



# **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**

**2012-2013**

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



## **QUADRIPLEGIC CENTRE**

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10 SELBY STREET  
SHENTON PARK WA 6008

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

**TELEPHONE:** (08) 9381 0144

# **Quadriplegic Centre Board of Management Annual Report 2012/2013**

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

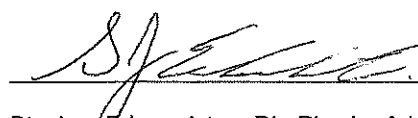
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TO: HON KIM HAMES, MB BS, JP, MLA,  
MINISTER FOR HEALTH

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 2013.

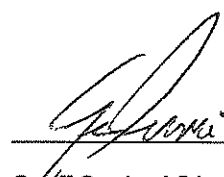
The Annual Report has been prepared in accordance with the provisions of the:

- 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



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Stephen Edmondston, Dip Physio, Adv Dip Physio, PhD  
Chairman  
Quadriplegic Centre  
Date: 9 September 2013



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Geoff Currie, ACA  
Board Member  
Quadriplegic Centre  
Date: 9 September 2013

# QUADRIPLLEGIC CENTRE BOARD ANNUAL REPORT

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# **1. OVERVIEW OF AGENCY**

## **1.1 Executive Summary**

The importance of the Quadriplegic Centre is demonstrated daily through comprehensive support of its target patient and client population. Quadriplegic Centre patients are highly dependent individuals with quadriplegia, often with co-morbidity, and where they:

- Require sub-acute or ventilator dependent care that would traditionally be provided at the State Spinal Unit;
- Require post injury rehabilitation and are awaiting funding for independent living in the community;
- Are unable to live independently in the community due to the extent of medical, nursing and personal care requirements or
- Require respite to meet medical requirements, provide relief for family or carer and to facilitate continuity of independent living goals.

The Centre has maintained a model of care that supports patients from sub-acute to long term rehabilitation and additionally, has a strong focus on support of community clients, through the provision of community outreach support and respite care. The Quadriplegic Centre maintains strong links with the State's Spinal Unit. The Centre's capacity to provide transitional care from the tertiary acute service continues to ensure the most effective use of tertiary beds in this patient sector.

The Centre has maintained an important capacity to provide for the ongoing management of major pressure ulcers, a major clinical management issue for quadriplegic patients. The Centre accepts admissions, both prior to surgery and post operatively, with eventual discharge to the community.

In conjunction with the State Spinal Unit, the sub-acute spinal injury program promotes patient flow from tertiary acute to sub-acute care, effectively reducing patient's length of stay in the tertiary setting, this lowers the overall cost to the health system and reduces bed block, without impairing the quality of care.

The importance of the Quadriplegic Centre through the provision of support to ventilator dependent patients continues to identify the essential nature of this Hospital.

The Centre's continuing commitment to long term rehabilitation for highly dependent patients remains essential. It is the high level of care required in long term rehabilitation which prevents patients from living independently and in the context of this service, emphasises the need for task efficient accommodation and support services.

The Quadriplegic Centre importantly maintains and supports the goal of community living for all spinal injured persons. Hospital services are directed to this outcome,

whilst for spinal injured clients already living in the community, the Hospital provides an effective community outreach and support service. The Spinal Injury Liaison Service offers primary care and as will be seen later in this report and through early intervention strategies, the Centre facilitates early treatment of client injury or health condition in the home, where in other circumstances, these conditions would present demand for tertiary and sub-acute in-patient services. The prevention of inappropriate admission through support of the community spinal cord injured population is a major achievement of the Quadriplegic Centre. The Centre maintains links with a wide range of services and facilities to ensure a comprehensive response to the needs of the spinal paralysed community.

The multiple responsibilities of the Quadriplegic Centre places enormous emphasis on the Centre's physical resources. As commented in previous reports, the Quadriplegic Centre's accommodation assets have now passed the end of their effective economic life and in some respects, safe use. The refurbishment and selective replacement of Quadriplegic Centre accommodation remains the single most critical objective of the Board of Management. The Board and the Centre's staff continue to work closely with the Department of Health, Western Australia on the Business Case and plans necessary to support and fund the case for re-development and replacement.

This year work was completed on connecting the Quadriplegic Centre to the Health Information Network. The Quadriplegic Centre is one of the first hospitals to use Webpas for patient management.

The Centre maintains a significant commitment to staff development. This not only advantages the Centre and its various clientele, it has a flow-on effect into the Health sector generally.

The Centre is committed to quality systems and best practice. In confirmation of these objectives, the Centre continues to submit itself to regular, successful external audit to monitor the comprehensive attainment of these goals.

Further, the Quadriplegic Centre maintains a record of sound financial management and demonstrates effective financial control and budget discipline.

The Board would like to acknowledge the contribution of board member Mr John Thornton who passed away during the year. The Board would also like to thank Mr Bob Dunn who retired from the Board this year for his support of the Centre and his efforts in the role of Chairperson over a number of years.

## **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

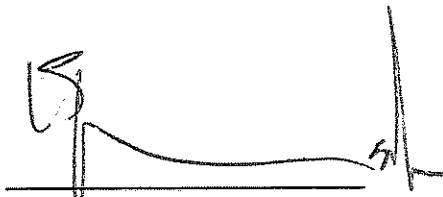
The Mission of the Quadriplegic Centre is to be a Centre of excellence in the provision of spinal injury management, care and rehabilitation, through the development and implementation of services that reflect best practice and innovation in responding to the needs of patients with high spinal cord injury.

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 authorized by:

A handwritten signature in black ink, appearing to read 'S.M. Yensch', written over a horizontal line.

S.M. Yensch  
Acting Executive Director

Date: 9 September 2013

### **1.2.3        Directions Statement**

#### **VISION**

The Quadriplegic Centre's 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 client and patient needs.

## 1.3 MANAGEMENT STRUCTURE

### 1.3.1 Accountable Authority

**CHAIRPERSON** Professor S.J. Edmondston, Dip Physio, Adv Dip Physio, PhD

**MEMBERS** Professor S. A. Dunlop, BSc (Hons), PhD  
Ms S. Chew  
Mr G. Currie  
Ms M. Karniewicz  
Ms J. Morris  
Ms M. H. Kuhne BA  
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 01/01/2012 and expires on 31/12/2013.

### 1.3.2

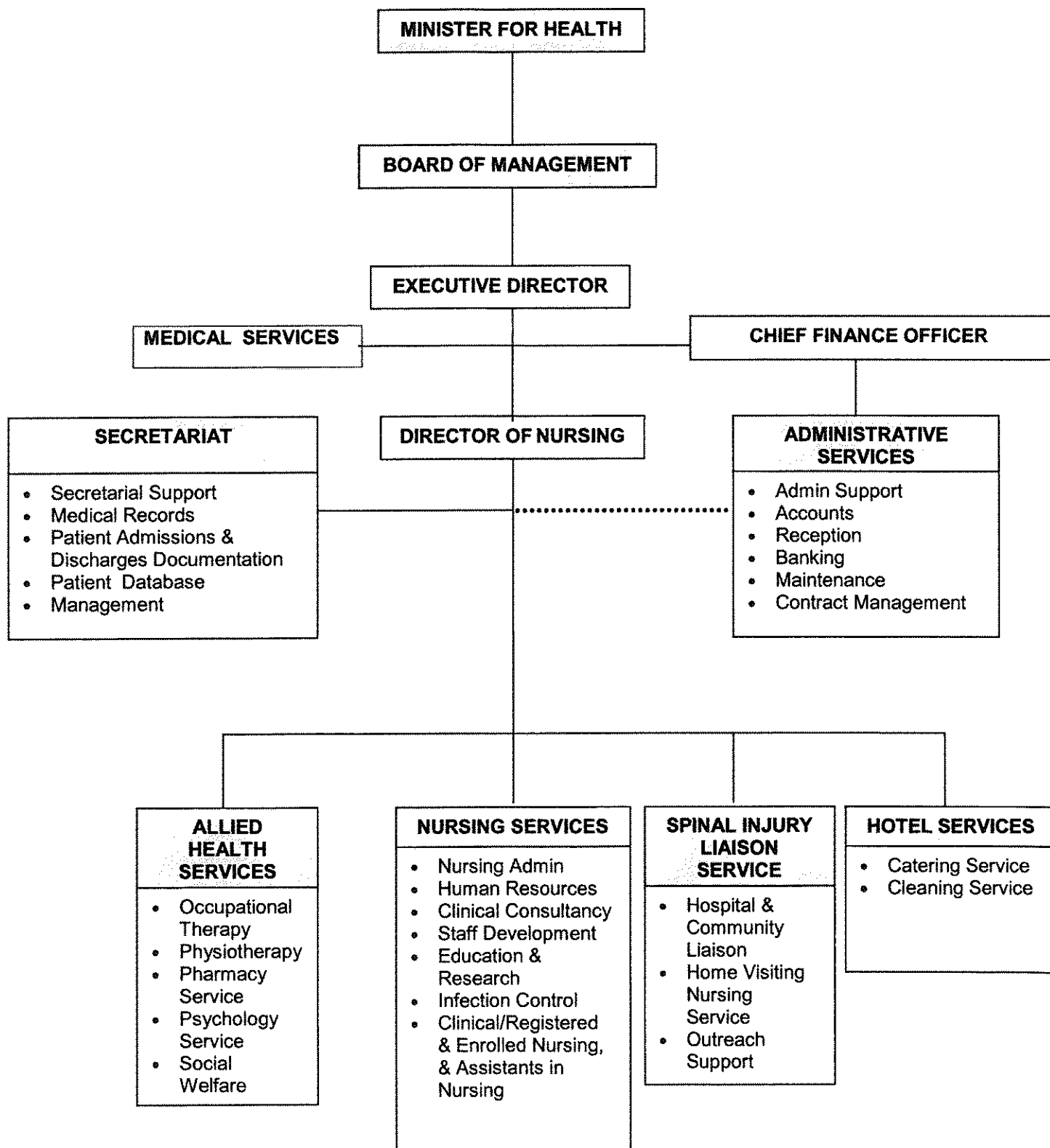
**Table One:**

#### **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 Ms C. Jones Mrs. L. Emerson	Until 02/11/2012 Until 14/06/2013 Permanent
Medical Services	General Practitioner	Dr W. Quarles	Permanent
Financial Services	Chief Finance Officer	Mr S. Yensch	Permanent

