-2) <i>Queensland Health Certified Agreement</i> <i>(No.2) 2011</i>	27 January 2016	-

Executive Director, Clinical Services

Responsibilities

Provide strategic leadership and ultimate accountability for the effective and efficient delivery of operational services across the organisation including community, mental health, surgery, medicine, critical care and clinical support services.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Dominic Tait	Current (Acting)	Health Executive Service (HES 3) <i>Hospital and Health Boards Act 2011</i>	15 October 2017	-

*Position absorbed the responsibilities of the abolished position of Executive Director, Clinical services (Communities) as at 22 February 2021.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

(c) Executive management (continued)

Executive Director, People and Culture

Responsibilities

Develop and implement workforce strategies relating to people and culture so that Children's Health Queensland has the necessary skills, capabilities and enabling human resource, organisational development, work health and safety, cultural capability and industrial relations frameworks to meet current and future health service needs.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Michael Aust	Current (Acting)	Health Executive Service (HES 2) <i>Hospital and Health Boards Act 2011</i>	26 November 2019	-

Executive Director, Legal, Governance and Risk

Responsibilities

Provide strategic advice, leadership and management oversight of legal, governance, risk management and assurance frameworks for Children's Health Queensland to support the delivery of safe, integrated and life-changing care to children, young people and their families.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Lisa Benneworth	Current	Health Executive Service (HES 2) <i>Hospital and Health Boards Act 2011</i>	21 May 2018	-

Executive Director, Strategy, Planning, Improvement and Innovation

Responsibilities

Provide leadership, advice and management oversight for strategy, planning, improvement and innovation processes and activities for Children's Health Queensland to support the delivery of safe, integrated and life-changing care to children, young people and their families.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Adrian Clutterbuck	Current (Acting)	Health Executive Service (HES 2) <i>Hospital and Health Boards Act 2011</i>	1 January 2021	-

Executive Director, Communication, Culture and Engagement

Responsibilities

Responsible for the proactive and strategic management of Children's Health Queensland communications, marketing and media, consumer, community and employee engagement, organisational culture and Arts in Health program.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Belinda Taylor	Current (Acting)	Health Executive Service (HES 2) <i>Hospital and Health Boards Act 2011</i>	12 November 2018	-

*Position absorbed the responsibilities of the position of Senior Director, Communication and Engagement as at 18 January 2021.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

(c) Executive management (continued)

Director, Aboriginal and Torres Strait Islander

Responsibilities

Provide strategic advice, guidance and support to the Children's Health Queensland Board, Health Service Chief Executive and members of the Executive Team on matters relating to equitable health outcomes for Aboriginal and Torres Strait Islander children and young people and which prioritises their cultural, emotional and spiritual needs.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Angela Young	Current	Health Executive Service (HES 2) <i>Hospital and Health Boards Act 2011</i>	22 February 2021	-

Chief Digital Officer

Responsibilities

Lead and effectively manage the Digital Health Service portfolio, inclusive of clinical and corporate information management, business intelligence services, technology and application services, telecommunication and technical infrastructure management. In alignment with strategic planning for Children's Health Queensland, Digital Health Services provides a contemporary digital business intelligence, information and technology service that supports the delivery of high quality, safe care to our patients and their families.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Lisa Knowles	Former (Acting)	Health Executive Service (HES 2) <i>Hospital and Health Boards Act 2011</i>	9 August 2018	21 February 2021

*Position abolished and absorbed by Executive Director Corporate Services/Chief Finance Officer

Executive Director, Clinical Services (Communities)

Responsibilities

Provide executive leadership to contribute to the development and implementation of the vision, strategic direction and goals and achievement of objectives and agreed outcomes for Children's Health Queensland. Accountable and responsible for strategic focus, professional leadership and governance for child and youth community, mental health and statewide services.

