



QUADRIPLEGIC CENTRE

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QUADRIPLEGIC CENTRE

Annual Report

2017 - 2018

Excellence in Spinal Injury Management, Care and Rehabilitation



Quality
ISO 9001
SAI GLOBAL

QUADRIPLEGIC CENTRE

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10 SELBY STREET
SHENTON PARK, WA 6008

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Quadriplegic Centre Annual Report 2017/2018

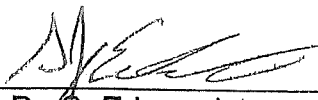
STATEMENT OF COMPLIANCE

**TO: HON ROGER COOK MLA
MINISTER FOR HEALTH**

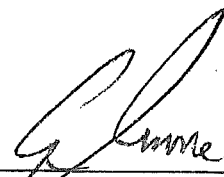
In accordance with the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Report of the Quadriplegic Centre for the financial year ending 30 June 2018.

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



Dr. S. Edmondston
Chairperson
Quadriplegic Centre Board



Mr. G. Currie
Member of the Board
Quadriplegic Centre Board

Date: 12/09/2018.

Date: 12/09/2018

QUADRIPLLEGIC CENTRE 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 post injury rehabilitation and are awaiting funding for independent living in the community;
- Require sub-acute or ventilator dependent care that would traditionally be provided at the State Spinal Unit;
- 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 Quadriplegic Centre 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 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's continuing commitment to long term rehabilitation for highly dependent patients remains essential. It is the high level of care required by this cohort of patients which prevents them from living independently and in the context of this service, emphasises the need for appropriate accommodation and essential support services.

During the prior financial year, a review of the Quadriplegic Centre's buildings and infrastructure was completed to assess the current condition of the premises and identify any areas requiring urgent remediation. A team of consultants (Architectural, Structural, Electrical, Mechanical and Hydraulic) reviewed the condition of the Quadriplegic Centre.

Since the development of the Spinal Cord Injury (SCI) model of care (MOC) in 2016, the decision to fully replicate the functions of the existing Quadriplegic Centre has been reconsidered. New patients with a SCI are transitioning to live in the community with various support services. The decision, discussed with the Board and residents towards the end of FY2017/2018, described the closure of the existing Quadriplegic Centre and where possible, for those residents that chose, and are able to, to also live in the community in various housing facilities and with individually tailored care services. For those residents who have identified needs for which the SCI MOC is not sufficient then alternative collective facility/ies with their current care provisions will be developed.

Full closure of the Quadriplegic Centre is anticipated to occur during 2020. A master program for major decommissioning activities will be developed in the near future and costs for decommissioning activities including equipment, minor works or consultant fees will need to be funded by the Quadriplegic Centre.

Pending these changes, the Quadriplegic Centre maintains and supports the goal of community living for all spinal injured persons. Centre services are directed to this outcome, whilst for spinal injured clients already living in the community, the Centre provides an effective community outreach and support service. The Community Nursing Service offers primary care and 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 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.

1.2 Operational Structure

Legal Name: Quadriplegic Centre
Postal Address: 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 was established as a board governed Health Service Provider by the Minister under section 32 of the *Health Services Act 2016*. The Quadriplegic Centre is responsible to the Minister for Health and the Department CEO of the Department of Health (System Manager) for the efficient and effective management of the organisation.

1.2.2 Responsible Minister

Hon. Roger Cook MLA, Minister for Health.

1.2.3 Quality Policy Statement

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

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

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

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

This Policy Statement is authorised by:



Ms Roslyn Elmes
A/Chief Executive

DATED: 12th September 2018

1.2.4 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;

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 program 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 interests 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 Board of the Accountable Authority

Board Members are appointed by the Minister pursuant to Section 71(1) of the *Health Services Act 2016*. The term of appointment for each member of the Board commenced on 1st January 2016 and expires on 1st January 2019.

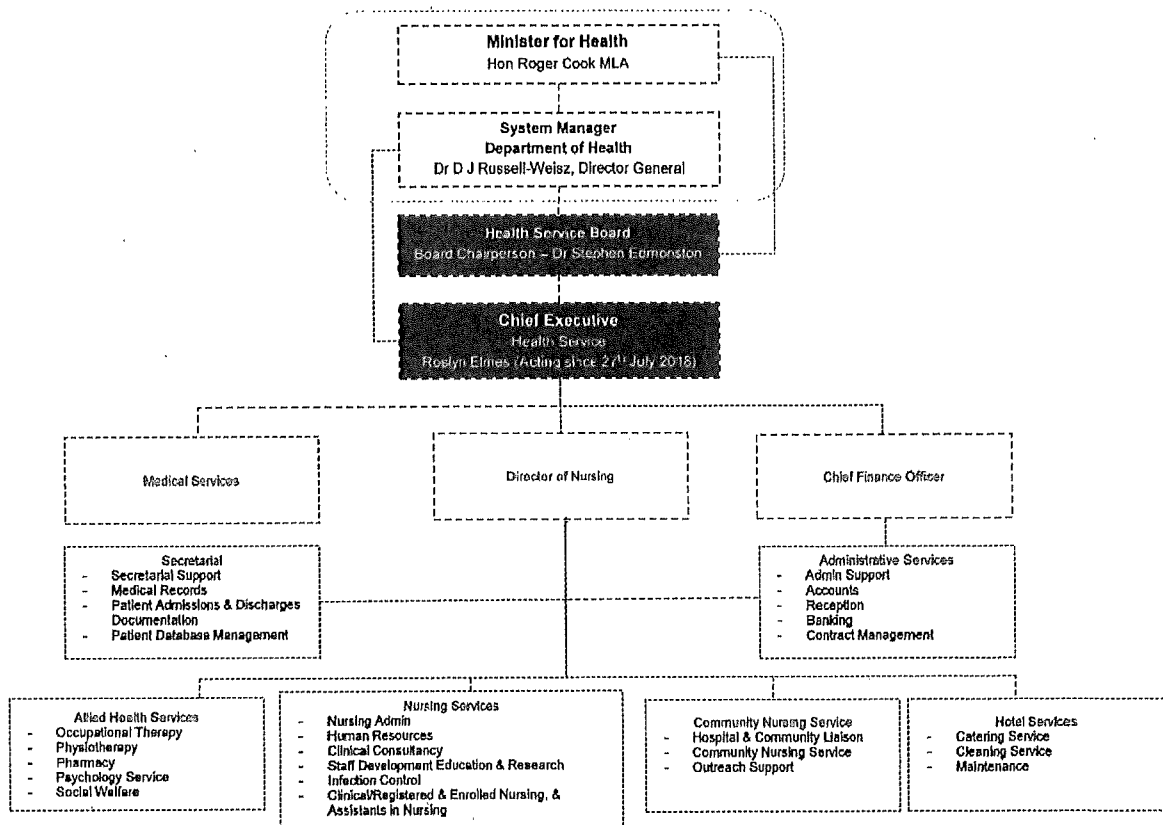
CHAIRPERSON Dr S.J. Edmondston, Dip Physio, Adv Dip Physio, PhD

