



QUADRIPLLEGIC CENTRE

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QUADRIPLLEGIC CENTRE BOARD OF MANAGEMENT

Annual Report

2007-2008

QUADRIPLEGIC CENTRE
10 SELBY STREET
SHENTON PARK WA 6008

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***Providing Excellence
In Spinal Injury Management, Care and Rehabilitation***

Quadriplegic Centre Board of Management

**Quadriplegic Centre Board of Management
Annual Report 2007/08**

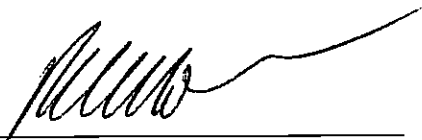
**FIRST MEMORANDUM OF TRANSMITTAL
AND STATEMENT OF COMPLIANCE**

TO HON J. McGINTY, MLA,
MINISTER FOR HEALTH

In accordance with the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament the Report of the Quadriplegic Centre Board for the financial year ending 30 June 2008.

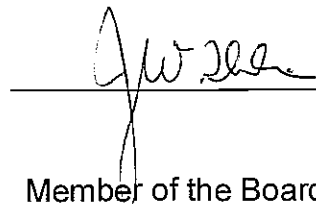
The Annual Report has been prepared in accordance with the provisions of the:

Financial Management Act 2006
Disability Services Act 1993
Public Sector Management Act 1994
Equal Opportunity Act 1984
Freedom of Information Act 1992
Government and Ministerial Annual Reporting Policies
Electoral Act 1907
State Records Act 2000



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

Date: 31/8/08



Member of the Board
Quadriplegic Centre
Board of Management

Date: 31/8/08

QUADRIPLLEGIC CENTRE BOARD ANNUAL REPORT

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1. OVERVIEW OF AGENCY

1.1 Executive Summary

The Quadriplegic Centre (Centre) is a Board Hospital providing for the specialist management of people with high spinal cord injuries or a disease of the spinal cord. The Centre is an increasingly integral part of the Western Australian Health System.

It has been an exciting year for the Hospital. The progressive evolution of services provided by the Quadriplegic Centre together with the aspirations of people with disability to live in the community has not only seen such aspiration increasingly met, it has also facilitated the Hospital to more efficiently direct resources to both subacute and post acute services, in support of the Statewide Health Service. This has importantly enabled the elimination of bed blockages in the Spinal Unit at Royal Perth Hospital (Shenton Park). A further substantive outcome has been the enhanced capacity of the Quadriplegic Centre to admit persons with quadriplegia and an accompanying ventilator dependency. The management of these patients is not only provided within a more appropriate facility, their management has also facilitated improved bed availability within the acute care service and further, serves to assist in the reduction of ongoing costs of care of these patients.

The Centre has been enabled to meet the needs of higher acuity patients during the course of the year. Two new programs, in conjunction with Royal Perth Hospital, have been successfully implemented.

The first of these is the Ventilator Dependent Quadriplegic Community Care Program (VDQCCP) where, in the context of the Quadriplegic Centre, persons who would previously have been supported in the acute environment have been enabled to transfer to the Centre when stable, to continue rehabilitation and care. Funding arrangements between Royal Perth Hospital and the Centre have facilitated this transfer of eligible patients.

More recently, the Centre has further expanded its capacity to admit persons with major pressure ulcers for ongoing management both prior to surgery and post operatively, with an eventual discharge back to the community. Pressure ulcers are a major clinical management issue for persons with quadriplegia. This program will also facilitate persons with other subacute requirements without resort to an acute admission and will now enable assistance through the Centre.

Subacute patients will not be disadvantaged financially as their bed day costs will be met by the contractual arrangements between the Centre and Royal Perth Hospital.

An increased number of admissions to the Centre was provided during the 2007 /08 year, some 22 more than the previous year.

Total occupied bed days were slightly down compared to the previous year however, this was directly related to the closure of 10 beds for renovation, over a 12 week period. The renovation has since been completed and the beds reopened.

The Centre, whilst having an ongoing design capacity of 100 beds is limited to an effective capacity of around 85. The reasons for the reduction in useable capacity relates to an increased number of patients with antibiotic resistant organisms requiring isolation on admission, the range of medical conditions impacting patients in addition to their spinal paralysis, and single room requirements for ventilator management.

The Annual Report further notes the efforts by the Board to plan and facilitate the refurbishment and upgrading of accommodation at the Centre. Elements of the Centre building structures have reached their effective life and have a significantly reduced capacity to facilitate care for the acuity of high level quadriplegic persons. The current accommodations impose limitations in regard to access, care, capacity for essential equipment with the consequent potential to impact both patient and staff safety. The relevant process for necessary approvals and funding to overcome these obstacles is well underway and is a priority for the Board of Management and Executive.

In parallel with these considerations, the Health Department of WA through the North Metropolitan Health Service has made available funding to facilitate the upgrade or installation of emergency warning and communication systems, fire boards and the provision for installation of a comprehensive sprinkler system. The latter program will be completed in 2008/09.

The Quadriplegic Centre has experienced a level of instability in staffing over the course of the year consistent with demand throughout the entire public and private health service. The Centre has a significant commitment to the provision of staff training and has worked hard to maintain and support existing employees and train and assist new employees. As a consequence of shortages, changes through training have facilitated variations within the staffing structure and maintenance of effective and quality controlled services.

Quadriplegic Centre services have not been static. Services have mirrored the evolution and changing needs of spinal injured persons. The Centre has a comprehensive medical and nursing capacity extending from the post acute response to community support services. Persons with spinal injury are assisted with their rehabilitation to facilitate a return to home or back into the community and when in the community, are assisted through the Centre's Community Nursing Service. The purpose of the Community Nursing Service is to prevent inappropriate readmission to acute or subacute services. In addition to those persons assisted through admission to the Quadriplegic Centre, some 497 persons are registered clients of the Community Nursing Service.

The Centre is an exceptionally valuable resource for the spinal injured community and independent review of the clinical service has confirmed the quality, innovation and essential nature of its capacities.

1.2 Operational Structure

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

1.2.1 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.

1.2.2 Directions Statement

VISION

The Quadriplegic Centre vision is the creation of a Centre of Excellence in the provision of spinal injury management, care and rehabilitation in Western Australia.

MISSION

The mission of the Quadriplegic Centre is to provide a Centre of best practice in the provision of spinal cord injury rehabilitation that is both innovative and responsive in the services it provides for the community.

LEADERSHIP IN SERVICE

The Quadriplegic Centre demonstrates leadership by:

- The provision of evidence based clinical services;
- Achieving excellence in education and training;
- Providing consultancy, network development and support to the acute care sector and community care providers;
- Involvement in clinical research.

PRINCIPLES

Quality Care

The Quadriplegic Centre is committed to excellence in service development and provision, and is a quality endorsed and accredited organisation. This ensures a program of continuous improvement to both clients and the community in spinal injury rehabilitation.

Continuity of Care

The Quadriplegic Centre supports co-ordination and integration of service delivery by working in partnership with acute care services and community care providers.

Accountability

The Quadriplegic Centre uses its resources efficiently through quality management practices and ensures services are monitored and evaluated.

Equity and Access

The Quadriplegic Centre respects the interest and views of clients and professional groups, and adheres to the principles of social justice in response to customer and client needs.

1.3. MANAGEMENT STRUCTURE

1.3.1 Accountable Authority

CHAIRPERSON Mr. R. Dunn, FCA, FAIM, CD

MEMBERS Professor S. A. Dunlop, BSc (Hons), PhD

Associate Professor S.J. Edmondston, Dip Physio, Adv Dip Physio, PhD

Mrs. E. B. Greville-Collins

Mrs M. H. Kuhne BA

Ms M. MacLeod BA

Ms H.M McNee BA (Hons), MA.

Mr I.C. Rogerson

Mr. J. W. Thornton, ASA

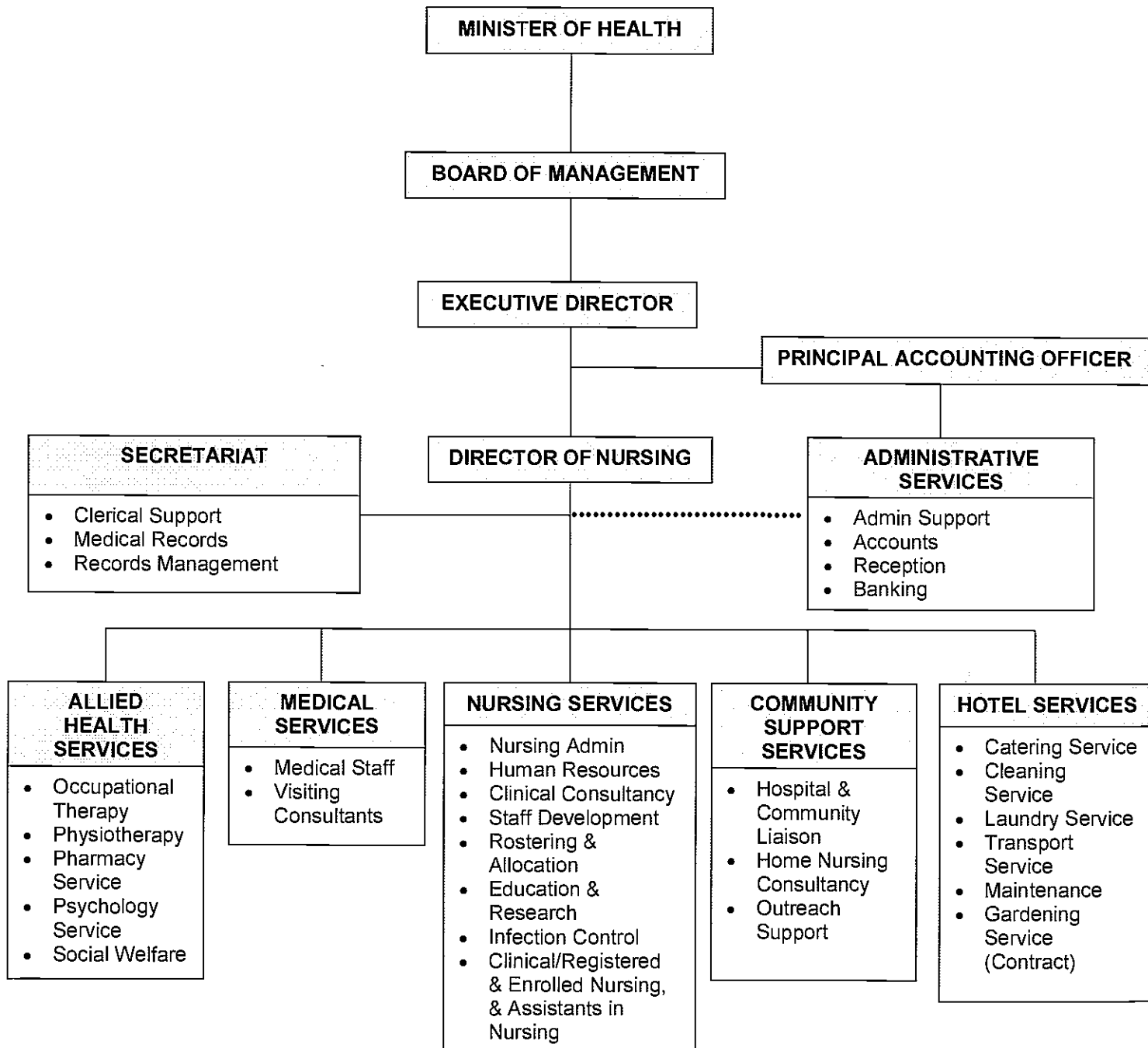
Mr. P.R. Woodland, MBBS (WA), FRACS, FAOrth.A.