Name	Incumbent status	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Craig Kennedy	Former (Acting)	Health Executive Service (HES 2.1) <i>Hospital and Health Boards Act 2011</i>	1 July 2019	21 February 2021

*Position abolished and absorbed by Executive Director, Clinical Services

(d) Remuneration expenses

Minister for Health and Ambulance Services

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. Children's Health Queensland does not bear any cost of remuneration of the Minister. The majority of 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 is 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.

Board

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

Executive Management

In accordance with section 67 of the *Hospital and Health Boards Act 2011*, the Director-General of the Department of Health determines the remuneration for Children's Health Queensland key executive management employees. The remuneration and other terms of employment are specified in employment contracts or in the relevant Enterprise Agreements and Awards.

Remuneration expenses for key executive management personnel comprise the following components:

- Short-term employee expenses which include:
 - ▶ Monetary expenses: salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied the specified position.
 - ▶ Non-monetary benefits: other benefits provided to the employee including performance benefits recognised as an expense during the year with fringe benefits tax where applicable.
- Long-term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

Employment contracts for key management personnel do not provide for any performance payments.

Children's Health Queensland Hospital and Health Service
Notes to the Financial Statements for the year ended 30 June 2021

(i) Board – Remuneration expenses

Position and name		Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits	Total expenses
		Monetary expenses	Non-monetary benefits				
		\$'000	\$'000				
Mr David Gow Board Chair	2021	84	-	-	8	-	92
	2020	82	-	-	8	-	90
Ms Cheryl Herbert Deputy Chair	2021	50	-	-	5	-	55
	2020	47	-	-	5	-	52
Mr Martin Byrne Board Member	2021	3	-	-	-	-	3
Ms Suzanne Cadigan Board Member	2021	49	11	-	5	-	65
	2020	47	17	-	4	-	68
Mr Simon Denny Board Member	2021	3	-	-	-	-	3
Mr William Fellowes Board Member	2021	5	-	-	-	-	5
Ms Karina Hogan Board Member	2021	46	-	-	4	-	50
	2020	47	-	-	4	-	51
Ms Meredith Staib Board Member	2021	40	13	-	4	-	57
	2020	5	-	-	-	-	5
Ms Heather Watson Board Member	2021	50	-	-	5	-	55
	2020	46	-	-	4	-	50
Mr Ross Willims Board Member	2021	47	-	-	4	-	51
	2020	47	-	-	5	-	52
Mr Darren Brown Board Member	2021	15	-	-	2	-	17
	2020	47	-	-	4	-	51
Mr Paul Cooper Board Member	2021	42	-	-	4	-	46
	2020	47	-	-	5	-	52
Dr David Wood Board Member	2021	42	-	-	4	-	46
	2020	47	-	-	5	-	52
Total Remuneration:	2021	476	24	-	45	-	545
Board	2020	462	17	-	44	-	523

Children's Health Queensland Hospital and Health Service
Notes to the Financial Statements for the year ended 30 June 2021

(ii) Executive Management - Remuneration expenses

Position	Incumbent Status	Year	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits	Total expenses
			Monetary expenses	Non-monetary benefits				
			\$'000	\$'000				
Health Service Chief Executive	Current	2021	384	10	8	39	-	441
	Current	2020	292	34	7	29	-	362
	Former Acting	2020	121	-	2	10	-	133
	Former	2020	11	17	(1)	(4)	-	23
Executive Director Corporate Services/ Chief Finance Officer	Current Acting	2021	210	17	4	20	-	251
	Current	2020	175	17	4	19	-	215
Executive Director, Medical Services	Current	2021	493	15	11	36	-	555
	Former	2021	10	11	-	(3)	-	18
	Former	2020	402	-	9	31	-	442
	Former Acting	2020	76	-	2	4	-	82
Executive Director, Nursing Services	Current	2021	257	17	5	26	-	305
	Current	2020	210	13	4	21	-	248
	Former Acting	2020	47	-	1	5	-	53
	Former	2020	10	12	-	-	1	23
Executive Director, Allied Health	Current	2021	192	16	4	21	-	233
	Current	2020	175	4	4	20	-	203
Executive Director, Clinical Services	Current Acting	2021	233	17	5	23	-	278
	Current	2020	219	17	5	22	-	263
Executive Director, People and Culture	Current Acting	2021	201	17	4	19	-	241
	Current Acting	2020	128	15	3	11	-	157
	Former	2020	105	19	1	7	73	205
Executive Director, Legal, Governance and Risk	Current	2021	184	17	4	18	-	223
	Current	2020	183	17	4	18	-	222
Executive Director, Strategy, Planning, Improvement and Innovation	Current Acting	2021	80	17	2	9	-	108
Executive Director, Communications, Culture and Engagement	Current	2021	165	17	3	17	-	202
	Current	2020	164	17	3	19	-	203
Director, Aboriginal and Torres Strait Islander	Current	2021	70	-	2	7	-	79
Chief Digital Officer	Former Acting	2021	137	17	3	7	-	164
	Current Acting	2020	200	17	4	16	-	237
Executive Director, Clinical Services (Communities)	Former Acting	2021	142	17	3	12	-	174
	Current Acting	2020	220	17	5	17	-	259
	Former	2020	4	-	-	-	-	4
Total Remuneration: Executives		2021	2,758	205	58	251	-	3,272
		2020	2,742	216	57	245	74	3,334