MEMBERS Professor S. A. Dunlop, BSc (Hons), PhD
Ms S. Chew
Mr G. Currie
Ms M. Karniewicz
Ms M. H. Kuhne BA (resigned 15th May 2018)
Mr P.R. Woodland, MBBS (WA), FRACS, FAOrth.A.
Mr R. Wright

Table One: Senior Officers

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Chief Executive	1. Ms Roslyn Elmes 2. Ms Angela Kelly 3. Mr W. Salvage	1. Temporary (Appointed 29/07/18) 2. Temporary (26/04/18 – 29/07/18) 3. Temporary (16/06/17 – 26/04/18)
Nursing Services	Director of Nursing	Ms L. Emerson	Permanent
Medical Services	General Practitioner	Dr W. Quarles	Permanent
Financial Services	Chief Finance Officer	Mrs T. Zemunik	Permanent

Table Two: Organisational Structure



1.4 Services Provided

1.4.1 Functions and Services

Direct Patient Services

- Medical Services
- Nursing Services
- Patient Advocacy Service

Other Support Services

- Corporate Services
- Maintenance
- Hotel Services
- Financial Services
- Medical Records
- Supply

Allied Health Services

- Physiotherapy
- Occupational Therapy
- Psychology Service
- Social Work

Community Support Services

- Community Nursing and Outreach Support

1.5 Performance Management Framework

The Quadriplegic Centre is funded through the Department of Health Western Australia. The Centre accepts appropriate transfers of spinal injured patients from WA hospitals and community respite referrals. The Centre's Community Nursing 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.

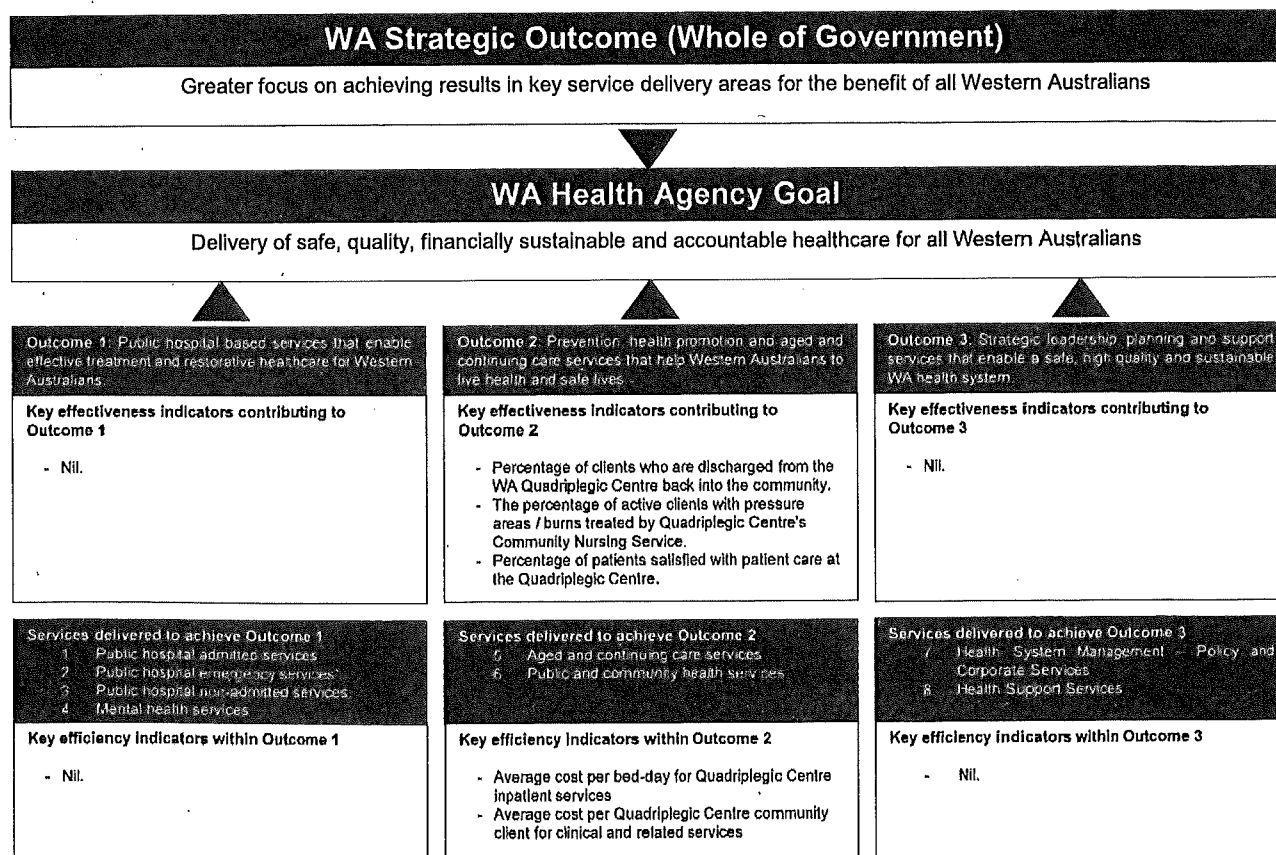
1.5.1 Outcome-based Management Framework

