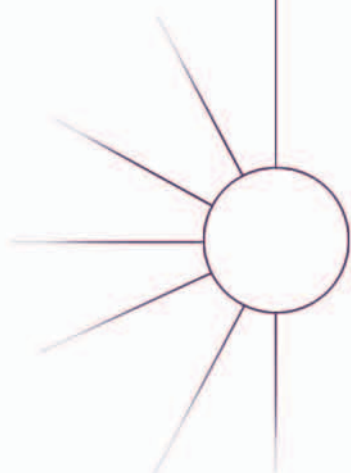




Hawthorn Hospital



Annual Report 2004-05



Department of Health
Government of Western Australia

Financial Certification Statement

CERTIFICATION OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 14 JUNE 2005

The accompanying financial statements of the Hawthorn Hospital have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the financial period from 1 July 2004 through to 14 June 2005.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.

Signed in Perth this 27th September 2005.



Ian Anderson
Reporting Officer for Hawthorn Hospital

Financial Statements Audit Opinion



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

HAWTHORN HOSPITAL FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2004 TO 14 JUNE 2005

Audit Opinion

In my opinion,

- (i) the controls exercised by the Hawthorn Hospital provide reasonable assurance that the receipt, expenditure and investment of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions, the financial position of the Hospital at 30 June 2005 and its financial performance and cash flows for the period ended on that date.

Scope

The Director General, Department of Health's Role

The Director General, Department of Health is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing the financial statements, and complying with the Financial Administration and Audit Act 1985 (the Act) and other relevant written law.

The financial statements consist of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and the Notes to the Financial Statements.

The Reporting Officer's Role

Pursuant to section 8 of the Hospitals and Health Services Act 1927 and (Closure of Public Hospital) Instrument 2005, the Hospital officially closed on 14 June 2005. The Treasurer appointed a Reporting Officer under the provision of section 65(a) of the Act who was responsible for preparing and submitting the final financial statements of the Hospital.

Summary of my Role

As required by the Act, I have independently audited the accounts and financial statements to express an opinion on the controls and financial statements. This was done by looking at a sample of the evidence.

An audit does not guarantee that every amount and disclosure in the financial statements is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements.

A handwritten signature in black ink, appearing to read 'D D R Pearson'.

D D R PEARSON
AUDITOR GENERAL
9 November 2005

Financial Statements

HAWTHORN HOSPITAL

Statement of Financial Performance

For the period ended 14th June 2005

	Note	2005 \$000	2004 \$000
COST OF SERVICES			
Expenses from Ordinary Activities			
Employee expenses	3	400	1,573
Patient support costs	4	56	175
Depreciation expense	5	4	15
Carrying amount of non-current assets disposed of	6	3	0
Other expenses from ordinary activities	7	23	31
Total cost of services		486	1,794
Revenues from Ordinary Activities			
Revenue from operating activities			
Patient charges	8	37	218
Total revenues from ordinary activities		37	218
NET COST OF SERVICES		449	1,576
Revenues from State Government			
Service appropriation	9	360	1,555
Total revenues from State Government		360	1,555
CHANGE IN NET ASSETS		(89)	(21)
Net increase / (decrease) in asset revaluation reserve	18	1,392	0
Total revenues, expenses and valuation adjustments recognised directly in equity		1,392	0
Total changes in equity other than those resulting from transactions with WA State Government as owners		1,303	(21)

The Statement of Financial Performance should be read in conjunction with the notes to the financial statements.

Financial Statements

HAWTHORN HOSPITAL

Statement of Financial Position

As at 14th June 2005

	Note	2005 \$000	2004 \$000
CURRENT ASSETS			
Cash assets	10	0	5
Receivables	11	0	62
Total current assets		0	67
NON-CURRENT ASSETS			
Amounts receivable for services	12	0	56
Property, plant and equipment	13	0	484
Total non-current assets		0	540
Total assets		0	607
CURRENT LIABILITIES			
Payables	14	0	13
Provisions	15	0	267
Other liabilities	16	0	20
Total current liabilities		0	300
NON-CURRENT LIABILITIES			
Provisions	15	0	48
Total non-current liabilities		0	48
Total liabilities		0	348
NET ASSETS		0	259
EQUITY			
Contributed equity	17	(1,261)	301
Reserves	18	1,392	0
Accumulated surplus / (deficiency)	19	(131)	(42)
TOTAL EQUITY		0	259

The Statement of Financial Position should be read in conjunction with the notes to the financial statements.