G2 Related party transactions

(a) Transactions with Queensland Government controlled entities

Children's Health Queensland 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.

Material transactions between Children's Health Queensland and Queensland Government controlled entities are as follows:

Department of Health

Children's Health Queensland receives funding from the Department of Health for specific public health services in accordance with a service agreement (Note B1.1). Children's Health Queensland also incurs expenditure for supplies and services provided by the Department of Health.

Related transactions for the year are as follow:

	2021 \$'000	2020 \$'000
Revenue received	805,402	780,165
Expenditure incurred (including cost of health service employees)	574,180	114,366
Receivables	404	655
Payables	42,166	14,883

In addition, the Department of Health provides some corporate services support to Children's Health Queensland for no consideration as outlined in Note B1.3.

Children's Hospital Foundation

The Children's Hospital Foundation (Foundation) raises funds for research, equipment and services for Children's Health Queensland. Ms Heather Watson (nominee of the Chair of the Children's Health Queensland Board) and Francis Tracey (Health Service Chief Executive) are the nominated members on the Foundation Board at reporting date. Membership of the Board is in line with the Foundation's Constitution and the governance terms of such an arrangement.

(b) Transactions with other related parties

No transactions with members of the Board, key executive management, and their related entities were identified for the reporting period.

G3 Taxation

Children's Health Queensland is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only Commonwealth taxes accounted for by Children's Health Queensland.

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

G4 Climate risk disclosure

Children's Health Queensland has not identified any material climate related risks relevant to the financial report at the reporting date.

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

G5 Impact of COVID-19

On 27 February 2020, the Prime Minister of Australia activated the Australian Health Sector Emergency Response Plan in response to the outbreak of the COVID-19. The state of Queensland responded to this with a Pandemic Plan led by the Queensland Disaster Management Committee. The impact of the COVID-19 pandemic on Children's Health Queensland has been assessed as follows:

Revenue

As disclosed in Note B1, the Commonwealth and State Government have reimbursed direct costs related to the health care response to COVID-19. Additional funding of \$5.594 million has been provided to Children's Health Queensland under the National Partnership Agreement (NPA) for direct costs relating to COVID-19.

Children's Health Queensland Hospital and Health Service

Notes to the Financial Statements for the year ended 30 June 2021

Direct expenses

Children's Health Queensland has incurred additional expenditure of \$6.198 million (2020: \$5.901 million) relating to COVID-19 of which \$5.357 million (2020: \$1.844 million) has been reimbursed to Children's Health Queensland via the NPA. These expenses related to Children's Health Queensland's response to the pandemic including but not limited to establishment of and operationalising the COVID-19 family testing clinic at Queensland Children's Hospital, additional personal protective equipment consumables usage, establishment of perimeter screening and security measures, community screening support and increased workforce costs to support COVID-19 response measures.