The Quadriplegic Centre operates under the Outcome-Based Management Performance Management Framework which complies with its legislative obligation as a WA government agency.

The framework describes how outcomes, services and key performance indicators are used to measure agency performance towards achieving the relevant overarching whole-of-government goal. WA Health's key performance indicators measure the effectiveness and efficiency of the health service provided by WA Health in achieving the stated desired health outcomes.

The Quadriplegic Centre contributes to the achievement of the outcomes through health services delivered either directly by Quadriplegic Centre or indirectly through contracts with non-government organisations.

The Quadriplegic Centre's outcomes and key performance indicators for 2017/2018 are aligned to the State Government's goal of 'greater focus on achieving results in key service delivery areas for the benefit of all Western Australians'.



Performance against these activities and outcomes are summarised in the Agency Performance section and described in detail under Key Performance Indicators in the Disclosure and Compliance section of this report.

1.5.2 Changes to Performance-based Management Framework

The Outcome Based Management Framework did not change in 2017/2018.

1.5.3 Shared Responsibilities with Other Agencies

As part of the WA health system, Quadriplegic Centre works with other agencies to provide and fund health services to the achievement of the stated desired health outcomes as per the Outcome Based Management framework.

1.6 Overview of the Centre

The Quadriplegic Centre is administered by a Health Service Provider Board incorporated under the Health Services Act 2016. The Centre provides medical, nursing, allied health, physiotherapy, occupational therapy, social worker and psychology services. Community clients receive support and clinical liaison services provided by the Centre's Community Nursing Service.

Admissions to the Quadriplegic Centre may be through transfers of spinal injured patients from WA hospitals, community respite referrals, 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

Of the twenty six applications for admission, nineteen were approved and six were declined as they did not meet the admission criteria and one was withdrawn. Over 2017/2018, forty two patients were successfully discharged to the community and two patients died.

Table Three: Patient Movements

	2017/2018	2016/2017	2015/2016
Number of Admission Applications Received	26	25	32
Number of Applications Approved	19	22	31
Number of Applicants not meeting the Admission Criteria	6	3	1
Number of Discharges to the Community	42	36	33
Number of Deceased Patients	2	6	5

Table Four: Bed Occupancy

Year	Bed Occupancy (total occupied bed days)
2017/2018	13,089
2016/2017	15,201
2015/2016	20,094

Total occupied bed days provided by the Centre were 13,089 for 2017/2018. This is reduced from the 15,201 bed days provided in 2016/2017 and is a reflection of the reduced number of eligible applications for admission and increased number of discharges to community

Where possible, patients are being encouraged and enabled to discharge directly from the State Rehabilitation Service at Fiona Stanley Hospital to live in the community. The patients who are applying to come to the Quadriplegic Centre are patients who often have multiple and complex social, housing, financial or clinical needs in addition to awaiting funding for a community care package with introduction of NDIS. All of the complexities can create barriers to discharge and often result in the patient being rehabilitated and ready for discharge to community, but unable to do so because of financial uncertainty, and having to remain as a patient at the Quadriplegic Centre. WA Health have provided additional funding to enable timely transition to community living for the eligible patients at the Centre.

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 maximise 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.

2.3 Transitional Care Service

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 service also provides for the admission of eligible clients experiencing secondary medical consequences of their spinal cord injury, 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 Quadriplegic Centre Community Nursing Service provides valuable support through this time and following discharge from the Centre.

3,983 days were provided for Transitional Care during 2017/2018

2.4 Extended Rehabilitation

The Quadriplegic Centre provides ongoing care for high level quadriplegic patients, whose general medical condition 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.

8,207 days were provided for Extended Rehabilitation during 2017/2018

2.5 Respite Service

The Quadriplegic Centre provides support for patients and their families from around the State. Respite services give clients and their families options of care 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.

534 days were provided for Respite Care during 2017/2018

2.6 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 eleventh year of operation (commenced in 2007). Currently we have one patient in the program. The focus of the program is to provide best practice in managing the ventilated patient..

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 return to live in the community with ongoing support from the Ventilator Dependent Quadriplegic Community Care Program and Quadriplegic Centre Community Nursing Services, 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.

365 days were provided for VDQCCP during 2017/2018

2.7 Quadriplegic Centre Community Nursing Service

The Service currently has 668 active clients on its database.

