



# **QUADRIPLLEGIC CENTRE**

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

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## **QUADRIPLLEGIC CENTRE BOARD OF MANAGEMENT**

### **Annual Report**

**2010-2011**

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



## **QUADRIPLLEGIC CENTRE**

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10 SELBY STREET  
SHENTON PARK WA 6008

**POSTAL ADDRESS:** QUADRIPLLEGIC CENTRE  
PO BOX 257  
SUBIACO WA 6904

**TELEPHONE:** (08) 9381 0144

# **Quadriplegic Centre Board of Management Annual Report 2010/11**

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


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TO HON 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 2011.

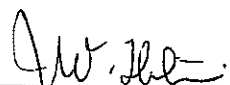
The Annual Report has been prepared in accordance with the provisions of the:

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, CD  
Chairperson  
Quadriplegic Centre  
Board of Management

Date: 9/8/11



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

Date: 8/8/11

Board of Management

Board of Management

Date:

Date:

## QUADRIPLLEGIC CENTRE BOARD ANNUAL REPORT

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# **1. OVERVIEW OF AGENCY**

## **1.1 Executive Summary**

Notwithstanding facility challenges at the commencement of the financial year and extending through the first half, the Quadriplegic Centre demonstrably met its vision and mission objectives. This was demonstrated through the Centre's capacity to provide 'step-down' capability in support of the acute hospital sector, the ability to provide sub and post-acute care for spinal injured persons and the ongoing capacity to provide medium to long term rehabilitation outcomes for patients who required this support.

The Centre commenced the financial year with around one-third of bed places directly impacted and subject to closure, as a consequence of storm damage. The Centre, with the co-operation of patients and staff, successfully managed this outcome. The consequent re-organisation required, meant that the physical facility in which continuing care was provided, was not optimum. Major works in response to the storm damage tendered with the support of the North Metropolitan Area Health Service, were not completed until January 2011.

The Board and Executive have continued to demonstrate and advocate the need for the substantial refurbishment and selective replacement of Quadriplegic Centre accommodation. The Board is firmly of the view that facilities at the Quadriplegic Centre have essentially reached the end of their effective life in existing form and has worked to advance the case to resolve these deficiencies through the necessary planning, review and approval processes.

The Board was pleased to receive correspondence from the Minister for Health in November 2010, acknowledging the Centre's capacity to relieve pressure on the State Hospital system, acknowledging his support for the development of the Business Case for Stage One of the redevelopment proposals and indicating, subject to final approval of the Business Case, support for the identification of necessary capital funding. The visit by the Director-General of Health in May 2011 was appreciated by the Board, where refurbishment issues and priorities were able to be directly discussed. Notwithstanding the in-principle support for redevelopment, consistent with Stage One of existing proposals, the Board remains concerned with the need for commitment to the follow-on Stages of the Architectural and Business Case proposals. The Board believes that not only is the attainment of contemporary physical accommodation essential to enable the Quadriplegic Centre to continue to meet its role but that further, the economics which underpin Quadriplegic Centre services, particularly the 'step-down' capability, long term rehabilitation commitment and community nursing service, are an integral and economic contributor to the containment of State Health Service costs.

Agreement with Royal Perth Hospital and the South Metropolitan Area Health Service, confirmed in October 2010, facilitated the re-establishment of the Sub-acute Spinal Injury Programme (SASIP). The effect of this was agreement by the Quadriplegic Centre to make up to 10 bed places available to Royal Perth Hospital to facilitate the provision of Sub-acute Services, which would otherwise have necessitated ongoing provision and use of acute bed resources within Royal Perth Hospital. The agreement further reinforced the capacities and skills of the Quadriplegic Centre including the more efficient bed-day costs for these services

The proven capacity of the Quadriplegic Centre to facilitate the continuing care needs of ventilator dependent and other high spinal cord injured persons with significant co-morbidities, continues to underline the importance of the Quadriplegic Centre to the State Health Service and community.

Significant policy review was undertaken during the course of the year. Importantly within this was the further development, adoption and training in policies related to the prevention and management of aggression and violence within the workplace. The policy impacts both patients and staff.

The Quadriplegic Centre continues to maintain a strong focus on training for staff at all levels. This commitment extends to support through placement and practicum of tertiary students undertaking training in the various health professions.

The Centre's community presence, demonstrated in part by its maintenance of the Spinal Injury Liaison Service ensures that spinal cord injured persons successfully living independently, are assisted to maintain that status through the prevention of inappropriate hospitalisation or institutionalisation.

The Centre continues to expose itself to quality auditing, providing independent certification of the appropriateness and effectiveness of the whole of Centre service capacity.

The Centre demonstrates effective financial controls and budget discipline. The continuing record of sound financial management underpins the desire to attain 'best practice' service standards in support of high spinal cord paralysed persons requiring Quadriplegic Centre services.

## **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. Kim Hames, MB BS JP, MLA, for the general administration of the Health Service.



### 1.2.2 Quality Policy Statement

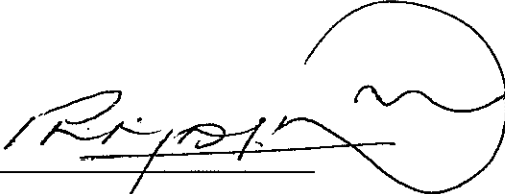
The Mission of the Quadriplegic Centre is to be a Centre of excellence in the provision of spinal injury management, care and rehabilitation, through the development and implementation of services that reflect best practice and innovation in responding to the needs of patients with high spinal cord injury.

The Centre seeks to provide a full range of medical, nursing, allied health, psychology and recreation services to meet the clinical needs of patients. Services are to be supported by evidence based policy and procedural guidelines.

The Centre will demonstrate its commitment to excellence in service development and delivery through a process of continuous improvement and will subject services to ongoing external audits to achieve and maintain accredited Quality Endorsed Organisation status.

The Centre will respect the views of clients, patients and relevant professional groups and adhere to principles of social justice, particularly ensuring equity in access to services.

This Policy Statement is authorised by:



P.N. (NIGEL) GLASS A.M.  
Executive Director

DATED: 13-09-11

### **1.2.3 Directions Statement**

#### **VISION**

The Quadriplegic Centre vision is the creation of a Centre of Excellence in the provision of spinal cord 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, community care providers and patients;
- Involvement in clinical research.

#### **PRINCIPLES**

##### **Quality Care**

The Quadriplegic Centre is committed to the achievement of excellence in service development and delivery and as such exposes its services to external auditing to maintain the hospital's quality endorsed and accredited status. This programme underpins a process of continuous improvement in the provision of patient care and services to 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, community care providers and patients.

##### **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 patients and professional groups, and adheres to the principles of social justice in response to customer and patient needs.

## 1.3 MANAGEMENT STRUCTURE

### 1.3.1 Accountable Authority

**CHAIRPERSON** Mr. R. Dunn, FCA, 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 G Thornton – To 27<sup>th</sup> November 2010

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

Mr I.C. Rogerson – To 2<sup>nd</sup> March 2011

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 01/01/2010 and expires on 31/12/2012.

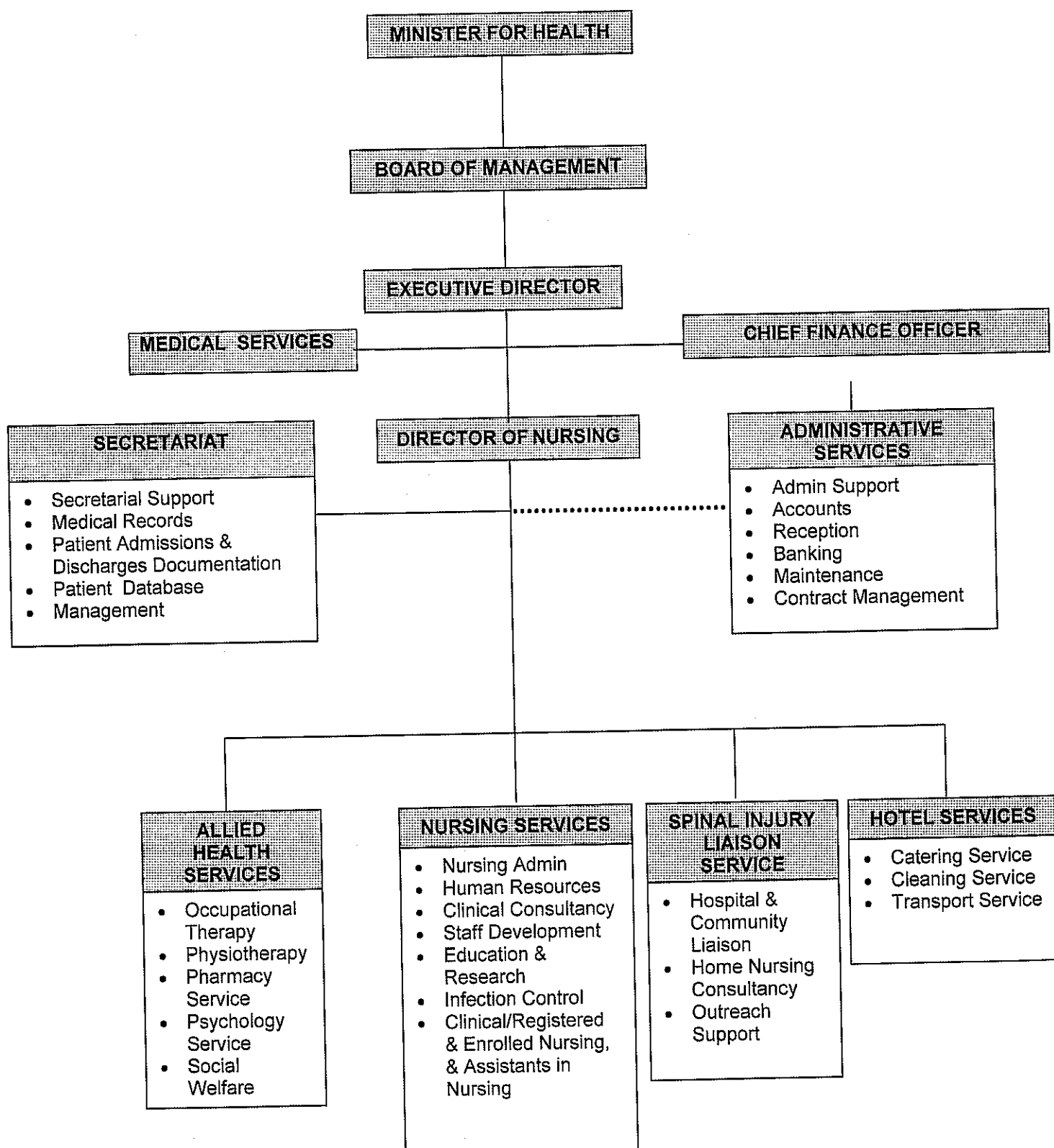
### 1.3.2

**Table One:**

#### **Senior Officers**

| <b>Area of Responsibility</b> | <b>Title</b>          | <b>Name</b>        | <b>Basis of Appointment</b> |
|-------------------------------|-----------------------|--------------------|-----------------------------|
| Corporate Management          | Executive Director    | Mr P.N.M. Glass AM | 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

## **1.5 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.

## **1.6 Overview of the Centre**

The Quadriplegic Centre is administered by a Board of Management incorporated under the Hospital and Health Services Act 1927. The Centre provides medical, nursing and allied health services including physiotherapy, occupational therapy, and psychology services. An onsite recreational facility complements the clinical services. Community clients receive support and clinical liaison services provided by the Centre's Spinal Injury Liaison Service.

