

QUADRIPLLEGIC CENTRE

*10 Selby Street, Shenton Park WA 6008 PO Box 257, Subiaco WA 6904 Tel: (08)
9381 0144 Fax: (08) 9381 5097*

QUADRIPLLEGIC CENTRE

BOARD OF MANAGEMENT

Annual Report

2008-2009

QUADRIPLEGIC CENTRE

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10 SELBY STREET
SHENTON PARK WA 6008

POSTAL ADDRESS: QUADRIPLEGIC CENTRE
PO BOX 257
SUBIACO WA 6904

TELEPHONE: (08) 9381 0144

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

Quadriplegic Centre Board of Management Annual Report 2008/09

FIRST MEMORANDUM OF TRANSMITTAL AND STATEMENT OF COMPLIANCE

TO HON DR K HAMES, 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 2009.

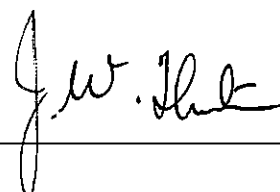
The Annual Report has been prepared in accordance with the provisions of the:

- 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:



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

Date:

QUADRIPLÉGIC 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 specialist management of persons with high spinal cord injuries or disease of the spinal cord. The Board of Management is incorporated under The Hospital and Health Services Act 1927.

The Centre is the only state-wide health facility¹ providing specialist services to individuals with quadriplegia and paraplegia including:

1. Sub-acute and step-down care
2. Respite care
3. Long-term supported rehabilitation care
4. Allied health services and
5. Spinal outreach and support services within the community.

The Centre plays an integral role in the WA Health System by directing non-tertiary work away from tertiary hospitals. There are clear advantages for the community in this role as the Centre has the capacity to reduce the bed-day cost of care and in addition, facilitate the provision of sub-acute care in a more appropriate setting. Combined with the Centre's Spinal Injury Liaison Service, the early capacity for intervention has the additional benefit of preventing inappropriate hospital admission of individuals, currently living independently in the community, with their paralysis.

The past year for the Centre has continued to confirm the evolutionary nature of the Centre's Role, consistent with both community need and the Centre's capacity to further support the WA Health System. Ongoing demonstration of the Centre's capacity to successfully relieve bed-demand in tertiary hospitals through the successful provision of relevant sub-acute and post acute care, remain important achievements. The strong links between the Centre and the Sir George Bedbrook Spinal Unit at Royal Perth Hospital (Shenton Park) demonstrate a successful and seamless capacity for the delivery of care in appropriate facilities, with services relevant to patient needs and at a cost consistent with the stage of care required.

The continued success and demonstration of the Centre's capacity to deliver on-going medical, nursing and general care in support of the ventilator-dependent quadriplegic population is further confirmation of the continuing importance of this Centre to the WA Health System and spinal paralysed persons. The Centre's capacity to relieve tertiary hospitals from this role, once patients are stable, has both a financial benefit for the WA Health System and importantly, benefits for patients in ensuring that care continues to be delivered in appropriate settings with best fit outcomes for quality of life. The attendant respite care capacity for this group of patients, in addition to the non-ventilated population, is a further necessary and important resource. As detailed within this report, the increased pool of nursing staff trained to provide care in support of ventilated patients, is a further contribution to the health care resources of the State.

¹ Clinical Review NMHS 2008

In addition to patient care, the Board has been actively concerned with the on-going development of plans and studies directed to the existing and future requirements of the physical accommodation and service facilities of the Quadriplegic Centre. With the support of the Health Department and the North Metropolitan Health Service, the completion of a formal Feasibility Study for the redevelopment and refurbishment of the Quadriplegic Centre, was completed in April of this year. Following submission of the Study, approval has been provided to develop the full Business Plan for the redevelopment and refurbishment of the Centre.

As an immediate response to the Board's initial submission in regard to redevelopment, the Health Department commissioned an enhanced fire-safety service for the Centre. This will comprise the installation of a fire sprinkler system, emergency warning and intercommunication system and fire and smoke compartmentation. Substantial elements of this fire service program were completed in the 2008-09 financial year, with expected completion now in the second half of 2009.

Following the successful completion of improvements to the Murchison Wing of the Centre in 2007/2008, the Board has been able to make available an increased number of bed days in comparison to the previous year. Whilst the improvements to Murchison have been a temporary solution to accommodation issues, the continued use of this wing has been facilitated for a time.

In the latter part of the year, a welcome increase in stability of staffing, has been noted. Whilst this stability is reflective of a depressed economic environment generally, as these economic conditions change it is anticipated that staff pressures, particularly in terms of retention of key personnel, may also change. The Centre maintains a strong commitment to staff training at all levels, both on an informal and formal, certificated basis. This training capacity is a further significant contribution to the quality of health services in Western Australia.

The Centre's community role both through the Centre and The Spinal Injury Liaison Service which visits spinal paralysed persons in their home, reflects the Board's commitment to ensure that persons with spinal paralysis, continue to live as independently as practicable.

In summary, the Centre remains an essential component of the WA Health Service. Its role is progressive and continues to reflect the nature of patient needs and is in concert with the demand for increased efficiency in tertiary hospitals.

The Quadriplegic Centre has effectively taken on the role as the first specialist step-down facility, from tertiary care in Western Australia and specifically, in regard to the spinal paralysed population.

The Centre's importance to the community has never been greater.

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. Dr. K. Hames, M.B.B.S.J.P. 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

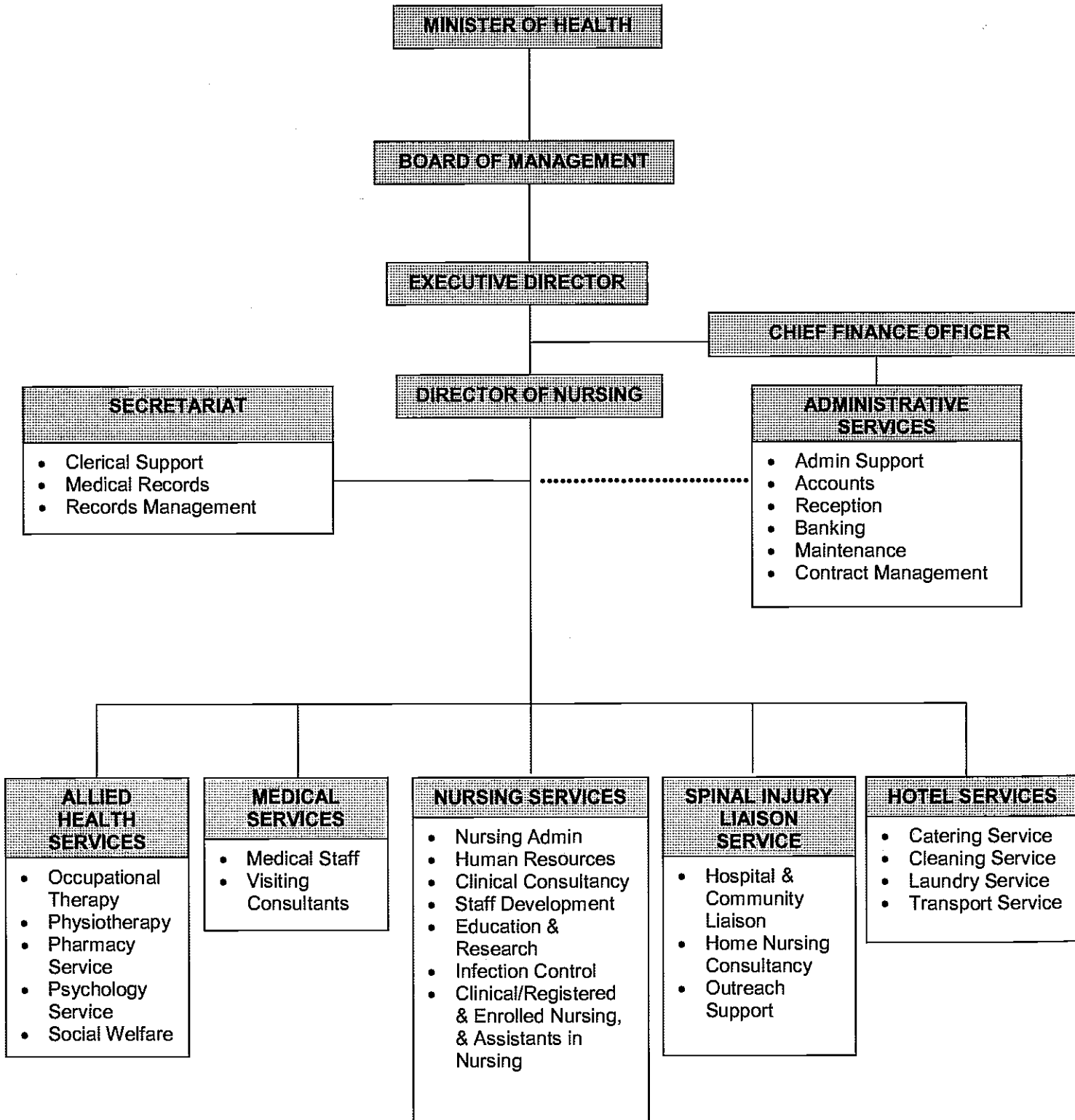
Mr. P.R. Woodland, MBBS (WA), FRACS, FAOrth.A.