Board Members are appointed by the Governor in Executive Council. The term of appointment for each member of the Board commenced on 01/01/2007 and expires on 31/12/2009.

Table One
Senior Officers

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Executive Director	Mr P.N.M. Glass A.M	Permanent
Nursing Services	Director of Nursing	Mr C. Baldwin	Permanent
Medical Services	General Practitioner	Dr W. Quarles	Permanent
Financial Services	Executive Officer, Finance	Mr S. Yensch	Permanent

**Table Two
Organisational Structure**



1.4 SERVICES PROVIDED

1.4.1 Functions and Services

Direct Patient Services

Medical Services
Nursing Services
Recreation Services (PQA)
Patient Advocacy Service (Social Welfare)

Allied Health Services

Physiotherapy
Occupational Therapy
Pharmacy
Psychological Services

Other Support Services

Corporate Services
Maintenance
Hotel Services
Financial Services
Medical Records
Supply

Community Support Services

Hospital & Community Liaison
Home Nursing Consultancy
Outreach Support

1.4.2 Changes to Functions and Services

During the latter half of 2007, negotiations with the Disability Services Commission allowed the Quadriplegic Centre to be considered in the same context as other hospitals in relation to a patient's residential status. Prior to this, patients transferred to the Centre were considered to be permanently housed and therefore were not eligible for community accommodation and funding. This situation saw many patients in the acute care setting declining the rehabilitation services of the Centre as they would have been precluded from support and funding assistance to reside in the community.

In April 2008 in partnership with the state wide Spinal Unit of Royal Perth Hospital and with "Innovation funding" from the Health Department of WA, a new program commenced to transfer subacute spinal injuries to the Quadriplegic Centre. This project will run for 12 months and allows for up to ten (10) patients at any one time to be managed by the Centre. It is anticipated that this initiative will reduce the pressure on acute care beds, without detriment in the quality of care that patients receive. This decision will allow more effective use of Quadriplegic Centre facilities and provide for improved bed availability at the Sir George Bedbrook Spinal Unit, Shenton Park.

1.5 Performance Management Framework

The Quadriplegic Centre is funded through the Health Department of WA. The Centre accepts appropriate transfers from all WA hospitals and health care institutions. The Centre's Community Support Nurse Program receives funding from the Home and Community Care Program (HACC) to assist in providing services to clients living in the community with spinal cord injury.

2. AGENCY PERFORMANCE

2.1 Admissions

One hundred and thirty three (133) persons meeting the admission criteria received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2007/08. Of the eighty eight (88) requests for admission, seventy two (72) clients were approved, seven (7) did not meet the admission criteria and nine (9) applications were withdrawn. Over 2007/08, forty (40) patients were discharged to the community and seven (7) patients deceased.

Table Three
Patient Movements

	2007/08	2006/2007	2005/2006	2004/2005	2003/2004
Number of Admission Applications Received	88	61	49	62	48
Number of Applications Approved	72	50	37	56	46
Number of Applicants Not Meeting the Admission Criteria	7	7	6	6	2
Number of Discharges to the Community	40	-	-	-	-
Number of Deceased Patients	7	-	-	-	-

Total occupied bed days provided by the Centre were 27,976 for 2007/08 compared to 28,062 in 2006/07 with average bed occupancy being 76.64 for 2007/08. The highest monthly number of bed days for the year was provided in January and April 2008 at 2,378 days. The reduction in bed days in 2007/08 can be attributed to the closure of ten beds in the Murchison Wing of the Centre for renovation over a period of 12 weeks. This work is now completed and the beds have been reopened.

**Table Four
Bed Occupancy**

Year	Bed Occupancy (total occupied bed days)
2007/08	27,976*
2006/2007	28,062
2005/2006	29,470
2004/2005	30,864

**Decrease in bed days is attributed to the closure of ten(10) beds for twelve (12) weeks for the refurbishment of the Murchison Wing of the Centre.*

2.2 Role and Function

The primary focus of the Quadriplegic Centre is the provision of services to people with high spinal cord injury with quadriplegia. Clients admitted to the Centre are subject to ongoing clinical review of their current care plan, treatment regimes and other therapeutic Programs that form part of the overall clinical management plan. Changes to care plans are made by the clinical team in response to assessed current needs and in consultation with the client. Should individual needs substantially change, so as to either not require or to exceed the capacity of the Centre's services, a formal review process will be initiated. The clinical team will review all options and in discussion with the client, where necessary, facilitate transfer or admission to the appropriate health facility. Where this situation presents as an emergency, immediate transfer will be organised and the family or next of kin informed at the earliest opportunity.

2.3 Respite Service (Up to 28 days)

This service provides respite of up to twenty eight days for eligible community clients to facilitate family relief, as a temporary measure for carer leave relief or recruitment of new carers, or to attend medical reviews for country clients.

43 respite patients were admitted during 2008.

2.4 Short Stay Rehabilitation (Up to 6 months)

This program allows post acute clients to continue their rehabilitation beyond the acute hospital or whilst awaiting a community funding application outcome. It aims to maximise the person's capacity to function in a community setting. The program also provides for the admission of eligible clients experiencing secondary medical issues enabling them to receive intensive medical and nursing care.

17 short stay patients were admitted during 2008.

2.5 Extended Rehabilitation (6 months upwards)

This service has the primary role of providing ongoing care for high quadriplegic clients whose general medical sequelae precludes independent living in the community. Applicants may typically present with multiple medical problems in addition to paralysis, requiring ongoing access to the Centre's medical, nursing and allied health services.

61 patients received extended rehabilitation in 2008.

2.6 Subacute Spinal Injury Program (S.A.S.I.P.)

There is an increasing emphasis on the subacute role of the Quadriplegic Centre that facilitates the early discharge of patients from the acute care setting and provides for their clinical management and continued post acute rehabilitation.

In recent times the Centre has further expanded its capacity to admit persons with major pressure ulcers for their ongoing management, both prior to surgery and then post operatively, with eventual discharge back to the community. It should be noted that pressure ulcers are a major clinical management issue for patients who are quadriplegic. The Centre's capacity in this regard will reduce the demand on acute beds.

Since inception in April 2008, twelve patients were admitted to the Program. This has been estimated to have saved the tertiary sector, to the end of the financial year, 315 bed days. This equates to a conservative saving to the Tertiary Health Sector of \$291,000 in bed costs and or in the reduction in the waiting list for spinal admissions to Ward 11 at Royal Perth Hospital. At the present time there are a further six patients formally referred for admission by the Spinal Unit under SASIP and a further three patients who would meet our short stay admission criteria. These patients will be admitted when they are assessed as stable.

12 SASIP patients were admitted from April – June 2008

2.7 Ventilator dependent program

The Centre provides for the management of quadriplegic people who require ventilation to maintain their breathing. This was initially for patients who were managed on CPAP ventilators but could, for various lengths of time, breathe independently.

Since the advent of the Ventilator Dependant Quadriplegic Community Care Program (VDQCCP), clients who require continuous ventilation have been admitted to the Centre.

Funding continues to be available to the Centre to fulfil its role in the management of ventilator dependent quadriplegics. Care provided under this agreement reduces the need for acute care services to provide for the long term management of these persons with savings to the attendant high costs in a more appropriate setting.

The admission of the first ventilated patient to the Quadriplegic Centre on 1st May 2007 was very successful. A further patient, injured in a motor vehicle accident and requiring ventilator support, was admitted to the Centre in February 2008. As with previous practise, staff who are ventilator trained are rostered to work at the Spinal Unit to familiarise them with the new patients care for a period of two weeks, prior to the patient's transfer to the Quadriplegic Centre.

The Spinal Unit has a further ventilated patient for transfer to the Centre and it is anticipated that this patient will be stable for transfer around August/September 2008. The patient will be admitted under the same VDQCCP funding arrangements.

The Quadriplegic Centre has increased the numbers of staff who have achieved ventilator competence to meet the care needs of new patients with recruitment activities in preparation for a further increase in ventilator dependent patients.

At the present time all of the Centre's Registered Nurses and Enrolled Nurses are Ventilator competent. A program has commenced to upskill Assistants in Nursing to further support the care of ventilated patients to facilitate our capacity to provide these high care services.

The current agreement with the community ventilator program managers and Royal Perth Hospital also provides that the Quadriplegic Centre will offer respite/short stay services to community clients of the VDQCCP program. This will further reduce the impact on the acute care service and provide a more cost effective option when delivered through the Quadriplegic Centre.

2.8 Community Support Services

The Community Support Service covers all metropolitan areas. Country clients are visited during the year by Quadriplegic Centre Community Nurses with visits extending north to Geraldton and south to Albany. Clients in these areas continue to request visits from the Community Support Nurses to advise on clinical issues. Local services in most regional areas are keen to meet and discuss aspects of client management and current clinical issues. The Service currently has 497 clients on its database.

This financial year, the Community Support Service responded to 3250 requests for assistance from clients and associated service providers.

