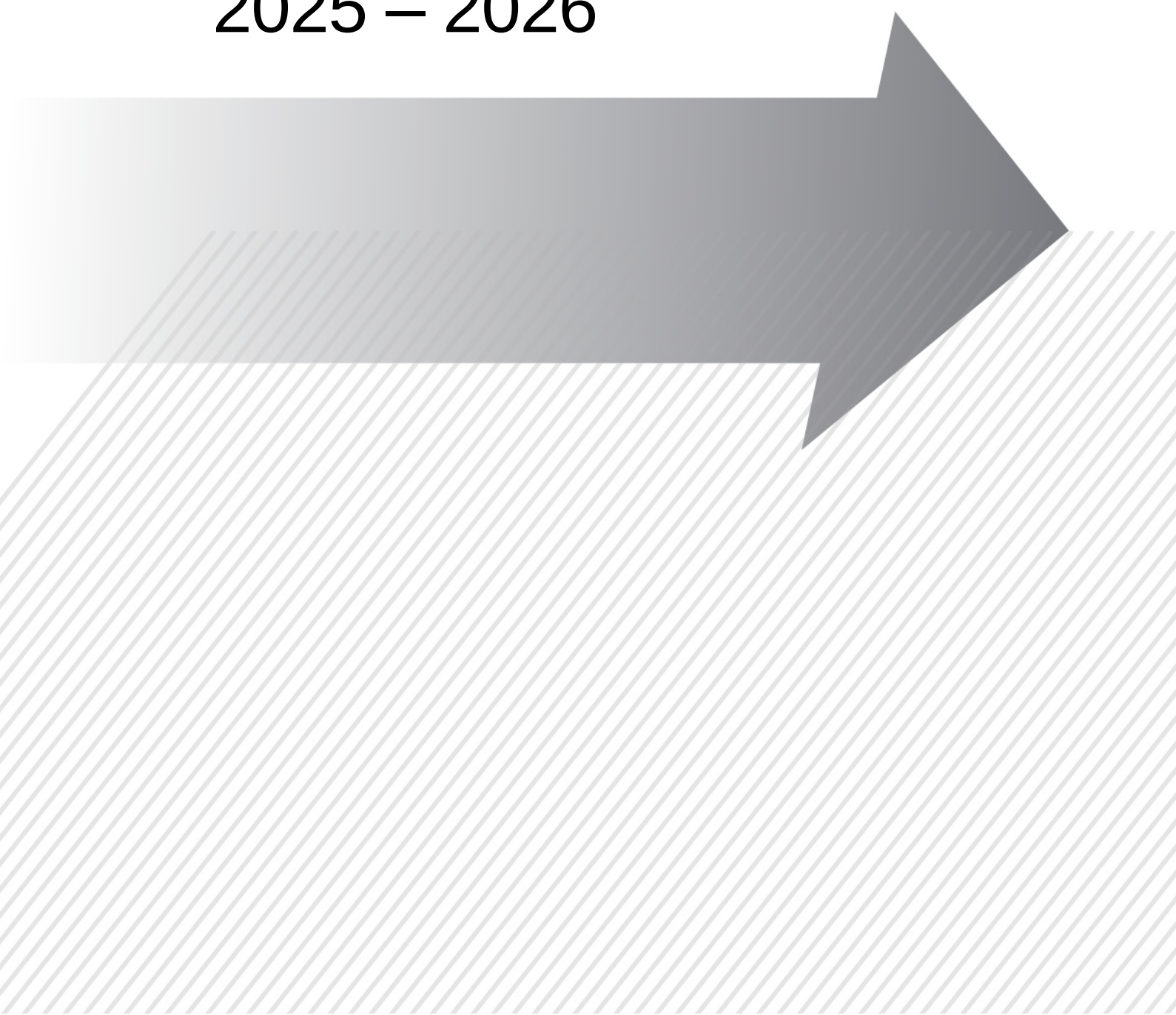


Metro North Hospital and Health Service

# Annual Report

## 2025 – 2026



Metro North Hospital and Health Service (Metro North Health) would like to acknowledge Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this Country. We recognise their connection to land, sea and community. We pay our respects to them, their cultures, and to their Elders, past, present and emerging.

This annual report provides information about Metro North Hospital and Health Service's (MNHHS) financial and non-financial performance for 2025–2026. It has been prepared in accordance with the *Financial Accountability Act 2009*.

The report records the significant achievements against the strategies and services detailed in Metro North Health's *Strategic Plan 2024–2028* and the *Service Delivery Statement 2025–2026*.

Where possible, readers are encouraged to download the report online at: [www.metronorth.health.qld.gov.au](http://www.metronorth.health.qld.gov.au)

Where this is not possible, printed copies are available using one of the contact options below:

|                         |                                                                                  |
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Metro North Health is committed to providing accessible services to Queenslanders from all cultural and linguistic backgrounds. To talk to someone about the Metro North Health Annual Report 2025–2026 in your preferred language, call 07 3647 9702 and we will arrange an interpreter to communicate the report to you effectively.

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## Acknowledgement of Traditional Custodians

We acknowledge the Traditional Custodians of the land on which we work and live, the Turrbal, Ugarapul, Jinibara and Kabi Kabi people. We pay our respects to their Elders, past, present, and emerging, and extend our gratitude for their enduring connection to this land.

We also wish to acknowledge the Aboriginal and Torres Strait Islander staff of Metro North Health. Your presence, contributions, and perspectives are deeply valued and integral to our community and work. We recognise the rich cultural heritage and ongoing contributions you bring, and we are committed to supporting and honouring this within our organisation.

Metro North Health is proud to recognise the cultural diversity of our workforce. May we continue to work together with respect and understanding, fostering a supportive environment for all our consumers and their families.

## Recognition of Australian South Sea Islanders

Metro North Health formally recognises the Australian South Sea Islanders as a distinct cultural group within our geographical boundaries.

Metro North Health is committed to fulfilling the Queensland Government Recognition Statement Australian South Sea Islander Community to ensure that present and future generations of Australian South Sea Islanders have equality of opportunity to participate in and contribute to the economic, social, political and cultural life of the State.

## Health Equity

Metro North Health is committed to providing equity of access to high quality health care services and building relationships based on inclusion with Aboriginal and Torres Strait Islander peoples and their communities and remains committed to achieve life expectancy parity for Aboriginal peoples and Torres Strait Islander peoples by 2031.



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Metro North Hospital and Health Board**

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The Honourable Tim Nicholls MP  
Minister for Health and Ambulance Services  
GPO Box 48  
BRISBANE QLD 4001

Dear Minister

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

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided at page 90 of this annual report.

Yours sincerely

**Bernard Curran**  
**Chair**  
**Metro North Hospital and Health Board**

1 / 9 / 2026

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## Queensland Government's objectives for the community

Metro North Hospital and Health Service (Metro North Health) supports the Queensland Government's objectives for the community – *Health services when you need them*.

Metro North Health is working with Queensland Health and the hospital and health services to achieve this by:

- Restoring health services when Queenslanders need them most through transparent and targeted investment with real-time data
- Boosting frontline health services
- Driving resources where they're needed most
- Improving our EDs
- Reopening regional maternity wards
- Fast-tracking access to elective surgeries, and
- Helping patients to be seen faster.

## From the Board Chair and Chief Executive

As Queensland's largest public health service, Metro North Health's purpose is to deliver accessible, equitable and sustainable healthcare for everyone.

In 2025-2026, we focused on reducing wait times for care, increasing elective surgery and outpatient activity, and expanding healthcare capacity and infrastructure to provide more services closer to home.

Through our six hospitals, community and satellite health centres, mental health, oral health, and residential care services, we provided care on 3,317,325 occasions in 2025-2026. This is a five per cent increase compared to the previous year.

This care included 353,046 emergency department presentations, 30,050 more category 1 to 3 presentations than 2024-2025. We also saw 12,831 people through the Metro North Health hosted Virtual Emergency Care Service (VECS), and 72,271 through our three Satellite Health Centre Minor Injury and Illness Clinics.

We performed seven per cent more surgeries across our hospitals compared to the previous year, with 2,562 more elective surgeries and 1,174 more emergency surgeries. We also supported 3,535 people to receive elective surgery with our private hospital partners, through Queensland Health's Surgery Connect program.

Additionally, we provided 2,139,265 outpatient occasions of service, with clinics available in hospitals as well as closer to home in community and satellite health centres, and through virtual appointments.

Metro North Health's expenditure was \$5.02 billion. We have delivered a \$73.1 million budget deficit for 2025-2026, which includes \$25.9 million of write-off of capital works in progress from previous financial years, leaving an underlying operating deficit of \$47.2 million. This represents just under 1 per cent of the operating budget or just over three days of operating costs.

The deficit is driven by increased costs across all consumable categories, a lag between fixed costs and activity for expanded clinical services and increased long stay patients. In response, Metro North Health has commenced implementation of a sustainability plan.

We are also developing *Future Metro North – Reimagining Healthcare 2026-2041*, our 15-year roadmap for the future of Metro North Health as a world-leading health service, designed with and by our people. The plan was developed through extensive consultation with frontline staff to ensure it is fit for purpose and grounded in their reality.

In 2025-2026, we also welcomed 676 new frontline clinical staff to Metro North Health, bringing our nursing, allied health, medical and other clinical staffing to 19,628. Additionally, Metro North Health onboarded a record 40 Deadly Start trainees who will spend 12 to 18 months receiving on the job training in clinical, administration and technical roles.

Our Metro North Health and directorate clinical and staff councils continued to support staff while fostering meaningful staff engagement across all levels of the organisation. This includes elevating issues that matter to frontline healthcare staff and keeping them at the forefront of decision making. The Metro North Health Senior Executive Team spent time shadowing clinical teams across Metro North Health and held seven staff forums and 13 vidcasts to engage with frontline staff.

In 2025-2026, we celebrated the commencement of the Caboolture Hospital Day Chemotherapy Unit, the 20<sup>th</sup> anniversary of Australia's first woman to receive a triple heart-lung-liver transplant, the expansion of the Royal Brisbane and Women's Hospital (RBWH)-hosted Queensland Telestroke Service to Kingaroy, the commencement of The Prince Charles Hospital (TPCH) Clinical Trials Centre, the refurbishment of the Redcliffe Hospital Palliative Care Unit, and the expansion of the Special Needs Dentistry Service to provide care for vulnerable people across North Brisbane and Moreton Bay.

We continued to deliver on the Hospital Rescue Plan including Redcliffe Hospital expansion, TPCH expansion, development of the Queensland Cancer Centre (QCC), and planning for the Brighton medical imaging service. Work has commenced to build additional levels for the Redcliffe Hospital multistorey car park, and the new multistorey car park at TPCH opened, providing an additional 1500 spaces.

Despite increased demand, Metro North Health clinical services continued to achieve excellent outcomes for patients including:

- delivered 2,562 more elective surgeries, an 8.2 per cent increase compared to the previous year, including an 18.8 per cent increase at STARS
- completed 7,670 more new specialist outpatient appointments, a 5.1 per cent increase compared to the previous year and a 5 per cent increase in patients seen within their clinically recommended timeframe
- achieved a sustained improvement in patient off-stretcher time performance (POST) from February to June 2026 compared with the same period last year.

Metro North Health services and facilities continued to engage with patients and consumers to ensure new services are co-designed and existing services ensure the best possible patient experience and outcomes. We held four major health equity showcase and engagement days with Aboriginal and Torres Strait Islander staff, Elders and community to continue delivering on our commitment to closing the health outcome gap and deliver culturally safe and appropriate care.

A special acknowledgement is extended to all staff for their hard work and commitment. Their dedication, skill and compassion enable the delivery of exceptional patient care every day, and the Board and Executive Leadership Team sincerely thank them for their invaluable contribution.



Bernard Curran  
Chair, Metro North Health Board



Nick Steele  
Chief Executive, Metro North Health

# About us

Established on 1 July 2012, Metro North Health is an independent statutory body overseen by a local Hospital and Health Board under the *Hospital and Health Boards Act 2011 (Qld)*. The *Metro North Health Strategic Plan 2024-2028* (the Strategic Plan) outlines our future direction to 2028. This is the second year to report on the current Strategic Plan.

## Strategic direction

The following key opportunities outlined in the Strategic Plan will be pursued to deliver on our future directions:

**Developing our workforce:** Pursue opportunities for new workforce models underpinned by education and training to meet the growing and changing community needs for health services.

**Strengthening the voice of the patient:** Actively listen to and meaningfully involve patients and community members in the design and delivery of health services to create exceptional care experiences that truly meet their needs.

**Working with our partners:** By building on current partnerships and alliances, we will develop more networked care throughout the health continuum and across sectors to increase access to effective, integrated and sustainable care.

**Leading across the state:** Metro North Health supports statewide service delivery through networked service and workforce models, providing leadership, creativity and agility to influence healthcare delivery across the State.

**Elevating research and innovation:** Leveraging Metro North Health's size and scale, we will build on existing research capabilities to deliver world-leading research, providing tangible benefits for the community in Queensland, Australia and globally.

**Planning for our community growth:** Well-planned infrastructure development and growth, along with innovative service delivery models, will meet the growing health needs of our community.

**State-Leading Health Equity:** Opportunity to build on progress made in supporting Aboriginal and/or Torres Strait Islander peoples' health and broaden the focus to include all priority populations and communities experiencing health disparities.

**Commitment to sustainability:** Embed environmental sustainability in everything we do.

**Technology and AI Integration:** Leverage emerging technologies to reduce administrative burden, streamline clinical workflows and improve access to care for patients.

Through the directions of the Strategic Plan, Metro North Health has a demonstrated and ongoing commitment to respect, protect and promote human rights for everyone, everywhere, every day.

## Vision, Purpose, Values

### *Vision*

Creating healthier futures together – where innovation and research meet compassionate care and community voices shape our services.

## *Purpose*

To deliver accessible, equitable and sustainable healthcare for everyone.

## *Commitment*

Metro North Health is committed to respecting, protecting, promoting and fulfilling human rights in our decision making and actions.

## *Values*

The Metro North Health values reflect the Queensland Government Public service values of *Customers first, Ideas into action, Unleash potential, Be courageous, and Empower people*.

Our values and behaviours will hold us to account to our community and to ourselves.

Our values are:

- Respect
- Teamwork
- Compassion
- High performance
- Integrity.

## Priorities

The Strategic Plan comprises five objectives:

- A Workplace to Be Your Best
- Research and Innovation Shaping the Future of Health
- A Connected Care System
- Health Equity
- Delivering Exceptional Care.

The Strategic Plan demonstrates Metro North Health's commitment to improving health outcomes for Aboriginal and Torres Strait Islander peoples and measures progress against the *Health Equity Strategy 2025-2028*.

The Strategic Plan objectives will be achieved by the delivery of the following specific strategies:

### ***A Workplace to Be Your Best***

Metro North Health creates a flexible and respectful workplace focused on team-based interdisciplinary care, where everyone feels valued, empowered to reach their full potential, and supported to build fulfilling careers.

### ***Research and Innovation Shaping the Future of Health***

We deliver world class care by boosting healthcare innovation through: supporting staff, conducting transformative research, improving research reach and impact and applying new solutions in practice to improve outcomes for our community and shape healthcare globally.

### ***A Connected Care System***

Build a patient-focused care network by removing barriers and collaborating with partners across health and social care.

## ***Health Equity***

Build and support empowered communities to achieve equity of health outcomes, access and experience particularly for Aboriginal and/or Torres Strait Islander peoples.

## ***Delivering Exceptional Care***

Strengthen leadership and accountability to support local decisions, simplify workflows, and focus resources where they are most needed.

# **Aboriginal and Torres Strait Islander Health**

Metro North Health continues to progress key priorities of the *Health Equity Strategy 2025–2028* through a focus on improving health outcomes, eliminating racism, strengthening cultural capability and increasing access to culturally safe care for Aboriginal and Torres Strait Islander peoples.

During 2025–2026, Aboriginal and Torres Strait Islander people accessed Metro North Health services on more than 167,000 occasions, including 30,911 emergency department presentations, 22,422 inpatient admissions, 108,069 outpatient occasions of service and 6,489 presentations to Satellite Health Centres.

Several key performance measures showed improvement during 2025–2026:

- the rate of Aboriginal and Torres Strait Islander patients discharging against medical advice reduced from 3.12 per cent to 2.94 per cent.
- the proportion of patients receiving elective surgery within recommended timeframes increased from 77.9 per cent to 81.1 per cent
- healthy birthweight outcomes increased from 87.5 per cent to 88.9 per cent
- face-to-face follow-up within seven days of discharge from an acute mental health inpatient unit improved from 55 per cent to 57 per cent.
- access to care also increased, with growth in inpatient, outpatient and telehealth activity.

Aboriginal and Torres Strait Islander workforce representation increased from 503 employees (1.96 per cent) to 541 employees (2.04 per cent). Workforce capability was strengthened through mandatory cultural capability initiatives, with 4,414 staff completing the Cultural Practice Program, 13,843 staff completing Accurate Identification Training and 121 participating in Beyond Diversity workshops.

Metro North Health continues to build a sustainable Aboriginal and Torres Strait Islander workforce through targeted education, traineeship and cadetship pathways. During 2025-2026, 37 Aboriginal and Torres Strait Islander students commenced the Metro North Deadly Start Program<sup>1</sup>. As the host of the statewide Deadly Start expansion program, Metro North Health supported delivery across 14 Hospital and Health Services.

Metro North Health also hosts the statewide First Nations Cadetship Program, in all 16 Hospital and Health Services, with 96 cadets commencing in the program across Allied Health, Nursing, Midwifery and Corporate Services and achieving a retention rate of 93 per cent, helping to grow the future Aboriginal and Torres Strait Islander health workforce.

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<sup>1</sup> The Deadly Start school based traineeship program supports Aboriginal and Torres Strait Islander students with paid, on the job training to develop skills in their final years of high school. Students obtain a Certificate II and III, a First Aid and CPR certification, paid employment one day per week and cultural support and mentorship.

Innovative and culturally responsive models of care continued to improve access to healthcare for Aboriginal and Torres Strait Islander peoples:

- at TPCH, the Connection to Kinship Project continued to co-design culturally safe and responsive paediatric outpatient services with Aboriginal and Torres Strait Islander children and families
- VECS supported 5,681 Aboriginal and Torres Strait Islander patients, while telehealth activity increased to 7,162 outpatient occasions of service
- the Deadly Feet program delivered 36 clinics and received 198 new referrals, while Connecting Care to Country delivered services across 32 communities statewide
- attendance across 38 Heart Outreach Program for Health Equity (HOPE) and Urban Indigenous Respiratory Outreach Clinics (UROC) remained at 100 per cent. Strong engagement from community and UIIH partners resulted in 1,354 cardiology and respiratory consultations and 859 cardiac outpatient investigations during the reporting period.

Metro North Health also continues to strengthen culturally responsive prevention and screening initiatives. Through the Sistas Shawl Project, 684 Aboriginal and Torres Strait Islander women participated in breast screening, including 129 women accessing screening for the first time, representing a 20.6 per cent increase on the previous year.

Additional initiatives included participation in the Australian Lung Screen Trial, expansion of point-of-care syphilis testing in partnership with the Institute for Urban Indigenous Health (UIIH), targeted Nurse Navigator support for Aboriginal and Torres Strait Islander women not engaged in care, and culturally appropriate health promotion activities developed in partnership with the community.

Further information on Metro North Health's progress against the *Health Equity Strategy 2025–2028*, including detailed performance reporting, outcomes and initiatives, will be published in the *Metro North Health Equity Report 2025–2026*.

## Our community-based and hospital-based services

Metro North Health provides a full range of health services including rural, regional and tertiary teaching hospitals. The Service catchment covers an area of more than 4,000 square kilometres and extends from the Brisbane River to the north of Kilcoy.

Highly specialised statewide and quaternary services are delivered to patients across Queensland, northern New South Wales and the Northern Territory.

A comprehensive and diverse range of health services are delivered from:

- RBWH and TPCH: tertiary/quaternary referral facilities, providing advanced levels of healthcare which are highly specialised, such as heart and lung transplantation, genetic health and burns treatment.
- Redcliffe and Caboolture Hospitals: major community hospitals providing a comprehensive range of services.
- Kilcoy Hospital: a regional community hospital.
- STARS: a public health facility located at Herston.
- Satellite health centres in the communities of Bribie Island (Yarun), Caboolture (Kabul) and Kallangur (Kalangoor) which provide local residents minor injuries and illness clinic, oral health services, medical imaging and Aboriginal and Torres Strait Islander Health Hub.
- VECS (statewide), available 7 days a week for people needing urgent, non-life-threatening care.
- Mental health, community, and oral health services: provided from many sites including hospitals, community health centres, residential and extended care facilities, mobile service teams and the Oral Health Centre School of Dentistry in partnership with The University of Queensland (UQ).
- A dedicated public health unit focused on preventing disease, illness and injury and promoting health and wellbeing across the community.

- Woodford Correctional Centre: provides offender health services.
- The statewide Clinical Skills Development Service is one of the world's largest providers of healthcare simulation training.
- Health support services to Norfolk Island as part of a formal Intergovernmental Agreement between the Commonwealth and Queensland governments.

Metro North Health delivers a number of statewide services to all Queenslanders. These services are highly specialised, complex and are delivered by a specialist workforce:

- Adult Burns Service Clinical Statewide Service
- Queensland Eating Disorder Service (adults) Clinical Statewide Service
- Genetic Health Queensland (GHQ)
- Heart Transplant (adults) Clinical Statewide Service
- Lung Transplant (adults) Clinical Statewide Service
- Hospital Alcohol and Drug Services (adults) Clinical Statewide Service
- NeoRESQ Retrieval Services (Neonates) Clinical Statewide Service
- CAR-T cell service (adults) Clinical Statewide Service
- Queensland – The Radiopharmaceutical Centre of Excellence (Q-TRACE) Statewide Clinical Support Service
- Rehabilitation Engineering Centre (REC)
- Pelvic exenteration (PE) surgery.

In addition to statewide services, the RBWH hosts the Queensland Adult Specialist Immunisation Service (QASIS) which provides vaccination advised to Queenslanders over 16 years of age with complex medical conditions as well as those who have experienced or are at risk of an adverse event following immunisation.

Metro North Health issued 25,657 car parking passes in 2025-2026 to patients and their families and carers valued at \$273,518.78 under the *Hospital Car Parking – Patient and Carer Car Parking Concessions Standard*.

## Targets and challenges

Metro North Health is Australia's largest hospital and health service, delivering care to a population of more than 1.15 million people.

In addition to meeting the health needs of the local communities, Metro North Health provides a broad range of highly specialised statewide and quaternary services that support patients across Queensland, northern New South Wales and the Northern Territory.

As the scale, complexity and demand for healthcare continues to grow, Metro North Health will navigate a rapidly changing operating environment while remaining focused on delivering safe, high-quality, equitable and financially sustainable care. Our strategic risks also present opportunities to transform the way healthcare is delivered and strengthen outcomes for our patients, workforce and community. Metro North Health recognises the responsibility to lead, innovate and support the broader health system.

**Workforce:** There is a growing gap between workforce supply and community demand with traditional solutions insufficient and no longer fit for purpose. Failure to take a system-wide approach to workforce solutions, considering current staff wellbeing, future demand and technological impacts will result in an ongoing deterioration of the workforce ecosystem.

**Growing community need:** Increasing financial pressure to meet growing demand while ensuring long-term sustainability through operational excellence and innovation that delivers value for the community and the system.

**Sustainability:** Lack of attention to natural and built environment in Metro North Health, the changing climate, natural disasters and the scale and frequency of global events including pandemics and conflicts will impact on our ability to respond to the health needs of our community and capitalise on opportunities when presented.

**System and partner dependencies:** Relationships and interfaces across the system may not be adequately managed to deliver the most effective, efficient and sustainable health services.

**Digital transformation and cyber security:** Failure to successfully execute digital transformation would adversely impact patient outcomes, service delivery, research and clinical partnerships and organisational viability. Inadequate processes to prevent and/or respond to cyber threats may result in loss or corruption of sensitive information and cause critical service disruption compromising patient care and organisational performance.

**Assets and infrastructure:** Ageing infrastructure with inadequate funding may lead to Metro North Health carrying an increasing liability for building asset performance resulting in impacts on clinical service delivery. Failure to maintain assets and essential systems would adversely impact patient and services outcomes and security of critical infrastructure.

**Community confidence:** Inability to meet our community expectations can lead to community loss of confidence in Metro North Health which will impact on our reputation and the health and wellbeing of our community.

In 2025–2026, Metro North Health continued to build on its achievements across workforce, organisational culture and staff wellbeing, health equity, research and innovation, and system leadership. We remained agile and responsive to changing system priorities, working collaboratively with our partners to deliver safe, connected and integrated healthcare while laying the foundations for a more sustainable and future-focused health service.

During the year, Metro North Health also commenced development of *Future Metro North: Reimagining Healthcare 2026–2041*—a long-term strategic roadmap that will guide the transformation of healthcare delivery over the next 15 years, strengthening our capacity to deliver responsive, innovative and sustainable services for future generations.

# Governance

## Our people

### Board membership

The Metro North Health Board (the Board) is appointed by the Governor in Council on the recommendation of the Minister for Health and Ambulance Services and is responsible for the governance activities of the organisation, deriving its authority from the *Hospital and Health Boards Act 2011 (Qld)* and the *Hospital and Health Boards Regulation 2023 (Qld)*.

The functions of the Board include:

- developing the strategic direction and priorities for the operation of Metro North Health.
- monitoring compliance and performance.
- overseeing the implementation of safety and quality systems focused on patient experience, quality outcomes, evidence-based practice, education, and research.
- developing plans, strategies, and budgets to support the accountable provision of health services.
- overseeing risk management systems and the operation of compliance and risk management reporting systems for stakeholders.
- establishing and maintaining effective systems to support health services in meeting the needs of the community.

The Board comprises independent members, strengthening local decision-making and accountability for health policies, programs, and services within Metro North Health. Each board member brings a wealth of experience and knowledge in public, private and not-for-profit sectors with a range of clinical, health and business experience.

During 2025-2026, the membership of the Board changed following Government appointments to all hospital and health boards. The appointments of Adrian Carson AM, Nermina Komaric and Dr Poya Sobhanian concluded on 31 March 2026, while the appointments of Aimee McVeigh and Linda Lavarch concluded on 2 April 2026. Dr Shea Spierings resigned from the Board on 20 February 2026.

New board member appointments from 1 April 2026 comprised Abigail Cheadle, Christopher Blue, Professor Michael Cleary PSM and Professor Peter Hopkins. Professor Peter Hopkins was appointed as the Hospital and Health Board clinician board member in accordance with the *Hospital and Health Boards Act 2011*. Board Chair Bernard Curran and Deputy Chair Dr Meg Cairns were reappointed. The Honourable Jane Prentice and Dr Peter Aitken PSM continued as Board members during the reporting period. New board member Professor Michael Cleary PSM was granted a leave of absence during the reporting period.

From 1 April to 30 June 2026, the Board did not have an Aboriginal and Torres Strait Islander board member. As of the end of the financial year, Queensland Health was undertaking recruitment activities to identify suitably qualified First Nations nominees for the Minister's consideration to be recommended to the Governor in Council for appointment.

A schedule of board member attendance at board and statutory committee meetings for 2025-2026 is available on page 16.

Board meetings for 2025-2026 were held at locations across Metro North Health including Redcliffe, Nundah Community Health Centre, TPCH, Brighton Health Campus, STARS, Green Square, RBWH, Kilcoy and the Edith Cavell building located in the Herston Health Precinct.

The Board held consumer engagement sessions at several board meetings to hear feedback from patients, health consumers and community members. The Board also visited clinical and non-clinical areas and engaged with staff during board meetings at all facilities.

Chairs and members of government bodies (whether they are paid or unpaid) are eligible to be reimbursed for reasonable out-of-pocket expenses including domestic travel, accommodation costs, motor vehicle allowances and meals. Out-of-pocket expenses incurred by the Board in 2025-2026 are provided on page 17.