### 1.3.3

**Table Two:**  
**Organisational Structure**



## **1.4 SERVICES PROVIDED**

### **1.4.1 Functions and Services**

#### **Direct Patient Services**

Medical Services  
Nursing Services  
Recreation Services (SLF sponsored)  
Patient Advocacy Service

#### **Allied Health Services**

Physiotherapy  
Occupational Therapy  
Pharmacy  
Psychology Service

#### **Other Support Services**

Corporate Services  
Maintenance  
Hotel Services  
Financial Services  
Medical Records  
Supply

#### **Community Support Services**

Spinal Injury Liaison Service  
Community Nursing and Outreach  
Support

## **1.5 Performance Management Framework**

The Quadriplegic Centre is funded through the Health Department of WA. The Centre accepts appropriate transfers of spinal injured patients from WA hospitals. 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, to maintain their independence.

## **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, allied health, physiotherapy, occupational therapy, patient advocacy and psychology services. A co-located 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 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. Hospital services provided by the Quadriplegic Centre are not an alternative to community accommodation services in demand within the spinal injury community.

## **2. AGENCY PERFORMANCE**

### **2.1 Admissions**

Forty three persons meeting the admission criteria were admitted and received ongoing rehabilitation and health care support in the Quadriplegic Centre in 2012/2013. Of the forty three requests for admission, all met the admission criteria. Over 2012/2013, forty nine patients were successfully discharged to the community and nine patients died.

**Table Three  
Patient Movements**

	2012/13	2011/12	2010/11	2009/10
Number of Admission Applications Received	43	70	68	39
Number of Applications Approved	43	69	66	33
Number of Applicants not meeting the Admission Criteria	0	1	2	4
Number of Discharges to the Community	49	71	52	31
Number of Deceased Patients	9	8	8	2

Total occupied bed days provided by the Centre were 22,994 for 2012/13. This is similar to the 24,167 bed days provided in 2011/2012.

**Table Four  
Bed Occupancy**

<b>Year</b>	<b>Bed Occupancy (total occupied bed days)</b>
2012/2013	22,994
2011/2012	24,167
2010/2011	24,613
2009/2010	25,634
2008/2009	29,818

## **2.2 Role and Function**

The Quadriplegic Centre's primary role is the provision of Health care and outreach services to people with permanent high Spinal Cord injury often with co-morbidities. It should be noted this level of injury is both life threatening and life changing. It has a major impact on both the individual and the patient's extended family.

The Centre's role is to maximize post injury independence through the provision of appropriate clinical services delivered by the multi disciplinary team of health professionals employed at the Centre.

Continuous clinical review of patient individual care plans, treatment regimes and other therapeutic programs 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 and family as required.

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 and where necessary, facilitate transfer or admission to the appropriate health facility. Where this situation presents as an emergency, immediate transfer will be arranged and the family or next of kin informed.

## **2.3 Sub-acute Spinal Injury Program (SASIP)**

An emphasis on the sub-acute role of the Centre facilitates early discharge from acute care, and provides for the clinical management and continued post acute rehabilitation of patients.

The Centre has expanded its capacity to admit persons with major pressure ulcers for their ongoing management, both prior to surgery and post operatively, with subsequent discharge back to the community. The Centre's capacity, effectively utilized, reduces the demand on acute beds located in tertiary facilities

It should be noted that pressure ulcers are a major clinical management issue for patients who are quadriplegic, with a corresponding demand on acute care resources (bed days). In response to the incidence of pressure ulcers the Centre has developed specialist expertise in their management with a high level of success allowing patients to return to the community in the shortest possible time.

**1,490 days were provided for SASIP care during 2012/2013.**

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

The Quadriplegic Centre provides a specialist resource for transitional care of quadriplegic patients who are stable and do not require tertiary level care. These patients require continuing rehabilitation support and are often awaiting the outcome of funding applications for accommodation, care packages and home modifications. The average length of stay is 12 months but may be longer, during which patients continue to be provided with post acute rehabilitation options.

The service also provides for the admission of eligible clients experiencing secondary medical sequelae, thereby enabling them to receive intensive medical and nursing care.

Whilst at the Centre the focus of services is to enhance the patient capacity to engage with the community by providing reintegration programs focused on the individual needs of the person.

The Spinal Injury Liaison Service provides valuable support through this time and following discharge from the Centre.

**6203 days were provided for transitional care during 2012/2013.**

## **2.5 Extended Rehabilitation**

The Quadriplegic Centre provides ongoing care for high level quadriplegic patients whose general medical sequelae precludes independent living in the community. Applicants may typically present with multiple co-morbidities in addition to paralysis, requiring ongoing access to the Centre's medical, nursing and allied health services.

Extended rehabilitation patients require levels of care that are not available within the community. The life span of persons with high spinal cord injuries has increased with advances in medical management.

Given this increase in life span of persons with quadriplegia, the associated increase in co-morbidities and range of additional health issues poses ongoing challenges to health planners. The demand on services of this high care population will impact upon the acute care sector and the Quadriplegic Centre's ability to provide this level of care.

**14,594 days were provided for extended rehabilitation in 2012/2013.**



## **2.6      Respite Service (up to 28 days)**

The Quadriplegic Centre provides an essential source to support patients and their families from around the State. Respite services give clients and their families options of care for up to 4 weeks whilst families rest or recuperate as clients access medical review, treatment and support. Patients of this service often present with concurrent medical conditions including urological and bowel issues and/or pressure ulcers, all requiring urgent interventions which can be provided during their stay at the centre.

**706    days were provided for respite care during 2012/2013**

## **2.7    Ventilator Dependent Quadriplegic Community Care Program**

The Quadriplegic Centre manages patients with high spinal cord injury requiring mechanical ventilation to maintain breathing. This service is in its sixth year of operation (commenced in 2007). At the present time we have three patients in the program. The focus of the program is to provide best practice in managing the ventilated patient.

Funding for this purpose is currently available to the Quadriplegic Centre under the Ventilator Dependent Quadriplegic Community Care Program (VDQCCP) through Royal Perth Hospital. Care provided under this agreement reduces the burden on acute care services to provide long term management of this patient population with a significant reduction in the otherwise high tertiary bed day costs.

The Centre is also able to provide respite care options for fully ventilated clients who live in the community, further preventing the need for these clients to access high cost acute care services.

Where possible patients of this service will be returned to the community with ongoing support from the VDQCCP program and the Quadriplegic Centre and Spinal Injury liaison Service as appropriate.

To maintain and support the Centre's Ventilator Program, comprehensive training is provided ensuring the maintenance of clinical competence of existing and new staff. This service demands a substantial response from the centre in provision of this specialist service.

**Table Five  
Ventilator Program**

	<b>Ventilator Competent Staff</b>	
	<b>2013</b>	<b>2012</b>
Clinical Management	3	3
Clinical Nurses	4	5
Registered Nurses	10	9
Enrolled Nurses	13	13
Assistants in Nursing	31	35
<b>CASUAL STAFF</b>		
Registered Nurses	5	6
Enrolled Nurses	4	4
Assistants in Nursing	10	9

## **2.8 Spinal Injury Liaison Service (SILS)**

The Spinal Injury Liaison Service (SILS) provides a permanent community, nursing and liaison service dedicated to support and maintain community living and the goals of the spinal injured person. In addition to metropolitan clients, country clients are supported during the year by SILS nurses from the Service, with visits extending north to Geraldton, east to Kalgoorlie and south to Albany and Esperance. Clients in these areas request visits from SILS to advise on clinical and care issues. Local services in regional areas also meet with Service staff to discuss aspects of client management and current clinical issues. The service title will be changed in 2013 to better reflect the service offer: it will be known as the Quadriplegic Centre Community Nursing Service. The Service currently has four hundred and ninety (490) active clients on its database.

This financial year the Spinal Injury Liaison Service has responded to service requests from 1994 community clients. This resulted in 3326 occasions of service.

There were 1010 contacts with associated services. This has included liaison with organizations such as Silver Chain, Department of Veterans Affairs, Disability Services Commission and Continence Advisory services.

Over the year eighty four new pressure sores/burns were identified and treated. Of these, ninety five per cent were treated successfully in the client's home by the Service. Only four required admission 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 and ensuring clients, as far as practicable, are able to maintain independent community living options.