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	Chief Finance Officer	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 sponsored)
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

Spinal Injury Liaison Service
Home Nursing Consultancy
Outreach Support

1.4.2 Changes to Functions and Services

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 from the state spinal unit to the Quadriplegic Centre. This project was for 12 months and allowed for up to ten (10) patients at any one time to be managed by the Centre. It was anticipated that this initiative would reduce the pressure on acute care beds, consequent bed blockage, and bed day costs whilst maintaining the quality of care of patients. This decision allowed more effective use of Quadriplegic Centre facilities and as indicated, provided improved bed availability at the Sir George Bedbrook Spinal Unit, Shenton Park. Notwithstanding success, on completion of the project in April 2009, no immediate source of ongoing funding was available. It is hoped that the 2009-2010 Budget cycle will provide for a re-commencement of this clinically successful, cost effective program.

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 Spinal Injury Liaison Service receives partial funding from the Home and Community Care Program (HACC) to assist in providing support to clients living in the community with spinal cord injury.

2. AGENCY PERFORMANCE

2.1 Admissions

One hundred and forty eight (148) persons meeting the admission criteria received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2008/09. Of the eighty nine (89) requests for admission, seventy five (75) clients were approved, eight (8) did not meet the admission criteria and six (6) applications were withdrawn. Over 2008/09, fifty four (54) patients were successfully discharged to the community and nine (9) patients deceased.

**Table Three
Patient Movements**

	2008/09	2007/08	2006/2007	2005/2006	2004/2005
Number of Admission Applications Received	89	88	61	49	62
Number of Applications Approved	75	72	50	37	56
Number of Applicants Not Meeting the Admission Criteria	8	7	7	6	6
Number of Discharges to the Community	54	40	-	-	-
Number of Deceased Patients	9	7	-	-	-

Total occupied bed days provided by the Centre were 29,818 for 2008/09 compared to 27,976 in 2007/08. The average bed occupancy increased to 81.7 for 2008/09.

**Table Four
Bed Occupancy**

Year	Bed Occupancy (total occupied bed days)
2008/2009	29,818
2007/2008	27,976
2006/2007	28,062
2005/2006	29,470

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 permanent quadriplegia. Patients admitted to the Centre are subject to ongoing clinical review of their individual care plan, treatment regimes and other therapeutic programs that form part of the patient's overall clinical management. Changes to care plans are made by the clinical team in response to assessed current needs and in consultation with the patient. 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 is 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 care of up to twenty eight (28) days for eligible paralysed community clients to facilitate family relief, as a temporary measure for paid carer leave relief, recruitment of new carers, or to attend medical reviews for country clients.

40 patients were admitted for respite care during 2008/2009.

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 accommodation funding application outcome. The program aims to maximise each 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.

20 patients were admitted for short stay rehabilitation during 2008/2009.

2.5 Extended Rehabilitation (greater than 6 months)

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 will typically present with multiple medical problems in addition to their paralysis, requiring ongoing full access to the Centre's medical, nursing and allied health services.

60 patients received extended rehabilitation in 2008/2009.

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

The increasing demand and emphasis on the subacute role of the Quadriplegic Centre facilitates the early discharge of patients from acute care hospitals and provides for the clinical management and continued post acute rehabilitation of these patients in the Quadriplegic Centre.

The Centre has also 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 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 can significantly reduce the demand on acute hospital beds.

This program was facilitated with funding for a period of up to twelve (12) months under the "Innovations Fund" by the Health Department of WA as a joint venture between the Sir George Bedbrook Spinal Unit of Royal Perth Hospital and the Quadriplegic Centre. Work began in January 2008 to establish this service with commencement in April 2008. With the funding allocation now expended, the project ceased following the discharge of the last approved patient occurring in January 2009.

Over the fifteen (15) months that the Service operated, one thousand nine hundred and seventy seven (1,977) bed days were provided thereby allowing increased efficiency in the use of acute tertiary beds in the Spinal Unit. The cost saving to the Health Department through the use of "step-down beds" at the Quadriplegic Centre over the life of the project, demonstrated savings assessed against the projected bed day cost at Royal Perth Rehabilitation Hospital of \$925.00 per day, compared with \$330.00 per bed day at the Quadriplegic Centre.

It is hoped that funding will be made available in the 2009/10 funding cycle for this service to re-commence.

Table Five

Sub-Acute Spinal Injury Program 2008-09	
Bed days provided	1,977
Cost of tertiary bed days @ \$925.00 per day	\$1,828,725.00
Cost for Quadriplegic Centre @ \$330.00 per day	\$ 652,000.00
Gross potential saving	\$1,178,000.00

28 SASIP patients were admitted from 2008/09

2.7 Ventilator dependent program

The Centre provides for the management of quadriplegic people who require ventilation to maintain their breathing.

With the continued provision of services under the Ventilator Dependant Quadriplegic Community Care Program (VDQCCP), clients who require permanent ventilation continue to be 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 the funding agreement reduces the need for acute care services to provide for the long term management of these persons with significant savings to the otherwise attendant high costs and in a more appropriate care setting. Over the previous twelve (12) months, we have provided an intensive nursing service to two (2) ventilated quadriplegic patients both of whom are making good progress and will remain at the Centre for some time yet. The Centre is also able to provide respite care options for fully ventilated clients who live in the community further preventing the need for high cost acute care hospital resources.

The Quadriplegic Centre has successfully increased the number of staff who have achieved ventilator competence to meet the care needs of new patients. The Centre now has available a total of fifty two (52) staff trained and competent in the management of ventilated patients. This is a significant and valuable community resource.

**Table Six
Ventilator Program**

Ventilator Competent Staff		
Current Ventilator competent staff (including night duty)		
Clinical Management Staff	2	
Clinical Nurses	10	Including 3 After Hours Supervisors
Registered Nurses	4	
Enrolled Nurses	11	
Assistants in Nursing	16	
Casual Staff		
Registered Nurses	3	
Enrolled Nurses	1	
Assistants in Nursing	2	

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 Spinal Injury Liaison Service

The Spinal Injury Liaison Service covers all metropolitan areas. In addition, country clients are visited during the year by spinal trained nurses from this Service with visits extending north to Geraldton and south to Albany. Clients in these areas continue to request visits from the Spinal Injury Liaison Service to advise on clinical and care issues. Local services in most regional areas are keen to meet with Service staff to discuss aspects of client management and current clinical issues. The Service currently has four hundred and eighty (480) clients on its database.

This financial year, the Spinal Injury Liaison Service responded to 2485 requests for assistance from clients and associated service providers.

Seventy nine (79) new pressure sores/burns were identified. Of these, 72 (88%) were treated successfully at home by the Service's Nurses, while seven (7) were admitted to hospital (see attached Table Seven). The successful treatment of these conditions in the home reduces both the incidence and cost associated with subacute admissions.

During the year the Service underwent a successful HACC audit with no issues of concern identified.

Table Seven
Spinal Injury Liaison Service – Total Services
2008/09

Total Services Spinal Injury Liaison Service	2008/09
Total Number of Clients	480
Total Client formal requests for Service	1936
Total Clients Contacted	2270
Non Client Requests*	549
New Pressure Areas Identified	79
New Pressure Areas Successfully Treated	72
Hospital Admissions Pressure Ulcers	7
Mileage (Kms)	42,969

*(Agencies/Carers/Families/Other)

A survey of community clients was undertaken during the year to seek feedback about service provision, identify overall satisfaction and identify opportunities for service enhancement.