Financial Statements

HAWTHORN HOSPITAL

Statement of Cash Flows

For the period ended 14th June 2005

	Note	2005 \$000 Inflows (Outflows)	2004 \$000 Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation	20(c)	360	1,535
Net cash provided by State Government		<u>360</u>	<u>1,535</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services		(91)	(209)
Employee costs		(733)	(1,681)
Receipts			
Receipts from customers		95	207
Net cash (used in) / provided by operating activities	20(b)	<u>(729)</u>	<u>(1,683)</u>
Net increase / (decrease) in cash held		(369)	(148)
Cash assets at the beginning of the financial year		5	153
Cash assets transferred from North Metropolitan Health Service		364	0
CASH ASSETS AT THE END OF THE FINANCIAL YEAR	20(a)	<u>0</u>	<u>5</u>

The Statement of Cash Flows should be read in conjunction with the notes to the financial statements.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note 1 Significant accounting policies

The following accounting policies have been adopted in the preparation of the financial statements. Unless otherwise stated these policies are consistent with those adopted in the previous year.

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and Urgent Issues Group (UIG) Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording. The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and UIG Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector, together with the need for greater disclosure and also to satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect, are disclosed in individual notes to these financial statements.

(b) Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which, as noted, are measured at fair value.

(c) Service Appropriation

Service Appropriations are recognised as revenues in the period in which the Health Service gains control of the appropriated funds. The Health Service gains control of appropriated funds at the time those funds are deposited into the Health Service's bank account or credited to the holding account held at the Department of Treasury and Finance.

(d) Contributed Equity

Under UIG 38 "Contributions by Owners Made to Wholly-Owned Public Sector Entities", transfers in the nature of equity contributions must be designated by the Government (owners) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital contributions (appropriations) have been designated as contributions by owners and have been credited directly to Contributed Equity in the Statement of Financial Position. Capital appropriations which are repayable to the Treasurer are recognised as liabilities.

(e) Acquisitions of Assets

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition.

Assets acquired at no cost or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Assets costing less than \$1,000 are expensed in the year of acquisition (other than where they form part of the group of similar items which are significant in total).

(f) Property, Plant and Equipment

Valuation of Land and Buildings

The Health Service has a policy of valuing land and buildings at fair value. The revaluations of the Health Service's land and buildings undertaken by the Department of Land Information (Valuation Services) are recognised in the financial statements.

i) Land and Non-Clinical Buildings

The revaluations of land and non-clinical buildings have been undertaken on the following bases:

Land (clinical site)	Market value for Current use
Land (non-clinical site)	Market value for Highest and best use
Buildings (non-clinical)	Market value for Highest and best use

Recent valuations on this basis are equivalent to fair value.

ii) Clinical Buildings

The clinical buildings are valued at "Replacement Capital Value", which is defined as the cost to replace buildings constructed at current building costs with current materials on a greenfield site. All building costs are Perth based and include elements of electrical, mechanical and plumbing services. Loose and free standing furniture and equipment together with specialised medical equipment are excluded from this valuation. Buildings are depreciated using a weighted average age to determine the net carrying values. Recent valuations on this basis are equivalent to fair value.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Depreciation of Non-Current Assets

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Depreciation is calculated on the reducing balance basis, using rates which are reviewed annually. Expected useful lives for each class of depreciable asset are:

Buildings	50 years
Computer equipment and software	5 to 15 years
Furniture and fittings	5 to 50 years
Motor vehicles	4 to 10 years
Other plant and equipment	4 to 50 years

(g) Cash

For the purpose of the Statement of Cash Flows, cash includes cash assets and restricted cash assets net of outstanding bank overdrafts.

These include short-term deposits that are readily convertible to cash on hand and are subject to insignificant risk of changes in value.

(h) Receivables

Receivables are recognised at the amounts receivable as they are due for settlement no more than 30 days from the date of recognition.

Collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised where some doubts as to collection exists.

(i) Payables

Payables, including accruals not yet billed, are recognised when the Health Service becomes obliged to make future payments as a result of a purchase of assets or services. Payables are generally settled within 30 days.

(j) Employee Benefits

Annual Leave

This benefit is recognised at the reporting date in respect to employees' services up to that date and is measured at the nominal amounts expected to be paid when the liabilities are settled.

Long Service Leave

The liability for long service leave expected to be settled within 12 months of the reporting date is recognised in the provisions for employee benefits, and is measured at the nominal amounts expected to be paid when the liability is settled. The liability for long service leave expected to be settled more than 12 months from the reporting date is recognised in the provisions for employee benefits and is measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given, when assessing expected future payments, to expected future wage and salary levels including relevant on costs, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

This method of measurement of the liability is consistent with the requirements of Accounting Standard AASB 1028 "Employee Benefits".