Admissions to the Quadriplegic Centre may be through self referral direct from the community, referral from another health service or referral by the community liaison team. The Centre's Admission and Discharge Committee consider all requests for admission. The treating Doctor must complete a medical report prior to consideration for admission. Following the Committee's review, the outcome is formally advised to the applicant.

## 2. AGENCY PERFORMANCE

### 2.1 Admissions

Sixty six (66) persons meeting the admission criteria were admitted and received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2010/11. Of the sixty eight (68) requests for admission, sixty six (66) patients were approved. Two (2) applications did not meet the admission criteria. Over 2010/11, fifty two (52) patients were successfully discharged to the community and eight (8) patients deceased.

**Table Three  
Patient Movements**

|   | 2010/11 | 2009/10 | 2008/09 | 2007/08 | 2006/2007 |
|---|---------|---------|---------|---------|-----------|
| Number of Admission Applications Received               | 68      | 39      | 89      | 88      | 61        |
| Number of Applications Approved                         | 66      | 33      | 75      | 72      | 50        |
| Number of Applicants not meeting the Admission Criteria | 2       | 4       | 8       | 7       | 7         |
| Number of Discharges to the Community                   | 52      | 31      | 54      | 40      | -         |
| Number of Deceased Patients                             | 8       | 2       | 9       | 7       | -         |

Total occupied bed days provided by the Centre were 24,613 for 2010/11, which were down when compared to 25,634 in 2009/2010. This can be attributed to extensive storm damage which restricted bed availability and impacted on the Centre throughout 2010. At the beginning of 2011 on completion of all works, the Sub Acute Spinal Injury Program [SASIP] recommenced.

**Table Four  
Bed Occupancy**

| Year      | Bed Occupancy<br>(total occupied bed days) |
|-----------|--|
| 2010/2011 | 24,613                                     |
| 2009/2010 | 25,634                                     |
| 2008/2009 | 29,818                                     |
| 2007/2008 | 27,976                                     |

## **2.2 Role and Function**

The primary focus of the Quadriplegic Centre is the provision of services to people with permanent high spinal cord injury often with co morbidities. 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 patient, 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 carer leave relief, recruitment of new carers, or to attend medical reviews for country clients.

**1,764 days were provided for respite care during 2010/2011.**

\*\*\*

## **2.4 Sub-acute Spinal Injury Programme (SASIP).**

Agreement with Royal Perth Hospital and the South Metropolitan Area Health Service, confirmed in October 2010, facilitated the re-establishment of the Sub-acute Spinal Injury Programme (SASIP). The effect of this was agreement by the Quadriplegic Centre to make up to 10 bed places available to Royal Perth Hospital to facilitate the provision of Sub-acute Services, which would otherwise have necessitated ongoing provision and use of acute bed resources within Royal Perth Hospital. This programme reduces bed pressures on the tertiary hospitals. The agreement further reinforced the capacities and skills of the Quadriplegic Centre including the more efficient bed-day costs for these services.

**1,169 days were provided for SASIP care during 2010/2011.**

## **2.5 Transitional Care Service (up to 12 months)**

This program allows post acute patients to continue their rehabilitation beyond the acute hospital, or whilst awaiting a community care and accommodation funding application [C.A.P.] outcome through the Disability Services Commission. The service aims to maximise each person's capacity to function in a community setting. The service also provides for the admission of eligible clients experiencing secondary medical issues enabling them to receive intensive medical and nursing care.

**5,348 days were provided for transitional care during 2010/2011.**

\*\*\*

## **2.6 Extended Rehabilitation (greater than 12 months)**

This service has the primary role of providing ongoing care for high level quadriplegic patients 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.

**16,332 days were provided for extended rehabilitation in 2010/2011.**



## 2.7 Ventilator dependent program

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

With the continued provision of services under the Ventilator Dependent Quadriplegic Community Care Program (V.D.Q.C.C.P), patients who require permanent ventilation continue to be admitted to the Centre.

Funding through the V.D.Q.C.C.P is made available to the Centre to fulfill 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 four (4) ventilated quadriplegic patients. Three (3) will remain at the Centre for some time yet.

The Quadriplegic Centre continues to train staff to achieve ventilator competence so as to maintain rostering sufficient to meet the care needs of new patients. The Centre currently has available a total of seventy four staff trained and competent in the management of ventilated patients however efficiency is impacted by availability as shown across staff categories in Table 5. This is a significant and valuable community resource.

**Table Five  
Ventilator Program**

| <b>Ventilator Competent Staff</b> |    |
|-----------------------------------|----|
| Clinical Management Staff         | 4  |
| Clinical Nurses                   | 9  |
| Registered Nurses                 | 12 |
| Enrolled Nurses                   | 15 |
| Assistants in Nursing             | 40 |

The Ventilator program agreement with Royal Perth Hospital requires the Quadriplegic Centre to provide respite/transitional care services to community clients of the VDQCCP program. This further assists the State acute care service and provides a more cost effective option when these services are delivered through the Quadriplegic Centre.

## 2.8 Spinal Injury Liaison Service (S.I.L.S)

The Spinal Injury Liaison Service covers all metropolitan areas. In addition, country clients are visited during the year by trained spinal nurses from this Service, with visits extending north to Geraldton and south to Albany. Clients in these areas continue to request visits from S.I.L.S 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 fifty two (452) clients on its database.

This financial year the Spinal Injury Liaison Service has seen a significant increase in the demand for services from community clients with moderate to severe spinal injuries. Client visits have increased from 2,697 occasions of service in 2009/10 to 3,898 in 2010/11.

Ninety two (92) new pressure sores/burns were identified. Of these, ninety five per cent (95%) were treated successfully at home by the Service, while six (6) were of necessity admitted to hospital (see attached Table Six). The successful treatment of these conditions in the home reduces both the incidence and cost associated with acute tertiary admissions.

During the year the Service underwent a Home and Community Care (H.A.C.C) audit, which identified the need for an appropriate framework for the Service to be audited against. The new H.A.C.C. framework's criteria for the Service did not adequately reflect either the Spinal Injury Liaison Service's role, responsibility or functions provided to the specialist spinal injured population. This has been recognised by the H.A.C.C. Program Manager but as yet is not resolved.

**Table Six**  
**Spinal Injury Liaison Service – Total Services**  
**2010/11**

| <b>Total Services Spinal Injury Liaison Service</b> | <b>2010/11</b> |
|---|----------------|
| Total Number of Clients                             | 452            |
| Total Client Contacts                               | 3,878          |
| Non Client Requests*                                | 684            |
| New Pressure Areas Identified                       | 92             |
| New Pressure Areas Successfully Treated             | 86             |
| Hospital Admissions Pressure Ulcers                 | 6              |
| Mileage (Kms)                                       | 50,756         |

\*(Agencies/Carers/Families/Other)

## **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 patient family members and staff.

The therapeutic interventions are generally of a cognitive behavioural/existential nature aimed at helping patients to come to terms with their circumstances, rehabilitate and move forward to achieve psychological wellbeing. In addition, the Service provided support for staff members requiring assistance or counselling for home or work related issues. The psychologist has provided specialist training to the Quadriplegic Centre's staff in such areas as Prevention and Management of Violence and Aggression, Communication Skills and the Development of Behavioral Plans and management strategies for dealing with aggression.

## **2.10 Physiotherapy Service**

Within the 2010/2011 financial year one new member of staff joined the department as a replacement part- time physiotherapist. This brings the staffing within the physiotherapy department to 2.4 FTE assisted by 1 FTE physiotherapy assistant who continues to provide support sharing duties between the physiotherapy and occupational therapy departments.

Physiotherapists have continued to provide induction sessions for all new staff. These include back care education, manual handling principles and demonstration of patient handling techniques and transfers. The physiotherapy department has carried on previously introduced manual handling workshops for all nursing staff with emphasis on correct handling techniques and risk management skills. The workshops are addressing issues regarding handling of heavy, highly dependent or challenging patients. Risk assessment and risk management practices related to every patient are subject to regular review.

Attendant care training for carers of clients in the community has continued.

The physiotherapy department continued to provide clinical placements for second year and GEM (graduate entry masters) physiotherapy students from Curtin University and Notre Dame University.

All nursing staff have been assessed for generic competencies on an annual basis and new staff after the initial three month period, to ensure adequate manual handling skills. Recent developments have also prompted an overhaul of the manual handling training with accompanying investigations into relevant incidents with the various contributing factors.

All patients at the Quadriplegic Centre are encouraged to attend the physiotherapy department for both acute and ongoing treatment, rehabilitation and gym programs. Physiotherapists provide initial assistance and ongoing support for patients utilizing other equipment independently enabling them to continue exercise programs beyond usual departmental hours. Patients confined to bed receive treatment at the bedside as required. The physiotherapy department provides support for ventilator dependent patients.

## **2.11 Occupational Therapy Service**

The Occupational Therapy department at the Quadriplegic Centre assists patients to achieve the highest possible levels of independence. Occupational Therapists work collaboratively with both patients and their families with interventions centered on support to achieve individual goals. The Service assists in the pursuit of independence in activities of daily living (A.D.L.s) 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 and Equipment for Living Grants. This equipment can include pressure relief items, compression garments, commodes, wheelchairs, environmental control systems, electrically adjustable beds, vehicle modifications and community living (establishment) grants.