**Table Six: Spinal Injury Liaison Service – Total Services 2012/13**

<b>Total Services Spinal Injury Liaison Service</b>	<b>2012/13</b>
Total Number of Clients	490
Total Occasions of Service	3326
Total Requests for Service	1994
New Pressure Areas Identified	88
New Pressure Areas Successfully Treated	84
Hospital Admissions Pressure Ulcers	4
Distance Travelled (Kms)	51724

## **2.9 Psychology Service**

The impact of high spinal cord trauma has a devastating effect on the individual (and their families) that stays with them for the rest of their lives.

There has been a significant change in the demographic of residents at the Quadriplegic Centre over the past two years.

The potential for stress, frustration, depression and anxiety is significant amongst all parties involved, patients, family and staff included. More difficult periods of stress have been managed successfully and worked through with patients and staff to maintain a positive and safe environment for all.

We continue to have a large number of young male patients at the Centre, this has been steadily increasing over the past few years and is due to a number of factors; lack of suitable housing, lack of funding for support in community living and long delays in compensation settlement. The frustrations and hopelessness felt by many of these young men at times requires a lot of psychological support and counseling. The Centre's psychologist with the support of other health professionals within the Centre, work to meet this need.

At the end of 2012 the resident psychologist attended a 5 day conference in London led by psychologist Dr Christine Padesky, a world leader in the treatment of anxiety. Knowledge gained has been particularly helpful in the treatment and counseling of the younger male patients.

Support and education of staff is an integral part of the psychologist role at the Quadriplegic Centre.

## **2.10           Physiotherapy Service**

Physiotherapy services play an essential role in the Clinical Services in maintaining and improving the patient's capacity for independence in functions of daily living.

Patients following high spinal cord injury display reduced respiratory function and some may require mechanical ventilation. Injuries at each of the cervical levels all display reduced respiratory function, requiring extensive input from the physiotherapy staff.

Programs are conducted in conjunction with the Occupational Therapy department to enhance individual patient outcomes.

All patients are encouraged to attend the physiotherapy department for both acute and ongoing treatment, rehabilitation and gym programs. Patients confined to bed receive therapy at the bedside as required.

Physiotherapists have continued to provide important induction training for all staff. Training includes back care education, manual handling principles and demonstration of individual patient handling techniques and transfers.

The Physiotherapy Department also provides ongoing manual handling workshops for nursing staff with a strong emphasis on correct handling techniques and risk management skills. The workshops specifically address issues regarding handling of heavy, highly dependent or challenging patients.

In 2013, Physiotherapists commenced "Quad Cough" workshops for all members of nursing staff to improve staff skills and competency. Attendant care training for carers of clients living in the community has continued.

Risk assessment and risk management practices related to each patient are subject to individual assessment and regular review. Training for carers of spinal paralysed clients in the community is an ongoing service.

The Physiotherapy department provides clinical placements for second year and Graduate Entry Masters physiotherapy students from Curtin University and Notre Dame University.

## **2.11 Occupational Therapy Service**

The Occupational Therapy Department at the Quadriplegic Centre endeavors to assist individuals to achieve the highest possible levels of independence and work collaboratively with individuals and their families. All interventions are centered on providing assistance and support so patients can work towards achieving their goals.

The Occupational Therapy Department is a well-equipped clinic/workshop. The department manufactures assistive devices and equipment that is not commercially available and each item is specifically designed and made to suit the unique needs of the individual. Although the premise may be the same, each device needs to be adapted to meet the individual's specific needs.

The service continues the rehabilitation process of patients admitted from the Spinal Unit to increase their level of independence and assist in their transition back into the community. Assistance is also provided where possible in the discharge of long term Quadriplegic Centre patients. Respite patients have access to Occupational Therapy services, and often return to the community with an increased level of independence.

The Occupational Therapists assist patients in the acquisition of equipment through various schemes, including the Community Aids and Equipment Program, Better Life Foundation, McKellar-Hall Trust, Equipment for Living Grant through Lotteries Commission. This equipment may include items, such as, pressure relief items, specialized garments, commodes, wheelchairs, environmental control systems, electrically adjustable beds or vehicle modifications.

Not only is assistance provided with independence in activities of daily living, but also promote independence in the pursuit of leisure interests and education. Another area of focus is communication, providing or adapting equipment such as voice amplification devices, communication systems, mobile phones/telephones, call bell systems and computers.

The Occupational Therapy Department accepts 1-2 Curtin University final year students each year. These students do a continuous 7 week practicum at the Quadriplegic Centre.

In addition to the above, the Occupational Therapy Department provides information and resources to patients, families and staff. The Quadriplegic Centre Occupational Therapy Department has developed a reputation for excellence in the rehabilitation of spinal cord injuries with staff from facilities both metropolitan and regional seeking advice.

## **2.12 Resident Advocacy Service**

The role of the Resident Service Officer (RSO) is to support patient needs. The RSO orientates all new patients to the Centre ensuring a smooth transition and information regarding the Centre's services and facilities. The RSO provides support to patient meetings and follows up on any concerns or issues patients may have.

The advent of Advance Health Directives has seen the RSO providing support to complete documentation for patient and family members. Applications for funding support are also initiated by the RSO for assistance with accommodation services, pension issues, CAP funding and with preparation for the move/return to the community.

This service operates on a part-time basis from Monday-Friday and responds to requests from patients, their families, friends and members of the public who enquire about respite accommodation.

## **2.13 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. They are at a greater risk of developing infections with resistant organisms, including *methicillin resistant staphylococcus aureus (MRSA)* and multi resistant gram-negative bacilli. Adherence to infection control policies and procedures is vitally important.

The Quadriplegic Centre has in place an effective Infection Prevention and Control Programme which is developed in line with current evidence based best practice, legislation and Department of Health Guidelines and standards. Through the implementation of these policies and procedures and evidence based best practice the Quadriplegic Centre aims to ensure the protection, and minimise infection risks of both patients and staff from acquisition of infections.

This is achieved through policy development and review, isolating or cohabiting patients with the same organisms of MRSA, surveillance of hospital-acquired infections, outbreak management, ongoing programmes of education starting at orientation, environmental and hand hygiene audits, the use of personal protective equipment, and promotion of hand hygiene and other infection control policies. Cleaning and hotel services are included in education and appropriate cleaning methods and products are used to maintain infection control standards.

During 2012 – 2013 no major cross infections outbreaks occurred. Also all patients and staff are offered influenza vaccinations. No outbreaks of the flu of any strain have been identified within our patient and staff population.

The Centre is equipped to respond to any potentially lethal virus with extensive pandemic plans developed that are ready to be implemented when needed.

## **2.14 Research**

The Quadriplegic Centre has participated in wound management research using OPAL cream for the treatment of pressure ulcers. The trial demonstrated the benefits of OPAL in wound management at the Quadriplegic Centre.

The work in this area of wound management has seen many patients with long standing pressure ulcers achieve healing. The Centre works in cooperation with Spinal Plastic Surgeons on wound bed preparation and post operative management of wounds.

The Centre continues to use Opal 01 filtrate and cream with success on suitable patients at the Quadriplegic Centre. The focus continues to be best practice interventions and the Centre's extensive experience in wound management maintains the exemplary results. During 2011/2012 the Centre had 2 papers accepted for publication in "Wound Practice and Research": Journal of the Australian Wound Management Association, Vol 19(4), December (2011).

## **2.15 Staff Development**

The Centre has built a reputation on best practice principals based on the provision of education and training for all staff. Topics have been identified in part through a Staff Training Needs Assessment, the performance appraisal system, legislative changes and best practice principles.

The Centre ensures that all employees are provided with specific education relating to the care of spinal cord injured persons as well as contemporary clinical practice and issues.

All new Assistants in Nursing are required to undertake nationally recognised courses of training after their probationary period is completed, relevant to requirements.

Annual mandatory training for all employees provides opportunities to further develop knowledge and skills ensuring that all staff work safely and provide care according to patient needs and within the staff member's level of competence. Assistants in Nursing are provided with additional opportunities to develop their skills through a Spinal Cord Injury Program.

In 2013 nine Assistants in Nursing graduated with a Certificate III/IV (Disability Work) studies. All catering staff have completed Food Safe Training and two staff members graduated with a Certificate III in Hospitality in 2013

Expressions of interest are being sought from appropriate staff to undertake certificate III/IV (Disability Work) or Certificate III Hospitality for 2013/14.

## **2.16 Equipment Upgrading**

During the year the Centre undertook all prescribed preventative maintenance including fire protection equipment, paging systems including a duress response system, and patient care equipment.

Purchase of over bed tables, visitor chairs and pressure relieving mattresses throughout our Sub Acute Ward has occurred throughout 2012/13.

Air conditioning was installed in the ventilator unit and a custom built storage area for medical supplies.

Extensive planting of garden areas and trimming of aging trees occurred throughout autumn to improve the overall appearance and ambience of the Centre.

2013 has seen the Centre become one of the first hospitals in the state to “go live” with the statewide footprint system for patient management. WebPass was successfully implemented in May 2013 and provides live data in regard to patient demographics and bed state. The next stage in this upgrade will be the implementation of clinical systems to allow electronic access to pathology and radiology results in a timely manner.

2013 saw the implementation of electronic purchasing via the I Procurement system for all medical consumables and pharmaceuticals.

## **2.17 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 a Bi Annual six 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 program 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 computer system, staff can now readily access the Centre’s policy and procedures in a read-only format.



## **2.18 Risk Management**

Strategic risk management is an integral part of management practice within the 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 H1N1 virus (Swine Flu).