55 Questionnaires were posted to a random selection of clients with 29 (52%) returned.

Table Eight
Spinal Injury Liaison Service - Client Satisfaction Survey 2009

Client Satisfaction Survey 2009	
86%	Requested a visit from the service in the last 12 months
66%	Of requests related to pressure/skin care
52%	Of requests related to review of treatment, but requests also included continence management
97%	Of the respondents found the service helpful
76%	Were aware of facilities/services offered by the Paraplegic-Quadriplegic Association
73%	Of respondents were aware of the complaints procedure
90%	Of respondents did not have suggestions for improvements to the service.
100%	Of the respondents surveyed were satisfied with the Spinal Injury Liaison Service.

2.9 Psychology Service

The Centre provides 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. The therapeutic interventions are generally 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 provided support for staff members requiring assistance or counselling for home or work related issues.

Psychology student placements from local universities has continued throughout the year providing valuable learning experiences.

2.10 Physiotherapy Service

2.10.1 Training

All staff continue to receive orientation in manual handling and back care from the department. Due to a range of concerns involving manual handling in the first half of 2009, a review of related protocols was initiated. The Senior Physiotherapist undertook investigations along with the management team to address and update procedures. Mentor training was reinstituted and a review of training procedures in manual handling was conducted.

2.10.2 Students

The supervision of physiotherapy students within the department continued until late 2008. Since then, however, the provision of this support has been scaled down significantly to allow the department to apportion additional time for clinical and administrative needs.

2.10.3 Clinical Service

Appointment times for patients within the department have continued to be updated on an ongoing basis with flexible arrangements. Due to the influx of recently acquired spinal injury patients, physiotherapy and the occupational therapy department have developed new initiatives to provide intensive rehabilitative services. This initiative has facilitated the effective administration of both services during combined therapy sessions.

2.10.4 Risk Assessment Team Meetings

Risk Assessment Team Meetings are held to discuss issues regarding manual handling and transfer procedures. These meetings are very valuable in promoting a safe work environment and in addressing manual handling, and transfer issues identified by nursing staff. The Quadriplegic Centre is unique as a hospital in that every patient requires full assistance in all aspects of personal care and assistance with mobility. Some four hundred (400) transfers to patients are facilitated daily. This is a high risk element of daily care.

2.11 Occupational Therapy Service

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

The Service also facilitates access to funding options for the acquisition of equipment through various schemes, including the Community Aids and Equipment Program, Better Life Foundation, Paraplegic Quadriplegic Association 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 Resident Services Officer (RSO) provides an information and resource point for patients and their families in addition to an advocacy service. Assistance is offered in relation to:

- communication with State and Federal Government departments and agencies
- applications for funding (personal needs, equipment, etc)
- accommodation in the wider community

Typical everyday requests include:

- letter writing
- banking
- shopping
- public and leisure transport
- obtaining quotes for purchases
- sourcing and preparation of documents (personal papers, wills, statutory declarations, etc)

This service operates on a part-time basis from Monday-Friday and responds each day to about fifteen (15) requests from patients, their family and friends. The RSO works cooperatively with the medical, nursing and allied health staff of the Quadriplegic Centre.

2.13 Research

Research that the Quadriplegic Centre has participated in over the past year has seen further developments that will culminate in the commencement of a formal clinical trial of OPAL cream for the treatment of pressure ulcers. Most of the year has seen the proponent meeting the stringent guidelines for human trials and obtaining ethical committee approvals.

In April 2009 it became evident that the Quadriplegic Centre could not meet the required clinical number of clients with Grade II pressure ulcers to meet the trial's needs. Whilst the Centre provides specialist services to the spinal paralysed population both within the Quadriplegic Centre and more broadly through our Spinal Injury Liaison Service, such has been the Centre's success in the management of clients with pressure ulcers that the Centre was unable to identify the required cohort of fifteen (15) patients with Grade II pressure ulcers for recruitment into the trial. This cohort will now be recruited interstate.

The Centre continues to use Opala 01 cream with success on suitable clients at the Centre. The focus continues to be best practice intervention and the Centre's extensive experience in wound management maintains the exemplary results identified above.

2.14 Pharmacy

During the past financial year the Centre has experienced increasing levels of medication use within the patient population. This has resulted in a significant cost increase within this service. The increased costs can be attributed to many factors, particularly 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 pharmacy workload remains very high with the use of dose administration aids, however the benefit of these aids far outweighs the impact of elevated workloads in packaging. During 2008/09 between one hundred and eleven (111) and one hundred and thirty five (135) individual patient packs per week were produced, leading to approximately six thousand, three hundred and ninety six (6,396) packs issued over the financial year.

Medical supplies other than medicines are also provided by the Pharmacy Service. These are at an all time high with the increased demands of the management of subacute patients and with advanced wound management of major pressure ulcers in the spinal population.

The pharmacy over the year has conducted medication audits of every patient's medication use, in conjunction with the Centre's Medical Officer. This program is ongoing and facilitates best practice prescribing and medication use.

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 Assistants in Nursing. In the 2008-2009 financial year, the Centre again successfully applied for incentive payments from the Australian Apprenticeships program, to assist with the cost of this training.

This year, 23 staff members completed the Certificate III and Certificate IV in disability work, and 1 staff member also completed the Certificate IV in Workplace Assessment. This training is 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.

In-service education for the Centre's Ventilator Support Program continues to be given emphasis as the Ventilator Support Program expands. The Centre's Assistants in Nursing are developing core skills to support the Registered Nurses in this initiative and enhance the capacity to respond to requests for admission to the Ventilator Program.

In the latter half of the year, we have provided a further emphasis on the conduct of a staff training needs assessment with the development of a staff education matrix. There is a greater focus on ensuring that compulsory education sessions are attended by all staff which cover the following areas:-

- Cardio pulmonary resuscitation
- Fire and evacuation training
- OSH training
- Back care

A wide range of education options are available to staff with all options having strong staff support covering some of the following topics:

- Infection control practices
- Advanced wound management
- Catheter care and management
- Drug administration
- Manual Handling (compulsory for all staff)
- Ventilator training for Assistants in Nursing

2.16 Infection Control

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

The Quadriplegic Centre maintains 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 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 co-habited in double rooms. Cleaning services have been further supported with education, appropriate cleaning apparatus and products to maintain infection control standards. During 2008-09 no major cross infection outbreaks occurred.

Review of our infection control policies and procedures is ongoing. Increased emphasis has been placed on compliance with 'standard precautions' to prevent the incidence of cross infection within the Centre. This has, in part, concentrated on the use of Personal Protective Equipment (PPE's) for all personal care.

The Centre has increased Infection Control audits and data collection. Environmental audits have also been given an increased priority.

The early part of 2009 saw the outbreak of the H₁N₁ Virus (Swine 'Flu). The Quadriplegic Centre was quick to respond to this potentially lethal virus in our patient cohort with extensive pandemic plans developed and put in place.

All patients and staff were offered 'flu vaccination in the early part of the year. To date no outbreaks of influenza of any strain has been identified; however August is the most challenging time for this virus with continued vigilance and strategies aimed at reducing risk and containment of infection should it occur.

2.17 Equipment Upgrading

During the year the Centre undertook all prescribed preventative maintenance of equipment including fire protection equipment, paging systems, and patient care equipment. Many of the Centre's air conditioners were replaced. The overall maintenance budget was high this year with many breakdowns to aging plant and equipment.

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 until November 2009.

The Centre undertakes an extensive audit schedule throughout the year under its programme of continuous improvement. During the past 12 months four (4) compliance audits have been conducted by SAI Global under AS/NZS ISO 9001:2000. Whilst these audits have confirmed our Accreditation status, they have identified opportunities for the application of continuous improvement strategies.

The Centre has responded and is undertaking a review of the Centre's policies, procedural guidelines and documentation both clinical and administrative in a major review of current operational systems. It is intended that this review will identify enhancements to a continuous improvement process and evidence based best practice with documentation and service provision.

A customer satisfaction survey was conducted as part of the audit schedule for 2008-09. This process provided an overall satisfaction rating of 90%, with outstanding patient concerns acted upon and resolved.

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 Pandemic "Flu Management Plan and the development of a plan in response to the H₁N₁ virus (Swine 'Flu).

A comprehensive risk management assessment of all clients in relation to manual handling was conducted and completed. This has culminated in major changes to training and documentation of manual handling management.

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

2.20 Facility Upgrading Master Plan

The Board of Management has been concerned that the physical accommodation of the Quadriplegic Centre is reaching the end of its economic life in current form. Consistent with this view, it commissioned a Feasibility Study and Master Plan to examine immediate and future requirements for the facility's next life.