This financial year there were 3,771 total occasions of service. The Community Nursing Service responded to 3,339 service requests from community clients and other organisations. This has included liaison with organisations such as Silver Chain, Department of Veterans Affairs, Disability Services Commission and Continence Advisory services.

Over the year 179 new pressure sores/burns were identified. Of these, 175 were safely managed and treated in the community, which equates to 97.8% of clients being successfully treated in their own home and avoiding admission to hospital. Only 4 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.

The service is also now more available to attend multidisciplinary meetings at Fiona Stanley Hospital and meet with inpatients before they are discharged into the community. Also regular introduction sessions continue with new in-patient clients at the rehabilitation unit. The inpatients are be provided with information about the service.

The service continues to be involved with continence equipment schemes (e.g. CMAS) whereby clients can be assisted to access entitlements. The service provides expert clinical assessment and recommendations for appropriate equipment and management. This is an ongoing process.

Regular meetings are held with product representatives to ensure the service maintains a current knowledge of continence and wound care products and their appropriate clinical applications.

The service continues to assist clients in the process of accessing the NDIS and MY WAY schemes.

Clients in country areas are visited on an annual basis. This includes clients residing in an area including, and bounded by Geraldton, Kalgoorlie, Esperance and Albany. Clients in more remote areas can access the service via telephone, email, SMS or mail.

Telehealth has become an exciting addition to the service. It allows access to consults by remote clients and those unable to travel to clinics.

Table Six: Community Nursing Service – Total Services 2017/18

Total Services – Community Nursing	2017/2018	2016/2017
Total Number of Clients	668	666
Total Occasions of Service	3,771	3,986
Total Requests for Service	3,339	3,525
New Pressure Areas Identified	179	189
New Pressure Areas Successfully Treated in the community	175	179
Hospital Admissions Pressure Ulcers	4	10
Distance Travelled (kms)	59,030	68,333

2.8 Psychology Service

Psychology services within the Quadriplegic Centre continue to address the psychological needs of both long stay and transitional care patient groups.

Long stay patients often struggle with low mood and coping issues particularly when they have to deal with additional medical and health problems. Patients often endure comorbidities and a consequence is often a complex treatment and management plan which is obviously challenging. The Centre provides support to patients by exposing them to a variety of activities and rehabilitation services. The psychologist helps them with motivation and strategies to achieve their goals and provide ongoing psychological support.

Transitional care patients are often struggling with adjustment disorders and anxiety/depression and many have pain management problems. The potential for stress, frustration, depression and anxiety remains high for all those who are spinal injured and coping with a significant disability. It is also difficult both physically and emotionally for family and staff and the Centre continues to provide regular teaching sessions focused on dealing with these challenges and supporting all these groups.

The psychologist at the Quadriplegic Centre also provides support and education to staff. Regular sessions are held with all departments focusing on a variety of topics including 'Challenging Behaviours', 'Understanding and Resolving Conflict', 'Effective Communication' and 'Boundaries'.

2.9 Physiotherapy Service

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

Following high spinal cord injury, patients 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.

All patients are encouraged to attend physiotherapy for both acute and ongoing treatment, rehabilitation and gym programs. The department provides initial assistance and ongoing support for patients, utilising gym equipment while patients on prolonged bed rest have the opportunity to access physiotherapy services at the bedside. The Physiotherapy service department has continued to provide support for ventilator-dependent patients.

Programs are conducted in conjunction with the Occupational Therapy service department to enhance individual patient outcomes. Appointment times for patients within the department have continued to be updated on an ongoing basis with flexible arrangements.

The Physiotherapy department has contributed to the training of staff for gaining competence in caring for a patient on mechanical ventilation via the annual mini spinal

course at the Centre. The workshop includes an update on cough assist, suctioning and bagging techniques for ventilated patients.

The Physiotherapy department continues to provide manual handling workshops for nursing staff with a strong emphasis on correct handling techniques and risk management skills as required. Annual competency assessments are undertaken for all nursing staff to ensure manual handling skills and practice is at the highest level.

Risk assessment and risk management practices related to each patient are subject to individual assessment and regular review.

The Physiotherapy department provides ongoing support for patients utilising a mini-physiotherapy gym in Murchison area. The mini-gym consists of Upper Tone, rickshaw and arm bike which are available to patients 24/7. Physiotherapists provide induction in safe use of gym equipment as well as individualised exercise programs for patients willing to attend.

2.10 Occupational Therapy Service

The Occupational Therapy Service at the Quadriplegic Centre assists patients to achieve the highest possible levels of independence in their activities of daily living. The Occupational Therapist works collaboratively with individual patients, their families and with external providers, to facilitate achievement of the patient's particular goals.

The service continues the rehabilitation process following spinal cord injury by identifying each individual's functional constraints, and ascertaining their short term and long term goals in the areas of self-care, work (unpaid and paid) and leisure activities. Rehabilitation techniques are utilised, including skills training, trial, prescription and training in the use of assistive equipment and specific education of the patient, their families and community carers.

The team fabricates specialised adaptations and devices, with individualised, and frequently innovative, design, to increase independence in functional tasks. These rehabilitation tools focus on increasing residents' levels of independence, and safety in managing their daily tasks, to assist in their transition into community living. Respite patients have access to Occupational Therapy services, and often return to the community with an increased level of independence.

Within the area of communication and assistive technology, the team supports individuals to optimise their function, relative to their needs and objectives. We adapt equipment and/or the access of items, such as voice amplification devices, communication systems, mobile phones/telephones, call bell systems and electronic tablets and computers.