## **Board committees**

The following legislated committees support the functions of the Board, each operating with terms of reference describing the purpose, role, responsibilities, composition, structure, and membership. Committee membership is at 30 June 2026.

### ***Executive Committee***

The role of the Executive Committee is to support the Board by working with the Chief Executive to progress strategic issues and ensure accountability in the delivery of services within Metro North Health.

The committee oversees the development of the Strategic Plan and monitors performance, the development of the clinician, consumer and community engagement strategies and the primary healthcare protocol and works with the Chief Executive in responding to critical and emergent issues.

Committee membership: All board members.

### ***Safety and Quality Committee***

The role of the Safety and Quality Committee is to provide strategic leadership in relation to clinical governance.

The committee oversees the safety, quality and effectiveness of health services and monitors compliance with plans and strategies, while promoting improvement and innovation for the safety and quality of services within Metro North Health.

Committee membership: Dr Meg Cairns (Chair), Bernard Curran, Dr Peter Aitken PSM, and Professor Peter Hopkins.

### **Risk and Audit Committee**

The role of the Risk and Audit Committee is to oversee the internal and external audit function and matters relating to risk and compliance for financial, accounting, and legislative requirements.

The committee provides independent assurance and assistance to the board on the risk, control and compliance frameworks and external accountability responsibilities as prescribed in the *Financial Accountability Act 2009*, *Auditor-General Act 2009*, *Financial Accountability Regulation 2009* and *Financial and Performance Management Standard 2019*. The committee observed the terms of its charter and had due regard to the *Queensland Treasury Audit Committee Guidelines*.

Committee membership: Abigail Cheadle (Chair), Bernard Curran, Honourable Jane Prentice, Dr Meg Cairns, and Christopher Blue.

### **Finance and Performance Committee**

The role of the Finance and Performance Committee is to oversee the financial performance, systems, risk, and requirements of Metro North Health.

The committee reviews the financial strategy, financial policies, annual operating plans and capital budgets, cash flows and business plans to ensure alignment with key strategic priorities and performance objectives.

Committee membership: Dr Peter Aitken PSM (Chair), Abigail Cheadle, Bernard Curran and Christopher Blue.

### **Hospital Foundations**

In accordance with the *Hospital Foundations Act 2018*, the Chair or a representative of the Chair is a member of the Hospital and Health Service Hospital Foundation.

During 2025-2026, the Honourable Jane Prentice represented the board on the RBWH Foundation and Bernard Curran joined the TPCH Foundation (The Common Good) following Nermina Komaric's board appointment ending.

### **Other board committees (non-legislated committees)**

#### **Board Aboriginal and Torres Strait Islander peoples Health Equity Advisory Committee**

The role of the committee is to support the board by:

- Monitoring the implementation of the *Metro North Health Equity Strategy 2025-2028*.
- Meeting the requirements set out in the *Hospital and Health Boards Act 2011* and *Hospital and Health Boards Regulation 2023* for achieving health equity for Aboriginal and Torres Strait Islander peoples.

Committee membership: Bernard Curran (Chair) and Professor Peter Hopkins.

#### **Board Consumer and Community Engagement Committee**

The purpose of the Board Consumer and Community Engagement Committee is to oversee and guide consumer and community engagement in the development and strategic direction of Metro North Health, so that the perspectives of diverse demographics and the influence of social determinants of health are duly considered, and that their input shapes critical decisions and initiatives.

Committee membership: Hon Jane Prentice (Chair) and Bernard Curran.

### Health Alliance Joint Board Committee

The role of the Health Alliance Joint Board Committee is to work collaboratively across Metro North Health and Brisbane North Primary Health Network (PHN) boards to address the health needs of our population by building on the strength of our entire primary, secondary, and tertiary health network.

Metro North Health committee members: Bernard Curran and Dr Meg Cairns.

**Table 1 Government bodies reporting**

|                                |                                         |
|--------------------------------|-----------------------------------------|
| <b>Name of Government body</b> | Metro North Hospital and Health Service |
| <b>Act or instrument</b>       | Hospital and Health Boards Act 2011     |
| <b>Functions</b>               | Reported throughout the Annual Report   |
| <b>Achievements</b>            | Reported throughout the Annual Report   |
| <b>Financial reporting</b>     | Refer to p.47 of Annual Report          |

| <b>REMUNERATION</b> |                         |                                    |                                                |                                                           |                              |
|---------------------|-------------------------|------------------------------------|------------------------------------------------|-----------------------------------------------------------|------------------------------|
| <b>Position</b>     | <b>Name</b>             | <b>Meetings/session attendance</b> | <b>Approved annual, sessional or daily fee</b> | <b>Approved sub-committee fees if applicable</b>          | <b>Actual fees received*</b> |
| Chair               | Bernard Curran          | 34 (13 Board / 21 Committee)       | \$85,714 pa                                    | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$114,000                    |
| Board Member        | Dr Melissa (Meg) Cairns | 30 (14 Board / 16 Committee)       | \$44,503 pa                                    | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$64,000                     |
| Board Member        | Hon Jane Prentice       | 18 (13 Board / 5 Committee)        | \$44,503 pa                                    | \$3,000 pa Committee Member                               | \$55,000                     |
| Board Member        | Dr Peter Aitken PSM     | 32 (14 Board / 18 Committee)       | \$44,503 pa                                    | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$62,000                     |
| Board Member        | Abigail Cheadle         | 7 (3 Board / 4 Committee)          | \$44,503 pa                                    | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$16,000                     |
| Board Member        | Christopher Blue        | 8 (4 Board / 4 Committee)          | \$44,503 pa                                    | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$16,000                     |
| Board Member        | Professor Peter Hopkins | 5 (3 Board / 2 Committee)          | \$44,503 pa                                    | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$16,000                     |
| Board Member        | Adrian Carson AM        | 7 (7 Board / 0 Committee)          | \$44,503 pa                                    | \$3,000 pa Committee Member                               | \$41,000                     |
| Board Member        | Aimee McVeigh           | 19 (10 Board / 9 Committee)        | \$44,503 pa                                    | \$3,000 pa Committee Member                               | \$43,000                     |
| Board Member        | Linda Lavarch           | 12 (8 Board / 6 Committee)         | \$44,503 pa                                    | \$3,000 pa Committee Member                               | \$43,000                     |
| Board Member        | Nermina (Nera) Komaric  | 8 (5 Board / 3 Committee)          | \$44,503 pa                                    | \$3,000 pa Committee Member                               | \$37,000                     |

| REMUNERATION                 |                                                                                                                                        |                             |                                         |                                                           |                       |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------|-----------------------------------------------------------|-----------------------|
| Position                     | Name                                                                                                                                   | Meetings/session attendance | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable                 | Actual fees received* |
| Board Member                 | Dr Poya John Sobhanian                                                                                                                 | 16 (7 Board / 9 Committee)  | \$44,503 pa                             | \$4,000 pa Committee Chair<br>\$3,000 pa Committee Member | \$47,000              |
| Board Member                 | Dr Shea Spierings                                                                                                                      | 10 (8 Board / 2 Committee)  | \$44,503 pa                             | \$3,000 pa Committee Member                               | \$35,000              |
| No. scheduled meetings       | Board (14); Executive Committee (4); Safety & Quality Committee (6); Risk & Audit Committee (5); Finance & Performance Committee (10). |                             |                                         |                                                           |                       |
| Total out of pocket expenses | \$476.95                                                                                                                               |                             |                                         |                                                           |                       |

\*As per Financial Statements 2025-2026

## Board membership

**Bernard Curran** BBus, FCA, FAICD

Board Chair, Chair, Executive Committee and representative on TPCH Foundation

*Appointed: 18 May 2018*

*Current term: 1 April 2026 to 31 March 2030*

*Chair, Finance and Performance Committee 18 May 2018 to 31 May 2020*

*Chair, Risk and Audit Committee 31 May 2020 to 31 March 2024*

Bernard Curran is a Chartered Accountant and has practised in the areas of business advisory services for a range of clients and industry sectors including healthcare.

He retired as a Partner of BDO on 30 June 2021 after 30 years and continues with the firm in a consulting role. Bernard has held directorships on several private company boards, including the current Chair of the Board of Paperbark Capital Management.

Bernard holds a Bachelor of Business – Accountancy from QUT. He is a Fellow of Chartered Accountants Australia & New Zealand and a Fellow of the Australian Institute of Company Directors.

He joined the Metro North Hospital and Health Service in May 2018 and became Chair of the Finance and Performance Committee from that date until 2020. At that time Bernard moved across to Chair, Metro North Health's Risk and Audit Committee until March 2024, when he was first appointed as Chair of the Board. Bernard is also the current Chair of the Joint Board of the Health Alliance, an initiative of Metro North Health and the Brisbane North PHN.

Bernard has been actively involved in serving on not-for-profit boards. He was the Chair of Crèche and Kindergarten Association Limited from 2012 to 2017. He also served as a Director of Australian Children's Education & Care Quality Authority during 2014 and 2015.

He became a Director of TPCH Foundation in 2008 and became Chair of its Board in 2012 until December 2018. In 2017, he was appointed to the Board of Governors of the Queensland Community Foundation. In 2022, he joined the Management Committee of Caxton Legal Centre until June 2026.

**Dr Meg Cairns** MBBS, FRACGP, GAICD  
Deputy Chair and Chair, Safety and Quality Committee  
*Appointed: 1 April 2022*  
*Current term: 1 April 2026 to 31 March 2030*

Dr Melissa (Meg) Cairns is a specialist general practitioner with over 30 years' experience, currently practising in Ashgrove. Prior to that, she worked in Queensland Health hospitals in Brisbane and Maryborough, and in General Practice in Brisbane and Toowoomba.

Meg is also a GP Liaison Officer with Metro North Health, Chair of the Brisbane North PHN Clinicians' Advisory Group and a Member of the Brisbane North PHN Clinical Council.

Meg is a member of a number of Metro North Health and Queensland Health committees including the Queensland Maternal and Perinatal Quality Council, and the Queensland Paediatric Quality Council. She is a senior lecturer at UQ, Faculty of Medicine. Meg is passionate about improving patient care through collaboration across health sectors and through effective communication and education.

Meg holds a Bachelor of Medicine, Bachelor of Surgery from UQ, is a Fellow of the Royal Australian College of General Practitioners and is a Graduate of the Australian Institute of Company Directors.

**Abigail Cheadle** BBus CA  
Member and Chair, Risk and Audit Committee  
*Appointed: 1 April 2026*  
*Current term: 1 April 2026 to 31 March 2030*

With more than 30 years' experience in corporate advisory, governance and complex stakeholder environments, Abigail is recognised for her ability to navigate organisations through transformation, financial distress and strategic repositioning.

She has held senior executive and board roles across multiple jurisdictions, bringing deep expertise in restructuring, corporate finance, risk and organisational performance. Her career has centred on strengthening governance frameworks, building high-performing multidisciplinary teams, and supporting boards and executives to make disciplined, future-focused decisions.

Abigail's experience includes serving on boards and committees of government owned corporations and departments, where she has contributed to public sector governance, risk oversight and strategic reform. She has also held roles with ASX-listed entities, providing commercial insight, financial stewardship and governance discipline in highly regulated environments.

This combination of public and listed-company experience underpins her ability to operate confidently across diverse regulatory, political and commercial contexts.

Known for her commitment to integrity, clarity and purposeful leadership, she brings to the board a blend of commercial acumen, governance discipline and a deep understanding of complex organisational systems.

**Christopher Blue** LLB  
Member  
*Appointed: 1 April 2026*  
*Current term: 1 April 2026 to 31 March 2030*

Christopher Blue is a lawyer and has practised in the areas of real estate and government services for the Queensland Government, Commonwealth Government and for private sector clients.

Chris has advised on major urban regeneration, property development and infrastructure projects for over 35 years. He has also provided advisory services in relation to governance and probity matters for both government and the private sector. He retired as a partner of international law firm Herbert Smith Freehills on 30 April 2023 after 29 years and continues with the firm in a consultancy role.

Chris holds a Bachelor of Laws degree from QUT and was admitted to Supreme Court of Queensland as a solicitor in 1990.

Chris has been actively involved in serving not-for-profit organisations. He is currently a Member of School Council at the Anglican Church Grammar School and is a director of the Churchie Foundation Ltd.

### **Honourable Jane Prentice**

Member and Board Representative of RBWH Foundation

*Appointed: 1 April 2024*

*Current term: 1 April 2024 to 31 March 2028*

The Honourable Jane Prentice is a former Australian politician who served as a member of the House of Representatives from 2010 to 2019, representing the Division of Ryan in Queensland. In 2016 Jane was appointed to serve as the Assistant Minister for Social Services with specific responsibility for the National Disability Insurance Scheme (NDIS).

Prior to her election to Federal Parliament, Jane served for 10 years as a Councillor for the Brisbane City Council ward of Walter Taylor. She was also Leader of the Opposition and in 2006 Jane was appointed by the Lord Mayor to chair the City's Water and Sewerage Infrastructure Assets Review. In 2008 Jane was appointed to Civic Cabinet to Chair Public and Active Transport and Economic Development for Brisbane City Council.

Jane is passionate about using the skills gleaned from years in private enterprise and her extensive political network to support her many voluntary roles including the Queensland Eye Institute Foundation, Zonta International and Friends of BUSHkids. Jane is also the President of Scouts Queensland and President of Tennis Queensland.

Before entering public life, Jane owned and managed a successful convention and event management firm and was responsible for organising many of Queensland's largest events.

### **Professor Michael Cleary PSM** MBBS, MHA, MAICD, FACEM, FRACMA

Member

*Appointed: 1 April 2026*

*Current term: 1 April 2026 to 31 March 2030*

Professor Michael Cleary started work as an intern at the Gold Coast Hospital in 1984. He has an extensive background in emergency medicine and has previously worked at the Royal Brisbane Hospital and TPDH.

Michael has held the roles including the Deputy Director-General and Chief Operating Officer and acting Director-General within the Queensland Department of Health. During this time, he led the reform of legislative policy including the development and implementation of the *Hospital and Health Boards Act (2011)*, the *Health Ombudsman Act (2013)* and the *Mental Health Commission Act (2013)*.

Michael has represented Queensland on national policy committees including the Australian Health Ministers' Advisory Council and the Hospitals' Principal Committee, the Medical Services Advisory Committee and the Australian Casemix Clinical Committee.

Michael has held board positions including his role as a director or chair of the Australian College for Emergency Medicine, the Royal Australasian College of Medical Administrators, the Australian Medical Association (QLD) the Australian Council on Healthcare Standards and various hospital foundations.

Michael has also held senior professional roles including as the President of the Royal Australian College of Medical Administrators, and Chair and Vice-President of the Australian Medical Association (Qld). More recently Michael has worked in various leadership roles within Metro South Health.

**Dr Peter Aitken PSM** MBBS, FACEM, EMDM, MClinEd, DrPH, EMBA(Hons), GAICD  
Member and Chair, Finance and Performance Committee  
*Appointed: 1 April 2024*  
*Current term: 1 April 2024 to 31 March 2028*

Dr Peter Aitken has a background as an emergency physician with additional qualifications in clinical education, disaster health and business administration, and most recently was the Executive Director of the Disaster Management Branch in Queensland Health.

He has a long history in emergency and disaster health, across operations and service delivery, teaching and research, and management. He has also served with multiple academic programs, professional committees and research groups within Australia and overseas including as Adjunct Professor with QUT, the World Association for Disaster and Emergency Medicine (board member and Vice President), and as Chief Medical Officer for St John Ambulance Australia.

He was a leader within his organisation and across government for the duration of the global COVID-19 pandemic, providing clarity, direction and perspective to colleagues and counterparts alike through a variety of roles such as Deputy Chief Health Officer and briefly as Chief Health Officer.

Peter's strength is bringing people and agencies together to contribute to the goal of keeping communities safe and healthy.

**Professor Peter Hopkins** MBBS (Hons), FRACP  
Member  
*Appointed: 1 April 2026*  
*Current term: 1 April 2026 to 31 March 2030*

Professor Peter Hopkins has worked in Metro North Health for over 23 years as a Consultant within the Thoracic Program at TPCH and has been Clinical Director of the Queensland Lung Transplant Service since 2007.

He is Professor with the School of Medicine, UQ with over 140 publications and was Executive Director, Heart-Lung Clinical Stream from March 2020 to January 2026.

Peter is the co-founder of the Aboriginal and Torres Strait Islander outreach services, HOPE and UROC, which provide cardiac and respiratory ambulatory services to the northern corridor of Metro North Health. He is the incoming President of the International Society of Heart and Lung Transplantation, headquartered in Chicago, USA.

## Executive management

The Board appoints the Health Service Chief Executive (HSCE), noting that the appointment is not effective until approved by the Minister under section 33 (2) of the *Hospital and Health Boards Act 2011*. The Board delegates the administrative function of Metro North Health to the HSCE and those officers to whom management is delegated.

The HSCE's responsibilities are:

- managing the performance and activity outcomes for Metro North Health
- providing strategic leadership and direction for the delivery of public sector health services in the hospital and health service
- promoting the effective and efficient use of available resources in the delivery of public sector health services in the hospital and health service
- developing service plans, workforce plans and capital works plans
- managing the reporting processes for performance review by the Board
- liaising with the executive team and receiving committee reports as they apply to established development objectives.

## Executive team

### **Chief Executive, Nick Steele** MAICD, CPA, CPFA

Nick Steele joined Metro North Health as its Chief Executive in September 2025, following more than 20 years in senior executive roles in public health systems in the United Kingdom and Australia. Nick has extensive experience in engaging and partnering with health service executives, clinicians and external service providers to develop innovative approaches to service delivery that drive service and system sustainability while delivering better care for patients.

During his career in Australia, Nick worked as the Deputy Director-General Healthcare Purchasing and System Performance Division for six years, which was responsible for purchasing hospital and health services and community-based health and services, to support delivery of improved health outcomes for Queenslanders.

Most recently, as the Deputy Director-General for Clinical Support Queensland (formally Queensland Public Health and Scientific Services), Nick was responsible for leading the division in delivering critical clinical support functions that enable the delivery of timely and high-quality health services across the state.

Nick is a visible and person-centred leader with a strong focus on transparency and clinical collaboration to achieve improved patient outcomes.

Nick has an Economics degree from the University of Leeds, is a member of the Australian Institute of Company Directors, and has dual membership with Certified Practising Accountant (CPA) Australia and the Chartered Institute of Public Finance and Accountancy in the United Kingdom.

### **Chief Operating Officer, Stephen Eaton** MSc, BSc (Hons), ACMA

Originally from the United Kingdom, Stephen Eaton brings more than 20 years of operational leadership experience to the role of Chief Operating Officer for Metro North Health. Most recently, he was Chief Operating Officer for Townsville Hospital and Health Service where in addition to day-to-day operational performance and significant infrastructure and clinical improvements, he led the health service's response and recovery to COVID, cyclones, and flooding.

Stephen's extensive experience includes strategic, operational, governance and financial management roles in the private, international aid, and public healthcare sectors in the UK, Europe, Southeast Asia, and Queensland.

As Metro North Health Chief Operating Officer, Stephen's portfolio includes providing effective strategy, leadership, and direction for Metro North Health's clinical and operational services to ensure quality health care delivery and continuous improvement. These services include Metro North Health's six hospitals, three satellite health centres, and community, oral, public health and mental health services.

He holds a Master of Science in Public Health, specialising in Health Services Management and a Bachelor of Science (Hons) in Mathematics for Management.

### **Chief Finance and Corporate Officer, Hari Iyer (acting)** BCom, MAcc, FCPA, GAICD

With more than 17 years of health sector experience working in senior leadership roles across Victoria and Queensland, Hari Iyer possesses a powerful suite of problem-solving and strategic planning skills, coupled with effective governance and leadership capabilities. Before joining Metro North Health, Hari was Executive Director Financial and Performance Management for Queensland Public Health and Scientific Services (QPHaSS), where he led financial governance, performance reporting and risk management across QPHaSS, as well as infrastructure and facilities management at Coopers Plains campus.

Prior to joining Queensland Health, Hari held senior leadership roles within the Victorian public health and not for profit sector, including The Royal Melbourne Hospital and Northern Health Services.

Hari is a Fellow of CPA Australia and a Graduate of the Australian Institute of Company Directors.

He leads the development of Metro North Health's financial strategy and the management of financial risks and opportunities. His portfolio includes Business Advisory, Financial Control, Health Funding and Analysis, Legal Services, Health Information Policy, and Governance.

**Executive Director Clinical Governance, Adjunct Associate Professor, Grant Carey-Ide**, RN, Grad. Dip Project Management, EMPA

Grant Carey-Ide provides strategic leadership, direction, and day to day management of Metro North Health's clinical governance, quality and risk functions to optimise quality health care, statutory and policy compliance and continuously improving business outcomes. In addition, his role has portfolio responsibility for the Independent Patient Rights Advisors, the Metro North Consumer and Community Engagement team, and the Clinical Skills Development Service.

Grant is an experienced health leader, having worked across three Australian jurisdictions. He is a registered nurse by profession and holds an Executive Master's degree in Public Administration. He has worked across acute, community and mental health settings, and is passionately committed to patient safety and the quality-of-care health services provide, as well as the achievement of health equity for Aboriginal and Torres Strait Islander peoples.

Grant is also the Metro North Health Executive Sponsor for the Pride in Metro North group and a strong advocate and champion for Metro North Health's many achievements as an inclusive place to receive care and in which to work.

**Executive Director Clinical Services, Dr Jason Jenkins** MBBS, FRACS General Surgery, FRACS Vascular Surgery  
Dr Jason Jenkins is a Vascular Surgeon within Metro North Health and is the RBWH Director of Vascular Surgery. In addition, he is the Director of Procedural Services for STARS, the Executive Director of Metro North Health Surgery Stream, and the Executive Director Clinical Services Metro North Health. He graduated from Sydney University in 1987 and commenced work at St Vincent's Hospital in Sydney before moving to TPCH in 1990. He was awarded FRACS in General Surgery in 1994 while working at RBWH. In 1996 Jason was awarded FRACS in Vascular surgery. He has worked for the past 35 years in Metro North Health.

Jason is responsible for monitoring and strategically directing the performance of Metro North Health's clinical streams, including provision of data sets to help understand issues and opportunities for clinical performance across Metro North Health.

Clinical Services manages the development, implementation and reporting of clinical projects and models of care across Metro North Health, as well as innovation programs and ideas via the Helix Hub and relevant parties.

**Chief Digital Health Officer, Dr Jason Brown PSM** BDS (Hons) MBBS FRACS

Dr Jason Brown is a burns and general surgeon, the Director of the Stuart Pegg Adult Burns Centre (RBWH), and the Chief Digital Health Officer, Metro North Health.

Jason started in Queensland Health working in rural and remote dental practice in 1996. His association with Metro North Health started in 2006 as a general surgery trainee, taking up a position in the burns service at RBWH in 2012. He is passionate about delivering innovative, person-centred healthcare and optimal patient outcomes.

Jason is also currently the clinical lead for the Burns Research Program at the Herston Biofabrication Institute (HBI), where he leads a diverse team that is focussed on projects aimed at improving burns care through translational research.

As the Chief Digital Health Officer, Jason leads Digital Metro North which implements the HHS's strategic ICT initiatives and oversees the functions of data, analytics, and application development; clinical informatics, training and adoption; Queensland Digital Academy; portfolio services; digital operations; governance and strategic initiatives.

**Chief People and Culture Officer, Lorna Morton** MHRMER, GradCert ER

As Chief People and Culture Officer, Lorna Morton brings extensive experience leading people and culture functions across large complex public health services. She has a deep understanding of the Hospital and Health Service operating environment and the role of effective workforce strategy, governance, and culture in enabling safe, high-quality care.

Lorna has held a range of senior and executive leadership roles within Queensland Health, providing trusted advice on complex workforce, organisational and industrial matters. She is known for her collaborative, values-led approach and her ability to work effectively with clinical, corporate and executive leaders within complex system settings.

Lorna holds a Master of Human Resource Management and Employment Relations and is committed to evidence-informed practice, continuous improvement, and workforce innovation. Lorna is also a Co-Founder and Director of Hampo's Youth Foundation, a not-for-profit organisation supporting disadvantaged young people, reflecting her strong commitment to equity, community and inclusive leadership.

**Executive Director Aboriginal and Torres Strait Islander Health Adjunct Professor Sherry Holzapfel** BNur, MMid, MAppMgt

Adjunct Professor Sherry Holzapfel is a proud Yidinji woman from the Atherton Tablelands, with cultural bloodline connections to the Kuku-Thaypan people of Laura, the Gungarri people of Mitchell, and the Butchulla people of K'gari (Fraser Island).

Sherry brings more than 25 years of experience across the health sector, having worked in diverse roles including health worker, registered nurse, midwife, management and senior leadership positions within Queensland Health and the Aboriginal community-controlled primary health care sector.

Her priority is community and clients, underpinned by a deep commitment to ensuring that the voices, lived experiences and stories of Aboriginal and Torres Strait Islander peoples genuinely shape the design and delivery of health services, while enabling equitable access to high-quality, culturally safe care.

Sherry plays a critical role in shaping the strategic direction of Aboriginal and Torres Strait Islander health across Metro North Health, aligning organisational priorities with a clear vision for equity, inclusion and closing the gap in health outcomes. Through strong collaboration with community, clinicians and stakeholders, she addresses systemic barriers and leads the implementation of the Metro North Health Equity Strategy—embedding equity across all aspects of care and advancing the goal of life expectancy parity for Aboriginal and Torres Strait Islander peoples by 2031.

Sherry holds a Bachelor of Nursing and a Master of Midwifery from the University of Southern Queensland (USQ), as well as a Master of Applied Management from the University of Newcastle. In recognition of her leadership, expertise and contributions to advancing Aboriginal and Torres Strait Islander health and health equity, she was awarded the 2021 USQ Alumni of the Year for Health and Wellbeing, and appointed Adjunct Professor at UQ in 2024.

**Chief Medical Officer, Dr Liz Rushbrook**, CSC, MBBS, MHA, FRACMA, RANR

Dr Liz Rushbrook is a specialist medical administrator who graduated Medicine from UQ in 1994. She has extensive medical and military experience and is a fellow of the Royal Australasian College of Medical Administrators.

Liz provides professional leadership of the medical workforce in the areas of workforce planning, strategic direction and innovation, professional education, workforce development and research. She initially worked as a young doctor in Queensland before serving in the Royal Australian Navy. Liz rose steadily through the Navy ranks as a Medical Officer to Commodore, serving ashore and afloat before returning to Queensland in 2016. She is passionate about emergency and disaster management, business continuity, medical workforce wellbeing, and management and clinical governance.

Liz separately serves as a Member and Director of the Australian Medical Council (Member with experience as a Senior Executive of an Australian Public Hospital) and as a Director (and Chair) of Disaster Relief Australia.

**Chief Nursing and Midwifery Officer Adjunct Professor Alanna Geary** RN BN MHSc FACN

Adjunct Professor Alanna Geary has a nursing and midwifery career spanning more than 40 years and has worked in various specialties including surgery, intensive care, orthopaedics, general medicine, infection control and cancer care.

Alanna provides professional leadership and service oversight for nurses and midwives across Metro North Health in the areas of workforce planning, strategic direction and innovation, education, workforce development, research and academy. She is passionate about the professional development of the next generation of nursing and midwifery leaders and provides mentorship to ensure that the professions and Metro North Health are in great hands for the future. She is a strong advocate and voice for those professions around executive tables within and outside the health service.

Alanna holds a Master of Health Science and is an Adjunct Professor at QUT, UQ, Griffith University and Australian Catholic University. In 2022, Alanna won Healthcare Alumnus of the Year for Griffith University and was Highly Commended Alumnus in Health and Wellbeing, USQ. She is a Fellow of the Australian College of Nursing. In 2025, Alanna was awarded Doctor of the University, Griffith University (honoris causa).

**Chief Allied Health Practitioner, Michelle Stute** BOccThy, MHSM, Dip Prof Coaching

Michelle Stute has held several senior leadership roles with Metro North Health, including most recently as Director Allied Health STARS and Senior Director Clinical Operations COH.