The Master Plan, which recommended a five stage development program, was estimated to be achievable over a seventy four (74) month period, enabling continuity of services. Following consideration of the Master Plan recommendations, the Board of Management made submission to the Health Department to further the recommendations.

The Health Department responded with support and funding in regard to two intrinsic processes, in support of the Board's objectives. The first of these was to facilitate the immediate design and commissioning of improvements to Fire Services within the Quadriplegic Centre. The objective was to achieve the installation of a comprehensive sprinkler system, emergency warning and inter-communication system and improved fire and smoke compartmentation. Secondly, the Health Department appointed a Consultancy to work with the Quadriplegic Centre to conduct a further Feasibility Study. This was to address in addition to the physical accommodation requirements, the Centre's model of care, and its capacities as a sub-acute and step down facility. The feasibility study was supported by a formal Clinical Review. The Clinical Review confirmed the ongoing need for a dedicated 85 bed facility for adolescents and adults, with spinal cord paralysis.

The Feasibility Study was a substantial exercise completed within the financial year and was authorised by the Chairman of the Project Control Group, Mr. P N Glass on the 17th April 2009, for transmittal to the Director General and Minister.

Approval has now been received for the development of the full Business Case supporting redevelopment of the Centre.

3. SIGNIFICANT TRENDS & ISSUES

3.1 Spinal Cord Injury Statistics [Australian]

The number and rate of new cases of persisting Spinal Cord Injury (SCI) due to traumatic causes in the Australian population has changed very little. Overall, a total of two hundred and seventy two (272) new cases of SCI due to trauma were reported in 2006-07. [Latest national reported data]

The highest case count and age-specific rate occurred in the age group 15-24 years. Male rates of persisting SCI from traumatic causes were higher than female rates at all ages².

The ongoing costs associated with the long-term care of the prevalent population of about nine thousand (9,000) nationally are estimated to be nearly A\$500 million per year. It should also be noted that this estimate of A\$500 million per year may change quite markedly from year to year depending upon the number of ventilator-dependent or high-level tetraplegia (C1-C3) cases that occur. Estimated attendant care and equipment costs for each ventilator-dependent tetraplegic patient are about A\$284,000 per year (Walsh et al. 2005)³.

Residents of Western Australia had a three-year annual average incidence rate of persisting SCI that was significantly higher than the national incident rate (23.5 cases per million population versus 15.1 cases per million population)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 paralysis through disease other than of the spinal cord 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 new admissions are not currently accepted.

² *Spinal Cord Injury, Australia 2006-07, RA Cripps. Melbourne: Flinders University*

³ Walsh, J., Dayton, A., Cuff, C. & Martin, P. 2005. *Long term care – Actuarial analysis on long-term care for the catastrophically injured.* Sydney: PriceWaterhouseCoopers

3.2 Innovation Funding

The 2008/09 financial year saw Innovation funds provided to a joint venture between the Sir George Bedbrook Spinal Unit and the Quadriplegic Centre to develop and pilot a “stepdown” clinical service to sub and post acute clients who were to be referred to the Quadriplegic Centre for clinical management. The role of the Centre in the provision of this “stepdown” service provided 2,027 bed days, thereby reducing costs of care and provided a service to 28 spinal unit patients.

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.

4. DISCLOSURES & LEGAL COMPLIANCE

4.1 Financial Statements

See the end of this report for all financial declarations and disclosures.

4.2 Other Financial Disclosures

See the end of this report for all financial declarations and disclosures.

4.3 Human Resources

4.3.1 Employee Profile

The first six months of 2009 has presented an environment where recruitment no longer presents such a major problem within this Centre and especially in relation to the recruitment of qualified staff, i.e. Clinical/Registered Nurses.

Table Nine
Average Full Time Equivalents (FTE's)
by employee category

Category	2008 -2009 Average FTE	2007 -2008 Average FTE	2006 -2007 Average FTE	2005 -2006 Average FTE
Administration	2	2	2	2
Nursing	82	80.675	85.46	77.77
Allied Health	6.21	5.84	4.87	4.85
Hotel Services	20	20.27	21	24.98
Maintenance	1	1	1	0.97
Medical (Sessional)	0.4	0.4	0.4	0.4
Spinal Nursing Liaison Service	2	2	2	1.92
Total FTE	113.61	112.185	116.73	112.89

Recruitment practices are in accordance with Equal Opportunity in employment requirements and public sector standards. The nursing management team always ensures there is a fair mix on all interview panels and all appointments are on individual merit.

4.4 Industrial Relations

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

4.5 Occupational Safety and Health

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 four hundred (400) 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 OS&H Representatives and the team meet monthly to review current issues.

For 2008/09 there were zero (0) fatalities, ten (10) lost time accidents (LTA) and three (3) medical treatment accidents (MTA) were recorded.

Table Ten
Occupational Safety, Health and Injury Management

Indicators	Target	Performance
Number of Fatalities	0	0
Lost time injury/disease	>0-10%	6.7%
Lost time severity rate	>0-10%	7.6923
Percentage of injured workers returned to work within 28 weeks	---	100%
Percentage of managers trained in OSH injury management	50%	75%

The Quadriplegic Centre is committed to ensuring the highest possible standard of occupational safety and health for all personnel in accordance with the policies and procedures contained in the Centre's revised (2009) Occupational Safety and Health Manual. Every accident resulting in loss of time (LTA), or medical treatment (MTA) is investigated and an Accident Investigation Report completed. All potential injury or first aid treatment incidents are 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.

The Centre remains concerned regarding an increase in both LTA and MTA accidents and has reviewed staff training with a focus on manual handling, which constitutes the highest source of injuries. A comprehensive risk assessment has been completed on every patient in the Centre in our efforts to eliminate injuries to staff of the Centre.

The Centre is subject to a process of continuous improvement and scrutiny by external audit under ISO:9001-2008 in relation to our quality management systems.

4.6 Fire Safety

With direct funding support from the Health Department of WA, a major upgrade to fire systems is underway including the installation of a fire sprinkler system throughout the Quadriplegic Centre.

This work is ongoing at the present time and is extensive in its application with not only sprinklers but fire and smoke doors and changes to evacuation pathways and installation of an EWIS system all of which has made it difficult for the Centre's patients with increased noise and dust within the clinical areas. It is hoped that the work will be completed before spring 2009.

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 2008/09 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 responsibility to 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 responsibility in administrative staffing of the Centre and a grounds maintenance contract undertaken by ParaQuad 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.

Table Eleven
Advertising expenditure 2008/09

Class of Expenditure	2008/09	2007/08	2006/07	2005/06
Advertising Agencies	\$	\$	\$	\$
Marketforce Publications	\$6,999.75	19,752.83	43,436.75	16,359.69
Nursing Careers & Allied Health (Seabreeze Communications)	0.00	0.00	2,049.30	0.00
Australian Physiotherapy Assoc.	0.00	0.00	110.00	630.00
Adcorp	\$24,929.40	0.00	0.00	0.00
Quokka	0.00	0.00	175.56	
Seek	180.00	1730.00	495.00	
Pelican Graphics	0.00		480.00	
Total Expenditure	32,109.15	21,642.83	46,746.61	17,315.69

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 endorses the Disability Service Standards in its policies and procedural guidelines. This program is subject to independent 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 Twelve
Equity and Diversity Indicators:

INDICATOR	LEVEL OF ACHIEVEMENT
• EEO Management Plan	• Implemented
• Organisational Plans reflect EEO	• Implemented
• Policies & Procedures encompass EEO requirements	• Implemented
• Established EEO contact officer	• Implemented
• Training & Staff Awareness 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 Centre has met the compliance requirements in its annual report to the EOWA as required under the Act.

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. Employee orientation addresses record keeping responsibilities relevant to the level of employee. The introduction of a server to

network Centre computers has provided for the safe backup and storage of electronic records and databases.

All archived records are stored in a secure area on site that complies with the Library Board of WA, the FAAA and Department of Health OD0133/08 directives.

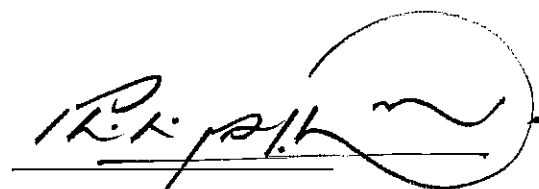
4.9 Government Policy Requirements

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.



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

Date: 20.8.09.

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, 2009.



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

Date: 11/6/09.



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

Date: 10/8/09.