Superannuation

Staff may contribute to the Pension Scheme, a defined benefits pension scheme now closed to new members, or to the Gold State Superannuation Scheme, a defined benefit lump sum scheme now also closed to new members. All staff who do not contribute to either of these schemes become non-contributory members of the West State Superannuation Scheme, an accumulation fund. The Health Service contributes to this accumulation fund in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. All of these schemes are administered by the Government Employees Superannuation Board (GESB).

The superannuation expense for the Health Service comprises the employer contributions paid to the Gold State Superannuation Scheme and the West State Superannuation Scheme.

The Health Service is funded for employer contributions in respect of the Gold State Superannuation Scheme and the West State Superannuation Scheme. The liabilities for superannuation charges under these schemes are extinguished by payment of employer contributions to the GESB.

Employee benefit on-costs

Employee benefit on-costs are recognised and included in employee benefit liabilities and costs when the employee benefits to which they relate are recognised as liabilities and expenses. (See notes 3 and 15)

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

(k) Revenue Recognition

Revenue from the sale of goods, disposal of other assets and the rendering of services, is recognised when the Health Service has passed control of the goods or other assets or has delivered the services to the customer.

(l) Comparative Figures

Comparative figures are, where appropriate, reclassified so as to be comparable with the figures presented in the current financial year.

Note 2 Services of the Health Service

Information about the Health Service's services and, the expenses and revenues which are reliably attributable to those services is set out in Note 29. The three key services of the Health Service are:

Prevention and Promotion

Prevention and promotion services aim to improve the health of Western Australians by reducing the incidence of preventable disease, injury, disability and premature death. This service primarily focuses on the health and well being of populations, rather than on individuals. The programs define populations that are at-risk and ensure that appropriate interventions are delivered to a large proportion of these at-risk populations.

Diagnosis and Treatment

The objective for the diagnosis and treatment services is to improve the health of Western Australians by restoring the health of people with acute illness. The services provided to diagnose and treat patients include emergency services; ambulatory care or outpatient services and services for those people who are admitted to hospitals, oral health services and other supporting services such as patient transport and the supply of highly specialised drugs.

Continuing Care

Continuing care services are provided to people and their carers who require support with moderate to severe functional disabilities and/or a terminal illness to assist in the maintenance or improvement of their quality of life.

	2005 \$000	2004 \$000
Note 3 Employee expenses		
Salaries and wages (i)	337	1,291
Superannuation	41	140
Annual leave	26	41
Long service leave	(4)	123
Other related expenses	0	(22)
	<u>400</u>	<u>1,573</u>

(i) These employee expenses include employment on-costs associated with the recognition of annual and long service leave liability.

The related on-costs liability is included in employee benefit liabilities at Note 15.

Note 4 Patient support costs

Medical supplies and services	2	18
Domestic charges	7	36
Fuel, light and power	18	31
Food supplies	14	53
Patient transport costs	3	3
Purchase of external services	12	34
	<u>56</u>	<u>175</u>

Note 5 Depreciation expense

Buildings	4	13
Computer equipment and software	0	1
Other plant and equipment	0	1
	<u>4</u>	<u>15</u>

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

	2005 \$000	2004 \$000
Note 6 Net gain / (loss) on disposal of non-current assets		
Gain / (Loss) on disposal of non-current assets:		
Computer equipment and software	(2)	0
Other plant and equipment	(1)	0
	<u>(3)</u>	<u>0</u>
Note 7 Other expenses from ordinary activities		
Insurance	0	1
Communications	6	14
Printing and stationery	1	3
Repairs, maintenance and consumable equipment expense	1	4
Audit fee	5	0
Other	10	9
	<u>23</u>	<u>31</u>
Note 8 Patient charges		
Inpatient charges	<u>37</u>	<u>218</u>
Note 9 Service appropriation		
Appropriation revenue received during the year:		
Service appropriation	<u>360</u>	<u>1,555</u>
Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the estimated depreciation expense for the year and any agreed increase in leave liability during the year.		
Note 10 Cash assets		
Cash at bank	<u>0</u>	<u>5</u>
	<u>0</u>	<u>5</u>
Note 11 Receivables		
Patient fee debtors	0	44
Other receivables	<u>0</u>	<u>18</u>
	<u>0</u>	<u>62</u>
Less: Provision for doubtful debts	<u>0</u>	<u>0</u>
	<u>0</u>	<u>62</u>
Note 12 Amounts receivable for services		
Current	0	0
Non-current	<u>0</u>	<u>56</u>
	<u>0</u>	<u>56</u>
Balance at beginning of year	56	39
Credits to holding account	0	17
Less holding account drawdowns	<u>(56)</u>	<u>(0)</u>
Balance at end of year	<u>0</u>	<u>56</u>