During the financial year 68 new pressure sores/burns were identified. Of these, 59 (86.76%) were treated successfully at home by the Community Nurses, while 9 were admitted to hospital (see attached Table Five). The successful treatment of these conditions in the home reduces both the incidences and costs associated with subacute admissions.

Table Five
Community Support Services
2007/08

Total Services CSS	2007/08
Total Number of Clients	497
Total Client requests for Service	2622
Total Clients Contacted	2953
Non Client Requests*	628
New Pressure Areas Identified	68
New Pressure Areas Successfully Treated	59
Hospital Admissions Pressure Ulcers	9
Mileage (Kms)	53,195

*(Agencies/Carers/Families/Other)

2.9 Psychology Service

The Centre continues to provide a Psychology Service to address identified patient needs. Individual patient therapy and counselling sessions account for the majority of the workload of the psychology service, followed by supporting and counselling family members and staff. Over the 2007/08 financial year there were 240 patient based sessions undertaken. The therapeutic interventions have been of a cognitive behavioural/existential nature aimed at helping patients come to terms with their circumstances, rehabilitate and move forward to achieve psychological well being. In addition, the Service also provided 64 sessions for staff members requiring support or counselling for home or work related issues.

The continuation of psychology student placements from local universities has continued throughout the year.

2.10 Physiotherapy Service

All patients continue to be encouraged to attend the physiotherapy department for both acute and ongoing treatment, rehabilitation and gym programs. Initial assessment and ongoing support is provided for patients utilising upper tone gym equipment. Bedside treatment is also provided for patients who are confined to bed. The physiotherapy department provides specialist support to both ventilated and SASIP patients.

Clinical placements for second year students from both Curtin and Notre Dame Universities continue. The ongoing staff development program for the Centre continues with all staff receiving manual handling and back care training from the Physiotherapy Service during orientation and as an update on a regular basis.

2.11 Occupational Therapy Service

The occupational therapy department at the Quadriplegic Centre assists individuals to achieve the highest possible levels of independence. The Occupational Therapists work collaboratively with individuals and their families and interventions are centred on support to achieve individual goals. The Service assists with independence in activities of daily living and promotes independence in the pursuit of leisure interests.

The Service facilitates access for patients, in funding options for the acquisition of equipment through various schemes, including the Community Aids and Equipment Program, Better Life Foundation, McKellar-Hall Trust and Equipment for Living Grants through Lotteries West Commission funding. This equipment can include pressure relief items, specialized garments, commodes, wheelchairs, environmental control systems, electrically adjustable beds and vehicle modifications.

2.12 Resident Advocacy Service

The Centre provides for a Resident Advocacy Service to assist patients with access to Government services, information, applications for funding, accommodation and general issues such as letter writing and shopping. The Service is offered part time Monday-Friday and responds to between 10-15 requests from patients and families each day for support and assistance.

2.13 Research

During 2007/08 the Quadriplegic Centre hosted a visit organised by the development company of an Opal001 Cream, which had been the subject of clinical research in the treatment of pressure ulcers at the Centre. The purpose of the visit was to undertake a review and further examine data obtained during the previous study. From Australia we hosted Professor Michael Woodward, Professor Geoff Mitchell & Professor Nick Graves. Dr. Elaine Ashby from U.S.A was also in attendance. In May 2008 following the review, a scientific paper was published in "Primary Intention", an internationally recognised scientific journal.

The Quadriplegic Centre has applied to the Therapeutic Goods Administration for approved prescriber status so that work with this product can continue.

2.14 Pharmacy

During the past financial year we have experienced increasing levels of medication use within the client population, which has resulted in a significant cost increase within this service. This increase can be attributed to many factors including increasing client acuity, the commencement and expansion of subacute transfers, increasing drug costs and a considerable increase in the use of psychotropic medications, most of which are high cost preparations. The introduction of the Webster individual dose system has increased the pharmacy service workload. However, this change has reduced the potential risk of medication error and decreased length of time taken for medication rounds by Registered Nurses. The pharmacy produced and packaged five thousand eight hundred and sixty three (5,863) Dose Administration Aids (Webster). During the year, each pack lasts one week and contains each day's medication divided into individual doses.

The provision of medical supplies to service clinical areas is also provided by the pharmacy and amounts to 3,067 ward orders over the 2007/08 financial year.

The pharmacy this year introduced a revised system of medication audits of individual client drug use in conjunction with the Centre's Medical Officer. This program will be ongoing and will lead to improved prescribing and medication practices.

2.15 Staff Development

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

The Centre provides an Accredited Certificate III and IV training course in disability work, which is offered to all new and existing Assistants in Nursing. In the 2007-2008 financial year, the Centre successfully applied for incentive payments from the Australian Apprenticeships program, to assist with the cost of this training.

In 2007/08, 21 staff members completed the Certificate III in disability work, and 5 staff members completed the Certificate IV in disability work. This training is now a compulsory requirement of an offer of employment to all prospective applicants for Assistant in Nursing positions and is a further incentive to attract and retain staff. This requirement contributes to the Centre's record of excellence in clinical services. Inservice education for the Centre's Ventilator Support Program was again given emphasis as the Ventilator Support Program continues to expand. The Centre's Assistants in Nursing are developing core skills to support the Registered Nurses in this initiative and enhance our capacity to respond to requests for admission to this Program.

During 2007-2008 ongoing attention was given to core annual skill validation, compliance and update sessions with the provision of training in:-

- Cardiopulmonary resuscitation and defibrillation
- Infection control practices
- Intravenous drug administration
- Advanced wound management
- Mini spinal course
- Catheterisation
- Fire Warden role and responsibility and fire evacuation

Nursing and Allied Health students have continued to undertake clinical placements within the Centre throughout the year and positive student feedback has been provided to preceptors about the value of the Centre's education role.

2.16 Infection Control

People with high level spinal cord injury have a significant increased risk of infection of the urinary tract, respiratory system, gastrointestinal tract and skin. Consequently, adherence to infection control policies and guidelines is vitally important.

The Quadriplegic Centre has strict guidelines relating to managing infection control issues. With the increasing number of Antibiotic Resistant Organisms being identified in a larger number of the population and with the increased admission of these patients, the Centre has found it difficult to accommodate the isolation procedures required, due to the small number of single rooms available. Improved communication with admitting hospitals has allowed patients with the same infections to be cohabited in double rooms. Cleaning services have been further supported with education, appropriate cleaning apparatus and products to maintain infection control standards. During 2007-2008 no major cross infection outbreaks have occurred.

2.17 Equipment Upgrading

During the year the Centre undertook all prescribed preventative maintenance of equipment such as fire protection equipment, paging systems, and patient care equipment. This year has seen major problems with electric beds that are developing stress fractures. The issue is being addressed with the manufacturer.

2.18 Quality Assurance

The Quadriplegic Centre is committed to providing quality services to people with significant paralysis. The Centre is accredited with SAI Global under the AS/NZS ISO 9001:2000 standard and was reaccredited for three (3) years from 18th January 2007. Surveillance audits were carried out in November 2007 and June 2008. All recommendations from audits have been addressed and a follow up audit is due in September 2008. In addition, a comprehensive monthly internal audit schedule is undertaken by an external/ independent auditor.

A customer satisfaction survey was conducted as part of the audit schedule for 2007-2008. This process provided an overall satisfaction rating of 90%.

2.19 Risk Management

Strategic risk management is an integral part of management practice within the Quadriplegic Centre, by identifying and managing risks likely to have an impact on the organisation's ability to achieve its mission and objectives.

State wide planning is in place to implement a risk management plan that provides a global view of risk at all levels. The Centre's plans build on the current risk management strategies in place and include such areas as the new Pandemic Flu Management Plan.

There is a comprehensive Food Safety Plan in place that provides continuous data on all food stuffs that come into the Centre.

All chemical usage in the Centre is recorded and monitored using Material Safety Data Sheets.

2.20 Facility Upgrading Master Plan

In January 2005, Architects Silver Thomas Hanley delivered to the Quadriplegic Centre Board, a Feasibility Study and Master Planning Outline for improved facility accommodation.

This study, commissioned by the Quadriplegic Centre Board with funding support from the Health Department of WA, identified qualitatively and quantitatively the work required to bring the amenity of the Centre to a contemporary standard and satisfy relevant building codes with a particular emphasis on resident amenity, resident and staff safety and in addition, to address the issues of ageing infrastructure.

The Board in commissioning the report was concerned that accommodation was fast reaching the end of its useful life and that several areas of the Quadriplegic Centre were poorly suited to the increased acuity of the patients of the Centre. It recognised that buildings essentially designed as residential accommodation for paraplegics, did not meet the current needs of high level quadriplegic persons requiring significant medical and nursing care. Further, the prospect for an increment in the number of subacute and post acute patients, together with the need for a capacity to care for ventilator dependent persons, required appropriate accommodation responses.

Progressively since 2005 communication with the Director General of Health and subsequently, on an ongoing basis, the North Metropolitan Health Service, has facilitated a process to further the Master Plan requirements. Various submissions and reports have been completed or commissioned including a substantial clinical review which firmly established the need for the ongoing services of the Quadriplegic Centre and further, recognising the importance and innovation seen in Centre service delivery. It remains clear that the Quadriplegic Centre is an important component of the Statewide Health Service particularly facilitating the more effective use of available acute care resources in support of spinal injured persons. Currently, the Centre together with consultants, are working on a short form business plan with the intention of formal Health Department of WA project approval and submission, to the Minister for Health.

This project is considered critical to the continuing and effective utilisation of the Quadriplegic Centre in support of the Statewide Health Service and is the principal priority, in context, of the Board.

3. SIGNIFICANT TRENDS & ISSUES

There is an identified population of around one thousand five hundred and fifty (1,550) persons with spinal cord injury or disease of the spinal cord residing in Western Australia. Royal Perth Hospital's Sir George Bedbrook Spinal Unit managed thirty seven (37) new spinal cord injuries with deficit in 2006 and fifty four (54) in 2007. Western Australia has a three year annual average rate of spinal cord injury significantly higher than the national average (22.7 cases per million population versus 15.4 cases per million population in the other States)¹.

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. Historically, persons very severely disabled by Multiple Sclerosis, and Motor Neurone Disease, often combined with other chronic diseases such as diabetes, lung disease, cancer or mental illness, have made up a proportion of the Quadriplegic Centre population. There remains pressure from tertiary hospitals and community organisations to accept people with spinal paralysis through disease for both long and short term care at the Quadriplegic Centre. Clinical support to this group of patients is not within the primary care role of the Centre and no new admissions are accepted.