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 forty eight (148) persons meeting the admission criteria received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2008/09. This equated to a total of 29,818 bed days for an average occupancy of 81.7. Eighty nine (89) applications for admission were received in the year of which seventy five (75) clients were admitted.

The admitted clients were represented in the following categories:

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

Sixty (60) patients are being cared for under the extended rehabilitation category of care. During the year fifty four (54) patients were discharged to the community. Nine (9) patients deceased during the year.



**Table Thirteen
Admissions**

	2008/09	2007/08	2006/07	2005/06	2004/05
Number of Admission Applications Received	89	88	61	49	62
Number of Applications Approved	75	72	50	37	56
Number of Applicants not meeting the Admission Criteria	8	7	7	6	6
Number of Withdrawn Applications	6	9	4	1	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 capacity 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 (40) 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.

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

The conduct of the Subacute Spinal Injury Program (SASIP) in 2008/09, through the "innovation fund" of the Health Department of WA has allowed for the transfer to the Centre of post subacute patients. Prior to commencement of this program, the patients were in a tertiary hospital bed and the freeing up of these beds represented a saving to the tertiary hospital system and an opportunity to overcome or prevent "bed blockage". Since commencement 1,977 acute bed days have been saved through early transfer. This program is awaiting further budget allocation to allow it to re-commence in 2009/10.

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

There were 2,485 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 2008/09 seventy nine (79) new pressure ulcers/burns were identified. Of these seventy two (72) were successfully treated by nurses of the Spinal Injury Liaison Service, thereby reducing the number of acute bed days required in tertiary hospitals. Seven (7) of the 79 required hospitalisation (see Table Fourteen).

Table Fourteen
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
2008/09	79	72	91.14%
2007/08	68	59	86.76%
2006/07	77	62	80.52%
2005/06	87	80	91.95%
2004/05	91	67	73.63%

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 December 2008 and June 2009 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 2008. An independent person was commissioned to facilitate audit responses from patients. Twenty per cent (20%) of patients were interviewed and thirty nine (39) formal questions were asked.

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

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

Compliments: During the 2008/09 period four (4) formal compliments were received by the Centre, the same number as in 2007/08.

Complaints: During the 2008/09 period the Centre received two (2) formal complaints, which is also the same as in 2007/08. All complaints were resolved. No formal complaints concerning the Community Support Service were received from Spinal Injury Liaison 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 Fifteen
Cost per Bed Day**

	2008/09	2007/08	2006/07	2005/06	2004/05
Cost per bed day	\$354.16 [☆]	\$321.64 [☆]	\$288.85	\$240.67	\$221.83

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

5.5 SPINAL INJURY LIAISON 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 clients and families.

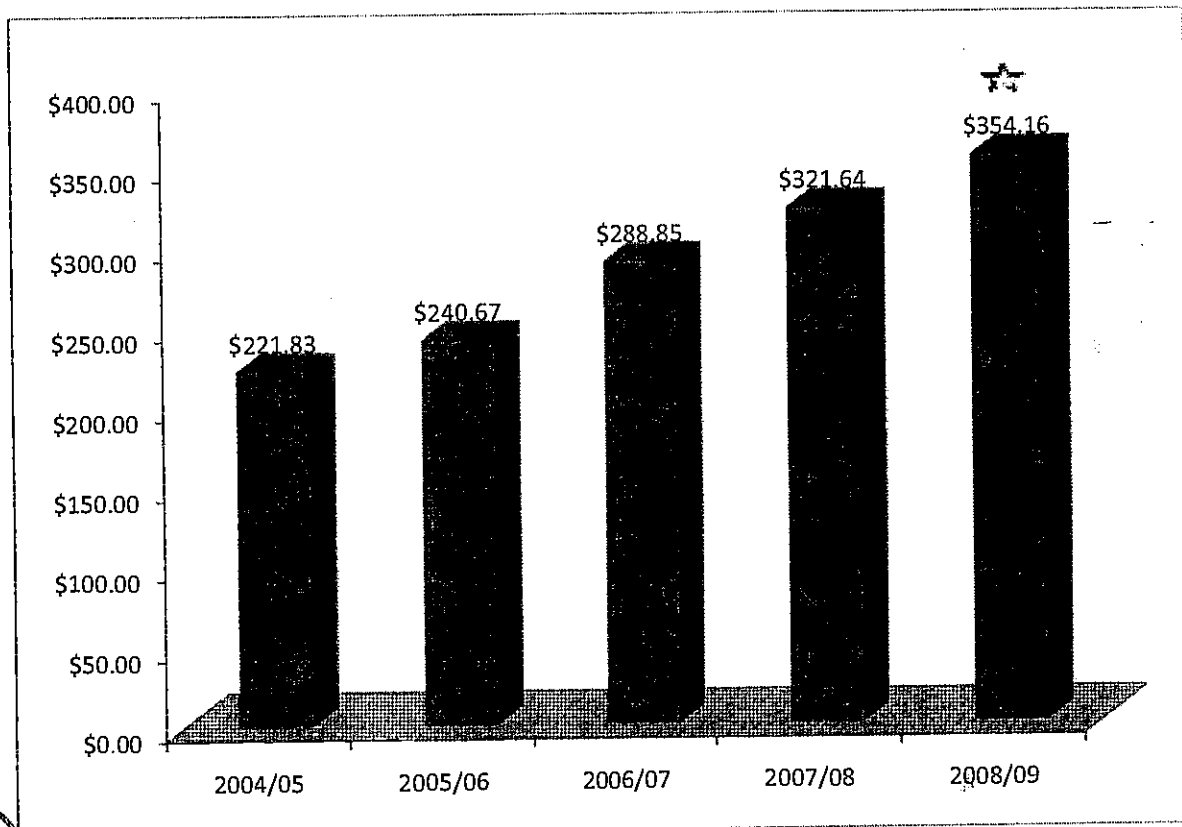
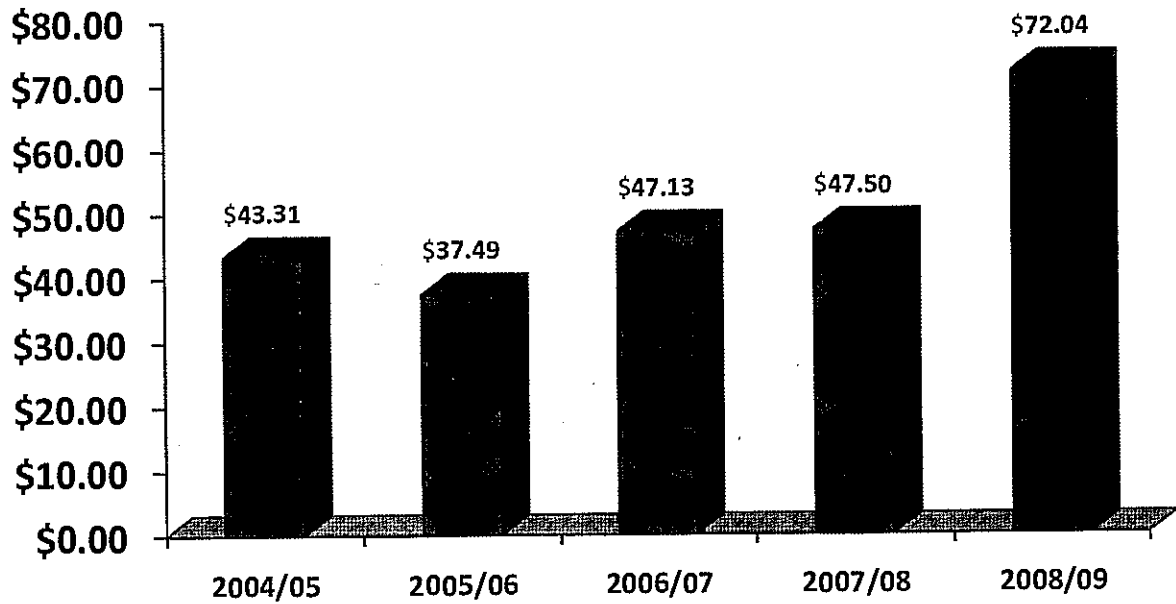
**Table Sixteen
Cost per Client
And Client Related Visits**

	2008/09	2007/08	2006/07	2005/06	2004/05
Cost per visit	\$72.04 ^{☆☆}	\$47.50	\$47.13	\$37.49	\$43.31

^{☆☆} The increase in cost per visit has been impacted significantly by the second clinical nurse taking annual and long service leave for sixteen (16) weeks. Therefore, costs were incurred without the corresponding visits taking place. The remaining clinical nurse covered clients in both service areas, incurring greater travel distances.

