
QUADRIPLLEGIC CENTRE
10 SELBY STREET
SHENTON PARK WA 6008

QUADRIPLLEGIC CENTRE BOARD OF MANAGEMENT

A n n u a l R e p o r t

2 0 0 5 – 2 0 0 6

“Excellence in Spinal Care”

QUADRIPLEGIC CENTRE
10 SELBY STREET
SHENTON PARK WA 6008

“A specialist nursing, rehabilitative and residential facility for persons with spinal cord injury, a disease of the spinal cord or similar paralysing conditions”.

QUADRIPLEGIC CENTRE

Founded by the Paraplegic-
Quadriplegic Association of WA (Inc).

POSTAL ADDRESS: QUADRIPLEGIC CENTRE
PO BOX 257, SUBIACO WA 6904

TELEPHONE: (08) 9381 0145

QUADRIPLLEGIC CENTRE BOARD ANNUAL REPORT

QUADRIPLLEGIC CENTRE
10 SELBY STREET
SHENTON PARK WA 6008

FIRST MEMORANDUM OF TRANSMITTAL AND STATEMENT OF COMPLIANCE

TO HON J. McGINTY, MLA,
MINISTER FOR HEALTH

In accordance with section 66 of the *Financial Administration and Audit Act 1985*, we hereby submit for your information and presentation to Parliament the Report of the Quadriplegic Centre Board for the financial year ending 30 June, 2006.

The Annual Report has been prepared in accordance with the provisions of the:

Financial Administration and Audit Act 1985
Disability Services Act 1993
Public Sector Management Act 1994,
Equal Opportunity Act 1984
Freedom of Information Act 1992
Government and Ministerial Annual Reporting Policies; and
Electoral Act 1907
State Records Act 2000

Mr. R Dunn, FCA, FAIM, CD
Chairperson
Quadriplegic Centre
Board of Management

Date:

Mr. J Thornton, ASA
Member of the Board
Quadriplegic Centre
Board of Management

Date:

QUADRIPLAGIC CENTRE BOARD ANNUAL REPORT

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1 REPORT ON OPERATIONS

1.1 ADDRESS AND LOCATION

Legal Name: Quadriplegic Centre Board of Management

Postal Address: Quadriplegic Centre
PO Box 257, SUBIACO WA 6904

Street Address: 10 Selby Street, SHENTON PARK WA 6008

Telephone Number: (08) 9381 0144

Facsimile Number: (08) 9381 5097

1.2 ENABLING LEGISLATION

The Quadriplegic Centre Board of Management is incorporated under the Hospitals and Health Services Act (1927), which provides for the establishment, maintenance and management of Public Hospitals and for incidental and other purposes.

The Quadriplegic Centre is managed and controlled by a Board of Management constituted under Section 15 of the Hospitals and Health Services Act (1927).

The Board of Management, as the Accountable Authority for the Statutory Authority, is responsible to the Minister for Health, Hon. J. McGinty MLA, for the general administration of the Health Service.

1.3 MINISTERIAL DIRECTIVES

The Minister for Health did not issue any directives on the Quadriplegic Centre operations during the 2005/2006 year.

1.4 MISSION STATEMENT

The role of the Quadriplegic Centre is to assist persons with spinal cord injury, or a disease of the spinal cord, through the provision of accommodation and a comprehensive programme of rehabilitative nursing, medical, and associated care supports, within the limits of resources.

The Centre also assists spinal paralysed persons living independently in the community through the provision of Home Visiting Nurses who facilitate independent living and implement care goals with the objective of maintaining optimum health status and preventing inappropriate hospitalisation.

The Quadriplegic Centre seeks to provide an environment of least restriction and to maximise resident opportunity, particularly in respect of community activity. A significant increment in the quality of life is facilitated by the provision of appropriate medical, allied health, nursing and personal care supports whilst maintaining the maximum opportunity for community involvement and the development of latent abilities.

1.5 BROAD OBJECTIVES

1. To provide care for severely physically disabled persons subject to spinal cord injury, disease or paralysis.
2. To provide respite care for severely physically disabled persons subject to spinal cord injury, disease or paralysis.
3. To provide ongoing rehabilitation for severely physically disabled persons subject to spinal cord injury, disease or paralysis as they move through the transitional stage from acute care to community living.
4. To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable.
5. To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.

1.6 SUMMARY OF SIGNIFICANT OPERATIONS AND MAJOR ACHIEVEMENTS

ADMISSIONS

One hundred and twelve (112) persons meeting the admission criteria received ongoing rehabilitation and health care support in the residential service. The average occupancy for the year was 80.96 (93.95% of open beds). Forty nine (49) applications for Admission were received during the year. Twenty eight (28) clients were admitted. It should be noted however, that applications that would otherwise have been received were not formalised consequent of advice that the Centre was unable to facilitate a successful admission due to adherence to selection criteria.

Of those applications for Admission received, one (1) application was withdrawn as a result of obtaining home care, six (6) applications were refused as they did not meet the admission criteria, three (3) admission applications are pending awaiting funding confirmation and one (1) application is awaiting a medical report.

No other resident meeting the selection criteria was refused admission, although there were several enquiries from people with conditions other than a spinal injury who did not submit applications due to non compliance with admission criteria.

Total Occupied Bed Days provided by the Centre was 29,470 for 2005/2006 compared to 30,864 in 2004/2005. The highest monthly number of bed days for the year was provided in July 2005 with 2591 bed days. Similarly, the highest monthly number of respite bed days (335) was provided in July 2005.

REHABILITATION/COMMUNITY

During the year, four (4) residents were assisted to reside in the community, one (1) returned overseas and one (1) moved interstate after being involved in formal rehabilitation programs.

RESPIRE CARE

During 2005/2006 respite care was provided to eighteen (18) persons for a total of 482 days over twenty seven (27) admissions compared to 2004/2005 when respite care was provided to twenty four (24) persons for a total of 876 days over thirty nine (39) admissions. Respite care enables clients living in the community to receive short term medical and allied health support essential to prevent inappropriate acute hospitalisation, and enabling carers to enjoy a period of care relief. The Centre continues to provide an important venue for country clients to facilitate outpatient appointments and to have care relevant to their health needs.

CLINICAL CARE

Some residents with psychiatric illness, dementias, concurrent gerontological conditions and cancer continue to form a sub-group of residents receiving post-acute care, rehabilitation or long term care through the Quadriplegic Centre. However, the Centre is not designed for and has no significant capacity to provide care for persons with psychiatric illness. Any significant incident would detract from the safety and social requirements for maintaining the environment for high level paralysed individuals.

Complimentary to the provision of medical and nursing services, physiotherapy, occupational therapy, psychological counselling, social and recreational support services are also available through the Centre and continue to successfully enhance activities of daily living, independent living and personal goals of residents.

CLINICAL TRIAL

Clinical trials at the Centre and in other clinical settings to determine the efficacy of a new treatment for pressure area repair have been completed and the product has been referred to the Therapeutic Goods Administration for approval.

URINARY TRACT INFECTION RATES

People with spinal cord paralysis are at great risk of developing Urinary Tract Infection (UTI). Refinement of the definition of UTI and data collection and analysis indicates that constant vigilance is required to prevent and manage infection. In December 2005, a new protocol for the management and control of UTI was formatted. Nurses, Clinical Nurses and the Infection Control Nurse had input into the formation of the protocol. This protocol has emphasis on the prophylactic management of UTI as well as the active management. A diagnostic guideline is now available, sourced from references to evidence based practice. In 2004/2005 one hundred and eleven (111) UTI's were treated. Good practice by staff in preventing cross infection resulted in a 59% reduction of UTI's to sixty six (66) during the year. A quarterly review will be conducted as from June 2006.

SUB ACUTE PATIENT TRIAL

A new development, consistent with evaluation of proposals for redevelopment of Centre accommodation, has been the development in conjunction with Royal Perth Hospital, of two draft policies with the potential effect of facilitating improved care options for long term spinal injured persons and person with long term ventilated dependency at the Quadriplegic Centre.

HOME VISITING NURSING SERVICE

The Home Visiting Nursing Service responded to 3200 requests for assistance by clients residing in the community compared with 2943 requests for assistance in 2004/2005, demonstrating an increase of 8.7%. In all, 4136 client, and client related contacts, were undertaken by the Home Visiting Service in 2005/2006 in support of spinal injured persons living within the community compared with 4099 client, and client related contacts in 2004/2005, an increase of 1%.

In the last financial year eighty seven (87) new pressure sores or burns were identified compared to ninety three (91) pressure sores or burns in 2004/2005. Eighty (80) of these were prevented from requiring hospital intervention, being treated successfully at home, compared with sixty nine (67) being treated successfully at home in 2004/2005. This represents a treatment success rate of 92% and estimated savings to the State Health budget of approximately \$5.630 million compared with \$4.487 million for 2004/2005. This now means that in the ten year period 1996/97 to 2005/06, the Home Visiting Service successfully managed 739 pressure areas and burns cases in the client's home, an estimated total cost saving of some \$34.331 million to the State Health Service.

Prevention of pressure ulcers, a common complication of quadriplegia, remains a major problem for the Service. Pressure areas relate to community clients' increasing age, higher levels of mobility, higher levels of injury and a reluctance to exercise advice in respect of prevention and treatment, particularly limits on mobility, which impact on the success of healing. The development of pressure sores and burns for Home Visiting Nursing Service clients have decreased this year by 4.39%, and the success rate of managing pressure areas and burns in the community has, in consequence, increased by 16.25%.

In respect to the eight (8) Home Visiting Nursing Service clients treated for pressure ulcers at the Sir George Bedbrook Spinal Unit at Royal Perth Hospital (Shenton Park

Campus), further savings to the State Health budget may have been possible were these clients nursed post surgery, or medically, at the Quadriplegic Centre. The cost per bed day in the acute hospital environment is approximately 5.9 times the cost per day of a bed at the Quadriplegic Centre.

EQUIPMENT UPGRADING

During the year the Centre undertook a programme of equipment upgrading and provision to support all residents, with specific attention to ventilator dependence.

Further maintenance, such as paging system and telephone line upgrade, enhancement to fire protection equipment, together with replacement equipment, was enabled through specific funding made available by the Health Department in 2005.

FACILITY UPGRADING MASTER PLAN

The Board has commissioned and received a feasibility study and master planning submission making recommendations on current and future accommodation requirements for the Centre. The report has confirmed the Board's concerns to address fire safety requirements and the need to progressively address contemporary accommodation responses to ensure continuity of care consistent with best practice. The Board has resolved to accept the recommendations of the study and submission of a business plan has been made to the Health Department of Western Australia accordingly.

LONG TERM VENTILATOR DEPENDENT PATIENTS

The Centre initiated and completed an in-service skills training programme for Registered and Enrolled Nurses to facilitate care and support to residents with tracheostomy and ventilator specific requirements.

HISTORY OF THE QUADRIPLEGIC CENTRE 1969 - 2005

In June 2006, with support from Lotterywest, the Paraplegic-Quadriplegic Association of WA (Inc) published a history of the Quadriplegic Centre (1969 - 2005) entitled "Lives of Courage." The book documents the development of the Centre from the commencement of building construction in 1969 to the present with an emphasis on the unique experiences of past and present residents and staff. The project was supported by the Quadriplegic Centre.

OCCUPATIONAL SAFETY AND HEALTH

The Quadriplegic Centre is one of the heaviest nursing care environments within the State Health System. Each resident without exception, requires direct assistance with physical transfers continuously with each major specific activity of daily living. Approximately 400 hoist transfers are performed each day. The implications of this in regard to Occupational Health and Safety are significant. The Board of Management continues to strive for best practice outcomes, preventative activity and commitment to Occupational Safety and Health is a priority.

For 2005/2006 twelve (12) lost time and three (3) medical treatment accidents were incurred with seven hundred and thirty two (732) working hours lost as a

consequence compared to 2004/2005 when there were seven (7) lost time and one (1) medical treatment accidents with one hundred and twenty seven point six five (127.65) working hours lost. One (1) lost time injury from 2004/2005 carried over into 2005/2006, with a loss of two thousand and eighty (2080) hours during this year.

The Quadriplegic Centre is committed to a programme of immediate first aid to prevent injuries worsening, prompt medical care where required and to providing alternative duties to assist in effective and early return to work programs.

1.7 MANAGEMENT STRUCTURE

1.7.1 Accountable Authority

CHAIRPERSON	Mr. R. Dunn, FCA, FAIM, CD
MEMBERS	Mr. J. V. Fisher, AM, BA, Dip. Fine Arts, Dip Ed, Cit. WA
	Ms. E. Greville-Collins
	Mrs. L. A. Whittingham, B App Sc (Nsg), FRCNA, Cit of WA
	Mr. P.R. Woodland, MBBS (WA), FRACS, FAOrth.A.
	Mrs. E. Smith (Quadriplegic Centre Resident)
	Ms. M. McLeod
	Mr. J. W. Thornton, ASA

Board Members are appointed by the Governor in Executive Council. The term of appointment for each member of the Board commenced on 01/01/2004 and expires on 31/12/2006.

1.7.2 Senior Officers

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Executive Director (Administrator)	Mr P.N.M. Glass	Permanent
Nursing Services	Director of Nursing	Mrs R. A. Knight	Permanent to 24/04/06
Nursing Services	Acting Director of Nursing	Mr. P. J. Humphries	From 25/04/06
Medical Services	General Practitioner	Dr W. Quarles	Permanent
Financial Services	Executive Officer, Finance	Mr S. Yensch	Permanent

1.7.3 Pecuniary Interests

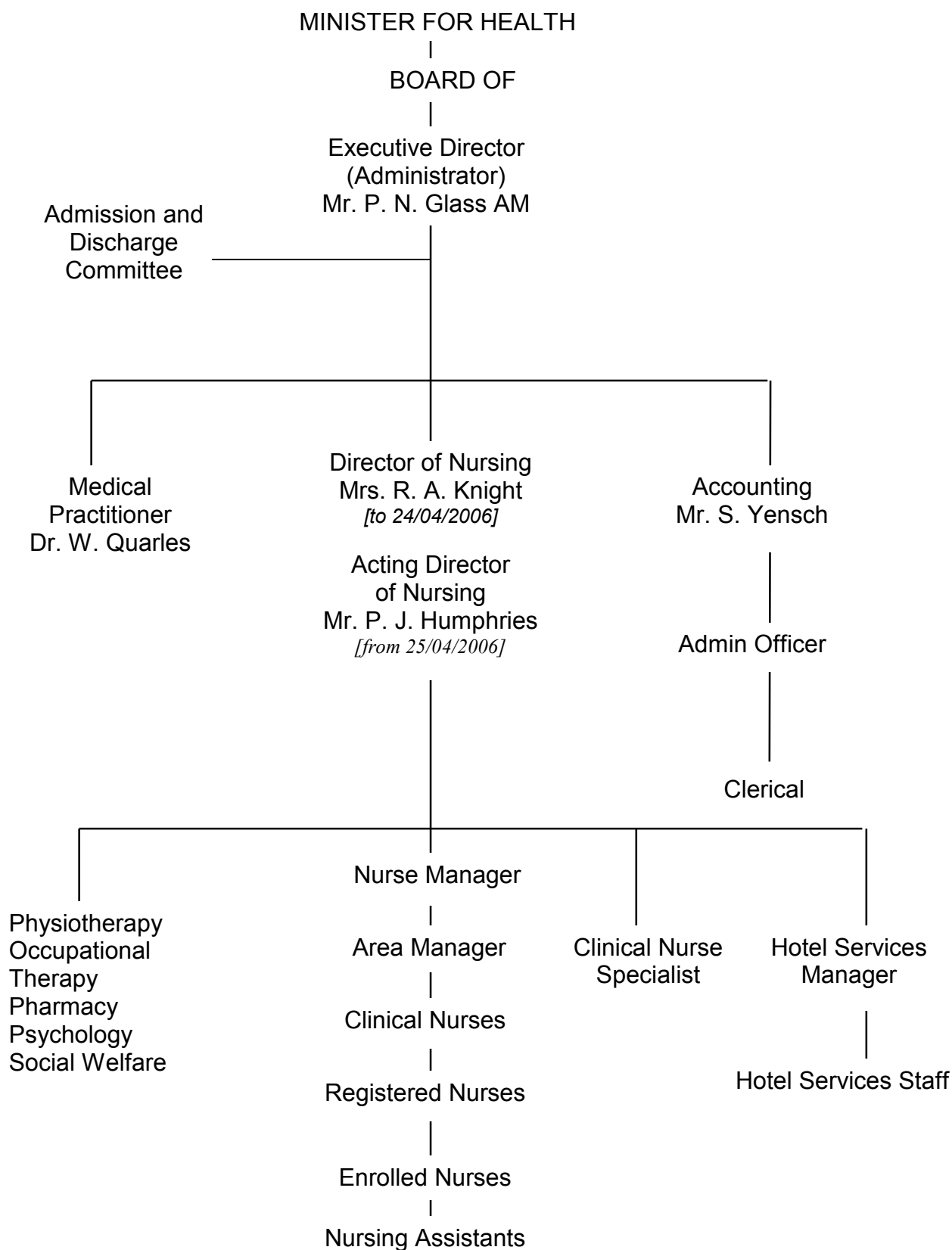
No senior officer at the Quadriplegic Centre:

1. held any shares as beneficiary or nominee in a subsidiary body of the Quadriplegic Centre;
2. Mr. P. N. Glass, in his capacity as Executive Director of the Paraplegic-Quadriplegic Association of WA (Inc) has a related interest in administrative staffing of the Centre and a grounds maintenance contract undertaken for the Centre by Para-Quad Industries.
3. Mr. R. Dunn, Mr. J. V. Fisher and Mr. J. W. Thornton as Board members of the Paraplegic Quadriplegic Association have a related interest in administrative staffing of the Centre and a

grounds maintenance contract undertaken by Para Quad Industries.

4. Board members and senior officers of the Quadriplegic Centre declare that, other than the information declared above and that reported in the Financial Statements, they have no pecuniary interest.

1.7.4 Organisational Structure



Mr. S. Yensch has been appointed Principal Accounting Officer for an unspecified period.

1.8 SERVICES PROVIDED

Functions and Services

Direct Resident Services

Medical Services
Nursing Services
Recreation Services
Resident Liaison Service (Social Welfare)

Other Support Services

Corporate Services
Maintenance
Hotel Services
Financial Services
Medical Records
Supply

Medical Support Services

Physiotherapy
Occupational Therapy
Pharmacy
Psychological Services

Community Services

Preventative Health Care

Changes to Functions and Services

No significant change to the functions and services provided by the Quadriplegic Centre have been made.

1.9 DEMOGRAPHY

The Quadriplegic Centre delivers services to paralysed persons residing within Western Australia.

There is an identified population of around one thousand five hundred and fifty (1,550) persons with spinal cord injury or disease residing in Western Australia. In 2005/2006, sixty five (65) new spinal clients with a permanent spinal deficit were discharged from the Sir George Bedbrook Spinal Unit.

There is a further significant population of persons with paralysis from other disease processes, which is estimated to be of at least similar size to the spinal injured population. Persons very severely disabled by Multiple Sclerosis, Motor Neurone Disease and Post Polio Syndrome, often combined with other chronic diseases such as diabetes, lung disease, cancer or mental illness, make up a proportion of the Quadriplegic Centre population. Support to this latter group is problematic and not within the primary care role of the Centre.

The demand for specialist care provided by the Quadriplegic Centre has been constant. Consequent of additions through new injury and losses through deaths, this population is also remaining constant. Demand also exists through a need to assist older spinal paralysed persons currently living independently, as a consequence of newly acquired medical conditions and deterioration associated with their injury or disease and the accompanying process of ageing. These issues are further impacted by failing family/social support structures. Demand also continues for the provision of respite care to provide relief for family and friends or paid carers of spinal paralysed persons living in the community. Carers themselves requiring medical or surgical treatment continue to initiate consequent urgent respite or long term care requirements for clients.

Increased expectation that Government has a responsibility to fund community living options for significantly disabled persons is contributing to increased demand for such options. The Centre has no direct role or capacity in funding these options, however, works to support independent living capacity where ever practical.

The Home Visiting Nursing Service currently provides a service to five hundred (500) identified clients in an area generally bounded by Geraldton to the north, Kalgoorlie and Esperance to the east and Bunbury and Albany in the south-west, inclusive of the metropolitan area.

1.10 HUMAN RESOURCE MANAGEMENT

1.10.1 Employee Profile

Breakdown of actual full time equivalents (FTE) by major employee category.

CATEGORY	2005/06	2004/05	2003/04	2002/03	2001/02
Nursing	77.77#	78.61#	79.37#	82.63#	80.22#
Administration	2.00	2.00	2.00	2.00	2.00
Medical Support	4.85	4.39	4.07	4.02	4.14
Hotel Services	24.98	25.28	26.21	25.35	25.73
Maintenance	0.97	1.13	0.98	0.96	1.05
Medical (Sessional)	0.40	0.40	0.40	0.40	0.40
Other (Home Visiting Nursing Service)	1.92	2.01	1.94	1.91	2.0
TOTAL	112.89	113.82	114.97	117.27	115.54

Included in this FTE count is the significant number of hours filled by agency nurses due to recruitment deficits resulting from the nursing shortage and sick leave.

1.10.2 Staffing Policies

Recruitment

Recruitment and retention of personnel is determined on the basis of resident dependency and bed occupancy levels. Recruitment practices are entirely in accord with equal opportunity in employment requirements. Recruitment of all categories of nursing staff and physiotherapists continues to be difficult due to industry wide shortages. Enrolled Nurse Full Time Equivalents (FTEs) are now 16.97 (compared with 2004/2005 FTE level of 17.53) instead of a preferred FTE of 22.

Whilst overall staff numbers have been maintained, the staff mix in nursing has changed to ensure care outcomes are met.

Staff recruitment and retention during the year presented challenges to the Centre. In these circumstances the necessity to use agency personnel who work without normal permanent staff responsibilities is placing an additional burden on the Centre's permanent staff. The retirement of several Registered Nurses, each with more than 20 years service, significantly compounded the difficulty in recruiting equally qualified staff.

Turnover Rate Percentage

CATEGORY	2005/06	2004/05	2003/04	2002/03	2001/02
Registered Nurse	32.27	24.35	8.00	21.71	24.05
Enrolled Nurse	32.78	45.29	61.44	64.83	56.34
Assistants in Nursing	66.10	69.82	43.47	76.28	43.87
Hotel Services	27.51	65.37	13.36	37.14	31.35
Allied Health	22.22	37.90	45.24	59.52	16.67
Total Percentage	48.93%	60.40%	35.89%	62.31%	45.45%

1.10.3 Staff Development

A strong commitment to continuous improvement underpins the Centre's staff development programme.

An accredited **Certificate III and IV (Disability and Aged Care)** training course was again offered to new and existing **Nursing Assistants**. Of the twelve (12) undertaking the program as a formal traineeship, eleven (11) completed the course and graduated, compared to the eight (8) in 2004/2005, all of which completed a traineeship.

In June, a new **In-service Education** course commenced. It aimed to further prepare Enrolled Nurses and Registered Nurses to manage the ongoing care of ventilated dependent residents. The course was conducted over three days with both theory and practical applications of knowledge being taught. Additionally, participants visited Ward XI at Royal Perth Rehabilitation Hospital (Shenton Park), to observe the mechanics of the PLV 100 Ventilator. It is anticipated that participants will be assessed on the competencies when a ventilator dependent resident is admitted to the Quadriplegic Centre. To date, there have been three Registered Nurses and six Enrolled Nurses who have successfully completed the course. It is anticipated that the course will be repeated in July/August 2006.

Assistants in Nursing will require a two day course aimed at introducing the skills and knowledge necessary for them to assist the Registered Nurses and Enrolled Nurses in the management of care.