The demand from the acute care sector to admit post and subacute spinal injuries for transitional rehabilitation/subacute management remains at a high level. The Centre has made every effort to make beds available to meet this need.

As with the greater population, there is an increasing demand in services to assist older persons. This is very evident in the spinal paralysed persons, either living independently in the community or as patients of the Centre. The ageing process impacts greatly on those who are already significantly physically disabled and the care requirements increase disproportionately, when compared to the normal ageing population. These issues are impacted by failing family and social support structures and referral to the Centre often occurs when older clients are in crisis. Future care planning within the Centre is mindful of the need to care for an ageing patient population.

¹ *Spinal Cord Injury, Australia 2005-06, RA Cripps*

4. DISCLOSURES & LEGAL COMPLIANCE

4.1 Financial Statements

See part III of this report for all financial declarations and disclosures.

4.2 Other Financial Disclosures

See part III of this report for all financial declarations and disclosures.

4.3 Human Resources

Recruitment of new staff and retention of current staff continues to be a major focus for the Quadriplegic Centre with particular emphasis currently being placed on ensuring sufficient numbers of trained staff to allow growth in both the ventilator support and subacute programs.

Recruitment practices are in accordance with equal opportunity in employment requirements and public sector standards. The nursing management team ensured that there was a fair mix on all interview panels and all appointments are on individual merit.

The Centre has been unable to maintain overall staffing numbers. The staff mix in nursing has also changed in response to industry wide shortages necessitating an increase in Assistant in Nursing numbers. Recruitment of Registered and Enrolled Nurses continues to be difficult due to national shortages. Registered Nurse FTE is currently 16.75 and Enrolled Nurse FTE 14.8. The FTE for Assistants in Nursing by comparison is 49.125.

Retention of Hotel Services staff has been an ongoing problem throughout the year, as has been evidenced throughout WA. This is because large numbers of people have taken highly lucrative positions in the booming mining areas.

Table Six
Breakdown of FTE by category

CATEGORY	2007/08	2006/07	2005/06	2004/05	2003/04
Nursing	80.675	85.46	77.77	78.61	79.37
Administration	2.00	2.00	2.00	2.00	2.00
Allied Health	5.84	4.87	4.85	4.39	4.07
Hotel Services	20.27	21.00	24.98	25.28	26.21
Maintenance	1.0	1.0	0.97	1.13	0.98
Medical (Sessional)	0.40	0.40	0.40	0.40	0.40
Other (Home Visiting Nursing Service)	2.00	2.00	1.92	2.01	1.94
TOTAL	112.185	116.73	112.89	113.82	114.97

4.4 Industrial Relations

The Quadriplegic Centre manages industrial relations issues in accordance with the conditions contained in relevant Industrial Awards and industry best practice. The Centre regularly consults with relevant agencies regarding conditions and awards for employees.

4.5 Occupational Health and Safety

The Quadriplegic Centre is one of the heaviest nursing care environments within the State Health System. Each patient, without exception, requires direct assistance with physical transfers continuously with each major activity of daily living. Approximately 600 hoist transfers are performed each day. The implications of this in regard to occupational health and safety are significant. The Centre continues to strive for best practice outcomes and preventative activities. Commitment to occupational health and safety is a priority. Each ward area has OH&S Representatives and the team meet every two months to review current issues.

For 2007/08 one (1) lost time accident (LTA) and two (2) medical treatment accidents (MTA) were recorded compared to five (5) LTA and three (3) MTA in 2006/07.

**Table Seven
Claims Profile**

MTA = Medical Treatment Accident LTA = Lost Time Accident

Category	2007/08		2006/2007		2005/2006		2004/2005	
	LTA	MTA	LTA	MTA	LTA	MTA	LTA	MTA
Nursing	1	2	4	1	5	-	7	-
Administration	0	0	0	-	1	-	-	-
Medical	0	0	0	-	-	-	-	-
Support	0	0	0	-	-	-	-	-
Hotel Services	0	0	1	1	6	-	-	1
Maintenance	0	0	0	1	-	1	-	-
Other	0	0	0	-	-	-	-	-
TOTAL	1	2	5	3	12	1	7	1

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

4.6 Fire Safety

The Centre conducted a major review of fire safety processes in early 2007 and a number of new initiatives were implemented as a result of this review and included:

- New fire plans for all areas.
- Fire wardens' files for all areas.
- Fire evacuation blankets have been placed on all patients' beds.
- Fire drills and Fire Warden training were conducted early in 2008 for all staff.
- A comprehensive Workplace Inspection List has been developed and monthly workplace inspections are undertaken.

Work has now commenced on an upgrade of the fire system within the Quadriplegic Centre with the installation of a EWIS system and new fire panels. This major work includes the retrofitting of a sprinkler system throughout each clinical area and it is to be completed in the latter half of 2008.

4.7 Governance Disclosures

4.7.1 Ministerial Directives

The Minister for Health did not issue any directives to the Quadriplegic Centre operations during the 2007/08 year.

4.7.2 Potential Conflicts of Interest

No senior officer at the Quadriplegic Centre:

- held any shares as beneficiary or nominee in a subsidiary body of the Quadriplegic Centre.
- 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.
- Mr. R. Dunn 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.
- 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.

4.8 Other Legal Requirements

4.8.1 Advertising

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

Table Eight
Advertising expenditure 2007/08

Class of Expenditure	2007/08	2006/07	2005/06	2004/05
Advertising Agencies	\$	\$	\$	\$
Marketforce Publications	19,752.83	43,436.75	16,359.69	6,695.47
Nursing Careers & Allied Health (Seabreeze Communications)	0.00	2,049.30	0.00	0.00
Australian Physiotherapy Assoc.	0.00	110.00	630.00	0.00
Quokka	0.00	175.56		
Seek	1730.00	495.00		
Pelican Graphics		480.00		
Telstra Directory	0.00	0.00	326.00	294.00
Total Expenditure	21,642.83	46,746.61	17,315.69	6,989.47

4.8.2 Disability Access & 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 patients handbook provided to clients on admission and discussed during induction. The Quadriplegic Centre's Quality Assurance Program incorporates the Disability Service Standards, which are subject to external audit.

4.8.3 Equal Employment Opportunity Outcomes

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, prevention and management of racial and sexual harassment.

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.

Table Nine
Equity and Diversity Indicators:

INDICATOR	LEVEL OF ACHIEVEMENT
EEO Management Plan	Implemented
Organisational Plans Reflect EEO	Implemented
Policies & Procedures Encompass EEO	Implemented
Requirements	Implemented
Established EEO contact officer	Implemented
Training & Staff Awareness Programs	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. The Federal Department of Equal Opportunity for Women in the Workplace has been approached to continue the current waiver of the reporting process for this financial year. It is anticipated that our status will remain unchanged.

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.

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.

4.8.4 Compliance with Public Sector Standards & Ethical Codes

The Quadriplegic 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. All 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 Standard is in place. It is available in all policy manuals located throughout clinical areas 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.

4.8.5 Record Keeping Policy & Plans

The Quadriplegic Centre has a record keeping policy that covers all levels of hard copy and electronic records. The policy covers management, storage, and archiving of staff records, medical records, and administrative documents. The Centre auditors, SAI Global, regularly conduct reviews of the efficiency of Centre records and the record keeping process. All archived records are stored in an area on site that complies with necessary requirements. Employee orientation addresses record keeping responsibilities relevant to the level of employee.

The introduction of a server to network Centre computers in August 2007 has provided for the safe backup and storage of electronic records and databases. This will allow for the practice of backing up to disc to be discontinued and alleviate the subsequent security issues this produced.

4.9 Government Policy Requirements

4.9.1 Corruption Prevention

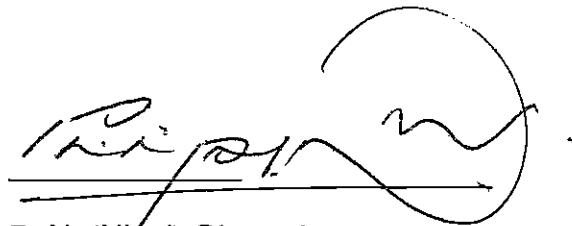
Prevention of corruption is an area of focus for the Centre and there are policies in place to manage potential risks. All new staff are given information and education on corruption at relevant levels and the consequences of misconduct.

4.9.2 Sustainability

The Quadriplegic Centre has a continued commitment and awareness of the need to provide a service with minimal impact on resources. This is particularly relevant in food services where there are often levels of waste. The implementation of menu planning, standardised recipes, and specialist catering software have allowed for accurate calculating of ingredient requirements and significant decrease in waste.

Hotel Services use a fat recycling service to remove and recycle used cooking oils.

The Centre continues to recycle paper, aluminium cans (with proceeds going to the Patients Committee) and monitoring usage of utilities.

A handwritten signature in black ink, appearing to read 'P. N. (Nigel) Glass', is written over a horizontal line. The signature is stylized with a large loop at the end.

P. N. (Nigel) Glass, AM
Executive Director
Quadriplegic Centre

Date: 31 AUGUST, 2008

Annual Report

↻ PART II ↻

Performance Indicators

QUADRIPLAGIC CENTRE BOARD

5. KEY PERFORMANCE INDICATORS

5.1 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, 2008



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

Date: 31/8/08



Member of the Board
Quadriplegic Centre Board

Date: 31/8/08

KEY PERFORMANCE INDICATORS

5.2 Effectiveness Indicators

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 paralysed through spinal cord injury or disease.
3. To provide ongoing rehabilitation for severely physically disabled persons paralysed through spinal cord injury or disease 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 patients and clients.

5.3 Outcomes

1. To provide care for severely physically disabled persons subject to spinal cord injury, disease or paralysis.

One hundred and thirty three (133) persons meeting the admission criteria received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2007/08. This equated to a total of 27,976 bed days for an average occupancy of 76.64. Eighty eight (88) applications for admission were received in the year of which seventy two (72) clients were admitted.

The admitted clients were represented in the following categories:

- 43 respite admissions (up to 28 days)
- 17 short stay rehabilitation (up to 6 months)
- 12 Subacute spinal injuries were admitted from the Spinal Unit Royal Perth Hospital under SASIP.