The Service continues to provide student placements with a focus on final year students for up to seven (7) weeks at any one time.

## **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
- Completion of the new Advanced Health Directive for future care.

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 approx fifteen (15) requests from patients, their family and friends as well as regular public enquiries into respite accommodation. The RSO works cooperatively with the medical, nursing and allied health staff of the Quadriplegic Centre and tertiary hospitals.

## **2.13 Research**

Research that the Quadriplegic Centre has participated in over the past three (3) years has culminated in the commencement of a formal clinical trial headed by Professor Michael Woodward, of OPAL cream for the treatment of pressure ulcers.

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.

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

## **2.14 Staff Development**

A combined staff satisfaction and training needs assessment survey was conducted in May 2011.

- Mandatory education sessions that cover back education, manual handling, Occupational Safety & Health, prevention and management of violence and aggression, bullying, hazard identification and reporting, fire & emergency procedures, equal employment legislation and sexual harassment are provided to all staff at induction and on an annual basis.
- A Spinal Cord Injury (SCI) education package developed for Assistants in Nursing is conducted twice each year. This programme runs over 9 weeks, with a weekly session that addresses some of the different critical components of caring for a spinal injured patient.
- Education sessions for Assistants in Nursing (AINs) relating to caring for ventilator dependent patients are conducted throughout the year to manage turnover and maintain rosters.
- Certificate III/IV (Disability Work) training recommenced this year when a suitable Registered Training Organisation was identified. 13 Assistants in Nursing were enrolled and are currently in the processing of completing Certificate IV. It is envisioned that all students will graduate in September 2011.
- Similarly, plans are underway to commence Certificate III for Hotel Services staff in conjunction with Polytechnic West.
- Clinical updates on topics including wound care, continence and mental health issues are provided throughout the year. Additionally, wellness sessions offered by HBF to its clients groups have been run on site. To date, these have covered cardiovascular health and mental health issues.

## **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 [MRSA's] 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 2010-11 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 (PPEs) for all personal care.

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

The Quadriplegic Centre is equipped to respond to any potentially lethal virus with extensive pandemic plans developed and put in place.

All patients and staff are offered 'flu vaccinations. To date no outbreaks of influenza of any strain has been identified.

## **2.17 Equipment Upgrading**

During the year the Centre undertook all prescribed preventative maintenance including fire protection equipment, paging systems including a new duress response system, 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. The boiler has continued to be problematic throughout the year.

## **2.18 Quality Assurance**

The Quadriplegic Centre is committed to providing quality services to patients with high spinal cord injury and paralysis. This is demonstrated by the Centre's commitment to S.A.I. Global six (6) monthly compliance audits in order to retain the Centre's Certificate of Registration under ISO:9001-2008.

- A strong quality culture, supported by a robust quality management system, exists in which any patient, staff member or visitor to the Centre may participate in quality improvement by completing a Continuous Improvement Report (C.I.R).
- All quality documentation, including all policies, procedures and associated forms are revised and re-issued as part of the ongoing internal audit process and consultative processes.
- The Internal Audit Schedule is a critical component of the programme and covers all areas and functions of the Centre. Internal audits provide further information that assists in identifying areas that may need follow up as part of a "responsive" audit to ensure compliance and standards are being maintained.
- The complaint resolution and management process is operating well and complaints are managed in line with the W.A. Health Department policies.
- With the development of a designated "Q drive" on the computer system, staff can now access the policy and procedures in a read-only format.

## **2.19 Risk Management**

Strategic risk management is an integral part of management practice within the Quadriplegic Centre, identifying and managing risks likely to 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 current risk management strategies and include such risks as the Pandemic "Flu Management Plan and the responses to the H<sub>1</sub>N<sub>1</sub> virus (Swine 'Flu).

A comprehensive risk management assessment of all patients in relation to manual handling was undertaken during 2010/11. This culminated in major changes to training and documentation of manual handling incidents.

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

Emphasis continues on training and education to better identify and manage violence and aggression in the workplace. Initial focus has been the prevention of such behaviors and risk assessment and management of identified patients. A comprehensive training programme continues, supported by policy and procedural guidelines to prevent, intervene, and manage violence and aggression within the Quadriplegic Centre.

The organisation's Disaster Plan and Emergency Procedure Manuals were reviewed and are supported by a training programme for all staff on Emergency Procedure and Evacuation.

## **2.20 Storm Damage**

The severe storms of March 22<sup>nd</sup> 2010 that hit Perth in the late afternoon caused major structural damage to all areas of the Quadriplegic Centre. This was evidenced by the collapse of thirty two (32) skylights, flooding with two hundred millimeters (200mm) of water in the Centre, ceiling collapses, and consequent electrical hazards. The aftermath of this major disaster required evacuation of several areas of the Centre and bed closures. The estimated cost of damage was around \$500,000.00. The Centre has been impacted throughout 2010/2011 by repair work to all damaged areas. The work has taken approximately nine (9) months to complete and required the closure of thirty three (33) beds which created considerable disruption to the lives of Centre's patients. Throughout this period the Centre worked tirelessly to limit the impact to patients and to maintain capacity to provide planned admissions.

## **2.21 Facility Upgrading Progress**

As noted within the last report of the Quadriplegic Centre Board and in addition to the efficiency and effectiveness of the Hospital service, the single most critical objective of the Board remains the refurbishment and selective replacement of the physical accommodation of the Quadriplegic Centre. The Centre's accommodation assets have reached the end of their effective economic life and in some respects; safe use. Due to the ageing and physical limitations of accommodation and clinical constraints, effective bed capacity of the Centre has been reduced from 100 to around 85. The case for refurbishment and selective redevelopment has been made.

Six years have passed since the Board commissioned Master Plan to consider the then future needs of the Quadriplegic Centre was delivered. Since then and with the support of the North Metropolitan Area Health Service Executive and Health Department, the final Business Case underpinning and supporting the Board's objective, has been completed. This has been a long and exhaustive process. The needs of the Centre have been acknowledged by the Minister for Health and the Director-General of Health has visited the Centre to refresh and discuss the proposals.

The Board acknowledges the in-principle support that appears apparent for Stage One of the proposed redevelopment and is appreciative of that support. Final sign-off on the Business Plan and funding for Stage One and subsequent Stages remains to be committed.

The completion of Stage One of the proposed redevelopment is integral to each of the following Stages. The need to stage refurbishment is predicated on the limited availability of vacant land on the current site and the consequent need to progressively undertake refurbishment facilitated by the additional accommodation created during Stage One. Whilst recognising the priority for Stage One of the



proposals, the Board remains mindful that the additional works acknowledged to be required in Stages Two to Four of the current refurbishment plan, are essential to achieve the objectives of the Master Plan, particularly the quality of physical accommodation for the balance of beds (the majority) which will not be facilitated within Stage One.

### **3. SIGNIFICANT TRENDS & ISSUES**

#### **3.1 Spinal Cord Injury Statistics [Australian]**

The number and rate of new cases of persisting Spinal Cord Injury (S.C.I) due to traumatic causes in the Australian population has changed very little. Overall, a total of three hundred and sixty two (362) new cases of S.C.I due to trauma were reported in 2007-08. [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 ages<sup>1</sup>.

The ongoing costs associated with the long-term care of the prevalent population of about nine thousand (9,000) nationally are estimated to be 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 tetraplegic (C1-C3) cases that occur.

Residents of Western Australia had a three-year annual average incidence rate of persisting S.C.I that was significantly higher than the national incident rate (25.1 cases per million population versus 15.1 cases per million population)<sup>1</sup>.

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.

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<sup>1</sup> *Spinal Cord Injury, Australia 2007-08*, Lynda Norton, Melbourne: Flinders University

## **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**

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

| <b>Category</b>                   | <b>2010 -<br/>2011<br/>Average<br/>FTE</b> | <b>2009 -<br/>2010<br/>Average<br/>FTE</b> | <b>2008 -<br/>2009<br/>Average<br/>FTE</b> | <b>2007 -<br/>2008<br/>Average<br/>FTE</b> |
|-----------------------------------|--|--|--|--|
| Administration                    | 2  | 2  | 2  | 2  |
| Nursing                           | 85.6                                       | 77   | 82   | 80.675                                     |
| Allied Health                     | 6.85                                       | 6.52                                       | 6.21                                       | 5.84                                       |
| Hotel Services                    | 20.825                                     | 18.5                                       | 20   | 20.27                                      |
| Maintenance                       | 1  | 1  | 1  | 1  |
| Medical<br>(Sessional)            | 0.4  | 0.4  | 0.4  | 0.4  |
| Spinal Nursing<br>Liaison Service | 2  | 2  | 2  | 2  |
| <b>Total FTE</b>                  | <b>118.67</b>                              | <b>107.42</b>                              | <b>113.61</b>                              | <b>112.185</b>                             |

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

Recommencement of the SASIP programme and the high staffing levels required to provide quality one on one care to ventilator dependent patients required staffing levels to increase from the previous year.

#### 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.

A recent application was made to the Industrial Relations Commission by an employee in respect of a disagreement relating to health status and capacity to continue working in the employee's contractual role.

The application is being defended and is currently unresolved.

#### 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 three hundred (300) 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. An OS&H Representative has been elected within the Centre and each ward area and employee category is represented on the OS&H committee, which meets monthly to review current issues.

**Table Nine**  
**Occupational Safety, Health and Injury Management**

| Financial Year | Number of Fatalities | Number of Lost Time Injury or Disease* | Number of Severe Claims |
|----------------|----------------------|--|-------------------------|
| 2010/11        | 0                    | 0                                      | 0                       |
| 2009/10        | 0                    | 5                                      | 2                       |
| 2008/09        | 0                    | 13                                     | 1                       |

*\*"Lost time injury or disease" – The number of lost time injury/disease claims where one day/shift or more was estimated to be lost.*

*"Severe Claims"-The number of severe claims (estimated 60 days or more lost from work).*

For 2010/11 there were:

- zero (0) fatalities
- zero (0) lost time injury or disease occurrences, and
- zero (0) severe claims.

This is an overall reduction from 2009/10 in which there were:

- zero (0) fatalities
- five (5) lost time injury or disease occurrences, and
- two (2) severe claim

The Quadriplegic Centre is committed to ensuring the highest standards of occupational safety and health for all personnel in accordance with the organisations policies and procedures. Every accident 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.

