



Government of **Western Australia**  
**North Metropolitan Health Service**



# Annual Estimates

for Financial Year **2022 - 2023**

# Contents

Introduction .....	3
Statement of Comprehensive Income .....	4
Statement of Financial Position .....	5
Statement of Cash Flows .....	6
Statement of Changes in Equity .....	7
Notes.....	8
Approval by the Minister for Health .....	9

# Introduction

The North Metropolitan Health Service is required to prepare annual estimates of its financial operations, in accordance with s40 Financial Management Act 2006. This requirement enhances accountability, stewardship and financial transparency for resources allocated to agencies in achieving government objectives and desired outcomes.

Treasurer's Instruction 953 Publication and Presentation of Estimates provides that the annual estimates are to be approved by the Minister for Health and must comprise:

- a Statement of Comprehensive Income
- a Statement of Financial Position and
- a Statement of Cash Flows.

# Statement of Comprehensive Income

STATEMENT OF COMPREHENSIVE INCOME		
	Note	2022/2023 Estimate \$000s
<b>COST OF SERVICES</b>		
<b>Expenses</b>		
Employee benefits expense		1,258,402
Contracts for services		513,163
Patient support costs		347,013
Finance costs		683
Depreciation and amortisation expense		74,705
Loss (Gain) on disposal of non-current assets		105
Repairs, maintenance and consumable equipment		50,940
Other supplies and services		100,811
Other expenses		71,376
<b>Total cost of services</b>		<b>2,417,199</b>
<b>INCOME</b>		
<b>Revenue</b>		
Patient charges		71,219
Other fees for services		89,981
Other grants and contributions		-
Donation revenue		-
Interest revenue		-
Other revenue	3	20,723
<b>Total revenue</b>		<b>181,923</b>
<b>Gains</b>		
Loss (Gain) on disposal of non-current assets	1	-
Gain on disposal of other assets	1	-
Other gains	1	-
<b>Total Gains</b>		<b>-</b>
<b>Total income other than income from State Government</b>		<b>181,923</b>
<b>NET COST OF SERVICES</b>		<b>2,235,276</b>
<b>INCOME FROM STATE GOVERNMENT</b>		
Department of Health - Service Agreement - State Component		1,157,277
Department of Health - Service Agreement - Commonwealth Component		676,322
Grants and subsidies from Mental Health Commission		295,564
Grant from other state government agencies		-
Assets (transferred)/assumed	1	-
Services received free of charge		104,521
Royalties for Regions Fund		1,592
<b>Total income from State Government</b>		<b>2,235,276</b>
<b>SURPLUS / (DEFICIT) FOR THE PERIOD</b>		<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>		
<b>Items not reclassified subsequently to profit or loss</b>		
Changes in asset revaluation reserve	1	-
<b>Total other comprehensive income</b>		<b>-</b>
<b>TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD</b>		<b>-</b>

# Statement of Financial Position

STATEMENT OF FINANCIAL POSITION		
	Note	2022/2023 Estimate \$000s
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents		30,399
Restricted cash and cash equivalents		61,048
Receivables		53,674
Amounts receivable for services		-
Inventories		12,193
Other current assets	3	8,263
<b>Total Current Assets</b>		<b>165,577</b>
<b>Non-Current Assets</b>		
Restricted cash and cash equivalents - Non Current	2	34,438
Amounts receivable for services		1,049,612
Infrastructure Property Plant Equipment		1,262,668
Right of use assets		19,306
Service concession assets		310,249
Intangible assets		3,462
<b>Total Non-Current Assets</b>		<b>2,679,735</b>
<b>Total Assets</b>		<b>2,845,312</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables		180,289
Contract liabilities		1,063
Employee related provisions		283,737
Lease liabilities - current		3,494
Other current liabilities	1	1,939
Other provisions		10,265
<b>Total Current Liabilities</b>		<b>480,787</b>
<b>Non-Current Liabilities</b>		
Employee related provisions		59,377
Lease liabilities - non current		23,718
Other Provisions		1,404
<b>Total Non-Current Liabilities</b>		<b>84,499</b>
<b>Total Liabilities</b>		<b>565,286</b>
<b>NET ASSETS</b>		<b>2,280,026</b>
<b>EQUITY</b>		
Contributed equity		1,977,320
Reserves		302,706
Accumulated (deficit)/surplus		-
<b>TOTAL EQUITY</b>		<b>2,280,026</b>

# Statement of Cash Flows

STATEMENT OF CASH FLOWS		
	Note	2022/2023 Estimate \$000s Inflows / (Outflows)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>		
Department of Health - Service Agreement - State Component		1,082,572
Department of Health - Service Agreement - Commonwealth Component		676,322
Grants and subsidies from Mental Health Commission		295,564
Capital Appropriations		155,969
Royalties for Regions Fund		1,592
<b>Net cash provided by State Government</b>		<b><u>2,212,019</u></b>
<i>Utilised as follows:</i>		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee benefits		(1,252,426)
Supplies and services		(982,016)
Finance costs		(683)
<b>Receipts</b>		
Receipts from customers		71,219
Donations received		-
Interest received		-
Other receipts		110,704
		-
<b>Net cash used in operating activities</b>		<b><u>(2,053,201)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Payments</b>		
Payment for purchase of non-current physical and intangible assets		(156,074)
<b>Receipts</b>		
Proceeds from sale of non-current physical assets	1	-
<b>Net cash used in investing activities</b>		<b><u>(156,074)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of lease liabilities	4	491
<b>Net cash used in financing activities</b>		<b><u>491</u></b>
<b>Net increase in cash and cash equivalents</b>		<b>3,234</b>
Cash and cash equivalents at the beginning of the year		128,627
	2	(5,976)
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b><u><u>125,885</u></u></b>

# Statement of Changes in Equity

STATEMENT OF CHANGES IN EQUITY		
	Note	2022/2023 Estimate \$000s
<b>CONTRIBUTED EQUITY</b>		
Balance at start of period		1,977,320
Transactions with owners in their capacity as owners:		
Contributions by owners		-
Other contributions by owners		-
Distributions to owners		-
<b>Balance at end of period</b>		<u><b>1,977,320</b></u>
<b>RESERVES</b>		
<b>Asset Revaluation Reserve</b>		
Balance at start of period		298,348
Other comprehensive income for the period		-
<b>Balance at end of period</b>		<u><b>298,348</b></u>
<b>ACCUMULATED SURPLUS</b>		
Balance at start of period		-
Correction of prior period errors		-
Changes in accounting policy		-
Restated balance at start of period		-
(Deficit)/Surplus for the period		-
<b>Balance at end of period</b>		<u><b>-</b></u>
<b>TOTAL EQUITY</b>		
Balance at start of period		2,275,668
Total comprehensive income/(loss) for the year		-
Transactions with owners in their capacity as owners		-
<b>Balance at end of period</b>		<u><u><b>2,275,668</b></u></u>

# Notes

## NOTES

### Note 1

No balance forecasted at this point in time.

### Note 2

Funds held in the special purpose account (SPA) at Treasury for the purpose of meeting the 27th pay in a financial year that typically occurs every 11th year.

### Note 3

Volunteer services are NOT included in revenue and non-current assets as the benefit from those services cannot be measured reliably (AASB 1058).

### Note 4

Impact of AASB 16 Leases.



# Approval by the Minister for Health

APPROVED BY THE MINISTER FOR HEALTH

## NORTH METROPOLITAN HEALTH SERVICE

### Annual Estimates for FY 2022/23

Comprising the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity.

Signed

  
MINISTER FOR HEALTH

Date

2/8/22