Sixty one (61) patients are being cared for under the extended rehabilitation category of care. During the year forty (40) patients were discharged to the community. Seven (7) patients deceased during the year.

**Table Ten
Admissions**

	2007/08	2006/07	2005/06	2004/05	2003/04
Number of Admission Applications Received	88	61	49	62	48
Number of Applications Approved	72	50	37	56	46
Number of Applicants not meeting the Admission Criteria	7	7	6	6	2
Number of Withdrawn Applications	9	4	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.

2. To provide respite care for severely physically disabled persons paralysed through spinal cord injury or disease.

This service provided a short stay option (up to 28 days) for forty three (43) eligible community clients to facilitate family relief, as a temporary measure for leave relief or recruitment of new carers or to attend medical reviews for country clients.

3. To provide ongoing rehabilitation for severely physically disabled persons paralysed through spinal cord injury or disease as they move through the transitional stage from acute care to community living.

- 17 short stay rehabilitation (up to 6 months).
- 12 Subacute spinal injuries were admitted from the Spinal Unit, Royal Perth Hospital under S.A.S.I.P.

The creation of the Subacute Spinal Injury Program (SASIP) in April 2007, through the "innovation fund" of the Health Department of WA has allowed for the transfer to the Centre of post subacute clients. Prior to 2007, the patients were in a tertiary hospital bed and the freeing up of these beds represents a saving to the tertiary hospital system. Since commencement in April 2007, 315 acute bed days have been saved through early transfer.

4. To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable.

There were 3,250 requests from community clients for primary care assistance over the year. All requests were made by clients or families or other agencies. 100% of requests were met.

In 2007/08 sixty eight (68) new pressure ulcers/burns were identified. Of these 59 were successfully treated by community nurses of the CSS, thereby reducing the number of acute bed days in the tertiary hospitals. Nine (9) of the 68 required hospitalisation (see Table Eleven).

Table Eleven
No of Treated Pressure Area Wounds

Year	Total No. Pressure Areas/Burns	No. Pressure Areas/Burns not requiring hospitalisation	% of Treated Pressure Areas/Burns not requiring hospitalisation
2007/08	68	59	86.76%
2006/07	77	62	80.52%
2005/06	87	80	91.95%
2004/05	91	67	73.63%
2003/04	64	54	84.38%

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

Review of compliance audits of the Quadriplegic Centre's Quality System were undertaken in November 07 and June 08 resulting in recommendations that the Centre continue to be registered as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2000.

A formal biennial audit of patient satisfaction was commenced in July 08. An independent person was commissioned to facilitate audit responses from patients. Twenty per cent (20%) of patients were interviewed and 39 formal questions were asked.

The results have been correlated and the findings developed into strategies to improve or overcome the issues identified by patients.

From all questions, 585 responses were provided. 525 (89.74%) were positive responses, 45 (7.69%) negative responses and 15 (2.56%) non applicable.

Compliments: During the 2007/08 period four (4) formal compliments were received by the Centre compared to two (2) in 2006/07.

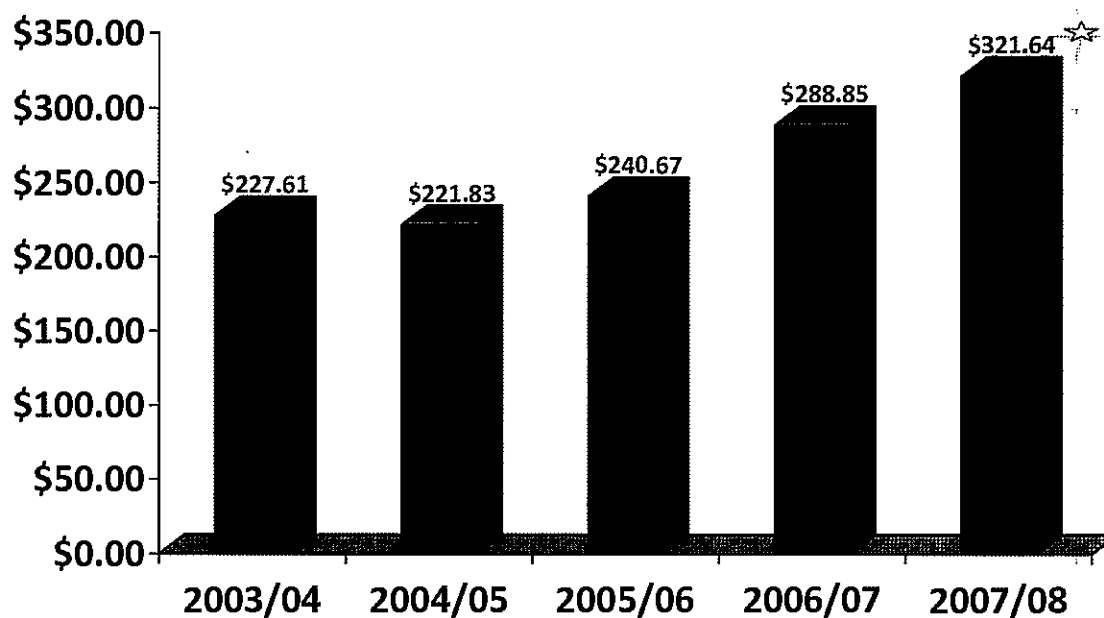
Complaints: During the 2007/08 period the Centre received two (2) formal complaints from one patient compared to four (4) formal complaints from one patient in 2006/07. All complaints were resolved. No formal complaints concerning the Community Support Service were received from Community Support Service clients.

5.4 Efficiency Indicators

Continuing Care Services

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

Table Twelve
Daily Cost per Bed



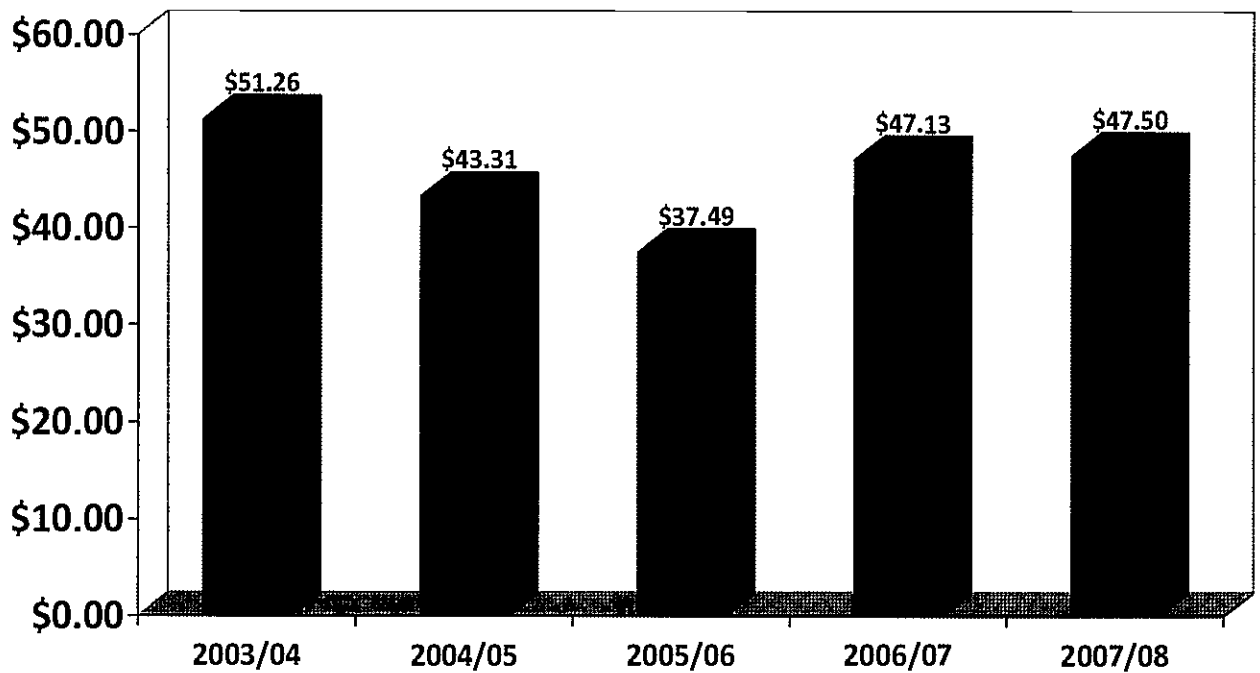
☆ 2007/08: The increase in bed day costs can be attributed in part to the high care ventilator patient support program which requires complex care and intensive staffing levels.

5.5 COMMUNITY SUPPORT 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 patients and clients.

Table Thirteen
Efficiency Indicator for Cost per Client
And Client Related Visits



The Efficiency Indicator for Cost per Client and Client Related Visits is calculated on the total operating expenditure for the Community Support Service.

Annual Report

❧ PART III ❧


Financial Statements

Quadriplegic Centre Board

Certification of financial statements
For the year ended 30 June 2008

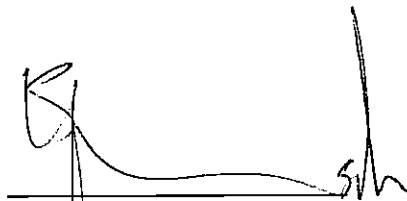
The accompanying financial statements of the Quadriplegic Centre Board have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2008 and the financial position as at 30 June 2008.