Indirect financial impacts

During the period of the COVID-19 pandemic, Children's Health Queensland has experienced reduced rates of staff recreation leave, reduced own source revenue as a result of reduced activity between July 2020 and October 2020 and reduced rental income. This has impacted the operating position in 2020-2021.

Land and building valuation

Children's Health Queensland's land and building assets were all revalued by an independent professional valuer, using comprehensive, desktop and indexed valuation methods with an effective date of 30 June 2021. Whilst a decline in land values has been recorded as a result of the COVID-19 pandemic, the impact to Children's Health Queensland's property, plant and equipment asset class is considered immaterial.

Collectability of receivables

Debt impairment has not been directly affected by COVID-19. Children's Health Queensland's main income sources are the Queensland Government, Medicare and health insurance companies. There has been no material impact to debt recovery from these agencies specifically due to COVID-19.

Where individual patients are responsible for payment, Children's Health Queensland is continuing to monitor the impact on these receivables. These accounts make up a minor portion of Children's Health Queensland's overall receivables profile.

Management Certificate

These general purpose financial statements have been prepared pursuant to Section 62(1) of the Financial Accountability Act 2009 (the Act), Section 39 of the Financial and Performance Management Standard 2019 and other prescribed requirements. In accordance with 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. the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Children's Health Queensland Hospital and Health Service for the financial year ended 30 June 2021 and of the financial position of Children's Health Queensland Hospital and Health Service at the end of that year; and

We, acknowledge responsibility under Section 7 and Section 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.



Mr David Gow
Chair
Children's Health Queensland
Hospital and Health Board

25 August 2021



Mr Francis Tracey
Health Service Chief Executive
Children's Health Queensland
Hospital and Health Service

25 August 2021

Audit Report



INDEPENDENT AUDITOR'S REPORT

To the Board of Children's Health Queensland Hospital and Health Service

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Children's Health Queensland Hospital and Health Service.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, 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 summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.



Specialised buildings valuation (\$999 million)

Refer to Note C4 in the financial report.

Description	How my audit procedures addressed this key audit matter
<p>Buildings were material to Children's Health Queensland Hospital and Health Services at balance date and were measured at fair value using the current replacement cost method. Children's Health Queensland Hospital and Health Service performed a comprehensive revaluation over the majority of its buildings this year. A small number of buildings were assessed using relevant indices.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation <p>Children's Health Queensland Hospital and Health Service derived the gross replacement cost of its buildings at the balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> identifying the components of buildings with separately identifiable replacement costs developing a unit rate for each of these components, including: <ul style="list-style-type: none"> estimating the current cost for a modern substitute (including locality factors and on costs) identifying whether the exiting building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference. <p>The measurement of accumulated depreciation involved significant judgements for forecasting the remaining useful lives of building components. The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.</p> <p>Using indexation required:</p> <ul style="list-style-type: none"> significant judgement in determining changes in cost and design factors for each asset type since the previous comprehensive valuation reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used. 	<p>My procedure included, but were not limited to:</p> <ul style="list-style-type: none"> assessing the adequacy of management's review of the valuation process and results assessing the appropriateness of the valuation methodology and the underlying assumptions with reference to common industry practices assessing the appropriateness of the components of buildings used for measuring gross replacement cost with reference to common industry practices assessing the competence, capabilities and objectivity of the experts used to develop the models for unit rates associated with buildings that were comprehensively revalued this year: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> reviewing management's annual assessment of useful lives at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets ensuring 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. <p>Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.</p>



Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the entity's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Board, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

David Toma
as delegate of the Auditor-General

27 August 2021
Queensland Audit Office
Brisbane

Section 5: Appendices

Strategic Plan 2020-2024 (2021 update)

Our vision

Leading life-changing care for children and young people – for a healthier tomorrow.

Our commitment

To offer the best: safe, expert, accessible child and family-centred care for children and young people.

Our values

Respect, Integrity, Care and Imagination.

Our strategies

1. Value all people

We will create an inclusive environment where all people feel valued, safe, engaged and empowered.