This asset represents the non-cash component of service appropriations which is held in a holding account at the Department of Treasury and Finance. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note	13	Property, plant and equipment	2005 \$000	2004 \$000
		Land		
		At cost	0	80
			0	80
		Buildings		
		Clinical:		
		At cost	0	429
		Accumulated Depreciation	0	(29)
			0	400
		Total of all land and buildings	0	480
		Computer equipment and software		
		At cost	0	5
		Accumulated depreciation	0	(4)
			0	1
		Other plant and equipment		
		At cost	0	8
		Accumulated depreciation	0	(5)
			0	3
		Total of property, plant and equipment	0	484

The revaluation of land and buildings was performed in June 2005 in accordance with an independent valuation by the Department of Land Information (Valuation Services). Fair value has been determined on the basis of current market buying values for land and non-clinical buildings and replacement capital values for clinical buildings.

Reconciliations

Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year are set out below.

	2005 \$000
Land	
Carrying amount at start of year	80
Transfer to Metropolitan Health Services	(1,320)
Revaluation increments / (decrements)	1,240
Carrying amount at end of year	0
Buildings	
Carrying amount at start of year	400
Transfer to Metropolitan Health Services	(548)
Revaluation increments / (decrements)	152
Depreciation	(4)
Carrying amount at end of year	0
Computer equipment and software	
Carrying amount at start of year	1
Disposals	(1)
Depreciation	0
Carrying amount at end of year	0
Other plant and equipment	
Carrying amount at start of year	3
Disposals	(3)
Depreciation	0
Carrying amount at end of year	0
Total property, plant and equipment	
Carrying amount at start of year	484
Disposals	(4)
Revaluation increments / (decrements)	1,392
Depreciation	(4)
Transfer to Metropolitan Health Services	(1,868)
Carrying amount at end of year	0

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note	14	Payables	2005 \$000	2004 \$000
		Trade creditors	0	11
		Accrued expenses	0	2
			<u>0</u>	<u>13</u>

Note	15	Provisions		
		Current liabilities:		
		Annual leave	0	135
		Time off in lieu leave	0	68
		Long service leave	0	64
			<u>0</u>	<u>267</u>
		Non-current liabilities:		
		Long service leave	0	48
			<u>0</u>	<u>48</u>
		Total employee benefit liabilities	<u>0</u>	<u>315</u>

The settlement of annual and long service leave liabilities give rise to the payment of superannuation and other employment on-costs. The liability for such on-costs is included here. The associated expense is included under Employee expenses at Note 3.

The Health Service considers the carrying amount of employee benefits approximates the net fair value.

Note	16	Other liabilities		
		Accrued salaries	0	20
			<u>0</u>	<u>20</u>

Note	17	Contributed equity		
		Balance at beginning of the year	301	0
		Contributions by owners		
		Transfer of pension liabilities to the Treasurer	0	301
		Distribution to owners (i)	(1,562)	0
		Balance at end of the year	<u>(1,261)</u>	<u>301</u>

(i) Hawthorn Hospital is officially closed with effect from 14 June 2005. All assets and liabilities of the Hospital have been transferred to the Metropolitan Health Services prior to closure.

Note	18	Reserves		
		Asset revaluation reserve (i):		
		Balance at beginning of the year	0	0
		Net revaluation increments / (decrements) :		
		- Land	1,240	0
		- Buildings	152	0
		Balance at end of the year	<u>1,392</u>	<u>0</u>

(i) The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets. Revaluation increments and decrements are offset against one another within the same class of non-current assets.

(ii) Any net increment is credited directly to the asset revaluation reserve, except to the extent that any increment reverses a revaluation decrement previously recognised as an expense.