For twenty years, she has worked in designing, implementing and evaluating allied health workforce and service reforms, for both Metro North Health and across Queensland, using her Masters of Health Services Management and post graduate studies in leadership and digital healthcare.

Michelle's desire to help people live healthier, better lives pointed her to a career in healthcare. She chose her first degree in occupational therapy for its pragmatic, holistic nature. Michelle provides professional, strategic direction and operational influence to oversee the successful delivery of complex transformational and change programs within allied health to ensure optimal patient care and outcomes.

Michelle has the executive portfolio for improving the health outcomes for people living with a disability and is the executive sponsor for Child Protection and Multicultural Health and Language Services, as well as statewide programs including the Queensland Health-QCAT Guardianship Program, and the Aboriginal and Torres Strait Islander Training Programs.

**Executive Director Office of the Chief Executive and Communications, Vivienne Hassed**

Vivienne Hassed has extensive experience in the Queensland public sector, leading small teams across a range of departments. Her versatility and proven ability in problem solving, planning, and capacity for network building are coupled with an extensive knowledge of the Queensland and Australian health systems.

Vivienne is committed to increasing operational performance and high-quality outcomes through strategic reform, business improvement, and effective collaboration and engagement with stakeholders. She provides strategic advice and leadership in the development and implementation of Metro North Health's priorities, challenges, and opportunities.

Vivienne has qualifications in public sector management.

**Executive Director, Strategy and Planning, Jodi Hallas** BSc, Med, MAICD

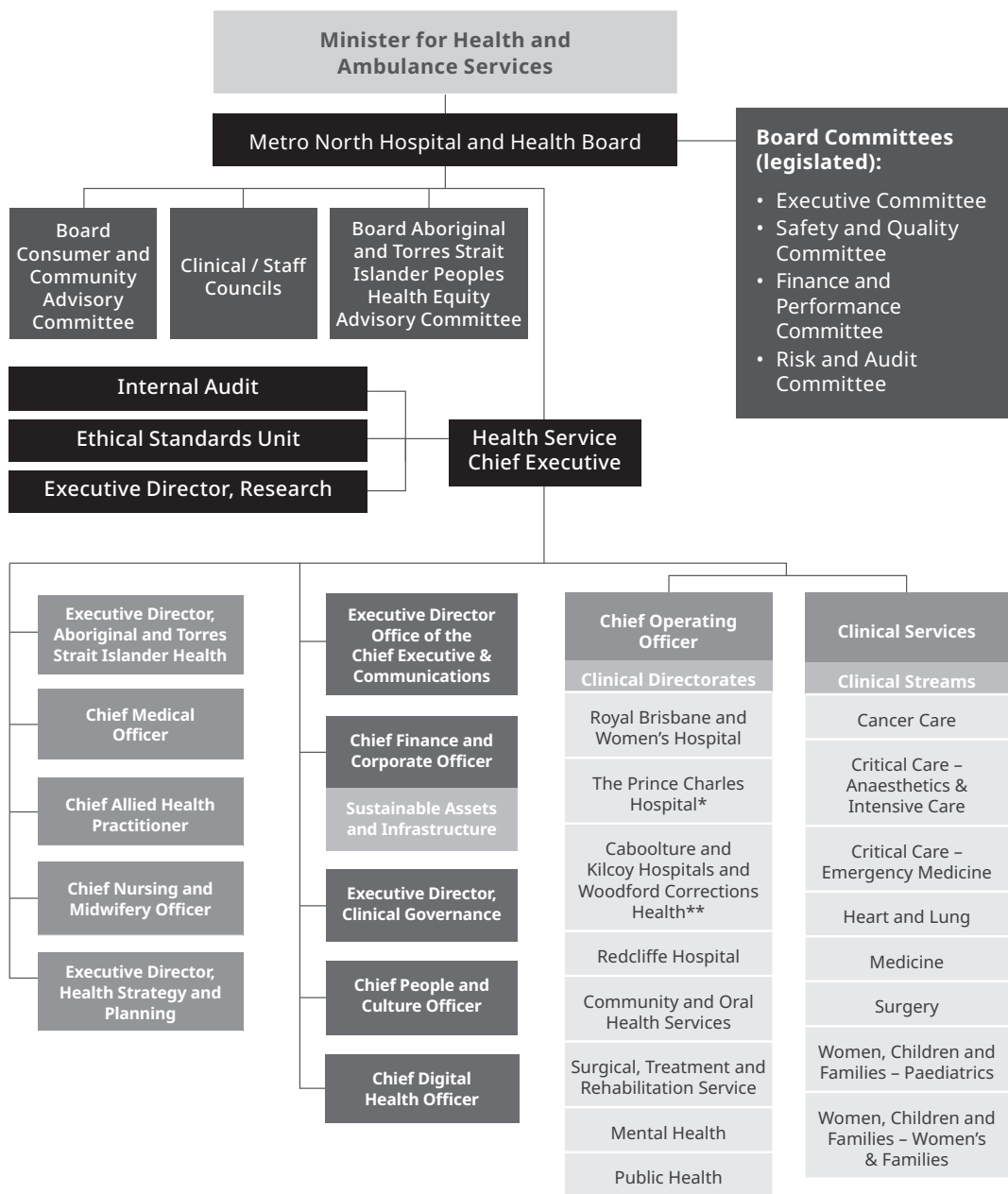
Jodi Hallas has extensive healthcare leadership experience across Australia's and New Zealand's public, private, and non-government health sectors. With deep expertise in strategy, planning, and system transformation, Jodi has extensive experience designing and delivering health service, infrastructure, and workforce strategies across Australia and New Zealand, working collaboratively with governments, health

services, clinicians, and community stakeholders to strengthen health system performance and improve health outcomes.

Holding an undergraduate clinical qualification, a Master of Education (Change Management and Leadership), and completion of the Australian Institute of Company Directors (AICD) Company Directors Course, Jodi brings a strong blend of clinical insight, strategic thinking, and governance capability. A values-driven leader, Jodi is recognised for translating complex strategic priorities into practical, deliverable actions that achieve sustainable organisational and system-wide change.

Most recently, Jodi was an integral member of the Queensland Health executive team, serving as Acting Deputy Director-General for the Clinical Planning and Service Strategy Division and the Workforce Division. In this role, Jodi led statewide strategic planning to shape and standardise contemporary healthcare delivery across Queensland while driving initiatives to build a sustainable, patient-centred health workforce capable of meeting future service demands.

Organisational structure and workforce profile



\* Governance of Kallangur (Kalangoor) Satellite Health Centre (TPCH)  
\*\* Governance of Bribie Island (Yarun) Satellite Health Centre and Caboolture (Kabul) Satellite Health Centre

The Metro North Health workforce comprises 21,325.48 MOHRI full-time equivalent employees and a headcount of 26,506 people. Over 95% of the workforce is in frontline or frontline support roles.

| Total Staffing | #                      |
|----------------|------------------------|
| Headcount      | 26,506                 |
| Paid FTE       | 21,325.48 <sup>2</sup> |

| Occupation Types by FTE         | %      |
|---------------------------------|--------|
| Corporate                       | 4.67%  |
| Frontline and Frontline Support | 95.33% |

| Appointment Type by FTE | %      |
|-------------------------|--------|
| Permanent               | 77.23% |
| Temporary               | 19.58% |
| Casual                  | 3.05%  |
| Contract                | 0.14%  |

| Employment Status by Headcount | %      |
|--------------------------------|--------|
| Full-time                      | 45.87% |
| Part-time                      | 48.24% |
| Casual                         | 5.89%  |

**Figure 1: Gender**

| Gender*       | Number (Headcount) | Percentage of total workforce (Calculated on headcount) |
|---------------|--------------------|---------------------------------------------------------|
| Woman         | 19,532             | 73.69%                                                  |
| Man           | 6,924              | 26.12%                                                  |
| Non-binary    | 50                 | 0.19%                                                   |
| Another term  | 0                  | 0.00%                                                   |
| Not disclosed | 0                  | 0.00%                                                   |

**Figure 2: Diversity target group data\***

| Diversity Groups*                                                                     | Number (Headcount) | Percentage of total workforce (Calculated on headcount) |
|---------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------|
| Women                                                                                 | 19,532             | 73.69%                                                  |
| Aboriginal Peoples and Torres Strait Islander Peoples                                 | 542                | 2.04%                                                   |
| People with disability                                                                | 640                | 2.41%                                                   |
| Culturally and Linguistically Diverse – Speak a language at home other than English ^ | 4,558              | 17.20%                                                  |

<sup>2</sup> Where an employee is part-time or concurrent across multiple assignments, this may represent a decimal value.

|                                                                                                                                |  |  |
|--------------------------------------------------------------------------------------------------------------------------------|--|--|
| * To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers must be replaced by <5. |  |  |
| ^ This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home      |  |  |

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

|                                                                                                                                             | <b>Women (Headcount)</b> | <b>Women as percentage of total leadership cohort (Calculated on headcount)</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------|
| Senior Officers (Classified, s122 and s155 combined)                                                                                        | 45                       | 60.00%                                                                          |
| Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)                            | 12                       | 40.00%                                                                          |
| * Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data must not include salary equivalency. |                          |                                                                                 |

\*Where data is available

## Strategic Workforce planning and performance

During 2025-2026, Metro North Health continued to strengthen workforce planning and performance through initiatives that support workforce capability, safety, inclusion and sustainability. These activities contribute to a skilled, diverse and culturally safe workforce that is well positioned to meet current and future healthcare needs.

Development of the next strategic workforce planning approach will be informed by organisational priorities, workforce profile data, emerging workforce risks and future service delivery requirements.

### Key achievements for 2025-2026

#### ***Safe, respectful and healthy workplaces***

- Implemented the Metro North Health Respect at Work Strategy in response to the release of Queensland Government *Preventing & Responding to Sexual Harassment Directive*, strengthening organisational capability to prevent and respond to sexual harassment, racism and discrimination. Key initiatives included:
  - o release of a Chief Executive Statement of Commitment and implementation of staff training
  - o development of a stand-alone Sexual Harassment Policy
  - o implementation of a people-centred and trauma-informed prevention and response framework
- Delivery of Phase 2 of Respect @ Work – Anti-Discrimination on 1 July 2025 in response to amendments to the *Anti-Discrimination Act 1991 (Qld)*.
- Strengthened Metro North Health's organisational approach to preventing and responding to racism through continued implementation of the *Stop Racism. It Starts With Me.* campaign.
  - o during the reporting period, Metro North Health introduced a comprehensive Aboriginal and Torres Strait Islander Anti-Racism policy, implemented education and awareness initiatives,

established clearer reporting and response pathways and embedded anti-racism principles into workforce policies and leadership training programs.

- o together these initiatives have improved organisational capability to identify, address and prevent racism while supporting a more culturally safe, inclusive and respectful workplace.
  - o strengthened organisational expectations regarding racism and discrimination through the inclusion of a clear statement in the review of the Metro North Health Values in Action principles.
- Expanded organisational support through the establishment of a Sexual Harassment Contact Officer (SCHO) network as part of the Department of Health SHCO network, operating alongside the Respect@Work team.
- Continued its commitment to providing values-based health and safety services that supports an expanding workforce, increased service delivery commitments and ensures a proactive positive safety culture through collaboration and engagement with key highlights including:
  - o establishment of Workplace Health and Safety Oversight Governance Committee to provide strategic leadership, oversight and risk-based decision-making
  - o continued implementation of occupational violence prevention and management initiatives, including workforce capability development, incident management and continuous improvement activities
  - o established a Psychosocial Working Group to oversee implementation of the Metro North Health Psychosocial Risk Assessment and Action Plan.

### **Workforce systems**

- Continued implementation of the Integrated Workforce Management (IWM) rostering system, reducing adhoc payments and overpayments while improving payroll accuracy through real-time manager oversight. Planning and governance for Stage 4 implementation is progressing, with the remaining workforce cohorts scheduled to go-live mid-2027.

### **Building a diverse, inclusive and representative workforce**

- Published the inaugural *Metro North Diversity, Equity Inclusion Action Plan (2026 – 2030)*. Findings from the 2026 Metro North Equity and Diversity Audit Report are informing implementation priorities and a planned refresh of the action plan to align with updated Public Sector Commission guidance and strengthen workforce inclusion.
- *Pride in Metro North* continued to strengthen LGBTQIA+ workforce inclusion through growing membership, coordination of organisation-wide days of significance and delivery of both face-to-face and online awareness training. Pride members have commenced delivering education across the Metro North Health workforce.
- Disability inclusion continues to be championed through *MN ENABLE* (Employees Navigating Access, Barriers, Leadership and Equity), with increasing membership and expanded disability awareness education delivered by trained employee facilitators.
- Metro North Health is the largest Australian organisation ever to have completed the Disability Recruitment Audit, conducted by the National Disability Recruitment Coordinator (NDRC), and the first organisation to have its 12-month partnership extended for another term. The audit is now being implemented at a facility and directorate level across Metro North Health with the continued assistance from the NDRC.
- Continued to expand the Deadly Start Program, welcoming the largest cohort to date with 40 trainees.
  - o The program introduced Metro North Health's first two school-based plumbing apprentices in Building, Engineering and Maintenance Services, together with two Aboriginal and Torres Strait Islander Health Worker traineeships, creating additional career pathways into the health workforce.

- o With 28 trainees from the 2025 cohort on track to complete their traineeship and transition into ongoing Queensland Health employment, the Deadly Start Program continues to strengthen Aboriginal and Torres Strait Islander workforce representation while supporting culturally safe, responsive and inclusive healthcare.
- Implemented the *Sad News and Sorry Business Guideline*, establishing a consistent and culturally safe approach to supporting Aboriginal and Torres Strait Islander employees during bereavement and Sorry Business. Organisation-wide education and awareness activities are embedding culturally responsive workforce practices across Metro North Health.
- Continued delivery of the Metro North Health Aboriginal and Torres Strait Islander Leadership Program, strengthening leadership capability through enhanced partnerships with leaders, Elders and mentors. During the reporting period, the mentoring model was expanded to provide participants with greater cultural and professional support, increasing opportunities to apply leadership capability within the organisation.
- Recruited an Identified staff psychologist to work in partnership with the Metro North Aboriginal and Torres Strait Islander Leadership Team to codesign and implement a culturally responsive wellbeing program. This work will strengthen connection to culture and establish a consistent, organisation-wide approach to supporting the wellbeing of Aboriginal and Torres Strait Islander employees.

## Early retirement, redundancy and retrenchment

No redundancy or retrenchment packages were paid during the period. There were four employees granted ill health retirement during the year pursuant to Section 107, of the *Public Sector Act 2022 (Qld)*.

## Open data

Metro North Health has Open Data to report on Overseas Travel, the Queensland Language Services Policy, and the Charter of Victims' Rights. The data can be found on the Queensland Governance Open Data Portal <https://www.data.qld.gov.au/>.

Metro North Health has no Open Data to report on Consultancies.

## Our risk management

The Metro North Health Board undertook an annual review of the Risk Appetite Statement. This supports and guides our staff in being innovative in the ways in which we provide care, provides a strong platform for our internationally acclaimed patient care research, and ensures that we use the resources we have to achieve the best possible outcomes. A new legislative and regulatory compliance and monitoring system has been implemented that supports us in being confident that we continue to deliver care safely and respectfully.

The Enterprise Risk Management Framework was refreshed to ensure we clearly describe the purpose of risk management, to capture the risk management ecosystem and for ease of understanding and application. This is consistent with the Board's direction to align operational risk management activities with the Risk Appetite Statement.

These changes have supported our staff in better recognition and implementing risk controls and treatments. This strengthens the effectiveness of the risk management program in minimising impact should identified risks eventuate.

Controls are central to risk management as they reduce the impact and likelihood of risks, enhance and support compliance, reduce exposure and provide assurance that key risks are being effectively managed.

A formal risk and controls testing assurance program will be implemented by the end of the 2026 calendar year.

The following activities have been prioritised for delivery by December 2026 as key components of our ongoing commitment to effective risk management:

- Strengthening risk management frameworks, policies, and supporting artefacts.
- Continue to enhance the risk capability and workforce capacity through structural review and ongoing targeted training.
- Standardising procedures through organisational harmonisation.

Metro North Health has made significant progress in strengthening its risk management capability with continued focus on continuous quality improvement of our systems and processes to best support clinicians in delivering great care to our patients.

### **Ministerial Direction**

The *Hospital and Health Boards Act 2011* (section 44) requires annual reports to state each direction given by the Minister to the HHS during the financial year and the action taken by the HHS as a result of the direction. During the 2025-2026 period, directions were given to Metro North Health in regard to:

- Treatment of gender dysphoria in children and adolescents with hormone therapy
- Mandatory reporting to the Queensland Police Service where a person is unsuitable to possess a Firearm.

### **Internal audit**

The internal audit function provides an independent and objective assurance and consulting service to management and the board. The audits undertaken are risk-based and are designed to evaluate and improve the effectiveness of risk management, control, and governance processes.

The function operates with due regard to Queensland Treasury's Audit Committee Guidelines, a board-approved Charter and contemporary internal audit standards. Overall service delivery and audit operations are aligned with the Institute of Internal Auditors – Australia, International Professional Practices Framework (IPPF). The IPPF provides a proven, professional, ethical, and defensible audit framework. This framework supports the delivery of effective, efficient, and economical audits.

Annual and strategic audit plans are developed in consideration of the board's risk management (strategic and operational risks) and governance processes, designed and maintained by management. The audit team adopts a broad mix of clinical and non-clinical audits that considers compliance requirements and operational and efficiency-based audits to inform business process improvements. Following consultation with management and members of the Risk and Audit Committee, the audit plans are approved by the board.

The delivery of audits is assisted through a co-source partnership arrangement. The firm provides subject matter experts and lead audits requiring specialist knowledge and skills. Although the function liaises regularly with the Queensland Audit Office (QAO) it remains independent of the QAO.

### **Key achievements for 2025–2026**

During the period, Internal Audit finalised<sup>3</sup> six internal audits (another four audits are at various stages of progress) covering both clinical and non-clinical risk areas including:

- Health Equity – Racism matrix
- Review of the new IWFM rostering platform

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<sup>3</sup> Finalised – Audit report has been considered and approved for release by 30 June 2026 by the Chief Executive and Risk and Audit Committee.

- Metro North Health's conformance with Information Security Management System (ISMS) and essential eight requirements / 2024-2025 ISMS Assurance Report
- Industrial manslaughter requirements – contractors
- Review of drop safe boxes across Metro North Health
- Information security risk and privacy assessment.

During the reporting period, Internal Audit responded to ongoing requests from the organisation for general audit advice on policy, frameworks, required controls and consideration of management risks.

## External scrutiny

The operations of Metro North Health are subject to regular scrutiny and validation from external agencies.

### ***National Safety and Quality Health Service (NSQHS) Standards***

During 2025-2026 reporting period, all Metro North Health acute hospitals, mental health services and community and oral health services, and Satellite Health Centres have maintained their full accreditation status with the Australian Commission on Quality and Safety in Health Care.

### ***Aged Care Quality Standards***

Metro North Health has two residential aged care facilities, Cooina House (a 60-bed facility at Redcliffe) and Gannet House (a 40-bed facility at Brighton), both of which were assessed as compliant with the *Aged Care Quality Standards* in 2024. In 2025-2026, the COH Directorate have completed an internal compliance assessment and gap analysis of Cooina House and Gannet House against the requirements of the *Aged Care Act 2024* and the *Aged Care Quality and Safety Standards*. Metro North's provider registration is current until 28 April 2028.

A comprehensive alignment review of the Transition Care Program (TCP), comprising the Residential Transition Care Program and Community Transition Care Program, has also been finalised, evidence mapping to the Strengthened Aged Care Quality Standards, and identification of priority actions to support accreditation readiness. Cooina and Gannet remain accredited until 28 April 2028, and TCP, currently accredited under the NSQHS until 13 March 2027 is expected to transition to assessment under the Strengthened Aged Care Quality Standards in the near future.

### ***Australian Government National Standards for Disability Services***

Metro North Health's Halwyn Centre is a Supported Independent Living (SIL) service that provides permanent accommodation and support for NDIS participants with a range of physical, intellectual, developmental, communication and behavioural support needs.

A mid-term surveillance assessment was completed by the Institute for Health Communities Australia Certification on 5 and 6 May 2026 against the NDIS Practice Standards. The assessment identified no non-conformities, demonstrating ongoing compliance with accreditation requirements.

The NDIS Quality and Safeguards Commission has confirmed Halwyn Centre's registration to continue providing SIL services from 1 July 2026. From this date, Halwyn is required to comply with the new SIL NDIS Practice Standard. A gap analysis has been completed to assess readiness against the revised standard, identifying only minimal gaps. An action plan has been developed and implementation is underway ahead of the next re-certification audit, at which compliance with the new standard will be formally assessed.

Halwyn Centre remains accredited until 8 November 2027.

The Rehabilitation Engineering Centre (REC) at STARS is the only professional engineer-led service of its kind in Queensland and one of only a few in Australia and works to improve the quality of life of

Queenslanders with disabilities. The REC is a registered NDIS provider and provides advice, builds or modifies assistive technology and mobility equipment to suit patients' personal needs.

REC was assessed on 5 and 6 May 2026 against the NDIS Practice Standards. The assessment identified no non-conformities, demonstrating ongoing compliance with accreditation requirements.

### ***Auditor-General reports***

In 2025-2026, a Parliamentary report tabled by the Auditor-General broadly considered the financial audit results of Queensland Health entities including Metro North Health. The report was:

- Health 2025 (Report 9: 2025-26).

In addition, several other audits were undertaken by the Auditor-General during the year that referenced the health sector, good public sector governance or noted risk areas for agencies to address going forward.

The following reports were used by Metro North Health to further inform its service delivery:

- Managing the ethical risks of artificial intelligence (Report 2: 2025-26)
- 2025 status of Auditor – General's recommendations (Report 3: 2025-26)
- Information Systems 2025 (Report 6: 2025-26)
- Major projects 2025 (Report 8: 2025-26)
- Managing third-party cyber security risks (Report 13: 2025-26)
- Managing funding from the mental health levy (Report 14: 2025-26).

The recommendations contained within the Auditor-General's reports were considered by key stakeholders and action was taken to implement them, where appropriate.

## **Information systems and record keeping**

As a State Government agency, Metro North Health is required to meet the requirements of the Public Records Act 2023 (*Qld*), as well as standards and specifications issued by Queensland State Archives (QSA). Metro North Health along with other public authorities consulted with QSA since on the new Mandatory Standards that will replace the current Records Governance Policy.

The mandatory standards are not anticipated to commence until late 2026. Metro North Health also participated in consultation for the Source Records retention and disposal schedule which authorises the disposal of source records that have either been successfully converted to new format or migrated from one system to another.

The following policies, procedure and guidelines were reviewed and updated to reflect the changes in the *Public Records Act 2023 (Qld)*:

- Corporate Records, Disposal Procedure
- Managing Digital Corporate Records Procedure
- Managing Physical Corporate Records Procedure
- Corporate Records Naming Conventions Guideline.

A factsheet was also developed regarding *Recordkeeping of Allegations of Abuse against Vulnerable Persons*.

These procedures, guidelines & factsheet set out the requirements of recordkeeping practices that all staff must adhere to.

Metro North Health's approved corporate recordkeeping system is Content Manager. This system is managed in partnership by the eHealth Queensland eDRMS Platform and Corporate Information Management Team (CIMT). In 2025-2026 there were 720,364 records saved into Content Manager by staff across Metro North Health. This is an increase of 11 per cent compared to the previous financial year where 650,777 records were saved.

As of 30 June 2025, there were 829 users of Content Manager, compared to 783 users the previous financial year this was a 6 per cent increase.

A key focus of the CIMT is providing training to staff in their recordkeeping responsibilities and the use of Content Manager. The CIMT developed training manuals for the Content Manager Desktop and Web Clients.

### **CEO Attestation of IS18:2018 (ISMS) information security risk**

During the 2025-2026 financial year, Metro North Health has an informed opinion that information security risks were actively managed and assessed against the Metro North Health's risk appetite with appropriate assurance activities undertaken in line with the requirements of the Queensland Government Enterprise Architecture (QGEA) Information security policy (IS18:2018).

## **Queensland Public Sector ethics**

Metro North Health continues to uphold the principles of the *Public Sector Ethics Act 1994*: Integrity and impartiality; Promoting the public good; Commitment to the system of government; and Accountability and transparency. The Code of Conduct for the Queensland Public Service, which is based on these four legislative principles, applies to all Queensland Health staff, including Metro North Health.

In the 2025-2026 reporting period, it was mandatory to complete code of conduct training on an annual basis to remain compliant. As at 30 June 2026, a total of 22,774 staff\*\* (83.7 per cent) were compliant with the Working Ethically online training course, which provides education on workplace bullying, sexual harassment and discrimination, ethics, integrity, and accountability.

On 30 June 2026, 1,482 (85.4 per cent) of current line managers were compliant with this training.

\*\* The Metro North Health Talent Management System (TMS) records the number of staff who have completed training. The total number is based on the number of active accounts.

## **Our Commitment to Human Rights**

Metro North Health is committed to making decisions in a way that is compatible with the *Human Rights Act 2019* (Qld). We recognise that protecting and promoting human rights is fundamental to delivering safe, equitable and person-centred healthcare.

As a public entity, human rights considerations are embedded in how we deliver services, make decisions, and develop policy. This includes supporting access to health services and emergency treatment, as well as upholding broader rights such as dignity, privacy, cultural rights and participation in decision-making. We are committed to delivering care that is non-discriminatory, respectful and responsive to the diverse needs of our community.

We continue to strengthen a consistent, organisation-wide approach to embedding consideration of human rights, so they are actively considered, appropriately balanced and clearly documented in both

clinical and operational contexts.

**Key achievements for 2025–2026**

- *Strengthening decision-making under the Act*

This year has seen a continued focus on supporting staff to meet their obligations under the *Human Rights Act 2019* (Qld), particularly the requirement to give proper consideration to relevant human rights in decision-making. This includes improving how rights are identified, balanced and documented, particularly in complex or high-risk situations. Human rights compatibility is also reinforced through governance processes, with policies and procedures subject to review to ensure alignment with the Act.

- *Access to health services and equity*

Improving equitable access to healthcare remains a priority, reflecting the right to access health services without discrimination. Work under the Health Equity Strategy continues to address barriers to care for priority populations, including Aboriginal and Torres Strait Islander peoples, with a focus on culturally appropriate and accessible service delivery.

- *Minimising restrictive practices*

Consistent with obligations relating to liberty, dignity and protection from degrading treatment, Metro North Health continues to strengthen its approach to restrictive practices. The Minimising Restrictive Practices framework supports services to ensure any limitation on a person’s rights is lawful, necessary and proportionate, and used only as a last resort.

- *Complaints and human rights compatibility*

Complaints and feedback processes continue to support early resolution while incorporating consideration of human rights impacts. This promotes transparency and accountability and assists in identifying systemic issues where rights may not have been fully realised.

- *Capability and practical application*

Education efforts have increasingly focused on the practical application of the Act, supporting staff to confidently apply human rights principles in clinical care, service delivery and policy development.

**Human rights complaints and outcomes**

In 2025–2026, Metro North Health received 130 complaints considered as potentially relevant to the *Human Rights Act 2019*. Most of the complaints made during this reporting period were resolved at the local level.

*Case example:* Metro North Health supported a consumer who faced barriers to community access and discharge arising from complex cross-sector service requirements. The service is partnering with the consumer, their representative and external agencies to explore funding solutions and support the consumer’s progression to less restrictive care.

During 2025–2026, Metro North Health received no recommendations from the Queensland Human Rights Commission (QHRC) or the Australian Human Rights Commission on improving our human rights culture.