Other in-service education has included topics such as bowel management and autonomic Dysreflexia. A self-directed learning package has been developed for Enrolled Nurses to administer medications. This was designed especially for night staff who were unable to attend the day courses.

In-service Programmes continue annually with topics such as Fire Safety/Evacuation, Medication Administration, Manual Handling Principles, Occupational Health and Safety, Quality Assurance, Cardiopulmonary Resuscitation, and Infection Control.

Invited visiting speakers continue to add value to in-house programs with topics related to issues affecting the Quadriplegic Centre staff and residents. Topics such as UTI Management, Cushioning, Air Mattresses, Hyperreflexia, Multiple Sclerosis updates and Learning to Live with Spinal Cord Injury were presented.

Curtin University School of Nursing undergraduate students continue to use the Quadriplegic Centre for their clinical experience programme. Eleven (11) nursing students and four (4) Re-registration nursing students attended during the year. One (1) Community Health student obtained 160 hours of work experience during the year.

1.10.4 Industrial Relations

Industrial Relations issues are furthered in accordance with the conditions contained in Industrial Awards and Industry best practice.

1.10.5 Workers Compensation

Claims Profile:

MTA = Medical Treatment Accident

LTA – Lost Time Accident

Category	2005/2006		2004/2005		2003/2004		2002/2003	
	MTA	LTA	MTA	LTA	MTA	LTA	MTA	LTA
Nursing	1	5	-	7	-	-	3	1
Administration	-	1	-	-	-	-	-	-
Medical	-	-	-	-	-	1	1	-
Support	-	-	-	-	-	-	-	-
Hotel Services	1	6	-	-	1	1	-	-
Maintenance	1	-	1	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL	3	12	1	7	1	2	4	1

In 2005/2006 a total of 196,235.15 hours were worked at the Quadriplegic Centre compared to 197,506.95 hours in 2004/2005. 732 hours were lost as a result of fifteen (15) workplace injuries compared to 2004/2005 when 127.65 hours were lost as a result of eight (8) workplace injuries. One (1) lost time injury was carried over from 2004/2005 with a loss of 2080 hours (the entire year) in 2005/2006.

The Centre's average time lost per Lost Time Accident for 2005/2006 is 61 hours, compared to 2004/2005, when an average of 19.87 hours were lost. The Frequency Rate for Lost Time Accidents is 61.15 and for Medical Treatment Accidents, 15.29 compared to 36.26 and 5.18 respectively for 2004/2005.

Key Prevention and Rehabilitation Measures Adopted

The Quadriplegic Centre is committed to ensuring the highest possible standard of occupational safety and health for all personnel in accordance with the policies and procedures contained in the Centre's Occupational Safety and Health Manual.

Every accident resulting in loss of time (LTA), or medical treatment (MTA) is investigated and an Accident Investigation Report completed. All potential injury or first aid treatment incidents are also reported and subject to investigation and recommendation.

The involvement of treating Medical Practitioners in the Centre's step by step approach to an early return to work on alternative duties is particularly beneficial in work injury management, where such participation is available.

1.10.6 Equal Employment Opportunity

Outcome 1 – *The Centre values EEO and diversity and the work environment is free from racial and sexual harassment.*

The Centre's policies demonstrate a commitment to EEO, diversity and prevention and management of racial and sexual harassment. The Centre has received no complaints related to this outcome.

Outcome 2 – *The workplace is free from employment practices that are biased or discriminate unlawfully against employees or potential employees.*

The Centre has received no complaints related to this outcome and human resource policies and practices are consistent with the Public Sector Standards.

Outcome 3 – *Employment programs and practices recognise and include strategies for EEO groups to achieve workforce diversity.*

The Centre's workforce is diverse, with staff of all races and a multiplicity of ethnic groups, as well as staff with physical and intellectual disabilities, with employment programs and practices being free of gender bias.

Equity and Diversity Indicators:

INDICATOR	LEVEL OF ACHIEVEMENT
EEO Management Plan	Implemented
Organisational Plans Reflect EEO	Implemented
Policies & Procedures Encompass EEO Requirements	Implemented
Established EEO contact officer	Implemented
Training & Staff Awareness Programmes	Implemented
Diversity	Implemented

KEY EEO ACHIEVEMENTS

Integration of EEO Outcomes

The Quadriplegic Centre is committed to enhancing and promoting equal employment opportunities and in that context employment decisions are considered on merit and without prejudice. In April 2005, the Federal Department of Equal Opportunity for Women exempted the Centre from providing a further report until 2008.

Elimination of Discrimination and Harassment

A comprehensive policy and attendant procedures are in place to eliminate discrimination and harassment. Grievances relating to discrimination and harassment will be addressed in accordance with the circumstances of the grievance and the policy, should any be received.

Achievements for People from EEO Groups

The attainment of a workplace free of bias.

The Quadriplegic Centre has a predominately female workforce. The Centre remains cognisant of all equal employment opportunity factors in relation to sexual harassment, disability and related key issues.

1.11.1 PUBLIC SECTOR MANAGEMENT ACT COMPLIANCE

Whilst the Quadriplegic Centre is managed by the Paraplegic-Quadriplegic Association, the Centre's human resource processes comply with the Public Sector Management Act. The Recruitment and Selection processes for promotional positions meet the requirements of the Public Sector Standards. Performance Management is consistently and fairly applied for all levels of staff and is open to review. Staff have equal opportunity to access training and are encouraged to do so. A Grievance Procedure is in place and is promoted in Orientation and In-service Education programs.

A Code of Conduct devised from the WA Public Sector Code of Ethics relevant to the Quadriplegic is in place. It is available in all policy manuals located in the care units and is promoted during orientation programs.

No complaints were made to the Public Sector Standards Commissioner related to the conduct of Management or staff and there is no evidence of any breach activity related to the Public Sector Standards, the WA Public Sector Code of Ethics or the Quadriplegic Centre's Code of Conduct.

Compliance Statement

The Quadriplegic Centre has complied with the Public Sector Standards in Human Resource Management, the WA Public Sector Code of Ethics and our Code of Conduct.

The Quadriplegic Centre has implemented procedures designed to ensure such compliance. Appropriate internal assessments were conducted to demonstrate the statements made above are correct. Such procedures include auditing of the Centre by external auditors for compliance with Standard AS/NZS 9001:2000, which includes review of all policies including the Human Resource Management Standards. Continued accreditation was achieved in May 2006 when a compliance review was undertaken.

The applications made for breach of the Standards review and the corresponding outcomes for the period to June 30 2006 are

Number lodged	Nil
Number of breaches found	Nil
Number still under review	Nil
Number of material breaches	Nil

P. N. (Nigel) Glass, AM
Administrator
Quadriplegic Centre
14/07/2006

1.11.2 PUBLIC INTEREST DISCLOSURES

A policy reflecting the philosophy and intent of the Public Interest Disclosure Act 2003 has been developed for the Centre and a Public Interest Disclosure Officer has been appointed. The information has been provided in the Centre's policy manual.

1.11.3 CORRUPTION PREVENTION

The Quadriplegic Centre continues to focus on the risks associated with corruption, crime and misconduct, in accordance with Treasurer's Instruction 825. Identified in the Quality Audit was the need for an independent policy regarding abuse of residents by residents. This policy has been drafted. The topic is included in the orientation program for all new staff and residents.

1.12.1 CUSTOMER FOCUS

The changing nature of residential care delivery and consumer expectation requires that appropriate mechanisms are in place to receive resident feedback on all aspects of service provision. This is achieved through a bi-annual formal survey of residents using the residential and Disability Service Standards as a benchmark.

Internal Quality Assurance satisfaction surveys are regularly conducted to gauge resident response to catering performance, and residents meet twice per year with the Hotel Services Manager to provide input into the Quadriplegic Centre seasonal menus. Also, residents meet quarterly with the Hotel Services Manager to review catering generally.

The Centre has in place an Opportunity for Improvement (continuous improvement) mechanism to promote customer focus, which is available to all residents and staff. The continuous improvement activities of the Centre are subject to third party audit.

Residents are further empowered through appointments to the Board of Management, direct access to the Director of Nursing and Executive Director and substantial financial resources available to the Residents' Committee.

1.12.2 DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

Under the Disability Services Act (1993) and the Disability Services Standards Regulations (1994), the Quadriplegic Centre is currently exempted from the requirements to develop and implement a Disability Services Plan. It should be noted that the Quadriplegic Centre is a fully accessible facility designed to meet the requirements of spinal paralysed persons with multiple disabilities.

The Centre has in place a complaints policy and procedure that is published in the residents handbook provided to clients on admission.

The Quadriplegic Centre's Quality Assurance Programme incorporates Disability Service Standards, which are subject to external audits.

1.12.3 CULTURAL DIVERSITY AND LANGUAGE OUTCOMES

The Quadriplegic Centre has a copy of the Language Service Policy and follows the HDWA guidelines on Health Service Delivery to People from Culturally and Linguistically Diverse Backgrounds. Qualified Health Interpreters are used for residents when communication could have effects on a resident's health.

1.12.4 YOUTH OUTCOMES

The average age of residents is 58 years, with a range from 18 to 88 years. The Centre caters for persons over 18 years of age. Care programs are individually designed to meet the specific needs and interests of each resident, and an individualised rehabilitation support plan is provided to assist residents to live as normal a life as possible. Special effort is made to prepare younger paralysed persons for community living according to their needs and where practicable. Three residents, under the age of 25, reside at the Quadriplegic Centre on a short stay basis whilst awaiting modifications to their community accommodation. The Centre's policy is to encourage and support people, where practicable, to live in the community, should they be able to access resources and funding to do so.

1.13 PUBLIC RELATIONS AND MARKETING

The Quadriplegic Centre continues to actively promote specialised spinal rehabilitation through the provision of information to Medical Practitioners. Additionally, Social Workers of major hospitals and relevant agencies are informed of Centre services and information availability.

1.14 RESEARCH AND DEVELOPMENT

The Quadriplegic Centre continues to research and develop Spinal and Rehabilitation Nursing best practice for inclusion in teaching programmes for both Centre Staff and nominees from other facilities and individuals seeking further training in Spinal Rehabilitation Nursing.

1.15 PRICING POLICY

The Quadriplegic Centre raises a daily bed fee commensurate with Nursing Home Type Residents' Rates as advised from time to time by the Health Department of Western Australia.

The comprehensive services provided by the Centre within the daily fee include General Practitioner consultation, nursing service, psychology, physiotherapy, occupational therapy, pharmaceuticals, employment advice and advocacy on an individual basis, as well as catering and hotel services.

1.16 MAJOR CAPITAL PROJECTS

Projects Completed During 2005/2006

Project Description	Funding Source	Estimated Project Cost	Total Final Cost	Variation
Nil	Nil	Nil	Nil	Nil

Works in Progress

Project Description	Funding Source	Projected Year of Completion	Estimated Cost to Complete	Estimated Full Project Cost
Nil	Nil	Nil	Nil	Nil

1.17 INTERNAL AUDIT CONTROLS

The Quadriplegic Centre has established a system of internal controls to provide reasonable assurance that assets are safeguarded, proper accounting records are maintained and financial information is reliable.

Internal audit procedures are carried out and recommendations are reviewed. Findings arising from either the Centre's internal audits or external audits are considered and appropriately addressed.

With respect to quality assurance, internal quality audits are conducted in accordance with the parameters contained in Standard AS/NZS 9001:2000 and reported to management through the Quality Assurance Committee.

An integrated client focussed comprehensive system of auditing has increased the size and complexity of audits, and reduced the number of total audits. In 2005/2006, 242 internal audits were conducted to determine the status of compliance with the prescribed system and systems status, compared to 2004/2005 when 348 internal audits were conducted. Additionally, boiler, refrigerator and food temperature audits were completed daily. No clinical care matters required corrective action.

1.18 RISK MANAGEMENT

To comply with the Treasurer's Instruction 109, the Centre maintains a risk management programme, which has been incorporated into the Occupational Health and Safety and Quality Improvement programs. The Centre has developed and maintained an electronic Risk Management Data Base.

Internal audit is an important method of undertaking risk analysis and monitoring preventive and corrective action. Accordingly, analysis and monitoring are a critical part of the Centre's internal financial accounting and quality assurance auditing processes.

Identified risk areas have been reviewed and analysed and appropriate intervention measures are revised.

1.19 SUSTAINABILITY

A significant amount of work has again been completed in Environmental Performance with the retention of Food Safe accreditation.

A Hotel Services review was completed and as result:

- menu's were revised;
- recipes were standardised;
- an improved menu delivery system was implemented.

The Centre has also commenced a Hazard Analysis and Critical Control Points Plan (HACCP) pre emptying this becoming a legal requirement. The anticipated completion time for this is early 2008.

Waste disposal at the Centre has also been altered to be more environmentally friendly. This includes:

- The recycling of white paper.
- The recycling of aluminium cans (with all profits going to the Residents Committee).
- Reviewing and reducing the number of chemicals used at the Centre.

The Centre continues its commitment to diversity and staff are facilitated with volunteering during their holiday and leisure time in taking residents for holidays and recreational outings.

1.20 EXPENDITURE ON ADVERTISING, MARKET RESEARCH, POLLING DIRECT MAIL AND MEDIA ADVERTISING

This information is published in accordance with Section 175ZE, Electoral Act 1907.

Class of Expenditure	2005/06 \$	2004/05 \$	2003/04 \$	2002/03 \$	2001/02 \$
Advertising Agencies					
<i>Marketforce Publications</i>	16,359.69	6,695.47	6,893.07	7,698.0..04	5,889.46
<i>Nursing Careers and Allied Health</i>	0.00	0.00	0.00	0.00	387.20
Australian Physiotherapy Assoc.	630.00	0.00	0.00	0.00	0.00
Market Research					
<i>Quadriplegic Centre</i>	0.00	0.00	0.00	0.00	0.00
Media Advertising Organisations					
Nursing Careers Expo	0.00	0.00	0.00	0.00	600.00
Telstra Directory	326.00	294.00	102.66	595.82	102.33
Total Expenditure	17,315.69	6,989.47	6,995.73	8,293.86	6,978.99

1.21 WASTE PAPER RECYCLING

Recycled Paper

Waste cardboard is being collected by Amcor Recycling. Gross tonnage records have not been, and are not, collected. There is insufficient recyclable paper at the Centre for a recycling company to collect.

1.22 ENERGY SMART GOVERNMENT POLICY

In accordance with the Energy Smart Government policy, the Quadriplegic Centre is committed to achieving a reduction in non transport related energy use.

Energy Smart Government Program	2005/06	2004/05
Energy Consumption MJ	6,069,350.50	5,930,748.39
Energy Cost	\$146,882.38	\$144,113.41
Greenhouse Gas Emissions (tonnes of CO ₂)	1076.23	1031.14
Performance Indicator MJ/sqm	674.16	658.77
Performance Indicator MJ/Occupied Bed Day	205.95	192.16

Due to the high level of resident disability, all residents of the Quadriplegic Centre require a significant number of electrically operated supports to enhance their physical health and quality of life. For example, each resident has individual reverse cycle air conditioning due to diverse variations in their compromised body temperature regulation, increased use of electric beds providing some level of independence, and use of modern computer and internet technologies to enhance quality of life. Therefore, a significant reduction in energy consumption cannot be unequivocally achieved notwithstanding the reduction sought, when the Centre is committed to increasing the use of technology to provide optimal care.

Redevelopment proposals will assist in improved energy saving power application.

1.23 FREEDOM OF INFORMATION

Formal applications received during the year were Nil.

In accordance with Part 5 of the Freedom of Information Act 1992, an "Information Statement" has been produced and is available from *the Administrator, Quadriplegic Centre, 10 Selby Street, SHENTON PARK WA 6008, Phone: (08) 9381 0144*. Information is also provided on the Centre's Customer Service Charter.

Documents held by the Centre are medical, management and financial records.

1.24 RECORD KEEPING PLANS

The Centre has a Record Keeping Policy for both hard copy and electronic records in keeping with the State Records Act 2000. A Record Retention and Disposal schedule has been developed, and is followed.

1.25 PUBLICATIONS

The undermentioned publications are available upon request from the Centre. The brochures have been distributed to primary care facilities and medical practitioners.

- a) Brochures
 - Short Term and Respite Accommodation

1.26 EVALUATIONS

Evaluations of the service during the year included the required Auditor General's audit, customer satisfaction surveys and six monthly quality surveillance audits. An architectural review of the Centre was undertaken in 2004/05 to evaluate the opportunities for further upgrading development of Centre accommodation on the Shenton Park site. In this financial year, a Business Case to upgrade the Centre to take account of future needs and improved compliance and safety levels in accommodation was completed and submitted to the Health Department of Western Australia for consideration.

1.27 OUTPUT MEASURES (unaudited)

Output 1: Provision of Nursing Services

	2005/06	2004/05	2003/04	2002/03	2001/02
Quantity					
Number of nursing hours worked	138,861.38	139,990.45	139,849.90	144,599.38	143,555.60 #
Number of nursing hours per occupied bed day	4.71	4.54	4.64	4.53	4.48
Quality					
Percentage of resident incidents per occupied bed day	0.47%	0.45%	0.52%	0.54%	0.72%
Percentage of pressure areas successfully treated at the Centre	73.17%	96.97%	96.55%	100%	100%
Timeliness					
Percentage of Nursing Care Plans prepared within the prescribed timeframe	100%	100%	92.5%	88% *	100%
Cost					
Total cost of nursing personnel salaries	\$3,863,139	\$3,686,575	\$3,627,831	\$3,516,838	\$3,541,092
Cost of nursing personnel salaries per occupied bed day	\$131.09	\$119.45	\$120.58	\$110.23	\$110.60

Increase is due to nursing agency hours being included.

* During the second half of the year 100% of care plans have been completed on time.

Output 2: Provision of Pharmaceuticals to Residents

	2005/06	2004/05	2003/04	2002/03	2001/02
Quantity					
Number of dispensing occasions					
a) To the Ward area	8686	8561	7996	9516	10981
b) Dossette Boxes	83,435★	39,680#	6269♦	8320♦	7021♦
Quality					
Number of dispensing errors	0	0	0	0	0
Timeliness					
Pharmacist availability as a percentage of the contracted time (780 hours)	94.74%	95.32%	100%	100%	99%
Number of dispensing occasions not performed as a result of Pharmacist unavailability	Nil	Nil	Nil	Nil	Nil
Cost					
Cost per occupied bed day					
a) Pharmacist salary	\$0.81	\$0.66	\$0.67	\$0.75	\$0.50
b) Pharmaceutical/ancillary medical supplies	\$7.42	\$7.20	\$7.50	\$7.50	\$7.32

♦ These figures are the number of Dossette boxes with doses dispensed therein.

This output was measured as the number of medication types dispensed to Dossette boxes.

★ This output is now measured in actual doses dispensed to Dossette boxes.

Output 3: Provision of Catering Services

	2005/06	2004/05	2003/04	2002/03	2001/02
Quantity					
Number of meals prepared	90,035	94,305	91,930	97,964	98,981
Quality					
a) Menu planning is undertaken in consultation with Dietician and resident advice.					
b) All food services are provided on fresh food principles Special dietary provisions are made to meet resident medical requirements.					
d) Food preparation is undertaken consistent with Safe Food Handling standards.	Food Safe Accreditation maintained. HACCP plan commenced with completion anticipated in early 2008	Achieved Food Safe Accreditation			
Timeliness					
Delivery of meals to residents within scheduled meal times	100%	100%	100%	100%	100%
Cost					
Total cost of food purchases	\$223,700	\$224,143	\$253,046	\$247,353	\$251,975
Cost of food per occupied bed day	\$7.59	\$7.26	\$8.41	\$7.75	\$7.87
Average cost of food per meal	\$2.48	\$2.38	\$2.75	\$2.52	\$2.55

1.28 WORKLOAD INDICATORS

BED OCCUPANCY					
ADMISSIONS	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
Respite (<28 days)	27	39	27	43	40
Short Term (29-182 days)	6	10	12	6	2
Long Term (>183 days)	4	4	3	9	10
TOTAL ADMISSIONS	37	53	42	58	52

SEPARATIONS	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
Respite	29	37	27	42	35
To Independent Living	6	4	5	5	5
To Nursing Home	0	3	0	2	0
Discharges	2	0	3	0	3
Number of Deaths	9	6	10	13	7
TOTAL SEPARATIONS	46	50	45	62	50
Average Bed Occupancy (of 90 open beds)	80.74	84.56	82.10	87.66	87.92

The average bed occupancy rate for 2005/2006 was 80.74% or 89.71% of open beds.

OCCUPIED BED DAYS					
	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
Respite (<28 days)	482	876	354	577	637
Short Term (29-182 days)	2583	3536	1618	1961	2628
Long Term (>183 days)	26405	26452	28114	29366	28752
TOTAL	29,470	30,864	30,086	31,904	32,017

HOME VISITING SERVICE					
	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
<i>Number of Registered Clients</i>	500	489	479	495	465#
Requests for Assistance	3200	2887	2429	2515	2466
Client/Client Related Visits	4136	4041	3420	3602	3577
Number of Pressure Ulcers/Burns Successfully Treated in the Client's Home	80	67	54	78	80
Number of Clients referred to Hospital with Pressure Ulcers/Burns	7	24	11	27	23
Total Number Assessed	87	91	64	105	103
Number of Km Travelled	53,949	60,521,178	60,822	52,848	61,158

The client database was rationalised to exclude those persons no longer requiring a service, and it is now regularly reviewed.

Annual Report

❧ PART II ❧

Performance Indicators

QUADRIPLLEGIC CENTRE BOARD

CERTIFICATION OF PERFORMANCE INDICATORS

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Quadriplegic Centre Board's performance and fairly represent the performance of the Board for the financial year ended 30th June, 2006.

Mr. R. Dunn, FCA, FAIM, CD
Chairperson
Quadriplegic Centre Board

Date: _____

Mr. J. Thornton, ASA
Member of the Board
Quadriplegic Centre Board

Date: _____

Quadriplegic Centre Board

KEY PERFORMANCE INDICATORS

EFFECTIVENESS INDICATORS

Outcome

1. To provide **care** for severely physically disabled persons subject to spinal cord injury, disease or paralysis.
 2. To provide **respite care** for severely physically disabled persons subject to spinal cord injury, disease or paralysis.
 3. To provide ongoing **rehabilitation** for severely physically disabled persons subject to spinal cord injury, disease or paralysis as they move through the transitional stage from acute care to community living.
- a) One hundred and twelve (112) persons meeting the admission criteria received ongoing rehabilitation and health care support in the residential service in 2005/2006. Forty nine (49) applications for admission were received in the year. Thirty seven (37) admissions were accommodated for twenty eight (28) persons.

In 2005/2006, 87.75% of applications were accepted and of these applications 73.47% of clients were accommodated, compared to 2004/2005 when 85.48% of clients meeting the admissions criteria were accommodated. It should be noted however, that applications that would otherwise have been received from people with Multiple Sclerosis and Motor Neurone Disease were not formalised consequent of advice that the Centre was unlikely to be able to facilitate a successful outcome due to priority being given to persons with spinal paralysis.

Residential	2005/06	2004/05	2003/04	2002/03	2001/02
Number of Admission Applications Received	49	62	48	67	53
Number of Applications Approved	37	56	46	58	52
Number of Applicants not meeting the Admission Criteria	6	6	2	1	0
Number of Withdrawn Applications	1	3	3		

The Effectiveness Indicator of access (admissions) reflects the capacity of the Centre to admit clients who meet the admissions criteria, subject to bed availability and within the provisions of the Funding Agreement for the Provision of Health Services between the Centre and the Health Department.

- b) There were 3200 requests from Community Clients for primary care assistance over the year, compared to 2887 in 2004/2005. All requests were made by clients. 100% of requests were met.

Outcome

4. *To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable.*
- a) In 2005/2006, 80 community clients treated for pressure areas and burns did not require hospitalisation (This represents a significant saving to the State Hospital Service as demonstrated below.)