(iii) Any net decrement is recognised as an expense in the Statement of Financial Performance, except to the extent that any decrement reverses a revaluation increment previously credited to the asset revaluation reserve.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note	19	Accumulated surplus / (deficiency)	2005 \$000	2004 \$000
		Balance at beginning of the year	(42)	(21)
		Change in net assets	(89)	(21)
		Balance at end of the year	(131)	(42)

Note 20 Notes to the statement of cash flows

a) Reconciliation of cash

Cash assets at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash assets (Refer note 10)	0	5
	0	5

b) Reconciliation of net cash flows used in operating activities to net cost of services

Net cash used in operating activities (Statement of Cash Flows)	(729)	(1,683)
Increase / (decrease) in assets:		
Other receivables	(62)	16
Decrease / (increase) in liabilities:		
Payables	13	86
Accrued salaries	20	(2)
Provisions	315	22
Non-cash items:		
Depreciation expense	(4)	(15)
Net gain / (loss) from disposal of non-current assets	(3)	0
Other	0	(0)
Net cost of services (Statement of Financial Performance)	(449)	(1,576)

c) Notional cash flows

Service appropriations as per Statement of Financial Performance	360	1,555
	360	1,555
Less notional cash flows:		
Items paid directly by the Department of Health for the Health Service and are therefore not included in the Statement of Cash Flows:		
Accrual appropriations	0	(17)
Other non cash adjustments to output appropriations	0	(3)
	0	(20)
Cash Flows from State Government as per Statement of Cash Flows	360	1,535

Note 21 Remuneration of members of the accountable authority and senior officers

Remuneration of members of the accountable authority

The Acting Director General of Health is the Accountable Authority for Hawthorn Hospital and is also the Executive Chairman of the Health Reform Implementation Taskforce. The remuneration of the Acting Director General of Health is paid by the Metropolitan Health Services.

Note 22 Remuneration of Auditor

Remuneration to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators	6	5
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Note 23 Commitments for Expenditure

There are no expenditure commitments for Hawthorn Hospital as at 13 June 2005.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note 24 Contingent liabilities and contingent assets

There are no contingent liabilities or contingent assets.

Note 25 Significant events occurred during the financial year

Hawthorn Hospital is officially closed with effect from 14 June 2005. This was published in the Government Gazette No. 109, reference, HE401.

The assets and liabilities of the Hospital have been transferred to the Metropolitan Health Services. The site is to be used as an open wards unit for mental health patients.

Note 26 Related bodies

The Health Service had no related bodies during the reporting period.

Note 27 Affiliated bodies

The Health Service had no affiliated bodies during the reporting period.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note 28 Explanatory Statement

(A) Significant variations between actual revenues and expenditures for the financial year and revenues and expenditures for the immediately preceding financial year.

Reasons for significant variations between actual results with the corresponding items of the preceding reporting period are detailed below. Significant variations are those greater than 10% or that are 4% or more of the current year's Total Cost of Services.

	2005 Actual \$000	2004 Actual \$000	Variance \$000
Statement of Financial Performance - Expenses			
Employee expenses	400	1,573	(1,173)
Patient support costs	56	175	(119)
Depreciation expense	4	15	(11)
Carrying amount of non-current assets disposed of	3	0	3
Other expenses from ordinary activities	23	31	(8)
Statement of Financial Performance - Revenues			
Patient charges	37	218	(181)
Service appropriation	360	1,555	(1,195)

Hawthorn Hospital ceased normal operation on 30 September 2004, hence there is only three months activity compared to 2004.

Financial Statements

HAWTHORN HOSPITAL

Notes to the Financial Statements For the period ended 14th June 2005

Note	29	Schedule of Services Delivered	Prevention & Promotion		Diagnosis & Treatment		Continuing Care		Total
			2005 \$000	2004 \$000	2005 \$000	2004 \$000	2005 \$000	2004 \$000	2005 \$000
COST OF SERVICES									
Expenses from Ordinary Activities									
		Employee expenses	0	0	0	0	400	1,573	1,573
		Patient support costs	0	0	0	0	56	175	175
		Depreciation expense	0	0	0	0	4	15	15
		Carrying amount of non-current assets disposed of	0	0	0	0	3	0	0
		Other expenses from ordinary activities	0	0	0	0	23	31	31
		Total cost of services	0	0	0	0	486	1,794	1,794
Revenues from Ordinary Activities									
		Revenue from operating activities	0	0	0	0	37	218	218
		Patient charges	0	0	0	0	37	218	218
		Total revenues from ordinary activities	0	0	0	0	449	1,576	1,576
NET COST OF SERVICES									
		Revenues from State Government	0	0	0	0	360	1,555	1,555
		Service appropriation	0	0	0	0	360	1,555	1,555
		Total revenues from State Government	0	0	0	0	(89)	(22)	(22)
CHANGE IN NET ASSETS									