The following table summarises QHRC matters during the relevant period:

|                                |                                                                                                                                       |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| New healthcare related matters | Six matters were commenced in the QHRC.<br><br>Of those, three matters have since been closed, while the remaining three are ongoing. |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|

|                                                                      |                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Healthcare related matters carried over from previous financial year | <p>One matter was carried over from the previous reporting period and has since been closed.</p> <p>Another matter did not resolve through conciliation, was referred to the Queensland Civil and Administrative Tribunal (QCAT), and remains ongoing.</p> |
| New employment related matters                                       | Three matters were referred from the QHRC to the Queensland Industrial Relations Commission (QIRC) for determination.                                                                                                                                      |
| Employment related matters carried over from previous financial year | Three matters were carried over from the previous reporting period, having been referred from the QHRC to the QIRC.                                                                                                                                        |

## 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 2025-2026 reporting period, four disclosures of confidential information were authorised. Two disclosures were for the purposes of appointment of external reviewers for analysis of clinical safety incidents and two disclosures were authorised for the purposes of exchanging information with an external government agency.

# Performance

## Non-financial performance

### Key Performance Indicators – achievements

Progress in 2025-2026 toward achieving the five objectives of the Strategic Plan is outlined below.

#### Objective 1 – A Workplace to Be Your Best

##### *Improved staff wellness and safety indicators*

Rate of sick leave is comparable to previous year 4.46 per cent compared to 4.45 per cent.

Metro North Health strengthened workforce wellbeing through expanded psychology services, Employee Assistance Program support, the onboarding of more than 111 Peer Responders, and increased access to Psychological First Aid training.

Wellbeing initiatives were embedded across onboarding and orientation programs, reinforcing a proactive approach to staff support and resilience.

|                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                              | <p>While sick leave rates remained stable, significant progress was made in developing a Metro North Health Wellbeing Strategy, Framework and Action Plan, providing a coordinated pathway to address workforce wellbeing, fatigue and work design challenges across the organisation.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><i>Increased employee reported satisfaction and engagement results</i></p>                                                                | <p>Metro North Health strengthened its focus on employee engagement and culture, progressing 21 of 33 actions within the Have Your Say Response Plan and embedding improvements into broader leadership, capability and workforce initiatives.</p> <p>Organisation-wide action planning in response to employee feedback continued to mature, reinforcing accountability and local ownership of workforce improvement initiatives.</p>                                                                                                                                                                                                                                                                                                                                               |
| <p><i>Our workforce reflects the diversity of the communities that we care for</i></p>                                                       | <p>Metro North Health continued to build a workforce that reflects the diversity of its communities, with increases in representation across Aboriginal and Torres Strait Islander, culturally and linguistically diverse (CALD), non-English speaking background (NESB) and LGBTIQ+ employee groups.</p> <p>Aboriginal and Torres Strait Islander workforce representation increased from 1.96 per cent to 2.04 per cent, while CALD representation grew from 6.92 per cent to 7.56 per cent, supporting a more inclusive and culturally responsive workforce.</p> <p>Gender diversity in leadership continued to strengthen, with women comprising 55 per cent of leadership roles, while overall workforce diversity remained stable or improved across most priority groups.</p> |
| <p><i>Increased proportion of staff who identify as Aboriginal and/or Torres Strait Islanders and are supported in their development</i></p> | <p>Metro North Health continued to strengthen Aboriginal and Torres Strait Islander workforce development through targeted leadership and employment initiatives, including 20 participants registered for the Aboriginal and Torres Strait Islander Leadership Program in 2026.</p> <p>The Deadly Start Program supported Aboriginal and Torres Strait Islander trainees to build workforce capability and employment pathways.</p> <p>Strong employment outcomes continue to be achieved through the Deadly Start Program, with 88 per cent of graduates from the 2024–2025 program securing employment within Queensland Health, demonstrating the program's success in growing and sustaining an Aboriginal and Torres Strait Islander health workforce.</p>                     |
| <p><i>Demonstrated improvement in staff retention rate</i></p>                                                                               | <p>The turnover rate of permanent employees is 6.15 per cent compared to the Queensland turnover rate of 7.10 per cent.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><i>Increased staff participation in professional development and learning programs</i></p>                                                | <p>Metro North Health continued to invest in workforce capability and leadership development, with strong participation across executive, middle management and targeted capability programs, including 484 staff participating in capability development initiatives.</p> <p>A broad range of professional development opportunities were delivered, including leadership programs, coaching, mentoring and Aboriginal and Torres Strait Islander</p>                                                                                                                                                                                                                                                                                                                               |

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|                                                                          | <p>leadership development, strengthening leadership capability and supporting workforce growth across the organisation.</p> <p>The launch of the Metro North Wellbeing Framework further enhanced staff development and support, with wellbeing resources embedded into orientation programs to promote workforce capability, resilience and lifelong learning from commencement of employment.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <i>A safe workplace with reduced occupational violence incidents</i>     | <p>The Metro North OVP Taskforce was established by the Chief People and Culture Officer following the Care Safe, Work Safe workshop and endorsement of the Occupational Violence Management Plan by the Clinical Council and Chief Executive.</p> <p>The taskforce identified six immediate priority initiatives, with an initial focus on understanding the current state, engaging stakeholders, and defining implementation pathways.</p> <p>Key areas of work included evaluating the Ambassador program to understand its effectiveness and guide future investment, reviewing personal protective equipment (PPE) for security staff to strengthen workforce safety while maintaining a therapeutic environment, and implementing existing evidence-based behavioural management practices, such as the <i>Unacceptable Behaviour Framework</i> and <i>Managing Complex Behaviours of Concern</i>, to improve consistency in occupational violence prevention across Metro North Health.</p> |
| <i>Reduction in vacancy rates within identified critical departments</i> | <p>Metro North Health maintained a strong workforce position in critical service areas reflecting successful recruitment activity and workforce stability across priority services.</p> <p>Recruitment performance remained strong, with the average time to fill advertised positions maintained at 33 days, supporting service continuity and business resilience in essential workforce areas.</p> <p>Workforce sustainability was further strengthened through a focus on career pathways and development, with formalised progression opportunities across nursing, operational and professional streams improving employee access to career advancement and supporting long-term retention.</p>                                                                                                                                                                                                                                                                                               |

## Objective 2 – Research and Innovation Shaping the Future of Health

|                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Increased innovative quality improvement projects implemented into clinical and operational practice.</i> | <p>Metro North Innovation Showcase, four Shark Tank pitches, and the Innovation and Implementation funding program targeting out of hospital care.</p> <p>Progressive AI/Automation plan 2028-2032 being developed. The plan is centred on repeatable capacity in Natural Language Processing to facilitate clinical care tasks, clinical service efficiency and data analytics from large volumes of unstructured clinical information.</p> <p>The application of robotic process automation is also being explored with a focus on outpatients.</p> |
| <i>Care pathways have been reshaped through quality and innovation initiatives.</i>                          | <p>The Medicine Stream progressed a major redesign of rehabilitation services through extensive consumer and clinician co-design, delivering streamlined pathways, reduced duplication,</p>                                                                                                                                                                                                                                                                                                                                                           |

improved patient flow and new models of care to enhance access, transitions and rehabilitation outcomes across Metro North Health.

The Women, Children and Families Stream continued to promote evidence-based care and innovation through planning for the second Metro North Health Paediatric Research Showcase, highlighting research and quality improvement initiatives with the potential to transform paediatric care pathways.

The Surgery Stream implemented an innovative pre-operative urology pathway that improves care coordination, expands telehealth-enabled care and captures previously unrecognised clinical activity, supporting both patient access and service sustainability.

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*Evidence of translation of research into practice.*

Metro North Health progressed the implementation of a new Clinical Trial Management System, enhancing the management, oversight and consistency of clinical research activities through improved digital systems and processes across trial sites.

In partnership with Digital Metro North and Gold Coast Health, Metro North Health completed procurement and initial implementation activities for the Clinibase Clinical Trial Management System, with staged rollout planned to support more efficient and integrated clinical trial delivery.

Consumer experiences continue to inform research practice, with lived experience participants co-designing a new Clinical Trials Patient Reported Experience Measures (PREMs) tool to strengthen patient-centred research and improve the clinical trial experience.

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*Increased reach and impact of quality research projects, research grants and clinical trials across Metro North Health and our partners.*

419 site-specific assessment approvals and 1320 publications.

Implementation of an institute reporting model to monitor total institute funding, including operational funding, competitive grant income, philanthropic contributions, and partner investments.

The framework will better capture commercialisation and economic impact, with initial integration of measures relating to industry partnerships, clinical trials, intellectual property development, and cost-recovery activities. This represents an important step toward more systematically demonstrating the translation of research into clinical and commercial outcomes.

Establishment of a Metro North Institute Office and review of institutes arrangements.

Publication of an annual research report.

Addition of the Partnering with Consumers in Research Award, part of the annual Metro North Research Excellence Awards.

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**Objective 3 – A Connected Care System**

*Increased consumer, community and stakeholder satisfaction with their representation in health service design.*

Consumer partnership in governance was strengthened, with consumers represented on the majority of NSQHS committees by June 2026, supporting greater consumer input into quality and safety decision-making.

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*Increased number of agreements with private, Primary Health Network, non-*

Agreements established with private hospital partners to transfer non acute patients held in acute beds from RBWH and TPCH.

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|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>government sector, other HHS and other agencies.</i>                                        | Existing agreements with the Brisbane North PHN, IUIH and Central West and Central Queensland Hospital and Health Services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <i>Increase use of virtual, community and home-based modalities in patient care.</i>           | <p>Progress with expanded Hospital in the Home (HITH) models e.g. Geriatric Evaluation and Management HITH (GEM-HITH).</p> <p>Progress with Acute Patient Assessment for Care in the Home Environment (APACHE) HITH model.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <i>Increase staff satisfaction with integration of services across Metro North Health</i>      | <p>Co-design of a Gastroenterology service roadmap involving more than 35 leaders and clinicians from across the health service, the expansion of integrated older persons and memory services, and the continued leadership of the Subacute and Non-acute Demand Solutions program.</p> <p>Cross-stream collaboration also drove innovation in critical care, with Metro North Health-wide projects focused on ICU surge management, disaster preparedness, critical care transport and shared anaesthetic workforce models. These initiatives improved consistency of service delivery, strengthened workforce flexibility and enhanced opportunities for collaboration across sites.</p> <p>Integrated care pathways were further strengthened through Metro North Health-wide initiatives including the development of a paediatric endocrinology model of care, expansion of Australia's only ICU Follow-Up Clinic model, and rollout of the Healthy Kindy Kids program in partnership with Children's Health Queensland (CGQ) and Allied Health leaders.</p> <p>Supporting these efforts, enhanced clinical intelligence and reporting tools provided staff and leaders with greater visibility of demand, performance and patient flow across Metro North Health, enabling more informed decision-making and a more connected approach to service planning and delivery.</p> |
| <i>Successfully supported statewide services and other HHS's service and workforce models.</i> | <p>Supporting the statewide rollout of the Healthy Kindy Kids initiative in partnership with CHQ, contributing to strategic leadership of Queensland's early years reform agenda through the Putting Queensland Kids First Executive Steering Committee, and establishing a three-year cardiology outreach agreement with rural and Aboriginal and Torres Strait Islander health partners.</p> <p>Progressed innovative service and workforce models with Wide Bay, Mackay and Central Queensland Hospital and Health Services.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

#### **Objective 4: Health Equity**

|                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Increased use and integration of cultural and community knowledge across services.</i> | <p>Metro North Health strengthened its commitment to co-design and health equity by partnering with Aboriginal and Torres Strait Islander communities, Elders and Traditional Owners in the design of services, facilities and strategic initiatives.</p> <p>Extensive community engagement was undertaken through health equity consultations, yarning circles, community</p> |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                   | <p>showcases and culturally informed service planning, while Aboriginal and Torres Strait Islander perspectives were embedded in major infrastructure projects and new models of care.</p> <p>The launch of the Health Equity Strategy 2025–2028, Anti-Racism Policy and Stop Racism – It Starts With Me campaign further reinforced Metro North Health's commitment to culturally safe, community-led healthcare and meaningful partnership with Aboriginal and Torres Strait Islander peoples.</p>                                                                                                                                                                                                                                                                   |
| <i>Increased number of partnerships with Aboriginal and Torres Strait Islander communities and organisations.</i> | <p>Strengthened partnerships with Aboriginal and Torres Strait Islander communities, health services, research institutions and community organisations to support improved health outcomes and advance health equity.</p> <p>Key achievements included ongoing collaboration with Institute for UIH, Moreton Aboriginal and Torres Strait Islander Community Health Service (MATSICHS) and regional governance partners, establishment of new partnerships with YourTown and Ngarrama, and expansion of the Deadly Feet program to five established sites.</p> <p>These partnerships support culturally safe, community-informed care and reinforce Metro North Health's commitment to working in partnership with Aboriginal and Torres Strait Islander peoples.</p> |
| <i>Increased availability and utilisation of services for diverse communities.</i>                                | <p>Improved access to services for diverse communities, with interpreter service usage increasing by more than 8 per cent and language support expanding to 107 languages.</p> <p>Growth in onsite, video-enabled and on-demand interpreting enhanced access to timely, culturally responsive care, while demand for Mandarin, Arabic and Auslan services reflected the changing needs of the community.</p> <p>The introduction of a new Language Services Dashboard further strengthened oversight, supporting more efficient and responsive delivery of interpreter services across Metro North Health.</p>                                                                                                                                                         |
| <i>Excellence in cultural safety with demonstrated positive experiences for priority populations.</i>             | <p>Cultural safety measures integrated into patient experience surveys.</p> <p>Have Your Say question included: 'The organisation provides a culturally safe workplace for staff of diverse cultural backgrounds' (the 2025 survey results showed a response range from 69 per cent to 92.2 per cent for major reporting units).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## Objective 5: Delivering Exceptional Care

|                                                                                                 |                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Delivery of infrastructure program to meet community health needs on time and on budget.</i> | <p>Worked with Health Infrastructure Queensland to progress Hospital Rescue Plan projects and other priorities.</p> <p>Consultation undertaken on Metro North Health clinical services plan to inform <i>Future Metro North: Reimagining healthcare 2026-2041</i>.</p> |
|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>Reduced environmental impact (e.g. waste reduction and sustainable purchasing).</i></p>                              | <p>Established the Hospital Stock Exchange which embedded circular economy principles across the health service, extending the life of furniture, equipment and clinical supplies by redistributing surplus items instead of disposing of them.</p> <p>A Sustainable Food Services Plan was launched to reduce food waste, packaging and energy consumption, with targeted improvement projects underway across hospital sites.</p> <p>Progressed development of a Nitrous Oxide Reduction Plan to curb emissions from one of healthcare's most potent greenhouse gases.</p> <p>Established a Sustainability Champions Program, equipping staff to lead local projects that reduce waste, minimise single-use plastics and deliver environmentally sustainable improvements across the organisation.</p> <p>Embedded climate change and sustainability requirements into all capital works and infrastructure tenders. Standardised sustainability criteria and weightings are now applied across capital infrastructure procurement processes, so that environmental considerations are integrated from project planning through to delivery.</p> |
| <p><i>Increased proportion of patients accessing services within clinically recommended timeframes.</i></p>                | <p>Metro North Health achieved improved elective surgery outcomes, reducing the overall waitlist by almost 7.4 per cent and increasing the proportion of patients treated within clinically recommended timeframes.</p> <p>These improvements occurred alongside increasing demand across several service areas.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><i>Delivery of a balanced or surplus financial operating position along with our service target.</i></p>                | <p>Operating deficit of \$73.1 million compared to \$23.6 million the previous year. A sustainability plan has been established.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><i>Demonstrated improvement in service efficiency and staff and patient experience through digital integration.</i></p> | <p>Implementation of a new digital PREMs platform as part of the statewide ZEDOC program. During 2025–2026, PREMs surveys were progressively introduced across emergency departments, inpatient and hospital-in-the-home services, and outpatient departments, with endoscopy services scheduled for rollout in July 2026.</p> <p>The digital platform provides a consistent, real-time approach to capturing patient feedback across care settings, supporting service improvement and informing decision-making. Key PREMs measures are now embedded within Metro North Health's Safety and Quality Performance Reporting framework, reinforcing patient experience remains a core driver of service quality and continuous improvement.</p>                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p><i>Continued recognition of Metro North Health as an international and national leader in service performance.</i></p>  | <p>Metro North Health continued to demonstrate national leadership in patient safety and quality, with multiple hospitals achieving outcomes that exceeded Health Roundtable peer benchmarks.</p> <p>These results reinforce Metro North Health's reputation as a high-performing health service delivering safe, high-quality care and achieving patient outcomes that</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

compare favourably with leading hospitals across Australia.

*Achieve accreditation standards across all domains.*

All Metro North Health facilities remain accredited against the NSQHS.

The Metro North Health Peer review program continues with the following sites having undergone review: TPCH, CKW, and COH in 2026.

## Service Standards

Metro North Health is responsible for providing public hospital and health services including medical, surgical, obstetrics, paediatrics, specialist outpatient clinics, mental health, critical and clinical support services, as well as community health and oral health services.

Performance in 2025-2026 is outlined in the table below.

| Metro North Hospital and Health Service                                                                                                                  | 2025–2026 Target | 2025–2026 Actual |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>Effectiveness measures</b>                                                                                                                            |                  |                  |
| Percentage of emergency department patients seen within recommended timeframes                                                                           |                  |                  |
| • Category 1 (within 2 minutes)                                                                                                                          | 100%             | 100%             |
| • Category 2 (within 10 minutes)                                                                                                                         | 80%              | 67%              |
| • Category 3 (within 30 minutes)                                                                                                                         | 75%              | 61%              |
| • Category 4 (within 60 minutes)                                                                                                                         | 70%              | 71%              |
| • Category 5 (within 120 minutes)                                                                                                                        | 70%              | 89%              |
| Percentage of emergency department attendances who depart within 4 hours of their arrival in the department                                              | >80%             | 46%              |
| Percentage of elective surgery patients treated within the clinically recommended times                                                                  |                  |                  |
| • Category 1 (30 days)                                                                                                                                   | >98%             | 80%              |
| • Category 2 (90 days)                                                                                                                                   | >95%             | 75%              |
| • Category 3 (365 days)                                                                                                                                  | >95%             | 90%              |
| Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days <sup>1</sup> | ≤1.0             | 0.8              |
| Rate of community mental health follow up within 1-7 days following discharge from an acute mental health inpatient unit <sup>2</sup>                    | >65%             | 60.7%            |
| Proportion of re-admissions to acute psychiatric care within 28 days of discharge <sup>3</sup>                                                           | <12%             | 7.5%             |
| Percentage of specialist outpatients waiting within clinically recommended times <sup>4</sup>                                                            |                  |                  |
| • Category 1 (30 days)                                                                                                                                   | 56%              | 69%              |
| • Category 2 (90 days) <sup>5</sup>                                                                                                                      | ..               | 45%              |
| • Category 3 (365 days) <sup>5</sup>                                                                                                                     | ..               | 78%              |

| <b>Metro North Hospital and Health Service</b>                                               | <b>2025–2026<br/>Target</b> | <b>2025–2026<br/>Actual</b> |
|----------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Percentage of specialist outpatients seen within clinically recommended times                |                             |                             |
| • Category 1 (30 days)                                                                       | 81%                         | 73%                         |
| • Category 2 (90 days) <sup>5</sup>                                                          | ..                          | 43%                         |
| • Category 3 (365 days) <sup>5</sup>                                                         | ..                          | 78%                         |
| Median wait time for treatment in emergency departments (minutes) <sup>6</sup>               | ..                          | 19                          |
| Median wait time for elective surgery treatment (days) <sup>7</sup>                          | ..                          | 48                          |
| <b>Efficiency measure</b>                                                                    |                             |                             |
| Average cost per weighted activity unit for Activity Based Funding facilities <sup>8</sup>   | \$6,189                     | \$6,365                     |
| <b>Other measures</b>                                                                        |                             |                             |
| Number of elective surgery patients treated within clinically recommended times <sup>9</sup> |                             |                             |
| • Category 1 (30 days)                                                                       | 12,154                      | 9,988                       |
| • Category 2 (90 days)                                                                       | 10,688                      | 9,698                       |
| • Category 3 (365 days)                                                                      | 5,868                       | 7,663                       |
| Number of Telehealth outpatients service events <sup>10</sup>                                | 108,900                     | 116,053                     |
| Total weighted activity units (WAU) <sup>11</sup>                                            |                             |                             |
| • Acute Inpatients                                                                           | 350,140                     | 341,665                     |
| • Outpatients                                                                                | 126,115                     | 126,085                     |
| • Sub-acute                                                                                  | 39,403                      | 42,563                      |
| • Emergency Department                                                                       | 65,750                      | 66,031                      |
| • Mental Health                                                                              | 62,959                      | 55,687                      |
| • Prevention and Primary Care                                                                | 7,625                       | 9,282                       |
| Ambulatory mental health service contact duration (hours) <sup>12</sup>                      | >171,919                    | 146,043                     |
| Staffing <sup>13</sup>                                                                       | 21,681                      | 21,325                      |

1 Staphylococcus aureus (including MRSA) bloodstream (SAB) infections Actual rate is based on data reported between 1 July 2025 and 31 March 2026 as at 7 August 2026.

2 Mental Health rate of community follow up 2025-2026 Actuals are as at 19 August 2026.

3 Mental Health readmissions 2025-2026 Actuals are as at 19 August 2026.

4 Waiting within clinically recommended time is a point in time performance measure. 2025-2026 Actual is as at 1 July 2026.

5 Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, it is expected that higher proportions of patients seen from the waitlist will be long wait patients and the seen within clinically recommended time percentage will be lower. To maintain the focus on long wait reduction, the 2025-2026 Targets for category 2 and 3 patients are not applicable.

6 There is no nationally agreed target for this measure, and the median wait time varies depending on the proportion of patients in each urgency category.

7 There are no targets for median wait times as performance is determined through the percentage of elective surgery patients treated within the clinically recommended time for their respective category.

8 All measures are reported in QWAU Phase Q28. 2025-2026 Actual is based on data as at 18 August 2026. The 2025-2026 Target does not include funding adjustments made during the year, including those for Enterprise Bargaining or reproductive leave, which impact the actual results.

9 Elective surgery performed in public hospitals.

10 The Telehealth 2025-2026 Actual is as at 20 August 2026.

11 All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actuals are as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur. Variances in the Mental Health stream are the result of ongoing refinement and maturing of the new national Mental Health classification.

13 In alignment with PSC reporting guidelines, only one employment record per employee is reported. For employees with concurrent employment, the arrangement with the highest percentage of work is reported. This may result in a minor variance where staff work across multiple Hospital and Health Services.

## Financial summary

### For the year ended 30 June 2026

Metro North Health returned a deficit of \$73.1 million for the year ending 30 June 2026.

Metro North Health has delivered on health care activity requirements under the Service Agreement with the Department of Health.

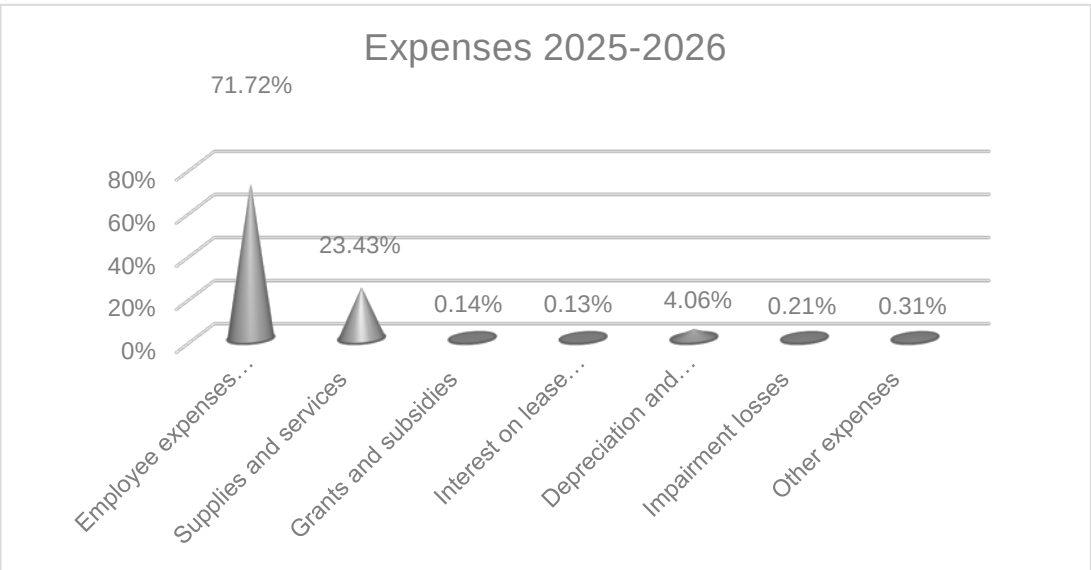
### Revenue and expenditure

Metro North Health's income is derived from two major sources:

- Department of Health funding for public health services (including Commonwealth contributions)
- Own Source Revenue.

Metro North Health's total revenue was \$4.973 billion, which is an increase of \$296 million (6.33 per cent) from the prior year.

- activity-based funding for hospital services represented 73.55 per cent (\$3.658 billion) of total revenue
- block and other Department of Health funding represented 15.34 per cent (\$763 million) of total revenue
- own source revenue represented 6.94 per cent (\$345.1 million) of total revenue
- total expenses were \$5.020 billion, averaging at \$13.8 million a day for providing public health services. Total expenditure increased by \$319.3 million (6.79 per cent) from last financial year.



### Assets and liabilities

Metro North Health's asset base amounts to \$3.099 billion, with 74.59 per cent or \$2.311 billion of this invested in property, plant and equipment. The right to use lease assets including the STARS building for the current 20-year term of the lease represents \$330 million, with the remaining balance (\$457.7 million) held in cash, receivables, inventory, intangibles and prepayments.

Metro North Health's liabilities total \$875 million consisting of payables, employee benefits and \$367.2 million lease liability mainly related to STARS. Total equity, at 30 June 2026, was \$2.224 billion (prior year \$2.316 billion).

### **Financial outlook**

Metro North Health has an operating budget of \$4.985 billion for 2026-2027, which is an increase on prior year published budget of \$178.2 million.

Several significant capital projects will be continuing in 2026-2027 including, the rollout of the Integrated Electronic Medical Record (ieMR) at the RBWH and TPCCH establishing Metro North Health as a fully digital health service.

Focussing on selected refurbishment of the existing hospital building, which includes expansion of transit lounges and development of new Mental Health Intensive Care Beds at Caboolture Hospital.

Metro North Health will also work with community and partners on the planning, design and delivery for Redcliffe Hospital expansion, TPCCH expansion and the QCC.

### **Asset Maintenance and Renewal**

All Queensland Health entities comply with the *Queensland Government Building Policy Framework – Growth and Renewal* and its supporting *Queensland Government Building Policy Guideline* which require the reporting of deferred maintenance. Deferring maintenance is a common building maintenance strategy used to optimise value while managing resources and asset risks.

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

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

Postponed capital renewal refers to capital works required to restore an asset's service potential (CAPEX) that have been delayed. Neither deferred maintenance nor postponed capital renewal include forecast maintenance – work that was planned but found to be not required during the reporting period (e.g. planned repainting where no deterioration occurred).

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

As of 30 June 2026, Metro North Health has reported unfunded backlog, postponed capital maintenance and forecast capital renewal of \$909.897 million:

- \$30.410 million in deferred operational maintenance expenditure (OPEX)
- \$646.562 million in postponed capital renewal (CAPEX)
- \$232.924 million in reported forecast lifecycle replacements, renewals, and refurbishments.

The Metro North Health maintenance backlog has been reviewed and updated through the identification of gaps in previous condition assessments, as well as consideration of current known asset issues resulting from ageing infrastructure and accelerated asset deterioration.

The objective of the review was to validate the outstanding repair and renewal requirements and update the estimated costs necessary to sustain assets at an acceptable level or improve service potential as required. The review included:

- update current asset condition and risks based on site trade knowledge.
- review of completed works to remove items no longer required.
- identification and update of newly emerging defects and deterioration trends.
- updating repair and renewal costs using current market rates and recent project cost data.