<u>Year</u>	<u>Total No. Pressure Areas/Burns</u>	<u>No. Pressure Areas/Burns not requiring hospitalisation</u>	<u>% of Treated Pressure Areas/Burns not requiring hospitalisation</u>
2000/01	68	51	75.00%
2001/02	103	80	77.70%
2002/03	105	78	74.28%
2003/04	64	54	84.38%
2004/05	91	67	73.63%
2005/06	87	80	91.95%

From 2000/2001 to 2002/2003, there had been a 54% increase in the number of community clients requiring treatment for pressure areas/burns. Notwithstanding this increase, the percentage of treated pressure areas/burns not requiring hospitalisation, remained consistent over the same period. In 2003/2004, there was a 39.04% decrease in identified community clients with pressure areas and burns, and a 10.1% increase in success rate in the percentage of treated pressure areas/burns not requiring hospitalisation. For 2004/2005 an increase of pressure areas and burns of 42.19% highlighted the issues the Home Visiting Nurses deal with for community clients. The success of treating 73.63% of identified pressure areas and burns at home demonstrates the value of the Home Visiting Nursing Service. This value was further demonstrated in 2005/2006 with a 91.95% success rate of treating identified pressure areas.

Additionally, the success of treatment of pressure areas/burns in the client's home is a significant cost saving to the State Hospital Service. The estimated saving is calculated on an acute bed day cost for an average length of stay per hospitalisation per incident.

<u>Year</u>	<u>Bed Day Cost</u>	<u>Average Length of Stay</u>	<u>Estimated Saving</u>
2000/01	\$679	56	\$1,939,224
2001/02	\$702	84	\$4,717,440#
2002/03	\$738	56	\$3,223,584
2003/04	\$886	56	\$2,679,264
2004/05	\$1063	63	\$4,486,923
2005/06	\$1193	59	\$5,630,960

Average length of stay increased to 84 days.

Outcome

5. *To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.*

- a) Review of compliance audits of the Quadriplegic Centre's Quality System were undertaken in July, 2005 and May, 2006 resulting in recommendations that the Centre continue to be registered as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2000.
- b) A formal audit of resident satisfaction was conducted in May 2006. An independent person was commissioned to solicit the data from residents. 20 residents were interviewed and 39 formal questions asked.

The results are still being correlated at the time of report and the findings will be developed into strategies to improve or overcome the issues identified by residents.

From all questions, 768 responses were provided. 615 (75%) were positive responses and 153 (25%) negative.

During 2005/2006 the Centre received twenty three (23) formal complaints from six (6) residents or family members, compared to twenty (20) formal complaints, from five (5) residents, family members or members of the public in 2004/2006. Eight (8) of the complaints were from one (1) resident and seven (7) from another resident. All complaints were resolved, or reasons for non-resolution demonstrated. During the same period fifteen (15) formal commendations were received by the Centre compared to seventeen (17) commendations from 2004/2005.

- c) A Satisfaction Survey of Home Visiting Service clients was conducted during the year. The questionnaire was sent to two hundred and sixty one (261) clients who contacted or requested the service for a particular need. One form was returned as the client was deceased, leaving a functional total of two hundred and sixty (260). One hundred and twenty three (123) completed questionnaires were returned (47.3% response). With respect to rating the service, 94 of the recorded responses (76.42%) considered the service to be above average or excellent, 13 clients (10.56%) rated the service as average and 2 (1.62%) rated the service as below average or poor. 14 (11.38%) of clients did not provide a rating.
- d) No formal complaints concerning the Home Visiting Service were received from Home Visiting Service Clients. Commendation of the Service by clients is principally communicated informally to Home Visiting staff during clinical visits.

EFFICIENCY INDICATORS

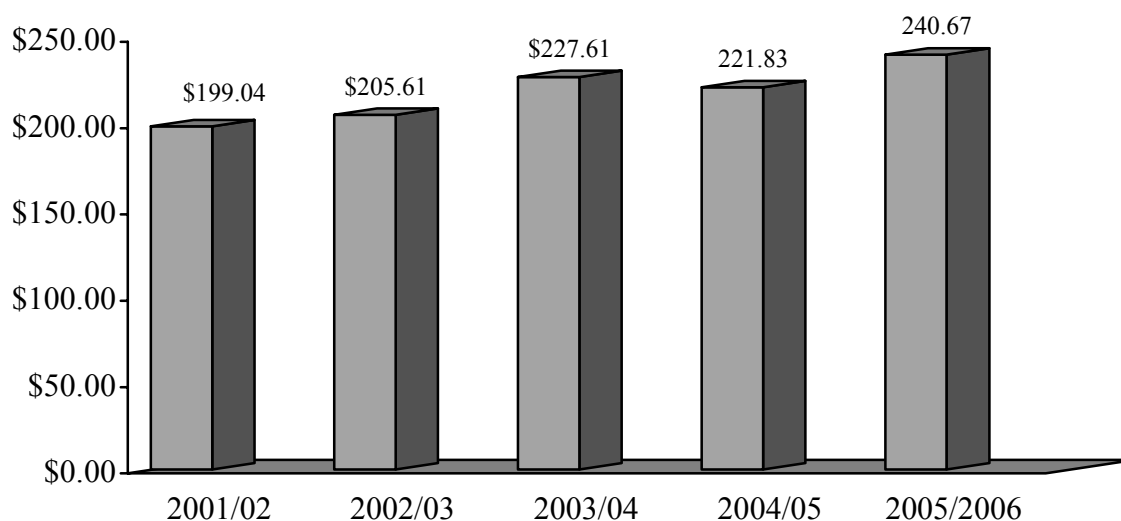
RESIDENTIAL CARE

COST PER BED DAY

Continuing Care Services

1. *To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.*

There is no mechanism within the Quadriplegic Centre to distinguish between the cost per bed day for long term, short term, or respite clients. Respite and short term care however, does not generally require greater resources than long term care and is likely to have the effect of marginally reducing overall costs per bed day.



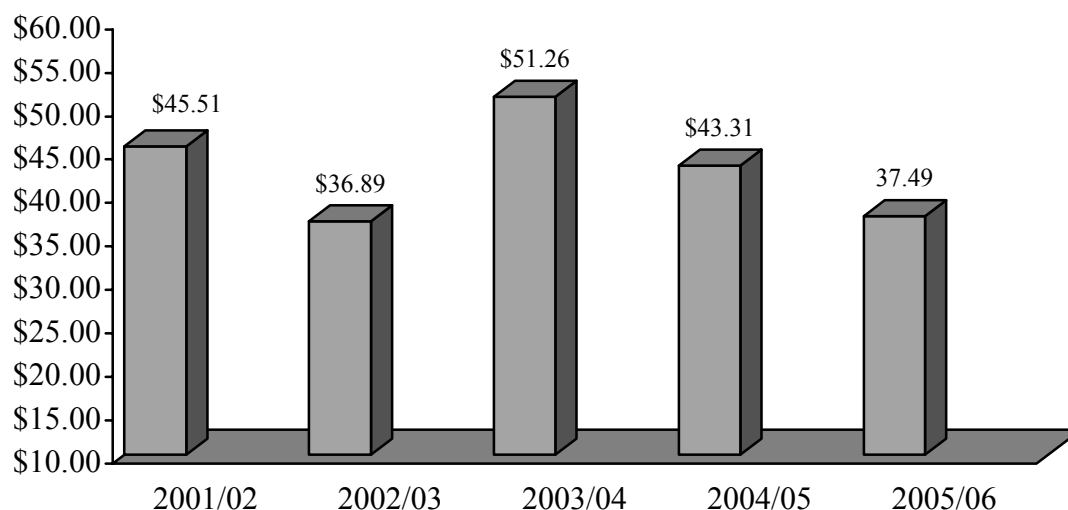
The Efficiency Indicator for Cost per Bed Day is calculated on the total operating expenditure less expenditure allocated to the Home Visiting Service.

Increased funding was made available in 2003/2004 by the Health Department to improve maintenance and equipment levels and enable a study of future accommodation options.

HOME VISITING SERVICE

COST PER CLIENT AND CLIENT RELATED VISITS

2. *To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.*



The Efficiency Indicator for Cost Per Client and Client Related Visits is calculated on the total operating expenditure for the Home Visiting Service.

The increase in 2001/02 can be attributed to the Centre bearing the cost of superannuation, increase in nursing salaries and replacement required for extended sick leave of one Registered Nurse. The decrease in costs in 2002/2003 reflects a return to normal operating parameters.

The increase in 2003/2004 can be attributed to increases in Registered Nurses wages and payments of accumulated entitlements to a long term staff member on retirement.

Annual Report

⌘ PART III ⌘

Financial Statements

QUADRIPLAGIC CENTRE BOARD

CERTIFICATION OF FINANCIAL STATEMENTS

The accompanying Financial Statements of the Quadriplegic Centre Board 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 twelve months ending 30th June, 2006 and the financial position as at 30th June, 2006.

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.

Mr. R. Dunn, FCA, FAIM, CD
Chairperson
Quadriplegic Centre Board

Date: _____

Mr. J. Thornton, ASA
Member of the Board
Quadriplegic Centre Board

Date: _____

Mr S. Yensch
Principal Accounting Officer
Quadriplegic Centre

Date: _____ 2006

Quadriplegic Centre Board

Certification of financial statements
For the year ended 30 June 2006

The accompanying financial statements of the Quadriplegic Centre Board 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 year ending 30 June 2006 and the financial position as at 30 June 2006.

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.

Mr R Dunn, FCA, FAIM, CD
Chairman
Quadriplegic Centre Board

Date:

S M Yensch
Chief Finance Officer
Quadriplegic Centre Board

Date:

Mr J Thornton, ASA
Board Member
Quadriplegic Centre Board

Date:

Quadriplegic Centre Board

Balance Sheet

As at 30th June 2006

	Note	2006 \$	2005 \$
ASSETS			
Current Assets			
Cash and cash equivalents	15	1,028,320	650,256
Receivables	16	203,921	57,626
Amounts receivable for services	17	158,647	78,000
Inventories	18	23,148	18,478
Other current assets	19	0	109,822
Total Current Assets		1,414,036	914,182
Non-Current Assets			
Property, plant and equipment	20	425,735	440,380
Intangible assets	22	919	1,360
Total Non-Current Assets		426,654	441,740
Total Assets		1,840,690	1,355,922
LIABILITIES			
Current Liabilities			
Payables	23	202,105	122,008
Provisions	24	848,626	815,504
Other current liabilities	25	169,948	152,651
Total Current Liabilities		1,220,679	1,090,163
Non-Current Liabilities			
Provisions	24	110,325	197,789
Total Non-Current Liabilities		110,325	197,789
Total Liabilities		1,331,004	1,287,952
NET ASSETS		509,686	67,970
EQUITY			
Contributed equity	26	156,000	156,000
Accumulated surplus/(deficiency)	27	353,686	(88,030)
TOTAL EQUITY		509,686	67,970

The Balance Sheet should be read in conjunction with the notes to the financial statements.

Quadriplegic Centre Board

Income Statement

For the year ended 30th June 2006

	Note	2006 \$	2005 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	7	5,808,270	5,570,360
Fees for visiting medical practitioners		57,451	43,132
Patient support costs	8	781,702	775,242
Depreciation and amortisation expense	9	69,971	53,872
Capital user charge	10	5,437	0
Other expenses	11	384,599	578,992
Total cost of services		7,107,430	7,021,598
INCOME			
Revenue			
Patient charges	12	1,430,682	1,311,280
Interest revenue		47,657	44,048
Other revenues	13	89,075	43,454
Total income other than income from State Government		1,567,414	1,398,782
NET COST OF SERVICES		5,540,016	5,622,816
INCOME FROM STATE GOVERNMENT			
Service appropriations	14	5,981,732	5,858,417
SURPLUS/(DEFICIT) FOR THE PERIOD		441,716	235,601

The Income Statement should be read in conjunction with the notes to the financial statements.

Quadriplegic Centre Board

Cash Flow Statement

For the year ended 30th June 2006

	Note	2006 \$ Inflows (Outflows)	2005 \$ Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		5,901,085	5,780,417
Capital contributions		0	156,000
Net cash provided by State Government	28(c)	<u>5,901,085</u>	<u>5,936,417</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services		(1,137,017)	(1,167,340)
Employee benefits		(5,851,636)	(5,631,589)
GST payments on purchases		(143,754)	(153,423)
Receipts			
Receipts from customers		1,426,178	1,332,833
Interest received		47,657	43,654
GST receipts on sales		5,911	10,480
GST receipts from taxation authority		149,178	156,748
Other receipts		35,347	39,329
Net cash (used in) / provided by operating activities	28(b)	<u>(5,468,136)</u>	<u>(5,369,308)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current physical assets	20	(54,885)	(205,864)
Net cash (used in) / provided by investing activities		<u>(54,885)</u>	<u>(205,864)</u>
Net increase / (decrease) in cash and cash equivalents		378,064	361,245
Cash and cash equivalents at the beginning of period		650,256	289,011
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	28(a)	<u><u>1,028,320</u></u>	<u><u>650,256</u></u>

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

Quadriplegic Centre Board

Statement of Changes in Equity

For the year ended 30th June 2006

	Note	2006 \$	2005 \$
Balance of equity at start of period	36	67,970	(323,631)
CONTRIBUTED EQUITY	26		
Balance at start of period		156,000	0
Capital contribution		0	156,000
Balance at end of period		156,000	156,000
ACCUMULATED SURPLUS	27		
Balance at start of period		(88,030)	(323,631)
Surplus/(deficit) for the period		441,716	235,601
Balance at end of period		353,686	(88,030)
Balance of equity at end of period		509,686	67,970
Total income and expense for the period		441,716	235,601

The Statement of Changes in Equity should be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

For the year ended 30th June 2006

Note 1 First time adoption of Australian equivalents to International Financial Reporting Standard:

General

This is the Quadriplegic Centre's first published financial statements prepared under Australian equivalents to International Financial Reporting Standards (AIFRS).

Accounting Standard AASB 1 'First time Adoption of Australian Equivalents to International Financial Reporting Standards' has been applied in preparing these financial statements. Until 30 June 2005, the financial statements of the Quadriplegic Centre had been prepared under the previous Australian Generally Accepted Accounting Principles (AGAAP).

The Australian Accounting Standards Board (AASB) adopted the Standards of the International Accounting Standards Board (IASB) for application to reporting periods beginning on or after 1 January 2005 by issuing AIFRS which comprise a Framework for the Preparation and Presentation of Financial Statements, Australian Accounting Standards and the Urgent Issues Group (UIG) Interpretations.

In accordance with the option provided by AASB 1 paragraph 36A and exercised by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements', financial instrument information prepared under AASB 132 and AASB 139 will apply from 1 July 2005 and consequently comparative information for financial instruments is presented on the previous AGAAP basis. All other comparative information has been prepared under the AIFRS basis.

Early adoption of standards

The Quadriplegic Centre cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. This TI requires the early adoption of revised AASB 119 'Employee Benefits' as issued in December 2004, AASB 2004-3 'Amendments to Australian Accounting Standards; AASB 2005-3 'Amendments to Australian Accounting Standards [AASB 119]', AASB 2005-4 'Amendments to Australian Accounting Standards [AASB 139, AASB 132, AASB 1, AASB 1023 & AASB 1038]' and AASB 2005-6 'Amendments to Australian Accounting Standards [AASB 3]' to the annual reporting period beginning 1 July 2005. AASB 2005-4 amends AASB 139 'Financial Instruments: Recognition and Measurement' so that the ability to designate financial assets and financial liabilities at fair value is restricted. AASB 2005-6 excludes business combinations involving common control from the scope of AASB 3 'Business Combinations'.

Reconciliations explaining the transition to AIFRS as at 1 July 2004 and 30 June 2005 are provided at note 36 'Reconciliations explaining the transition to AIFRS'.

Note 2 Summary of significant accounting policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board 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 the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars.

The judgements that have been made in the process of applying the Quadriplegic Centre's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 3 'Judgements made by management in applying accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at note 4 'Key sources of estimation uncertainty'.

(c) Contributed Equity

UIG interpretation 1038 "Contributions by Owners Made to Wholly-Owned Public Sector Entities" requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by TI 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Notes to the Financial Statements

For the year ended 30th June 2006

(d) Income

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser.

Rendering of services

Revenue is recognised on delivery of the service to the client.

Interest

Revenue is recognised as the interest accrues.

Service Appropriations

Service Appropriations are recognised as revenues at nominal value in the period in which the Quadriplegic Centre gains control of the appropriated funds. The Quadriplegic Centre gains control of the appropriated funds at the time those funds are deposited to the bank account or credited to the holding account held at the Department of Treasury and Finance. See also note 14 'Service Appropriations'.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Quadriplegic Centre obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(e) Property, Plant and Equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing above \$1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. The Quadriplegic Centre is built on land at 10 Selby Street Shenton Park, owned by the Paraplegic Quadriplegic Association. The Buildings at Shenton Park are owned by the Paraplegic Quadriplegic Association.

For items of property, plant and equipment acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the revaluation model is used for the measurement of land and buildings, and the cost model for all other property, plant and equipment. Items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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

Computer equipment	5 to 15 years
Furniture and fittings	5 to 50 years
Motor vehicles	4 to 10 years

Notes to the Financial Statements

For the year ended 30th June 2006

(f) Intangible Assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing over \$1,000 and internally generated intangible assets costing over \$1,000 are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

The carrying value of intangible assets is reviewed for impairment annually when the asset is not yet in use, or more frequently when an indicator of impairment arises during the reporting period indicating that the carrying value may not be recoverable.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Quadriplegic Centre have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Computer Software	5 years
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Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset.

(g) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Quadriplegic Centre is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairments at each reporting date.

Refer note 21 'Impairment of assets' for the outcome of impairment reviews and testing.

Refer also to note 2(m) 'Receivables' and note 16 for impairment of receivables.

(h) Financial Instruments

The Quadriplegic Centre has two categories of financial instruments:

- Receivables (cash and cash equivalents, receivables); and
- Non trading financial liabilities (payables)

The fair value of short-term receivables and payables is the transition cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(i) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents (and restricted cash and cash equivalents) assets comprise cash on hand and short-term deposits with original maturities of three months or less, that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(j) Accrued Salaries

Accrued salaries (refer to note 25) represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Quadriplegic Centre considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(k) Amounts Receivable for Services (Holding Account)

The Quadriplegic Centre receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

See also note 14 'Service appropriations' and note 17 'Amounts receivable for services'.

(l) Inventories

Inventories are measured at the lower of cost and net realisable value.

Inventories not held for resale are valued at cost unless they are no longer required in which case they are valued at net realisable value.

Notes to the Financial Statements

For the year ended 30th June 2006

(m) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Quadriplegic Centre will not be able to collect the debts.

The carrying amount is equivalent to fair value as it is due for settlement within 30 days from the date of recognition. See note 2(h) 'Financial instruments' and note 16 'Receivables'.

(n) Payables

Payables are recognised at the amounts payable when the Quadriplegic Centre becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as they are generally settled within 30 days. See note 2(h) 'Financial instruments' and note 23 'Payables'.

(o) Provisions

Provisions are liabilities of uncertain timing and amount, and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance date. See note 24 'Provisions'.

Provisions - Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Quadriplegic Centre does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Sick Leave

Liabilities for sick leave are recognised when it is probable that sick leave paid in the future will be greater than the entitlement that will accrue in the future.

Past history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised in the Income Statement for this leave as it is taken.

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

The Quadriplegic Centre has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Quadriplegic Centre to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees who are not members of either the Pension or the GSS Schemes become non-contributory members of the West State Superannuation Scheme (WSS), an accumulation scheme. The Quadriplegic Centre makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. The WSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the WSS Scheme.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

See also note 2 (p) 'Superannuation expense'.

Provisions - Other

Employment on-costs

Employment on-costs, including workers compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Quadriplegic Centre's 'Employee benefits expense'. Any related liability is included in 'Employment on-costs provision'. See note 11 'Other expenses' and note 24 'Provisions'.

(p) Superannuation Expense

The following is included in calculating the superannuation expense in the Income Statement:

Defined contribution plans - Employer contributions paid to the GSS and the West State Superannuation Scheme (WSS).

Notes to the Financial Statements

For the year ended 30th June 2006

(q) Comparative Figures

Comparative figures have been restated on the AIFRS basis.

Note 3 Judgements made by management in applying accounting policies

Judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Note 4 Key sources of estimation uncertainty

The key estimates and assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Employee benefits provision

A staff retention factor representing the experience of employee departures and periods of service is used to estimate the non-current long service leave liabilities. This is an average of probabilities that current employees will remain employed until completion of their partially completed LSL cycles (being either 7 years or 10 years). This does not make a distinction between employees have differing terms to full entitlement. The same average probability is equally applied to an employee who is very close to attaining full entitlement as it is to a new employee.

Note 5 Disclosure of changes in accounting policy and estimates

Future impact of Australian Accounting Standards not yet operative

The Quadriplegic Centre cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. As referred to in Note 1, TI 1101 has only mandated the early adoption of revised AASB 119, AASB 2004-3, AASB 2005-3, AASB 2005-4 and AASB 2005-6. Consequently, the Quadriplegic Centre has not applied the following Australian Accounting Standards and UIG Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1) AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007. The Standard is considered to result in increased disclosures of an entity's risks, enhanced disclosure about components of a financial position and performance, and changes to the way of presenting financial statements, but otherwise there is no financial impact.

2) AASB 2005-9 'Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132]' (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an "insurance contract" under AASB 4 'Insurance Contracts' or as a "financial guarantee contract" under AASB 139 'Financial Instruments: Recognition and Measurement'. The Quadriplegic Centre does not undertake these types of transactions resulting in no financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2006.

3) UIG Interpretation 4 'Determining whether an Arrangement Contains a Lease'. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At reporting date, the Quadriplegic Centre has not entered into any arrangements as specified in the Interpretation resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2006.

The following amendments are not applicable to the Quadriplegic Centre as they will have no impact:

<u>AASB Amendment</u>	<u>Affected Standards</u>
2005-1	AASB 139 (Cash flow hedge accounting of forecast intragroup transactions).
2005-5	'Amendments to Australian Accounting Standards [AASB 1 & AASB 139]'
2006-1	AASB 121 (Net investment in foreign operations).
UIG 5	'Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds'.
UIG 6	'Liabilities arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment'.
UIG 7	'Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies'.

Note 6 Services of the Quadriplegic Centre

Information about the Quadriplegic Centre's services and, the expenses and revenues which are reliably attributable to those services are set out in Note 35. The key service of the Quadriplegic Centre is:

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.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note	7	Employee benefits expense	2006 \$	2005 \$
		Salaries and wages (a)	5,367,735	5,135,667
		Superannuation - defined contribution plans (b)	440,535	434,693
			<u>5,808,270</u>	<u>5,570,360</u>

(a) Includes the value of the fringe benefit to the employees.

(b) Defined contribution plans include West State and Gold State (contributions paid).

Employment on-costs expense is included at note 11 'Other expenses'. The employment on-costs liability is included at note 24 'Provisions'.

Note	8	Patient support costs		
		Medical supplies and services	218,619	222,309
		Domestic charges	162,336	170,193
		Fuel, light and power	177,047	158,597
		Food supplies	223,700	224,143
			<u>781,702</u>	<u>775,242</u>

Note	9	Depreciation and amortisation expense		
		Depreciation		
		Computer equipment	9,604	8,399
		Furniture and fittings	57,700	43,220
		Motor vehicles	2,259	2,253
			69,563	53,872
		Amortisation		
		Intangible assets	408	0
		Total depreciation and amortisation	<u>69,971</u>	<u>53,872</u>

Note	10	Capital user charge	5,437	0
		The Government applies a levy for the use of its capital for the delivery of services. It is applied at 8% per annum on the net assets of the Quadriplegic Centre, excluding exempt assets. Payments are made to the Department of Treasury and Finance on a quarterly basis by the Department of Health on behalf of the Quadriplegic Centre.		