- Enable a supportive and inclusive culture that values diversity of experience, skills and perspectives
- Actively listen, learn and respond to the voices of children, young people, families, communities, staff and partners in the design and delivery of care
- Empower and equip children, young people and families to be knowledgeable and confident navigators of their health and wellbeing
- Deliver compassionate leadership, respect and professionalism that promotes wellbeing and enables people to be at their best
- Address the physical, psychological and social aspects of health and wellbeing
- Provide responsive and culturally safe care that improves health equity for Aboriginal and Torres Strait Islander people

Our measures of success

- Close the gap in inequity of health outcomes and access
- Enhance experience, engagement and satisfaction
- Attract and retain diverse talent

2. Generate knowledge and innovate

We will build and harness creativity, research, technology and collective expertise to prepare for the future.

- Champion a culture of curiosity, critical enquiry, innovation and improvement
- Mobilise and empower the Queensland paediatric research community to generate and lead ground-breaking research and translate new knowledge into better health outcomes

- Invest in leadership and talent development to create a pipeline that can respond to the opportunities ahead
- Support growth in a sustainable statewide paediatric workforce to deliver care where it is needed
- Build interprofessional communities of practice whereby knowledge is fostered and experience is shared
- Advance health and business intelligence capability to support a population based approach to planning and investment

Our measures of success

- Clinically-informed, clinically-relevant and clinically-impactful research is driven by CHQ
- Enhance paediatric capability across Queensland
- Growth and impact of innovation and improvement initiatives

3. Collaborate in care

We will work together with a shared purpose to create a connected system of care.

- Work together across boundaries for the best experience and outcomes
- Advocate as a collective voice to reduce health inequities, by leading, influencing and implementing policy and practice
- Use technology and digital platforms to connect, understand and improve the experience and accessibility of care
- Demonstrate leadership in local, regional and statewide care and planning
- Proactively support seamless transition of children and young people along the care continuum
- Foster genuine connections that build trust and productive collaboration

Our measures of success

- Increase access to care closer to home
- Meet or exceed agreed indicators for person-centred, effective and equitable care
- Maturation and impact of operational and strategic partnerships

4. Perform at our best every time

We will adapt and improve to achieve sustainable high quality outcomes.

- Embed continuous quality improvement in all that we do
- Integrate quality and performance mechanisms for safe, reliable, high value care
- Align infrastructure, workforce and service planning to collectively respond to current and future needs
- Strengthen decision-making and accountability through effective governance and timely access to the right information
- Demonstrate our commitment to being environmentally responsible
- Optimise efficiency, productivity and resource management

Our measures of success

- Embed best practice which aligns with national and international standards and benchmarks
- Meet or exceed agreed indicators* for safe, timely and efficient care
- Improve financial and environmental sustainability

View the full plan at childrens.health.qld.gov.au/wp-content/uploads/PDF/our-strategies/chq-strategic-plan.pdf