The Occupational Therapy department is a well-equipped clinic and workshop. There is a dedicated therapy treatment space, as well as a workshop area for fabrication of specific items, and for minor maintenance and adjustments of particular assistive equipment items. Several residents can use the space at one time, creating efficiencies, camaraderie in therapy and increased worker safety. Adjacent to the main

therapy room is a Functional Training Kitchen. This space is set up for our residents to conduct therapy sessions in a practical and functional way. The kitchen has been designed for wheelchair users, with a variety of specific design features to optimise independence.

The Occupational Therapy department assists residents in the acquisition of assistive equipment through various schemes, including the Community Aids and Equipment Program, Better Life Foundation, McKellar-Hall Trust, and the Equipment for Living Grant through Lotteries Commission. This equipment can include pressure relief items, specialised compression garments, commodes, powered and manual wheelchairs, environmental control systems, electrically adjustable beds and vehicle modifications.

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. In this changing health environment we continue to provide education and support to the wider community, as well as utilising internal and external opportunities for further knowledge enhancement for our service.

2.11 Welfare Support Service

The role of the Welfare Support Service is to support patients in their day to day domestic tasks which are many and varied and to advocate on their behalf. In order to promote independence those patients who are able to, are encouraged to manage their own affairs with support as required. This is particularly important for the cohort of patients transitioning through the Centre whose ultimate discharge destination will be living in their own home.

The Welfare Support Service includes:

- Welcoming and orientating new patients and their families to the Centre.
- Supporting patients in their dealings with government and non-government agencies such as Centrelink, Medicare, Private Health funds and the department of Housing.
- Providing twice weekly shopping and banking services for those patients unable to manage this themselves.
- Preparing grant applications on behalf of patients.
- Assisting the Social Worker in resource and information gathering.
- Production of the patient newsletter and facilitation of the residents' forum meeting.
- Liaison with visiting services/organisations such as podiatry, the Electoral Commission, WA's Individualised Services (WAIS) and organising and supporting patients to participate.
- Management of the Centre's vehicle fleet which includes taking bookings and ensuring all drivers have an appropriate license and are competent to transport a person in a wheelchair.

2.12 Social Work Service

Social workers work in partnership with people to facilitate empowerment, to build on strengths, enhance wellbeing and encourage and promote social inclusion. In spinal rehabilitation, a patient's need for social work services, and the extent of that service, is not a simple correlation of their diagnosis.

Factors influencing the extent of social work intervention include the degree and extent of the long term disability and subsequent lifestyle changes this brings. Of particular importance is the extent of a patient's family and social support and the availability and ease of access to required resources, especially in terms of care and housing.

Advocacy and liaison with multiple stakeholders and case management in regard to discharge planning for patient's transitioning through the Centre continues to be a major focus for social work intervention.

During the past year as a result of the Spinal Cord Injury Reconfiguration Project some patients have been fortunate to have access to special funding which has enabled patients to more easily transition to community living, with the support they require to secede. Permanent residents have begun to engage with WA's Individualised Services (WAIS) and the social worker and welfare officer are actively involved in offering advice and information to residents and families as they begin to explore their options for the future. The coming year will likely involve an increase in social work interventions for this group.

Focus has also been placed on assessment and support of patients who are admitted for respite. Many of these patients are ageing with SCI and this involves challenges for the patient, their family and care supports. Involvement for this group has included advocating and liaison with community care providers, carer support and counselling and provision of information on financial issues related to grants and pensions. (

The social worker at the Quadriplegic Centre also provides information over the phone in response to queries from people living in the community with SCI, both in WA and interstate and also from agencies care providers and family members. The department also works closely with the social workers at FSH Spinal Unit and with the newly formed Spinal Outreach Service in order to provide the best possible social work service to this cohort of patients both as inpatients and within the community.

2.13 Infection Control

Globally, healthcare associated infections are on the rise and patient with high level spinal cord injury have an even greater risk of infection. This includes infections of the urinary tract, respiratory system, gastrointestinal tract and skin.

To reduce the risk of infections being transmitted to patients, the Quadriplegic Centre operates an effective Infection Prevention and Control Program. The effective prevention, monitoring and control of infections are an integral part of the quality, safety and clinical risk management operations at the Quadriplegic Centre. While not all health care acquired infections can be prevented, the infection prevention and

control program ensure systems are in place to minimise their occurrence and reduce the risk.

The Infection Prevention and Control Program policies and procedures are evidence-based, use best practice guidelines and are in line with legislation and the Department of Health Guidelines and Standards. They serve to assist staff in delivering a high standard of care that minimises the possibility of the transmission of infectious agents.

The measures implemented to achieve this include:

- Policies, procedures and guidelines for the prevention and control of infection include:
 - Standard Precautions
 - Transmission Based Precautions
 - Prevention of Infection from Multi-Resistant Micro-organisms
 - Hand Hygiene
 - Use of PPE
 - Handling and Disposal of Sharps and Clinical Waste
 - Environmental Cleaning and Maintenance
 - Outbreak and Pandemic Management
- A hand hygiene program and the monitoring of it
- The availability of an alcohol-based hand rub in all rooms and ward areas
- The use of personal protective equipment to control transmission
- Staff training in Infection Prevention and Control at induction and throughout the year
- Monitoring and reducing the emergence of antibiotic resistant organisms
- Notifiable diseases are identified in accordance with legislative requirements and responsibilities for notification are met.
- Comprehensive cleaning regime and environmental audits conducted throughout the year
- Antimicrobial stewardship on the use of antibiotics
- An active surveillance program designed to observe, identify, manage, resolve and report infections that occur. This is reported monthly.
- Outbreak and pandemic management plans
- Influenza vaccination made available to staff and patients and uptake recorded and monitored

Outcome indicators for infection control are measured, trended, reviewed and improved as required.