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: 31 August 2008



S M Yensch, CPA
Chief Finance Officer
Quadriplegic Centre Board

Date: 31 August 2008



Mr J Thornton, ASA
Board Member
Quadriplegic Centre Board

Date: 31 August 2008

Quadriplegic Centre Board

Income Statement

For the year ended 30th June 2008

	Note	2008 \$	2007 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	7	7,482,689	6,677,873
Fees for visiting medical practitioners		58,413	56,914
Patient support costs	8	799,727	790,661
Depreciation and amortisation expense	9	68,363	68,030
Other expenses	10	618,065	512,317
Total cost of services		9,027,257	8,105,795
INCOME			
Revenue			
Patient charges	11	1,706,820	1,448,862
Interest revenue		84,412	76,093
Other revenues	12	247,586	159,588
Total revenue		2,038,818	1,684,543
Total income other than income from State Government		2,038,818	1,684,543
NET COST OF SERVICES		6,988,439	6,421,252
INCOME FROM STATE GOVERNMENT			
Service appropriations	13	6,740,745	6,505,456
Total income from State Government		6,740,745	6,505,456
(DEFICIT)/SURPLUS FOR THE PERIOD		(247,694)	84,204

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

Quadriplegic Centre Board

Balance Sheet

As at 30th June 2008

	Note	2008 \$	2007 \$
ASSETS			
Current Assets			
Cash and cash equivalents	14	1,088,087	1,329,002
Receivables	15	217,725	39,509
Amounts receivable for services	16	321,153	252,301
Inventories	17	31,412	25,833
Other current assets	18	4,118	4,739
Total Current Assets		1,662,495	1,651,384
Non-Current Assets			
Property, plant and equipment	19	362,474	414,824
Intangible assets	21	103	511
Total Non-Current Assets		362,577	415,335
Total Assets		2,025,072	2,066,719
LIABILITIES			
Current Liabilities			
Payables	22	409,234	407,533
Provisions	23	1,136,912	944,297
Total Current Liabilities		1,546,146	1,351,830
Non-Current Liabilities			
Provisions	23	132,731	121,004
Total Non-Current Liabilities		132,731	121,004
Total Liabilities		1,678,877	1,472,834
NET ASSETS		346,195	593,885
EQUITY			
Contributed equity	24	156,000	156,000
Accumulated surplus	25	190,195	437,889
TOTAL EQUITY		346,195	593,889

The Balance Sheet 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 2008

	Note	2008 \$	2007 \$
Balance of equity at start of period		593,889	509,687
CONTRIBUTED EQUITY	24		
Balance at start of period		156,000	156,000
Balance at end of period		156,000	156,000
ACCUMULATED SURPLUS	25		
Balance at start of period		437,889	353,685
(Deficit)/surplus for the period		(247,694)	84,204
Balance at end of period		190,195	437,889
Balance of equity at end of period		346,195	593,889
Total income and expense for the period		(247,694)	84,204

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

Quadriplegic Centre Board

Cash Flow Statement

For the year ended 30th June 2008

	Note	2008 \$ Inflows (Outflows)	2007 \$ Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		6,671,893	6,411,802
Net cash provided by State Government	26(c)	<u>6,671,893</u>	<u>6,411,802</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services		(1,526,812)	(1,289,450)
Employee benefits		(7,230,997)	(6,514,971)
GST payments on purchases		(149,200)	(149,019)
Receipts			
Receipts from customers		1,541,110	1,582,860
Interest received		84,412	76,093
GST receipts on sales		743	19,577
GST refunds from taxation authority		131,435	143,909
Other receipts		252,106	76,592
Net cash (used in) / provided by operating activities	26(b)	<u>(6,897,203)</u>	<u>(6,054,409)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current physical assets		(15,605)	(56,711)
Net cash (used in) / provided by investing activities		<u>(15,605)</u>	<u>(56,711)</u>
Net (decrease) / increase in cash and cash equivalents		(240,915)	300,682
Cash and cash equivalents at the beginning of period		1,329,002	1,028,320
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	26(a)	<u>1,088,087</u>	<u>1,329,002</u>

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

Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

Note 1 Australian equivalents to International Financial Reporting Standards

General

The Quadruplegic Centre Board's financial statements for the year ended 30 June 2008 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

In preparing these financial statements the Quadruplegic Centre Board has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the Australian Accounting Standards Board (AASB) and formerly the Urgent Issues Group (UIG).

Early adoption of standards

The Quadruplegic Centre Board cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Quadruplegic Centre Board for the annual reporting period ended 30 June 2008.

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 Management 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, modified by the revaluation of land and buildings which have been measured at fair value.

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 Quadruplegic Centre Board'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 balance sheet 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 Treasurer's Instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal. (See note 24 'Contributed Equity')

(d) Income

Revenue recognition

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 and can be measured reliably.

Rendering of services

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

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

(d) Income (continued)

Service Appropriations

Service Appropriations are recognised as revenues at nominal value in the period in which the Quadriplegic Centre Board gains control of the appropriated funds. The Quadriplegic Centre Board gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the holding account held at Treasury (See note 13 'Service Appropriations').

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Quadriplegic Centre Board 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 balance sheet 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 \$5,000 or more 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 \$5,000 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 of WA. The Buildings are owned by the Paraplegic Quadriplegic Association of WA.

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. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Refer to note 19 'Property, plant and equipment' for further information on revaluations.

Derecognition

Upon disposal or derecognition of an item of property, plant and equipment, any revaluation reserve relating to that asset is retained in the asset revaluation reserve.

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.

(f) Property, Plant and Equipment (continued)

The assets' useful lives are reviewed annually. Expected useful lives for each class of depreciable asset are:

Computer equipment	4 to 7 years
Furniture and fittings	10 to 15 years
Motor vehicles	4 to 10 years
Medical equipment	5 to 25 years
Other plant and equipment	5 to 25 years

(f) Intangible Assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more 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.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the diminishing value basis using rates which are reviewed annually. All intangible assets controlled by the Quadriplegic Centre Board 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.

Notes to the Financial Statements

For the year ended 30th June 2008

(g) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each balance sheet 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 Board 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, where the replacement cost is falling or where there is a significant change in useful life. 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.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each balance sheet date irrespective of whether there is any indication of impairment.

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-based 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 impairment at each balance sheet date.

(h) Financial Instruments

In addition to cash, the Quadriplegic Centre Board has two categories of financial instrument:

- Receivables (cash and cash equivalents, receivables); and
- Financial liabilities measured at cost.

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents
- Receivables
- Amounts receivable for services.

Financial Liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction 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 equivalent (and restricted cash and cash equivalent) 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.

(ii) Accrued Salaries

Accrued salaries (refer note 22) represent the amount due to employees 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 Board considers the carrying amount of accrued salaries to be equivalent to its net fair value.

(k) Amounts Receivable for Services (Holding Account)

The Quadriplegic Centre Board 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 13 'Service appropriations' and note 16 'Amounts receivable for services'.

(l) Inventories

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

(m) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any 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 Board 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 15 'Receivables')

(n) Payables

Payables are recognised at the amounts payable when the Quadriplegic Centre Board 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 22 'Payables'.

Notes to the Financial Statements

For the year ended 30th June 2008

(o) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date. See note 23 'Provisions'.

(p) Provisions (continued)

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 balance sheet 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 balance sheet 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 balance sheet 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 balance sheet 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 Board does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet 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 Board 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 Board 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 commencing employment prior to 16 April 2007 who were not members of either the Pension or the GSS Schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Quadriplegic Centre Board makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

(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 oncosts are included as part of 'Other expenses' and are not included as part of the Quadriplegic Centre Board's 'Employee benefits expense'. Any related liability is included in 'Employment on-costs provision'. (See note 10 'Other expenses' and note 23 'Provisions'.)

(p) Superannuation Expense

The following elements are included in calculating the superannuation expense in the Income Statement:

Defined contribution plans - Employer contributions paid to the GSS (concurrent contributions), the West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS).

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

(q) Comparative Figures

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

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.

No judgements that have been made in the process of applying accounting policies that have a significant effect on the amounts recognised in the financial statements.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

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 balance sheet 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

In estimating the non-current long service leave liabilities, employees are assumed to leave the Quadriplegic Centre Board each year on account of resignation or retirement at 10.6%. This assumption was based on an analysis of the turnover rates exhibited by employees over the past five years. Employees with leave benefits to which they are fully entitled are assumed to take all available leave uniformly over the following five years or to age 65 if earlier.

Note 5 Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Quadriplegic Centre Board has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2007 that impacted on the Quadriplegic Centre Board:

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 and while there is no financial impact, the changes have resulted in increased disclosures, both quantitative and qualitative, of the Quadriplegic Centre Board's exposure to risks, including enhanced disclosure regarding components of the Quadriplegic Centre Board's financial position and performance, and changes to the way of presenting certain items in the notes to the financial statements.

The following Australian Accounting Standards and Interpretations are not applicable to the Quadriplegic Centre Board as they have no impact or do not apply to not-for-profit entities:

AASB Standards and Interpretations

101	'Presentation of Financial Statements' (relating to the changes made to the Standard issued in October 2006)
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)'
2007-1	'Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2]'
2007-4	'Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments (AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038)'. The amendments arise as a result of the AASB decision to make available all options that currently exist under IFRSs and that certain additional Australian disclosures should be eliminated. The Treasurer's Instructions have been amended to maintain the existing practice when the Standard was first applied and as a consequence there is no financial impact.
2007-5	'Amendments to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities [AASB 102]'
2007-7	'Amendments to Australian Accounting Standards [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 & AASB 128]'
ERR	Erratum 'Proportionate Consolidation [AASB 101, AASB 107, AASB 121, AASB 127, Interpretation 113]'
Interpretation 10	'Interim Financial Reporting and Impairment'
Interpretation 11	'AASB 2 – Group and Treasury Share Transactions'
Interpretation 1003	'Australian Petroleum Resource Rent Tax'

Future impact of Australian Accounting Standards not yet operative

The Quadriplegic Centre Board cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Quadriplegic Centre Board has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Quadriplegic Centre Board but are not yet effective. Where applicable, the Quadriplegic Centre Board plans to apply these Standards and Interpretations from their application date:

Title	Operative for reporting periods beginning on/after
AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Quadriplegic Centre Board does not expect any financial impact when the Standard is first applied.	1 January 2009
Review of AAS 27 'Financial Reporting by Local Governments', 29 'Financial Reporting by Government Departments' and 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS 27, AAS 29 and AAS 31:	

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

Note 5 Disclosure of changes in accounting policy and estimates (continued)