Note	11	Other expenses		
		Communications	11,088	10,273
		Employment on-costs (a)	0	175,687
		Insurance	18,199	23,039
		Motor vehicle expenses	12,022	5,140
		Printing and stationery	12,650	12,708
		Repairs, maintenance and consumable equipment expense	272,177	285,754
		Other	58,463	66,391
			<u>384,599</u>	<u>578,992</u>

(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 24 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Note	12	Patient charges		
		Inpatient charges	<u>1,430,682</u>	<u>1,311,280</u>

Note	13	Other revenues		
		Recoveries	17,347	17,684
		Use of hospital facilities	18,000	25,770
		Other - insurance refund	53,728	0
			<u>89,075</u>	<u>43,454</u>

Note	14	Service appropriations		
		Appropriation revenue received during the year:		
		Service appropriations	<u>5,981,732</u>	<u>5,858,417</u>

Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note	15	Cash and cash equivalents	2006 \$	2005 \$
		Cash on hand	100	100
		Cash at bank - general	1,028,220	650,156
			<u>1,028,320</u>	<u>650,256</u>

Note 16 Receivables

Current

Patient fee debtors	10,508	0
Other receivables	152,810	5,687
Less: Allowance for impairment of receivables	(5,005)	(5,005)
	<u>158,313</u>	<u>682</u>
GST receivable	45,608	56,944
	<u>203,921</u>	<u>57,626</u>

See also note 2(m) 'Receivables' and note 34 'Financial instruments'.

Note 17 Amounts receivable for services

Current	158,647	78,000
Non-current	<u>0</u>	<u>0</u>
	<u>158,647</u>	<u>78,000</u>
Balance at start of the year	78,000	0
Credit to holding account	80,647	78,000
Less holding account drawdown	<u>0</u>	<u>0</u>
Balance at end of the year	<u>158,647</u>	<u>78,000</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.

Note 18 Inventories

Current

Pharmaceutical stores - at cost	<u>23,148</u>	<u>18,478</u>
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Note 19 Other current assets

Prepayments	<u>0</u>	<u>109,822</u>
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Note 20 Property, plant and equipment

Computer equipment		
<i>At cost</i>	61,095	59,044
<i>Accumulated depreciation</i>	(49,618)	(42,035)
<i>Accumulated impairment losses</i>	<u>0</u>	<u>0</u>
	<u>11,477</u>	<u>17,009</u>
Furniture and fittings		
<i>At cost</i>	950,364	916,680
<i>Accumulated depreciation</i>	(551,732)	(511,194)
<i>Accumulated impairment losses</i>	<u>0</u>	<u>0</u>
	<u>398,632</u>	<u>405,486</u>
Motor vehicles		
<i>At cost</i>	57,739	57,739
<i>Accumulated depreciation</i>	(42,113)	(39,854)
<i>Accumulated impairment losses</i>	<u>0</u>	<u>0</u>
	<u>15,626</u>	<u>17,885</u>
Total of property, plant and equipment	<u>425,735</u>	<u>440,380</u>

Payments for non-current assets

Payments were made for purchases of non-current assets during the reporting period as follows:

Paid as cash by the Quadriplegic Centre	54,885	49,864
Paid by the Quadriplegic Centre from capital contributions	<u>0</u>	<u>156,000</u>
Gross payments for purchases of non-current assets	<u>54,885</u>	<u>205,864</u>

Notes to the Financial Statements

For the year ended 30th June 2006

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.

	2006 \$
Computer equipment	
Carrying amount at start of year	17,009
Additions	4,039
Depreciation	(9,604)
Internal transfer	33
Carrying amount at end of year	<u>11,477</u>
Furniture and fittings	
Carrying amount at start of year	405,486
Additions	50,846
Depreciation	(57,700)
Carrying amount at end of year	<u>398,632</u>
Motor vehicles	
Carrying amount at start of year	17,885
Depreciation	(2,259)
Carrying amount at end of year	<u>15,626</u>
Total property, plant and equipment	
Carrying amount at start of year	440,380
Additions	54,885
Depreciation	(69,563)
Internal transfer	33
Carrying amount at end of year	<u>425,735</u>

Note 21 Impairment of Assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2006.

The Quadriplegic Centre held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

All surplus assets at 30 June 2006 have either been classified as assets held for sale or written off.

	2006 \$	2005 \$
Note 22 Intangible assets		
Computer software		
<i>At cost</i>	1,360	1,360
<i>Accumulated amortisation</i>	(441)	0
	<u>919</u>	<u>1,360</u>

Reconciliation

Reconciliation of the carrying amount of intangible assets at the beginning and end of the current financial year is set out below.

Computer software

Carrying amount at start of year	1,360
Amortisation expense	(408)
Internal transfers	(33)
Carrying amount at end of year	<u>919</u>

Note 23 Payables

Current

<i>Trade creditors</i>	196,668	122,008
<i>Accrued expenses</i>	5,437	0
	<u>202,105</u>	<u>122,008</u>

See also note 2(m) 'Receivables' and note 34 'Financial instruments'.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 24 Provisions	2006 \$	2005 \$
Current		
Employee benefits provision		
Annual leave (a)	602,177	598,842
Long service leave (b)	166,726	137,760
Superannuation	66,022	66,119
Other provision		
Employment on-costs (c)	13,701	12,783
	<u>848,626</u>	<u>815,504</u>
Non-current		
Employee benefits provision		
Long service leave (b)	101,216	181,715
Superannuation	9,109	16,074
	<u>110,325</u>	<u>197,789</u>
Total Provisions	<u>958,951</u>	<u>1,013,293</u>

(a) Annual leave liabilities and time off in lieu leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	451,634	582,341
More than 12 months after reporting date	150,543	16,501
	<u>602,177</u>	<u>598,842</u>

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	22,470	38,448
More than 12 months after reporting date	144,256	99,312
	<u>166,726</u>	<u>137,760</u>

(c) The settlement of annual and long service leave liabilities give rise to the payment of employment on-costs including workers compensation premiums. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is included at note 11 'Other expenses'.

Note 25 Other liabilities

Current		
Accrued salaries	169,948	152,651

Note 26 Contributed equity

Equity represents the residual interest in the net assets of the Quadriplegic Centre. The Government holds the equity interest in the Quadriplegic Centre on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-

Balance at start of the year	156,000	0
Contributions by owners		
Capital contributions (a)	0	156,000
Balance at end of year	<u>156,000</u>	<u>156,000</u>

(a) Capital Contributions (appropriations) and non-discretionary (non-reciprocal) transfers of net assets from other State government agencies have been designated as contributions by owners in Treasurer's Instruction TI 955 'Contribution by Owners Made to Wholly Owned Public Sector Entities' and are credited directly to equity.

Note 27 Accumulated surplus/(deficit)

Balance at start of year	(88,030)	(323,631)
Result for the period	441,716	235,601
Balance at end of year	<u>353,686</u>	<u>(88,030)</u>

Notes to the Financial Statements

For the year ended 30th June 2006

		2006	2005
		\$	\$
Note 28	Notes to the Cash Flow Statement		
a)	Reconciliation of cash		
	Cash assets at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
	Cash and cash equivalents (see note 15)	1,028,320	650,256
b)	Reconciliation of net cost of services to net cash flows used in operating activities:		
	Net cash used in operating activities (Cash Flow Statement)	(5,468,136)	(5,369,308)
	Increase/(decrease) in assets:		
	GST receivable	(11,336)	(13,809)
	Other current receivables	157,631	(19,665)
	Inventories	4,670	(1,200)
	Prepayments	(109,822)	(48,885)
	Decrease/(increase) in liabilities:		
	Payables	(80,097)	(74,992)
	Accrued salaries	(17,297)	(13,826)
	Current provisions	(33,122)	(13,564)
	Non-current provisions	87,464	0
	Non-cash items:		
	Depreciation and amortisation expense (note 9)	(69,971)	(53,872)
	Capital user charge paid by Department of Health (note 10)	(5,437)	0
	Adjustment for other non-cash items	5,437	(13,695)
	Net cost of services (Income Statement)	<u>(5,540,016)</u>	<u>(5,622,816)</u>
c)	Notional cash flows		
	Service appropriations as per Income Statement	5,981,732	5,858,417
	Capital appropriations credited directly to Contributed Equity (Refer Note 26)	0	156,000
		<u>5,981,732</u>	<u>6,014,417</u>
	Less notional cash flows:		
	Items paid directly by the Department of Health for the Quadriplegic Centre and are therefore not included in the Cash Flow Statement:		
	Capital user charge	(5,437)	0
	Accrual appropriations	(80,647)	(78,000)
	Other non cash adjustments to service appropriations	5,437	0
		<u>(80,647)</u>	<u>(78,000)</u>
	Cash Flows from State Government as per Cash Flow Statement	<u>5,901,085</u>	<u>5,936,417</u>

Note 29 Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators	13000	12000
--	-------	-------

Note 30 Related bodies

The Quadriplegic Centre had no related bodies during the reporting period.

Note 31 Affiliated bodies

The Quadriplegic Centre had no affiliated bodies during the reporting period.

Note 32 Contingent Assets

The Quadriplegic Centre is insured by Risk Cover, the State Government self insurance scheme. The Quadriplegic Centre is entitled to a return of funds based on the Quadriplegic Centre's performance of claims against deposit contributions adjusted by the overall performance of the Risk Cover fund. Available information indicates potential refunds of; \$141000 in July 2007, \$97000 in July 2008 and \$20000 in July 2009. These amounts are contingent on the development of current insurance claim costs and the overall performance of Risk Cover.

Quadriplegic Centre Board
Notes to the Financial Statements
For the year ended 30th June 2006

Note 33 Explanatory Statement

(A) Significant variances between actual results for 2005 and 2006

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.

	Note	2006 Actual \$	2005 Actual \$	Variance \$
Expenses				
Fees for visiting medical practitioners	(a)	57,451	43,132	14,319
Depreciation and amortisation expense	(b)	69,971	53,872	16,099
Other expenses	(c)	384,599	578,992	(194,393)
Revenues				
Other revenues	(d)	89,075	43,454	45,621

Insert reasons for major variance for each applicable expense & revenue items: example as below

(a) Fees for visiting medical practitioners

Fee increase.

(b) Depreciation and amortisation expense

A number of beds were replaced at the end of last year.

(c) Other expenses

The most significant variation was the reduction in workers compensation premiums.

(d) Other revenues

The difference represents a return of insurance funds

(see note 32).

Note 33 Explanatory Statement

(B) Significant variations between estimates and actual results for 2006

Significant variations are considered to be those greater than 10% of budget. There was no variations greater than 10% for the year

Notes to the Financial Statements

For the year ended 30th June 2006

Note 34 Financial instruments

a) Financial risk management objectives and policies

Financial instruments held by the Quadriplegic Centre are cash and cash equivalents, receivables and payables. The Quadriplegic Centre has limited exposure to financial risks. The Quadriplegic Centre's overall risk management program focuses on managing the risks identified below.

Credit risk

The Quadriplegic Centre receives fees from residents that provide limited risk. In addition, receivable balances are monitored on an ongoing basis with the result that the Quadriplegic Centre's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Liquidity risk

The Quadriplegic Centre has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Cash flow interest rate risk

The Quadriplegic Centre is not exposed to interest rate risk because it has no borrowings.

b) Financial instrument disclosures

Financial instrument information for the year ended 2005 has been prepared under the previous AGAAP Australian Accounting Standard AAS 33 'Presentation and Disclosure of Financial Instruments'. Financial instrument information from 1 July 2005 has been prepared under AASB 132 'Financial Instruments: Presentation' and AASB 139 'Financial Instruments: Recognition and Measurement'. See also note 2 (q) 'Comparative figures'.

Interest rate risk exposure

The following table details the Quadriplegic Centre's exposure to interest rate risk as at the reporting date:

	<u>Weighted average effective interest rate</u>	<u>Variable interest rate</u>	<u>Fixed interest rate maturities</u>					<u>More than 5 years</u>	<u>Non- interest bearing</u>	<u>Total</u>
2006	%	\$000	<u>Within 1 year</u>	<u>1-2 years</u>	<u>2-3 years</u>	<u>3-4 years</u>	<u>4-5 years</u>	\$000	\$000	\$000
Financial Assets										
Cash and cash equivalents	5.8%	1,028								1,028
Receivables									204	204
Amounts receivable for services									159	159
		1,028	0	0	0	0	0	0	363	1,391
Financial Liabilities										
Payables									202	202
Net financial assets / (liabilities)		1,028	0	0	0	0	0	0	161	1,189

Notes to the Financial Statements

For the year ended 30th June 2006

Note 34 Financial instruments (continued)

	<u>Weighted average effective interest rate</u>	<u>Variable interest rate</u>	<u>Fixed interest rate maturities</u>			<u>Non- interest bearing</u>	<u>Total</u>
2005	%	\$000	<u>1 year or less</u>	<u>1 to 5 years</u>	<u>Over 5 years</u>	<u>\$000</u>	<u>\$000</u>
Financial Assets							
Cash and cash equivalents	5.5%	650					650
Receivables						58	58
Amounts receivable for services						78	78
		<u>650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>214</u>	<u>864</u>
Financial Liabilities							
Payables						122	122
Net financial assets / (liabilities)		<u>650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92</u>	<u>742</u>

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 35 Schedule of Income and Expenses by Services

	Prevention & Promotion		Diagnosis & Treatment		Continuing Care		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
	\$	\$	\$	\$	\$	\$	\$	\$
COST OF SERVICES								
Expenses								
Employee benefits expense	0	0	0	0	5,808,270	5,570,360	5,808,270	5,570,360
Fees for visiting medical practitioners	0	0	0	0	57,451	43,132	57,451	43,132
Patient support costs	0	0	0	0	781,702	775,242	781,702	775,242
Depreciation and amortisation expense	0	0	0	0	69,971	53,872	69,971	53,872
Capital user charge	0	0	0	0	5,437	0	5,437	0
Other expenses	0	0	0	0	384,599	578,992	384,599	578,992
Total cost of services	0	0	0	0	7,107,430	7,021,598	7,107,430	7,021,598
INCOME								
Patient charges	0	0	0	0	1,430,682	1,311,280	1,430,682	1,311,280
Interest revenue	0	0	0	0	47,657	44,048	47,657	44,048
Other revenues	0	0	0	0	89,075	43,454	89,075	43,454
Total income other than income from State Government	0	0	0	0	1,567,414	1,398,782	1,567,414	1,398,782
NET COST OF SERVICES	0	0	0	0	5,540,016	5,622,816	5,540,016	5,622,816
INCOME FROM STATE GOVERNMENT								
Service appropriations	0	0	0	0	5,981,732	5,858,417	5,981,732	5,858,417
SURPLUS/(DEFICIT) FOR THE PERIOD	0	0	0	0	441,716	235,601	441,716	235,601

[illegible]

For the year ended 30th June 2006

Reconciliation of equity at the date of transition to AIFRS: 1 July 2004

[illegible]

Reconciliation of equity at the end of the last reporting period under previous AGAAP : 30 June 2005

[illegible]

Reconciliation of equity at the end of the last reporting period under previous AGAAP : 30 June 2005

[illegible]

Reconciliation of Income Statement for the year ended 30 June 2005

[illegible]

**Notes to the Financial Statements
For the year ended 30th June 2006**

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS) (continued)

Reconciliation of Cash Flow Statement for the year ended 30 June 2005

	AGAAP 30 June 2005	Adjustments	AIFRS 30 June 2005
	\$	\$	\$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations	5,780,417	0	5,780,417
Capital contributions	156,000	0	156,000
Net cash provided by State Government	5,936,417	0	5,936,417
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services	(1,167,340)	0	(1,167,340)
Employee benefits	(5,631,589)	0	(5,631,589)
GST payments on purchases	(153,423)	0	(153,423)
Receipts			
Receipts from customers	1,332,833	0	1,332,833
Interest received	43,654	0	43,654
GST receipts on sales	10,480	0	10,480
GST receipts from taxation authority	156,748	0	156,748
Other receipts	39,329	0	39,329
Net cash (used in) / provided by operating activities	(5,369,308)	0	(5,369,308)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current physical assets	(205,864)	0	(205,864)
Net cash (used in) / provided by investing activities	(205,864)	0	(205,864)
Net increase / (decrease) in cash and cash equivalents	361,245	0	361,245
Cash and cash equivalents at the beginning of the period	289,011	0	289,011
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	650,256	0	650,256

Notes to the Financial Statements

For the year ended 30th June 2006

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS) (continued)

Notes to the reconciliations

(a) Employee benefits

AASB 119 requires that all employee benefits expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Under AGAAP, all annual leave and long service leave entitlements (unconditional long service leave) were measured at nominal amounts.

Employment on-costs are not included in employee benefits under AGAAP or AIFRS. However, under AGAAP employee benefits and on-costs are disclosed together on the face of the Income Statement as Employee costs. Under AIFRS employee benefits will be the equivalent item disclosed on the face. On-costs are transferred to other expenses.

Adjustments to opening Balance Sheet (1 July 2004)

There has been no change in the employee benefits provision.

Adjustments to 30 June 2005 Balance Sheet

There has been no change in the employee benefits provision.

Adjustments to the Income Statement for the period ended 30 June 2005

Employment on-costs payments have been reclassified from employee benefits payments to other payments \$175687

(b) Intangible assets

AASB 138 requires that software not integral to the operation of a computer must be disclosed as intangible assets. Intangible assets must be disclosed on the balance sheet. All software has previously been classified as property, plant and equipment (computer equipment and software).

Adjustments to 30 June 2005 Balance Sheet

The quadriplegic centre has transferred \$ 1360 in software from property, plant and equipment to intangible assets.

Adjustments to the Income Statement for the period ended 30 June 2005

There was no net impact on the surplus for the year.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS)
(continued)

Notes to the reconciliations

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	ACCRUAL TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARe	ADJUSTMENTS		CLOSING
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
10									
11		EXPENDITURE							
12		Salaries & Wages							
13	111	Nursing Services - General	1	3,820,582		3,982,196			3,982,196
14	121	General Administration	1	201,000		216,000			216,000
15	131	Medical Support Services	1	218,796		252,547			252,547
16	151	Hotel Services	1	861,049		885,248			885,248
17	161	General Maint & Allied Service	1	34,240		31,744			31,744
18	171	Other	1	0		0			0
19	181	Medical (Salaried)	1	0		0			0
20	191	Medical (Sessional)	1	0		0			0
21	1111	Superannuation	1	434,693		440,535			440,535
22		Payments to Visiting Med Off							
23	1212	Contract - Inpatients	2	43,132		57,451			57,451
24	1222	Contract - Outpatients	2	0		0			0
25	1231	Fee for Service - Inpatients	2	0		0			0
26	1241	Fee for Service - Outpatients	2	0		0			0
27		Patient Support Costs							
28	1311	Food Supplies	3	224,143		223,700			223,700
29	1611	Drug Supplies	3	159,416		143,476			143,476
30	1621	Other Medical & Surgical	3	62,893		75,143			75,143
31	1711	Purchase of External Services	3	0		0			0
32	1913	Fuel, Light, Power & Water	3	158,597		177,047			177,047
33	2211	Domestic Charges	3	170,193		162,336			162,336
34		Shared Services Charges							
35	2411	Supply Chain Service Charge	10	0		0			0
36	1792	Other Shared Services Charges	10	0		0			0
37	1779	Internal Service Recoups (WACHS only)	10	0		0			0
38		Equip & Repairs + Profit on disposal							
39	2511	Alt & Add Works & Services	10	24,500		0			0
40	2811	Other Add Equip & Repairs	10	112,477		157,800		54,885	102,915
41	2838	Operating Lease Expenses	10	0		0			0
42	3111	Repairs & Maintenance + Profit on disposal	10	148,777		169,262			169,262
43		Administration Expenses							
44	3410	Administration - General	10	55,391		44,463			44,463
45	513	Other Employee Expenses	10	0		0			0
46	3211	Motor Vehicle Expenses	10	5,140		12,022			12,022
47	3424	Insurance	10	23,039		18,721		522	18,199
48	3436	Printing & Stationery	10	12,708		12,650			12,650
49	1717	Other expenses from ordinary activities	10	0		0			0
50	3413	Audit Fees	10	11,000		14,000			14,000
51	3448	Communications	10	10,273		11,088			11,088
52	3442	Rental of Property	10	0		0			0
53	3611	Finance Lease Finance Charges	4	0		0			0
54	3612	Interest - WA Treasury Corporation	4	0		0			0
55	3613	Interest - WA Treasury Department	4	0		0			0
56	3614	Interest - Other	4	0		0			0
57	411	Workers Compensation - Insur	10	175,687		91,101		91,101	0
58	520	Criminal Record Screenings	10	0		0			0
59	521	Fringe Benefits Tax	10	0		0			0
60	3311	Patient Transport	3	0		0			0
61		Accruals - Other							
62	3512	Bad Debts	10	0		0			0
63	3511	Doubtful Debts	10	0		0			0
64	3725	Stock Write Offs Net	10	0		0			0
65	4111	Stock Purchase Price Variance	10	0		0			0
66	4311	Profit Or Loss Account	16	0		0			0
67		Assets Disposal Expenses / Adj							
68	3722	Asset Disposal Expenses	10	0		0			0
69	3722/0000	Default Sub-Account	10	0		0			0
70	3722/0010	Assets - Land	10	0		0			0
71	3722/0020	Assets - Buildings	10	0		0			0
72	3722/0030	Assets - Computer Equip/Soft	10	0		0			0
73	3722/0040	Assets - Furniture & Fitting	10	0		0			0
74	3722/0050	Assets - Motor Vehicles	10	0		0			0
75	3722/0060	Assets - Other Mobile Plant	10	0		0			0
76	3722/0023	Assets - Medical Equip	10	0		0			0

