Annual Estimates

Financial year 2026-2027

Contents

Introduction 3

Statement of comprehensive income 4

Statement of financial position 5

Statement of cash flows 6

Statement of changes in equity 7

Approval by Minister for Health; Mental Health..... 7

Introduction

East Metropolitan Health Service (EMHS) is required to prepare annual estimates of its financial operations, in accordance with Section 40 *Financial Management Act 2006*. This requirement enhances accountability, stewardship and financial transparency for resources allocated to agencies in achieving government objectives and outcomes.

Treasurer's Instruction (TI) 9 Financial Statements, Requirement 3: Annual Estimates, states that the annual estimates are to be approved by the Minister for Health; Mental Health and must comprise a statement of:

- comprehensive income
- financial position
- cash flows.

EMHS' annual estimates for 2026-2027 also include a statement of changes in equity.

In compliance with TI 9, 3.2, annual estimates are published on EMHS' website at www.emhs.health.wa.gov.au

East Metropolitan Health Service 2026-27 Annual estimates - Statement of comprehensive income	2026-27 estimate $000
Cost of services	
Expenses	
Employee benefits expense	1,610,403
Fees for visiting medical practitioners	34,890
Contracts for services	475,767
Patient support costs	354,677
Finance costs	796
Depreciation and amortisation expense	81,523
Repairs, maintenance and consumable equipment	46,077
Other supplies and services	17,665
Cost of sales	8,631
Other expenses	156,431
Total cost of services	**2,786,860**
Income	
Income	
Patient charges	66,639
Other fees for services	106
Other grants and contributions	2,611
Donation revenue	335
Sale of goods	8,631
Other income and recoveries	58,257
Total revenue	**136,579**
Total income other than income from State Government	**136,579**
Net cost of services	**2,650,281**
Income from State Government	
Department of Health - Service Agreement - State component	1,401,816
Department of Health - Service Agreement - Commonwealth component	729,308
Mental Health Commission - Service Agreement	382,804
Income from other state government agencies	40,272
Resources received	95,241
Total income from State Government	**2,649,441**
Deficit for the period	**(840)**

The section 40 annual estimates have been prepared in line with the 2026-27 Service Agreement between the Department of Health and East Metropolitan Health Service.

East Metropolitan Health Service
2026-27 Annual estimates - Statement of financial position

	2026-27 estimate $000
Assets	
Current assets	
Cash and cash equivalents	93,430
Restricted cash and cash equivalents	63,011
Receivables	43,613
Inventories	7,615
Other current assets	1,511
Total current assets	209,180
Non-current assets	
Receivables	66,836
Amounts receivable for services	924,052
Property, plant and equipment	1,395,065
Intangible assets	130
Right-of-Use Assets	7,413
Service Concession Assets	431,138
Total non-current assets	2,824,634
Total assets	**3,033,814**
Liabilities	
Current liabilities	
Payables	188,798
Grant liabilities	955
Lease liabilities	5,234
Employee benefits provisions	326,864
Other current liabilities	1,903
Total current liabilities	523,754
Non-current liabilities	
Employee benefits provisions	55,804
Lease liabilities	7,532
Total non-current liabilities	63,336
Total liabilities	**587,090**
Net assets	**2,446,724**
Equity	
Contributed equity	1,752,260
Reserves	787,455
Accumulated surplus/(deficit)	(92,991)
Total equity	**2,446,724**

The section 40 annual estimates have been prepared in line with the 2026-27 Service Agreement between the Department of Health and East Metropolitan Health Service.

East Metropolitan Health Service
2026-27 Annual estimates - Statement of cash flows

	2026-27 estimate Inflows/(Outflows) $000
Cash flows from State Government	
Contribution by Owners – Capital Appropriations administered by Department of Health	327,245
Service agreement - Department of Health	2,049,600
Service agreement - Mental Health Commission	382,804
Funds received from other state government agencies	40,273
Net cash provided by State Government	**2,799,922**
Utilised as follows:	
Cash flows from operating activities	
Payments	
Employee benefits	(1,586,987)
Supplies and services	(977,388)
Finance costs	(796)
Receipts	
Receipts from customers	62,674
Other grants and contributions	2,611
Donations received	335
Other receipts	67,333
Net cash used in operating activities	**(2,432,218)**
Cash flows from investing activities	
Payments	
Purchase of non-current assets	(324,309)
Net cash used in investing activities	**(324,309)**
Cash flows from financing activities	
Payments	
Principal elements of lease	(2,936)
Payment to accrued salaries account	(13,842)
Net cash used in financing activities	**(16,778)**
Net increase/(decrease) in cash and cash equivalents	26,617
Cash and cash equivalents at the beginning of the period	66,813
Restricted cash at the beginning of the period	63,011
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	**156,441**

The section 40 annual estimates have been prepared in line with the 2026-27 Service Agreement between the Department of Health and East Metropolitan Health Service.

East Metropolitan Health Service 2026-27 Annual estimates - Statement of changes in equity	2026-27 estimate $000
Contributed equity	
Balance at start of period	1,425,015
Transactions with owners in their capacity as owners:	
Capital appropriations	327,245
Balance at end of period	**1,752,260**
Reserves	
Asset revaluation reserve	
Balance at start of period	787,455
Other comprehensive income for the period	-
Balance at end of period	**787,455**
Accumulated deficit	
Balance at start of period	(92,151)
Deficit for the period	(840)
Balance at end of period	**(92,991)**
Total equity	
Balance at start of period	2,120,319
Total comprehensive income for the period	(840)
Transactions with owners in their capacity as owners	327,245
Balance at end of period	**2,446,724**

The section 40 annual estimates have been prepared in line with the 2026-27 Service Agreement between the Department of Health and East Metropolitan Health Service.

Annual Estimates for 2026-27 – Part E: Approval by Minister for Health; Mental Health

APPROVED BY THE MINISTER FOR HEALTH

East Metropolitan Health Service (EMHS)

Annual Estimates for 2026-27

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

Signed _____ Date 4/8/26

MINISTER FOR HEALTH AND MENTAL HEALTH