Metro North Health has identified the escalated repair costs due to:

*Asset Deterioration*

- defects identified in previous assessments have continued to deteriorate over time due to ageing and ongoing use.
- delayed interventions have resulted in repairs becoming more costly.

*Construction Cost Escalation*

- significant increases in material, and specialist trade costs since the previous assessment.

*Expanded Scope of Works*

- identification of additional repair requirements that were not previously captured.
- some defects now require replacement rather than repair due to advanced deterioration.

*Compliance and Operational Requirements*

- current repair solutions must meet evolving compliance, safety, and operational standards.

Metro North Health has the following strategies in place to mitigate any risks associated with this deferred maintenance including:

- focusing the HHS minor capital budget to replace the highest priority end-of-life building components (Electrical resilience at RBWH and TPCH).
- continuing to advocate for and seek assistance from the Timely Investment Infrastructure Maintenance program allocation (TIIM) program.
- undertaking regular review of asset conditions and updating the estimate of deferred maintenance on a rolling three-year program.
- maintaining a register of deferred maintenance including lifecycle replacement issues.
- updating the Annual Strategic Maintenance Plan (SMP) and the related Strategic Asset Management Plan (SAMP) which outlines the planned maintenance activities both capital and operating expenditure, for the current year and the forward two-year program.
- advocating for enhanced operational maintenance budgets across the HHS noting the need to balance the continuing frontline service demand applying financial pressure to HHS operations.

Forecast lifecycle costs are planned future asset replacements, renewals, and refurbishments. These costs are often planned as capital expenditure and may be reported as a consolidated figure. Forecasts are based on expected asset deterioration and required asset condition standards.

# **Metro North Hospital and Health Service**

## **Financial Statements – 30 June 2026**

# Metro North Hospital and Health Service

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for the year ended 30 June 2026

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**Metro North Hospital and Health Service**  
**Statement of comprehensive income**  
*for the year ended 30 June 2026*

|                                                                             | Notes | 2026<br>Actual<br>\$'000 | 2026<br>Budget<br>\$'000 | Budget<br>Variance<br>\$'000 | 2025<br>Actual<br>\$'000 |
|-----------------------------------------------------------------------------|-------|--------------------------|--------------------------|------------------------------|--------------------------|
| <b>Income</b>                                                               |       |                          |                          |                              |                          |
| User charges and fees                                                       | A1-1  | 356,127                  | 340,751                  | 15,376                       | 349,983                  |
| Funding for the provision of public health services                         | A1-2  | 4,421,172                | 4,316,592                | 104,580                      | 4,141,736                |
| Grants and other contributions                                              | A1-3  | 38,207                   | 30,825                   | 7,382                        | 32,904                   |
| Goods and services received below fair value                                | A1-4  | 36,481                   | 33,307                   | 3,174                        | 34,992                   |
| Other revenue                                                               | A1-5  | 121,414                  | 85,050                   | 36,364                       | 117,819                  |
| <b>Total Revenue</b>                                                        |       | <b>4,973,401</b>         | <b>4,806,525</b>         | <b>166,876</b>               | <b>4,677,434</b>         |
| Gain/(loss) on disposal/re-measurement of assets                            |       | (26,547)                 | 11                       | (26,558)                     | (463)                    |
| <b>Total income</b>                                                         |       | <b>4,946,854</b>         | <b>4,806,536</b>         | <b>140,318</b>               | <b>4,676,971</b>         |
| <b>Expenses</b>                                                             |       |                          |                          |                              |                          |
| Employee expenses                                                           | A2-1  | 617,072                  | 576,444                  | (40,628)                     | 573,099                  |
| Health service employee expenses                                            | A2-2  | 2,983,238                | 2,907,601                | (75,637)                     | 2,770,523                |
| Supplies and services                                                       | A3-1  | 1,175,929                | 1,075,740                | (100,189)                    | 1,112,231                |
| Grants and subsidies                                                        |       | 7,058                    | 5,412                    | (1,646)                      | 7,005                    |
| Interest on lease liabilities                                               |       | 6,724                    | 6,635                    | (89)                         | 7,095                    |
| Depreciation and amortisation                                               | B3,B6 | 203,752                  | 211,643                  | 7,891                        | 207,582                  |
| Impairment losses                                                           |       | 10,721                   | 7,857                    | (2,864)                      | 8,217                    |
| Other expenses                                                              | A3-2  | 15,498                   | 15,204                   | (294)                        | 14,894                   |
| <b>Total expenses</b>                                                       |       | <b>5,019,992</b>         | <b>4,806,536</b>         | <b>(213,456)</b>             | <b>4,700,646</b>         |
| <b>Operating result</b>                                                     |       | <b>(73,138)</b>          | <b>-</b>                 | <b>(73,138)</b>              | <b>(23,675)</b>          |
| <b>Other comprehensive income</b>                                           |       |                          |                          |                              |                          |
| <i>Items that will not be reclassified subsequently to operating result</i> |       |                          |                          |                              |                          |
| Increase/(Decrease) in asset revaluation surplus                            | B5-1  | 95,567                   |                          | 95,567                       | 32,021                   |
| <b>Total other comprehensive income</b>                                     |       | <b>95,567</b>            | <b>-</b>                 | <b>95,567</b>                | <b>32,021</b>            |
| <b>Total comprehensive income</b>                                           |       | <b>22,429</b>            | <b>-</b>                 | <b>22,429</b>                | <b>8,346</b>             |

\*An explanation of major variances is included at Note F1

**Metro North Hospital and Health Service**  
**Statement of financial position**  
*as at 30 June 2026*

|                                      | Notes | 2026<br>Actual<br>\$'000 | 2026<br>Budget<br>\$'000 | Budget<br>Variance<br>\$'000 | 2025<br>Actual<br>\$'000 |
|--------------------------------------|-------|--------------------------|--------------------------|------------------------------|--------------------------|
| <b>Current assets</b>                |       |                          |                          |                              |                          |
| Cash and cash equivalents            | B1    | 275,097                  | 242,189                  | 32,908                       | 284,732                  |
| Receivables                          | B2-1  | 128,053                  | 120,793                  | 7,260                        | 126,541                  |
| Inventories                          |       | 29,186                   | 29,122                   | 64                           | 29,900                   |
| Prepayments                          |       | 18,826                   | 16,208                   | 2,618                        | 19,614                   |
| <b>Total current assets</b>          |       | <b>451,162</b>           | <b>408,312</b>           | <b>42,850</b>                | <b>460,787</b>           |
| <b>Non-current assets</b>            |       |                          |                          |                              |                          |
| Property, plant and equipment        | B3-1  | 2,311,126                | 2,038,835                | 272,291                      | 2,321,731                |
| Right-of-use assets                  | B6-1  | 329,721                  | 328,450                  | 1,271                        | 354,975                  |
| Intangible assets                    |       | 5,772                    | 2,970                    | 2,802                        | 5,807                    |
| Prepayments                          |       | 814                      | 232                      | 582                          | 789                      |
| <b>Total non-current assets</b>      |       | <b>2,647,433</b>         | <b>2,370,487</b>         | <b>276,946</b>               | <b>2,683,302</b>         |
| <b>Total assets</b>                  |       | <b>3,098,595</b>         | <b>2,778,799</b>         | <b>319,796</b>               | <b>3,144,089</b>         |
| <b>Current liabilities</b>           |       |                          |                          |                              |                          |
| Payables                             | B4-1  | 414,702                  | 363,160                  | 51,542                       | 355,011                  |
| Lease liabilities                    | B6-2  | 27,465                   | 25,169                   | 2,296                        | 20,464                   |
| Accrued employee benefits            |       | 35,203                   | 27,604                   | 7,599                        | 26,961                   |
| Contract liabilities                 |       | 57,149                   | 49,927                   | 7,222                        | 56,428                   |
| <b>Total current liabilities</b>     |       | <b>534,519</b>           | <b>465,860</b>           | <b>68,659</b>                | <b>458,864</b>           |
| <b>Non-current liabilities</b>       |       |                          |                          |                              |                          |
| Lease liabilities                    | B6-2  | 339,707                  | 328,694                  | 11,013                       | 368,113                  |
| Other liabilities                    |       | 761                      | 1,955                    | (1,194)                      | 1,357                    |
| <b>Total non-current liabilities</b> |       | <b>340,468</b>           | <b>330,649</b>           | <b>9,819</b>                 | <b>369,470</b>           |
| <b>Total liabilities</b>             |       | <b>874,987</b>           | <b>796,509</b>           | <b>78,478</b>                | <b>828,334</b>           |
| <b>Net assets</b>                    |       | <b>2,223,608</b>         | <b>1,982,290</b>         | <b>241,318</b>               | <b>2,315,755</b>         |
| <b>Equity</b>                        |       |                          |                          |                              |                          |
| Contributed equity                   |       | 1,166,518                | 983,970                  |                              | 1,281,094                |
| Accumulated surplus/(deficit)        |       | 93,868                   | 162,684                  |                              | 167,006                  |
| Asset revaluation surplus            | B5-1  | 963,222                  | 835,636                  |                              | 867,655                  |
| <b>Total equity</b>                  |       | <b>2,223,608</b>         | <b>1,982,290</b>         | <b>241,318</b>               | <b>2,315,755</b>         |

\*An explanation of major variances is included at Note F2

**Metro North Hospital and Health Service**  
**Statement of changes in equity**  
*for the year ended 30 June 2026*

|                                                                     | Accumulated<br>surplus /<br>(deficit)<br>\$'000 | Asset<br>revaluation<br>surplus<br>\$'000 | Contributed<br>equity<br>\$'000 | Total<br>equity<br>\$'000 |
|---------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------------------|---------------------------|
| <b>Balance as at 1 July 2024</b>                                    | 190,681                                         | 835,634                                   | 1,257,056                       | 2,283,371                 |
| Net effect of changes in accounting policies/prior year adjustments | -                                               | -                                         | -                               | -                         |
| Operating result for the year                                       | (23,675)                                        | -                                         | -                               | (23,675)                  |
| <b>Other comprehensive income</b>                                   |                                                 |                                           |                                 |                           |
| Increase/(Decrease) in asset revaluation surplus                    | -                                               | 32,021                                    | -                               | 32,021                    |
| <b>Total comprehensive income for the year</b>                      | <b>(23,675)</b>                                 | <b>32,021</b>                             | <b>-</b>                        | <b>8,346</b>              |
| <b>Transactions with owners:</b>                                    |                                                 |                                           |                                 |                           |
| Equity injections - minor capital funding                           | -                                               | -                                         | 176,345                         | 176,345                   |
| Equity withdrawals - depreciation and amortisation                  | -                                               | -                                         | (207,582)                       | (207,582)                 |
| Non-appropriated equity asset injections/(withdrawals)              | -                                               | -                                         | 55,275                          | 55,275                    |
| <b>Net transactions with owners</b>                                 | <b>-</b>                                        | <b>-</b>                                  | <b>24,038</b>                   | <b>24,038</b>             |
| <b>Balance at 30 June 2025</b>                                      | <b>167,006</b>                                  | <b>867,655</b>                            | <b>1,281,094</b>                | <b>2,315,755</b>          |
| <b>Balance as at 1 July 2025</b>                                    | 167,006                                         | 867,655                                   | 1,281,094                       | 2,315,755                 |
| Net effect of changes in accounting policies/prior year adjustments | -                                               | -                                         | -                               | -                         |
| Operating result for the year                                       | (73,138)                                        | -                                         | -                               | (73,138)                  |
| <b>Other comprehensive income</b>                                   | -                                               | -                                         | -                               | -                         |
| Increase/(Decrease) in asset revaluation surplus                    | -                                               | 95,567                                    | -                               | 95,567                    |
| <b>Total comprehensive income for the year</b>                      | <b>(73,138)</b>                                 | <b>95,567</b>                             | <b>-</b>                        | <b>22,429</b>             |
| <b>Transactions with owners:</b>                                    |                                                 |                                           |                                 |                           |
| Equity injections - minor capital funding                           | -                                               | -                                         | 77,854                          | 77,854                    |
| Equity withdrawals - depreciation and amortisation                  | -                                               | -                                         | (203,751)                       | (203,751)                 |
| Non-appropriated equity asset injections/(withdrawals)              | -                                               | -                                         | 11,321                          | 11,321                    |
| <b>Net transactions with owners</b>                                 | <b>-</b>                                        | <b>-</b>                                  | <b>(114,576)</b>                | <b>(114,576)</b>          |
| <b>Balance at 30 June 2026</b>                                      | <b>93,868</b>                                   | <b>963,222</b>                            | <b>1,166,518</b>                | <b>2,223,608</b>          |

The accompanying notes form part of these statements.

**Metro North Hospital and Health Service**  
**Statement of cash flows**  
*for the year ended 30 June 2026*

|                                                                   |       | 2026<br>Actual<br>\$'000 | 2026<br>Budget<br>\$'000 | Budget<br>Variance<br>\$'000 | 2025<br>Actual<br>\$'000 |
|-------------------------------------------------------------------|-------|--------------------------|--------------------------|------------------------------|--------------------------|
|                                                                   | Notes |                          |                          |                              |                          |
| <b>Cash flows from operating activities</b>                       |       |                          |                          |                              |                          |
| <i>Inflows</i>                                                    |       |                          |                          |                              |                          |
| User charges and fees                                             |       | 371,073                  | 334,802                  | 36,271                       | 350,576                  |
| Funding for the provision of public health services               |       | 4,217,769                | 4,316,592                | (98,823)                     | 3,948,554                |
| Grants and other contributions                                    |       | 37,738                   | 30,664                   | 7,074                        | 68,663                   |
| Interest received                                                 |       | 2,671                    | 2,254                    | 417                          | 2,633                    |
| Other revenue                                                     |       | 97,122                   | 82,796                   | 14,326                       | 95,781                   |
| GST received                                                      |       | 8,064                    | -                        | 8,064                        | 8,023                    |
| GST input tax credits from ATO                                    |       | 67,512                   | 39,723                   | 27,789                       | 75,120                   |
| <i>Outflows</i>                                                   |       |                          |                          |                              |                          |
| Employee expenses                                                 |       | (3,592,068)              | (3,484,045)              | (108,023)                    | (3,334,301)              |
| Supplies and services                                             |       | (1,082,541)              | (1,024,163)              | (58,378)                     | (1,100,117)              |
| Grants and subsidies                                              |       | (7,058)                  | (5,412)                  | (1,646)                      | (7,005)                  |
| Interest payments on lease liabilities                            |       | (6,724)                  | (6,635)                  | (89)                         | (7,095)                  |
| Other expenses                                                    |       | (14,884)                 | (13,857)                 | (1,027)                      | (14,685)                 |
| GST paid                                                          |       | (69,231)                 | (39,749)                 | (29,482)                     | (74,920)                 |
| GST remitted to ATO                                               |       | (8,143)                  | -                        | (8,143)                      | (7,886)                  |
| <b>Net cash from/(used by) operating activities</b>               | CF-1  | <b>21,300</b>            | <b>232,970</b>           | <b>(211,670)</b>             | <b>3,341</b>             |
| <b>Cash flows from investing activities</b>                       |       |                          |                          |                              |                          |
| <i>Inflows</i>                                                    |       |                          |                          |                              |                          |
| Sales of property, plant and equipment                            |       | 83                       | (661)                    | 744                          | 564                      |
| <i>Outflows</i>                                                   |       |                          |                          |                              |                          |
| Payments for property, plant and equipment                        |       | (86,372)                 | (11,265)                 | (75,107)                     | (149,019)                |
| Payments for intangible assets                                    |       | (873)                    | -                        | (873)                        | (702)                    |
| <b>Net cash from/(used by) investing activities</b>               |       | <b>(87,162)</b>          | <b>(11,926)</b>          | <b>(75,236)</b>              | <b>(149,157)</b>         |
| <b>Cash flows from financing activities</b>                       |       |                          |                          |                              |                          |
| <i>Inflows</i>                                                    |       |                          |                          |                              |                          |
| Equity transferred                                                |       | 77,854                   | 18,859                   | 58,995                       | 176,345                  |
| <i>Outflows</i>                                                   |       |                          |                          |                              |                          |
| Lease payments                                                    |       | (21,627)                 | (26,948)                 | 5,321                        | (20,432)                 |
| Equity withdrawals                                                |       | -                        | (211,643)                | 211,643                      | -                        |
| <b>Net cash from/(used by) financing activities</b>               |       | <b>56,227</b>            | <b>(219,732)</b>         | <b>275,959</b>               | <b>155,913</b>           |
| <b>Net increase/(decrease) in cash and cash equivalents</b>       |       | <b>(9,635)</b>           | <b>1,312</b>             | <b>(10,947)</b>              | <b>10,097</b>            |
| Cash and cash equivalents at the beginning of the financial year  |       | 284,732                  | 240,877                  | 43,855                       | 274,635                  |
| <b>Cash and cash equivalents at the end of the financial year</b> | B1    | <b>275,097</b>           | <b>242,189</b>           | <b>32,908</b>                | <b>284,732</b>           |

\*An explanation of major variances is included at Note F3

**Metro North Hospital and Health Service**  
**Statement of cash flows**  
*for the year ended 30 June 2026*

**NOTES TO THE STATEMENT OF CASH FLOWS**

**CF-1 Reconciliation of surplus to net cash from operating activities**

|                                                                  | <b>2026</b>      | <b>2025</b>   |
|------------------------------------------------------------------|------------------|---------------|
|                                                                  | <b>\$'000</b>    | <b>\$'000</b> |
| Surplus/(deficit) for the year                                   | <b>(73,138)</b>  | (23,675)      |
| Adjustments for:                                                 |                  |               |
| Non-cash equity withdrawal - depreciation funding                | <b>(203,751)</b> | (207,582)     |
| Depreciation and amortisation expense                            | <b>203,752</b>   | 207,582       |
| Impairment loss                                                  | <b>2,883</b>     | 2,608         |
| Net losses on disposal of property, plant and equipment          | <b>26,547</b>    | 463           |
| Changes in assets and liabilities:                               |                  |               |
| (Increase)/decrease in trade receivables                         | <b>286</b>       | (6,973)       |
| (Increase)/decrease in GST receivables                           | <b>(1,798)</b>   | 337           |
| (Increase)/decrease in inventories                               | <b>714</b>       | (1,184)       |
| (Increase)/decrease in prepayments                               | <b>763</b>       | (4,535)       |
| Increase/(decrease) in payables                                  | <b>55,822</b>    | 17,443        |
| Increase/(decrease) in accrued salaries and wages                | <b>7,880</b>     | 9,033         |
| Increase/(decrease) in contract liabilities and unearned revenue | <b>125</b>       | 7,368         |
| Increase/(decrease) in other employee benefits                   | <b>362</b>       | 288           |
| Increase/(decrease) in funding payable                           | <b>853</b>       | 2,168         |
| <b>Net cash from/(used by) operating activities</b>              | <b>21,300</b>    | 3,341         |

**CF-2 Non-Cash investing and financing activities**

|                   | <b>Opening<br/>balance</b> | <b>New<br/>leases/borrowings</b> | <b>Interest expense</b> | <b>Cash repayments</b> | <b>Closing balance</b> |
|-------------------|----------------------------|----------------------------------|-------------------------|------------------------|------------------------|
|                   | <b>\$'000</b>              | <b>\$'000</b>                    | <b>\$'000</b>           | <b>\$'000</b>          | <b>\$'000</b>          |
| <b>2026</b>       |                            |                                  |                         |                        |                        |
| Lease liabilities | 388,577                    | 222                              | 6,724                   | (28,351)               | <b>367,172</b>         |
| <b>2025</b>       |                            |                                  |                         |                        |                        |
| Lease liabilities | 407,759                    | 1,250                            | 7,095                   | (27,527)               | <b>388,577</b>         |

*The accompanying notes form part of these statements.*

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### BASIS OF FINANCIAL STATEMENT PREPARATION

#### GENERAL INFORMATION

Metro North Hospital and Health Service (Metro North) was established on 1 July 2012, as a not-for-profit statutory body under the *Hospital and Health Boards Act 2011* (Qld). Metro North is responsible for providing public sector health services in the area assigned under the *Hospital and Health Boards Regulation 2023* (Qld).

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

The head office and principal place of business of Metro North is:

Level 14, Block 7

Royal Brisbane and Women's Hospital

Herston QLD 4029

For information in relation to the health service please call (07) 3646 8111, email [metronorthfeedback@health.qld.gov.au](mailto:metronorthfeedback@health.qld.gov.au) or visit Metro North's website at: <https://metronorth.health.qld.gov.au/contact-us>

#### STATEMENT OF COMPLIANCE

Metro North has prepared these financial statements in compliance with section 62(1) of the *Financial Accountability Act 2009* (Qld) and section 39 of the *Financial and Performance Management Standard 2019* (Qld).

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with *Queensland Treasury's Financial Reporting Requirements* for Queensland Government Agencies for reporting period beginning after 1 July 2025 and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, Metro North has applied those requirements applicable to a not-for-profit entity. Except where stated, the historical cost convention is used.

#### PRESENTATION MATTERS

##### Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Some totals may not add due to rounding.

##### 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, or Metro North does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

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

Comparative information reflects the audited 2024-25 financial statements and has been restated where necessary to be consistent with disclosures in the current reporting period.

#### AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
*for the year ended 30 June 2026*

**SECTION A**

**NOTES ABOUT OUR FINANCIAL PERFORMANCE**

**A1 REVENUE**

**A1-1: User charges and fees**

|                                              | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------|----------------|----------------|
| <b>Revenue from contracts with customers</b> |                |                |
| Hospital fees                                | 153,679        | 152,900        |
| Pharmaceutical Benefits Scheme               | 152,935        | 147,951        |
| Sales of goods and services                  | 38,504         | 39,057         |
| Rental income                                | 11,009         | 10,075         |
| <b>Total</b>                                 | <b>356,127</b> | <b>349,983</b> |

**Accounting policy – User charges and fees**

Revenue from contracts with customers is recognised when Metro North transfers control over a good or service to the customer or third-party beneficiary. Revenue from hospital fees and the sales of services is comprised of private healthcare services, research, and training services respectively. Services are provided over time, with customers simultaneously receiving and consuming the benefits provided during that period. Metro North does not invoice for services rendered until the end of the service delivery period and recognises revenue progressively as the services are provided each month and a contract asset representing its right to consideration for services delivered but not yet billed.

Revenue from sales of goods and pharmaceutical benefit scheme comprises the sale of retail and pharmacy products and is recognised on transfer of the goods to the customer, which is the sole performance obligation.

**A1-2: Funding for the provision of public health services**

|                                                                | 2026<br>\$'000   | 2025<br>\$'000   |
|----------------------------------------------------------------|------------------|------------------|
| <b>National Health Reform</b>                                  |                  |                  |
| <b>Revenue from contract with customers</b>                    |                  |                  |
| Activity based funding                                         | 3,658,116        | 3,323,521        |
| <b>Total revenue from contracts with customers</b>             | <b>3,658,116</b> | <b>3,323,521</b> |
| Block funding                                                  | 248,629          | 322,154          |
| Depreciation funding                                           | 203,751          | 207,582          |
| Other funding                                                  | 310,676          | 288,479          |
| <b>Total revenue from other funding public health services</b> | <b>763,056</b>   | <b>818,215</b>   |
| <b>Total</b>                                                   | <b>4,421,172</b> | <b>4,141,736</b> |

**Accounting policy – Funding for the provision of public health services**

Funding is provided predominantly from the Department of Health for specific public health services purchased by the Department of Health in accordance with a service agreement. The Australian Government pays its share of National Health funding directly to the Department of Health, for on forwarding to the Hospital and Health Service. The service agreement is reviewed periodically and updated for changes in activities and prices of services delivered by Metro North. The signed agreements are published on the Queensland Government website and are publicly available.

Cash from the Department of Health is received fortnightly for State payments and monthly for Commonwealth payments and is recognised as revenue as the performance obligations under the service agreement are discharged. Commonwealth funding to Metro North in 2026 was \$1.5B (2025: \$1.4B).

**Activity-based funding**

Activity based funding is based on an agreed number of activities per the service agreement and a state-wide price by which relevant activities are funded. 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 Metro North may be required for the level of services performed above or below the agreed levels, which may result in a receivable or unearned revenue. This technical adjustment process is undertaken annually according to the provisions of the service agreement and ensures that the revenue recognised in each financial year reflects Metro North's delivery of health services.

**Block funding**

Block funding is not based on levels of public care activity. It is received for services agreed in the service agreement. Block funding does not have sufficiently specific performance obligations whereby Metro North can determine and assign transaction prices. Accordingly, it is recognised as revenue on receipt.

**Depreciation funding**

The service agreement between the Department of Health and Metro North dictates that depreciation and amortisation charges that are incurred by Metro North are funded by the Department of Health via non-cash revenue. This transaction is shown in the Statement of changes in equity as an equity withdrawal, \$203.8M in 2026 (2025: \$207.6M).

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A1 REVENUE (continued)

#### Other funding

Other funding includes services that are either funded by agreements other than National Health Reform Agreement or the sole responsibility of Queensland Government. This includes Public Health, Alcohol Tobacco and Other Drugs, Aged Care programs such as Residential Aged Care, Aged Care Assessment Program and Transition Care Program, Offender Health Services, Patient Transport, Disability Residential Care Services, and some Community Health Programs. Receipts are recognised up-front as revenue in accordance with AASB 1058.

Revenue is recognised as a receivable in Note B2 for any technical adjustments to the service agreement made at year end. Revenue amounts are recognised as a payable (refund) in Note B4 for unspent funds.

#### A1-3: Grants and other contributions

##### Accounting policy – Grants and other contributions

Grants, contributions and donations are non-exchange transactions where Metro North does not directly give approximately equal value to the grantor. Where the agreement is enforceable and contains sufficiently specific performance obligations for Metro North to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant or contribution is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct or acquire non-financial assets to be controlled by Metro North. Special purpose capital grants are recognised as a contract liability when received and subsequently recognised progressively as revenue as Metro North satisfies its obligations under the grant through construction or acquisition of the asset.

##### Grants and other contributions recognised as revenue from contracts with customers

Metro North receives specific purpose recurrent grants under Commonwealth funding programs for the provision of Transition Care Services \$13.4M (2025: \$13.3M), and Organ and Tissue Donation and Transplantation Services \$0.8M (2025: \$0.9M). It also receives Commonwealth funding under grants and other contributions for the provision of residential aged care services under Commonwealth nursing home benefit funding \$12.7M (2025: \$11.7M). These agreements require Metro North to provide an agreed level of care to a specified number of eligible patients with funding determined based on services provided. Revenue is initially deferred as a contract liability and recognised as or when the performance obligations are satisfied.

##### Donations

This revenue stream consists of donations, gifts and bequests of cash or non-current assets for the purposes of benefiting the patient experience, staff education or research. Use of these funds is restricted, and any unspent money is held separately until it is expended for the above purposes. Refer to Note D3 for details.

##### Other grants

Metro North receives a number of grants from government, industry and community entities. These grants include contributions from the Motor Accident Insurance Commission (MAIC) \$2.2M (2025: \$2.2M) to support research at the jointly funded Trauma Institute and the Commonwealth Department of Health Radiation Oncology Health Program Grants (ROHPG) program \$1.6M (2025: \$1.4M).

#### A1-4: Services received below fair value

##### Accounting policy – Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense.

During 2025-2026, Metro North received services below fair value from the Department of Health in the form of payroll, accounts payable and banking services. These services are essential to Metro North's operations and would have been procured if they were not received for free. The fair value of these services amounted to \$36.5M in 2026 (2025: \$35.0M). An amount equal to services received below fair value revenue is recognised as other expenses. Refer to Note A3-1 for the corresponding disclosure.

Metro North also receives services from volunteers who greet, direct and escort hospital patients and visitors, provide basic administrative support and assistance with role playing for some clinical skills development programs. While greatly appreciated, these donated services are not recognised because their fair value has been assessed as immaterial and they would not have been purchased if they had not been donated.