The Efficiency Indicator for Cost per Patient and Patient Related Visits is calculated on the total operating expenditure for the Spinal Injury Liaison Service.





OAG
AUDITED
23

EXAMINED
WAKHORWATH

Table Nine
Clinical profile
Quadriplegic Centre Patients

No of Patients	Clinical Profile
42	quadriplegics with spinal cord injury
19	spinal disease
11	paraplegics with spinal cord injury

MTA = Medical Treatment Accident LTA = Lost Time Accident

Category	2008/2009		2007/2008		2006/2007		2005/2006	
	LTA	MTA	LTA	MTA	LTA	MTA	LTA	MTA
Nursing	10	3	1	2	4	1	5	-
Administration	0	0	0	0	0	-	1	-
Medical	0	0	0	0	0	-	-	-
Support	0	0	0	0	0	-	-	-
Hotel Services	0	0	0	0	1	1	6	-
Maintenance	0	0	0	0	0	1	-	1
Other	0	0	0	0	0	-	-	-
TOTAL	10	3	1	2	5	3	12	1



Part 6

Financial Statements



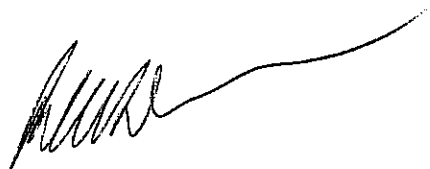
DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS

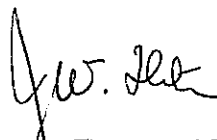
Certification of Financial Statements

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 2009 and the financial position as at 30 June 2009.

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.



Bob Dunn, FCA, FAIM, CD
Chairman, Quadriplegic Centre Board
Quadriplegic Centre Board
Date: 20 July 2009



John Thornton, ASA
Board Member
Quadriplegic Centre Board
Date: 20 July 2009



Share Yensch, CPA
Chief Finance Officer
Quadriplegic Centre Board
Date: 20 July 2009



Quadriplegic Centre Board

Income Statement

For the year ended 30th June 2009

	Note	2009 \$	2008 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	7	8,883,506	7,482,689
Fees for visiting medical practitioners		84,944	58,413
Patient support costs	8	901,560	799,727
Depreciation and amortisation expense	9	65,772	68,363
Repairs, maintenance and consumable equipment	10	352,380	379,224
Other expenses	11	274,844	238,841
Total cost of services		10,563,006	9,027,257
INCOME			
Revenue			
Patient charges	12	2,124,507	1,706,820
Interest revenue		54,167	84,412
Other revenues	13	458,948	247,586
Total revenue		2,637,622	2,038,818
Total income other than income from State Government		2,637,622	2,038,818
NET COST OF SERVICES		7,925,384	6,988,439
INCOME FROM STATE GOVERNMENT			
Service appropriations	14	7,397,907	6,740,745
Total income from State Government		7,397,907	6,740,745
SURPLUS/(DEFICIT) FOR THE PERIOD		(527,477)	(247,694)

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



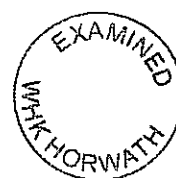
Quadriplegic Centre Board

Balance Sheet

As at 30th June 2009

	Note	2009 \$	2008 \$
ASSETS			
Current Assets			
Cash and cash equivalents	15	697,263	1,088,087
Receivables	16	60,412	217,725
Inventories	18	21,725	31,412
Other current assets	19	3,857	4,118
Total Current Assets		783,257	1,341,342
Non-Current Assets			
Amounts receivable for services	17	390,003	321,153
Property, plant and equipment	20	325,041	362,474
Intangible assets	22	600	103
Total Non-Current Assets		715,644	683,730
Total Assets		1,498,901	2,025,072
LIABILITIES			
Current Liabilities			
Payables	23	277,012	409,234
Provisions	24	1,290,324	1,136,912
Total Current Liabilities		1,567,336	1,546,146
Non-Current Liabilities			
Provisions	24	112,847	132,731
Total Non-Current Liabilities		112,847	132,731
Total Liabilities		1,680,183	1,678,877
NET ASSETS		(181,282)	346,195
EQUITY			
Contributed equity	25	156,000	156,000
Accumulated surplus/(deficiency)	26	(337,282)	190,195
TOTAL EQUITY		(181,282)	346,195

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 2009

	Note	2009 \$	2008 \$
Balance of equity at start of period		346,195	593,889
CONTRIBUTED EQUITY	25		
Balance at start of period		156,000	156,000
Balance at end of period		156,000	156,000
ACCUMULATED SURPLUS / (DEFICIENCY)	26		
Balance at start of period		190,195	437,889
Surplus/(deficit) for the period		(527,477)	(247,694)
Balance at end of period		(337,282)	190,195
Balance of equity at end of period		(181,282)	346,195
Total income and expense for the period (a)		(527,477)	(247,694)

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 2009

	Note	2009 \$ Inflows (Outflows)	2008 \$ Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		7,329,057	6,671,893
Capital contributions		-	-
Net cash provided by State Government	27c	<u>7,329,057</u>	<u>6,671,893</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies and services		(1,467,549)	(1,526,812)
Employee benefits		(8,882,149)	(7,230,997)
GST payments on purchases		-	(149,200)
Receipts			
Receipts from customers		2,278,186	1,541,110
Interest received		54,167	84,412
GST receipts on sales		-	743
GST refunds from taxation authority		3,634	131,435
Other receipts		322,666	252,106
Net cash (used in) / provided by operating activities	27b	<u>(7,691,045)</u>	<u>(6,897,203)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current physical assets		<u>(28,836)</u>	<u>(15,605)</u>
Net increase / (decrease) in cash and cash equivalents		<u>(390,824)</u>	<u>(240,915)</u>
Cash and cash equivalents at the beginning of period		1,088,087	1,329,002
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	27a	<u>697,263</u>	<u>1,088,087</u>

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



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

Note 1 Australian equivalents to International Financial Reporting Standards

General

The Quadriplegic Centre Board's financial statements for the year ended 30 June 2009 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

In preparing these financial statements the Quadriplegic 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 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'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Quadriplegic Centre Board for the annual reporting period ended 30 June 2009.

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.

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

The financial statements are presented in Australian dollars.

The judgements that have been made in the process of applying the Quadriplegic Centre 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

AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers, other than as a result of a restructure of administrative arrangements, 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 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, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal. (See note 25 '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.

Interest

Revenue is recognised as the interest accrues.



Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

(d) Income (continued)

Service Appropriations

Service Appropriations are recognised as revenues at nominal value in the period in which the Quadruplegic Centre Board gains control of the appropriated funds. The Quadruplegic 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 14 'Service appropriations').

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Quadruplegic 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.

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 20 '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.

In order to apply this policy, the following methods are utilised :

- * Plant and equipment - straight line method

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

(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. Intangible assets having a limited useful life are systematically amortised over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

In order to apply this policy, the following methods are utilised :

- * Computer software - straight line method

Under the diminishing value with a straight line switch method, the cost amounts of the assets are allocated on average on a diminishing value basis over the first half of their useful lives and a straight line basis for the second half of their useful lives.

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

Computer Software	3 years
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Computer software that is an integral part of the related hardware is treated as property, plant and equipment. Computer 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 2009

(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; and
- Financial liabilities measured at amortised 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.

(j) Accrued Salaries

Accrued salaries (see note 23 'Payables') 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 14 'Service appropriations' and note 17 '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 16 '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 23 'Payables'.



Notes to the Financial Statements

For the year ended 30th June 2009

(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 24 'Provisions'.

(i) 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.

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

(See also note 2(p) 'Superannuation Expense')

(ii) 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 11 'Other expenses' and note 24 '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.



Notes to the Financial Statements

For the year ended 30th June 2009

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 a five years period 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 2008 that impacted on the Quadriplegic Centre Board:

Review of AAS 27 'Financial Reporting by Local Governments', AAS 29 'Financial Reporting by Government Departments' and AAS 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:

AASB 1004 'Contributions';

AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137]; and

Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.

The existing requirements in AAS 27, AAS 29 and AAS 31 have been transferred to the above new and revised topic-based Standards and Interpretation. These requirements remain substantively unchanged. AASB 1050, AASB 1051 and AASB 1052 do not apply to Statutory Authorities. 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 is no financial impact.