Title	Operative for reporting periods beginning on/after
AASB 1004 'Contributions' (December 2007).	1 July 2008
AASB 1050 'Administered Items' (December 2007).	1 July 2008
AASB 1051 'Land Under Roads' (December 2007).	1 July 2008
AASB 1052 'Disaggregated Disclosures' (December 2007).	1 July 2008
AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASBs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137] (December 2007).	1 July 2008
Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities (revised)' (December 2007).	1 July 2008
The existing requirements in AAS 27, AAS 29 and AAS 31 have been transferred to the above new and existing topic-based Standards and Interpretation. These requirements remain substantively unchanged. AASB 1050, AASB 1051 and AASB 1052 only apply to government departments. The other Standards and Interpretation make some modifications to disclosures and provide additional guidance (for example, Australian Guidance to AASB 116 'Property, Plant and Equipment' in relation to heritage and cultural assets has been introduced), otherwise, there will be no financial impact.	
AASB 3 'Business Combinations' (March 2008)	1 July 2009
AASB 8 'Operating Segments'	1 January 2009
AASB 123 'Borrowing Costs' (June 2007). This Standard has been revised to mandate the capitalisation of all borrowing costs attributable to the acquisition, construction or production of qualifying assets. The Quadriplegic Centre Board already capitalises borrowing costs directly attributable to buildings under construction, therefore, this will be no impact on the financial statements when the Standard is first applied.	1 January 2009
AASB 127 'Consolidated and Separate Financial Statements' (March 2008)	1 July 2009
AASB 1049 'Whole of Government and General Government Sector Financial Reporting'	1 July 2008
AASB 2007-2 'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139] – paragraphs 1 to 8	1 January 2008
AASB 2007-3 'Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]'	1 January 2009
AASB 2007-6 'Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]'	1 January 2009
AASB 2007-8 'Amendments to Australian Accounting Standards arising from AASB 101'	1 January 2009
AASB 2008-1 'Amendments to Australian Accounting Standard - Share-based Payments: Vesting Conditions and Cancellations'	1 January 2009
AASB 2008-2 'Amendments to Australian Accounting Standards – Puttable Financial Instruments and Obligations arising on Liquidation [AASB 7, AASB 101, AASB 132, AASB 139 & Interpretation 2]'	1 January 2009
AASB 2008-3 'Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127 [AASBs 1, 2, 4, 5, 7, 101, 107, 112, 114, 116, 121, 128, 131, 132, 133, 134, 136, 137, 138, 139 and Interpretations 9 & 10]'	1 July 2009
Interpretation 4 'Determining whether an Arrangement contains a Lease' (February 2007)	1 January 2008
Interpretation 12 'Service Concession Arrangements'	1 January 2008
Interpretation 13 'Customer Loyalty Programmes'	1 July 2008
Interpretation 14 'AASB 119 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction'	1 January 2008
Interpretation 129 'Service Concession Arrangements: Disclosures'	1 January 2008

Note 6 Services of the Quadriplegic Centre Board

Information about the Quadriplegic Centre Board's services and, the expenses and revenues which are reliably attributable to those services are set out in Note 33. The key service of the Quadriplegic Centre Board is:

Chronic Illness and Continuing Care Services

The role of the Quadriplegic Centre Board 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.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

	2008 \$	2007 \$
Note 7 Employee benefits expense		
Salaries and wages (a)	6,919,550	6,176,534
Superannuation - defined contribution plans (b)	563,139	501,339
	<u>7,482,689</u>	<u>6,677,873</u>
(a) Includes the value of the fringe benefit to the employees.		
(b) Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).		
Employment on-costs expense is included at note 10 'Other expenses'. Any employment on-costs liability is included at note 23 'Provisions'.		
Note 8 Patient support costs		
Medical supplies and services	235,776	235,149
Domestic charges	186,744	187,267
Fuel, light and power	132,101	140,937
Food supplies	245,106	227,308
	<u>799,727</u>	<u>790,661</u>
Note 9 Depreciation and amortisation expense		
Depreciation		
Computer equipment	10,404	6,446
Furniture and fittings	55,292	58,917
Motor vehicles	2,259	2,259
	<u>67,955</u>	<u>67,622</u>
Amortisation		
Intangible assets	408	408
Total depreciation and amortisation	<u>68,363</u>	<u>68,030</u>
Note 10 Other expenses		
Communications	11,414	10,762
Employment on-costs (a)	111,773	91,748
Insurance	5,591	3,098
Motor vehicle expenses	8,933	7,932
Printing and stationery	18,585	17,645
Repairs, maintenance and consumable equipment expense	379,224	264,180
Other	82,545	116,952
	<u>618,065</u>	<u>512,317</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 23 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.		
Note 11 Patient charges		
inpatient charges	1,706,820	1,448,862
Note 12 Other revenues		
Recoveries	6,886	7,672
Use of hospital facilities	15,000	13,800
Other	225,900	138,116
	<u>247,586</u>	<u>159,588</u>
Note 13 Service appropriations		
Appropriation revenue received during the year:		
Service appropriations	<u>6,740,745</u>	<u>6,505,456</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.		
Note 14 Cash and cash equivalents		
Cash on hand	200	200
Cash at bank - general	1,087,887	1,328,802
	<u>1,088,087</u>	<u>1,329,002</u>

Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

	2008 \$	2007 \$
Note 15 Receivables		
Current		
Patient fee debtors	174,565	8,851
Other receivables	-	4,520
Less: Allowance for impairment of receivables	(5,005)	(5,005)
	169,560	8,366
GST receivable	48,165	31,143
	<u>217,725</u>	<u>39,509</u>
Reconciliation of changes in the allowance for impairment of receivables:		
Balance at start of year	5,005	5,005
Balance at end of year	<u>5,005</u>	<u>5,005</u>
Credit Risk		
Ageing of receivables past due but not impaired based on the information provided to senior management, at the balance sheet date:		
Not more than 3 months	217,725	39,509
The Quadruplegic Centre Board does not hold any collateral as security or other credit enhancements relating to receivables.		
See also note 2(m) 'Receivables' and note 32 'Financial instruments'.		
Note 16 Amounts receivable for services		
Current	321,153	252,301
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. See note 2(k) 'Amounts receivable for services'.		
Note 17 Inventories		
Current		
Pharmaceutical stores - at cost	31,412	25,833
See note 2(f) 'Inventories'.		
Note 18 Other current assets		
Other current assets	4,118	4,739
Note 19 Property, plant and equipment		
Computer equipment		
At cost	57,615	88,539
Accumulated depreciation	(37,576)	(56,064)
Accumulated impairment losses	-	-
	<u>20,039</u>	<u>32,475</u>
Furniture and fittings		
At cost	981,245	973,608
Accumulated depreciation	(659,918)	(804,626)
Accumulated impairment losses	-	-
	<u>331,327</u>	<u>368,982</u>
Motor vehicles		
At cost	57,739	57,739
Accumulated depreciation	(46,631)	(44,372)
Accumulated impairment losses	-	-
	<u>11,108</u>	<u>13,367</u>
Total of property, plant and equipment	<u>362,474</u>	<u>414,824</u>

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

Note	19	Property, plant and equipment (continued)	2008 \$	2007 \$
		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.		
		Computer equipment		
		Carrying amount at start of year	32,475	11,477
		Additions	-	27,444
		Depreciation	(10,404)	(6,446)
		Transfer between asset classes	(2,032)	-
		Carrying amount at end of year	20,039	32,475
		Furniture and fittings		
		Carrying amount at start of year	368,982	398,632
		Additions	15,605	29,267
		Depreciation	(55,292)	(58,917)
		Transfer between asset classes	2,032	-
		Carrying amount at end of year	331,327	368,982
		Motor vehicles		
		Carrying amount at start of year	13,367	15,626
		Depreciation	(2,259)	(2,259)
		Carrying amount at end of year	11,108	13,367
		Total property, plant and equipment		
		Carrying amount at start of year	414,824	425,735
		Additions	15,605	56,711
		Depreciation	(67,955)	(67,622)
		Carrying amount at end of year	362,474	414,824

Note 20 Impairment of Assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2008.

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

All surplus assets at 30 June 2008 have either been classified as assets held for sale or written off.

Note 21 Intangible assets

Computer software		
At cost	1,360	1,360
Accumulated amortisation	(1,257)	(849)
	103	511

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	511	919
Amortisation expense	(408)	(408)
Carrying amount at end of year	103	511

Note 22 Payables

Current		
Trade creditors	135,572	176,608
Accrued expenses	-	5,437
Accrued salaries	273,662	225,486
	409,234	407,533

(See also note 2(n) 'Payables' and note 32 'Financial Instruments')

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

	2008 \$	2007 \$
Note 23 Provisions		
Current		
Employee benefits provision		
Annual leave (a)	732,225	649,027
On costs (c)	22,067	17,894
Long service leave (b)	297,169	207,337
Other provision		
Superannuation	85,451	70,239
	<u>1,136,912</u>	<u>944,297</u>
Non-current		
Employee benefits provision		
Long service leave (b)	121,771	110,888
Superannuation	10,980	10,136
	<u>132,751</u>	<u>121,024</u>
Total Provisions	<u>1,269,663</u>	<u>1,065,321</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 balance sheet date.

Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	541,933	564,654
More than 12 months after balance sheet date	190,292	84,373
	<u>732,225</u>	<u>649,027</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 balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of balance sheet date	14,536	21,735
More than 12 months after balance sheet date	404,404	296,470
	<u>418,940</u>	<u>318,205</u>

(c) The settlement of annual and long service leave liabilities give rise to the payment of employment on-costs including workers compensation insurance. 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 10 'Other expenses'.

Note 24 Contributed equity

Equity represents the residual interest in the net assets of the Quadriplegic Centre Board. The Government holds the equity interest in the Quadriplegic Centre Board on behalf of the community.

Balance at start of the year	156,000	156,000
Contributions by owners	-	-
Distributions to owners	-	-
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 955 'Contribution by Owners Made to Wholly Owned Public Sector Entities' and are credited directly to equity.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

Note	2008	2007
	\$	\$
25 Accumulated surplus		
Balance at start of year	437,889	353,685
Result for the period	(247,694)	84,204
Balance at end of year	190,195	437,889

Note 26 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 14)	1,088,087	1,329,002
Restricted cash and cash equivalents (see note 15)	-	-
	1,088,087	1,329,002

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

Net cash used in operating activities (Cash Flow Statement)	(6,897,203)	(6,054,409)
Increase/(decrease) in assets:		
GST receivable	17,022	(14,486)
Other current receivables	181,194	(149,947)
Inventories	5,579	2,685
Prepayments	(621)	4,739
Decrease/(increase) in liabilities:		
Payables	(1,701)	20,062
Current provisions	(192,815)	(151,211)
Non-current provisions	(11,727)	(10,676)
Non-cash items:		
Depreciation and amortisation expense (note 9)	(68,363)	(68,030)
Adjustment for other non-cash items	(4)	-

Net cost of services (Income Statement)	(6,988,439)	(6,421,252)
---	-------------	-------------

c) Notional cash flows

Service appropriations as per Income Statement	6,740,745	6,505,456
Less notional cash flows:		
Accrual appropriations	(68,852)	(93,654)
Cash Flows from State Government as per Cash Flow Statement	6,671,893	6,411,802

At the reporting date, the Quadriplegic Centre Board had fully drawn on all financing facilities, details of which are disclosed in the financial statements.