In an ongoing effort to reduce and eliminate both Lost Time Injury (LTI) and Medical Treatment Injury (MTI) accidents the Centre has focused intentionally on staff training with an emphasis 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's results reflect the successful implementation of these risk management strategies and extensive training.

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**

The major fire upgrade was completed in mid 2010 with the installation of water tanks and diesel pumps and subsequent system commissioning.

This new system provides increased safety to the Centre's patients with the advent of smoke/fire doors, an upgraded EWIS system and sprinklers to all areas of the Centre. The capacity to contain a fire should it occur, will provide an increased capacity to evacuate patients and save lives.

The Centre's response to fire scenarios was tested with a major fire in PQA buildings adjacent to the Centre's clinical facilities causing a major fire emergency response. This incident demonstrated extensive problems with water supplies through our hydrant system. The water tanks depleted within 8 minutes of the brigade accessing the Centre's water supply with a consequent failure of our pump system.

This incident required replacement of the Centre's pumps to the sprinkler system. Water supplies to hydrants remain under review.

## **4.7 Governance Disclosures**

### **4.7.1 Ministerial Directives**

No directives were issued to the Quadriplegic Centre Board during the 2010/11 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.  
All Board members of the Quadriplegic Centre undertake their responsibilities without remuneration or other benefit, in the community interest.

## **4.8 Other Legal Requirements**

### **4.8.1 Advertising**

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

**Table Ten**  
**Advertising expenditure 2010/11**

| <b>Class of Expenditure</b> | <b>2010/11</b> | <b>2009/10</b> | <b>2008/09</b> | <b>2007/08</b> |
|-----------------------------|----------------|----------------|----------------|----------------|
| <b>Advertising Agencies</b> | <b>\$</b>      | <b>\$</b>      | <b>\$</b>      | <b>\$</b>      |
| Markertforce Publications   | 0.00           | 0.00           | 6,999.75       | 19,752.83      |
| Adcorp                      | 10,635.59      | 10,506.89      | 24,929.40      | 0.00           |
| Quokka                      | 0.00           | 0.00           | 0.00           | 0.00           |
| Seek                        | 0.00           | 1,620.00       | 180.00         | 1730.00        |
| Total Expenditure           | 10,635.59      | 12,126.89      | 32,109.15      | 21,642.83      |

### **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** – *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 Eleven**  
**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 were addressed in accordance with the circumstances of the grievance and the policy.

An application was submitted to the Equal Opportunity Commission alleging discrimination resulting from workplace exposure to challenging behaviours displayed by a patient.

The application is defended and currently unresolved.

### ***The Attainment of a Workplace Free of Bias***

The Centre remains cognisant of all equal employment opportunity factors and following a workplace program report to the Equal Opportunity for Women in the Workplace Agency in March 2011 the Centre was deemed compliant with the Equal Opportunity for Women in the Workplace Act 1999.

#### **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 at 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 recently reviewed the 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.

The Quadriplegic Centre is unable to access the Health Department Networks, which hampers integration and development of complementary systems.

### **4.9 Government Policy Requirements**

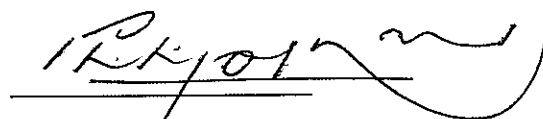
#### **4.9.1 Corruption Prevention**

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 public interest disclosure and corruption 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, aluminum cans (with proceeds going to the Patients' Committee) and monitoring usage of utilities.



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

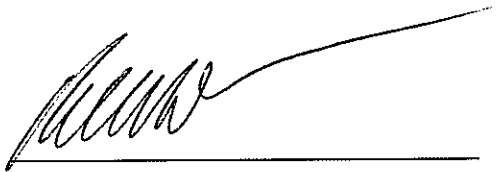
Date: 13.09.11

## QUADRIPLAGIC CENTRE BOARD

### 5. KEY PERFORMANCE INDICATORS

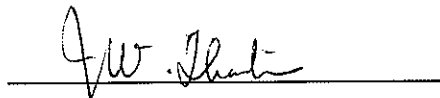
#### 5.1 Certification of Performance Indicators

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 30<sup>th</sup> June, 2011.



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

Date: 9/8/11



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

Date: 8/8/11



## **KEY PERFORMANCE INDICATORS**

### **Introduction**

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The aim in presenting this information is to assist the public to understand the complex and diverse nature of services and activities of the Quadriplegic Centre and how these contribute to its performance.

The key performance indicators reported in the following pages address the extent to which the strategies and activities of the Quadriplegic Centre have contributed to the required outcomes.

### **Effectiveness Indicators**

- Outcome 1:** To provide care for severely physically disabled persons paralysed through spinal cord injury or disease.
- Outcome 2:** To provide respite care for severely physically disabled persons paralysed through spinal cord injury or disease.
- Outcome 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.
- Outcome 4:** To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable.
- Outcome 5:** To provide services according to recognised best practice standards and in a manner acceptable to patients and clients.

### **Efficiency Indicators**

- Outcome 1:** To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to patients and clients.



## 5.1 Effectiveness Indicators

### Outcome 1:

#### **To provide care for severely physically disabled persons paralysed through spinal cord injury or disease**

The achievement of this component of the organisation's objective involved activities which:

- Ensure that persons meeting the admission criteria are admitted
- Ensure admitted patients received ongoing rehabilitation and health care commensurate with their individual needs.

**Table 12: Key performance indicators for Outcome 1 by reporting access**

| <b>Outcome 1</b>  | <b>2010/11</b> | <b>2009/10</b> | <b>2008/09</b> |
|---|----------------|----------------|----------------|
| Number of Admission Applications Received               | 68             | 39             | 89             |
| Total number of Applications Approved (admissions)      | 66             | 33             | 75             |
| Number of Applicants not meeting the Admission Criteria | 2              | 4              | 8              |
| Number of Withdrawn Applications                        | 0              | 2              | 6              |

- Sixty six persons meeting the admission criteria were admitted and received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2010/11.
- A total of twenty four thousand, six hundred and thirteen (24,613) bed days were provided over the year, with an average occupancy of 67.26.

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.



## Outcome 2:

**To provide respite care (up to 28 days) for severely physically disabled persons paralysed through spinal cord injury or disease.**

This service provided a short stay admissions (up to 28 days) for thirty four (34) eligible community clients to facilitate family relief, as a temporary measure for carer holidays, recruitment of new carers or to attend medical reviews for country clients.

**Table 13: Key performance indicators for Outcome 2 by reporting access**

| <b>Outcome 2</b>             | <b>2010/11</b> | <b>2009/10</b> | <b>2008/09</b> |
|------------------------------|----------------|----------------|----------------|
| Number of respite admissions | 34             | 27             | 40             |
| Number of bed days           | *1764          | —              | —              |

*\*Bed day numbers not previously reported*



### Outcome 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.**

There were nine (9) transitional care patients (up to 12 months) referred from the State's Acute Spinal Unit to continue their rehabilitation and to maximize their level of function to enable them to move in to the community as funding becomes available. Due to the large number of applications for funds to integrate in to the community, those spinally injured patients with high care needs wait a considerable length of time to secure funding for care and/or accommodation commensurate with their needs.

**Table 14: Key performance indicators for Outcome 3 by reporting access**

| Outcome 3  | 2010/11 | 2009/10 | 2008/09 |
|--|---------|---------|---------|
| Number of transitional care admissions (up to 12 months) | 9       | 5       | 20      |
| Number of bed days                                       | *5348   | —       | —       |

*\* Bed day numbers not previously reported*



#### Outcome 4:

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

- The Spinal Injury Liaison Service currently has four hundred and fifty two (452) clients on its database.
- This financial year, the Spinal Injury Liaison Service responded to three thousand eight hundred and seventy eight (3,878) requests for assistance from clients and associated service providers.
- Ninety two (92) new pressure sores/burns were identified.
- Of these, ninety three point four eight per cent (93.48%) were managed successfully at home by the Service's Nurses
- Six (6) were admitted to hospital.

The successful treatment of these conditions in the home reduces both the incidence and cost associated with acute tertiary admissions.

**Table 15: Key performance indicators for Outcome 4 by reporting access  
No of Treated Pressure Area Wounds**

| <b>Year</b> | <b>Total No of Pressure Areas/Burns</b> | <b>No. Pressure Areas/Burns not required hospitalisation</b> | <b>% of Treated Pressure Area/Burns not requiring hospitalisation</b> |
|-------------|---|--|---|
| 2010/11     | 92                                      | 86   | 93.48%  |
| 2009/10     | 77                                      | 70   | 90.91%  |
| 2008/09     | 79                                      | 72   | 91.14   |
| 2007/08     | 68                                      | 59   | 86.76%  |
| 2006/07     | 77                                      | 62   | 80.52%  |

\*(Agencies/Carers/Families/Other)

The cost of treating pressure related ulcers in tertiary hospitals is substantial every year. Early community intervention as provided by SILS reduces and in most



cases removes the necessity for hospitalization thereby reducing the overall impact of this high cost care in a tertiary hospital.

**Outcome 5:**

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

The Centre completed compliance audits in November 2010 and May 2011 conducted by auditors from S.A.I Global and achieved positive results and confirmation of the Centre's status as a quality endorsed organization registered as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2008.





## 5.2 Efficiency Indicators

### Outcome1:

**To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to patients and clients.**

Clinical Services are provided within the Centre's allocated budget to recognized best practice standards to meet patient's physical, emotional, social, psychological and lifestyle needs. Client satisfaction surveys are conducted on a biennial basis with the Quadriplegic Centre's patients and the Spinal Injury Liaison Service's community clients. These have demonstrated a positive and constructive response from both the Centre's patients and community clients and have confirmed the high standard of service delivery.

**Table 16.0: Key performance indicators for Outcome 1 by reporting efficiency**

#### **Cost per bed day for Quadriplegic Centre in patient services**

|                  | 2010/11  | 2009/10  | 2008/09  | 2007/08  | 2006/07  |
|------------------|----------|----------|----------|----------|----------|
| Cost per bed day | \$421.68 | \$397.00 | \$354.16 | \$321.64 | \$288.85 |

*Cost per bed day is calculated on the Centre's total cost of service divided by occupied bed days.*

Increases in bed day costs have been influenced by the Centre's commitment to the support of ventilator dependent patients requiring substantially increased staff and clinical resources.