#### A1-5: Other revenue

|                                            | 2026           | 2025           |
|--------------------------------------------|----------------|----------------|
|                                            | \$'000         | \$'000         |
| Health service employee expense recoveries | 26,134         | 23,324         |
| Other recoveries                           | 61,395         | 54,377         |
| National disability insurance scheme       | 10,767         | 8,251          |
| Car parks                                  | 9,897          | 10,504         |
| Other revenue                              | 13,221         | 21,363         |
| <b>Total</b>                               | <b>121,414</b> | <b>117,819</b> |

##### Accounting policy – Health service employee expense recoveries and other recoveries

Recovery income is received as reimbursement of goods, services or staff provided by Metro North to other hospital and health services and government agencies. Revenue is recognised on a gross basis at cost (i.e. no margin attached) when or as the good or service is transferred to the other entity under AASB 15 *Revenue from Contracts with Customers*.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A2 EMPLOYEE EXPENSES

#### A2-1: Employee expenses

|                                       | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------------------------|----------------|----------------|
| <b>Employee benefits</b>              |                |                |
| Wages and salaries                    | 434,751        | 404,314        |
| Annual leave levy                     | 61,702         | 55,669         |
| Employer superannuation contributions | 51,745         | 47,392         |
| Long service leave levy               | 12,106         | 11,162         |
| Termination benefits                  | 671            | 436            |
| <b>Employee related expenses</b>      |                |                |
| Workers compensation premium          | 33,236         | 31,609         |
| Other employee related expenses       | 22,861         | 22,517         |
| <b>Total</b>                          | <b>617,072</b> | <b>573,099</b> |

|                                | 2026<br>No.  | 2025<br>No.  |
|--------------------------------|--------------|--------------|
| Full-Time Equivalent Employees | 1,090        | 1,043        |
| <b>Total</b>                   | <b>1,090</b> | <b>1,043</b> |

#### Accounting policy – Employee benefits

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Workers' compensation insurance is a consequence of employing employees and is recognised separately as employee related expenses. Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at current salary rates.

As Metro North expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Scheme, a levy is made on Metro North to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the schemes quarterly in arrears. Non-vesting employee benefits, such as sick leave, are recognised as an expense when taken.

Employer superannuation contributions are paid to the Government Division of the Australian Retirement Trust (formerly Queensland Government's QSuper fund), or an alternative employee-nominated choice of superannuation fund, for all employees and include superannuation contributions to self-managed superannuation funds. Australian Retirement Trust is the default superannuation scheme for Queensland Government employees. The Australian Retirement Trust scheme has defined contribution and defined benefit categories, where the rates for the latter are determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid, or payable and Metro North's obligation is limited to the value of those contributions paid.

The provisions for annual leave and long service leave and the liability for superannuation obligations are reported on a whole-of government basis pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

#### A2-2: Health service employee expenses

|                                  | 2026<br>\$'000   | 2025<br>\$'000   |
|----------------------------------|------------------|------------------|
| Health service employee expenses | 2,983,238        | 2,770,523        |
| <b>Total</b>                     | <b>2,983,238</b> | <b>2,770,523</b> |

|                                                     | 2026<br>No. | 2025<br>No. |
|-----------------------------------------------------|-------------|-------------|
| Full-Time Equivalent Health Service Contract Labour | 20,266      | 19,733      |

#### Accounting policy – Health service employee expenses

Effective 15 June 2020, all non-executive employees of Metro North (i.e. other than senior executives, senior medical officers and visiting medical officers) became employees of the Director-General, Queensland Health. Salary and wages and associated expenses for these staff are the responsibility of the Department of Health and as such are reported in those financial statements.

The Department of Health on-charges the cost of employing these staff to Metro North through health service employee expenses. Any amounts due to the Department of Health but not yet paid at year end are recognised as payables of Metro North.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A2 EMPLOYEE EXPENSES (continued)

#### A2-3: Key management personnel

Metro North's responsible Minister is identified as part of its key management personnel. The Minister responsible for the financial year was the Honourable Timothy Nicholls, the Minister for Health and Ambulance Services, 1 November 2024 - current.

The following details for non-Ministerial key management personnel reflect those Metro North positions that had authority and responsibility for planning, directing and controlling activities during 2025-26 and 2024-25, further information about these positions can be found in the Annual Report.

| Position                                                                 | Position Responsibility                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Board</b>                                                             |                                                                                                                                                                                                                                                                                                         |
| <b>Non-executive Board Chair</b>                                         | Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.                                                                                                                                                                                     |
| <b>Non-executive Deputy Board Chair</b>                                  | Provide strategic leadership, guidance and effective oversight of management, operations and financial performance                                                                                                                                                                                      |
| <b>Non-executive Board Member</b>                                        | Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.                                                                                                                                                                                     |
| <b>Executive Management</b>                                              |                                                                                                                                                                                                                                                                                                         |
| <b>Chief Executive</b>                                                   | Responsible for the strategic direction and the efficient, effective and economic administration of the Health Service.                                                                                                                                                                                 |
| <b>Chief Operating Officer</b>                                           | Responsible for providing operational leadership, direction and day to day management, including infrastructure of Metro North to optimise quality health care and business outcomes.                                                                                                                   |
| <b>Chief Finance and Corporate Officer</b>                               | Responsible for development and execution of strategy and full accountability with respect to financial stewardship, management of the asset portfolio, legal, information technology, commercial matters and procurement.                                                                              |
| <b>Chief People and Culture Officer</b>                                  | Responsible for recruitment, development and retention of a high performing and diverse workforce. Foster a healthy, safe and inclusive work environment that maximises individual and organisational potential.                                                                                        |
| <b>Executive Director Clinical Services</b>                              | Responsible for monitoring and strategically directing the budgetary and activity performance of Metro North's clinical streams and assist the Health Service Chief Executive and other Executive Directors in effective management of not only the Clinical Streams but also Metro North as an entity. |
| <b>Executive Director, Clinical Governance, Safety, Quality and Risk</b> | Provide strategic leadership, direction and day to day management of Metro North's governance, quality and risk functions to optimise quality health care, statutory and policy compliance and continuously improving business outcomes.                                                                |

#### Remuneration policy

##### Minister remuneration

Metro North does not incur any expense in relation to the Minister. The majority of Ministerial entitlements are paid by the Legislative Assembly, with remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as key management personnel of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland Whole of Government Consolidated Financial Statements, which are published as part of the 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 Queensland Government. Members may also be eligible for superannuation payments.

##### Executive management

Section 74(1) of the *Hospital and Health Boards Act 2011* provides that each person appointed as a Health Executive must enter into a contract of employment. The Health Service Chief Executive must enter into the contract of employment with the Chair of the Board for the Hospital and Health Service and a Health Executive employed by a Hospital and Health Service must enter into a contract of employment with the Health Service Chief Executive. The contract of employment must state the term of employment (no longer than 5 years per contract), that if the person's employment as a Health Executive continues to the end of the term, a further contract may be entered into, the person's functions and any performance criteria as well as the person's classification level and remuneration entitlements.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A2 EMPLOYEE EXPENSES (continued)

Remuneration packages for key executive management personnel comprise of the following components:

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

#### Board remuneration

| Name                                                          | Short term employee expenses |                       | Post-employment benefits | Total Expenses |
|---------------------------------------------------------------|------------------------------|-----------------------|--------------------------|----------------|
|                                                               | Monetary expenses            | Non-monetary expenses |                          |                |
|                                                               | \$'000                       | \$'000                | \$'000                   | \$'000         |
| <b>2025-26</b>                                                |                              |                       |                          |                |
| <b>Non-executive Board Chair</b>                              |                              |                       |                          |                |
| Mr Bernard Curran (From 01/04/2024)                           | 101                          | -                     | 13                       | 114            |
| <b>Non-executive Deputy Board Chair</b>                       |                              |                       |                          |                |
| Dr Melissa (Meg) Cairns (From 01/04/2022)                     | 57                           | -                     | 7                        | 64             |
| <b>Non-executive Board Member</b>                             |                              |                       |                          |                |
| Dr Peter Aitken PSM (From 01/04/2024)                         | 55                           | -                     | 7                        | 62             |
| Mr Christopher Blue (From 01/04/2026) <sup>3</sup>            | 14                           | -                     | 2                        | 16             |
| Mr Adrian Carson AM (To 31/03/2026) <sup>2</sup>              | 36                           | -                     | 5                        | 41             |
| Ms Abigail Cheadle (From 01/04/2026) <sup>3</sup>             | 14                           | -                     | 2                        | 16             |
| Professor Michael Cleary PSM (From 01/04/2026) <sup>3,5</sup> | -                            | -                     | -                        | -              |
| Professor Peter Hopkins (From 01/04/2026) <sup>3</sup>        | 14                           | -                     | 2                        | 16             |
| Ms Nermina (Nera) Komaric (To 31/03/2026) <sup>2</sup>        | 33                           | -                     | 4                        | 37             |
| Ms Linda Lavarch (To 02/04/2026) <sup>4</sup>                 | 38                           | -                     | 5                        | 43             |
| Ms Aimee McVeigh (To 02/04/2026) <sup>4</sup>                 | 38                           | -                     | 5                        | 43             |
| Hon. Jane Prentice (From 01/04/2024)                          | 49                           | -                     | 6                        | 55             |
| Dr Poya John Sobhanian (To 31/03/2026) <sup>2</sup>           | 42                           | -                     | 5                        | 47             |
| Dr Shea Spierings (To 20/02/2026) <sup>1</sup>                | 31                           | -                     | 4                        | 35             |
| <b>Total Remuneration</b>                                     | <b>522</b>                   | <b>-</b>              | <b>67</b>                | <b>589</b>     |

<sup>1</sup> On 20 February 2026 Dr Shea Spierings resigned as Non-executive Board Member

<sup>2</sup> On 31 March 2026 Mr Adrian Carson AM, Ms Nermina Komaric and Dr Poya John Sobhanian's Non-executive Board Member contract ended

<sup>3</sup> On 01 April 2026 Mr Christopher Blue, Ms Abigail Cheadle, Professor Michael Cleary PSM and Professor Peter Hopkins commenced as Non-executive Board Members

<sup>4</sup> On 02 April 2026 the appointments of Ms Aimee McVeigh and Ms Linda Lavarch concluded

<sup>5</sup> Professor Michael Cleary PSM is on approved leave without pay from 01 April 2026 to 30 June 2026

Metro North has reimbursed Board members a total of \$476.95 (2025: \$420.75) for out-of-pocket expenses incurred whilst travelling on approved Board business including attendance at Board meetings.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A2 EMPLOYEE EXPENSES (continued)

#### Board remuneration (continued)

| Name                                                                                         | Short term employee expenses |                       | Post-employment benefits | Total Expenses |
|----------------------------------------------------------------------------------------------|------------------------------|-----------------------|--------------------------|----------------|
|                                                                                              | Monetary expenses            | Non-monetary expenses |                          |                |
|                                                                                              | \$'000                       | \$'000                | \$'000                   | \$'000         |
| <b>2024-25</b>                                                                               |                              |                       |                          |                |
| <b>Non-executive Board Chair</b><br>Mr Bernard Curran (01/04/2024) <sup>1</sup>              | 99                           | -                     | 13                       | 112            |
| <b>Non-executive Deputy Board Chair</b><br>Dr Melissa (Meg) Cairns (01/04/2022) <sup>2</sup> | 55                           | -                     | 7                        | 62             |
| <b>Non-executive Board Member</b><br>Mr Adrian Carson AM (18/05/2017)                        | 48                           | -                     | 6                        | 54             |
| Ms Nermina (Nera) Komaric (18/05/2021)                                                       | 51                           | -                     | 6                        | 57             |
| Ms Aimee McVeigh (01/04/2024)                                                                | 48                           | -                     | 6                        | 54             |
| Hon. Jane Prentice (01/04/2024)                                                              | 48                           | -                     | 6                        | 54             |
| Ms Linda Lavarch (01/04/2024)                                                                | 48                           | -                     | 6                        | 54             |
| Dr Peter Aitken PSM (01/04/2024)                                                             | 55                           | -                     | 7                        | 62             |
| Dr Poya John Sobhanian (01/04/2024)                                                          | 55                           | -                     | 7                        | 62             |
| Dr Shea Spierings (01/04/2024)                                                               | 48                           | -                     | 6                        | 54             |
| <b>Total Remuneration</b>                                                                    | <b>555</b>                   | <b>-</b>              | <b>70</b>                | <b>625</b>     |

<sup>1</sup> On 1 April 2024 Mr Bernard Curran commenced as Non-executive Board Chair. Prior to that, Mr Bernard Curran was a Non-executive Board member from 18 May 2018.

<sup>2</sup> On 26 September 2024 Dr Melissa (Meg) Cairns commenced as Non-executive Deputy Board Chair. Prior to that, Dr Melissa (Meg) Cairns was a Non-executive Board member from 1 April 2022.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A2 EMPLOYEE EXPENSES (continued)

#### Executive remuneration

| Position                                                                                            | Short-term employee benefits |                       | Long-term benefits | Post-employment benefits | Termination benefits | Total remuneration |
|-----------------------------------------------------------------------------------------------------|------------------------------|-----------------------|--------------------|--------------------------|----------------------|--------------------|
|                                                                                                     | Monetary benefits            | Non-monetary benefits |                    |                          |                      |                    |
|                                                                                                     | \$'000                       | \$'000                |                    |                          |                      |                    |
| <b>2025-26</b>                                                                                      |                              |                       |                    |                          |                      |                    |
| Health Service Chief Executive (Substantive) (to 12/09/2025) <sup>2</sup>                           | 144                          | -                     | 3                  | 13                       | 454                  | 614                |
| Health Service Chief Executive (Acting) (03/09/2025 - 04/01/2026. Permanently appointed 05/01/2026) | 400                          | -                     | 9                  | 47                       | -                    | 456                |
| Chief Operating Officer                                                                             | 321                          | -                     | 7                  | 38                       | -                    | 366                |
| Chief Finance and Corporate Officer (Acting) from 04/08/2025                                        | 267                          | -                     | 6                  | 31                       | -                    | 304                |
| Chief People & Culture Officer (Acting) (01/07/2025 - 12/12/2025)                                   | 115                          | -                     | 3                  | 13                       | -                    | 131                |
| Chief People & Culture Officer (Acting) (05/01/2026 - 05/04/2026) Permanently appointed 06/04/2026  | 115                          | -                     | 3                  | 13                       | -                    | 131                |
| Executive Director Clinical Services (Acting) <sup>1</sup>                                          | 400                          | -                     | 10                 | 39                       | -                    | 449                |
| Executive Director, Clinical Governance, Safety, Quality and Risk                                   | 239                          | -                     | 6                  | 28                       | -                    | 273                |
| <b>Total</b>                                                                                        | <b>2,001</b>                 | <b>-</b>              | <b>47</b>          | <b>222</b>               | <b>454</b>           | <b>2,724</b>       |

<sup>1</sup> The Executive Director Clinical Services role was filled for 40 hours per fortnight.

<sup>2</sup> Termination benefits for the former Chief Executive Officer included contractual entitlements and a special payment. This special payment has been included in Note A3-2.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A2 EMPLOYEE EXPENSES (continued)

#### Executive remuneration (continued)

| Position                                                                                                                                                                        | Short-term employee benefits |                       | Long-term benefits | Post-employment benefits | Termination benefits | Total remuneration |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------|--------------------|--------------------------|----------------------|--------------------|
|                                                                                                                                                                                 | Monetary benefits            | Non-monetary benefits |                    |                          |                      |                    |
|                                                                                                                                                                                 | \$'000                       | \$'000                |                    |                          |                      |                    |
| <b>2024-25</b>                                                                                                                                                                  |                              |                       |                    |                          |                      |                    |
| Health Service Chief Executive                                                                                                                                                  | 461                          | -                     | 11                 | 55                       | -                    | 527                |
| Health Service Chief Executive (Acting) (27/05/2025 - 23/06/2025)                                                                                                               | 56                           | -                     | 1                  | 6                        | -                    | 63                 |
| Executive Director, Strategy, Planning, Assets, Infrastructure and Strategic Developments (to 07/08/2024) <sup>1</sup>                                                          | 39                           | -                     | (1)                | (3)                      | 2                    | 37                 |
| Chief Operating Officer (to 10/02/2025) <sup>3</sup>                                                                                                                            | 215                          | -                     | 5                  | 22                       | 167                  | 409                |
| Chief Operating Officer (Acting) (27/01/2025 - 30/06/2025)                                                                                                                      | 137                          | -                     | 3                  | 16                       | -                    | 156                |
| Chief Finance and Corporate Officer (to 06/02/2025)                                                                                                                             | 169                          | -                     | 2                  | 12                       | 5                    | 188                |
| Chief Finance and Corporate Officer (Acting) (03/02/2025 - 30/06/2025)                                                                                                          | 119                          | -                     | 3                  | 14                       | -                    | 136                |
| Chief People & Culture Officer (Acting) (01/07/2024 - 06/09/2024)                                                                                                               | 48                           | 28                    | 1                  | 4                        | -                    | 81                 |
| Chief People & Culture Officer (Acting) (06/09/2024 - 06/10/2024)                                                                                                               | 21                           | -                     | -                  | 2                        | -                    | 23                 |
| Chief People & Culture Officer (Acting) (07/10/2024 - 30/06/2025)                                                                                                               | 187                          | -                     | 4                  | 21                       | -                    | 212                |
| Executive Director Clinical Services (Acting) (01/07/2024 - 26/08/2024) (28/09/2024 - 27/10/2024)                                                                               | 77                           | -                     | 2                  | 8                        | -                    | 87                 |
| Executive Director Clinical Services (Acting) (26/08/2024 - 27/09/2024) (13/12/2024 - 05/01/2025) (06/03/2025 - 13/03/2025) (07/04/2025 - 20/04/2025) (23/06/2025 - 30/06/2025) | 64                           | -                     | 1                  | 5                        | -                    | 70                 |
| Executive Director Clinical Services (Acting) (28/10/2024 - 30/06/2025) <sup>2</sup>                                                                                            | 227                          | -                     | 5                  | 24                       | -                    | 256                |
| Executive Director, Clinical Governance, Safety, Quality and Risk                                                                                                               | 251                          | -                     | 6                  | 29                       | -                    | 286                |
| <b>Total</b>                                                                                                                                                                    | <b>2,071</b>                 | <b>28</b>             | <b>43</b>          | <b>215</b>               | <b>174</b>           | <b>2,531</b>       |

<sup>1</sup> The Executive Director of Strategy, Planning, Assets, Infrastructure and Strategic Developments position ceased to exist from 8 August 2024 and the responsibilities moved to the Chief Finance and Corporate Officer and Chief Operating Officer positions.

<sup>2</sup> The Executive Director Clinical Services role was filled for 40 hours per fortnight.

<sup>3</sup> Termination benefits for the former Chief Operating Officer included a special payment. This special payment has been included in Note A3-2.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### A3 OTHER EXPENSES

#### A3-1: Supplies and services

|                                            | 2026<br>\$'000   | 2025<br>\$'000   |
|--------------------------------------------|------------------|------------------|
| Clinical supplies and services             | 326,957          | 291,976          |
| Drugs                                      | 208,948          | 202,844          |
| Pathology, blood and parts                 | 145,112          | 138,980          |
| Catering and domestic supplies             | 74,416           | 71,797           |
| Repairs and maintenance                    | 66,927           | 65,412           |
| Computer services                          | 59,874           | 54,332           |
| Communications                             | 50,289           | 46,850           |
| Insurance                                  | 34,746           | 33,107           |
| Fee for Service (Private Health Providers) | 30,757           | 29,664           |
| Professional Services                      | 24,814           | 25,178           |
| Electricity and other energy               | 20,784           | 20,198           |
| Consultants and contractors - clinical     | 15,541           | 21,769           |
| Rental expenses                            | 12,276           | 11,382           |
| Patient travel                             | 9,990            | 8,861            |
| Facility management fee                    | 9,803            | 10,120           |
| Building services                          | 8,722            | 7,215            |
| Consultants and contractors - non-clinical | 8,074            | 9,940            |
| Minor works including plant and equipment  | 4,263            | 5,357            |
| Services received below fair value         | 36,481           | 34,989           |
| Other                                      | 27,155           | 22,260           |
| <b>Total</b>                               | <b>1,175,929</b> | <b>1,112,231</b> |

#### Accounting policy – Goods and services received below fair value

During 2025-26 Metro North received services below fair value from the Department of Health in the form of payroll, accounts payable and banking services. Under AASB 1058 *Income of Not-for-Profit Entities* contributions of goods and services are recognised only if the goods or services would have been purchased if they had not been donated and their fair value can be measured reliably.

Metro North satisfied both requirements and therefore the fair value of the services received is recognised as revenue with a corresponding expense in the financial statements.

Refer to Note A1-4 for disclosure of the corresponding income recognised for services received below fair value.

#### Accounting policy – Insurance

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

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

#### A3-2: Other expenses

##### Audit expenses

Total audit fees paid or payable to the Queensland Audit Office relating to the 2025-26 financial year were \$390,000 (2025: \$380,000). There were no non-audit services included in this amount.

##### Special payments

Special payments include ex-gratia expenditure and other expenditure that Metro North is not contractually or legally obligated to make, under a contract or otherwise, to other parties. In compliance with the *Financial and Performance Management Standard 2019* (Qld), Metro North maintains a register setting out the details of all reportable special payments greater than \$5,000.

The total of all special payments (including those of \$5,000 or less) is within the category of other expenses in the financial statements. During 2025-26, ex-gratia payments totalling \$90,730 (2025: \$151,477) were made. This comprised reportable payments totalling \$61,202 (2025: \$119,004) and several smaller, non-reportable payments relating to compensation for the loss of or damage to patients' personal belongings and reimbursement of medical expenses. The reportable payments consisted of six payments ranging from \$4,700 to \$20,000 relating to out of court settlements, patient medical claims and financial assistance.

In addition to the above, a special payment of \$150,575 (2025: \$166,915) was made to former key management personnel on cessation of their employment. This payment is included in Note A2-1 Employee expenses and as part of termination benefits in note A2-3 Key management personnel disclosures.

# Metro North Hospital and Health Service

## Notes to the financial statements

for the year ended 30 June 2026

### SECTION B

#### NOTES ABOUT OUR FINANCIAL POSITION

#### B1 CASH AND CASH EQUIVALENTS

|                          | 2026           | 2025           |
|--------------------------|----------------|----------------|
|                          | \$'000         | \$'000         |
| Cash at bank and on hand | 226,992        | 241,212        |
| Cash on deposit          | 48,105         | 43,520         |
| <b>Total</b>             | <b>275,097</b> | <b>284,732</b> |

Cash on deposit represents cash contributions from external entities and other benefactors in the form of gifts, bequests, donations and legacies for specific purposes. This also includes Metro North's holding of Refundable Aged Care Deposits. These funds are deposited with Queensland Treasury Corporation and set aside for specific purposes underlying the contribution. Cash on deposit is at call and is subject to floating interest rates. The annual effective interest rate is 5.30% (2025: 4.64%).

#### Accounting policy – Cash and cash equivalents

For the purpose of the Statement of financial position and the Statement of cash flows, cash assets include all cash and cheques receipted but not yet banked at reporting date as well as deposits at call with financial institutions. Metro North's bank account is grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation and, as a result, does not earn interest on surplus funds nor is it charged interest or fees for accessing its approved cash overdraft facility. Interest earned on the aggregate set-off arrangement balance accrues to the consolidated fund.

#### B2 RECEIVABLES

##### B2-1: Receivables

|                                                     | 2026           | 2025           |
|-----------------------------------------------------|----------------|----------------|
|                                                     | \$'000         | \$'000         |
| Trade receivables                                   | 91,253         | 90,810         |
| Less: Allowance for impairment                      | (8,243)        | (7,698)        |
| Accrued Interest and Other                          | 7              | 2              |
| Trade receivables (net of allowance for impairment) | <b>83,017</b>  | <b>83,114</b>  |
| <br>GST receivable                                  | <br>8,403      | <br>6,684      |
| GST payable                                         | (699)          | (778)          |
|                                                     | <b>7,704</b>   | <b>5,906</b>   |
| <br>Funding public health services                  | <br>37,332     | <br>37,521     |
| <b>Total</b>                                        | <b>128,053</b> | <b>126,541</b> |

#### Movements in the allowance for impairment loss

|                                                                 |              |              |
|-----------------------------------------------------------------|--------------|--------------|
| Balance at beginning of the year                                | 7,698        | 6,877        |
| Amounts written off during the year                             | (7,293)      | (4,585)      |
| Increase/(decrease) in allowance recognised in operating result | 7,838        | 5,407        |
| <b>Total</b>                                                    | <b>8,243</b> | <b>7,698</b> |

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
*for the year ended 30 June 2026*

**B2 RECEIVABLES (continued)**

**B2-2: Impairment of receivables**

|                          | Gross<br>receivables | Loss rate | Expected<br>credit losses |
|--------------------------|----------------------|-----------|---------------------------|
|                          | \$'000               |           | \$'000                    |
| <b>2026</b>              |                      |           |                           |
| <b>Trade receivables</b> |                      |           |                           |
| Current                  | 42,967               | -         | -                         |
| 1 to 30 days overdue     | 12,101               | 2%        | 228                       |
| 31 to 60 days overdue    | 8,177                | 2%        | 179                       |
| 61 to 90 days overdue    | 5,830                | 3%        | 161                       |
| > 90 days overdue        | 22,178               | 35%       | 7,676                     |
| <b>Total</b>             | <b>91,253</b>        |           | <b>8,245</b>              |

|                          | Gross<br>receivables | Loss rate | Expected<br>credit losses |
|--------------------------|----------------------|-----------|---------------------------|
|                          | \$'000               |           | \$'000                    |
| <b>2025</b>              |                      |           |                           |
| <b>Trade receivables</b> |                      |           |                           |
| Current                  | 34,370               | -         | -                         |
| 1 to 30 days overdue     | 11,491               | 2%        | 263                       |
| 31 to 60 days overdue    | 10,205               | 2%        | 216                       |
| 61 to 90 days overdue    | 6,979                | 3%        | 201                       |
| > 90 days overdue        | 27,765               | 25%       | 7,021                     |
| <b>Total</b>             | <b>90,810</b>        |           | <b>7,700</b>              |

**Accounting policy – Receivables**

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

Trade receivables are due for settlement within 30 days. They are presented as current assets unless collection is not expected for more than twelve months after the reporting date. Due to the short-term nature of current receivables, their carrying amount is assumed to approximate the amount invoiced. All credit and recovery risk associated with trade receivables has been provided for in the Statement of financial position.

**Key judgements and estimates – Recoverability of trade receivables:**

Judgement is required in determining the level of provisioning for customer debts.

The loss allowance for trade and other debtors reflects lifetime expected credit losses. Loss rates are calculated separately for groupings of customers with similar revenue profiles and historical loss patterns. Metro North uses a provision matrix to measure the expected credit losses on trade and other debtors. Economic changes impacting Metro North's debtors, and relevant industry data, also form part of the impairment assessment. Consideration is given to forward-looking information and related business processes that may impact the future recovery of those receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, default or delinquency in payments (more than 90 days overdue or more than 120 days in the case where the account is with a health fund), past experience, and management judgement are considered indicators that the trade receivable is impaired.

Where there is no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss. The amount of impairment losses recognised for receivables is disclosed above.

**Disclosure – Receivables**

At 30 June 2026, \$10.3M (2025: \$7.9M) of non-contract receivables were included in the receivables balance.