Monthly reports and graphs are provided indicating all infections.

Quarterly infection rate analysis is provided for monitoring cross infection and potential multi-resistant micro-organisms outbreak.

Annual reports and graphs are provided.

Annual flu vaccination percentage for both staff and patients are recorded.

2.14 Research

In the past, 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 product has now been produced as a commercial product.

2.15 Staff Development

The Centre provides education and training to all staff, based on best practice principals, legislative requirements and outcomes of the performance appraisal system identified through training needs analysis.

Employees are provided with specific education and training related to the responsibilities of their position and relevant to the care of spinal cord injured persons as well as contemporary clinical practice and issues.

In partnership with the Chamber of Commerce and Industry (CCI), Apprenticeship Centre, Polytechnic West and a Registered Training Organisation the Quadriplegic Centre has been able to provide nationally recognised traineeships and qualifications to employees. Assistants in Nursing have attained Certificate 1V Disability Work and Hotel Services staff have successfully completed Certificate 111 Hospitality: Catering and Cleaning Operations.

Educating and supporting staff to appropriately deal with the prevention and management of challenging, violent and aggressive behaviour is covered extensively from induction and continues through the ward forums and monthly workshops, facilitated by the psychologist.

Annual mandatory education, training and skills competency assessment for all employees provides the opportunity to further develop knowledge and skills, ensuring that all staff work safely and competently, providing the highest level of care according to best practice standards. Assistants in Nursing are provided with additional opportunities to develop their skills through a Mini Spinal Injury Program. Registered Staff are encouraged to participate in seminars and secondments for up skilling and training purposes. In the 2016/2017 year, four Registered Nurses commenced a secondment to RPH Intensive Care Unit - 12 months transition program. The first two Registered Nurses commenced this transitional program in May 2017 followed by two in July 2017. Three of the four seconded Registered Nurses have now accepted permanent positions in RPH ICU.

All care staff are required to complete studies and competencies in Care of the Ventilated Patient and this is achieved by the attendance at a Ventilator study day followed by training and mentorship shifts with experienced staff until competency and confidence are achieved. Annual skills competency assessment is mandatory for all ventilated trained staff.

All catering and care staff annually complete the online City of Nedlands: Food Safe e-learning package. Catering and cleaning staff also complete Basic Chemical Awareness and Hand Hygiene Australia's non clinical hand hygiene module.

The Quadriplegic Centre provides an ongoing program of practical placement for nursing students from Notre Dame University.

2.16 Infrastructure and Equipment

A review of the infrastructure was conducted in June 2016 with a view to ensure continued and uninterrupted service of the Quadriplegic Centre. As a consequence a number of remedial works have been completed throughout 2016- early 2017.

To ensure continued safe and uninterrupted service of the Quadriplegic Centre a number of works were completed during this financial year.

These works included:

- Replacement of ceilings and structural supports to four bedrooms
- Construction of a safety chain-wire fence surrounding the redundant waste water pit at the rear of the property
- Repair of the building gutter and downpipes
- Installation of security screens to resident bedrooms
- Installation of two electric automatic sliding doors to main entrances
- NBN ready with infrastructure installed and tested

The Centre, under its prescribed maintenance program, regularly inspected and serviced equipment including:

- Pan washer maintenance and servicing
- Hot water and thermostatic temperature control valves
- Power sub-station (Main Switch Room)
- Pest control
- Water filtration systems
- Fire protection
- Air conditioning systems
- Residents beds, hoists and weighing equipment
- Kitchen equipment
- Electrical testing and tagging

Several purchases were made throughout the year which includes:

- Dining room coffee machines
- 5 patient lifting hoists
- Emergency lighting upgrade

2.17 Quality Assurance

The Quadriplegic Centre is committed to provide quality services to patients with high spinal cord injury by maintaining a coherent and robust quality management system. The quality management system ensures the Centre has the capability to establish and maintain an environment fit for delivering services to specified standards and ensure continuous improvement of the system. This is demonstrated by the Centre's commitment to a six monthly compliance audits in order to retain the Centre's Certificate of Registration under ISO 9001:2015

This program is based on the recently updated standard ISO 9001:2015 and underpins a process of continuous improvement in the provision of patient care and services to the community in spinal injury rehabilitation.

Under the Quadriplegic Centre's Quality Management System:

- 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 complaint resolution and management process is operating well and complaints are managed in line with the W.A. Health Department policies.
- The Internal Quality Audit Schedule ensures quality audits are conducted to verify quality assurance activities and related results comply with planned arrangements, to determine the effectiveness of the quality system. Internal audits cover all areas and functions of the Centre.
- A strong quality culture is supported by a robust quality management system whereby any patient, staff member or visitor to the Centre is encouraged to participate in quality improvement by completing a Continuous Improvement Report (C.I.R).

In 2017/2018, SAI Global: ISO 9001:2008 audits were conducted in October 2017 (based on ISO 9001:2008) and in May 2018 (Recertification audit based on ISO 9001:2015 to determine continuing compliance of the organisation's management system with audit criteria and measure its effectiveness in achieving continual improvement and system objectives.

A very productive year with the successful achievement of the Certification of Re-registration in May 2018 against new Standard ISO 9001:2015 following an audit conducted by SAI Global demonstrating that the Quadriplegic Centre is successfully operating a Quality Management System which complies with the requirements of ISO 9001:2015.