**Table 16.1**

#### **Cost per community client for clinical and related services**

|                | 2010/11 | 2009/10 | 2008/09 | 2007/08 | 2006/07 |
|----------------|---------|---------|---------|---------|---------|
| Cost per visit | \$46.37 | \$67.50 | \$72.04 | \$47.50 | \$47.13 |

*The Efficiency Indicator for Cost per Patient Contact calculated on the total spinal liaison service budget allocation.*

The efficiency indicator for the cost per occasion of service has decreased to \$46.37 and is a reflection of increasing numbers of clients receiving service within the current resource allocation through ongoing innovations in service provision.



## DISCLOSURES AND LEGAL COMPLIANCE

### FINANCIAL STATEMENTS

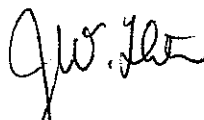
#### Certification of Financial Statements

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 2011 and the financial position as at 30 June 2011.

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  
Date: 18 July 2011



John Thornton ASA  
Board Member  
Quadriplegic Centre Board  
Date: 18 July 2011



Shane Yensch, FCPA  
Chief Finance Officer  
Quadriplegic Centre Board  
Date: 18 July 2011



Quadriplegic Centre Board

**Statement of Comprehensive Income**

For the year ended 30th June 2011

|   | Note | 2011<br>\$000 | 2010<br>\$000 |
|---|------|---------------|---------------|
| <b>COST OF SERVICES</b>                                     |      |               |               |
| <b>Expenses</b>   |      |               |               |
| Employee benefits expense                                   | 7    | 8,526         | 8,449         |
| Fees for visiting medical practitioners                     |      | 82            | 72            |
| Patient support costs                                       | 8    | 950           | 848           |
| Depreciation and amortisation expense                       | 9    | 214           | 66            |
| Repairs, maintenance and consumable equipment               | 10   | 285           | 257           |
| Other expenses  | 11   | 322           | 348           |
| <b>Total cost of services</b>                               |      | <b>10,379</b> | <b>10,040</b> |
| <b>INCOME</b>   |      |               |               |
| <b>Revenue</b>  |      |               |               |
| Patient charges   | 12   | 2,847         | 2,109         |
| Interest revenue  |      | 78            | 47            |
| Other revenues  | 13   | 151           | 150           |
| <b>Total revenue</b>  |      | <b>3,076</b>  | <b>2,306</b>  |
| <b>Total income other than income from State Government</b> |      | <b>3,076</b>  | <b>2,306</b>  |
| <b>NET COST OF SERVICES</b>                                 |      | <b>7,303</b>  | <b>7,734</b>  |
| <b>INCOME FROM STATE GOVERNMENT</b>                         |      |               |               |
| Service appropriations                                      | 14   | 8,023         | 7,718         |
| Assets assumed / (transferred)                              | 15   | -             | 1,500         |
| <b>Total income from State Government</b>                   |      | <b>8,023</b>  | <b>9,218</b>  |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>            |      | <b>720</b>    | <b>1,484</b>  |

*The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.*



Quadriplegic Centre Board

**Statement of Financial Position**

As at 30th June 2011

|                                      | Note  | 2011<br>\$000 | 2010<br>\$000 |
|--------------------------------------|-------|---------------|---------------|
| <b>ASSETS</b>                        |       |               |               |
| <b>Current Assets</b>                |       |               |               |
| Cash and cash equivalents            | 28(a) | 2,022         | 877           |
| Receivables                          | 16    | 163           | 120           |
| Inventories                          | 18    | 21            | 23            |
| Other current assets                 | 19    | 4             | 4             |
| <b>Total Current Assets</b>          |       | <b>2,210</b>  | <b>1,024</b>  |
| <b>Non-Current Assets</b>            |       |               |               |
| Amounts receivable for services      | 17    | 390           | 390           |
| Property, plant and equipment        | 20    | 1,550         | 1,758         |
| Intangible assets                    | 21    | -             | -             |
| <b>Total Non-Current Assets</b>      |       | <b>1,940</b>  | <b>2,148</b>  |
| <b>Total Assets</b>                  |       | <b>4,150</b>  | <b>3,172</b>  |
| <b>LIABILITIES</b>                   |       |               |               |
| <b>Current Liabilities</b>           |       |               |               |
| Payables                             | 23    | 486           | 277           |
| Provisions                           | 24    | 1,313         | 1,360         |
| Other current liabilities            | 25    | 138           | 111           |
| <b>Total Current Liabilities</b>     |       | <b>1,937</b>  | <b>1,748</b>  |
| <b>Non-Current Liabilities</b>       |       |               |               |
| Provisions                           | 24    | 190           | 120           |
| <b>Total Non-Current Liabilities</b> |       | <b>190</b>    | <b>120</b>    |
| <b>Total Liabilities</b>             |       | <b>2,127</b>  | <b>1,869</b>  |
| <b>NET ASSETS</b>                    |       | <b>2,023</b>  | <b>1,303</b>  |
| <b>EQUITY</b>                        |       |               |               |
| Contributed equity                   | 26    | 156           | 156           |
| Accumulated surplus/(deficit)        | 27    | 1,867         | 1,147         |
| <b>TOTAL EQUITY</b>                  |       | <b>2,023</b>  | <b>1,303</b>  |

The Statement of Financial Position should be read in conjunction with the accompanying notes.



Quadriplegic Centre Board

**Statement of Changes in Equity**

For the year ended 30th June 2011

|   | Note | 2011<br>\$000 | 2010<br>\$000 |
|---|------|---------------|---------------|
| Balance of equity at start of period    |      | 1,303         | (181)         |
| <b>CONTRIBUTED EQUITY</b>               |      |               |               |
| Balance at start of period              | 26   | 156           | 156           |
| Balance at end of period                |      | 156           | 156           |
| <b>ACCUMULATED SURPLUS/(DEFICIT)</b>    | 27   |               |               |
| Balance at start of period              |      | 1,147         | (337)         |
| Surplus/(deficit) for the period        |      | 720           | 1,484         |
| Balance at end of period                |      | 1,867         | 1,147         |
| Balance of equity at end of period      |      | 2,023         | 1,303         |
| Total comprehensive income for the year |      | 720           | 1,484         |

*The Statement of Changes in Equity should be read in conjunction with the accompanying notes.*



Quadriplegic Centre Board

**Statement of Cash Flows**

For the year ended 30th June 2011

|   | Note | 2011<br>\$000<br>Inflows<br>(Outflows) | 2010<br>\$000<br>Inflows<br>(Outflows) |
|---|------|--|--|
| <b>CASH FLOWS FROM STATE GOVERNMENT</b>                       |      |  |  |
| Service appropriation   |      | 8,023                                  | 7,718                                  |
| Capital appropriation   |      | -                                      | -                                      |
| <b>Net cash provided by State Government</b>                  | 28c  | <u>8,023</u>                           | <u>7,718</u>                           |
| Utilised as follows:  |      |  |  |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                   |      |  |  |
| <b>Payments</b>   |      |  |  |
| Employee benefits   |      | (8,302)                                | (8,418)                                |
| Supplies and services   |      | (1,627)                                | (1,480)                                |
| <b>Receipts</b>   |      |  |  |
| Receipts from customers                                       |      | 2,807                                  | 2,125                                  |
| Other grants and subsidies                                    |      | 25                                     | 113                                    |
| Interest received   |      | 78                                     | 47                                     |
| GST refunds from taxation authority                           | 2(m) | (4)                                    | (3)                                    |
| Other receipts  |      | 151                                    | 78                                     |
| <b>Net cash (used in) / provided by operating activities</b>  | 28b  | <u>(6,872)</u>                         | <u>(7,538)</u>                         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                   |      |  |  |
| Payments for purchase of non-current physical assets          |      | (6)                                    | -                                      |
| <b>Net increase / (decrease) in cash and cash equivalents</b> |      | 1,145                                  | 180                                    |
| Cash and cash equivalents at the beginning of period          |      | 877                                    | 697                                    |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>         | 28a  | <u>2,022</u>                           | <u>877</u>                             |

The Statement of Cash Flows should be read in conjunction with the accompanying notes.



## Quadriplegic Centre Board

### Notes to the Financial Statements

For the year ended 30th June 2011

#### Note 1 Australian Accounting Standards

##### General

The Quadriplegic Centre Board's financial statements for the year ended 30 June 2011 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to Standards and interpretations issued by the Australian Accounting Standard Board (AASB).

The Quadriplegic Centre Board has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

##### Early adoption of standards

The Quadriplegic Centre Board cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Australian Accounting Standards that have been issued or amended but not operative have been early adopted by the Quadriplegic Centre Board for the annual reporting period ended 30 June 2011.

#### Note 2 Summary of significant accounting policies

##### (a) General Statement

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

Where modification is required and has had 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 and all values are rounded to the nearest thousand dollars (\$'000).

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 end of the reporting period 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 in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 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.

The 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.

Refer also to note 26 - Contributed Equity.



## Quadriplegic Centre Board

### Notes to the Financial Statements

For the year ended 30th June 2011

#### (d) Income

##### Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities 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 are transferred to the purchaser and can be measured reliably.

##### *Provision of services*

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

##### *Interest*

Revenue is recognised as the interest accrues.

##### *Service Appropriations*

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

Refer to note 14 'Income from Service Appropriations' for further information.

##### *Grants, donations, gifts and other non-reciprocal contributions*

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

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

##### 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 Statement of Comprehensive Income (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*

All items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

##### *Depreciation*

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

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  |
| Other plant and equipment | 5 to 25 years  |





## Quadriplegic Centre Board

### Notes to the Financial Statements For the year ended 30th June 2011

#### (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 Statement of Comprehensive Income.

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

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on a straight line basis. All intangible assets controlled by the Quadriplegic Centre Board have a finite useful life and zero residual value.

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

- Computer software - straight line method

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

|                   |         |
|-------------------|---------|
| Computer Software | 3 years |
|-------------------|---------|

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. Software costing less than \$5,000 is expensed in the year of acquisition.

#### (g) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. 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 the end of each reporting period 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 the end of each reporting period.

Refer to note 22 'Impairment of assets' for the outcome of impairment reviews and testing.

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

#### (h) Financial Instruments

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

- Loans and 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 Statement of Cash Flows, 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.



## Quadriplegic Centre Board

### Notes to the Financial Statements

For the year ended 30th June 2011

**(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 leave entitlements and asset replacement.

Refer to 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 costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured on a first in first out basis.