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
*for the year ended 30 June 2026*

**B3 PROPERTY PLANT AND EQUIPMENT**

**B3-1: Property, plant and equipment - Balances and reconciliations of carrying amount**

|                                        | Land           | Buildings        | Plant and equipment | Capital works |                  |
|----------------------------------------|----------------|------------------|---------------------|---------------|------------------|
|                                        | Level 2*       | Level 3**        | ***                 | in progress   | Total            |
| 2026                                   | \$'000         | \$'000           | \$'000              | \$'000        | \$'000           |
| Gross                                  | 475,975        | 4,390,310        | 603,844             | 89,411        | 5,559,540        |
| Less: Accumulated depreciation         | -              | (2,876,721)      | (371,693)           | -             | (3,248,414)      |
| <b>Carrying amount at 30 June 2026</b> | <b>475,975</b> | <b>1,513,589</b> | <b>232,151</b>      | <b>89,411</b> | <b>2,311,126</b> |

*Represented by movements in carrying amount:*

|                                                        |                |                  |                |               |                  |
|--------------------------------------------------------|----------------|------------------|----------------|---------------|------------------|
| Carrying amount at 1 July 2025                         | 450,455        | 1,392,442        | 234,250        | 244,584       | 2,321,731        |
| Transfers in from other Queensland Government entities | -              | 11,438           | 51             | -             | 11,489           |
| Acquisitions                                           | -              | 765              | 41,353         | 44,254        | 86,372           |
| Donated assets                                         | -              | -                | 131            | -             | 131              |
| Disposals                                              | -              | -                | (705)          | -             | (705)            |
| Write off/loss                                         | -              | -                | -              | (25,925)      | (25,925)         |
| Transfers out to other Queensland Government entities  | -              | -                | (166)          | -             | (166)            |
| Transfers between classes #                            | -              | 169,134          | 4,368          | (173,502)     | -                |
| Net revaluation increments                             | 25,520         | 70,047           | -              | -             | 95,567           |
| Depreciation expense                                   | -              | (130,237)        | (47,131)       | -             | (177,368)        |
| <b>Carrying amount at 30 June 2026</b>                 | <b>475,975</b> | <b>1,513,589</b> | <b>232,151</b> | <b>89,411</b> | <b>2,311,126</b> |

|                                        | Land           | Buildings        | Plant and equipment | Capital works  |                  |
|----------------------------------------|----------------|------------------|---------------------|----------------|------------------|
|                                        | Level 2*       | Level 3**        | ***                 | in progress    | Total            |
| 2025                                   | \$'000         | \$'000           | \$'000              | \$'000         | \$'000           |
| Gross                                  | 450,455        | 4,050,001        | 578,241             | 244,584        | 5,323,281        |
| Less: Accumulated depreciation         | -              | (2,657,559)      | (343,991)           | -              | (3,001,550)      |
| <b>Carrying amount at 30 June 2025</b> | <b>450,455</b> | <b>1,392,442</b> | <b>234,250</b>      | <b>244,584</b> | <b>2,321,731</b> |

*Represented by movements in carrying amount:*

|                                                                                     |                |                  |                |                |                  |
|-------------------------------------------------------------------------------------|----------------|------------------|----------------|----------------|------------------|
| Carrying amount at 1 July 2024                                                      | 448,925        | 1,089,227        | 232,775        | 496,174        | 2,267,101        |
| Transfers in from other Queensland Government entities (restated - refer Note E1-2) | 1,530          | 51,551           | 1,673          | -              | 54,754           |
| Acquisitions                                                                        | -              | 1,042            | 28,619         | 119,358        | 149,019          |
| Disposals                                                                           | -              | -                | (1,027)        | -              | (1,027)          |
| Transfers out to other Queensland Government entities (restated - refer Note E1-2)  | -              | -                | (442)          | -              | (442)            |
| Transfers between classes #                                                         | -              | 350,811          | 20,137         | (370,948)      | -                |
| Net revaluation increments                                                          | -              | 32,021           | -              | -              | 32,021           |
| Depreciation expense                                                                | -              | (132,210)        | (47,485)       | -              | (179,695)        |
| <b>Carrying amount at 30 June 2025</b>                                              | <b>450,455</b> | <b>1,392,442</b> | <b>234,250</b> | <b>244,584</b> | <b>2,321,731</b> |

\*Level 2 land assets comprise land with observable inputs in an active market. Level 2 building assets are buildings with an active market.

\*\*Level 3 building assets are special purpose built with limited alternative uses and/or substantial customisation e.g. hospitals where unobservable inputs are more significant to determining fair value.

\*\*\*Plant and equipment is held at cost, except for Heritage and Cultural assets which are held at fair value and are valued at \$0.98M (2025: \$0.98M).

# Transfers represent capitalisation of commissioned assets during the year.

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
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**B3 PROPERTY PLANT AND EQUIPMENT (continued)**

**B3-2 Accounting policies – Recognition**

Capitalisation and recognition thresholds

Items of property, plant and equipment with a 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.

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

\*Land improvements undertaken by Metro North are included with buildings.

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

Subsequent expenditure is only capitalised when it is probable that future economic benefits associated with the expenditure will flow to Metro North. Ongoing repairs and maintenance are expensed as incurred.

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

Acquisition

Plant and equipment are initially recorded at consideration plus any other cost directly incurred in bringing the asset ready to use. Items or components that form an integral part of an asset are recognised as a single (functional) asset.

Where assets are received free of charge 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 their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

**B3-3: Accounting policies - Measurement**

Measurement at historical cost

Plant and equipment is measured at cost net of accumulated depreciation and accumulated impairment losses in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*.

Measurement of fair value

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

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

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

Fair value inputs

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

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

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets being valued. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets and liabilities.

Significant unobservable inputs used by Metro North include, but are not limited to:

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

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
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**B3 PROPERTY PLANT AND EQUIPMENT (continued)**

**B3-3: Accounting policies – Measurement (continued)**

Fair value measurement hierarchy

This note explains the judgements and estimates made in determining the fair values of land and buildings that are recognised and measured at fair value in the financial statements. Metro North classifies inputs to fair value into three levels prescribed under AASB 13 *Fair Value Measurement*.

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

None of Metro North's valuations are eligible for categorisation into level 1 of the fair value hierarchy.

| Asset category                                               | Fair value hierarchy | Details                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Land</i>                                                  | Level 2              | Fair value of land is based on publicly available data on recent sales of similar land in nearby localities. Adjustments were made to the sales data to take into account the location of the land, its size, street/road frontage and access and any significant restrictions. Land is measured at fair value utilising either independent revaluation or applying an interim revaluation methodology using an appropriate index. |
| <i>Buildings – Health service delivery (special purpose)</i> | Level 3              | Reflecting the specialised nature of health service buildings and on-hospital-site residential facilities, for which there is no active market, fair value is determined using the current replacement cost methodology.                                                                                                                                                                                                           |

Valuation methodology

Metro North completed the previous rolling revaluation cycle in 2024-25, where the fair values of all buildings and land are comprehensively reviewed at least once every five years. In 2025-26 a procurement process was undertaken to appoint valuation experts for the next cycle which resulted in the appointment of McGees Property to provide land valuation services and AECOM Australia Pty Ltd to undertake the buildings valuation services until 2030.

All land was comprehensively valued in 2025-26.

Any assets held at fair value not scheduled for independent assessment in the current year will continue to be revalued on an annual basis using the appropriate and relevant indices provided by independent experts.

**Key judgement:**

The key assumption in using the current replacement cost for the valuation of specialised buildings is determining a replacement cost of a modern-day equivalent. The methodology makes a further adjustment to total estimated life taking into consideration physical and technical obsolescence impacting on the remaining useful life to arrive at a current replacement cost via straight-line depreciation. The valuations were prepared on a componentised basis by rolling up building elements into eight specialised building components to be individually reflected in the asset register as sub-assets of a primary building asset. A componentisation Framework was developed in consultation with AECOM in 2023-24 for Building and Land Improvement assets to serve as a guide, outlining the elements to be captured under each component, thereby streamlining the valuation process.

To estimate the replacement costs of each component, each element was quantified. The measurement of each element uses 'key quantities' including building footprint or gross floor area (also used as the roof area), girth of the building, height of the building, number and height of staircases and number of lifts and number of floors.

These key quantities have been measured from drawings and verified via an onsite inspection taking into account management's instructions to replace, upgrade or maintain these buildings. Furthermore, during the valuation process Metro North agreed on the useful lives with the valuer with reference to the current buildings condition and potential funding available in the future.

Use of indices

In the years where assets held at fair value are not comprehensively valued, Metro North considers whether the use of indexation is appropriate to ensure fair values remain materially accurate. Indices are sought from Metro North's independent valuation experts.

In 2025-26 all land assets were comprehensively valued, negating the need for indices.

Indices for building assets were provided by AECOM, the independent valuer for this class and based on local construction prices for the Brisbane and surrounding Southeast Queensland areas.

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
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**B3 PROPERTY PLANT AND EQUIPMENT (continued)**

**B3-3: Accounting policies – Measurement (continued)**

Use of comprehensive valuations

Comprehensive valuations are undertaken on all Metro North assets held at fair value at least once every 5 years to ensure that the reported fair value is consistent with market parameters.

If a class of assets experiences significant and volatile changes in fair value (i.e. where indicators such as property market and construction cost movements suggest that the value of the class of assets may have changed significantly from one reporting period to the next), it is subject to such revaluations in the reporting period.

Results of valuation

In accordance with the requirements of the *Non-Current Asset Policies for the Queensland Public Sector*, all land holdings were comprehensively valued by McGees Property in 2025-26 as the last comprehensive valuation of these assets was undertaken in 2020-21. The valuation resulted in a \$25.5M increment (2025: Nil), equating to a 5.7% increase in the total value.

Detailed desktop comprehensive valuations were completed over buildings or sub-components where significant capital works have been undertaken in recent years to ensure that the values capitalised from the capital work in progress account accurately represent the additional benefit to Metro North of these works. This process resulted in \$199.4M being transferred from capital work in progress, of which \$173.5M was capitalised and \$25.9M was written off. This process was undertaken due to the backlog of aged projects in capital work in progress and is not expected to be required in future.

The valuation of all buildings not comprehensively revalued in 2025-26 (excluding heritage listed and new builds) were considered via indexation resulting in an indexation movement of 6.10% (2025: 7%), a \$70M increment (2025: \$68.13M increment), leaving a Revaluation Surplus for Buildings and Site Improvements as at the 30 June 2026 of \$808.7M.

Accounting for changes in fair value

Any revaluation increments arising from the revaluation of an asset are credited to the asset revaluation surplus of the appropriate asset class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class. In the 2025-26 financial year all revaluation amounts were adjusted against the existing revaluation surplus for the asset class and did not impact on the net operating result.

Metro North has adopted the gross method of reporting assets. This method restates separately the gross amount and related accumulated depreciation of the assets comprising the class of revalued assets (current replacement cost). Accumulated depreciation is restated proportionally in accordance with the independent advice of the appointed valuer.

**B3-4: Accounting policies - Depreciation**

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

Buildings are recognised via componentisation and depreciated on a straight-line basis, using the remaining useful lives of the building's components. This process provides more reliable and relevant information to users of the financial statements and asset managers. Where significant components have materially different lives from the complex asset, the impact may materially affect the depreciation recognised during the financial year.

Plant and Equipment is depreciated on a straight-line basis to reflect the consistent and even consumption of the service potential of these assets over their useful life to Metro North.

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.

**Key judgement:**

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

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

| Class               | Depreciation rates |
|---------------------|--------------------|
| Buildings           | 2.5% - 3.33%       |
| Plant and Equipment | 5.0% - 33.33%      |

**B3-5: Accounting policies - Impairment**

Impairment assessment

As a not-for-profit entity, the majority of Metro North's buildings are held for the continuing use of their service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with AASB 136, where such assets are measured at fair value under AASB 13, that fair value is effectively deemed to be the recoverable amount and therefore the impairment requirements of AASB 136 do not apply to this asset class. For assets measured at cost, no impairment loss was recognised in 2025-26 (2025: \$nil).

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
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**B4 LIABILITIES**

**B4-1: Payables**

|                   | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------|----------------|----------------|
| Trade creditors   | 376,011        | 316,731        |
| Other creditors   | 19,008         | 19,450         |
| Funding repayable | 19,683         | 18,830         |
| <b>Total</b>      | <b>414,702</b> | <b>355,011</b> |

**Accounting policy – Payables**

Payables are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled within the creditor's normal payment terms.

Funding repayable represents amounts recognised in the end of year technical adjustment as owing to the Department of Health at the end of each year for services not delivered during the year. Refer to Note A1-2 for further detail on funding of public health services.

**B5 EQUITY**

**B5-1: Asset revaluation surplus**

|                                     | Land<br>\$'000 | Buildings<br>\$'000 | Heritage &<br>Cultural<br>Assets<br>\$'000 | Total<br>\$'000 |
|-------------------------------------|----------------|---------------------|--------------------------------------------|-----------------|
| Balance 1 July 2025                 | 128,455        | 738,692             | 508                                        | 867,655         |
| Revaluation increments/(decrements) | 25,520         | 70,047              | -                                          | 95,567          |
| <b>Balance 30 June 2026</b>         | <b>153,975</b> | <b>808,739</b>      | <b>508</b>                                 | <b>963,222</b>  |

|                                     | Land<br>\$'000 | Buildings<br>\$'000 | Heritage &<br>Cultural<br>Assets<br>\$'000 | Total<br>\$'000 |
|-------------------------------------|----------------|---------------------|--------------------------------------------|-----------------|
| <b>2025</b>                         |                |                     |                                            |                 |
| Balance 1 July 2024                 | 128,455        | 706,671             | 508                                        | 835,634         |
| Revaluation increments/(decrements) | -              | 32,021              | -                                          | 32,021          |
| <b>Balance 30 June 2025</b>         | <b>128,455</b> | <b>738,692</b>      | <b>508</b>                                 | <b>867,655</b>  |

\*Heritage and Cultural Assets are included within Plant and Equipment B3-1 Property, plant and equipment

**Accounting policy – Revaluation surplus**

The asset revaluation surplus represents the net effect of revaluation movements in assets. Refer to Note B3 for full disclosure.

**Metro North Hospital and Health Service**  
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**B6 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES**

**B6-1: Right-of-use assets**

|                                        | Land and<br>buildings<br>\$'000 | Plant and<br>equipment<br>\$'000 | Total<br>\$'000 |
|----------------------------------------|---------------------------------|----------------------------------|-----------------|
| <b>2026</b>                            |                                 |                                  |                 |
| Cost                                   | 456,696                         | 28,402                           | 485,098         |
| Less: Accumulated depreciation         | (129,682)                       | (25,695)                         | (155,377)       |
| <b>Carrying amount at 30 June 2026</b> | <b>327,014</b>                  | <b>2,707</b>                     | <b>329,721</b>  |

**Represented by movement in carrying amount:**

|                                        |                |              |                |
|----------------------------------------|----------------|--------------|----------------|
| Carrying amount at 1 July 2025         | 350,095        | 4,880        | 354,975        |
| Additions                              | 61             | 161          | 222            |
| Depreciation                           | (23,142)       | (2,334)      | (25,476)       |
| <b>Carrying amount at 30 June 2026</b> | <b>327,014</b> | <b>2,707</b> | <b>329,721</b> |

|                                        | Land and<br>buildings<br>\$'000 | Plant and<br>equipment<br>\$'000 | Total<br>\$'000 |
|----------------------------------------|---------------------------------|----------------------------------|-----------------|
| <b>2025</b>                            |                                 |                                  |                 |
| Cost                                   | 456,635                         | 28,241                           | 484,876         |
| Less: Accumulated amortisation         | (106,540)                       | (23,361)                         | (129,901)       |
| <b>Carrying amount at 30 June 2025</b> | <b>350,095</b>                  | <b>4,880</b>                     | <b>354,975</b>  |

**Represented by movement in carrying amount:**

|                                        |                |              |                |
|----------------------------------------|----------------|--------------|----------------|
| Carrying amount at 1 July 2024         | 371,985        | 7,328        | 379,313        |
| Additions                              | 1,250          | -            | 1,250          |
| Depreciation                           | (23,140)       | (2,448)      | (25,588)       |
| <b>Carrying amount at 30 June 2025</b> | <b>350,095</b> | <b>4,880</b> | <b>354,975</b> |

**B6-2: Lease liabilities**

|                          | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------|----------------|----------------|
| <b>Current</b>           |                |                |
| Lease liabilities        | 27,465         | 20,464         |
| <b>Total current</b>     | <b>27,465</b>  | <b>20,464</b>  |
| <b>Non-current</b>       |                |                |
| Lease liabilities        | 339,707        | 368,113        |
| <b>Total non-current</b> | <b>339,707</b> | <b>368,113</b> |
| <b>Total</b>             | <b>367,172</b> | <b>388,577</b> |

**Accounting policy – Leases as a lessee**

Right-of-use assets

Metro North measures right-of-use assets from concessionary leases at cost on initial recognition, and measures all right-of-use assets at cost subsequent to initial recognition. Metro North has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets.

The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Where a contract contains both a lease and material non-lease components such as asset maintenance services, Metro North allocates the contractual payments to each component on the basis of their stand-alone prices. However, for leases of plant and equipment, Metro North has elected not to separate lease and non-lease components and instead accounts for them as a single lease component.

When measuring the lease liability, Metro North uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined. To determine the incremental borrowing rate, Metro North uses loan rates provided by QTC that correspond to the commencement date and term of the lease.

**Metro North Hospital and Health Service**  
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**B6 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)**

(i) *Details of leasing arrangements as lessee*

| Category/class of lease arrangement | Description of arrangement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Plant and equipment leases          | Metro North leases a number of medical equipment items located at STARS. These leases generally have a 7 year term.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Buildings                           | <p>Metro North leases the STARS building from Australian Unity. The initial term of the lease is 20 years with an option to extend this lease by two periods of 10 years each (up to 40 years in total). At 30 June 2026 Metro North is not reasonably certain that either of the options will be exercised so the lease is accounted for based on the initial 20 year term. Under the agreement Australian Unity also provides service and maintenance on the building. The amounts paid for these services are not included in the value of the lease.</p> <p>Metro North also leases office accommodation from private sector providers where alternative premises are not available.</p> |

(ii) *Office accommodation and motor vehicles*

The Queensland Government Accommodation Office (QGAO) within the Department of Housing and Public Works provides Metro North with access to office accommodation under a government-wide framework. QFleet within the Department of Housing and Public Works provides Metro North with access to motor vehicles under a similar government wide framework.

These arrangements are categorised as procurement of services rather than as leases because QGAO and QFleet have substantive substitution rights over the assets. The related service expenses are included as "Rental expenses" in Note A3-1.

**Surgical, Treatment and Rehabilitation Service (STARS) lease**

Located at the former Royal Children's Hospital site at Herston, the Herston Quarter is being developed under a consortium led by Australian Unity.

Australian Unity's scope of work includes the construction of a new hospital "STARS", which was delivered under a public-private partnership lease arrangement with Metro North. The building provides an approximate 35,000 sqm facility which includes 100 rehabilitation beds, special purpose rehabilitation support areas, and a surgical and endoscopic centre with a thirty-two-bed surgical inpatient room, seven operating theatres, three endoscopy rooms and recovery spaces.

The land on which STARS is constructed is owned by Metro North and leased to Australian Unity for 99 years.

Commercial acceptance by Metro North of the STARS building occurred on 4<sup>th</sup> November 2020, at which time the parties entered into a lease for an initial 20-year period, with an option to extend this lease by two periods of 10 years (40 years in total). At the commencement date, the lease liability was calculated as the present value of the future lease repayments, discounted using the QTC fixed rate loan interest rate at that date for the period which aligns with the length of the lease agreement.

Additional operating leases have been entered for equipment relating to the operation of STARS.

The total undiscounted estimated future cash outflows relating to the cost of leasing including the STARS building and related equipment items are shown below:

|                                                | 2026<br>\$'000 | 2025<br>\$'000 |
|------------------------------------------------|----------------|----------------|
| <b>Outflows</b>                                |                |                |
| Not later than 1 year                          | 34,587         | 28,175         |
| Later than 1 year but not later than 5 years   | 108,295        | 109,140        |
| Later than 5 years but not later than 10 years | 142,639        | 140,531        |
| Later than 10 years                            | 132,485        | 161,869        |
| <b>Total estimated cash outflows</b>           | <b>418,006</b> | <b>439,715</b> |

Other contractual expenditure commitments relating to the operation of STARS are as follows:

|                                                | 2026<br>\$'000 | 2025<br>\$'000 |
|------------------------------------------------|----------------|----------------|
| <b>Outflows</b>                                |                |                |
| Not later than 1 year                          | 11,538         | 8,928          |
| Later than 1 year but not later than 5 years   | 59,627         | 55,945         |
| Later than 5 years but not later than 10 years | 94,494         | 88,612         |
| Later than 10 years                            | 99,974         | 121,076        |
| <b>Total estimated cash outflows</b>           | <b>265,633</b> | <b>274,561</b> |

**Metro North Hospital and Health Service**  
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*for the year ended 30 June 2026*

## **B7 PUBLIC PRIVATE PARTNERSHIPS**

Metro North does not have any arrangements that fall within the scope of AASB 1059 *Service Concession Arrangements*.

Metro North has some arrangements that fall within the definition of Public Private Partnerships (PPPs) as outlined in Queensland Treasury's *Financial Reporting Requirements*.

| Facility                         | Counterparty                            | Term of Agreement                        | Commencement Date |
|----------------------------------|-----------------------------------------|------------------------------------------|-------------------|
| RBWH Butterfield Street Car Park | International Parking Group Pty Limited | 30 years                                 | January 1998      |
| STARS                            | Australian Unity                        | 20 years + 2 x 10 year extension options | November 2020     |

### RBWH Butterfield Street Car Park

A \$2.5M up-front payment for rent of land on which the car park has been built was received at the commencement of car park operations in January 1998. This amount was transferred to the Royal Brisbane and Women's Hospital Foundation via a Deed of Assignment in June 1998. Rental income of \$0.3M plus CPI per annum to January 2019 increasing to \$0.6M plus CPI per annum for the remainder of the lease period, as well as other payments when gross car park receipts exceed particular targets, were also assigned under the same Deed of Assignment to the Royal Brisbane and Women's Hospital Foundation

In September 2023 a Deed of Variation was entered, in which Metro North was assigned the contractual rights and obligations to receive the cashflows. In accordance with the agreement, the revenue is then transferred to the Royal Brisbane and Women's Hospital Foundation.

Under this agreement, the Department of Health and Metro North staff are entitled to concessional rates when using the car park.

The building is recognised as a non-current asset in Note B3 and as shown in Note B7-1 below. Metro North has also recognised unearned revenue in relation to this agreement. Metro North incurs depreciation expense in relation to this building which is offset by depreciation funding from the Department of Health. Metro North does not retain any cash revenue in relation to this car park, however the pass-through of revenue to the Royal Brisbane and Women's Hospital Foundation and the unwinding of unearned revenue representing the progressive recognition of the fair value of the asset is accounted for as non-cash revenue as shown in Note B7-2 below.

### STARS

As outlined in Note B6, Metro North has entered into an agreement with a consortium led by Australian Unity for the construction of the STARS facility.

This arrangement is recognised as a lease and accounted for in accordance with AASB 16 *Leases*. Disclosure, including Metro North's commitment to make future lease and other payments to the private sector entity are outlined in Note B6. Metro North has the option to purchase the STARS facility at market value at the expiration of the initial 20 year lease and each of the two 10 year options (if exercised). Metro North does not hold any ownership interest in the building unless or until it purchases it from the private sector entity.

All public health services provided at STARS are under the direction and control of Metro North.

**Metro North Hospital and Health Service**  
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**B7 PUBLIC PRIVATE PARTNERSHIPS (continued)**

**B7-1 PPPs AASB 1059**

Some PPPs are not service concession arrangements within the scope of AASB 1059. Other accounting standards and policies apply to these arrangements and are described for each arrangement below.

**B7-1: PPPs outside AASB 1059**

|                                  | 2026<br>\$'000 | 2025*<br>\$'000 |
|----------------------------------|----------------|-----------------|
| <b>Assets</b>                    |                |                 |
| Buildings                        |                |                 |
| RBWH Butterfield Street Car Park | 28,850         | 28,748          |
| <b>Total Assets</b>              | <b>28,850</b>  | <b>28,748</b>   |
| <b>Liabilities</b>               |                |                 |
| Unearned revenue                 |                |                 |
| RBWH Butterfield Street Car Park | 1,357          | 1,954           |
| <b>Total Liabilities</b>         | <b>1,357</b>   | <b>1,954</b>    |

\*Building value Incorrectly reported in FY25 as 30,281

**B7-2 Operating statement impact**

The operating statement impact for each material public private partnership arrangement is as follows.

**B7-2: Operating statement impact**

|                                       | Butterfield St<br>\$'000 | Total<br>\$'000 |
|---------------------------------------|--------------------------|-----------------|
| <b>2025-26</b>                        |                          |                 |
| <b>Revenue</b>                        |                          |                 |
| Car park                              | 3,137                    | 3,137           |
| Depreciation funding                  | 1,556                    | 1,556           |
| Amortisation of unearned revenue      | 597                      | 597             |
| <b>Expenses</b>                       |                          |                 |
| Grant to Foundation                   | (3,137)                  | (3,137)         |
| Depreciation expenses                 | (1,556)                  | (1,556)         |
| <b>Net impact on operating result</b> | <b>597</b>               | <b>597</b>      |

**2024-25**

|                                       |            |            |
|---------------------------------------|------------|------------|
| <b>Revenue</b>                        |            |            |
| Car park                              | 2,031      | 2,031      |
| Depreciation funding                  | 1,533      | 1,533      |
| Amortisation of unearned revenue      | 597        | 597        |
| <b>Expenses</b>                       |            |            |
| Grant to Foundation                   | (2,031)    | (2,031)    |
| Depreciation expenses                 | (1,533)    | (1,533)    |
| <b>Net impact on operating result</b> | <b>597</b> | <b>597</b> |

**Metro North Hospital and Health Service**  
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**SECTION C**

**NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES**

**C1 FINANCIAL RISK DISCLOSURES**

**C1-1: Financial instrument categories**

Metro North has the following categories of financial assets and financial liabilities

| Category                     | Notes | 2026<br>\$'000 | 2025<br>\$'000 |
|------------------------------|-------|----------------|----------------|
| <b>Financial assets</b>      |       |                |                |
| Cash and cash equivalents    | B1    | 275,097        | 284,732        |
| Receivables                  | B2-1  | 128,053        | 126,541        |
| <b>Total</b>                 |       | <b>403,150</b> | <b>411,273</b> |
| <b>Financial liabilities</b> |       |                |                |
| Lease liabilities            | B6-2  | 367,172        | 388,577        |
| Payables                     | B4-1  | 414,702        | 355,011        |
| <b>Total</b>                 |       | <b>781,874</b> | <b>743,588</b> |

**Accounting policy – Financial instruments**

Financial assets and financial liabilities are recognised in the Statement of financial position when Metro North becomes a party to the contractual provisions of the financial instrument.

Metro North holds financial instruments in the form of cash and cash equivalents and receivables (excluding prepayments) and payables.

**C1-2 Financial risk management**

Metro North's activities expose it to a variety of financial risks – credit risk, liquidity risk and interest rate risk.

**(a) Credit risk**

Credit risk is the potential for financial loss arising from a counterparty defaulting on its obligations. The maximum exposure to credit risk at balance date is equal to the gross carrying amount of the financial asset, inclusive of any allowance for impairment. The carrying amount of financial assets, which are disclosed in more detail in Note B2, represents the maximum exposure to credit risk at the reporting date.

No financial assets and financial liabilities have been offset and presented net in the Statement of financial position, except for Goods and Services Tax (GST). No collateral is held as security and no credit enhancements relate to financial assets held by Metro North.

There are no significant concentrations of credit risk.

**(b) Liquidity risk**

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

Metro North is exposed to liquidity risk through its trading in the normal course of business and aims to reduce the exposure to liquidity risk by ensuring that sufficient funds are available to meet employee and supplier obligations at all times. An approved debt facility of \$39.5M (2025: \$39.5M) under the whole-of-government banking arrangements to manage any short-term cash shortfalls has been established. No funds had been withdrawn against this debt facility as at 30 June 2026.