The City of Nedlands requires Food Safe audits be conducted by an external auditor to ensure compliance under the *Food Act 2008*. The most recent Food Safe audit on 4th April 2018 found the Quadriplegic Centre to be fully compliant and categorised the Centre as High Performance. The High Performance category is achieved when the audit has not disclosed any contraventions of the *Food Act 2008* or the *Australia New Zealand Food Standards Code* and where, in the view of the auditors, has a high confidence in the Food Safe Programme (FSP). A high level of confidence is measured in two ways; 1) Evidence of continuing compliance with the FSP and 2) The business has an effective internal food safety audit and management review process.

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.

In April 2014, a Risk Register was created which identifies risk type, provides a risk description, details the current controls and evaluates the risk likelihood / level. This is an extensive and comprehensive assessment of all risks within the Quadriplegic Centre and is a valuable resource used in strategically managing and preventing accidents and injury to everyone who lives, works or visits the facility. The Risk Register is updated annually to capture changes to working conditions & practices. The last update occurred as at June 2018.

Manual handling and ergonomics continues to be one of the highest risk areas within spinal nursing and comprehensive risk management strategies are in place to continuously reduce the risk in this area. Reassessment of all patients in relation to manual handling continues throughout 2016/2017 and 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. The Quadriplegic Centre master Chemical register was transferred from paper form to a computer database in December 2016. This initiative was to allow easier access to this database by all sites within the Quadriplegic Centre as well as to streamline updates of MSDS sheets and audits of the register. Chemical training at induction is mandatory for all staff that is exposed to chemicals. This training is then repeated as part of the staff member's annual appraisal process. Internal chemical safety audits are conducted regularly through the Centre's internal auditing program and via workplace safety inspections.

A comprehensive training and education program has been implemented to better identify, manage and prevent violence and aggression in the workplace. Emphasis of this program continues to be the prevention of challenging behaviors through risk assessment and management of high risk patients and triggers. Ongoing education, workshops, management support, policy and procedural guidelines are used to prevent and manage episodes of violence and aggression within the Quadriplegic Centre as they arise.

The Quadriplegic Centre conducts a comprehensive investigation of all Occupational Health & Safety risks. These investigations include preventive measures with time frames, outcomes and any follow up required which are reported and minuted in the monthly Occupational Health & Safety committee meeting. A major part of this risk management process is identifying and reporting potential risks via the hazard reporting system as well as by reporting "near misses" via the Accidents and Incidents reporting system. Early reporting and intervention of these potential hazards minimizes exposure to risks associated with them.

2.19 Financial Summary Report on Operations

2.19.1 Actual Results versus Budget Targets

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

Financial Target	2017/18 Target ⁽¹⁾ \$000	2017/18 Actual \$000	Variation ⁽²⁾ \$000
Total cost of services (sourced from Statement of Comprehensive income)	\$8,919	\$9,816	\$897 (a)
Net cost of services (sourced from Statement of Comprehensive Income)	\$7,121	\$8,676	\$1,555 (b)
Total Equity (sourced from Statement of Financial Position)	\$12,319	\$11,273	\$(1,046) (c)
Net increase / (decrease) in cash held (sourced from Statement of Cash Flows)	\$2,767	\$722	\$(2,045) (d)
Approved salary expense level	\$7,320	\$7,860	\$540 (e)

(1) As specified in the Minister for Health's approved FMA Section 40 Estimates Annual Financial Statements for 2017/18.

(2) Further explanations are contained in Note 36 'Explanatory Statement' to the financial statements

- (a) The variation is mainly due to higher employee benefits expense incurred than estimated during the year as consequence of speed in which the costs could be adjusted accordingly and also the level of fixed costs incurred.
- (b) In addition to the explanation above regarding expenses, the variation was as a result of Service Appropriations being redirected during the year to the Spinal Outreach Program as well as lower patient charges due to the diminishing patient numbers.
- (c) The variations is mainly due to the decrease in anticipated surplus for the year as a result of higher staff costs and lower patient charges.
- (d) The variation arose as a consequence of the net impact of the higher staffing costs, redirection of service appropriations to the Spinal Outreach Program as well as lower patient charges.
- (e) The variation is due to the reduction in Average Full Time Equivalents during the year as patient numbers have varied have reduced at a slower rate than anticipated.

3. SIGNIFICANT TRENDS & ISSUES

3.1 Spinal Cord Injury Statistics [Australian]

[These are the most up to date statistics for spinal cord injury in Australia as at June 2018].

During 2007-08, 362 new cases of SCI were registered with 77 (21%) of these resulting from non-traumatic causes, where SCI was secondary to medical conditions such as vascular disorders (22%), infectious conditions (17%) and spinal stenosis (23%).

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

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)¹.

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

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

³ Spinal Cord Injury Network Australia New Zealand

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

4.2.1 Pricing Policy

The National Health Reform Agreement 2011 sets the policy framework for the charging of public hospital fees and charges. Under the Agreement, an eligible person who receives public hospital services as a public patient in a public hospital or a publicly contracted bed in a private hospital is treated 'free of charge'. This arrangement is consistent with the Medicare principles which are embedded in the National Health Reform Agreement 2011.

The majority of hospital fees and charges for public hospitals are set under Schedule 1 of the Health Services (Fees and Charges) Order 2016 and are reviewed annually.