A comprehensive risk management reassessment of all patients in relation to manual handling continues throughout 2012/13. Outcomes of reassessment are communicated to staff through training, workshops and comprehensive investigation of all manual handling incidents/accidents/near misses and hazard identification.

All chemicals used throughout the Centre are recorded in the Chemical Register and are supported by Material Safety Data Sheets. Chemical training is mandatory for relevant staff and internal chemical safety audits are conducted regularly through the Centre's internal auditing program and via workplace inspections.

Following a comprehensive training and education program to better identify and manage violence and aggression in the workplace continues emphasis continues on the prevention of such behaviors through risk assessment and management of identified patients and ongoing education, management support, policy and procedural guidelines to prevent intervene and manage violence and aggression within the Quadriplegic Centre.

Manual handling continues to be a focus for the centre throughout 2012/13 with an aim to reduce the number of workplace manual handling accidents.

## **2.19 Facility Upgrading Progress**

As noted in successive reports, the Quadriplegic Centre's accommodation assets have given good service for over 40 years. Notwithstanding this, the Quadriplegic Centre was originally built for a very different role and patient group, now imposing significant limitations on Centre operations today. Further, the Centre's accommodation assets have long reached the end of their effective economic life and in some respects, safe use.

Both due to ageing, architectural limitation and consequent clinical restraint, the effective bed capacity at the Quadriplegic Centre has been significantly reduced. Murchison Wing continues to remain unopened since the closure in 2012.

The Board has established, in conjunction with the Department of Health, a clear case for redevelopment and refurbishment with the objective of providing contemporary hospital accommodation to meet the specific needs of this patient cohort, essential for the next and extended life of this critical health care facility.

Expert clinical and role assessment, consistent with State Health and Rehabilitation Plans has occurred confirming the continuing need and bed capacity for a refurbished/redeveloped facility.

The essential requirement for the Quadriplegic Centre as an integral part of the State Health response has been acknowledged by the Health Department and Minister. Currently, the Business Case is being further refined. The task of funding the proposal remains in competition with all Health and State priorities.

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

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

The number and rate of new cases of persisting Spinal Cord Injury (SCI) due to traumatic causes in the Australian population has changed very little. Overall, a total of three hundred and sixty two (362) new cases of SCI due to trauma were reported in 2007-08. [Latest national reported data reviewed 2010].

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>.

- More than 10,000 people are living with spinal cord injury in Australia.<sup>3</sup>
- One person a day suffers a spinal cord injury in Australia.<sup>3</sup>
- With improved emergency management, medical care and rehabilitation, life expectancy after spinal cord injury has improved, leading to increasing prevalence in the future.<sup>3</sup>
- The total cost of spinal injury in Australia is estimated to be \$2 billion annually.<sup>2</sup>

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<sup>1</sup> *Spinal Cord Injury, Australia 2007-08*, Lynda Norton, Melbourne: Flinders University[reviewed 2010 Lynda Norton]

<sup>2</sup> The economic cost of spinal cord injury and traumatic brain injury in Australia. Access Economics, 2009

<sup>3</sup> Spinal Cord Injury Network Australia New Zealand

Residents of Western Australia had a three-year annual average incidence rate of persisting SCI 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>.

## 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 Seven**  
**Average Full Time Equivalents (FTE's)**  
**by employee category**

<b>Category</b>	<b>2012- 2013 Average FTE</b>	<b>2011- 2012 Average FTE</b>	<b>2010 - 2011 Average FTE</b>	<b>2009- 2010 Average FTE</b>	<b>2008- 2009 Average FTE</b>
Administration	2	2	2	2	2
Nursing	78.25	90.4	85.6	77	82
Allied Health	6.55	6.85	6.85	6.52	6.21
Hotel Services	20.82	20.82	20.825	18.5	20
Maintenance	1	1	1	1	1
Medical (Sessional)	0.4	0.4	0.4	0.4	0.4
Spinal Nursing Liaison Service	2	2	2	2	2
<b>Total FTE</b>	<b>111.02</b>	<b>123.47</b>	<b>118.67</b>	<b>107.42</b>	<b>113.61</b>

Overall patient numbers have been slightly reduced on last year; however the nursing component of the Centre's employee profile has decreased. This is due to the discharge home of a ventilator dependant patient who required one-on-one care on a continual basis. The high level of nursing care required to nurse the current three ventilator dependent patients continues to have a substantial impact on the Centre's nursing FTE component.

#### 4.4 Industrial Relations

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

#### 4.5 Occupational Safety and Health

The Quadriplegic Centre remains 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 to four hundred (300-400) hoist transfers are performed each day. The implications of this in regard to occupational health and safety are significant. The Centre continues to strive for best practice outcomes and preventative activities. Commitment to occupational safety and health is a priority. An OS&H Representative has been elected within the Centre and each clinical area and employee category is represented on the OS&H committee at its monthly meetings. The Quadriplegic Centre is committed to ensuring the highest standard of occupational safety and health for all personnel in accordance with the organisation's policies and procedures.

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

Financial Year	Number of Fatalities	Number of Lost Time Injuries or Disease*	Number of Severe Claims
2012/13	0	1	0
2011/12	0	0	0
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).*

The Centre's current record of lost time injuries reflects the successful outcome and culture shift which management strategies and extensive training have achieved.

The following strategies are to be adapted for 2012/2013:

- Establish a staff health & wellbeing programme
- Manual Handling – reduce the risk, improving practice: 25% reduction in incidence from previous year

- Emergency Procedure – all staff will be competent and confident in emergency procedure drills

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

## **4.6 Fire Safety**

The fire system upgrade provides increased safety to the Centre's patients and staff with the advent of smoke/fire doors, an upgraded EWIS system and sprinklers to all areas of the Centre. The ability to contain a fire, should it occur, will provide increased capacity to evacuate patients and save lives. To support the system, a project focus group "Disaster Planning Subcommittee" was established.

The Disaster Planning Subcommittee researched and identified current best practice strategies in managing emergency situations within a healthcare setting which have been developed and published as the Quadriplegic Centre Emergency Procedure Manual supported by Emergency First Response information cards.

All Registered Nurses have undertaken theoretical and practical training in addition to all employees who are receiving training and instruction in "*Emergency Procedures*" and "*Fire Extinguisher training*".

## **4.7 Governance Disclosures**

### **4.7.1 Ministerial Directives**

No directives were issued to the Quadriplegic Centre Board during the 2012/13 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 Spine and Limb Foundation (Inc) has a related responsibility to administrative staffing of the Centre and a grounds maintenance contract undertaken for the Centre by Para-Quad Industries.
- Professor S. Edmondson and G Currie as Board members of the Spine and Limb Foundation (Inc) 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 Nine**  
**Advertising expenditure 2012/13**

<b>Class of Expenditure</b>	<b>2012/13</b>	<b>2011/12</b>	<b>2010/11</b>	<b>2009/10</b>
Advertising Agencies		\$	\$	\$
Adcorp	8,327.53	13,428.63	10,635.59	10,506.89
Seek	0.00		0.00	1,620.00
Total Expenditure	8,327.53	13,428.63	10,635.59	12,126.89

### 4.8.2 Equal Employment Opportunity Outcomes

#### 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 *Equal Opportunity for Women in the Workplace Act 1999* (EOWW Act) has been renamed the *Workplace Gender Equality Act 2012* (WGE Act) to put a focus on promoting and improving gender equality and outcomes for both women and men in the workplace.

All non-public sector employers with 100 or more employees are required to report annually under the WGE Act. The Quadriplegic Centre submitted the required annual compliance report for the period 1 April 2012 to 31 March 2013 and was found to be compliant with the *Workplace Gender Equality Act 2012*.

## **Elimination of Discrimination and Harassment**

A comprehensive policy and procedure 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.

*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, diversity and prevention and management of all forms of discrimination and harassment.

*Employment programs and practices recognise and include strategies to achieve workforce diversity.*

The Centre's workforce is diverse, with a multicultural workforce 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 Ten**  
**Equity and Diversity Indicators:**

<b>INDICATOR</b>	<b>LEVEL OF ACHIEVEMENT</b>
• 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

### **4.8.3 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 of the Public Sector Standards, the WA Public Sector Code of Ethics or the Quadriplegic Centre's Code of Conduct.

#### **4.8.4 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.

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

### **4.9 Government Policy Requirements**

#### **4.9.1 Corruption Prevention**

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



S. M. Yensch  
Acting Executive Director  
Quadriplegic Centre

Date: 9 Sept. 2013

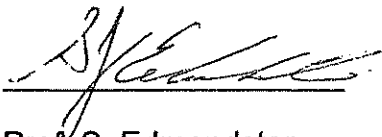


## QUADRIPLEGIC CENTRE BOARD

### 5. KEY PERFORMANCE INDICATORS

#### 5.1 Certification of Key Performance Indicators

We hereby certify that the key 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 2013.