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

1048	'Interpretation and Application of Standards' (issued September 2008)
1049	'Whole of Government and General Government Sector Financial Reporting' (revised - October 2007)
1050	'Administered Items'
1051	'Land Under Roads'
1052	'Disaggregated Disclosures';
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- 8
2008-10	'Amendments to Australian Accounting Standards - Reclassification of Financial Assets [AASB 7 & AASB 139]'
2008-12	'Amendments to Australian Accounting Standards - Reclassification of Financial Assets - Effective Date and Transition [AASB 7, AASB 139 & AASB 2008-10]'
Interpretation 4	'Determining whether an Arrangement contains a Lease' (revised -- February 2007)
Interpretation 12	'Service Concession Arrangements'
Interpretation 13	'Customer Loyalty Programmes'
Interpretation 14	AASB 119 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction'
Interpretation 129	'Service Concession Arrangements: Disclosures'

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



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

AASB 2008-13 'Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners [AASB 5 & AASB 110]'. This Standard amends AASB 5 'Non-current Assets Held for Sale and Discontinued Operations' in respect of the classification, presentation and measurement of non-current assets held for distribution to owners in their capacity as owners. This may impact on the presentation and classification of Crown land held by the Department where the Crown land is to be sold by the Department for Planning and Infrastructure. The Department does not expect any financial impact when the Standard is first applied prospectively.

1 July 2009

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 34. The key services of the Quadriplegic Centre Board are:

Chronic Illness Support

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.

	2009 \$	2008 \$
Note 7 Employee benefits expense		
Salaries and wages (a)	8,193,394	6,919,550
Superannuation - defined contribution plans (b)	690,112	563,139
	<u>8,883,506</u>	<u>7,482,689</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 11 'Other expenses'. The employment on-costs liability is included at note 24 'Provisions'.

Note 8 Patient support costs

Medical supplies and services	260,761	235,776
Domestic charges	219,876	186,744
Fuel, light and power	157,591	132,101
Food supplies	263,332	245,106
	<u>901,560</u>	<u>799,727</u>

Note 9 Depreciation and amortisation

Depreciation		
Computer equipment	8,849	10,404
Furniture and fittings	54,561	55,292
Motor vehicles	2,259	2,259
Computer software	103	408
	<u>65,772</u>	<u>68,363</u>

Note 10 Repairs, maintenance and consumable equipment

Repairs and maintenance	270,065	282,021
Consumable equipment	82,315	97,203
	<u>352,380</u>	<u>379,224</u>

Note 11 Other expenses

Communications	12,918	11,414
Employment on-costs (a)	108,014	111,773
Insurance	23,197	5,591
Motor vehicle expenses	19,725	8,933
Printing and stationery	31,081	18,585
Other	79,909	82,545
	<u>274,844</u>	<u>238,841</u>

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

Note 12 Patient charges

Inpatient charges	2,124,507	1,706,820
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Note 13 Other revenues

Recoveries	10,393	6,686
Use of hospital facilities	31,000	15,000
Other	417,555	225,900
	<u>458,948</u>	<u>247,586</u>



Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

	2009	2008
	\$	\$

Note 14 Service appropriations

Appropriation revenue received during the year:
Service appropriations

7,397,907	6,740,745
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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 15 Cash and cash equivalents

Cash on hand
Cash at bank - general

200	200
697,063	1,087,887
697,263	1,088,087

Note 16 Receivables

Current

Patient fee debtors
Less: Allowance for impairment of receivables

15,881	174,565
-	(5,005)

GST receivable

15,881	169,560
44,531	48,165
60,412	217,725

Reconciliation of changes in the allowance for impairment of receivables:

Balance at start of year
Amount recovered during the year
Balance at end of year

5,005	5,005
(5,005)	-
-	5,005

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 33 'Financial Instruments'.

Note 17 Amounts receivable for services

Current
Non-current

390,003	321,153
390,003	321,153

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 18 Inventories

Current

Pharmaceutical stores - at cost
See note 2(l) 'Inventories'.

21,725	31,412
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Note 19 Other current assets

Prepayments

3,857	4,118
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Note 20 Property, plant and equipment

Computer equipment

At cost
Accumulated depreciation

62,010	57,615
(46,425)	(37,576)
15,585	20,039

Furniture and fittings

At cost
Accumulated depreciation

1,015,086	991,245
(714,479)	(659,918)
300,607	331,327

Motor vehicles

At cost
Accumulated depreciation

57,739	57,739
(48,890)	(46,631)
8,849	11,108

Total of property, plant and equipment

325,041	362,474
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Notes to the Financial Statements

For the year ended 30th June 2009

Note	2009 \$	2008 \$
20 Property, plant and equipment (continued)		
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	20,039	32,475
Additions	4,395	-
Depreciation	(8,849)	(10,404)
Transfer between asset classes	-	(2,032)
Carrying amount at end of year	15,585	20,039
Furniture and fittings		
Carrying amount at start of year	331,327	368,982
Additions	23,841	15,605
Depreciation	(54,561)	(55,292)
Transfer between asset classes	-	2,032
Carrying amount at end of year	300,607	331,327
Motor vehicles		
Carrying amount at start of year	11,108	13,367
Depreciation	(2,259)	(2,259)
Carrying amount at end of year	8,849	11,108
Total property, plant and equipment		
Carrying amount at start of year	362,474	414,824
Additions	28,236	15,605
Depreciation	(65,669)	(67,955)
Carrying amount at end of year	325,041	362,474

(a) Impairment loss recognised in the Income Statement.

Note 21 Impairment of Assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2009.

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 2009 have either been classified as assets held for sale or written off.

Note 22 Intangible assets

Computer software	1,960	1,360
At cost	(1,360)	(1,257)
Accumulated amortisation	600	103

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	103	511
Additions	600	-
Amortisation expense	(103)	(408)
Carrying amount at end of year	600	103

Note 23 Payables

Current		
Trade creditors	135,521	135,572
Accrued salaries	141,491	273,662
	277,012	409,234

(See also note 2(n) 'Payables' and note 33 'Financial instruments')



Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

	2009 \$	2008 \$
Note 24 Provisions		
Current		
Employee benefits provision		
Annual leave (a)	872,772	754,292
Long service leave (b)	417,552	382,620
	<u>1,290,324</u>	<u>1,136,912</u>
Non-current		
Employee benefits provision		
Long service leave (b)	112,847	132,731
Total Provisions	<u>1,403,171</u>	<u>1,269,643</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	698,217	564,000
More than 12 months after balance sheet date	174,554	190,292
	<u>872,771</u>	<u>754,292</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	23,320	14,536
More than 12 months after balance sheet date	507,080	500,815
	<u>530,400</u>	<u>515,351</u>

Note 25 Contributed equity

Equity represents the residual interest in the net assets of the Quadruplegic Centre Board. The Government holds the equity interest in the Quadruplegic Centre Board on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets (note 26).

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) Under AASB 1004 'Contributions', transfers of net assets as a result of a restructure of administrative arrangements are to be accounted for as contributions by owners and distributions to owners.

(b) Under the Treasurer's instruction TI 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' Capital Contributions (appropriations) have been designated as contributions by owners in accordance with AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.

(c) Under TI 955, non-discretionary (non-reciprocal) transfers of net assets between State government agencies have been designated as contributions by owners in accordance with AASB Interpretation 1038, where the transferee agency accounts for a non-discretionary (non-reciprocal) transfer of net assets as a contribution by owners and the transferor agency accounts for the transfer as a distribution to owners.

(d) TI 955 requires non-reciprocal transfers of net assets to Government to be accounted for as distribution to owners in accordance with AASB Interpretation 1038.



Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

	2009 \$	2008 \$
Note 26 Accumulated surplus/(deficiency)		
Balance at start of year	190,195	437,889
Result for the period	(527,477)	(247,694)
Balance at end of year	<u>(337,282)</u>	<u>190,195</u>

Note 27 Notes to the Cash Flow Statement

a) Reconciliation of cash

Cash assets at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents (see note 15)	697,263	1,088,087
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b) Reconciliation of net cost of services to net cash flows used in operating activities

Net cash used in operating activities (Cash Flow Statement)	(7,691,045)	(6,897,203)
Increase/(decrease) in assets:		
GST receivable	(3,634)	17,022
Other current receivables	(158,684)	161,194
Inventories	(9,687)	5,579
Prepayments	(261)	(621)
Decrease/(increase) in liabilities:		
Doubtful debts provision	5,005	-
Payables	132,222	(1,701)
Current provisions	(153,412)	(192,615)
Non-current provisions	19,884	(11,727)
Depreciation expense (note 9)	(65,772)	(68,363)
Adjustment for other non-cash items	-	(4)

Net cost of services (Income Statement)	<u>(7,925,384)</u>	<u>(6,988,439)</u>
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c) Notional cash flows

Service appropriations as per Income Statement	7,397,907	6,740,745
Less notional cash flows:		
Accrual appropriations	(68,850)	(68,852)

Cash Flows from State Government as per Cash Flow Statement	<u>7,329,057</u>	<u>6,671,893</u>
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Note 28 Remuneration of auditor

Remuneration payable to the Auditor General in respect to the audit for the current financial year is as follows:

Auditing the accounts, financial statements and performance indicators	17,350	16,000
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Note 29 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 30 Related bodies

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

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

Note 31 Affiliated bodies

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

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



Notes to the Financial Statements

For the year ended 30th June 2009

Note 32 Explanatory Statement

(A) Significant variances between actual results for 2008 and 2009

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	2009 Actual \$	2008 Actual \$	Variance \$
Expenses				
Employee benefits expense	(a)	8,883,506	7,482,689	1,400,817
Fees for visiting medical practitioners	(b)	84,944	58,413	26,531
Patient support costs	(c)	901,560	799,727	101,833
Other expenses	(d)	274,844	238,841	36,003
Income				
Patient charges	(e)	2,124,507	1,706,820	417,687
Interest revenue	(f)	54,167	84,412	(30,245)
Other revenues	(g)	458,948	247,586	211,362
Service appropriations	(h)	7,387,907	8,740,745	657,162

(a) Employee benefits expense

Increased staff numbers to attend program's dealing with sub-acute care and ventilator dependant patients. Continuing reliance on agency staff.

(b) Fees for visiting medical practitioners

Rate increase and prior year expenses not accrued.

(c) Patient support costs

Increase in the cost of drugs and medical supplies has had some impact and an increase in usage with the higher acuity of patients.

(d) Other expenses

Prior year insurance costs were impacted by earlier overpayments. Increased printing and stationery driven by greater need for patient documentation.

(e) Patient charges

Second ventilator dependant patient entered program.

(f) Interest revenue

Reduced interest rates.

(g) Other revenues

Workers compensation premium adjustment for 2005/06. Ad hoc settlement to support patient care.

(h) Service appropriations

Indexation adjustment for prior years.

(B) Significant variations between estimates and actual results for 2009

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	2009 Actual \$	2009 Estimates \$	Variance \$
Operating expenses				
Employee benefits expense	(a)	8,883,506	7,977,000	906,506
Other goods and services	(b)	1,676,500	1,384,000	292,500
Total expenses		10,560,006	9,361,000	1,202,006
Less: Revenues	(c)	(2,537,622)	(1,763,000)	(874,622)
Net cost of services		7,925,384	7,598,000	327,384

(a) Employee benefits expense

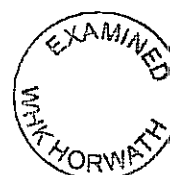
Forward estimates did not include costs and revenues for the ventilator dependant program as this is a fully funded program.

(b) Other goods and services

Workers compensation costs were not included in the forward estimate as the cost was netted against positive prior year adjustment (rebate).

(c) Revenues

As for (a).



Quadruplegic Centre Board
Notes to the Financial Statements
For the year ended 30th June 2009

Note 33 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 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 33(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 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. At balance sheet date, there were no significant concentrations of credit risk.

Allowance for impairment of financial assets is calculated based on objective evidence such as observable data indicating changes in client credit ratings. For financial assets that are either past due or impaired, refer to Note 40(c) Financial Instruments Disclosures.

Liquidity risk

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

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

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Quadruplegic Centre Board's income or the value of its holdings of financial instrument. The Quadruplegic Centre Board does not trade in foreign currency and is not materially exposed to other price risks.

b) Categories of Financial Instruments

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

	2009	2008
	\$	\$
Financial Assets		
Cash and cash equivalents	697,263	1,088,087
Loans and receivables	405,884	480,713
Financial Liabilities		
Financial liabilities measured at amortised cost	277,012	409,234

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

c) Financial Instrument disclosures

Credit Risk and Interest Rate Risk Exposures

The following tables disclose the Quadruplegic Centre Board's maximum exposure to credit risk, interest rate exposures and the ageing analysis of financial assets. The Quadruplegic Centre Board's maximum exposure to credit risk at the balance sheet date is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Quadruplegic Centre Board.

The Quadruplegic Centre Board does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Quadruplegic Centre Board does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

Interest rate exposures and ageing analysis of financial assets

Interest rate exposures and ageing analysis of financial assets												
		Interest rate exposure			Past due but not impaired					Impaired		
	Weighted average effective interest rate %	Carrying amount \$	Variable interest rate \$	Non- interest bearing \$	Up to 3 months \$	3-12 months \$	1-2 years \$	2-3 years \$	3-4 years \$	4-5 years \$	More than 5 years \$	financial assets \$
Financial Assets												
2009												
Cash and cash equivalents	3.7%	697,263	607,225	90,038								
Receivables (a)		15,881		15,881								
Amounts receivable for services		390,003		390,003								
		<u>1,103,147</u>	<u>607,225</u>	<u>495,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2008												
Cash and cash equivalents	6.9%	1,088,087	853,500	234,587								
Receivables (a)		169,560		169,560								
Amounts receivable for services		321,153		321,153								
		<u>1,578,800</u>	<u>853,500</u>	<u>725,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

c) Financial instrument disclosures (continued)

Liquidity Risk

The following table details the contractual maturity analysis for financial liabilities. The contractual maturity amounts are representative of the undiscounted amounts at the balance sheet date. The table includes both interest and principal cash flows. An adjustment has been made where material.

Interest rate exposures and maturity analysis of financial liabilities

Weighted average effective interest rate %/	Carrying amount \$	Interest rate exposure			Maturity dates					
		Variable interest rate \$	Non- interest bearing \$	Up to 3 months \$	3-12 months \$	1-2 years \$	2-3 years \$	3-4 years \$	4-5 years \$	More than 5 years \$

Financial Liabilities

2009		277,012		277,012							
Payables											
2008		409,234		409,234							
Payables											

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

c) Financial instrument disclosures (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.

	Carrying Amount \$	-1% change		+1% change	
		Profit \$	Equity \$	Profit \$	Equity \$
2009					
Financial Assets					
Cash and cash equivalents	697,263	(6,973)	(6,973)	6,973	6,973
2008					
Financial Assets					
Cash and cash equivalents	1,088,087	(10,881)	(10,881)	10,881	10,881

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.

Quadruplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2009

Note 34 Schedule of Income and Expenses by Services

	Chronic Illness Support		Total	
	2009	2008	2009	2008
	\$	\$	\$	\$
COST OF SERVICES				
Expenses				
Employee benefits expense	8,883,506	7,482,689	8,883,506	7,482,689
Fees for visiting medical practitioners	84,944	58,413	84,944	58,413
Patient support costs	901,560	799,727	901,560	799,727
Depreciation and amortisation expense	65,772	68,363	65,772	68,363
Repairs, maintenance and consumable equipment	352,380	379,224	352,380	379,224
Other expenses	274,844	238,841	274,844	238,841
Total cost of services	10,563,006	9,027,257	10,563,006	9,027,257
INCOME				
Revenue				
Patient charges	2,124,507	1,706,820	2,124,507	1,706,820
Interest revenue	54,167	84,412	54,167	84,412
Other revenues	458,948	247,586	458,948	247,586
Total income other than income from State Government	2,637,622	2,038,818	2,637,622	2,038,818
NET COST OF SERVICES	7,925,384	6,988,439	7,925,384	6,988,439
INCOME FROM STATE GOVERNMENT				
Service appropriations	7,397,907	6,740,745	7,397,907	6,740,745
SURPLUS/(DEFICIT) FOR THE PERIOD	(527,477)	(247,694)	(527,477)	(247,694)

The Schedule of Income and Expenses by Service should be read in conjunction with the notes to the financial statements.





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 2009

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 2009, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement 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 www.audit.wa.gov.au/pubs/AuditPracStatement_Feb09.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 2009

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 2009 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 2009.


COLIN MURPHY
AUDITOR GENERAL
18 September 2009



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 2009

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 2009, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement 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 www.audit.wa.gov.au/pubs/AuditPracStatement_Feb09.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 2009

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 2009 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 2009.



COLIN MURPHY
AUDITOR GENERAL
18 September 2009