The following table sets out the liquidity risk of financial liabilities held by Metro North. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date.

| Category          | 2026<br>\$'000 | < 1 year<br>\$'000 | 1 – 5 years<br>\$'000 | > 5 years<br>\$'000 | 2025<br>\$'000 | < 1 year<br>\$'000 | 1 – 5 years<br>\$'000 | > 5 years<br>\$'000 |
|-------------------|----------------|--------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|---------------------|
| Payables          | 414,702        | 414,702            |                       |                     | 355,011        | 355,011            |                       |                     |
| Lease liabilities | 418,006        | 34,587             | 108,295               | 275,124             | 439,715        | 28,175             | 109,140               | 302,400             |
| <b>Total</b>      | <b>832,708</b> | <b>449,289</b>     | <b>108,295</b>        | <b>275,124</b>      | <b>794,726</b> | <b>383,186</b>     | <b>109,140</b>        | <b>302,400</b>      |

**(c) Interest rate risk**

Metro North has interest rate exposure on its 24-hour call deposits however there is no risk on its cash deposits.

Metro North does not undertake any hedging in relation to interest rate risk.

Changes in interest rate have a minimal effect on the operating result of Metro North.

**Metro North Hospital and Health Service**  
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**(d) Economic dependency**

Metro North has prepared these financial statements on a going concern basis which assumes it will be able to meet its financial obligations as and when they fall due. Metro North is economically dependent on funding received from its service agreement with the Department of Health.

The current service agreement covers the period 1 July 2025 to 30 June 2028. The service agreement provides performance targets and terms and conditions in relation to provision of funding commitments and agreed purchased activity for this period. The Board and management of Metro North believe that the terms and conditions of its funding arrangements under the service agreement will provide Metro North sufficient cash resources to meet its financial obligations for at least the next financial year.

Metro North has no intention to liquidate or cease operations. Under section 18 of the *Hospital and Health Boards Act 2011*, Metro North represents the State of Queensland and thus has all the privileges and immunities of the State in this respect.

**C2 COMMITMENTS**

**Capital expenditure commitments**

Material classes of capital expenditure commitments exclusive of anticipated GST, contracted for at reporting date but not recognised in the accounts are payable as follows:

|                                              | <b>2026</b>   | <b>2025</b>   |
|----------------------------------------------|---------------|---------------|
|                                              | <b>\$'000</b> | <b>\$'000</b> |
| <b>Buildings</b>                             |               |               |
| Not later than 1 year                        | <b>75,905</b> | 111,449       |
| Later than 1 year but not later than 5 years | <b>17,379</b> | 1,709         |
| Later than 5 years                           | -             | -             |
| <b>Total estimated cash outflows</b>         | <b>93,284</b> | 113,158       |
| <b>Plant and equipment</b>                   |               |               |
| Not later than 1 year                        | <b>26,444</b> | 12,312        |
| Later than 1 year but not later than 5 years | -             | -             |
| Later than 5 years                           | -             | -             |
| <b>Total estimated cash outflows</b>         | <b>26,444</b> | 12,312        |

**C3 CONTINGENCIES**

As at 30 June 2026, the following cases were filed in the courts naming the State of Queensland acting through Metro North as defendant:

|                                   | <b>2026</b>      | <b>2025</b>      |
|-----------------------------------|------------------|------------------|
|                                   | <b>Number of</b> | <b>Number of</b> |
|                                   | <b>cases</b>     | <b>cases</b>     |
| Federal Court                     | <b>1</b>         | 1                |
| Supreme Court                     | <b>16</b>        | 22               |
| District Court                    | <b>9</b>         | 6                |
| Magistrates Court                 | <b>1</b>         | 1                |
| Tribunals, commissions and boards | <b>12</b>        | 11               |
| <b>Total</b>                      | <b>39</b>        | 41               |

**(a) Litigation in progress**

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time. Health litigation is underwritten by the Queensland Government Insurance Fund (QGIF). Metro North's maximum exposure is limited to an excess per insurance event up to \$20,000. The majority of the above litigation is covered within Metro North's QGIF policy such that Metro North's net exposure is not expected to be material.

**(b) Contractual contingencies**

Metro North has entered and received various contractual contingencies through the year, primarily in the form of indemnities. Those indemnities have been given in accordance with the requirements of the *Statutory Bodies Financial Arrangements Act 1982* (Qld) and recorded through the Contingency Management System.

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
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## **C4 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY**

### **Accounting standards applied for the first time**

No new accounting standards or interpretations that apply to Metro North for the first time in 2025-26 had any material impact on the financial statements.

### **Accounting standards early adopted**

No Australian Accounting Standards have been early adopted for 2025-26.

### **Future accounting standards not yet effective**

*AASB 18 Presentation and Disclosure in Financial Statements* AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for Metro North.

This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of dividends and interest received and interest paid in the Statement of Cash Flows. AASB 18 will only affect presentation and disclosure. It will not affect the recognition or measurement of any reported amounts.

In October 2025, the AASB released Exposure Draft ED 338 which proposed several amendments that, if legislated, would permit relief from the majority of the presentation and disclosure requirements by not-for-profit public sector entities via an explicit accounting policy choice.

Metro North will further assess the expected impacts of AASB 18 in subsequent reporting periods once the AASB issues a final amending standard and Queensland Treasury has communicated its policy intentions in respect of accounting policy choices permitted by the standard.

## **C5 JOINT ARRANGEMENTS**

Metro North has joint control over two arrangements: Herston Imaging Research Facility (HIRF) and the Oral Health Centre (OHC). Both arrangements have been assessed as joint operations.

HIRF is located in Herston, Brisbane, on land that is owned by Metro North. This alliance agreement is with the University of Queensland (UQ), the Council of the Queensland Institute of Medical Research (QIMR) and Queensland University of Technology (QUT).

The OHC is located in Herston, Brisbane, on land owned by UQ, with whom Metro North has an alliance agreement.

The joint arrangements had no contingent liabilities or capital commitments as at 30 June 2025 and 2026.

### **Accounting policy – Joint Arrangements**

A joint operation is an arrangement whereby the parties (joint operators) that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. The considerations made in determining joint control are similar to those necessary to determine control over subsidiaries. In relation to its interest in joint operations, Metro North recognises its:

- Assets, including its share of any assets held jointly;
- Liabilities, including its share of any liabilities incurred jointly;
- Revenue from the sale of its share of output arising from the joint operation;
- Share of revenue from the sale of output by the joint operation; and
- Expenses, including its share of any expenses incurred jointly.

## **C6 SUBSEQUENT EVENTS**

There are no matters or circumstances that have arisen since 30 June 2026 that have significantly affected, or may significantly affect Metro North's operations, the results of those operations, or its state of affairs in future financial years.

**Metro North Hospital and Health Service**  
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**SECTION D**

**WHAT WE LOOK AFTER ON BEHALF OF THIRD PARTIES**

**D1 GRANTED PRIVATE PRACTICE**

Granted Private Practice permits Senior Medical Officers (SMOs) and Visiting Medical Officers (VMOs) employed in the public health system to treat individuals who elect to be treated as private patients.

Granted Private Practice provides the option for SMOs and VMOs to either assign all of their private practice revenue to Metro North (assignment arrangement) and in return receive an allowance, or for SMOs and VMOs to share in the revenue generated from billing patients and to pay service fees to Metro North (retention arrangement).

All monies received for Granted Private Practice are deposited into separate bank accounts that are administered by Metro North on behalf of the Granted Private Practice SMOs and VMOs. These accounts are not reported in Metro North's Statement of financial position.

All assignment option receipts, retention option services fees and service retention fees are included as revenue in the Statement of comprehensive income of Metro North on an accrual basis. The funds are then subsequently transferred from the Granted Private Practice bank accounts into Metro North operating and general trust bank accounts (for the service retention fee portion).

|                                                                                                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>Receipts</b>                                                                                                 |                |                |
| Billings - (SMOs and VMOs)                                                                                      | 56,552         | 57,168         |
| Interest                                                                                                        | 181            | 182            |
| <b>Total receipts</b>                                                                                           | <b>56,733</b>  | <b>57,350</b>  |
| <b>Payments</b>                                                                                                 |                |                |
| Hospital and Health Service recoverable administrative costs                                                    | 32,840         | 35,502         |
| Payments to medical practitioners                                                                               | 20,795         | 17,296         |
| Hospital and Health Service education/travel fund                                                               | 3,613          | 3,660          |
| <b>Total payments</b>                                                                                           | <b>57,248</b>  | <b>56,458</b>  |
| <b>Closing balance of bank account under a trust fund arrangement not yet disbursed and not restricted cash</b> | <b>4,816</b>   | <b>5,330</b>   |

**D2 FIDUCIARY TRUST TRANSACTIONS AND BALANCES**

Metro North acts in a fiduciary capacity in relation to a number of patient trust bank accounts. Consequently, these transactions and balances are not recognised in the financial statements. Although patient funds are not controlled by Metro North, trust activities are included in the audit performed by the Auditor-General of Queensland.

|                                              | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------|----------------|----------------|
| <b>Patient trust funds</b>                   |                |                |
| Opening balance                              | 146            | 170            |
| Patient trust receipts                       | 5,127          | 7,465          |
| Patient trust payments                       | (5,158)        | (7,489)        |
| <b>Closing balance (represented by cash)</b> | <b>115</b>     | <b>146</b>     |

**D3 RESTRICTED ASSETS**

Metro North receives cash contributions primarily from private practice clinicians and external entities for the provision of education, study and research in clinical areas. Contributions are also received from benefactors in the form of gifts, bequests, donations and legacies for specific purposes. At 30 June 2026, an amount of \$48.5M (2025: \$43.9M) in General Trust is set aside for specified purposes defined by the contribution.

**Metro North Hospital and Health Service**  
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**SECTION E**

**OTHER INFORMATION**

**E1 RELATED PARTY TRANSACTIONS**

**Transactions with Queensland Government controlled entities**

Metro North is controlled by its ultimate parent entity, the State of Queensland. All State of Queensland controlled entities meet the definition of a related party in AASB 124 *Related Party Disclosures*.

The following table summarises significant transactions with Queensland Government controlled entities:

**E1-1: Related Party Transactions- Department of Health**

|                      | 2026      | 2025      |
|----------------------|-----------|-----------|
|                      | \$'000    | \$'000    |
| Revenue received     | 4,511,580 | 4,225,128 |
| Expenditure incurred | 3,362,039 | 3,141,141 |
| Receivables          | 39,038    | 39,861    |
| Payables             | 338,446   | 298,470   |

**E1-2: Related Party Transactions- Queensland Treasury Corporation**

|                           | 2026   | 2025   |
|---------------------------|--------|--------|
|                           | \$'000 | \$'000 |
| Revenue received          | 1,985  | 1,992  |
| Expenditure incurred      | 55     | 48     |
| Cash and cash equivalents | 48,105 | 43,520 |
| Payables                  | 5      | 4      |

*(a) Department of Health*

Metro North receives funding in accordance with a service agreement with the Department of Health. The Department of Health receives its revenue from the Queensland Government (majority of funding) and the Commonwealth. Metro North is funded for eligible services through block funding, activity-based funding or a combination of both. For further details reference should be made to Note A1-2 Funding for the provision of public health services.

The Department of Health provides a number of services including, ambulatory services, procurement, payroll, pharmacy, biomedical technology services, pathology, superannuation (Australian Retirement Trust) payments, information technology infrastructure and support as well as accounts payable services. Any expenses paid by the Department of Health on behalf of Metro North for these services are recouped by the Department of Health.

*(b) Queensland Treasury Corporation*

Metro North has bank accounts with the Queensland Treasury Corporation for General Trust monies and receives interest and incurs bank fees on these accounts.

*(c) Other*

There are no other individually significant transactions with related parties.

**Transactions with other related parties**

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

**E2 TAXATION**

Metro North is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). Accordingly, FBT and GST are the only Commonwealth taxes recognised by Metro North.

All FBT and GST reporting to the Commonwealth is managed centrally by the Department of Health. Payments/receipts made on behalf of Metro North are reimbursed to/from the Department of Health monthly. For example, GST credits receivable from, and GST payable to the ATO, are recognised on this basis.

Both Metro North and the Department of Health satisfy section 149-25(e) of the *A New Tax System (Goods and Services) Act 1999 (Cth)* (GST Act) and, together with sixteen other Hospital and Health Services, have formed a GST group under Division 149 of the GST Act. As members of the GST group, transactions between group members are not subject to GST.

**Metro North Hospital and Health Service**  
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### **E3 CLIMATE RISK DISCLOSURE**

#### *Whole-of Government Climate-related Reporting*

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

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

#### *Climate Risk Assessment – Metro North*

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

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting Metro North.

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

Metro North's climate-related initiatives resulting from the Queensland Climate Transition Strategy and Climate Action Plan 2030 are published on Metro North's website at <https://metronorth.health.qld.gov.au/wp-content/uploads/2021/04/green-mn-sustainability-strategy-21-26.pdf>.

#### *Green Metro North Sustainability Strategy 2021–2026*

As the largest health service in Australia Metro North is dedicated to reducing our environmental footprint, promoting public and environmental health, and ensuring our service is resilient to climate change. The strategy has five strategic elements: Green Monitoring; Green Partnerships; Green Facilities; Green Initiatives and Green Workforce. Metro North is committed to identifying major sources of waste and energy use and introducing green initiatives to achieve sustainable change, collaboration with other organisations to improve sustainability performance and innovation within the healthcare sector and integrate environmental sustainability and resilience practices with repairs and maintenance programs and future building and plant and infrastructure projects to create a healthier and more sustainable tomorrow.

**Metro North Hospital and Health Service**  
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**SECTION F**

**BUDGET v ACTUAL COMPARISON**

**F1 BUDGET VS ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME**

**User charges and fees** – The increase reflects higher Pharmaceutical Benefits Scheme (PBS) reimbursement of \$7.4M from increased patient activity and drug costs, additional funding of \$2.8M for research and clinical trials, Queensland Government Insurance Fund recovery claims of \$3.1M and revenue of \$4.2M from changes to revenue sharing arrangement with RBWH foundation.

**Funding for the provision of public health services** – The increase reflects regular in-year amendments to the Service Agreement with the Department of Health (DoH) including, enterprise bargaining agreement items such as wage increases including CPI Uplift Adjustment (CUA) & Cost of Living Adjustment (COLA), additional entitlements, and superannuation on unpaid leave \$53.9M. Additional funding was also received for Better Care Together mental health program \$23.1M, Chimeric Antigen Receptor T-Cell (CAR-T) \$10M, Aged Care - Single Assessment System \$7.7M, Norfolk Island Support Program \$8.1M, Statewide Services \$5M and the Queensland Women and Girls Health Strategy \$3M.

**Other Revenue** – The increase predominantly relates to differences in accounting treatment of salary recoveries \$26.2M, which are recognised as credits to expenditure in budget but revenue in actuals.

**Gain/(loss) on disposal/re-measurement of assets** – The unfavourable variance is due to items written off from Capital Work in Progress \$26M following significant capitalisation of assets for items that were deemed to not meet the criteria for asset capitalisation.

**Employee expenses** – Refer to the explanation below for Health service employee expenses.

**Health service employee expenses** – The increase relates primarily to regular in-year amendments to the service agreement with the DoH including enterprise bargaining (EB) agreement items totalling \$53.9M. The EB amendments relate to wage increases for nursing and medical streams, CUA, COLA, super on unpaid leave and reproductive leave. The rest of the increase relates to additional staffing required to support rapidly growing and aging population service demands, including the opening of new wards.

**Supplies and Services** – The budget is lower than prior year actual primarily due to an arbitrary budget split between labour and non-labour expenses. The increase in actual expenditure of \$64M compared to prior year relates primarily to regular in-year amendments to the service agreement with the Department, including funding for Better Care Together and CAR-T. The increase also reflects additional outsourced activity in Oral Health and diagnostic imaging services, higher utilisation of prosthetics, clinical supplies, pathology and other activity-based expenditure required to support rapidly growing service demand.

**Other comprehensive income** – The balance represents the results of the 2026 valuation process; revaluation amounts are not included in the budget allocation.

**F2 BUDGET VS ACTUAL COMPARISON – STATEMENT OF FINANCIAL POSITION**

**Cash and cash equivalents** – The variance to budget is due to cash held for funding deferrals and timing differences in current assets and current liabilities.

**Property, Plant and Equipment** – The increase relates primarily to two years' worth of Equity transfers and valuation movements. As the budget is set in March each year, the equity transfers and valuation movements for that year are not included in the budget figures. The total equity transfers for 2025 and 2026 were \$66.3M and valuation movements were \$127.6M.

**Payables** – The variance to budget is predominately due to \$14M CUA not in budget accrued on 30 June 2026 and paid in July. Also \$19.6M recognition of year end accrued funding clawbacks to the Department of Health predominantly for EB agreements not yet signed and unspent CAR-T. The remainder relates to increased services provided as agreed in the service agreement during the year (as described under Funding for the provision of public health services in Note F1 above).

**Contract Liabilities** – The increase relates to deferred Commonwealth funding for programs such as Norfolk Island Support Program \$2.2M, Geriatric Evaluation and Management in the Home \$0.9M, and numerous research grants received that have not satisfied performance obligations during 2025-26 \$2.4M that were not included in budget.

**Total Equity** – The variance to budget is mainly due to the capital equity injections relating to Department of Health funded projects not being included in the budget \$59M, as well as equity transfers and valuations (refer to the property, plant and equipment comments above). Offset by Metro North operating result \$73.1M.

**F3 BUDGET VS ACTUAL COMPARISON – STATEMENT OF CASH FLOWS**

**User charges and fees** – Refer to Note F1 for further explanation

**Other Revenue** – Refer to Note F1 for further explanation.

**Employee expenses** – Refer to Note F1 for further explanation.

**Supplies and Services** – Refer to Note F1 for further explanation.

**GST input tax credits from ATO / GST paid** – Refer to Note F1 for further explanation

**Payments for property, plant and equipment** – The budget recognises only cash outflows for projects funded by Metro North. Metro North pays for all capital purchases and are reimbursed from the Department of Health monthly in arrears for projects that they fund on behalf of Metro North predominantly the Timely Investment Infrastructure Maintenance Program.

**Cash flow from equity transferred** – The budget recognises no cash impact for Department of Health funded projects. Metro North pays for all capital and are reimbursed for Department of Health funded projects monthly in arrears.

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
*for the year ended 30 June 2026*

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**Cash flow from equity withdrawals** - The variance to budget relates to depreciation and amortisation funding being treated as a cash item (equity withdrawal) in the budget, however this has been accounted as a non-cash item in the Statement of cash flows.

**Metro North Hospital and Health Service**  
**Notes to the financial statements**  
*for the year ended 30 June 2026*

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**Management Certificate**

These general purpose financial statements have been prepared pursuant to s62(1) of the *Financial Accountability Act 2009* (Qld) (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s62(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 Metro North for the financial year ended 30 June 2026 and of the financial position of Metro North at the end of that year; and

We acknowledge responsibility under s7 and s11 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 Bernard Curran  
Board Chair  
Date: 25 August 2026



Ms Naomi Hebson  
Acting Chief Executive  
Date: 25 August 2026



Mr Scott McConnel  
Acting Chief Finance and Corporate Officer  
Date: 25 August 2026

## INDEPENDENT AUDITOR'S REPORT

To the Board of Metro North Hospital and Health Service

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Metro North Hospital and Health Service.

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

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

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

#### Basis for opinion

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

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

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

#### Key audit matters

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

### Valuation of specialised buildings (\$1,514 million)

Refer note B3 in the financial report.

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

## **Responsibilities of the Board for the financial report**

The Board is responsible for:

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

## **Auditor's responsibilities for the audit of the financial report**

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[www.auasb.gov.au/auditors\\_responsibilities/ar6.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar6.pdf)

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

[www.qao.qld.gov.au/audit-program/audit-standards](http://www.qao.qld.gov.au/audit-program/audit-standards)

These descriptions form part of my auditor's report.



27 August 2026

D J Toma  
as delegate of the Auditor-General

Queensland Audit Office  
Brisbane

# GLOSSARY

**ACHS**

The Australian Council on Healthcare Standards

**AICD**

Australian Institute of Company Directors

**APACHE**

Acute Patient Assessment for Care in the Home Environment

**AQC Group**

NDIS approved quality auditors

**CALD**

Culturally and linguistically diverse communities

**CAR-T**

Chimeric Antigen Receptor T-cell therapy (a type of immunotherapy)

**CHQ**

Children's Health Queensland

**CIMT**

Corporate Information Management Team

**COH**

Community and Oral Health Directorate

**CPR**

Cardiopulmonary Resuscitation

**ED**

Emergency Department

**eDRMS**

Electronic document and records management system

**ES**

Elective Surgery

**FTE**

Full Time Equivalent

**GEM-HITH**

Geriatric Evaluation and Management – Hospital in the Home

**GHQ**

Genetic Health Queensland

**GP**

General Practitioner

**HELIX Hub**

Healthcare Excellence through Leading Innovation and Collaboration

**HITH**

Hospital in the Home

**HOPE**

Heart Outreach Program for Health Equity

**HHS**

Hospital and Health Service

**HSCE**

Health Service Chief Executive

**ICU**

Intensive Care Unit

**ieMR**

Integrated Electronic Medical Record

**IPPF**

International Professional Practices Framework

**IUIH**

Institute for Urban Indigenous Health

**IWFM**

Integrated Workforce Management

**MATSICHS**

Moreton Aboriginal and Torres Strait Islander Community Health Service

**Metro North Health**

Metro North Hospital and Health Service

**MOHRI**

Minimum Obligatory Human Resource Information

**MRSA**

Methicillin-resistant Staphylococcus aureus

**NDIS**

National Disability Insurance Scheme

**NDRC**

National Disability Recruitment Coordinator

**NeoRESQ**

Neonatal Retrieval Emergency Service  
Queensland

**NSQHS**

National Safety and Quality Health Service  
Standards

**OVP**

Occupational Violence Prevention

**PE**

Pelvic exenteration

**PHN**

Primary Health Network

**POST**

Patient Off Stretcher Time

**PREMS**

Patient reported experience measures

**QAO**

Queensland Audit Office

**QAS**

Queensland Ambulance Service

**QASIS**

Queensland Adult Specialist Immunisation Service

**QCAT**

Queensland Civil and Administrative Tribunal

**QCC**

Queensland Cancer Centre

**QGEA**

Queensland Government Enterprise Architecture

**QHRC**

Queensland Human Rights Commission

**QIRC**

Queensland Industrial Relations Commission

**QSA**

Queensland State Archives

**Q-TRACE**

Queensland – The Radiopharmaceutical Centre of  
Excellence

**QUT**

Queensland University of Technology

**RBWH**

Royal Brisbane and Women's Hospital

**REC**

Rehabilitation Engineering Centre

**S/4HANA**

Queensland Health's finance, business and  
logistics platform

**SAMP**

Strategic Asset Management Plan

**SIL**

Supported Independent Living

**SMO**

Senior Medical Officer

**STARS**

Surgical, Treatment and Rehabilitation Service

**TCP**

Transition Care Plan

**TIIM**

Timely Investment Infrastructure Maintenance  
program

**TMS**

Talent Management System

**TPCH**

The Prince Charles Hospital

**UQ**

The University of Queensland

**UROC**

Urban Indigenous Respiratory Outreach Clinics  
(UROC)

**VECS**

Virtual Emergency Care Service

**WAU**

Weighted Activity Unit

**ZEDOC**

Patient survey system

# Compliance checklist

| Summary of requirement                          |                                                                                                                                                    | Basis for requirement                                                | Annual report reference |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------|
| Letter of compliance                            | <ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul> | ARRs – section 7                                                     | p.4                     |
| Accessibility                                   | <ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>                                                              | ARRs – section 9.1                                                   | p.5<br>p.87             |
|                                                 | <ul style="list-style-type: none"> <li>Public availability</li> </ul>                                                                              | ARRs – section 9.2                                                   | p.2                     |
|                                                 | <ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>                                                                    | Queensland Government Language Services Policy<br>ARRs – section 9.3 | p.2                     |
|                                                 | <ul style="list-style-type: none"> <li>Copyright notice</li> </ul>                                                                                 | Copyright Act 1968<br>ARRs – section 9.4                             | p.2                     |
|                                                 | <ul style="list-style-type: none"> <li>Information Licensing</li> </ul>                                                                            | QGEA – Information Licensing<br>ARRs – section 9.5                   | p.2                     |
| General information                             | <ul style="list-style-type: none"> <li>Introductory Information</li> </ul>                                                                         | ARRs – section 10                                                    | p.8                     |
| Non-financial performance                       | <ul style="list-style-type: none"> <li>Government's objectives for the community and whole-of-government plans/specific initiatives</li> </ul>     | ARRs – section 11.1                                                  | p.8                     |
|                                                 | <ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>                                                     | ARRs – section 11.2                                                  | p.9, 35                 |
|                                                 | <ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>                                                       | ARRs – section 11.3                                                  | p.42                    |
| Financial performance                           | <ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>                                                                 | ARRs – section 12.1                                                  | p.44                    |
| Governance – management and structure           | <ul style="list-style-type: none"> <li>Organisational structure</li> </ul>                                                                         | ARRs – section 13.1                                                  | p.25                    |
|                                                 | <ul style="list-style-type: none"> <li>Executive management</li> </ul>                                                                             | ARRs – section 13.2                                                  | p.20                    |
|                                                 | <ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>                                          | ARRs – section 13.3                                                  | p.13                    |
|                                                 | <ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>                                                                             | Public Sector Ethics Act 1994<br>ARRs – section 13.4                 | p.33                    |
|                                                 | <ul style="list-style-type: none"> <li>Human Rights</li> </ul>                                                                                     | Human Rights Act 2019<br>ARRs – section 13.5                         | p.34                    |
|                                                 | <ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>                                                                 | ARRs – section 13.6                                                  | p.8                     |
| Governance – risk management and accountability | <ul style="list-style-type: none"> <li>Risk management</li> </ul>                                                                                  | ARRs – section 14.1                                                  | p.29                    |
|                                                 | <ul style="list-style-type: none"> <li>Audit committee</li> </ul>                                                                                  | ARRs – section 14.2                                                  | p.15                    |
|                                                 | <ul style="list-style-type: none"> <li>Internal audit</li> </ul>                                                                                   | ARRs – section 14.3                                                  | p.30                    |
|                                                 | <ul style="list-style-type: none"> <li>External scrutiny</li> </ul>                                                                                | ARRs – section 14.4                                                  | p.31                    |
|                                                 | <ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>                                                            | ARRs – section 14.5                                                  | p.32                    |

| Summary of requirement       |                                                                                                 | Basis for requirement                                                                          | Annual report reference                                               |
|------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
|                              | <ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>              | ARRs – section 14.6                                                                            | p.33                                                                  |
| Governance – human resources | <ul style="list-style-type: none"> <li>Strategic workforce planning and performance</li> </ul>  | ARRs – section 15.1                                                                            | p.27                                                                  |
|                              | <ul style="list-style-type: none"> <li>Early retirement, redundancy and retrenchment</li> </ul> | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i><br>ARRs – section 15.2 | p.29                                                                  |
| Open Data                    | <ul style="list-style-type: none"> <li>Statement advising publication of information</li> </ul> | ARRs – section 16                                                                              | p.2                                                                   |
|                              | <ul style="list-style-type: none"> <li>Consultancies</li> </ul>                                 | ARRs – section 31.1                                                                            | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a><br>p.29 |
|                              | <ul style="list-style-type: none"> <li>Overseas travel</li> </ul>                               | ARRs – section 31.2                                                                            | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a><br>p.29 |
|                              | <ul style="list-style-type: none"> <li>Queensland Language Services Policy</li> </ul>           | ARRs – section 31.3                                                                            | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a><br>p.29 |
|                              | <ul style="list-style-type: none"> <li>Charter of Victims' Rights</li> </ul>                    | VCSVRB Act 2024<br>ARRs – section 31.4                                                         | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a><br>p.29 |
| Financial statements         | <ul style="list-style-type: none"> <li>Certification of financial statements</li> </ul>         | FAA – section 62<br>FPMS – sections 38, 39 and 46<br>ARRs – section 17.1                       | p.83                                                                  |
|                              | <ul style="list-style-type: none"> <li>Independent Auditor's Report</li> </ul>                  | FAA – section 62<br>FPMS – section 46<br>ARRs – section 17.2                                   | p.84                                                                  |

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