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	ACCRUAL TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARe	ADJUSTMENTS	CLOSING	
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
77	722/0027	Assets - Other Plant & Equip	10	0		0			0
78	3616	Amortisation	5	0		0			0
79	3911	Capital User Charge	8	0		0	5,437		5,437
80	3721	Revaluation Decrement - Land	7	0		0			0
81	3723	Revaluation Decrement - Buildings	7	0		0			0
82	7339	Reversal Revaluation Decrement	7	0		0			0
83	7339/0010	Reversal of Revaluation Decrement - Land	7	0		0			0
84	7339/0020	Reversal of Revaluation Decrement - Buildings	7	0		0			0
85	3811	Extra-ordinary Items Net	17	0		0			0
86		Loss on Sale of Assets							
87	3720	Carrying Amount of Non-Current Assets Dispos	9	0		0			0
88	3720/0000	Default Sub-Account	9	0		0			0
89	3720/0010	Assets - Land	9	0		0			0
90	3720/0020	Assets - Buildings	9	0		0			0
91	3720/0030	Assets - Computer Equip/Soft	9	0		0			0
92	3720/0040	Assets - Furniture & Fitting	9	0		0			0
93	3720/0050	Assets - Motor Vehicles	9	0		0			0
94	3720/0060	Assets - Other Mobile Plant	9	0		0			0
95	3720/0023	Assets - Medical Equip	9	0		0			0
96	3720/0027	Assets - Other Plant & Equip	9	0		0			0
97		Depreciation							
98	3711	Assets - Buildings	5	0		0			0
99	3714	Assets - Computer Equipment	5	8,399		0	9,604		9,604
100	3715	Assets - Furniture & Fitting	5	43,220		0	57,700		57,700
101	3716	Assets - Motor Vehicles	5	2,253		0	2,259		2,259
102	3717	Assets -Other Mobile Plant	5	0		0			0
103	3712	Assets -Medical Equip	5	0		0			0
104	3713	Assets - Other Plant & Equip	5	0		0			0
105	3731	Assets - Leasehold Improvements	5	0		0			0
106	3732	Assets - Computer Software	5	0		0	408		408
107		Amortisation - Intangibles		0					0
108		Impairments							
109	3740	Impairment Losses - Medical equipment	6	0		0			0
110	3741	Impairment Losses - Computer equipment	6	0		0			0
111	3742	Impairment Losses - Furniture and Fittings	6	0		0			0
112	3743	Impairment Losses - Motor vehicle	6	0		0			0
113	3744	Impairment Losses - Other mobile plants	6	0		0			0
114	3745	Impairment Losses - Plant and equipment	6	0		0			0
115	3746	Impairment Losses - Computer software	6	0		0			0
116	3747	Impairment Losses - Other equipment	6	0		0			0
117	3748	Impairment Losses - Leasehold improvements	6	0		0			0
118	3749	Impairment Losses - Artworks	6	0		0			0
119									
120		INCOME							
121	7213	Appropriations	18	(5,677,766)		(5,796,176)			(5,796,176)
122	7221	Cash Appropriations	18	0		0			0
123	7231	Output Appropriation Accrual	18	(78,000)		0		80,647	(80,647)
124	7241	Notional Appropriations	18	0		0			0
125	7111	Commonwealth Specific Grant	12	0		0			0
126	7115	Other Specific Grants	13	0		0			0
127	7214	Assets Transferred / (Assumed)	19	0		0			0
128	7331	Proceeds from sale of assets	9	0		0			0
129	4511	Incr/Decr Net Assets Restruct.	19	0		0			0
130	5101	Inpatient Fees	11	(1,311,280)		(1,430,682)			(1,430,682)
131	6101	Outpatient	11	0		0			0
132	7113	Nursing Homes	12	0		0			0
133	7311	Public Contribution/Donations - Cash	14	0		0			0
134	7312	Public Contribution/Donations - Assets	14	0		0			0
135	7313	Public Contribution/Donations - Stock	14	0		0			0
136	7321	Rent from Properties	17	0		0			0
137	7326	Medical Reports / Certificates	17	0		0			0
138	7327	Commissions / Discount Received	17	0		0			0
139	7328	Boarders Accommodation	17	0		0			0
140	7329/0017	Freedom of Information Act Fees	17	0		0			0
141	7421	Recoveries	17	(17,684)		(17,347)			(17,347)
142	7451	Use of Hospital Facilities	17	(25,770)		(18,000)			(18,000)
143	7611	Contract Receipts	17	0		0			0
144	7711	Special Health Service Purchase Programs	17	(102,651)		(104,909)			(104,909)

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	ACCRUAL TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARe	ADJUSTMENTS		CLOSING
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
145	7322	Sale of Sundry Items & other	17	0		0			0
146	7323	Other non-operating income	17	0		0		53,728	(53,728)
147	7811	Un-allocated Revenue	17	0		0			0
148	7211	Superannuation Liability Assumed By Treasurer	20	0		0			0
149	7511	Interest Receipts	15	(44,048)		(47,657)			(47,657)
150	6511	Supply Chain Service Charge	17	0		0			0
151	6601	Internal Service Recoups	17	0		0			0
152		Resources Received Free of Charge							
153	7212	Resources Received Free of Charge	21	0		0			0
154	7212/0000	Default Sub-Account	21	0		0			0
155	7212/0010	Auditor General	21	0		0			0
156	7212/0020	Valuation Fees	21	0		0			0
157									
158		ASSETS							
159		Current Assets							
160	9111	Cash on Hand	22	100		100			100
161	9112	Cash at Bank - General	22	650,156		967,617	60,603		1,028,220
162	9113	Cash at Bank - Donations	22	0		0			0
163	9151	Investments	22	0		0			0
164	9211	Accounts Receivable - Patient	23	0		0	10,508		10,508
165	9212	Accounts Receivable - Non Patient	23	5,687		7,459	145,351		152,810
166	8151	GST Expense on purchases	23	59,471		47,049			47,049
167	8152	GST Revenue on Invoices Raised	23	(2,527)		(1,441)			(1,441)
168	8153	GST Refunded from ATO	23	0		0			0
169	9217	Debtors - Private Practice	23	0		0			0
170	9215	Accrued Income - General	23	0		0			0
171	9216	Accrued Income - Interest	23	0		0			0
172	9213	Provision for Doubtful Debts	23	(5,005)		(5,005)			(5,005)
173	9214	Prepayments & other current assets	26	109,822		0			0
174	9220	<i>Subsidy Receivable from DOH</i>	24	0		0			0
175	9251	Amt Receivable for Outputs	24	78,000		78,000	80,647		158,647
176	9321	Stock - Pharmacy	25	18,478		23,148			23,148
177	9311	Stock - General Stores	25	0		0			0
178	9331	Stock - Engineering	25	0		0			0
179	9351	Non Current Assets Held for Sale	0	0		0			0
180		Non Current Assets							
181	9571	Fixed Assets Under Construction	28	0		0			0
182	9511	Freehold Land - At Cost	28	0		0			0
183	9514	Freehold Land - At Valuation	28	0		0			0
184	9515	Buildings - At Cost	28	0		0			0
185	9517	Buildings - Provision Deprec' (At Cost)	28	0		0			0
186	9516	Buildings - At Valuation	28	0		0			0
187	9518	Buildings - Provision Deprec' (At Valuation)	28	0		0			0
188	9531	Computer Equipment - At Cost	28	59,044		59,044	4,039	1,988	61,095
189	9533	Computer Equipment - Provis. Deprec'	28	(42,035)		(42,035)	2,021	9,604	(49,618)
190	9534	Computer Equipment - Acc Impairment losses	28	0		0			0
191	9535	Furniture & Fittings - At Cost	28	916,680		916,680	50,846	17,162	950,364
192	9537	Furnit & Fit - Provis. Deprec'n	28	(511,194)		(511,194)	17,162	57,700	(551,732)
193	9536	Furnit & Fit - Acc impairment losses	28	0		0			0
194	9551	Artworks - At cost	28	0		0			0
195	9553	Artworks - Prov Depn	28	0		0			0
196	9541	Motor Vehicles - At Cost	28	57,739		57,739			57,739
197	9543	Motor Vehicles - Provis. Deprec'	28	(39,854)		(39,854)		2,259	(42,113)
198	9544	Motor Vehicles - Acc impairment losses	28	0		0			0
199	9545	Other Mobile Plant - At Cost	28	0		0			0
200	9547	Other Mobile Plnt -Prov. Deprec'	28	0		0			0
201	9548	Other Mobile Plnt -Acc impairment losses	28	0		0			0
202	9521	Medical Equip- At Cost	28	0		0			0
203	9523	Medical Equip - Prov. Deprec'	28	0		0			0
204	9524	Medical Equip - Acc impairment losses	28	0		0			0
205	9525	Other Plnt / Eqp- At Cost	28	0		0			0
206	9527	Other Plnt / Eqp - Prov. Deprec'	28	0		0			0
207	9528	Other Plnt / Eqp - Acc impairment losses	28	0		0			0
208	9512	Leased Assets	28	0		0			0
209	9513	Accumulated Amortisation	28	0		0			0
210	9538	Leasehold Improvement Assets	28	0		0			0
211	9539	Less Provision for Amortisation - Leasehold Imp	28	0		0			0
212	9540	Less Acc imp losses - Leasehold improvements	28	0		0			0

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	ACCRUAL TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARe	ADJUSTMENTS		CLOSING
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
213	9567	Computer Software - At Cost	29	1,360		1,360			1,360
214	9568	Computer Software - Provis. Deprec'	29	0		0		441	(441)
215	9569	Computer Software - Acc Impairment losses	29	0		0			0
216	9595	Capital Work Clearing Account	28	0		0			0
217	9611	Investments & Goodwill	30	0		0			0
218	9811	Amt Receivable for Outputs	27	0		0			0
219									
220		LIABILITY							
221		Current Liabilities							
222	8211	Accounts Payable	31	(122,008)		(125,558)		71,111	(196,669)
223	8212	Accounts Payable - Goods Rec'd Not Invoiced	31	0		0			0
224	8214	Accrued Expenses - General	31	0		0			0
225	8215	Accrued Expenses - Interest	31	0		0			0
226	8216	Accrued Expenses - Superannuation Contributi	31	0		0			0
227	8217	Accrued Expenses - Fringe Benefits Clearing A	31	0		0			0
228	8218	Accrued Expenses - Provision for Taxation	31	0		0			0
229	8219	Accrued Expenses - Finance Lease Charges	31	0		0			0
230	8220	Accrued Expenses - Capital User Charge	31	0		0		5,437	(5,437)
231	8221	Accrued Salaries & Wages	34	(152,651)		(169,948)			(169,948)
232	8222	Accrued Expenses - WATC Interest	31	0		0			0
233	8223	Accrued Expenses - Treasury Interest	31	0		0			0
234	8311	Provision Annual Leave	33	(598,842)		(666,248)	64,071		(602,177)
235	8316	Provision Time Off in Lieu (TOIL)	33	0		0			0
236	8313	Provision Long Service Leave	33	(137,760)		(180,718)	13,992		(166,726)
237	8314	Provision Superannuation - not in use yet	33	(66,119)		0		66,022	(66,022)
238	8315	Provision Deferred Salary	33	0		0			0
239	8317	Provision Gratuities	33	0		0			0
240		Provision Employee oncosts		(12,783)				13,701	(13,701)
241	8411	Unearned Income	34	0		0			0
243	8417	Loans - WA Treasury Corporation	32	0		0			0
244	8418	Loans - WA Treasury Department	32	0		0			0
245	8413	Loans - Other	32	0		0			0
246	8420	<i>Subsidy Received in Advance</i>	34	0		0			0
247	8422	Finance Lease Liabilities <1 Year	32	0		0			0
248	8423	Future Finance Lease Charges	32	0		0			0
249		Non Current Liabilities							
250	8511	Provision Long Service Leave	36	(181,715)		(111,985)	10,769		(101,216)
251	8512	Provision Superannuation	36	(16,074)		0		9,109	(9,109)
252	8513	Provision Deferred Salary	36	0		0			0
253	8514	Provision Gratuities	36	0		0			0
255	8622	Finance Lease Liabilities 1to 5 Years	35	0		0			0
256	8623	Finance Lease Liabilities >5 Years	35	0		0			0
257	8624	Future Finance Lease Charges	35	0		0			0
258	8641	Loans - WA Treasury Corporation	35	0		0			0
259	8651	Loans - WA Treasury Department	35	0		0			0
260	8631	Loans - Other	35	0		0			0
261		Clearing Accounts							
262	8101	Payment Clear A/C	34	0		0			0
263	8102	Payroll Clearing A/C	34	0		0			0
264	8103	Accounts Payable Clearing A/c	31	0		0			0
265	8108	Receiving Clearing A/c - Inventory Only	31	0		0			0
266	8111	Unapplied Receipts Clear A/c	34	0		0			0
267	8105	Private Practice Clear A/C	34	0		0			0
268	8106	Recoup Clearing A/c	34	0		0			0
269	8107	Suspense Clearing Account	34	0		0			0
270	8121	Corporate Credit Card Clearing Account	34	0		0			0
271	8112	Other Clearing Accounts	34	0		0			0
272		Rounding	23	0		0			0
273									
274	8993	Asset Revaluation Reserve - Land	38	0		0			0
275	8996	Asset Revaluation Reserve - Buildings	38	0		0			0
276	8994	General Reserves	39	0		0			0
277	8992	Retained Earn / Accum Losses	39	323,631		88,031			88,031
278	8999	Net Adjustment on transition to IFRS	39	0		0			0
279	8912	Capital Injection	37	(156,000)		(156,000)			(156,000)
280	8921	Other Capital	37	0		0			0
281	8924	Equity - Contribution by Owner - Transfers Exte	37	0		0			0

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	ACCRUAL TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7					CURRENT YEAR CLOSING BALANCE				
8				OPENING	HCARe	ADJUSTMENTS		CLOSING	
9	A/C	DESCRIPTION	REF	BALANCE	DATA	DR	CR	BALANCE	
282	8925	Contribution by Owner – Transfers Inter-health	37	0	0			0	
283	8926	Contribution by Owner – Transfers Intra-health	37	0	0			0	
284	8927	Contribution by Owner – Transfers on Amalgam	37	0	0			0	
285	8928	Equity - Distribution to Owner - Transfers Extern	37	0	0			0	
286	8929	Equity - Distribution to Owner - Transfers Inter-I	37	0	0			0	
287	8932	Equity Intra Health Transfer – Staff Costs	37	0	0			0	
288									
289									
290									
291									
292		TOTAL DEBIT AND CREDIT		0	0	535,417	535,417	0	
293									

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	CASH TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARE	ADJUSTMENTS	CLOSING	
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
10									
11		EXPENDITURE							
12		Salaries & Wages							
13	111	Nursing Services - General	B	3,743,715		4,036,465			4,036,465
14	121	General Administration	B	184,250		214,750			214,750
15	131	Medical Support Services	B	208,671		243,233			243,233
16	151	Hotel Services	B	898,017		880,383			880,383
17	161	General Maint & Allied Service	B	31,123		36,270			36,270
18	171	Other	B	0		0			0
19	181	Medical (Salaried)	B	0		0			0
20	191	Medical (Sessional)	B	0		0			0
21	1111	Superannuation	B	434,693		440,535			440,535
22		Payments to Visiting Med Off							
23	1212	Contract - Inpatients	A	38,808		59,548			59,548
24	1222	Contract - Outpatients	A	0		0			0
25	1231	Fee for Service - Inpatients	A	0		0			0
26	1241	Fee for Service - Outpatients	A	0		0			0
27		Patient Support Costs							
28	1311	Food Supplies	A	208,705		221,202			221,202
29	1611	Drug Supplies	A	157,741		148,069			148,069
30	1621	Other Medical & Surgical	A	67,756		57,288			57,288
31	1711	Purchase of External Services	A	0		0			0
32	1913	Fuel, Light, Power & Water	A	161,277		164,859			164,859
33	2211	Domestic Charges	A	157,192		175,298			175,298
34		Shared Services Charges							
35	2411	Supply Chain Service Charge	A	0		0			0
36	1792	Other Shared Services Charges	A	0		0			0
37	1779	Internal Service Recoups (WACHS only)	A	0		0			0
38		Equip & Repairs + Profit on disposal							
39	2511	Alt & Add Works & Services	A	24,500					0
40	2811	Other Add Equip & Repairs	A	300,033		161,622			161,622
41	2838	Operating Lease Expenses	A	0		0			0
42	3111	Repairs & Maintenance + Profit on disposal	A	144,953		168,799		60,603	108,196
43		Administration Expenses							
44	3410	Administration - General	A	83,378		56,895			56,895
45	513	Other Employee Expenses	A	0					0
46	3211	Motor Vehicle Expenses	A	17,743		11,992			11,992
47	3424	Insurance	A	0		0			0
48	3436	Printing & Stationery	A	0		13,028			13,028
49	1717	Other expenses from ordinary activities	A	0		0			0
50	3413	Audit Fees	A	0		0			0
51	3448	Communications	A	11,118		13,207			13,207
52	3442	Rental of Property	A	0		0			0
53	3611	Finance Lease Finance Charges	C	0		0			0
54	3612	Interest - WA Treasury Corporation	C	0		0			0
55	3613	Interest - WA Treasury Department	C	0		0			0
56	3614	Interest - Other	C	0		0			0
57	411	Workers Compensation - Insur	A	131,120		0			0
58	520	Criminal Record Screenings	A	0		0			0
59	521	Fringe Benefits Tax	A	0		0			0
60	3311	Patient Transport	A	0		0			0
61		Accruals - Other							
62	3512	Bad Debts	F	0		0			0
63	3511	Doubtful Debts	F	0		0			0
64	3725	Stock Write Offs Net	A	0		0			0
65	4111	Stock Purchase Price Variance	A	0		0			0

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	CASH TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARE	ADJUSTMENTS	CLOSING	
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
66	4311	Profit Or Loss Account	M	0		0			0
67		Assets Disposal Expenses / Adj							
68	3722	Asset Disposal Expenses	A	0		0			0
69	3722/0000	Default Sub-Account	A	0		0			0
70	3722/0010	Assets - Land	A	0		0			0
71	3722/0020	Assets - Buildings	A	0		0			0
72	3722/0030	Assets - Computer Equip/Soft	A	0		0			0
73	3722/0040	Assets - Furniture & Fitting	A	0		0			0
74	3722/0050	Assets - Motor Vehicles	A	0		0			0
75	3722/0060	Assets - Other Mobile Plant	A	0		0			0
76	3722/0023	Assets - Medical Equip	A	0		0			0
77	3722/0027	Assets - Other Plant & Equip	A	0		0			0
78	3616	Amortisation	A	0		0			0
79	3911	Capital User Charge	A	0		0			0
80	3721	Revaluation Decrement - Land	A	0		0			0
81	3723	Revaluation Decrement - Buildings	A	0		0			0
82	7339	Reversal Revaluation Decrement	A	0		0			0
83	7339/0010	Reversal of Revaluation Decrement - Land	A	0		0			0
84	7339/0020	Reversal of Revaluation Decrement - Buildings	A	0		0			0
85	3811	Extra-ordinary Items Net	A	0		0			0
86		Loss on Sale of Assets							
87	3720	Carrying Amount of Non-Current Assets Dispo	M	0		0			0
88	3720/0000	Default Sub-Account	M	0		0			0
89	3720/0010	Assets - Land	M	0		0			0
90	3720/0020	Assets - Buildings	M	0		0			0
91	3720/0030	Assets - Computer Equip/Soft	M	0		0			0
92	3720/0040	Assets - Furniture & Fitting	M	0		0			0
93	3720/0050	Assets - Motor Vehicles	M	0		0			0
94	3720/0060	Assets - Other Mobile Plant	M	0		0			0
95	3720/0023	Assets - Medical Equip	M	0		0			0
96	3720/0027	Assets - Other Plant & Equip	M	0		0			0
97		Depreciation							
98	3711	Assets - Buildings	A	0		0			0
99	3714	Assets - Computer Equipment	A	0		0			0
100	3715	Assets - Furniture & Fitting	A	0		0			0
101	3716	Assets - Motor Vehicles	A	0		0			0
102	3717	Assets -Other Mobile Plant	A	0		0			0
103	3712	Assets -Medical Equip	A	0		0			0
104	3713	Assets - Other Plant & Equip	A	0		0			0
105	3731	Assets - Leasehold Improvements	A	0		0			0
106	3732	Assets - Computer Software	A	0		0			0
107		Amortisation - Intangibles		0					0
108		Impairments							
109	3740	Impairment Losses - Medical equipment	A	0		0			0
110	3741	Impairment Losses - Computer equipment	A	0		0			0
111	3742	Impairment Losses - Furniture and Fittings	A	0		0			0
112	3743	Impairment Losses - Motor vehicle	A	0		0			0
113	3744	Impairment Losses - Other mobile plants	A	0		0			0
114	3745	Impairment Losses - Plant and equipment	A	0		0			0
115	3746	Impairment Losses - Computer software	A	0		0			0
116	3747	Impairment Losses - Other equipment	A	0		0			0
117	3748	Impairment Losses - Leasehold improvements	A	0		0			0
118	3749	Impairment Losses - Artworks	A	0		0			0
119									
120		INCOME							
121	7213	Appropriations	N	(5,677,766)		(5,796,176)			(5,796,176)
122	7221	Cash Appropriations	N	0		0			0

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
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4	CASH TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARE	ADJUSTMENTS	CLOSING	
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
123	7231	Output Appropriation Accrual	N	0		0			0
124	7241	Notional Appropriations	N	0		0			0
125	7111	Commonwealth Specific Grant	G	0		0			0
126	7115	Other Specific Grants	H	0		0			0
127	7214	Assets Transferred / (Assumed)	A	0		0			0
128	7331	Proceeds from sale of assets	M	0		0			0
129	4511	Incr/Decr Net Assets Restruct.	A	0		0			0
130	5101	Inpatient Fees	F	(1,332,833)		(1,426,178)			(1,426,178)
131	6101	Outpatient	F	0		0			0
132	7113	Nursing Homes	G	0		0			0
133	7311	Public Contribution/Donations - Cash	I	0		0			0
134	7312	Public Contribution/Donations - Assets	A	0		0			0
135	7313	Public Contribution/Donations - Stock	A	0		0			0
136	7321	Rent from Properties	M	0		(9,629)			(9,629)
137	7326	Medical Reports / Certificates	M	0		0			0
138	7327	Commissions / Discount Received	M	0		0			0
139	7328	Boarders Accommodation	M	0		0			0
140	7329/0017	Freedom of Information Act Fees	M	0		0			0
141	7421	Recoveries	M	(39,329)		(25,718)			(25,718)
142	7451	Use of Hospital Facilities	M	0		0			0
143	7611	Contract Receipts	M	0		0			0
144	7711	Special Health Service Purchase Programs	M	(102,651)		(104,909)			(104,909)
145	7322	Sale of Sundry Items & other	M	0		0			0
146	7323	Other non-operating income	M	0		0			0
147	7811	Un-allocated Revenue	M	0		0			0
148	7211	Superannuation Liability Assumed By Treasury	A	0		0			0
149	7511	Interest Receipts	J	(43,654)		(47,657)			(47,657)
150	6511	Supply Chain Service Charge	M	0		0			0
151	6601	Internal Service Recoups	M	0		0			0
152		Resources Received Free of Charge							
153	7212	Resources Received Free of Charge	A	0		0			0
154	7212/0000	Default Sub-Account	A	0		0			0
155	7212/0010	Auditor General	A	0		0			0
156	7212/0020	Valuation Fees	A	0		0			0
157									
158		ASSETS							
159		Current Assets							
160	9111	Cash on Hand		100		100			100
161	9112	Cash at Bank - General		650,156		967,617	60,603		1,028,220
162	9113	Cash at Bank - Donations		0		0			0
163	9151	Investments		0		0			0
164	9211	Accounts Receivable - Patient	F	0		0			0
165	9212	Accounts Receivable - Non Patient	M	25,411		6,387			6,387
166	8151	GST Expense on purchases	D	59,471		47,049			47,049
167	8152	GST Revenue on Invoices Raised	K	(2,527)		(1,441)			(1,441)
168	8153	GST Refunded from ATO	L	0		0			0
169	9217	Debtors - Private Practice	A	0		0			0
170	9215	Accrued Income - General	F	0		0			0
171	9216	Accrued Income - Interest	J	0		0			0
172	9213	Provision for Doubtful Debts	F	(5,005)		(5,005)			(5,005)
173	9214	Prepayments & other current assets	A	158,707		109,822			109,822
174	9220	<i>Subsidy Receivable from DOH</i>	A	0		0			0
175	9251	Amt Receivable for Outputs	P	0		0			0
176	9321	Stock - Pharmacy	A	19,679		18,478			18,478
177	9311	Stock - General Stores	A	0		0			0
178	9331	Stock - Engineering	A	0		0			0
179	9351	Non Current Assets Held for Sale	A	0		0			0