Inventories not held for resale are valued at cost unless they are no longer required, in which case they are valued at net realisable value. (See Note 18 'Inventories'.)

**(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 against the allowance account. 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.

Refer to 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.

Refer to note 2(h) 'Financial Instruments' and note 23 'Payables'.

**(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 the end of each reporting period.

Refer to note 24 'Provisions'.

**Annual Leave and Long Service Leave**

The liability for annual and long service leave expected to be settled within 12 months after the reporting period 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 reporting period 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 end of the reporting period.

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 end of the reporting period 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 end of the reporting period.

**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 Statement of Comprehensive Income for this leave as it is taken.



## Quadriplegic Centre Board

### Notes to the Financial Statements

For the year ended 30th June 2011

(o) Provisions (continued)

*Superannuation*

The Government Employees Superannuation Board (GESB) in accordance with legislative requirements administers public sector superannuation arrangements in Western Australia.

Eligible 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 since 1995.

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.

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.

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.

Refer to note 2(p) 'Superannuation Expense'.

*Employment on-costs*

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

Refer to note 11 'Other expenses' and note 24 'Provisions'.

(p) Superannuation Expense

The superannuation expense in the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS).

(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 had any significant effect on the amounts recognised in the financial statements.

**Note 4 Key sources of estimation uncertainty**

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

*Employee benefits provision*

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 a five years period. Employees with leave benefits to which they are fully entitled are assumed to take all available leave uniformly over the following five years or to age 65 if earlier.

**Note 5 Disclosure of changes in accounting policy and estimates**

*Initial application of an Australian Accounting Standard*

The Quadriplegic Centre Board has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2010 that impacted on the Quadriplegic Centre Board:

|        |   |
|--------|---|
| 2009-5 | Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project (AASB 5, 8, 101, 107, 117, 118, 136 & 139) |
|--------|---|

Under amendments to AASB 117, the classification of land elements of all existing leases has been reassessed to determine whether they are in the nature of operating or finance leases. As leases of land & buildings recognised in the financial statements have not been found to significantly expose the Authority to the risks/rewards attributable to control of land, no changes to accounting estimates have been included in the Financial Statements and Notes to the Financial Statements.

Under amendments to AASB 107, only expenditures that result in a recognised asset are eligible for classification as investing activities in the Statement of Cash Flows. All investing cashflows recognised in the Authority's Statement of Cash Flows relate to increases in recognised assets.



# Quadriplegic Centre Board

## Notes to the Financial Statements For the year ended 30th June 2011

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

#### Future impact of Australian Accounting Standards not yet operative

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

| Title   | Operative for reporting periods beginning on/after |
|---|--|
| <p>AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 138, 139, 1023 &amp; 1038 and Interpretations 10 &amp; 12].</p> <p>The amendment to AASB 7 'Financial Instruments: Disclosures' requires modification to the disclosure of categories of financial assets. The Quadriplegic Centre Board does not expect any financial impact when the Standard is first applied. The disclosure of categories of financial assets in the notes will change.</p>   | 1 January 2013                                     |
| <p>AASB 2009-12 Amendments to Australian Accounting Standards [AASBs 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 &amp; 1031 and Interpretations 2, 4, 16, 1039 &amp; 1052]</p> <p>This Standard introduces a number of terminology changes. There is no financial impact resulting from the application of this revised Standard.</p> <p>Amendments to Australian Accounting Standards [AASBs 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 &amp; 1031 and Interpretations 2, 4, 16, 1039 &amp; 1052]</p>   | 1 July 2011  |
| <p>AASB 1053 Application of Tiers of Australian Accounting Standards</p> <p>This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements.</p> <p>This Standard does not have any financial impact on the Authority. However it may affect disclosures in the financial statements of the Authority if the reduced disclosure requirements apply. DTF has not yet determined the application or the potential impact of the new Standard for agencies</p>   | 1 July 2013  |
| <p>AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.</p> <p>This Standard makes amendments to many Australian Accounting Standards, including Interpretations, to introduce reduced disclosure requirements into these pronouncements for application by certain types of entities.</p> <p>The Standard is not expected to have any financial impact on the Authority. However this Standard may reduce some note disclosures in the financial statements of the Authority. DTF has not yet determined the application or the potential impact of the amendments to these Standards for agencies.</p> | 1 July 2013  |
| <p>AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project - Reduced Disclosure Requirements [AASB 101 &amp; 1054]</p> <p>This Amending Standard removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards for reduced disclosure reporting. DTF has not yet determined the application or the potential impact of the amendments to these Standards for agencies.</p>   | 1 July 2013  |
| <p>AASB 2010-5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 &amp; 1038 and Interpretations 112, 115, 127, 132 &amp; 1042 (October 2010)]</p> <p>This Standard introduces a number of terminology changes as well as minor presentation changes to the Notes to the Financial Statements. There is no financial impact resulting from the application of this revised Standard.</p>  | 1 January 2011                                     |
| <p>AASB 2010-6 Amendments to Australian Accounting Standards - Disclosures on Transfers of Financial Assets [AASB 1 &amp; AASB 7]</p> <p>This Standard makes amendments to Australian Accounting Standards, introducing additional presentation and disclosure requirements for Financial Assets.</p> <p>The Standard is not expected to have any financial impact on the Authority. DTF has not yet determined the application or the potential impact of the amendments to these Standards for agencies.</p>  | 1 July 2011  |
| <p>AASB 9 Financial Instruments</p> <p>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.</p> <p>The Standard was reissued on 6 Dec 2010 and the Department is currently determining the impact of the Standard. DTF has not yet determined the application or the potential impact of the Standard for agencies.</p>  | 1 January 2013                                     |



# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2011

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

|             |   |                |
|-------------|---|----------------|
| AASB 2010-7 | Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]  | 1 January 2013 |
|             | This Amending Standard makes consequential adjustments to other Standards as a result of issuing AASB 9 Financial Instruments in December 2010. DTF has not yet determined the application or the potential impact of the Standard for agencies.  |                |
| AASB 1054   | Australian Additional Disclosures   | 1 July 2011    |
|             | This Standard, in conjunction with AASB 2011-1 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. |                |
| AASB 2011-1 | Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASB 1, 5, 101, 107, 108, 121, 128, 132 & 134 and Interpretations 2, 112 & 113]  | 1 July 2011    |
|             | This Amending Standard, in conjunction with AASB 1054 Australian Additional Disclosures, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards.  |                |

### Note 6 Services of the Quadriplegic Centre Board

#### Chronic Illness Support

Chronic illness support services provide people with a chronic condition with treatment and preventive care to enable them to remain healthy at home. Services include the Chronic Disease Management Program which aims to reduce unplanned/avoidable hospital admissions and presentations to emergency departments as well as reducing length of stay for patients requiring inpatient care, and non-government organisation contracts that provide community members with services and support for a range of chronic conditions and illnesses.

### Note 7 Employee benefits expense

#### Salaries and wages (a)

#### Superannuation - defined contribution plans (b)

|   | 2011<br>\$000 | 2010<br>\$000 |
|---|---------------|---------------|
| Salaries and wages (a)                          | 7,871         | 7,794         |
| Superannuation - defined contribution plans (b) | 655           | 655           |
|   | <u>8,526</u>  | <u>8,449</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

#### Domestic charges

#### Fuel, light and power

#### Food supplies

|                               | 2011       | 2010       |
|-------------------------------|------------|------------|
| Medical supplies and services | 307        | 228        |
| Domestic charges              | 214        | 186        |
| Fuel, light and power         | 225        | 184        |
| Food supplies                 | <u>203</u> | <u>250</u> |
|                               | <u>950</u> | <u>848</u> |

### Note 9 Depreciation and amortisation expense

#### Depreciation

#### Computer equipment

#### Furniture and fittings

#### Motor vehicles

#### Other plant and equipment

|                           | 2011<br>\$000 | 2010<br>\$000 |
|---------------------------|---------------|---------------|
| Depreciation              |               |               |
| Computer equipment        | 7             | 9             |
| Furniture and fittings    | 55            | 55            |
| Motor vehicles            | 2             | 2             |
| Other plant and equipment | <u>150</u>    | <u>-</u>      |
|                           | <u>214</u>    | <u>66</u>     |

### Note 10 Repairs, maintenance and consumable equipment

#### Repairs and maintenance

#### Consumable equipment

|                         | 2011       | 2010       |
|-------------------------|------------|------------|
| Repairs and maintenance | 222        | 207        |
| Consumable equipment    | <u>83</u>  | <u>50</u>  |
|                         | <u>285</u> | <u>257</u> |



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2011

| Note                     | 2011<br>\$000 | 2010<br>\$000 |
|--------------------------|---------------|---------------|
| <b>11 Other expenses</b> |               |               |
| Communications           | 12            | 12            |
| Employment on-costs (a)  | 180           | 222           |
| Insurance                | 25            | 26            |
| Motor vehicle expenses   | 10            | 11            |
| Printing and stationery  | 15            | 13            |
| Other                    | 80            | 64            |
|                          | <u>322</u>    | <u>348</u>    |

(a) Includes 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 | <u>2,847</u> | <u>2,109</u> |
|-------------------|--------------|--------------|

**Note 13 Other revenues**

|                                    |            |            |
|------------------------------------|------------|------------|
| Services to external organisations | 9          | 12         |
| Use of hospital facilities         | 11         | 3          |
| RiskCover insurance premium rebate | -          | -          |
| Other                              | 131        | 135        |
|                                    | <u>151</u> | <u>150</u> |

**Note 14 Service appropriations**

|   |              |              |
|---|--------------|--------------|
| Appropriation revenue received during the year: |              |              |
| Service appropriations                          | <u>8,023</u> | <u>7,718</u> |

Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year. No receivable was accrued this year.

**Note 15 Assets assumed / (transferred)**

The following assets have been assumed from / (transferred to) other state government agencies during the financial year:

|                           |   |              |
|---------------------------|---|--------------|
| Other plant and equipment | - | <u>1,500</u> |
|---------------------------|---|--------------|

Discretionary transfers of assets between State Government agencies are reported as assets assumed/(transferred) under Income from State Government. Non-discretionary non-reciprocal transfers of net assets (i.e. restructuring of administrative arrangements) have been classified as Contributions by Owners under Treasurer's Instruction 955 and are taken directly to equity.