Glossary of terms

Accessible	Accessible healthcare is characterised by the ability of people to obtain appropriate healthcare at the right place and right time, irrespective of income, cultural background or geography.	Allied health staff	Professional staff who meet mandatory qualifications and regulatory requirements in the following areas: audiology, clinical measurement sciences, dietetics and nutrition, exercise physiology, leisure therapy, medical imaging, music therapy, nuclear medicine technology, occupational therapy, orthoptics, pharmacy, physiotherapy, podiatry, prosthetics and orthotics, psychology, radiation therapy, sonography, speech pathology and social work.
Activity based funding (ABF)	A management tool with the potential to enhance public accountability and drive technical efficiency in the delivery of health services by: <ul style="list-style-type: none"> • creating an explicit relationship between funds allocated and services provided • capturing consistent and detailed information on hospital sector activity and accurately measuring the costs of delivery • strengthening management's focus on outputs, outcomes and quality encouraging clinicians and managers to identify variations in costs and practices so they can be managed at a local level in the context of improving efficiency and effectiveness • providing mechanisms to reward good practice and support quality initiatives. 	Benchmarking	Involves collecting performance information to undertake comparisons of performance with similar organisations.
Acute care	Care in which the clinical intent or treatment goal is to: <ul style="list-style-type: none"> • cure illness or provide definitive treatment of injury • perform surgery • relieve symptoms of illness or injury (excluding palliative care) • reduce severity of an illness or injury • protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function • perform diagnostic or therapeutic procedures. 	Best practice	Cooperative way in which organisations and their employees undertake business activities in all key processes, and use benchmarking that can be expected to lead to sustainable positive outcomes.
Acute hospital	Generally a recognised hospital that provides acute care and excludes dental and psychiatric hospitals.	Clinical practice	Professional activity undertaken by health professionals to investigate patient symptoms and prevent and/or manage illness, together with associated professional activities for patient care.
Admission	The process whereby a hospital accepts responsibility for a patient's care and/or treatment. It follows a clinical decision, based on specified criteria, that a patient requires same-day or overnight care or treatment, which can occur in hospital and/or in the patient's home (for hospital-in-the-home patients).	Clinical workforce	Staff who are or who support health professionals working in clinical practice, have healthcare specific knowledge/ experience, and provide clinical services to health consumers, either directly and/or indirectly, through services that have a direct impact on clinical outcomes.
Admitted patient	A patient who undergoes a hospital's formal admission process as an overnight-stay patient or a same-day patient.	Full-time equivalent (FTE)	Refers to full-time equivalent staff currently working in a position.
		Health outcome	Change in the health of an individual, group of people or population attributable to an intervention or series of interventions.
		Hospital	Healthcare facility established under Commonwealth, state or territory legislation as a hospital or a free-standing day-procedure unit and authorised to provide treatment and/or care to patients.
		Hospital and Health Board	Hospital and Health Boards are made up of a mix of members with expert skills and knowledge relevant to managing a complex healthcare organisation, charged with authority under the <i>Hospital and Health Boards Act 2011</i> .
		Hospital and Health Service	A Hospital and Health Service (HHS) is a separate legal entity established by Queensland Government to deliver public hospital services. The first HHSs commenced on 1 July 2012. Queensland's 17 HHSs will replace existing health service districts.

Hospital in the Home	Provision of care to hospital-admitted patients in their place of residence, as a substitute for hospital accommodation.	Telehealth	Delivery of health-related services and information via telecommunication, including: <ul style="list-style-type: none"> • live, audio and/or video interactive links for clinical consultations and educational purposes • store-and-forward telehealth, including digital images, video, audio and clinical (stored) data on a client computer, then transmitted securely (forwarded) to a clinic at another location where they are studied by relevant specialists • teleradiology for remote reporting and clinical advice for diagnostic images • telehealth services and equipment to monitor people's health in their home.
Immunisation	Process of inducing immunity to an infectious agent by administering a vaccine.		
Long wait	A 'long wait' elective surgery patient is one who has waited longer than the clinically recommended time for their surgery, according to the clinical urgency category assigned. That is, more than 30 days for a Category 1 patient, more than 90 days for a Category 2 patient and more than 365 days for a Category 3 patient.		
Medical practitioner	A person who is registered with the Medical Board of Australia to practice medicine in Australia, including general and specialist practitioners.		
Outpatient	An individual who accesses non-admitted health services at a hospital or health facility.		
Outpatient service	Examination, consultation, treatment or other service provided to non-admitted non-emergency patients in a specialty unit or under an organisational arrangement administered by a hospital.		
Overnight-stay patient	A patient who is admitted to, and separated from, the hospital on different dates (not same-day patients).		
Performance indicator	A measure that provides an 'indication' of progress towards achieving the organisation's objectives and usually has targets that define the level of performance expected against the performance indicator.		
Private hospital	A private hospital or free-standing day hospital, and either a hospital owned by a for-profit company or a not-for-profit organisation and privately funded through payment for medical services by patients or insurers. Patients admitted to private hospitals are treated by a doctor of their choice.		
Public hospital	Public hospitals offer free diagnostic services, treatment, care and accommodation to eligible patients.		
Registered nurse	An individual registered under national law to practise in the nursing profession as a nurse, other than as a student.		
Statutory bodies	A non-departmental government body, established under an Act of Parliament. Statutory bodies can include corporations, regulatory authorities and advisory committees or councils.		
Sustainable	A health system that provides infrastructure, such as workforce, facilities and equipment, and is innovative and responsive to emerging needs, for example, research and monitoring within available resources.		