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	CASH TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARE	ADJUSTMENTS	CLOSING	
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
180		Non Current Assets							
181	9571	Fixed Assets Under Construction	A	0		0			0
182	9511	Freehold Land - At Cost	A	0		0			0
183	9514	Freehold Land - At Valuation	A	0		0			0
184	9515	Buildings - At Cost	A	0		0			0
185	9517	Buildings - Provision Deprec' (At Cost)	A	0		0			0
186	9516	Buildings - At Valuation	A	0		0			0
187	9518	Buildings - Provision Deprec' (At Valuation)	A	0		0			0
188	9531	Computer Equipment - At Cost	A	0		0			0
189	9533	Computer Equipment - Provis. Deprec'	A	0		0			0
190	9534	Computer Equipment - Acc Impairment losses	A	0		0			0
191	9535	Furniture & Fittings - At Cost	A	0		0			0
192	9537	Furnit & Fit - Provis. Depc'n	A	0		0			0
193	9536	Furnit & Fit - Acc impairment losses	A	0		0			0
194	9551	Artworks - At cost	A	0		0			0
195	9553	Artworks - Prov Depn	A	0		0			0
196	9541	Motor Vehicles - At Cost	A	0		0			0
197	9543	Motor Vehicles - Provis. Deprec'	A	0		0			0
198	9544	Motor Vehicles - Acc impairment losses	A	0		0			0
199	9545	Other Mobile Plant - At Cost	A	0		0			0
200	9547	Other Mobile Plnt -Prov. Deprec'	A	0		0			0
201	9548	Other Mobile Plnt -Acc impairment losses	A	0		0			0
202	9521	Medical Equip- At Cost	A	0		0			0
203	9523	Medical Equip - Prov. Deprec'	A	0		0			0
204	9524	Medical Equip - Acc impairment losses	A	0		0			0
205	9525	Other Plnt / Eqp- At Cost	A	0		0			0
206	9527	Other Plnt / Eqp - Prov. Deprec'	A	0		0			0
207	9528	Other Plnt / Eqp - Acc impairment losses	A	0		0			0
208	9512	Leased Assets	A	0		0			0
209	9513	Accumulated Amortisation	A	0		0			0
210	9538	Leasehold Improvement Assets	A	0		0			0
211	9539	Less Provision for Amortisation - Leasehold Im	A	0		0			0
212	9540	Less Acc imp losses - Leasehold improvement	A	0		0			0
213	9567	Computer Software - At Cost	A	0		0			0
214	9568	Computer Software - Provis. Deprec'	A	0		0			0
215	9569	Computer Software - Acc Impairment losses	A	0		0			0
216	9595	Capital Work Clearing Account	A	0		0			0
217	9611	Investments & Goodwill	A	0		0			0
218	9811	Amt Receivable for Outputs	P	0		0			0
219									
220		LIABILITY							
221		Current Liabilities							
222	8211	Accounts Payable	A	(47,076)		(122,008)			(122,008)
223	8212	Accounts Payable - Goods Rec'd Not Invoiced	A	0		0			0
224	8214	Accrued Expenses - General	A	0		0			0
225	8215	Accrued Expenses - Interest	C	0		0			0
226	8216	Accrued Expenses - Superannuation Contribu	B	0		0			0
227	8217	Accrued Expenses - Fringe Benefits Clearing A	A	0		0			0
228	8218	Accrued Expenses - Provision for Taxation	A	0		0			0
229	8219	Accrued Expenses - Finance Lease Charges	C	0		0			0
230	8220	Accrued Expenses - Capital User Charge	A	0		0			0
231	8221	Accrued Salaries & Wages	B	(138,825)		(152,651)			(152,651)
232	8222	Accrued Expenses - WATC Interest	C	0		0			0
233	8223	Accrued Expenses - Treasury Interest	C	0		0			0
234	8311	Provision Annual Leave	B	(651,392)		(663,158)			(663,158)
235	8316	Provision Time Off in Lieu (TOIL)	B	0		0			0
236	8313	Provision Long Service Leave	B	(161,375)		(152,346)			(152,346)

	A	B	C	G	H	I	J	K	L
2	Quadriplegic Centre Board								
3									
4	CASH TRIAL BALANCE WORKSHEET								
5	For the year ended 30th June 2006								
6									
7						CURRENT YEAR CLOSING BALANCE			
8				OPENING		HCARE	ADJUSTMENTS		CLOSING
9	A/C	DESCRIPTION	REF	BALANCE		DATA	DR	CR	BALANCE
237	8314	Provision Superannuation - not in use yet	B	0		0			0
238	8315	Provision Deferred Salary	B	0		0			0
239	8317	Provision Gratuities	B	0		0			0
240		Provision Employee oncosts		0					0
241	8411	Unearned Income	M	0		0			0
243	8417	Loans - WA Treasury Corporation	A	0		0			0
244	8418	Loans - WA Treasury Department	A	0		0			0
245	8413	Loans - Other	A	0		0			0
246	8420	<i>Subsidy Received in Advance</i>	A	0		0			0
247	8422	Finance Lease Liabilities <1 Year	A	0		0			0
248	8423	Future Finance Lease Charges	A	0		0			0
249		Non Current Liabilities							
250	8511	Provision Long Service Leave	B	(186,962)		(197,789)			(197,789)
251	8512	Provision Superannuation	B	0		0			0
252	8513	Provision Deferred Salary	B	0		0			0
253	8514	Provision Gratuities	B	0		0			0
255	8622	Finance Lease Liabilities 1to 5 Years	A	0		0			0
256	8623	Finance Lease Liabilities >5 Years	A	0		0			0
257	8624	Future Finance Lease Charges	A	0		0			0
258	8641	Loans - WA Treasury Corporation	M	0		0			0
259	8651	Loans - WA Treasury Department	M	0		0			0
260	8631	Loans - Other	M	0		0			0
261		Clearing Accounts							
262	8101	Payment Clear A/C	A	0		0			0
263	8102	Payroll Clearing A/C	B	0		0			0
264	8103	Accounts Payable Clearing A/c	A	0		0			0
265	8108	Receiving Clearing A/c - Inventory Only	A	0		0			0
266	8111	Unapplied Receipts Clear A/c	M	0		0			0
267	8105	Private Practice Clear A/C	A	0		0			0
268	8106	Recoup Clearing A/c	B	0		0			0
269	8107	Suspense Clearing Account	M	0		0			0
270	8121	Corporate Credit Card Clearing Account	M	0		0			0
271	8112	Other Clearing Accounts	M	0		0			0
272		Rounding	M	0		0			0
273									
274	8993	Asset Revaluation Reserve - Land	M	0		0			0
275	8996	Asset Revaluation Reserve - Buildings	M	0		0			0
276	8994	General Reserves	M	0		0			0
277	8992	Retained Earn / Accum Losses	M	627,077		451,771			451,771
278	8999	Net Adjustment on transition to IFRS	O	0		0			0
279	8912	Capital Injection	O	(156,000)		0			0
280	8921	Other Capital	O	0		0			0
281	8924	Equity - Contribution by Owner - Transfers Ext	O	0		0			0
282	8925	Contribution by Owner – Transfers Inter-health	O	0		0			0
283	8926	Contribution by Owner – Transfers Intra-health	O	0		0			0
284	8927	Contribution by Owner – Transfers on Amalg	O	0		0			0
285	8928	Equity - Distribution to Owner - Transfers Exte	O	0		0			0
286	8929	Equity - Distribution to Owner - Transfers Inter	O	0		0			0
287	8932	Equity Intra Health Transfer – Staff Costs	O	0		0			0
288									
289									
290									
291									
292		TOTAL DEBIT AND CREDIT		(1)		2	60,603	60,603	2
293									

CHECKLIST FOR PREPARATION OF FINANCIAL STATEMENTS

Applicable to M (Metro) C (Country)	Reference in the Financial Statements	Description	Fields where manual input is required	Y / N / NA
M & C	Note 3	Administered trust accounts	- 2004: obtain figures directly from last year's financial statements - 2005: * provide amounts received (as deposits/interests) for each type of trust account * provide amounts paid (as withdrawals/charges) for each type of trust account * List out all other types of the trust accounts that exists and their movement reconciliaiton.	
M & C	Note 8	Net gain/(loss) on disposal of non-current assets	- 2004: obtain figures directly from last year's financial statements - 2005: obtain profit/loss on sale figure from Fixed Assets Module in the accounting software	
M & C	Note 10	Other expenses from ordinary activities	- 2004: copy from last year's financial statements if there were any other significant expenses separately identified and provide comparative figures for 2005. - 2005: identify any other significant expenses (and related amounts) that are not already included in the note.	
M & C	Note 12 (a)	Commonwealth grants & contributions	- 2004: copy from last year's financial statements the list of grants and corresponding amounts - 2005: * provide comparative figures for those types of grants that have already existed in 2004. * specify any new Commonwealth grants and contributions with significant amounts (please specify the purposes the grants are for).	
M & C	Note 12 (b)	Grants & subsidies from non-government	- 2004: copy from last year's financial statements the list of grants and corresponding amounts - 2005: * provide comparative figures for those types of grants that have already existed in 2004. * specify any new non-government grants and contributions with significant amounts (please specify the purposes the grants are for).	
M & C	Note 13	Donations Revenue	- 2004: copy from last year's financial statements the list of donations revenue and their corresponding amounts. - 2005: * provide comparative figures for those types donations revenues that have already existed in 2004. * specify any new types of donations revenue with significant amounts (please specify the purposes the donations are for).	
M & C	Note 14 (b)	Revenue from non-operating activities	- 2004: copy from last year's financial statements if there was any specified significant revenue from non-operating activies apart from those which have already been listed in the note and provide comparatives for 2005 if applicable. - 2005: * specify any new revenue from non-op activities with significant values in current year.	
M & C	Note 15	Commercial activities	This was not separately identified in prior years (only included in other revenues previously). Mainly involves tradings of the coffee shop/cafeteria. - 2004: *apart from the coffee shop, list out any other areas which were involved in commercia trading. *work out the respective sales amounts for those areas. - 2005: *do the same for the current year	
M & C	Note 17	Assets assumed / (transferred)	- 2004: copy from last year's financial statements for the breakdown and provide comparative figures for 2005. - 2005: list out any additional category of assets assumed/(transferred) apart from land, building and cash	
M&C	Note 19	Resources received free of charge	Manually type in the description of any other resources received free of charge which were	

CHECKLIST FOR PREPARATION OF FINANCIAL STATEMENTS

Applicable to M (Metro) C (Country)	Reference in the Financial Statements	Description	Fields where manual input is required	Y / N / NA
			determined by other agencies apart from: - the Office of Auditor General - the Valuer General's Office	
M&C	Note 20	Extraordinary revenues/(expense)	- 2004: copy the description only of the extraordinary items from last year's financial statements - 2005: list out the description of any new extraordinary items this year. 2004 & 2005: * Note that there is a formula in the note which directly extracts figures from the Trial Balance - If last year's actual amount is different from what the model shows, please DO NOT type over the note and the face of Financial Statements. Inform DoH.	
M&C	Note 21	Cash assets (non-restricted)	Cash at bank - donations - 2004: copy from last year's financial statements for the amount - 2005: work out current year's amount & enter manually in the note	
M&C	Note 22	Restricted cash assets	- 2004: copy from last year's financial statements for the breakdown - 2005: work out current year's amounts & enter manually in the note	
M&C	Note 24	Amounts receivable for services	-2005: Work out the total amount that was credited to the holding account (ie. additional amounts put into the holding account) in the current year. Then enter manually in the respective area in note 24.	
M&C	Note 27	Property, plant & equipment	<u>Buildings</u> - 2004: copy from last year's financial statements for the breakdown of non-clinical only - 2005: work out current year's value and accumulated depreciation balance & enter manually in the note. Note: If there is revaluation done in the current financial year, it should be classified as "at fair value".	
M&C			<u>Work In Progress</u> - 2004: copy from last year's financial statements for the amount of "Building under construction" - 2005: work out current year's "Building under construction" amount and manually enter the figure	
M&C			<u>Payments for Non-Current Assets</u> - 2004: copy from last year's financial statements for the breakdown of how the fundings were derived - 2005: work out current year's breakdown & enter manually in the note.	
M&C M&C M&C M			<u>Reconciliations (for all fixed asset classes)</u> - 2005: Obtain the following information from the Fixed Assets Module of the accounting software, and enter manually in the corresponding areas in the note: * Carrying amount of disposed assets * Carrying amount of additional assets via transfers from Work In Progress * Additions to Work In Progress (WIP) * Metro HS - might need to manually adjust the amount of different classes of fixed assets that were written off during the year.	
M&C	Note 28	Other financial assets (non-current)	- 2004 & 2005: List out the description of investments held & show the breakdown of total investments correspondingly (if necessary).	

CHECKLIST FOR PREPARATION OF FINANCIAL STATEMENTS

Applicable to M (Metro) C (Country)	Reference in the Financial Statements	Description	Fields where manual input is required	Y / N / NA
M&C	Note 30	Interest bearing liabilities (current & non-current)	<u>WATC loans</u> - 2004: copy from last year's financial statements for the opening balance of the loan (ie. 2003 closing balance) & the additional loan amount in 2004. - 2005: work out the current year's additional WATC loan amount and enter manually in the note.	
M&C			<u>Department of Treasury & Finance Loans</u> - 2004: copy from last year's financial statements for the opening balance of the loan (ie. 2003 closing balance) & the additional loan amount in 2004. - 2005: work out the current year's additional loan amount and enter manually in the note	
M&C			<u>Other loans</u> - 2004: copy from last year's financial statements for the opening balance of the loan (ie. 2003 closing balance) & the additional loan amount in 2004. - 2005: work out the current year's additional other loan amount and enter manually in the note	
M&C			<u>Finance lease liabilities</u> - 2004 & 2005: provide a breakdown of different classes of non-current assets pledged as security and their respective carrying amounts.	
M&C	Note 33	Contributed equity	- 2004: copy from last year's financial statements for the movement reconciliation - 2005: * work out current year's movement reconciliation and manually enter figures (except for opening balance - as there is a formula) in the corresponding areas. * If there are contributions by owners, please manually type in the name of the statutory authority. * If there are distributions to owners, please provide a breakdown of the distribution at the bottom of Note 33 (ie. in the area highlighted in yellow)	
M&C	Note 34	Reserves	<u>Movement reconciliation:</u> - 2004: copy from last year's financial statements for the movement reconciliation - 2005: work out current year's movement reconciliation and manually enter figures (except for opening balance - as there is a formula) in the corresponding areas.	
M			<u>Asset revaluation reserve decrements recognised as expense:</u> - 2004: (Metro only) copy from last year's financial statements for the breakdown. - 2005: (Metro only) work out current year's breakdown (if any) and manually key in corresponding areas	
M&C	Note 35	Accumulated surplus/(deficiency)	<u>Movement reconciliation:</u> - 2004: copy from last year's financial statements for the movement reconciliation - 2005: work out current year's movement reconciliation and manually enter figures (except for "opening balance" & "change in net assets" - as there are formulae) in the corresponding areas. Please DO NOT manually amend the roundings here, see Accrual TB below.	
M&C	Note 36 (b)	Reconciliation of cashflow from operating activities	- 2004: copy from last year's financial statements for the cashflow reconciliation	
M			- 2005: Amend the figures for the non-cash items to reflect the same as the FSG report However, please DO NOT amend the increase/decrease in assets & liabilities section.	
M&C	Note 36 (c)	Notional cashflow	- 2004 & 2005: manually key in the amount of capital work expenditure that is directly paid by the DoH	

CHECKLIST FOR PREPARATION OF FINANCIAL STATEMENTS

Applicable to M (Metro) C (Country)	Reference in the Financial Statements	Description	Fields where manual input is required	Y / N / NA
			on behalf of the Health Service.	
M&C	Note 37	Revenue, public and other property written off or presented as gifts	- 2004: copy from last year's financial statements for the breakdown. - 2005: work out current year's amounts and enter manually in the note.	
M&C	Note 38	Losses of public monies & other property	- 2004: copy from last year's financial statements for the breakdown. - 2005: work out current year's amounts and enter manually in the note.	
M&C	Note 39	Resources provided free of charge	- 2004: copy from last year's financial statements for the breakdown & amend descriptions accordingly - 2005: work out current year's breakdown and amend descriptions accordingly.	
M&C	Note 40	Remuneration of senior officers	- 2004: copy from last year's financial statements: * in terms of number of personnel for different remuneration ranges * the total amount of remuneration. * number of Senior Officers presently employed who are members of the Pension Scheme: - 2005: find out the above information the current year and manually enter in the note.	
M&C	Note 41	Remuneration of auditor	- 2004: This will be the actual (cash) fee paid in 2004/05 for the 2003/04 audit - 2005: Manually input the 2004/05 estimate fee as advised by DOH. Note this will be for disclosure purposes only and will not reconcile back to any other number in the financials	
M&C	Note 42	Commitments for expenditure	<u>Capital expenditure commitments</u> - 2004: copy from last year's financial statements: - 2005: find out the amounts of commitment which is < 1 year 2 to 5 years > 5 years Note: have to specify the amount which is related to buildings	
M&C			<u>Operating lease commitments</u> - 2004: copy from last year's financial statements: - 2005: * find out the amounts of commitment for non-cancellable operating leases which is < 1 year 2 to 5 years > 5 years * Also provide a general description of the leasing arrangements	
M&C			<u>Finance lease commitments</u> - 2004: copy from last year's financial statements: - 2005: * find out the amounts of commitment which is < 1 year 2 to 5 years > 5 years * Also provide a general description of the leasing arrangements	
M&C			<u>Other commitments</u> - 2004: copy from last year's financial statements: - 2005: find out the amounts of other commitments which are contracted for as at 30 June 2005 but	

CHECKLIST FOR PREPARATION OF FINANCIAL STATEMENTS

Applicable to M (Metro) C (Country)	Reference in the Financial Statements	Description	Fields where manual input is required	Y / N / NA
			not recognised as liabilities as at the reporting date, but are expected to be payable: < 1 year 2 to 5 years > 5 years	
M&C	Note 43	Contingent liabilities / assets	- 2004: copy from last year's financial statements: - 2005: disclose any contingent liabilities/assets as at 30 June 2005 (amend description accordingly and provide the respective amount of the contingencies.	
M&C	Note 44	Events occurring after reporting date	- 2005: disclose any events that have happened or would be happening after 30 June 2005 and before the date the financial statements are to be signed off, and would have significant effects on the financial statements.	
M&C	Note 45	Related bodies	- 2005: list out any related bodies during the current year and the total amount of transactions involved with these parties during the year.	
M&C	Note 46	Affiliated bodies	- 2005: list out any affiliated bodies during the current year and the total amount of transactions involved with these parties during the year.	
M&C	Note 49	Financial Instruments	<u>Cash Assets - Non Restricted & Restricted</u> - 2005: All Health Services have to work out: * the weighted average interest rate that is applicable for their own cash assets. * the fixed interest rate portion for the cash assets and should break it down (according to maturity date) to: < 1 year 2 to 5 years > 5 years * the portion which is not interest bearing <u>Finance lease liabilities</u> - 2005: All Health Services have to work out: * the weighted average interest rate that is applicable for their finance lease liabilities. <u>Loans</u> - 2005: All Health Services have to work out the portion of each loan which is payable > 5 years: * WATC loan * Department of Treasury and Finance Loan * Other loan - 2005: All Health Services have to work out the weighted average interest rate for any other loans (ie. those apart from WATC loan & Department of Treasury and Finance loan)	
M&C	Note 50	Output information	- 2004: rates used last year can be obtained directly from 2004 financial statements - 2005: determine the rates for the 3 programs which are applicable to individual Health Service and enter these rates manually in the corresponding areas. Note: Cells S76, T76, U76 (for 2005) & Cells W76, X76, Y76 (for 2004) are general percentage split for the 3 programs which are currently defaulted to be applied to every line item of the Statement of Financial Performance. Should the Health Service believes different percentages to be applied to different line items, they can do so by writing over the percentages	

CHECKLIST FOR PREPARATION OF FINANCIAL STATEMENTS

Applicable to M (Metro) C (Country)	Reference in the Financial Statements	Description	Fields where manual input is required	Y / N / NA
C M&C	Note 48	Explanatory Statement	<u>Individual financial statements</u> - 2005: Country only - all Health Services have to provide explanation for significant movements as compared to last year's actuals and to budgets. The areas which need explanation would be indicated by the model. <u>Consolidated financial statements</u> - 2005: Metro & Country - Upon consolidation, DoH will issue a second questionnaire to all Health Services, listing out areas which require explanation for on a consolidated level.	
M	"Cashflow" tab	Statement of Cashflow	- 2004: copy from last year's financial statements: - 2005: Metro only - Preparation of the cashflow statement is exactly the same way as last year * Run the FSG cashflow report * enter the FSG report figures in the grey area on the right * Manual adjustments are entered in the adjustment columns in the grey area on the right * The figures after adjustments should be linked to col F in the actual Statement of Cashflow.	
M	"Cashflow" tab	Cashflow from Investing Activities	<u>Receipts & Purchase from Term deposits - (Metro Only)</u> - 2004: copy from last year's financial statements: - 2005: work out current year's figures and manually key in the corresponding areas	
M&C	"AccrualTB" tab "CashTB" tab	Rounding	Rounding figure should be less than 5	

Annual Report

❧ PART II ❧

Performance Indicators



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

QUADRIPLAGIC CENTRE BOARD FINANCIAL STATEMENTS AND PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2006

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Quadriplegic Centre Board at 30 June 2006 and its financial performance and cash flows for the year ended on that date. They are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions;
- (ii) the controls exercised by the Board 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
- (iii) the key effectiveness and efficiency performance indicators of the Board are relevant and appropriate to help users assess the Board's performance and fairly represent the indicated performance for the year ended 30 June 2006.

Scope

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

The financial statements consist of the Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and the Notes to the Financial Statements.

The performance indicators consist of key indicators of effectiveness and efficiency.

Summary of my Role

As required by the Act, I have independently audited the accounts, financial statements and performance indicators to express an opinion on the financial statements, controls and performance indicators. This was done by testing selected samples of the evidence. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and performance indicators 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 and performance indicators.

D D R PEARSON
AUDITOR GENERAL
25 September 2006

QUADRIPLLEGIC CENTRE BOARD

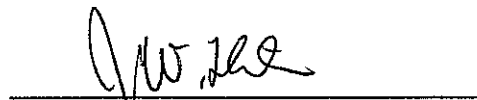
CERTIFICATION OF PERFORMANCE INDICATORS

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Quadriplegic Centre Board's performance and fairly represent the performance of the Board for the financial year ended 30th June, 2006.



Mr. R. Dunn, FCA, FAIM, CD
Chairperson
Quadriplegic Centre Board

Date: 18/9/06



Mr. J. Thornton, ASA
Member of the Board
Quadriplegic Centre Board

Date: 18/9/06



Quadriplegic Centre Board

KEY PERFORMANCE INDICATORS

EFFECTIVENESS INDICATORS

Outcome

1. To provide **care** for severely physically disabled persons subject to spinal cord injury, disease or paralysis.
 2. To provide **respite care** for severely physically disabled persons subject to spinal cord injury, disease or paralysis.
 3. To provide ongoing **rehabilitation** for severely physically disabled persons subject to spinal cord injury, disease or paralysis as they move through the transitional stage from acute care to community living.
- a) One hundred and twelve (112) persons meeting the admission criteria received ongoing rehabilitation and health care support in the residential service in 2005/2006. Forty nine (49) applications for admission were received in the year. Thirty seven (37) admissions were accommodated for twenty eight (28) persons.

In 2005/2006, 87.75% of applications were accepted and of these applications 73.47% of clients were accommodated, compared to 2004/2005 when 85.48% of clients meeting the admissions criteria were accommodated. It should be noted however, that applications that would otherwise have been received from people with Multiple Sclerosis and Motor Neurone Disease were not formalised consequent of advice that the Centre was unlikely to be able to facilitate a successful outcome due to priority being given to persons with spinal paralysis.

Residential	2005/06	2004/05	2003/04	2002/03	2001/02
Number of Admission Applications Received	49	62	48	67	53
Number of Applications Approved	37	56	46	58	52
Number of Applicants not meeting the Admission Criteria	6	6	2	1	0
Number of Withdrawn Applications	1	3	3		

The Effectiveness Indicator of access (admissions) reflects the capacity of the Centre to admit clients who meet the admissions criteria, subject to bed availability and within the provisions of the Funding Agreement for the Provision of Health Services between the Centre and the Health Department.