**Note 16 Receivables**

|                     |            |            |
|---------------------|------------|------------|
| Current             |            |            |
| Patient fee debtors | 39         | -          |
| Other receivables   | <u>73</u>  | <u>73</u>  |
|                     | 112        | 73         |
| GST receivable      | <u>51</u>  | <u>47</u>  |
|                     | <u>163</u> | <u>120</u> |

**Note 17 Amounts receivable for services**

|             |            |            |
|-------------|------------|------------|
| Current     | -          | -          |
| Non-current | <u>390</u> | <u>390</u> |
|             | <u>390</u> | <u>390</u> |

This asset represents the non-cash component of service appropriations which is held in a holding account at the Department of Treasury and Finance. It is restricted in that it can only be used for asset replacement or payment of leave liability. See note 2(k) 'Amounts receivable for services'.



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2011

|  | 2011<br>\$000 | 2010<br>\$000 |
|--|---------------|---------------|
| <b>Note 18 Inventories</b>                   |               |               |
| Current                                      |               |               |
| Pharmaceutical stores - at cost              | 21            | 23            |
| See note 2(i) 'Inventories'.                 |               |               |
| <b>Note 19 Other current assets</b>          |               |               |
| Prepayments                                  | 4             | 4             |
| <b>Note 20 Property, plant and equipment</b> |               |               |
| Computer equipment                           |               |               |
| At cost                                      | 63            | 62            |
| Accumulated depreciation                     | (63)          | (55)          |
| Accumulated impairment losses                | -             | -             |
|  | -             | 7             |
| Furniture and fittings                       |               |               |
| At cost                                      | 1,017         | 1,014         |
| Accumulated depreciation                     | (822)         | (770)         |
| Accumulated impairment losses                | -             | -             |
|  | 195           | 244           |
| Motor vehicles                               |               |               |
| At cost                                      | 57            | 58            |
| Accumulated depreciation                     | (52)          | (51)          |
| Accumulated impairment losses                | -             | -             |
|  | 5             | 7             |
| Other plant and equipment                    |               |               |
| At cost                                      | 1,500         | 1,500         |
| Accumulated depreciation                     | (150)         | -             |
| Accumulated impairment losses                | -             | -             |
|  | 1,350         | 1,500         |
| <b>Total property, plant and equipment</b>   | <b>1,550</b>  | <b>1,758</b>  |

**Note 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 | 7   | 16  |
| Depreciation                     | (7) | (9) |
| Carrying amount at end of year   | -   | 7   |

**Furniture and fittings**

|                                  |      |      |
|----------------------------------|------|------|
| Carrying amount at start of year | 244  | 289  |
| Additions                        | 6    | -    |
| Depreciation                     | (55) | (55) |
| Carrying amount at end of year   | 195  | 244  |

**Motor vehicles**

|                                  |     |     |
|----------------------------------|-----|-----|
| Carrying amount at start of year | 7   | 9   |
| Depreciation                     | (2) | (2) |
| Carrying amount at end of year   | 5   | 7   |

**Other plant and equipment**

|   |       |       |
|---|-------|-------|
| Carrying amount at start of year            | 1,500 | -     |
| Transfer from/(to) other reporting entities | -     | 1,500 |
| Depreciation                                | (150) | -     |
| Carrying amount at end of year              | 1,350 | 1,500 |

**Total property, plant and equipment**

|   |       |       |
|---|-------|-------|
| Carrying amount at start of year            | 1,758 | 324   |
| Additions                                   | 8     | -     |
| Transfer from/(to) other reporting entities | -     | 1,500 |
| Depreciation                                | (214) | (66)  |
| Carrying amount at end of year              | 1,550 | 1,758 |



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2011

| Note                        | 2011<br>\$000 | 2010<br>\$000 |
|-----------------------------|---------------|---------------|
| <b>21 Intangible assets</b> |               |               |
| Computer software           |               |               |
| At cost                     | 2             | 2             |
| Accumulated amortisation    | (2)           | (2)           |
|                             | -             | -             |

1 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

Amortisation expense

Carrying amount at end of year

Total intangible assets

Carrying amount at start of year

Amortisation expense

Carrying amount at end of year

|  |     |
|--|-----|
|  | 1   |
|  | (1) |
|  | -   |
|  | 1   |
|  | (1) |
|  | -   |

Note 22 Impairment of Assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2011.

All surplus assets at 30 June 2011 have either been classified as assets held for sale or written off.

Note 23 Payables

Current

Trade creditors

Accrued salaries

|     |     |
|-----|-----|
| 181 | 181 |
| 295 | 96  |
| 486 | 277 |

See also note 2(n) 'Payables' and note 37 'Financial Instruments'.

Note 24 Provisions

Current

Employee benefits provision

Annual leave (a)

Long service leave (b)

|       |       |
|-------|-------|
| 968   | 936   |
| 346   | 424   |
| 1,313 | 1,360 |

Non-current

Employee benefits provision

Long service leave (b)

|     |     |
|-----|-----|
| 190 | 120 |
|-----|-----|

Total provisions

|       |       |
|-------|-------|
| 1,503 | 1,480 |
|-------|-------|

(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 the reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of the reporting date

More than 12 months after the reporting date

|     |     |
|-----|-----|
| 546 | 636 |
| 322 | 300 |
| 968 | 936 |

(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 the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of the reporting period

More than 12 months after the reporting period

|     |     |
|-----|-----|
| 24  | 24  |
| 511 | 520 |
| 535 | 544 |

Note 25 Other liabilities

Current

Income received in advance

|     |     |
|-----|-----|
| 138 | 111 |
|-----|-----|





# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2011

|                                   |              |              |
|-----------------------------------|--------------|--------------|
| <b>Note 25 Contributed Equity</b> | <b>2011</b>  | <b>2010</b>  |
|                                   | <b>\$000</b> | <b>\$000</b> |

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

|                              |     |     |
|------------------------------|-----|-----|
| Balance at start of the year | 156 | 156 |
| Contributions by owners      | -   | -   |
| Distributions to owners      | -   | -   |
| Balance at end of year       | 156 | 156 |

## Note 27 Accumulated surplus/(deficit)

|                          |       |       |
|--------------------------|-------|-------|
| Balance at start of year | 1,147 | (337) |
| Result for the period    | 720   | 1,484 |
| Balance at end of year   | 1,867 | 1,147 |

## Note 28 Notes to the Statement of Cash Flows

### a) Reconciliation of cash

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

|                           |       |     |
|---------------------------|-------|-----|
| Cash and cash equivalents | 2,022 | 877 |
|---------------------------|-------|-----|

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

|   |         |         |
|---|---------|---------|
| Net cash used in operating activities (Statement of Cash Flows) | (6,872) | (7,538) |
| Increase/(decrease) in assets:                                  |         |         |
| GST receivable  | 4       | 3       |
| Other current receivables                                       | 39      | 57      |
| Inventories   | (2)     | -       |
| Prepayments   | -       | -       |
| Decrease/(increase) in liabilities:                             |         |         |
| Payables  | (210)   | -       |
| Current provisions  | 47      | (70)    |
| Non-current provisions  | (70)    | (4)     |
| Income received in advance                                      | (27)    | (113)   |
| Non-cash items:   |         |         |
| Depreciation and amortisation expense (note 9)                  | (214)   | (66)    |
| Adjustment for other non-cash items                             | 3       | (2)     |
| Net cost of services (Statement of Comprehensive Income)        | (7,303) | (7,734) |

### c) Notional cash flows

|   |       |       |
|---|-------|-------|
| Service appropriations as per Statement of Comprehensive Income | 8,023 | 7,718 |
| Less notional cash flows:                                       |       |       |
| Accrual appropriations  | -     | -     |
| Cash Flows from State Government as per Statement of Cash Flows | 8,023 | 7,718 |

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

## Note 29 Remuneration of members of the Accountable Authority and senior officers

### Remuneration of members of the Quadriplegic Centre Board

There were no fees, salaries or other benefits received or due and receivable for the financial year by members of the Quadriplegic Centre Board and Senior Officers from the Quadriplegic Centre. Senior Officers are employed by the Paraplegic Quadriplegic Association of WA (Inc.).

## Note 30 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 | 19 | 18 |
|--|----|----|



Quadriplegic Centre Board

**Notes to the Financial Statements**

**For the year ended 30th June 2011**

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**Note 31 Commitments**

At the reporting date the Quadriplegic Centre Board had no commitments not already identified in the statements.

**Note 32 Contingent liabilities and contingent assets**

At the reporting date the Quadriplegic Centre Board was unaware of any contingent liabilities or assets.

**Note 33 Events occurring after the reporting period**

There were no events occurring after the reporting period which had significant financial effects on these financial statements.

**Note 34 Related bodies**

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

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

**Note 35 Affiliated bodies**

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

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



## Notes to the Financial Statements

For the year ended 30th June 2011

### Note 36 Explanatory Statement

#### (A) Significant variances between actual and prior year actual results

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 | 2011<br>Actual<br>\$000 | 2010<br>Actual<br>\$000 | Variance<br>\$000 |
|---|------|-------------------------|-------------------------|-------------------|
| <b>Expenses</b>                               |      |                         |                         |                   |
| Employee benefits expense                     | (a)  | 8,526                   | 8,449                   | 77                |
| Fees for visiting medical practitioners       | (b)  | 82                      | 72                      | 10                |
| Patient support costs                         | (c)  | 950                     | 848                     | 102               |
| Depreciation and amortisation expense         | (d)  | 214                     | 66                      | 148               |
| Repairs, maintenance and consumable equipment | (e)  | 285                     | 257                     | 28                |
| Other expenses                                | (f)  | 322                     | 348                     | (26)              |
| <b>Income</b>                                 |      |                         |                         |                   |
| Patient charges                               | (g)  | 2,847                   | 2,109                   | 738               |
| Interest revenue                              | (h)  | 78                      | 47                      | 31                |
| Other revenues                                | (i)  | 151                     | 150                     | 1                 |
| Service appropriations                        | (j)  | 8,023                   | 7,718                   | 305               |
| Assets assumed / (transferred)                | (k)  | -                       | 1,500                   | (1,500)           |

(b) Fees for visiting medical practitioners

Full year impact of increase in sessional rates.

(c) Patient support costs

Significant increase in the cost of drugs being prescribed and cost of power and gas.

(d) Depreciation and amortisation expense

During 2008/9 an upgrade to the Fire Prevention System was undertaken through North Metropolitan Health and recognised in the Quadriplegic Centre Board accounts at the end of 2010. This is the first year a depreciation charge has been made in relation to this plant.