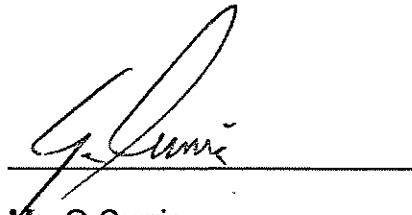


Prof. S. Edmondston

**Chairperson**

Quadriplegic Centre Board

Date: 9 September 2013



Mr. G Currie

**Member of the Board**

Quadriplegic Centre Board

Date: 9 September 2013



## 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:** Sub – acute Transitional Care (step down) service
- Outcome 2:** To assist in the prevention of inappropriate hospitalization of community clients through the provision of primary care, where practicable
- Outcome 3:** To provide services according to recognized best practice Standards and in a manner acceptable to patients and Clients

### Efficiency Indicators

- Outcome 1:** To provide the most efficient service to recognized best Practice standards and in a manner that maintains Quality care to patients and clients
- Outcome 2:** To assist in the prevention of inappropriate hospitalization Of community clients through the provision of primary Care, where practicable



## 5.2 Effectiveness Indicators

### Outcome 1:

#### Sub – acute Transitional Care (step – down) Service

There is increased emphasis on the Centre for the provision of transitional care for patients from the State Spinal Unit to:

- Facilitate the early discharge of patients from the Tertiary Hospital.
- Continue clinical management and post acute rehabilitation.
- Prepare patients for community integration whilst awaiting funding applications for community care.

#### *Key performance indicators for outcome 1*

Outcome 1	2012/13	2011/12	2010/11	2009/10	2008/09
Number of patients at start of the year	25	16	15	16	11
Number of admissions	12	15	8	4	10
Number of discharges	21	6	7	3	6
Number of patients at end of year	16	25	16	17	15
Discharge Target 50%	56.8 %	19.3%	30.4%	15%	28.5%



**Outcome 2:**

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

- The Spinal Injury Liaison Service currently has 488 active clients on its database requiring support.
- The Spinal Injury Liaison Service has responded to 3034 requests for assistance from clients and associated referring service providers.
- 88 new pressure sores / burns were identified
- 95 percent of pressure areas / burns preventing admissions to sub acute tertiary care were managed successfully by the service.

The successful treatment and support of clients in the home reduces both the incidence severity and cost associated with acute tertiary admissions.

**Key performance indicators for outcome 2**

year	Total no pressure areas/burns identified	No. pressure areas/burns treated in the community	Intervention target 85%	Community treatment outcome
2012/13	88	84	85%	95%
2011/12	94	90	85%	96%
2010/11	92	86	85%	93.4%
2009/10	77	70	85%	90.9%
2008/09	79	72	85%	91.1%

The cost of treating pressure related ulcers/burns in tertiary settings are substantial each year. Early and timely community intervention as provided by SILS reduces and in many cases negates the necessity for hospitalisation thereby reducing the overall impact of a client's injury and the high preventable cost of care in a tertiary or sub acute hospital.



**Outcome 3:**

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

The Centre was once again successfully audited by external auditors from S.A.I. Global. The Centre's status as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2008 was once again confirmed.

Client satisfaction surveys are conducted by external auditors on a biennial basis. The most recent results can be seen here:

*Admitted patient survey*

Year	% standard 1	% standard 2	% standard 3	% standard 4	% target outcome
2009/10	100	84	73	57	78.5
2011/12	82	78	87	73	80

Standard 1: Management systems, staffing and organizational development

Standard 2: Health and personal care

Standard 3: Resident lifestyle

Standard 4: Physical environment and safe systems

The patient satisfaction survey achieved the target outcome with 80% overall satisfaction recorded.



### 5.3 Efficiency Indicators

#### Outcome 1:

**To provide the most efficient service to recognized 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 recognised 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 provided.

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

	2012/13	2011/12	2010/11	2009/10	2008/09
Cost per bed	\$485.95	\$474.84	\$421.68	\$397.00	\$354.16
Target	\$503.54	\$448.55	\$409.75	\$425.05	\$313.96

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

Increase 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.



**Outcome 2:**

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

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

	<b>2012/13</b>	<b>2011/12</b>	<b>2010/11</b>	<b>2009/10</b>	<b>2009/09</b>
Occasions of service	3326	3525	3898	2697	2270
Cost per visit	\$57.97	\$56.64	\$46.37	\$67.50	\$72.04
Target cost per visit	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00

*The efficiency indicator for cost per patient contact is calculated on the total cost of the spinal liaison service.*

The lower cost per occasion of service as against budget demonstrates the increased number of clients services within the current resource allocation.



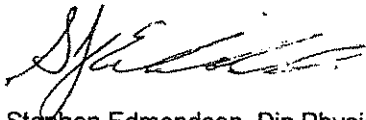
## DISCLOSURES AND LEGAL COMPLIANCE

### FINANCIAL STATEMENTS

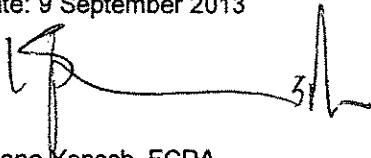
#### Certification of Financial Statements

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 ended 30 June 2013 and the financial position as at 30 June 2013.

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.



Stephen Edmondson, Dip Physio, Adv Dip Physio, PhD.  
Chairman  
Quadriplegic Centre Board  
Date: 9 September 2013



Shane Vensch, FCPA  
Chief Finance Officer  
Quadriplegic Centre Board  
Date: 9 September 2013



Geoff Currie, ACA  
Board Member  
Quadriplegic Centre Board  
Date: 9 September 2013





Quadruplegic Centre Board

**Statement of Comprehensive Income**

For the year ended 30th June 2013

	Note	2013 \$000	2012 \$000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	7	9,297	9,182
Fees for visiting medical practitioners		86	85
Patient support costs	8	956	964
Depreciation and amortisation expense	9	212	205
Repairs, maintenance and consumable equipment	10	379	381
Other expenses	11	244	659
<b>Total cost of services</b>		<b>11,174</b>	<b>11,476</b>
<b>INCOME</b>			
<b>Revenue</b>			
Patient charges	12	3,260	3,317
Interest revenue		128	121
Other revenues	13	164	283
<b>Total revenue</b>		<b>3,552</b>	<b>3,721</b>
<b>Total income other than income from State Government</b>		<b>3,552</b>	<b>3,721</b>
<b>NET COST OF SERVICES</b>		<b>7,622</b>	<b>7,755</b>
<b>INCOME FROM STATE GOVERNMENT</b>			
Service appropriations	14	9,134	8,543
<b>Total income from State Government</b>		<b>9,134</b>	<b>8,543</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>1,512</b>	<b>788</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 2013

	Note	2013 \$000	2012 \$000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	26(a)	4,747	3,175
Receivables	15	161	115
Inventories	17	25	23
<b>Total Current Assets</b>		<b>4,933</b>	<b>3,313</b>
<b>Non-Current Assets</b>			
Amounts receivable for services	16	390	390
Property, plant and equipment	18	1,236	1,408
<b>Total Non-Current Assets</b>		<b>1,626</b>	<b>1,798</b>
<b>Total Assets</b>		<b>6,559</b>	<b>5,111</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	21	354	565
Provisions	22	1,399	1,425
Other current liabilities	23	106	76
<b>Total Current Liabilities</b>		<b>1,859</b>	<b>2,066</b>
<b>Non-Current Liabilities</b>			
Provisions	22	377	234
<b>Total Non-Current Liabilities</b>		<b>377</b>	<b>234</b>
<b>Total Liabilities</b>		<b>2,236</b>	<b>2,300</b>
<b>NET ASSETS</b>		<b>4,323</b>	<b>2,811</b>
<b>EQUITY</b>			
Contributed equity	24	156	156
Accumulated surplus/(deficit)	25	4,167	2,655
<b>TOTAL EQUITY</b>		<b>4,323</b>	<b>2,811</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 2013

	Note	2013 \$000	2012 \$000
Balance of equity at start of period		2,811	2,023
<b>CONTRIBUTED EQUITY</b>			
Balance at start of period	24	156	156
Balance at end of period		156	156
<b>ACCUMULATED SURPLUS/(DEFICIT)</b>	25		
Balance at start of period		2,655	1,867
Surplus/(deficit) for the period		1,512	788
Balance at end of period		4,167	2,655
Balance of equity at end of period		4,323	2,811
Total comprehensive income for the year		1,512	788

*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 2013

	Note	2013 \$000 Inflows (Outflows)	2012 \$000 Inflows (Outflows)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		9,134	8,543
<b>Net cash provided by State Government</b>	26c	<u>9,134</u>	<u>8,543</u>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(9,172)	(9,148)
Supplies and services		(1,878)	(1,866)
<b>Receipts</b>			
Receipts from customers		3,291	3,238
Interest received		128	121
GST refunds from taxation authority		12	(7)
Other receipts		105	355
<b>Net cash (used in) / provided by operating activities</b>	26b	<u>(7,514)</u>	<u>(7,327)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of non-current physical assets		<u>(48)</u>	<u>(63)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>		1,572	1,153
Cash and cash equivalents at the beginning of period		3,175	2,022
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	26a	<u><u>4,747</u></u>	<u><u>3,175</u></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 2013

### Note 1 Australian Accounting Standards

#### General

The Quadriplegic Centre Board's financial statements for the year ended 30 June 2013 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 2013.

### Note 2 Summary of significant accounting policies

#### (a) General Statement

The Quadriplegic Centre Board is a not for profit entity that prepares general purpose financial statements 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).

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Quadriplegic Centre Board's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses 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.

#### (c) Reporting Entity

The reporting entity comprises the Quadriplegic Centre Board only.

#### (d) 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.

See also to note 24 - Contributed Equity.



# Quadruplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

### (e) Income

#### Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Specific recognition criteria must be met before revenue is recognised as follows:

#### Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership 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 Quadruplegic Centre Board gains control of the appropriated funds. The Quadruplegic Centre Board gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury. Refer to note 14 'Service Appropriations' for further information.

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

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

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

#### 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.

### (f) 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 :

\* all categories of assets - 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

### (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. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Quadruplegic 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.



**Notes to the Financial Statements**

For the year ended 30th June 2013

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**(g) Impairment of Assets (continued)**

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.

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 20 'Impairment of assets' for the outcome of impairment reviews and testing.

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

**(k) Amounts Receivable for Services (holding account)**

The Quadriplegic Centre Board receives income from the State Government partly in cash and partly as an asset (holding account receivable). The accrued amount appropriated 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 16 '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 17 '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 15 'Receivables'.



# Quadruplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

### (n) Payables

Payables are recognised at the amounts payable when the Quadruplegic 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 21 '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 22 'Provisions'.

#### Provisions - employee benefits

##### *Annual Leave*

The liability for annual leave 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 leave more than 12 months after the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as 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.

The provision for annual leave is classified as a current liability as the Quadruplegic Centre Board does not have an unconditional right to the defer settlement of the liability for at least 12 months after the reporting period.

##### *Long service leave*

The liability for long service leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

Long service leave not expected to be settled within 12 months after the end of the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as 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.

Unconditional long service leave provisions are classified as current liabilities as the Quadruplegic 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. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Quadruplegic Centre Board has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

##### *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.

##### *Superannuation*

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987 or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

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). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Quadruplegic Centre Board makes contributions to GESB or other fund providers on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Quadruplegic Centre Board's liability for superannuation charges in respect of the employees who are not members of the Pension Scheme or GSS.





# Quadruplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

### (o) Provisions (continued)

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 Quadruplegic Centre Board purposes because the concurrent contributions (defined contributions) made by the Quadruplegic Centre Board to GESB extinguishes the Quadruplegic Centre Board's obligations to the related superannuation liability.

The Quadruplegic 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 Quadruplegic Centre Board to the GESB.

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 Quadruplegic Centre Board's 'Employee benefits expense'. Any related liability is included in 'Employment on-costs provision'.

Refer to note 11 'Other expenses' and note 22 '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

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Quadruplegic Centre Board evaluates these judgements regularly.

## Note 4 Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year:

#### *Employee benefits provision*

In estimating the non-current long service leave liabilities, employees are assumed to leave the Quadruplegic Centre Board each year on account of resignation or retirement at 10.8%. 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 Quadruplegic Centre Board has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2012 that impacted on the Quadruplegic Centre Board:

AASB 2011-9	<i>Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 &amp; 1049]</i>
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This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). There is no financial impact.



# Quadruplegic Centre Board

## Notes to the Financial Statements

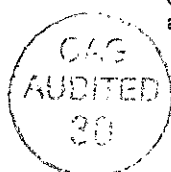
For the year ended 30th June 2013

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

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

The Quadruplegic 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 Quadruplegic Centre Board has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Quadruplegic Centre Board. Where applicable, the Quadruplegic Centre Board plans to apply these Australian Accounting Standards from their application date.

Title	Operative for reporting periods beginning on/after
<p>AASB 9 <i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 'Financial Instruments: Recognition and Measurement', introducing a number of changes to accounting treatments.</p> <p>AASB 2012-6 Amendments to Australian Accounting Standards - Mandatory Effective Date of AASB 9 and Transition Disclosures amended the mandatory application date of this Standard to 1 January 2015. The Quadruplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2015
<p>AASB 10 <i>Consolidated Financial Statements</i></p> <p>This Standard supersedes AASB 127 'Consolidated and Separate Financial Statements' and Int 112 'Consolidation - Special Purpose Entities', introducing a number of changes to accounting treatments.</p> <p>Mandatory application of this Standard was deferred by one year for not-for-profit entities by AASB 2012-10 Amendments to Australian Accounting Standards - Transition Guidance and Other Amendments. The Quadruplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2014
<p>AASB 11 <i>Joint Arrangements</i></p> <p>This Standard supersedes AASB 131 'Interests in Joint Ventures', introducing a number of changes to accounting treatments.</p> <p>Mandatory application of this Standard was deferred by one year for not-for-profit entities by AASB 2012-10. The Quadruplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2014
<p>AASB 12 <i>Disclosure of Interests in Other Entities</i></p> <p>This Standard supersedes disclosure requirements under AASB 127 'Consolidated and Separate Financial Statements' and AASB 131 'Interests in Joint Ventures'.</p> <p>Mandatory application of this Standard was deferred by one year for not-for-profit entities by AASB 2012-10. The Quadruplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2014
<p>AASB 13 <i>Fair Value Measurement</i></p> <p>This Standard defines fair value, sets out a framework for measuring fair value and requires additional disclosures about fair value measurements. There is no financial impact.</p>	1 Jan 2013
<p>AASB 119 <i>Employee Benefits</i></p> <p>This Standard supersedes AASB 119 'Employee Benefits' (October 2010), making changes to the recognition, presentation and disclosure requirements.</p> <p>The Quadruplegic Centre Board does not have any defined benefit plans, and therefore the financial impact will be limited to the effect of discounting annual leave and long service leave liabilities that were previously measured at the undiscounted amounts.</p>	1 Jan 2013
<p>AASB 127 <i>Separate Financial Statements</i></p> <p>This Standard supersedes AASB 127 'Consolidated and Separate Financial Statements', introducing a number of changes to accounting treatments.</p> <p>Mandatory application of this Standard was deferred by one year for not-for-profit entities by AASB 2012-10. The Quadruplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2014



# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

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

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

Title	Operative for reporting periods beginning on/after
<p>AASB 128 <i>Investments in Associates and Joint Ventures</i></p> <p>This Standard supersedes AASB 128 'Investments in Associates', introducing a number of changes to accounting treatments.</p> <p>Mandatory application of this Standard was deferred by one year for not-for-profit entities by AASB 2012-10. The Quadriplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2014
<p>AASB 1053 <i>Application of Tiers of Australian Accounting Standards</i></p> <p>This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. There is no financial impact.</p>	1 Jul 2013
<p>AASB 1055 <i>Budgetary Reporting</i></p> <p>This Standard specifies the nature of budgetary disclosures, the circumstances in which they are to be included in the general purpose financial statements of not-for-profit entities within the GGS. The Quadriplegic Centre Board will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.</p>	1 Jul 2014
<p>AASB 2010-2 <i>Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 &amp; 1052 and Int 2, 4, 5, 15, 17, 127, 129 &amp; 1052]</i></p> <p>This Standard makes amendments to Australian Accounting Standards and Interpretations to introduce reduced disclosure requirements for certain types of entities. There is no financial impact.</p>	1 Jul 2013
<p>AASB 2010-7 <i>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 &amp; 1038 and Int 2, 5, 10, 12, 19 &amp; 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>AASB 2012-6 amended the mandatory application date of this Standard to 1 January 2015. The Quadriplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2015
<p>AASB 2011-2 <i>Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements [AASB 101 &amp; 1054]</i></p> <p>This 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. There is no financial impact.</p>	1 Jul 2013
<p>AASB 2011-6 <i>Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 &amp; 131]</i></p> <p>This Standard extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity comply with Australian Accounting Standards – Reduced Disclosure Requirements. There is no financial impact.</p>	1 Jul 2013
<p>AASB 2011-7 <i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Int 5, 9, 16 &amp; 17]</i></p> <p>This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 'Separate Financial Statements' and AASB 128 'Investments in Associates and Joint Ventures'. For not-for-profit entities it applies to annual reporting periods beginning on or after 1 January 2014. The Quadriplegic Centre Board has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2013



# Notes to the Financial Statements

For the year ended 30th June 2013

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

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

Title	Operative for reporting periods beginning on/after
<p>AASB 2011-8 <i>Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 &amp; 1038 and Int 2, 4, 12, 13, 14, 17, 19, 131 &amp; 132]</i></p> <p>This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no financial impact.</p>	1 Jan 2013
<p>AASB 2011-10 <i>Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 &amp; 2011-8 and Int 14]</i></p> <p>This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 'Employee Benefits' in September 2011. There is no financial impact.</p>	1 Jan 2013
<p>AASB 2011-11 <i>Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements</i></p> <p>This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2011). There is no financial impact.</p>	1 Jul 2013
<p>AASB 2012-1 <i>Amendments to Australian Accounting Standards - Fair Value Measurement - Reduced Disclosure Requirements [AASB 3, 7, 13, 140 &amp; 141]</i></p> <p>This Standard establishes and amends reduced disclosure requirements for additional and amended disclosures arising from AASB 13 and consequential amendments implemented through AASB 2011-18. There is no financial impact.</p>	1 Jul 2013
<p>AASB 2012-2 <i>Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities [AASB 7 &amp; 132]</i></p> <p>This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. There is no financial impact.</p>	1 Jan 2013
<p>AASB 2012-3 <i>Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities [AASB 132]</i></p> <p>This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.</p>	1 Jan 2014
<p>AASB 2012-5 <i>Amendments to Australian Accounting Standards arising from Annual Improvements 2009-11 Cycle [AASB 1, 101, 116, 132 &amp; 134 and Int 2]</i></p> <p>This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. There is no financial impact.</p>	1 Jan 2013
<p>AASB 2012-6 <i>Amendments to Australian Accounting Standards - Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2009-11, 2010-7, 2011-7 &amp; 2011-8]</i></p> <p>This Standard amends the mandatory effective date of AASB 9 Financial Instruments to 1 January 2015. Further amendments are also made to consequential amendments arising from AASB 9 that will now apply from 1 January 2015 and to consequential amendments arising out of the Standards that will still apply from 1 January 2013. There is no financial impact.</p>	1 Jan 2013



# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

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

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

Title	Operative for reporting periods beginning on/after
<p>AASB 2012-7 <i>Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 7, 12, 101 &amp; 127]</i></p> <p>This Standard adds to or amends the Australian Accounting Standards to provide further information regarding the differential reporting framework and the two tiers of reporting requirements for preparing general financial statement. There is no financial impact.</p>	1 Jul 2013
<p>AASB 2012-10 <i>Amendments to Australian Accounting Standards - Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 &amp; 2011-7 and Int 12]</i></p> <p>This Standard makes amendments to AASB 10 and related Standards to revise the transition guidance relevant to the initial application of those Standards, and to clarify the circumstances in which adjustments to an entity's previous accounting for its involvement with other entities are required and the timing of such adjustments.</p> <p>The Standard was issued in December 2012. The Health Service has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2013
<p>AASB 2012-11 <i>Amendments to Australian Accounting Standards - Reduced Disclosure Requirements and Other Amendments [AASB 1, 2, 8, 10, 107, 128, 133, 134 &amp; 2011-4]</i></p> <p>This Standard makes various editorial corrections to Australian Accounting Standards - Reduced Disclosure Requirements (Tier 2). These corrections ensure that the Standards reflect decisions of the AASB regarding the Tier 2 requirements.</p> <p>The Standard also extends the relief from consolidation and the equity method (in the new Consolidation and Joint Arrangement Standards) to entities complying with Australian Accounting Standards - Reduced Disclosure Requirements. There is no financial impact.</p>	1 Jul 2013

### Note 6 Services of the Quadriplegic Centre

#### Continuing Care

Quadriplegic Centre support services provide people with high spinal injury or disease with treatment and continuing rehabilitative care to enable them to remain healthy. Services include the Spinal Injury Liaison Service, (from July 2013 to be known as Quadriplegic Centre Community Nursing Service) 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 people with spinal injury.

### Note 7 Employee benefits expense

	2013 \$000	2012 \$000
Salaries and wages (a)	8,571	8,445
Superannuation - defined contribution plans (b)	726	737
	<u>9,297</u>	<u>9,182</u>

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

(b) Defined contribution plans include West State, Gold State and GESB Super and other eligible funds.

Employment on-costs expense is included at note 11 'Other expenses'. The employment on-costs liability is included at note 22 'Provisions'.

### Note 8 Patient support costs

Medical supplies and services	271	305
Domestic charges	223	224
Fuel, light and power	226	184
Food supplies	236	251
	<u>956</u>	<u>964</u>



# Quadruplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

	2013 \$000	2012 \$000
<b>Note 9 Depreciation and amortisation expense</b>		
Depreciation		
Computer equipment	12	-
Furniture and fittings	48	52
Motor vehicles	2	3
Other plant and equipment	150	150
	<u>212</u>	<u>205</u>
<b>Note 10 Repairs, maintenance and consumable equipment</b>		
Repairs and maintenance	306	239
Consumable equipment	73	142
	<u>379</u>	<u>381</u>
<b>Note 11 Other expenses</b>		
Communications	13	13
Employment on-costs (a)	110	454
Insurance	5	8
Legal expenses	-	76
Motor vehicle expenses	9	11
Printing and stationery	14	12
Other	93	85
	<u>244</u>	<u>659</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 22 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.		
<b>Note 12 Patient charges</b>		
Inpatient charges	<u>3,260</u>	<u>3,317</u>
<b>Note 13 Other revenues</b>		
Services to external organisations	9	12
Use of hospital facilities	6	22
Other	149	249
	<u>164</u>	<u>283</u>
<b>Note 14 Service appropriations</b>		
Appropriation revenue received during the year:		
Service appropriations	<u>9,134</u>	<u>8,543</u>
Service appropriation fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liability during the year. No receivable was accrued this year.		
<b>Note 15 Receivables</b>		
Current		
Patient fee debtors	115	57
Other receivables	-	-
	<u>115</u>	<u>57</u>
GST receivable	46	58
	<u>161</u>	<u>115</u>

The Quadruplegic Centre Board does not hold any collateral as security or other credit enhancements relating to receivables.

See also note 2(m) 'Receivables' and note 35 'Financial instruments'.



# Quadriplegic Centre Board

## Notes to the Financial Statements For the year ended 30th June 2013

	2013 \$000	2012 \$000
<b>Note 16 Amounts receivable for services</b>		
Current	-	-
Non-current	390	390
	<u>390</u>	<u>390</u>

This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability. See note 2(k) 'Amounts receivable for services'.

### Note 17 Inventories

Current		
Pharmaceutical stores - at cost	25	23
See note 2(l) 'Inventories'.		

### Note 18 Property, plant and equipment

<b>Computer equipment</b>		
At cost	83	91
Accumulated depreciation	(21)	(60)
Accumulated impairment losses	-	-
	<u>62</u>	<u>31</u>
<b>Furniture and fittings</b>		
At cost	1,033	1,040
Accumulated depreciation	(908)	(865)
Accumulated impairment losses	-	-
	<u>124</u>	<u>175</u>
<b>Motor vehicles</b>		
At cost	58	57
Accumulated depreciation	(58)	(55)
Accumulated impairment losses	-	-
	<u>0</u>	<u>2</u>
<b>Other plant and equipment</b>		
At cost	1,500	1,500
Accumulated depreciation	(450)	(300)
Accumulated impairment losses	-	-
	<u>1,050</u>	<u>1,200</u>
<b>Total property, plant and equipment</b>	<u>1,236</u>	<u>1,408</u>

### 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.

<b>Computer equipment</b>		
Carrying amount at start of year	31	
Additions	43	31
Depreciation	(12)	-
Carrying amount at end of year	<u>62</u>	<u>31</u>
<b>Furniture and fittings</b>		
Carrying amount at start of year	175	195
Additions	5	32
Depreciation	(48)	(52)
Transfer between asset classes	(8)	-
Carrying amount at end of year	<u>124</u>	<u>175</u>



# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

### Note 18 Property, plant and equipment (continued)

2013  
\$000

2012  
\$000

#### *Motor vehicles*

Carrying amount at start of year  
Depreciation  
Carrying amount at end of year

2	5
(2)	(3)
0	2

#### *Other plant and equipment*

Carrying amount at start of year  
Transfer from/(to) other reporting entities  
Depreciation  
Carrying amount at end of year

1,200	1,350
-	-
(150)	(150)
1,050	1,200

#### *Total property, plant and equipment*

Carrying amount at start of year  
Additions  
Depreciation  
Carrying amount at end of year

1,408	1,550
48	63
(212)	(204)
1,236	1,408

### Note 19 Intangible assets

#### *Computer software*

At cost  
Accumulated amortisation

-	2
-	(2)
-	-

### Note 20 Impairment of Assets

There were no indications of impairment to property, plant and equipment, and intangible assets at 30 June 2013.

All surplus assets at 30 June 2013 have either been classified as assets held for sale or written off.

### Note 21 Payables

#### *Current*

Trade creditors  
Accrued salaries

175	382
179	173
354	555

See also note 2(n) 'Payables' and note 35 'Financial instruments'.

### Note 22 Provisions

#### *Current*

##### Employee benefits provision

Annual leave (a)  
Long service leave (b)

1,204	1,104
195	321
1,399	1,425

#### *Non-current*

##### Employee benefits provision

Long service leave (b)

377	234
1,776	1,659

#### *Total provisions*

1,776	1,659
-------	-------

(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

633	954
571	150
1,204	1,104





# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

### Note 22 Provisions (continued)

2013	2012
\$000	\$000

(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

47	67
525	488
572	555

### Note 23 Other liabilities

#### Current

Income received in advance

106	76
-----	----

### Note 24 Contributed Equity

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

Balance at start of the year

156	156
-----	-----

Contributions by owners

-	-
---	---

Distributions to owners

-	-
---	---

Balance at end of year

156	156
-----	-----

### Note 25 Accumulated surplus/(deficit)

Balance at start of year

2,655	1,867
-------	-------

Result for the period

1,512	788
-------	-----

Balance at end of year

4,167	2,655
-------	-------

### Note 26 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

4,747	3,175
-------	-------

#### 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)

(7,514)	(7,327)
---------	---------

Increase/(decrease) in assets:

GST receivable

(12)	7
------	---

Other current receivables

58	(55)
----	------

Inventories

2	(2)
---	-----

Decrease/(increase) in liabilities:

Payables

210	(79)
-----	------

Current provisions

26	(112)
----	-------

Non-current provisions

(145)	(44)
-------	------

Income received in advance

(29)	62
------	----

Non-cash items:

Depreciation and amortisation expense (note 9)

(212)	(205)
-------	-------

Adjustment for other non-cash items

(6)	0
-----	---

Net cost of services (Statement of Comprehensive Income)

(7,622)	(7,755)
---------	---------



# Quadriplegic Centre Board

## Notes to the Financial Statements

For the year ended 30th June 2013

	2013 \$000	2012 \$000
<b>Note 26 Notes to the Statement of Cash Flows (Continued)</b>		
<b>c) Notional cash flows</b>		
Service appropriations as per Statement of Comprehensive Income	9,134	8,543
Less notional cash flows:		
Accrual appropriations	-	-
<b>Cash Flows from State Government as per Statement of Cash Flows</b>	<u>9,134</u>	<u>8,543</u>

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 27 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 28 Remuneration of auditor**

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

Auditing the accounts, financial statements and performance indicators	<u>16</u>	<u>16</u>
--	-----------	-----------

### **Note 29 Commitments**

At the reporting date the Quadriplegic Centre Board had no commitments.