- b) There were 3200 requests from Community Clients for primary care assistance over the year, compared to 2887 in 2004/2005. All requests were made by clients. 100% of requests were met.



Outcome

4. *To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable.*
 - a) In 2005/2006, 80 community clients treated for pressure areas and burns did not require hospitalisation (This represents a significant saving to the State Hospital Service as demonstrated below.)

<u>Year</u>	<u>Total No. Pressure Areas/Burns</u>	<u>No. Pressure Areas/Burns not requiring hospitalisation</u>	<u>% of Treated Pressure Areas/Burns not requiring hospitalisation</u>
2000/01	68	51	75.00%
2001/02	103	80	77.70%
2002/03	105	78	74.28%
2003/04	64	54	84.38%
2004/05	91	67	73.63%
2005/06	87	80	91.95%

From 2000/2001 to 2002/2003, there had been a 54% increase in the number of community clients requiring treatment for pressure areas/burns. Notwithstanding this increase, the percentage of treated pressure areas/burns not requiring hospitalisation, remained consistent over the same period. In 2003/2004, there was a 39.04% decrease in identified community clients with pressure areas and burns, and a 10.1% increase in success rate in the percentage of treated pressure areas/burns not requiring hospitalisation. For 2004/2005 an increase of pressure areas and burns of 42.19% highlighted the issues the Home Visiting Nurses deal with for community clients. The success of treating 73.63% of identified pressure areas and burns at home demonstrates the value of the Home Visiting Nursing Service. This value was further demonstrated in 2005/2006 with a 91.95% success rate of treating identified pressure areas.

Additionally, the success of treatment of pressure areas/burns in the client's home is a significant cost saving to the State Hospital Service. The estimated saving is calculated on an acute bed day cost for an average length of stay per hospitalisation per incident.

<u>Year</u>	<u>Bed Day Cost</u>	<u>Average Length of Stay</u>	<u>Estimated Saving</u>
2000/01	\$679	56	\$1,939,224
2001/02	\$702	84	\$4,717,440#
2002/03	\$738	56	\$3,223,584
2003/04	\$886	56	\$2,679,264
2004/05	\$1063	63	\$4,486,923
2005/06	\$1193	59	\$5,630,960

Average length of stay increased to 84 days.



Outcome

5. *To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.*

- a) Review of compliance audits of the Quadriplegic Centre's Quality System were undertaken in July, 2005 and May, 2006 resulting in recommendations that the Centre continue to be registered as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2000.
- b) A formal audit of resident satisfaction was conducted in May 2006. An independent person was commissioned to solicit the data from residents. 20 residents were interviewed and 39 formal questions asked.

The results are still being correlated at the time of report and the findings will be developed into strategies to improve or overcome the issues identified by residents.

From all questions, 768 responses were provided. 615 (75%) were positive responses and 153 (25%) negative.

During 2005/2006 the Centre received twenty three (23) formal complaints from six (6) residents or family members, compared to twenty (20) formal complaints, from five (5) residents, family members or members of the public in 2004/2006. Eight (8) of the complaints were from one (1) resident and seven (7) from another resident. All complaints were resolved, or reasons for non-resolution demonstrated. During the same period fifteen (15) formal commendations were received by the Centre compared to seventeen (17) commendations from 2004/2005.

- c) A Satisfaction Survey of Home Visiting Service clients was conducted during the year. The questionnaire was sent to two hundred and sixty one (261) clients who contacted or requested the service for a particular need. One form was returned as the client was deceased, leaving a functional total of two hundred and sixty (260). One hundred and twenty three (123) completed questionnaires were returned (47.3% response). With respect to rating the service, 94 of the recorded responses (76.42%) considered the service to be above average or excellent, 13 clients (10.56%) rated the service as average and 2 (1.62%) rated the service as below average or poor. 14 (11.38%) of clients did not provide a rating.
- d) No formal complaints concerning the Home Visiting Service were received from Home Visiting Service Clients. Commendation of the Service by clients is principally communicated informally to Home Visiting staff during clinical visits.



EFFICIENCY INDICATORS

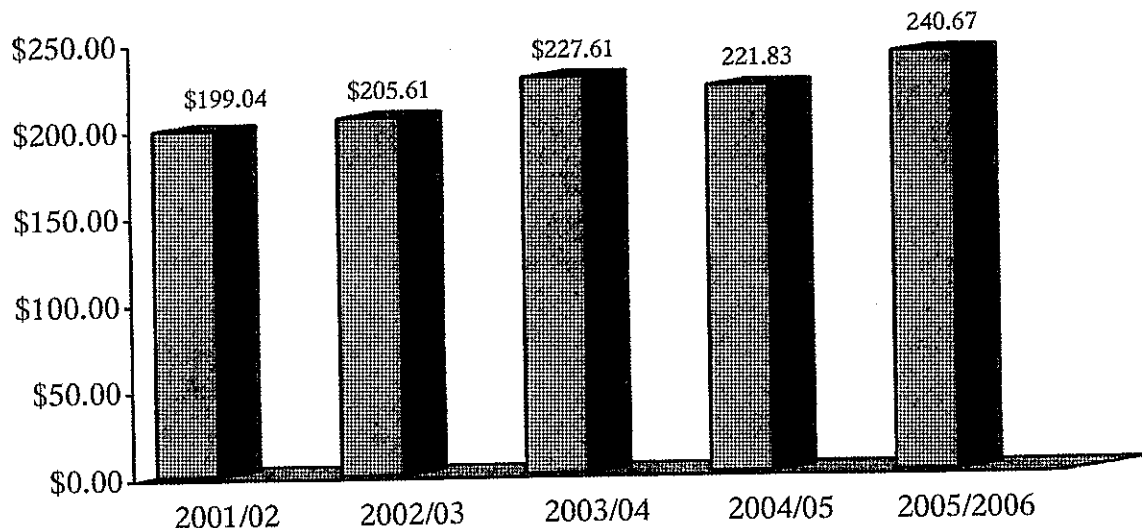
RESIDENTIAL CARE

COST PER BED DAY

Continuing Care Services

1. *To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.*

There is no mechanism within the Quadriplegic Centre to distinguish between the cost per bed day for long term, short term, or respite clients. Respite and short term care however, does not generally require greater resources than long term care and is likely to have the effect of marginally reducing overall costs per bed day.



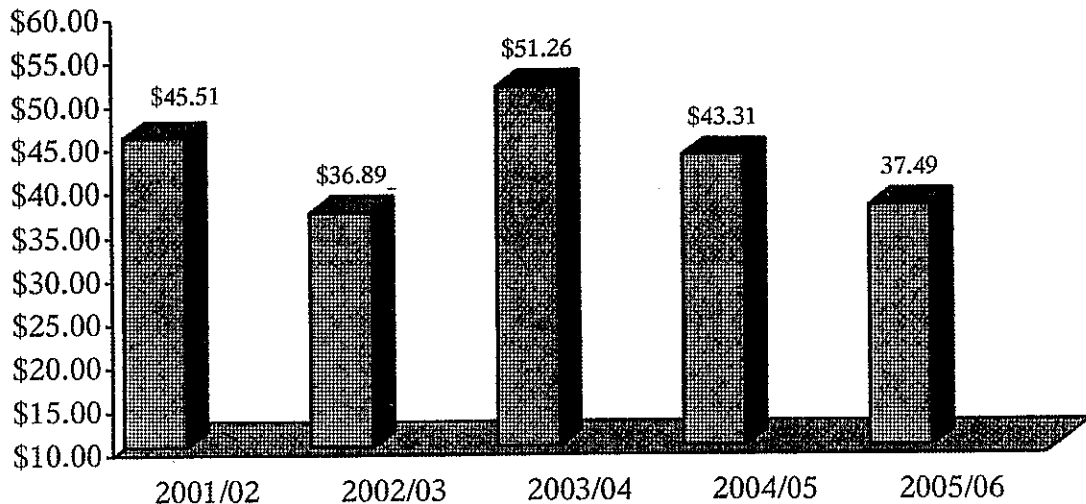
The Efficiency Indicator for Cost per Bed Day is calculated on the total operating expenditure less expenditure allocated to the Home Visiting Service.

Increased funding was made available in 2003/2004 by the Health Department to improve maintenance and equipment levels and enable a study of future accommodation options.

HOME VISITING SERVICE

COST PER CLIENT AND CLIENT RELATED VISITS

2. *To provide services according to recognised standards in best practice and in a manner acceptable to residents and clients.*



The Efficiency Indicator for Cost Per Client and Client Related Visits is calculated on the total operating expenditure for the Home Visiting Service.

The increase in 2001/02 can be attributed to the Centre bearing the cost of superannuation, increase in nursing salaries and replacement required for extended sick leave of one Registered Nurse. The decrease in costs in 2002/2003 reflects a return to normal operating parameters.


The increase in 2003/2004 can be attributed to increases in Registered Nurses wages and payments of accumulated entitlements to a long term staff member on retirement.

Quadriplegic Centre Board

Certification of financial statements
For the year ended 30 June 2006

The accompanying financial statements of the Quadriplegic Centre Board 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 year ending 30 June 2006 and the financial position as at 30 June 2006.

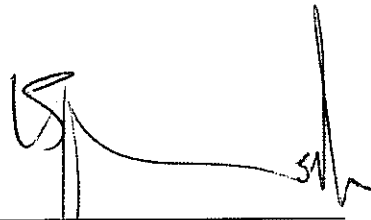
At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Mr R Dunn, FCA, FAIM, CD
Chairman
Quadriplegic Centre Board

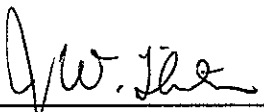
Date:

18/9/06.



S M Yensch
Chief Finance Officer
Quadriplegic Centre Board

Date: 18 September 2006



Mr J Thornton, ASA
Board Member
Quadriplegic Centre Board

Date:

18/9/06.



PITCHER PARTNERS

Quadriplegic Centre Board

Balance Sheet

As at 30th June 2006

	Note	2006 \$	2005 \$
ASSETS			
Current Assets			
Cash and cash equivalents	15	1,028,320	650,256
Receivables	16	203,921	57,626
Amounts receivable for services	17	158,647	78,000
Inventories	18	23,148	18,478
Other current assets	19	0	109,822
Total Current Assets		1,414,036	914,182
Non-Current Assets			
Property, plant and equipment	20	425,735	440,380
Intangible assets	22	919	1,360
Total Non-Current Assets		426,654	441,740
Total Assets		1,840,690	1,355,922
LIABILITIES			
Current Liabilities			
Payables	23	202,105	122,008
Provisions	24	848,626	815,504
Other current liabilities	25	169,948	152,651
Total Current Liabilities		1,220,679	1,090,163
Non-Current Liabilities			
Provisions	24	110,325	197,789
Total Non-Current Liabilities		110,325	197,789
Total Liabilities		1,331,004	1,287,952
NET ASSETS		509,686	67,970
EQUITY			
Contributed equity	26	156,000	156,000
Accumulated surplus/(deficiency)	27	353,686	(88,030)
TOTAL EQUITY		509,686	67,970

The Balance Sheet should be read in conjunction with the notes to the financial statements.

Quadriplegic Centre Board

Income Statement

For the year ended 30th June 2006

	Note	2006 \$	2005 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	7	5,808,270	5,570,360
Fees for visiting medical practitioners		57,451	43,132
Patient support costs	8	781,702	775,242
Depreciation and amortisation expense	9	69,971	53,872
Capital user charge	10	5,437	0
Other expenses	11	384,599	578,992
Total cost of services		7,107,430	7,021,598
INCOME			
Revenue			
Patient charges	12	1,430,682	1,311,280
Interest revenue		47,657	44,048
Other revenues	13	89,075	43,454
Total income other than income from State Government		1,567,414	1,398,782
NET COST OF SERVICES		5,540,016	5,622,816
INCOME FROM STATE GOVERNMENT			
Service appropriations	14	5,981,732	5,858,417
SURPLUS/(DEFICIT) FOR THE PERIOD		441,716	235,601

The Income Statement should be read in conjunction with the notes to the financial statements.

Quadriplegic Centre Board

Cash Flow Statement

For the year ended 30th June 2006

	Note	2006 \$ Inflows (Outflows)	2005 \$ Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		5,901,085	5,780,417
Capital contributions		0	156,000
Net cash provided by State Government	28(c)	<u>5,901,085</u>	<u>5,936,417</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services		(1,137,017)	(1,167,340)
Employee benefits		(5,851,636)	(5,631,589)
GST payments on purchases		(143,754)	(153,423)
Receipts			
Receipts from customers		1,426,178	1,332,833
Interest received		47,657	43,654
GST receipts on sales		5,911	10,480
GST receipts from taxation authority		149,178	156,748
Other receipts		35,347	39,329
Net cash (used in) / provided by operating activities	28(b)	<u>(5,468,136)</u>	<u>(5,369,308)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current physical assets	20	<u>(54,885)</u>	<u>(205,864)</u>
Net cash (used in) / provided by investing activities		<u>(54,885)</u>	<u>(205,864)</u>
Net increase / (decrease) in cash and cash equivalents		378,064	361,245
Cash and cash equivalents at the beginning of period		650,256	289,011
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	28(a)	<u>1,028,320</u>	<u>650,256</u>

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



Quadriplegic Centre Board

Statement of Changes in Equity

For the year ended 30th June 2006

	Note	2006 \$	2005 \$
Balance of equity at start of period	36	67,970	(323,631)
CONTRIBUTED EQUITY	26		
Balance at start of period		156,000	0
Capital contribution		0	156,000
Balance at end of period		156,000	156,000
ACCUMULATED SURPLUS	27		
Balance at start of period		(88,030)	(323,631)
Surplus/(deficit) for the period		441,716	235,601
Balance at end of period		353,686	(88,030)
Balance of equity at end of period		509,686	67,970
Total income and expense for the period		441,716	235,601

The Statement of Changes in Equity should be read in conjunction with the notes to the financial statements.



PITCHER PARTNERS

Notes to the Financial Statements

For the year ended 30th June 2006

Note 1 First time adoption of Australian equivalents to International Financial Reporting Standards

General

This is the Quadriplegic Centre's first published financial statements prepared under Australian equivalents to International Financial Reporting Standards (AIFRS).

Accounting Standard AASB 1 'First time Adoption of Australian Equivalents to International Financial Reporting Standards' has been applied in preparing these financial statements. Until 30 June 2005, the financial statements of the Quadriplegic Centre had been prepared under the previous Australian Generally Accepted Accounting Principles (AGAAP).

The Australian Accounting Standards Board (AASB) adopted the Standards of the International Accounting Standards Board (IASB) for application to reporting periods beginning on or after 1 January 2005 by issuing AIFRS which comprise a Framework for the Preparation and Presentation of Financial Statements, Australian Accounting Standards and the Urgent Issues Group (UIG) Interpretations.

In accordance with the option provided by AASB 1 paragraph 38A and exercised by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements', financial instrument information prepared under AASB 132 and AASB 139 will apply from 1 July 2005 and consequently comparative information for financial instruments is presented on the previous AGAAP basis. All other comparative information has been prepared under the AIFRS basis.

Early adoption of standards

The Quadriplegic Centre cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. This TI requires the early adoption of revised AASB 119 'Employee Benefits' as issued in December 2004, AASB 2004-3 'Amendments to Australian Accounting Standards', AASB 2005-3 'Amendments to Australian Accounting Standards [AASB 119]', AASB 2005-4 'Amendments to Australian Accounting Standards [AASB 139, AASB 132, AASB 1, AASB 1023 & AASB 1038]' and AASB 2005-6 'Amendments to Australian Accounting Standards [AASB 3]' to the annual reporting period beginning 1 July 2005. AASB 2005-4 amends AASB 139 'Financial Instruments: Recognition and Measurement' so that the ability to designate financial assets and financial liabilities at fair value is restricted. AASB 2005-6 excludes business combinations involving common control from the scope of AASB 3 'Business Combinations'.

Reconciliations explaining the transition to AIFRS as at 1 July 2004 and 30 June 2005 are provided at note 36 'Reconciliations explaining the transition to AIFRS'.

Note 2 Summary of significant accounting policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board 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 the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars.

The judgements that have been made in the process of applying the Quadriplegic Centre's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 3 'Judgements made by management in applying accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at note 4 'Key sources of estimation uncertainty'.

(c) Contributed Equity

UIG interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by TI 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.



Notes to the Financial Statements

For the year ended 30th June 2006

(d) Income

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser.

Rendering of services

Revenue is recognised on delivery of the service to the client.

Interest

Revenue is recognised as the interest accrues.

Service Appropriations

Service Appropriations are recognised as revenues at nominal value in the period in which the Quadriplegic Centre gains control of the appropriated funds. The Quadriplegic Centre gains control of the appropriated funds at the time those funds are deposited to the bank account or credited to the holding account held at the Department of Treasury and Finance. See also note 14 'Service Appropriations'.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Quadriplegic Centre obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(e) Property, Plant and Equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing above \$1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost. The Quadriplegic Centre is built on land at 10 Selby Street Shenton Park, owned by the Paraplegic Quadriplegic Association. The Buildings at Shenton Park are owned by the Paraplegic Quadriplegic Association.

For items of property, plant and equipment acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the revaluation model is used for the measurement of land and buildings, and the cost model for all other property, plant and equipment. Items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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

Computer equipment	5 to 15 years
Furniture and fittings	5 to 50 years
Motor vehicles	4 to 10 years



Notes to the Financial Statements

For the year ended 30th June 2006

(f) Intangible Assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing over \$1,000 and internally generated intangible assets costing over \$1,000 are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

The carrying value of intangible assets is reviewed for impairment annually when the asset is not yet in use, or more frequently when an indicator of impairment arises during the reporting period indicating that the carrying value may not be recoverable.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Quadriplegic Centre have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Computer Software	5 years
-------------------	---------

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset.

(g) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Quadriplegic Centre is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairments at each reporting date.

Refer note 21 'Impairment of assets' for the outcome of impairment reviews and testing.

Refer also to note 2(m) 'Receivables' and note 16 for impairment of receivables.

(h) Financial Instruments

The Quadriplegic Centre has two categories of financial instruments:

- Receivables (cash and cash equivalents, receivables); and
- Non trading financial liabilities (payables)

The fair value of short-term receivables and payables is the transition cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(i) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents (and restricted cash and cash equivalents) assets comprise cash on hand and short-term deposits with original maturities of three months or less, that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(j) Accrued Salaries

Accrued salaries (refer to note 25) represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Quadriplegic Centre considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(k) Amounts Receivable for Services (Holding Account)

The Quadriplegic Centre receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

See also note 14 'Service appropriations' and note 17 'Amounts receivable for services'.

(l) Inventories

Inventories are measured at the lower of cost and net realisable value.

Inventories not held for resale are valued at cost unless they are no longer required in which case they are valued at net realisable value.



Notes to the Financial Statements

For the year ended 30th June 2006

(m) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Quadriplegic Centre will not be able to collect the debts.

The carrying amount is equivalent to fair value as it is due for settlement within 30 days from the date of recognition. See note 2(h) 'Financial instruments' and note 16 'Receivables'.

(n) Payables

Payables are recognised at the amounts payable when the Quadriplegic Centre becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as they are generally settled within 30 days. See note 2(h) 'Financial instruments' and note 23 'Payables'.

(o) Provisions

Provisions are liabilities of uncertain timing and amount, and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance date. See note 24 'Provisions'.

Provisions - Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Quadriplegic Centre does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Sick Leave

Liabilities for sick leave are recognised when it is probable that sick leave paid in the future will be greater than the entitlement that will accrue in the future.

Past history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised in the Income Statement for this leave as it is taken.

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

The Quadriplegic Centre has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Quadriplegic Centre to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees who are not members of either the Pension or the GSS Schemes become non-contributory members of the West State Superannuation Scheme (WSS), an accumulation scheme. The Quadriplegic Centre makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. The WSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the WSS Scheme.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

See also note 2 (p) 'Superannuation expense'.

Provisions - Other

Employment on-costs

Employment on-costs, including workers compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Quadriplegic Centre's 'Employee benefits expense'. Any related liability is included in 'Employment on-costs provision'. See note 11 'Other expenses' and note 24 'Provisions'.

(p) Superannuation Expense

The following is included in calculating the superannuation expense in the Income Statement:

Defined contribution plans - Employer contributions paid to the GSS and the West State Superannuation Scheme (WSS).



Notes to the Financial Statements

For the year ended 30th June 2006

(q) Comparative Figures

Comparative figures have been restated on the AIFRS basis.

Note 3 Judgements made by management in applying accounting policies

Judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Note 4 Key sources of estimation uncertainty

The key estimates and assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

Employee benefits provision

A staff retention factor representing the experience of employee departures and periods of service is used to estimate the non-current long service leave liabilities. This is an average of probabilities that current employees will remain employed until completion of their partially completed LSL cycles (being either 7 years or 10 years). This does not make a distinction between employees have differing terms to full entitlement. The same average probability is equally applied to an employee who is very close to attaining full entitlement as it is to a new employee.

Note 5 Disclosure of changes in accounting policy and estimates

Future impact of Australian Accounting Standards not yet operative

The Quadriplegic Centre cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. As referred to in Note 1, TI 1101 has only mandated the early adoption of revised AASB 119, AASB 2004-3, AASB 2005-3, AASB 2005-4 and AASB 2005-6. Consequently, the Quadriplegic Centre has not applied the following Australian Accounting Standards and UIG Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1) AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007. The Standard is considered to result in increased disclosures of an entity's risks, enhanced disclosure about components of an financial position and performance, and changes to the way of presenting financial statements, but otherwise there is no financial impact.

2) AASB 2005-9 'Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132]' (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an 'insurance contract' under AASB 4 'Insurance Contracts' or as a 'financial guarantee contract' under AASB 139 'Financial Instruments: Recognition and Measurement'. The Quadriplegic Centre does not undertake these types of transactions resulting in no financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2006.

3) UIG Interpretation 4 'Determining whether an Arrangement Contains a Lease'. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At reporting date, the Quadriplegic Centre has not entered into any arrangements as specified in the Interpretation resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2006.

The following amendments are not applicable to the Quadriplegic Centre as they will have no impact:

AASB Amendment	Affected Standards
2005-1	AASB 139 (Cash flow hedge accounting of forecast intragroup transactions).
2005-5	'Amendments to Australian Accounting Standards [AASB 1 & AASB 139]'
2006-1	AASB 121 (Net investment in foreign operations).
UIG 5	'Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds'.
UIG 6	'Liabilities arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment'.
UIG 7	'Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies'.

Note 6 Services of the Quadriplegic Centre

Information about the Quadriplegic Centre's services and, the expenses and revenues which are reliably attributable to those services are set out in Note 35. The key service of the Quadriplegic Centre is:

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.



Quadriplegic Centre Board

Notes to the Financial Statements **For the year ended 30th June 2006**

	2006 \$	2005 \$
Note 7 Employee benefits expense		
Salaries and wages (a)	5,367,735	5,135,667
Superannuation - defined contribution plans (b)	440,535	434,693
	<u>5,808,270</u>	<u>5,570,360</u>

(a) Includes the value of the fringe benefit to the employees.

(b) Defined contribution plans include West State and Gold State (contributions paid).

Employment on-costs expense is included at note 11 'Other expenses'. The employment on-costs liability is included at note 24 'Provisions'.