Note 27 Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators	16,000	14,000
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Note 28 Events occurring after balance sheet date

There were no events occurring after the balance sheet date which had significant financial effects on these financial statements.

Note 29 Related bodies

A related body is a body which receives more than half its funding and resources from the Quadriplegic Centre Board and is subject to operational control by the Quadriplegic Centre Board.

The Quadriplegic Centre Board had no related bodies during the financial year.

Note 30 Affiliated bodies

An affiliated body is a body which receives more than half its funding and resources from the Quadriplegic Centre Board and is not subject to operational control by the Quadriplegic Centre Board.

The Quadriplegic Centre Board had no affiliated bodies during the financial year.



Quadriplegic Centre Board

Notes to the Financial Statements For the year ended 30th June 2008

Note 31 Explanatory Statement

(A) Significant variances between actual results for 2007 and 2008

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	2008 Actual \$	2007 Actual \$	Variance \$
Expenses				
Employee benefits expense	(a)	7,482,689	6,677,873	804,816
Fees for visiting medical practitioners	(b)	58,413	56,914	1,499
Patient support costs	(c)	799,727	790,661	9,066
Depreciation and amortisation expense	(d)	68,363	68,030	333
Other expenses	(e)	618,065	512,317	105,748
Income				
Patient charges	(f)	1,706,820	1,448,882	257,938
Interest revenue	(g)	84,412	76,083	8,319
Other revenues	(h)	247,586	159,588	87,998
Service appropriations	(i)	6,740,745	6,505,456	235,289

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

- (a) Employee benefits expense
Employee benefits expense increase is mainly due to the increasing use of agency staff and the full year effect of the need to increase the number of staff to accommodate the ventilator dependant program.
- (e) Other Expenses
An increase in workers compensation in line with the increased employment costs. Due to a delay in redevelopment of the Centre there has been the need to repair and refurbish ageing infrastructure that it was hoped would be avoided.
- (f) Patient charges
Greater revenue from ventilator dependant program.
- (g) Interest revenue
Higher interest rates were experienced during the year.
- (h) Other revenues
Workers Compensation performance adjustment for 2004/05.

(B) Significant variations between estimates and actual results for 2008

Significant variations between the estimates and actual results for income and expenses are detailed below. Significant variations are considered to be those greater than 10% of the budget estimates.

	Note	2008 Actual \$000	2008 Estimates \$000	Variance \$000
Operating expenses				
Employee benefits expense	(a)	7,483	7,030	453
Other goods and services	(b)	1,545	1,187	348
Total expenses		9,027	8,227	800
Less: Revenues	(c)	(2,039)	(1,818)	(221)
Net cost of services		6,988	6,409	579

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

- (b) Other goods and services
Forward estimates did not include revenues or expenses in relation to the Ventilator Dependant program. Workers compensation expense was not included in forecasts as it was netted against a previous year
- (c) Revenues
As for other goods and services above.

Quadruplegic Centre Board
Notes to the Financial Statements
For the year ended 30th June 2008

Note 32 Financial instruments

a) Financial risk management objectives and policies

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

Credit risk

Credit risk arises when there is the possibility of the Quadruplegic Centre Board's receivables defaulting on their contractual obligations resulting in financial loss to the Quadruplegic Centre Board. The Quadruplegic Centre Board measures credit risk on a fair value basis and monitors risk on a regular basis.

The maximum exposure to credit risk at balance sheet date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment as shown in the table at Note 32(c).

Credit risk associated with the Quadruplegic Centre Board's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Quadruplegic Centre Board trades has limited trade with third parties other than patients of the Centre. The Quadruplegic Centre Board has policies in place to ensure that fees for services are paid. In addition, receivable balances are monitored on an ongoing basis with the result that the Quadruplegic Centre Board's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Provision for impairment of financial assets is calculated based on past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to Note 15 'Receivables'.

Liquidity risk

The Quadruplegic Centre Board is exposed to liquidity risk through its normal course of operations. Liquidity risk arises when the Quadruplegic Centre Board is unable to meet its financial obligations as they fall due.

The Quadruplegic Centre Board 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.

Market risk

The Quadruplegic Centre Board does not trade in foreign currency and is not exposed to other price risks (for example, equity securities or commodity prices changes). As detailed in the interest rate sensitivity analysis table at Note 32 (c), the Quadruplegic Centre Board's exposure to market risk for changes in interest rates relate primarily to the interest bearing account held for cash and cash equivalents.

b) Categories of financial instruments

In addition to cash and bank overdraft, the carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are as follows:

	2008 \$000	2007 \$000
Financial Assets		
Cash and cash equivalents	1,088	1,329
Loans and receivables (a)	491	262
Financial Liabilities		
Financial liabilities measured at amortised cost	409	408

(a) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

Quadruplegic Centre Board

Notes to the Financial Statements
For the year ended 30th June 2008

Note 32 Financial instruments (continued)

c) Financial instrument disclosures

Credit risk, liquidity risk and interest rate risk exposure

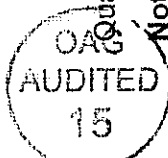
The following table details the exposure to liquidity risk and interest rate risk as at the balance sheet date. The Quadruplegic Centre Board's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown on the following table. The table is based on information provided to senior management of the Quadruplegic Centre Board. The contractual maturity amounts in the table are representative of the undiscounted amounts at the balance sheet date. An adjustment for discounting has been made where material.

	Weighted average effective interest rate %	Variable interest rate \$000	Non- interest bearing \$000	Contractual maturity dates					Total
				Within 1 year \$000	1-2 years \$000	2-3 years \$000	3-4 years \$000	4-5 years \$000	
As at 30th June 2008									\$000
Financial Assets									
Cash and cash equivalents	6.9%	1,068	-						1,068
Receivables (a)			170						170
Amounts receivable for services			321						321
		1,068	491	-	-	-	-	-	1,579
Financial Liabilities									
Payables			409						409
		-	409	-	-	-	-	-	409

	Weighted average effective interest rate %	Variable interest rate \$000	Non- interest bearing \$000	Contractual maturity dates					Total
				Within 1 year \$000	1-2 years \$000	2-3 years \$000	3-4 years \$000	4-5 years \$000	
As at 30th June 2007									\$000
Financial Assets									
Cash and cash equivalents	6.3%	1,329	-						1,329
Receivables (a)			9						9
Amounts receivable for services			252						252
		1,329	262	-	-	-	-	-	1,591
Financial Liabilities									
Payables			408						408
		-	408	-	-	-	-	-	408

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities.



Quadruplegic Centre Board
Notes to the Financial Statements
For the year ended 30th June 2008

Note 32 Financial instruments (continued)

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Quadruplegic Centre Board's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

As at 30th June 2008	Carrying Amount \$000	-1% change		+1% change	
		Profit \$000	Equity \$000	Profit \$000	Equity \$000
Financial Assets					
Cash and cash equivalents	1,088	(11)	(11)	11	11
Restricted cash and cash equivalents	-	-	-	-	-
Other financial assets	-	-	-	-	-
Financial Liabilities					
Borrowings					
- W A Treasury Corporation loans	-	-	-	-	-
- Department of Treasury & Finance	-	-	-	-	-
- Other loans	-	-	-	-	-
- Finance lease liabilities	-	-	-	-	-
Total Increase/(Decrease)		(11)	(11)	11	11

As at 30th June 2007	Carrying Amount \$000	-1% change		+1% change	
		Profit \$000	Equity \$000	Profit \$000	Equity \$000
Financial Assets					
Cash and cash equivalents	1,329	(13)	(13)	13	13
Restricted cash and cash equivalents	-	-	-	-	-
Other financial assets	-	-	-	-	-
Financial Liabilities					
Borrowings					
- W A Treasury Corporation loans	-	-	-	-	-
- Department of Treasury & Finance	-	-	-	-	-
- Other loans	-	-	-	-	-
- Finance lease liabilities	-	-	-	-	-
Total Increase/(Decrease)		(13)	(13)	13	13

Fair values

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2008

Note 33 Schedule of Income and Expenses by Services

	Chronic Illness & Continuing Care		Total	
	2008	2007	2008	2007
	\$	\$	\$	\$
COST OF SERVICES				
Expenses				
Employee benefits expense	7,482,689	6,677,873	7,482,689	6,677,873
Fees for visiting medical practitioners	58,413	56,914	58,413	56,914
Patient support costs	799,727	790,661	799,727	790,661
Depreciation and amortisation expense	68,363	68,030	68,363	68,030
Other expenses	618,065	512,317	618,065	512,317
Total cost of services	9,027,257	8,105,795	9,027,257	8,105,795
INCOME				
Revenue				
Patient charges	1,706,820	1,448,862	1,706,820	1,448,862
Interest revenue	84,412	76,093	84,412	76,093
Other revenues	247,586	159,588	247,586	159,588
Total income other than income from State Government	2,038,818	1,684,543	2,038,818	1,684,543
NET COST OF SERVICES	6,988,439	6,421,252	6,988,439	6,421,252
INCOME FROM STATE GOVERNMENT				
Service appropriations	6,740,745	6,505,456	6,740,745	6,505,456
Total income from State Government	6,740,745	6,505,456	6,740,745	6,505,456
(DEFICIT)/SURPLUS FOR THE PERIOD	(247,694)	84,204	(247,694)	84,204



Auditor General

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

QUADRIPLLEGIC CENTRE BOARD FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2008

I have audited the accounts, financial statements, controls and key performance indicators of the Quadriplegic Centre Board.

The financial statements comprise the Balance Sheet as at 30 June 2008, and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, Schedule of Income and Expenses by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, a summary of significant accounting policies and other explanatory Notes.

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

Board's Responsibility for the Financial Statements and Key Performance Indicators

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. 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 key 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 key performance indicators.

Quadriplegic Centre Board

Financial Statements and Key Performance Indicators for the year ended 30 June 2008

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 2008 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Board provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key 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 2008.



GLEN CLARKE
ACTING AUDITOR GENERAL
22 September 2008