(e) Repairs, maintenance and consumable equipment

The Centre is ageing and whilst a business case for redevelopment has been under review for a number of years a conscious effort has been made to contain non-urgent maintenance. The inability to continue delaying maintenance has contributed to the increase. Higher costs are anticipated in the future.

(g) Patient charges

An Insurance Commission funded patient is paying the full inelligible inpatient rate for daily care.

(h) Interest revenue

Full year impact of a change in bank accounts to higher interest paying accounts and increased revenues that have supported a higher interest earning balance.

(k) Assets assumed / (transferred)

Fire services upgrade funded out of North Metropolitan Health at the Direction of the previous Minister, see (d).

#### (B) Significant variances between estimates and actual results for the financial year

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

|                             | Note | 2011<br>Actual<br>\$000 | 2011<br>Estimates<br>\$000 | Variance<br>\$000 |
|-----------------------------|------|-------------------------|----------------------------|-------------------|
| <b>Operating expenses</b>   |      |                         |                            |                   |
| Employee benefits expense   |      | 8,526                   | 9,152                      | (626)             |
| Other goods and services    |      | 1,853                   | 1,780                      | 73                |
| <b>Total expenses</b>       |      | 10,379                  | 10,932                     | (553)             |
| Less: Revenues              |      | (3,076)                 | (2,905)                    | (171)             |
| <b>Net cost of services</b> |      | 7,303                   | 8,027                      | (724)             |



# Quadruplegic Centre Board

## Notes to the Financial Statements For the year ended 30th June 2011

37 Financial Instruments

### 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 the end of the reporting period 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 37(c) 'Financial Instrument disclosures'.

Credit risk associated with the Quadruplegic Centre Board's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Quadruplegic Centre Board trades only with recognised, creditworthy third parties. The Quadruplegic Centre Board has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. 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 the end of the reporting period, 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 37(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.

The Quadruplegic Centre Board's exposure to the interest rate risk is detailed in the interest rate sensitivity analysis table at note 37(c).

### b) Categories of Financial Instruments

In addition to cash and bank overdraft, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are as follows :

|  | 2011<br>\$000 | 2010<br>\$000 |
|--|---------------|---------------|
| <b>Financial Assets</b>                          |               |               |
| Cash and cash equivalents                        | 2,022         | 877           |
| Loans and receivables (a)                        | 502           | 463           |
| <b>Financial Liabilities</b>                     |               |               |
| Financial liabilities measured at amortised cost | 486           | 277           |

(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 end of the financial period 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.



Quadrilegic Centre Board

Notes to the Financial Statements  
For the year ended 30th June 2011

Financial instrument disclosures (continued)

Interest rate exposures and ageing analysis of financial assets

|                                 | Weighted average effective interest rate % | Interest rate exposure |                           |                              | Past due but not impaired |                       |                 |                 |                         |                                 |
|---------------------------------|--|------------------------|---------------------------|------------------------------|---------------------------|-----------------------|-----------------|-----------------|-------------------------|---------------------------------|
|                                 |  | Carrying amount \$000  | Fixed interest rate \$000 | Variable interest rate \$000 | Non-interest bearing      | Up to 12 months \$000 | 1-2 years \$000 | 2-5 years \$000 | More than 5 years \$000 | Impaired Financial assets \$000 |
| <b>Financial Assets</b>         |  |                        |                           |                              |                           |                       |                 |                 |                         |                                 |
| 2011                            |  |                        |                           |                              |                           |                       |                 |                 |                         |                                 |
| Cash and cash equivalents       | 5.0%                                       | 2,022                  |                           | 2,022                        | -                         |                       |                 |                 |                         |                                 |
| Receivables (a)                 |  | 112                    |                           |                              | 112                       |                       |                 |                 |                         |                                 |
| Amounts receivable for services |  | 390                    |                           |                              | 390                       |                       |                 |                 |                         |                                 |
|                                 |  | <u>2,524</u>           | -                         | <u>2,022</u>                 | <u>502</u>                | -                     | -               | -               | -                       | -                               |
| 2010                            |  |                        |                           |                              |                           |                       |                 |                 |                         |                                 |
| Cash and cash equivalents       | 5.0%                                       | 877                    | -                         | 877                          | -                         |                       |                 |                 |                         |                                 |
| Receivables (a)                 |  | 73                     |                           |                              | 73                        |                       |                 |                 |                         |                                 |
| Amounts receivable for services |  | 390                    |                           |                              | 390                       |                       |                 |                 |                         |                                 |
|                                 |  | <u>1,340</u>           | -                         | <u>877</u>                   | <u>463</u>                | -                     | -               | -               | -                       | -                               |

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

**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 end of the reporting period. The table includes both interest and principal cash flows. An adjustment has been made where material.

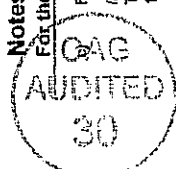
Interest rate exposures and maturity analysis of financial liabilities

|                              | Interest rate exposure                     |                 |                     |                        | Maturity dates       |                |             |           |           |                   |
|------------------------------|--|-----------------|---------------------|------------------------|----------------------|----------------|-------------|-----------|-----------|-------------------|
|                              | Weighted average effective interest rate % | Carrying amount | Fixed interest rate | Variable interest rate | Non-Interest bearing | Up to 3 months | 3-12 months | 1-2 years | 2-5 years | more than 5 years |
| <b>Financial Liabilities</b> |  |                 |                     |                        |                      |                |             |           |           |                   |
| 2011                         |  |                 |                     |                        |                      |                |             |           |           |                   |
| Payables                     |  | 486             |                     |                        | 486                  | 486            |             |           |           |                   |
| 2010                         |  |                 |                     |                        |                      |                |             |           |           |                   |
| Payables                     |  | 277             |                     |                        | 277                  | 277            |             |           |           |                   |

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

Quadrilegic Centre Board

Notes to the Financial Statements  
For the year ended 30th June 2011



Financial instrument disclosures (continued)

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Quadrilegic Centre Boards financial assets and liabilities at the end of the reporting period 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.

| 2011                      | Carrying<br>Amount<br>\$000 | -100 basis points |                 | +100 basis points |                 |
|---------------------------|-----------------------------|-------------------|-----------------|-------------------|-----------------|
|                           |                             | Surplus<br>\$000  | Equity<br>\$000 | Surplus<br>\$000  | Equity<br>\$000 |
| Financial Assets          |                             |                   |                 |                   |                 |
| Cash and cash equivalents | 2,022                       | (20)              | (20)            | 20                | 20              |
|                           |                             |                   |                 |                   |                 |
| 2010                      |                             |                   |                 |                   |                 |
|                           |                             |                   |                 |                   |                 |
| Financial Assets          |                             |                   |                 |                   |                 |
| Cash and cash equivalents | 877                         | (9)               | (9)             | 9                 | 9               |

Fair Values

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



Quadriplegic Centre Board

Notes to the Financial Statements

For the year ended 30th June 2011

Note 38 Schedule of income and expenses by service

|   | Chronic Illness<br>Support<br>2011<br>\$000 | 2010<br>\$000 | Total<br>2011<br>\$000 | 2010<br>\$000 |
|---|---|---------------|------------------------|---------------|
| <b>COST OF SERVICES</b>                                     |   |               |                        |               |
| Expenses  |   |               |                        |               |
| Employee benefits expense                                   | 8,526                                       | 8,449         | 8,526                  | 8,449         |
| Fees for visiting medical practitioners                     | 82  | 72            | 82                     | 72            |
| Patient support costs                                       | 950   | 848           | 950                    | 848           |
| Depreciation and amortisation expense                       | 214   | 66            | 214                    | 66            |
| Repairs, maintenance and consumable equipment               | 285   | 257           | 285                    | 257           |
| Other expenses  | 322   | 348           | 322                    | 348           |
| <b>Total cost of services</b>                               | <b>10,379</b>                               | <b>10,040</b> | <b>10,379</b>          | <b>10,040</b> |
| <b>INCOME</b>   |   |               |                        |               |
| Revenue   |   |               |                        |               |
| Patient charges   | 2,847                                       | 2,109         | 2,847                  | 2,109         |
| Interest revenue  | 78  | 47            | 78                     | 47            |
| Other revenues  | 151   | 150           | 151                    | 150           |
| <b>Total income other than income from State Government</b> | <b>3,076</b>                                | <b>2,306</b>  | <b>3,076</b>           | <b>2,306</b>  |
| <b>NET COST OF SERVICES</b>                                 | <b>7,303</b>                                | <b>7,734</b>  | <b>7,303</b>           | <b>7,734</b>  |
| <b>INCOME FROM STATE GOVERNMENT</b>                         |   |               |                        |               |
| Service appropriations                                      | 8,023                                       | 7,718         | 8,023                  | 7,718         |
| Assets assumed / (transferred)                              | -   | 1,500         | -                      | 1,500         |
| <b>Total income from State Government</b>                   | <b>8,023</b>                                | <b>9,218</b>  | <b>8,023</b>           | <b>9,218</b>  |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>            | <b>720</b>                                  | <b>1,484</b>  | <b>720</b>             | <b>1,484</b>  |

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





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

### QUADRIPLLEGIC CENTRE BOARD

#### Report on the Financial Statements

I have audited the accounts and financial statements of the Quadriplegic Centre Board.

The financial statements comprise the Statement of Financial Position as at 30 June 2011, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

#### *Board's Responsibility for the Financial Statements*

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Opinion*

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Quadriplegic Centre Board at 30 June 2011 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.



## **Quadriplegic Centre Board**

### **Report on Controls**

I have audited the controls exercised by the Quadriplegic Centre Board. The Board is responsible for ensuring that adequate control is maintained over the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Board based on my audit conducted in accordance with Australian Auditing Standards.

### ***Opinion***

In my opinion, the controls exercised by the Quadriplegic Centre Board are sufficiently adequate to 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.

### **Report on the Key Performance Indicators**

I have audited the key performance indicators of the Quadriplegic Centre Board. The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions.

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing Standards.

### ***Opinion***

In my opinion, the key performance indicators of the Quadriplegic Centre Board are relevant and appropriate to assist users to assess the Board's performance and fairly represent indicated performance for the year ended 30 June 2011.

### **Independence**

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and the Australian Auditing Standards, and other relevant ethical requirements.



COLIN MURPHY  
AUDITOR GENERAL  
14 September 2011