Note 8 Patient support costs		
Medical supplies and services	218,619	222,309
Domestic charges	162,336	170,193
Fuel, light and power	177,047	158,597
Food supplies	223,700	224,143
	<u>781,702</u>	<u>775,242</u>

Note 9 Depreciation and amortisation expense		
Depreciation		
Computer equipment	9,604	8,399
Furniture and fittings	57,700	43,220
Motor vehicles	2,259	2,253
	69,563	53,872
Amortisation		
Intangible assets	408	0
Total depreciation and amortisation	<u>69,971</u>	<u>53,872</u>

Note 10 Capital user charge	5,437	0
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The Government applies a levy for the use of its capital for the delivery of services. It is applied at 8% per annum on the net assets of the Quadriplegic Centre, excluding exempt assets. Payments are made to the Department of Treasury and Finance on a quarterly basis by the Department of Health on behalf of the Quadriplegic Centre.

Note 11 Other expenses		
Communications	11,088	10,273
Employment on-costs (a)	0	175,687
Insurance	18,199	23,039
Motor vehicle expenses	12,022	5,140
Printing and stationery	12,650	12,708
Repairs, maintenance and consumable equipment expense	272,177	285,754
Other	58,463	66,391
	<u>384,599</u>	<u>578,992</u>

(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 24 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Note 12 Patient charges		
Inpatient charges	<u>1,430,682</u>	<u>1,311,280</u>

Note 13 Other revenues		
Recoveries	17,347	17,684
Use of hospital facilities	18,000	25,770
Other - insurance refund	53,728	0
	<u>89,075</u>	<u>43,454</u>

Note 14 Service appropriations		
Appropriation revenue received during the year:		
Service appropriations	<u>5,981,732</u>	<u>5,858,417</u>

Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.



Quadruplegic Centre Board

Notes to the Financial Statements **For the year ended 30th June 2006**

Note	15	Cash and cash equivalents	2006 \$	2005 \$
		Cash on hand	100	100
		Cash at bank - general	1,028,220	650,156
			<u>1,028,320</u>	<u>650,256</u>

Note 16 Receivables

Current			
Patient fee debtors	10,508	0	
Other receivables	152,810	5,687	
Less: Allowance for impairment of receivables	(5,005)	(5,005)	
	<u>158,313</u>	<u>682</u>	
GST receivable	45,608	56,944	
	<u>203,921</u>	<u>57,626</u>	

See also note 2(m) 'Receivables' and note 34 'Financial instruments'.

Note 17 Amounts receivable for services

Current	158,647	78,000
Non-current	0	0
	<u>158,647</u>	<u>78,000</u>
Balance at start of the year	78,000	0
Credit to holding account	80,647	78,000
Less holding account drawdown	0	0
Balance at end of the year	<u>158,647</u>	<u>78,000</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.

Note 18 Inventories

Current		
Pharmaceutical stores - at cost	23,148	18,478

Note 19 Other current assets

Prepayments	0	109,822
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Note 20 Property, plant and equipment

Computer equipment		
At cost	61,095	59,044
Accumulated depreciation	(49,618)	(42,035)
Accumulated impairment losses	0	0
	<u>11,477</u>	<u>17,009</u>
Furniture and fittings		
At cost	950,364	916,680
Accumulated depreciation	(551,732)	(511,194)
Accumulated impairment losses	0	0
	<u>398,632</u>	<u>405,486</u>
Motor vehicles		
At cost	57,739	57,739
Accumulated depreciation	(42,113)	(39,854)
Accumulated impairment losses	0	0
	<u>15,626</u>	<u>17,885</u>
Total of property, plant and equipment	<u>425,735</u>	<u>440,380</u>

Payments for non-current assets

Payments were made for purchases of non-current assets during the reporting period as follows:

Paid as cash by the Quadruplegic Centre	54,885	49,864
Paid by the Quadruplegic Centre from capital contributions	0	156,000
Gross payments for purchases of non-current assets	<u>54,885</u>	<u>205,864</u>



Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

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.

	2006 \$
Computer equipment	
Carrying amount at start of year	17,009
Additions	4,039
Depreciation	(9,604)
Internal transfer	33
Carrying amount at end of year	11,477
Furniture and fittings	
Carrying amount at start of year	405,486
Additions	50,846
Depreciation	(57,700)
Carrying amount at end of year	398,632
Motor vehicles	
Carrying amount at start of year	17,885
Depreciation	(2,259)
Carrying amount at end of year	15,626
Total property, plant and equipment	
Carrying amount at start of year	440,380
Additions	54,885
Depreciation	(69,563)
Internal transfer	33
Carrying amount at end of year	425,735

Note 21 Impairment of Assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2006.

The Quadruplegic Centre held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

All surplus assets at 30 June 2006 have either been classified as assets held for sale or written off.

Note 22 Intangible assets

	2006 \$	2005 \$
Computer software		
At cost	1,360	1,360
Accumulated amortisation	(441)	0
	919	1,360

Reconciliation

Reconciliation of the carrying amount of intangible assets at the beginning and end of the current financial year is set out below.

Computer software	
Carrying amount at start of year	1,360
Amortisation expense	(408)
Internal transfers	(33)
Carrying amount at end of year	919

Note 23 Payables

Current		
Trade creditors	196,668	122,008
Accrued expenses	5,437	0
	202,105	122,008

See also note 2(m) 'Receivables' and note 34 'Financial instruments'.



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Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note	2006 \$	2005 \$
24 Provisions		
Current		
Employee benefits provision		
Annual leave (a)	602,177	598,842
Long service leave (b)	166,726	137,760
Superannuation	66,022	66,119
Other provision		
Employment on-costs (c)	13,701	12,783
	<u>848,626</u>	<u>815,504</u>
Non-current		
Employee benefits provision		
Long service leave (b)	101,216	181,715
Superannuation	9,109	16,074
	<u>110,325</u>	<u>197,789</u>
Total Provisions	<u>958,951</u>	<u>1,013,293</u>

(a) Annual leave liabilities and time off in lieu leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	451,634	582,341
More than 12 months after reporting date	150,543	16,501
	<u>602,177</u>	<u>598,842</u>

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	22,470	38,448
More than 12 months after reporting date	144,256	99,312
	<u>166,726</u>	<u>137,760</u>

(c) The settlement of annual and long service leave liabilities give rise to the payment of employment on-costs including workers compensation premiums. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is included at note 11 'Other expenses'.

Note 25 Other liabilities

Current		
Accrued salaries	169,948	152,651

Note 26 Contributed equity

Equity represents the residual interest in the net assets of the Quadriplegic Centre. The Government holds the equity interest in the Quadriplegic Centre on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current

Balance at start of the year	156,000	0
Contributions by owners		
Capital contributions (a)	0	156,000
Balance at end of year	<u>156,000</u>	<u>156,000</u>

(a) Capital Contributions (appropriations) and non-discretionary (non-reciprocal) transfers of net assets from other State government agencies have been designated as contributions by owners in Treasurer's Instruction T1 955 'Contribution by Owners Made to Wholly Owned Public Sector Entities' and are credited directly to equity.

Note 27 Accumulated surplus/(deficit)

Balance at start of year	(88,030)	(323,631)
Result for the period	441,716	235,601
Balance at end of year	<u>353,686</u>	<u>(88,030)</u>

Notes to the Financial Statements
For the year ended 30th June 2006

	2006 \$	2005 \$
Note 28 Notes to the Cash Flow Statement		
a) Reconciliation of cash		
Cash assets at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash and cash equivalents (see note 15)	1,028,320	650,256
b) Reconciliation of net cost of services to net cash flows used in operating activities		
Net cash used in operating activities (Cash Flow Statement)	(5,468,136)	(5,369,308)
Increase/(decrease) in assets:		
GST receivable	(11,336)	(13,809)
Other current receivables	157,631	(19,665)
Inventories	4,670	(1,200)
Prepayments	(109,822)	(48,885)
Decrease/(increase) in liabilities:		
Payables	(80,097)	(74,992)
Accrued salaries	(17,297)	(13,826)
Current provisions	(33,122)	(13,564)
Non-current provisions	87,464	0
Non-cash items:		
Depreciation and amortisation expense (note 9)	(69,971)	(53,872)
Capital user charge paid by Department of Health (note 10)	(5,437)	0
Adjustment for other non-cash items	5,437	(13,695)
Net cost of services (Income Statement)	<u>(5,540,016)</u>	<u>(5,622,816)</u>
c) Notional cash flows		
Service appropriations as per Income Statement	5,981,732	5,858,417
Capital appropriations credited directly to Contributed Equity (Refer Note 26)	0	156,000
	<u>5,981,732</u>	<u>6,014,417</u>
Less notional cash flows:		
Items paid directly by the Department of Health for the Quadriplegic Centre and are therefore not included in the Cash Flow Statement:		
Capital user charge	(5,437)	0
Accrual appropriations	(80,647)	(78,000)
Other non cash adjustments to service appropriations	<u>5,437</u>	<u>0</u>
	<u>(80,647)</u>	<u>(78,000)</u>
Cash Flows from State Government as per Cash Flow Statement	<u>5,901,085</u>	<u>5,936,417</u>

Note 29 Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators	13000	12000
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Note 30 Related bodies

The Quadriplegic Centre had no related bodies during the reporting period.

Note 31 Affiliated bodies

The Quadriplegic Centre had no affiliated bodies during the reporting period.

Note 32 Contingent Assets

The Quadriplegic Centre is insured by Risk Cover, the State Government self insurance scheme. The Quadriplegic Centre is entitled to a return of funds based on the Quadriplegic Centre's performance of claims against deposit contributions adjusted by the overall performance of the Risk Cover fund. Available information indicates potential refunds of; \$141000 in July 2007, \$97000 in July 2008 and \$20000 in July 2009. These amounts are contingent on the development of current insurance claim costs and the overall performance of Risk Cover.



Quadriplegic Centre Board
Notes to the Financial Statements
For the year ended 30th June 2006

Note 33 Explanatory Statement

(A) Significant variances between actual results for 2005 and 2006

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.

	Note	2006 Actual \$	2005 Actual \$	Variance \$
Expenses				
Fees for visiting medical practitioners	(a)	57,451	43,132	14,319
Depreciation and amortisation expense	(b)	69,971	53,872	16,099
Other expenses	(c)	384,599	578,992	(194,393)
Revenues				
Other revenues	(d)	89,075	43,454	45,621

Insert reasons for major variance for each applicable expense & revenue items: example as below

- (a) Fees for visiting medical practitioners
Fee increase.
- (b) Depreciation and amortisation expense
A number of beds were replaced at the end of last year.
- (c) Other expenses
The most significant variation was the reduction in workers compensation premiums.
- (d) Other revenues
The difference represents a return of insurance funds
(see note 32).

Note 33 Explanatory Statement

(B) Significant variations between estimates and actual results for 2006

Significant variations are considered to be those greater than 10% of budget. There was no variations greater than 10% for the year

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 34 Financial Instruments

a) Financial risk management objectives and policies

Financial instruments held by the Quadriplegic Centre are cash and cash equivalents, receivables and payables. The Quadriplegic Centre has limited exposure to financial risks. The Quadriplegic Centre's overall risk management program focuses on managing the risks identified below.

Credit risk

The Quadriplegic Centre receives fees from residents that provide limited risk. In addition, receivable balances are monitored on an ongoing basis with the result that the Quadriplegic Centre's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Liquidity risk

The Quadriplegic Centre has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Cash flow interest rate risk

The Quadriplegic Centre is not exposed to interest rate risk because it has no borrowings.

b) Financial instrument disclosures

Financial instrument information for the year ended 2005 has been prepared under the previous AGAAP Australian Accounting Standard AAS 33 'Presentation and Disclosure of Financial Instruments'. Financial instrument information from 1 July 2005 has been prepared under AASB 132 'Financial Instruments: Presentation' and AASB 139 'Financial Instruments: Recognition and Measurement'. See also note 2 (q) 'Comparative figures'.

Interest rate risk exposure

The following table details the Quadriplegic Centre's exposure to interest rate risk as at the reporting date:

	Weighted average effective interest rate %	Variable interest rate \$000	Fixed interest rate maturities Within 1 year \$000	1-2 years \$000	2-3 years \$000	3-4 years \$000	4-5 years \$000	More than 5 years \$000	Non- interest bearing \$000	Total \$000
2006										
Financial Assets										
Cash and cash equivalents	5.8%	1,028								1,028
Receivables									204	204
Amounts receivable for services									159	159
		1,028	0	0	0	0	0	0	363	1,391
Financial Liabilities										
Payables									202	202
Net financial assets / (liabilities)		1,028	0	0	0	0	0	0	161	1,189



Notes to the Financial Statements
For the year ended 30th June 2006

Note 34 Financial Instruments (continued)

2005	Weighted average effective interest rate %	Variable interest rate	Fixed interest rate maturities			Non- interest bearing	Total
		\$000	1 year or less	1 to 5 years	Over 5 years	\$000	\$000
Financial Assets							
Cash and cash equivalents	5.5%	650					650
Receivables						58	58
Amounts receivable for services						78	78
			0	0	0	214	864
Financial Liabilities							
Payables						122	122
Net financial assets / (liabilities)			650	0	0	0	742



Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note	35	Schedule of Income and Expenses by Services	Prevention & Promotion 2006 \$	2005 \$	Diagnosis & Treatment 2006 \$	2005 \$	Continuing Care 2006 \$	2005 \$	Total 2006 \$	2005 \$
COST OF SERVICES										
Expenses										
		Employee benefits expense	0	0	0	0	5,808,270	5,570,360	5,808,270	5,570,360
		Fees for visiting medical practitioners	0	0	0	0	57,451	43,132	57,451	43,132
		Patient support costs	0	0	0	0	781,702	775,242	781,702	775,242
		Depreciation and amortisation expense	0	0	0	0	69,971	53,872	69,971	53,872
		Capital user charge	0	0	0	0	5,437	0	5,437	0
		Other expenses	0	0	0	0	384,599	578,992	384,599	578,992
		Total cost of services	0	0	0	0	7,107,430	7,021,598	7,107,430	7,021,598
INCOME										
		Patient charges	0	0	0	0	1,430,682	1,311,280	1,430,682	1,311,280
		Interest revenue	0	0	0	0	47,657	44,048	47,657	44,048
		Other revenues	0	0	0	0	89,075	43,454	89,075	43,454
		Total income other than income from State Government	0	0	0	0	1,567,414	1,398,782	1,567,414	1,398,782
		NET COST OF SERVICES	0	0	0	0	5,540,016	5,622,816	5,540,016	5,622,816
INCOME FROM STATE GOVERNMENT										
		Service appropriations	0	0	0	0	5,981,732	5,858,417	5,981,732	5,858,417
		SURPLUS/(DEFICIT) FOR THE PERIOD	0	0	0	0	441,716	235,601	441,716	235,601



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS)

Reconciliation of equity at the date of transition to AIFRS: 1 July 2004

	Previous AGAAP 1 July 2004	Adjustments, Employee benefits	Asset Impairment	Reclassification, computer software	Reclassification, Other	Adjustments, Land and Buildings	Total Adjustments	AIFRS 1 July 2004
	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS								
Current Assets								
Cash and cash equivalents	289,011	0	0	0	0	0	0	289,011
Receivables	91,100	0	0	0	0	0	0	91,100
Inventories	19,678	0	0	0	0	0	0	19,678
Other current assets	158,707	0	0	0	0	0	0	158,707
Total Current Assets	558,496	0	0	0	0	0	0	558,496
Non-Current Assets								
Property, plant and equipment	303,445	0	0	0	0	0	0	303,445
Total Non-Current Assets	303,445	0	0	0	0	0	0	303,445
Total Assets	861,941	0	0	0	0	0	0	861,941



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS)

Reconciliation of equity at the date of transition to AIFRS: 1 July 2004

	Previous AGAAP 1 July 2004	Adjustments, Employee benefits	Asset Impairment	Reclassification, computer software	Reclassification, Other	Adjustments, Land and Buildings	Total Adjustments	AIFRS 1 July 2004
	\$	\$	\$	\$	\$	\$	\$	\$
LIABILITIES								
Current Liabilities								
Payables	47,016	0	0	0	0	0	0	47,016
Provisions	812,767	0	0	0	0	0	0	812,767
Other current liabilities	138,825	0	0	0	0	0	0	138,825
Total Current Liabilities	998,608	0	0	0	0	0	0	998,608
Non-Current Liabilities								
Provisions	186,962	0	0	0	0	0	0	186,962
Total Non-Current Liabilities	186,962	0	0	0	0	0	0	186,962
Total Liabilities	1,185,570	0	0	0	0	0	0	1,185,570
NET ASSETS	(323,629)	0	0	0	0	0	0	(323,629)
EQUITY								
Accumulated surplus /(deficiency)	(323,629)	0	0	0	0	0	0	(323,629)
TOTAL EQUITY	(323,629)	0	0	0	0	0	0	(323,629)



Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS) (continued)

Reconciliation of equity at the end of the last reporting period under previous AGAAP : 30 June 2005

	AGAAP 30 June 2005	Adjustments, Employee benefits	Asset Impairment	Reclassification, computer software	Reclassifications Other	Adjustments, Land and Buildings	Total Adjustments	AIFRS 30 June 2005
	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS								
Current Assets								
Cash and cash equivalents	650,256	0	0	0	0	0	0	650,256
Receivables	57,626	0	0	0	0	0	0	57,626
Amounts receivable for services	78,000	0	0	0	0	0	0	78,000
Inventories	18,478	0	0	0	0	0	0	18,478
Other current assets	109,822	0	0	0	0	0	0	109,822
Total Current Assets	914,182	0	0	0	0	0	0	914,182
Non-Current Assets								
Property, plant and equipment	441,740	0	0	(1,360)	0	0	(1,360)	440,380
Intangible assets	0	0	0	1,360	0	0	1,360	1,360
Total Non-Current Assets	441,740	0	0	0	0	0	0	441,740
Total Assets	1,355,922	0	0	0	0	0	0	1,355,922



Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS) (continued)

Reconciliation of equity at the end of the last reporting period under previous AGAAP : 30 June 2005

	AGAAP 30 June 2005	Adjustments, Employee benefits	Asset Impairment	Reclassification, computer software	Reclassifications Other	Adjustments, Land and Buildings	Total Adjustments	AIFRS 30 June 2005
	\$	\$	\$	\$	\$	\$	\$	\$
LIABILITIES								
Current Liabilities								
Payables	122,008	0	0	0	0	0	0	122,008
Provisions	815,504	0	0	0	0	0	0	815,504
Other current liabilities	152,651	0	0	0	0	0	0	152,651
Total Current Liabilities	1,090,163	0	0	0	0	0	0	1,090,163
Non-Current Liabilities								
Provisions	197,789	0	0	0	0	0	0	197,789
Total Non-Current Liabilities	197,789	0	0	0	0	0	0	197,789
Total Liabilities	1,287,952	0	0	0	0	0	0	1,287,952
NET ASSETS	67,970	0	0	0	0	0	0	67,970
EQUITY								
Contributed equity	156,000	0	0	0	0	0	0	156,000
Accumulated surplus /(deficiency)	(88,030)	0	0	0	0	0	0	(88,030)
TOTAL EQUITY	67,970	0	0	0	0	0	0	67,970



Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS) (continued)

Reconciliation of Income Statement for the year ended 30 June 2005

	AGAAP 30 June 2005	Adjustments: Employee benefits	Impairment losses	Adjustment, Depreciation	Adjustment, Other	Total Adjustments	AIFRS 30 June 2005
	\$	\$	\$	\$	\$	\$	\$
COST OF SERVICES							
Expenses							
Employee benefits expense	5,746,047	(175,687)	0	0	0	(175,687)	5,570,360
Fees for visiting medical practitioners	43,132	0	0	0	0	0	43,132
Patient support costs	775,242	0	0	0	0	0	775,242
Depreciation and amortisation expense	53,872	0	0	0	0	0	53,872
Other expenses	403,305	175,687	0	0	0	175,687	578,992
Total cost of services	7,021,598	0	0	0	0	0	7,021,598
INCOME							
Revenue							
Patient charges	1,311,280	0	0	0	0	0	1,311,280
Interest revenue	44,048	0	0	0	0	0	44,048
Other revenues	43,454	0	0	0	0	0	43,454
Gains							
Total Income other than income from State Government	1,398,782	0	0	0	0	0	1,398,782
NET COST OF SERVICES	5,622,816	0	0	0	0	0	5,622,816
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,858,417	0	0	0	0	0	5,858,417
Total income from State Government	5,858,417	0	0	0	0	0	5,858,417
SURPLUS/(DEFICIT) FOR THE PERIOD	235,601	0	0	0	0	0	235,601



Notes to the Financial Statements
For the year ended 30th June 2006

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS) (continued)

Reconciliation of Cash Flow Statement for the year ended 30 June 2005

	AGAAP 30 June 2005 \$	Adjustments \$	AIFRS 30 June 2005 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations	5,780,417	0	5,780,417
Capital contributions	156,000	0	156,000
Net cash provided by State Government	5,936,417	0	5,936,417
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services	(1,167,340)	0	(1,167,340)
Employee benefits	(5,631,589)	0	(5,631,589)
GST payments on purchases	(153,423)	0	(153,423)
Receipts			
Receipts from customers	1,332,833	0	1,332,833
Interest received	43,654	0	43,654
GST receipts on sales	10,480	0	10,480
GST receipts from taxation authority	156,748	0	156,748
Other receipts	39,329	0	39,329
Net cash (used in) / provided by operating activities	(5,369,308)	0	(5,369,308)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current physical assets	(205,864)	0	(205,864)
Net cash (used in) / provided by investing activities	(205,864)	0	(205,864)
Net increase / (decrease) in cash and cash equivalents	361,245	0	361,245
Cash and cash equivalents at the beginning of the period	289,011	0	289,011
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	650,256	0	650,256



PITCHER PARTNERS

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2006

Note 36 Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS)
(continued)

Notes to the reconciliations

(a) Employee benefits

AASB 119 requires that all employee benefits expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Under AGAAP, all annual leave and long service leave entitlements (unconditional long service leave) were measured at nominal amounts.

Employment on-costs are not included in employee benefits under AGAAP or AIFRS. However, under AGAAP employee benefits and on-costs are disclosed together on the face of the Income Statement as Employee costs. Under AIFRS employee benefits will be the equivalent item disclosed on the face. On-costs are transferred to other expenses.

Adjustments to opening Balance Sheet (1 July 2004)

There has been no change in the employee benefits provision.

Adjustments to 30 June 2005 Balance Sheet

There has been no change in the employee benefits provision.

Adjustments to the Income Statement for the period ended 30 June 2005

Employment on-costs payments have been reclassified from employee benefits payments to other payments \$175687

(b) Intangible assets

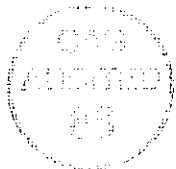
AASB 138 requires that software not integral to the operation of a computer must be disclosed as intangible assets. Intangible assets must be disclosed on the balance sheet. All software has previously been classified as property, plant and equipment (computer equipment and software).

Adjustments to 30 June 2005 Balance Sheet

The quadriplegic centre has transferred \$ 1360 in software from property, plant and equipment to intangible assets.

Adjustments to the Income Statement for the period ended 30 June 2005

There was no net impact on the surplus for the year.



PITCHER PARTNERS



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

QUADRIPLLEGIC CENTRE BOARD FINANCIAL STATEMENTS AND PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2006

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Quadriplegic Centre Board at 30 June 2006 and its financial performance and cash flows for the year ended on that date. They are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions;
- (ii) the controls exercised by the Board 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
- (iii) the key effectiveness and efficiency performance indicators of the Board are relevant and appropriate to help users assess the Board's performance and fairly represent the indicated performance for the year ended 30 June 2006.

Scope

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

The financial statements consist of the Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and the Notes to the Financial Statements.

The performance indicators consist of key indicators of effectiveness and efficiency.

Summary of my Role

As required by the Act, I have independently audited the accounts, financial statements and performance indicators to express an opinion on the financial statements, controls and performance indicators. This was done by testing selected samples of the evidence. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and performance indicators 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 and performance indicators.

D D R PEARSON
AUDITOR GENERAL
25 September 2006