### **Note 30 Contingent liabilities and contingent assets**

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

### **Note 31 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 32 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 33 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 2013

**Note 34 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	2013 Actual \$000	2012 Actual \$000	Variance \$000
<b>Expenses</b>				
Employee benefits expense		9,297	9,182	115
Fees for visiting medical practitioners		86	85	2
Patient support costs		956	964	(8)
Depreciation and amortisation expense		212	205	7
Repairs, maintenance and consumable equipment		379	381	(3)
Other expenses	(a)	244	659	(415)
<b>Income</b>				
Patient charges		3,280	3,317	(57)
Interest revenue		128	121	7
Other revenues	(b)	164	283	(119)
Service appropriations	(c)	9,134	8,543	591

**(a) Other expenses**

In 2012 Risk Cover made an adjustment to the 2008-09 workers compensation contribution of the Quadriplegic Center. An amount of \$78000 was incurred defending an EOO claim, the cost being reimbursed by Risk Cover and included as Other Income.

**(b) Other revenues**

As mentioned above an extra \$78000 was received in 2008-09 from Risk Cover to reimburse the legal expense incurred in defending an EOO claim.

**(c) Service appropriations**

Increase in accordance with Health Department hospital funding indexation.

**(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	2013 Actual \$000	2013 Estimates \$000	Variance \$000
<b>Operating expenses</b>				
Employee benefits expense		9,297	10,193	(896)
Other goods and services		1,877	2,305	(428)
<b>Total expenses</b>		11,174	12,498	(1,324)
<b>Less: Revenues</b>		(3,552)	(3,365)	(187)
<b>Net cost of services</b>		7,622	9,133	(1,511)

**Other goods and services**

Expenditure on Repairs and Maintenance, a variance of \$98000, continues to be kept to essential requirements whilst the outcome of the proposal for redevelopment of the Quadriplegic Centre is considered for budget allocation. Workers contribution savings of \$257000 against budget were achieved.



Notes to the Financial Statements

For the year ended 30th June 2013

Note 35 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 35(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 client credit ratings. For financial assets that are either past due or impaired, refer to Note 35(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 normal course of operations.

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

Market risk

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

b) Categories of financial Instruments

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

	2013	2012
	\$'000	\$'000
<b>Financial Assets</b>		
Cash and cash equivalents	4,747	3,175
Loans and receivables (a)	505	447
<b>Financial Liabilities</b>		
Financial liabilities measured at amortised cost	354	565

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



c) Financial instrument disclosures

Credit Risk

The following table discloses the Quadriplegic Centre Board's maximum exposure to credit risk and the ageing analysis of financial assets. The Quadriplegic Centre Board's maximum exposure to credit risk at the end of the reporting 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 Quadriplegic Centre Board.

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

	<u>Ageed analysis of financial assets</u>					
	Carrying amount \$000	Not past due and not impaired \$000	<u>Past due but not impaired</u>			<u>Impaired Financial assets</u> \$000
			<u>Up to 12 months</u> \$000	<u>1-2 years</u> \$000	<u>2-5 years</u> \$000	<u>More than 5 years</u> \$000
<b>2013</b>						
Cash and cash equivalents	4,747	4,747	-	-	-	-
Receivables (a)	115	115	-	-	-	-
Amounts receivable for services	390	390	-	-	-	-
	<u>5,251</u>	<u>5,251</u>	-	-	-	-
<b>2012</b>						
Cash and cash equivalents	3,175	3,175	-	-	-	-
Receivables (a)	57	57	-	-	-	-
Amounts receivable for services	390	390	-	-	-	-
	<u>3,622</u>	<u>3,622</u>	-	-	-	-

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



c) Financial Instrument disclosures (continued)

Liquidity risk and interest rate exposure

The following table details the Quadriplegic Centre Board's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposures and maturity analysis of financial assets and liabilities

	Weighted average effective interest rate %	Interest rate exposure				Nominal Amount \$000	Maturity dates			
		Carrying amount \$000	Fixed interest rate \$000	Variable Interest rate \$000	Non- Interest bearing \$000		Up to 12 months \$000	1-2 years \$000	2-5 years \$000	more than 5 years \$000
2013										
<u>Financial Assets</u>										
Cash and cash equivalents	3.5%	4,747	-	4,747	-	4,747	4,747	-	-	-
Receivables (a)	-	115	-	-	115	115	115	-	-	-
Amounts receivable for services	-	390	-	-	390	390	390	-	-	390
		5,251	-	4,747	505	5,251	4,861	-	-	390
<u>Financial Liabilities</u>										
Payables	-	354	-	-	354	354	354	-	-	-
		354	-	-	354	354	354	-	-	-

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

	Weighted average effective interest rate %	Interest rate exposure				Nominal Amount \$000	Maturity dates			
		Carrying amount \$000	Fixed interest rate	Variable interest rate	Non-interest bearing		Up to 12 months \$000	1-2 years \$000	2-5 years \$000	more than 5 years \$000
			\$000	\$000	\$000					
2012										
Financial Assets										
Cash and cash equivalents	4.0%	3,175	-	3,175	-	3,175	3,175	-	-	-
Receivables (a)	-	57	-	-	57	57	57	-	-	-
Amounts receivable for services	-	390	-	-	390	390	-	-	-	390
		3,622	-	3,175	447	3,622	3,232	-	-	390
Financial Liabilities										
Payables	-	565	-	-	565	565	565	-	-	-
		565	-	-	565	565	565	-	-	-

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



c) Financial instrument disclosures (continued)

*Interest rate sensitivity analysis*

The following table represents a summary of the interest rate sensitivity of the Quadriplegic Centre Board's 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.

2013	<u>Carrying Amount</u> \$000	<u>-100 basis points</u>		<u>+100 basis points</u>	
		<u>Surplus</u> \$000	<u>Equity</u> \$000	<u>Surplus</u> \$000	<u>Equity</u> \$000
Financial Assets					
Cash and cash equivalents	4,747	(47)	(47)	47	47
2012		<u>-100 basis points</u>		<u>+100 basis points</u>	
	<u>Carrying Amount</u> \$000	<u>Surplus</u> \$000	<u>Equity</u> \$000	<u>Surplus</u> \$000	<u>Equity</u> \$000
Financial Assets					
Cash and cash equivalents	3,175	(32)	(32)	32	32

*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 2013

Note 36 Schedule of income and expenses by service

	Aged & Continuing Care		Total	
	2013	2012	2013	2012
	\$000	\$000	\$000	\$000
<b>COST OF SERVICES</b>				
Expenses				
Employee benefits expense	9,297	9,182	9,297	9,182
Fees for visiting medical practitioners	86	85	86	85
Patient support costs	956	964	956	964
Depreciation and amortisation expense	212	205	212	205
Repairs, maintenance and consumable equipment	379	381	379	381
Other expenses	244	659	244	659
<b>Total cost of services</b>	<b>11,174</b>	<b>11,476</b>	<b>11,174</b>	<b>11,476</b>
<b>INCOME</b>				
Revenue				
Patient charges	3,260	3,317	3,260	3,317
Interest revenue	128	121	128	121
Other revenues	164	283	164	283
<b>Total income other than income from State Government</b>	<b>3,552</b>	<b>3,721</b>	<b>3,552</b>	<b>3,721</b>
<b>NET COST OF SERVICES</b>	<b>7,622</b>	<b>7,755</b>	<b>7,622</b>	<b>7,755</b>
<b>INCOME FROM STATE GOVERNMENT</b>				
Service appropriations	9,134	8,543	9,134	8,543
Assets transferred	-	-	-	-
<b>Total income from State Government</b>	<b>9,134</b>	<b>8,543</b>	<b>9,134</b>	<b>8,543</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>1,512</b>	<b>788</b>	<b>1,512</b>	<b>788</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 2013, 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 2013 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.

## **Report on Controls**

I have audited the controls exercised by the Quadriplegic Centre Board during the year ended 30 June 2013.

Controls exercised by the Quadriplegic Centre Board are those policies and procedures established by the Board to ensure 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.

### *Board's Responsibility for Controls*

The Board is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Board complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

### **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 during the year ended 30 June 2013.

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

I have audited the key performance indicators of the Quadriplegic Centre Board for the year ended 30 June 2013.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

### *Board's Responsibility for the Key Performance Indicators*

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 and for such controls as the Board determines necessary to ensure that the key performance indicators fairly represent indicated performance.

### *Auditor's Responsibility*

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 and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Board's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

**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 2013.

**Independence**

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

**Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators**

This auditor's report relates to the financial statements and key performance indicators of the Quadriplegic Centre Board for the year ended 30 June 2013 included on the Board's website. The Board's management is responsible for the integrity of the Board's website. This audit does not provide assurance on the integrity of the Board's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



DON CUNNINGHAME  
ASSISTANT AUDITOR GENERAL ASSURANCE SERVICES  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
12 September 2013