Glossary of acronyms

AASB	Australian Accounting Standards Board	HHS	Hospital and Health Service
ARRs	Annual report requirements for Queensland	ICT	Information and Communication Technology
ATO	Australian Taxation Office	ieMR	Integrated electronic medical record
CEO	Chief Executive Officer	ISO	International Organization for Standardization
CHQ	Children's Health Queensland	KMP	Key management personnel
CPA	Certified Practising Accountant	KPI	Key performance indicators
DHPW	Department of Housing and Public Works	MOCA	Medical officer certified agreement
DoH	Department of Health	PhD	Doctor of Philosophy
DSO	District senior officer	QAO	Queensland Audit Office
ECHO	Extension for Community Healthcare Outcomes	QCH	Queensland Children's Hospital
ENT	Ear, nose and throat	QGAO	Queensland Government Accommodation Office
FAA	Financial Accountability Act 2009	QGIF	Queensland Government Insurance Fund
FBT	Fringe Benefits Tax	QUT	Queensland University of Technology
FPMS	<i>Financial and Performance Management Standard 2019</i>	UQ	The University of Queensland
FTE	Full-time equivalent	VMO	Visiting Medical Officer
FYTD	Financial year to date	WAU	Weighted activity unit
GOPP	Grant of Private Practice	WfQ	Working for Queensland
GST	Goods and Services Tax		

Table and charts index

	Page
Table 1: More doctors and nurses	24
Table 2: Greater diversity in our workforce	24
Table 3: Summary of human rights complaints received in 2019-2020	29
Table 4: Service Standards – Performance 2019-2020	35
Table 5: Key financial results of the organisation's operations	37
Table 6: CHQ income by source 2019-29	38

Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference (page)
Letter of compliance	• A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7 1
Accessibility	• Table of contents	ARRs – section 9.1 2
	• Glossary	82
	• Public availability	ARRs – section 9.2 IFC
	• Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 IFC
	• Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4 IFC
• Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5 IFC	
General information	• Introductory Information	ARRs – section 10 7-8, 12-13
Non-financial performance	• Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1 3
	• Agency objectives and performance indicators	ARRs – section 11.2 7-9, 31-34
	• Agency service areas and service standards	ARRs – section 11.3 12-13, 35-36
Financial performance	• Summary of financial performance	ARRs – section 12.1 37-39
Governance – management and structure	• Organisational structure	ARRs – section 13.1 23
	• Executive management	ARRs – section 13.2 21-22
	• Government bodies (statutory bodies and other entities)	ARRs – section 13.3 18-19
	• Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 28
	• Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5 29
	• Queensland public service values	ARRs – section 13.6 8
Governance – risk management and accountability	• Risk management	ARRs – section 14.1 27
	• Audit committee	ARRs – section 14.2 27
	• Internal audit	ARRs – section 14.3 27
	• External scrutiny	ARRs – section 14.4 28
	• Information systems and recordkeeping	ARRs – section 14.5 28
	• Information security attestation	ARRs – section 14.6 28
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1 25
	• Early retirement, redundancy and retrenchment	<i>Directive No. 04/18 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 26
Open Data	• Statement advising publication of information	ARRs – section 16 IFC
	• Consultancies	ARRs – section 33.1 data.qld.gov.au
	• Overseas travel	ARRs – section 33.2 data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 33.3 data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 74
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2 75

FAA *Financial Accountability Act 2009*
 FPMS *Financial and Performance Management Standard 2019*
 ARRs *Annual report requirements for Queensland Government agencies*