4.3 Human Resources

4.3.1 Employee Profile

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

Category	2017/2018 Average FTE	2016/2017 Average FTE	2015/2016 Average FTE	2014/2015 Average FTE
Administration	1	1.5	2	2
Nursing Total	59.05	59.05	77.25	77.25
Allied Health	4.78	4.78	5.85	5.85
Hotel Services	12.4	12.4	20.82	20.82
Maintenance	1	1	1	1
Medical Sessional	0.4	0.4	0.4	0.4
Community Nurses	3	3	3	2
Total FTE	81.63	82.13	110.32	109.32

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. 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. To facilitate this commitment to occupational safety and health, a Workplace Health and Safety (WHS) Committee meeting is held monthly. The Committee comprises of representation from management, all departments within Allied Health, ward and clinical nursing representatives and two elected Safety Representatives.

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. Until the end of 2016, these standards were subject to an external audit process by the Industrial Foundation for Accident Prevention (IFAP), who awarded Gold Standard recognition for year ending 30th June 2016 in addition to recognising the attainment of a 6 month lost time injury (LTI) free period. This audit conducted on 15th July 2016 the last audit by IFAP as the Quadriplegic Centre was moved towards total auspice of the North Metropolitan Health Service from early 2017.

To support the Centre's Occupational Health and Safety management system, a documented WHS Management Plan is produced yearly to look at new, mandatory and ongoing strategies that promote the health and safety of the Centre's staff, students, contractors and visitors. This document includes measurable WHS targets that allow the Centre to deliver best practice models.

Workplace Health and Safety Objectives for 2018

OBJECTIVE
To develop and roll out a computerised database for Material Safety Data Sheets (MSDS)
To conduct orientation and annual WHS mandatory education of all staff
To provide Challenging Behaviors Support Sessions for all staff

The WHS targets are audited internally every six months to measure their compliance against targets.

The Centre's current good record of lost time injuries reflects the outcome and culture shift initiated by management in 2009 and implemented consistently since then. This is well supported by a program of extensive and relevant WHS training available to all staff.

The Centre complies with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* and works within the guidelines of the act and staff to develop individualised return to work plans for injured staff.

Table Eight: Occupational Safety, Health and Injury Management

Financial Year	Number of Fatalities	Number of Lost Time Injuries or Disease*	Number of Severe Claims
2017/18	0	2	0
2016/17	0	2	0
2015/16	0	0	0
2014/15	0	0	0

*"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).

There were 2 occasions of workers compensation resulting in lost time injuries in the 2017/2018 year.

4.6 Fire Safety

Announced and unannounced fire evacuation drills are conducted throughout the year. The evacuations are followed by debrief meetings which enable staff to identify fire safety concerns and enable improved reaction times and more efficient coordination of an evacuation.

A review of the Centre's Disaster Planning and Preparedness Procedures has 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. This manual was most recently reviewed and updated in June 2017 to include new information.

All Registered Nurses have undertaken theoretical and practical training in Fire Safety, in addition all employees receive mandatory training and instruction in "Emergency Procedures" and "Fire Extinguisher training" on an annual basis.

The Centre also recently completed Emergency Warden training for all Registered Nurses in addition to implementing new training modules for all care staff in three areas of Fire Safety:

1. Correct use of a Walkie-Talkie
2. Correct use and practice of Pelican evacuation sheet
3. Electronic wheel chair – practice manual operation and assisted control

4.7 Governance Disclosures

4.7.1 Ministerial Directives

No directives were issued to the Quadriplegic Centre Board during the 2017/18 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.
- S. Edmondson, G. Currie and S. Chew 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 2017/2018

Class of Expenditure	2017/2018	2016/2017	2015/2016	2014/2015
Advertising Agencies	\$	\$	\$	\$
Adcorp	Nil	Nil	Nil	Nil
Hay's Recruitment	Nil	Nil	Nil	\$23,497.68
Seek	Nil	Nil	\$688.56	\$1,472.77
Newspaper	\$393.98	Nil	Nil	Nil

4.8.2 Elimination of Discrimination and Harassment

Comprehensive policy and procedures are in place to eliminate discrimination and harassment. Grievances relating to discrimination and harassment are addressed in accordance with the circumstances of the grievance and the policy.

The Centre values equal opportunity and diversity and strives to have a work environment that is free from any form of harassment and discrimination. Training programs target the elimination of discrimination and harassment at orientation and mandatory education as well as specific staff support sessions to discuss the management of difficult behaviour.

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

The Centre has a diverse multicultural workforce with a multiplicity of ethnic groups, as well as staff with physical and intellectual disabilities. Employment programs and practices are consciously free of any bias, that includes but is not exclusive to gender, race and sexuality.

Table Ten: Equity and Diversity Indicators:

INDICATOR	LEVEL OF ACHIEVEMENT
• EEO Management Plan	• Implemented
• Organisational Plans reflect EEO	• Implemented
• Policies & Procedures encompass EEO requirements	• Implemented
• Established EEO contact officer	• Implemented
• Training & Staff Awareness Programs	• Implemented
• Diversity	• Implemented

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 in the past year 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 schedules detailed below form part of the Recordkeeping Plan for WA Health as required under section 16(3)(a-c) of the *State Records Act 2000*.

The Quadriplegic Centre maintains record keeping practices for all patient and corporate (non-patient) records, in accordance with WA Health policies and legislation.

The *Disposal Authority 2013-2017* applies to all State Government organisations and the scope of the Disposal Authority consolidates and amends the disposal and storage for Administrative Records, Human Resource Management Records and Financial and Accounting Records.

The *Patient Information Retention and Disposal Schedule (Version 4, 2014)* provides a management tool for identifying and determining the retention and disposal requirements for patient records created and received by WA Health.

The scope of this policy includes both paper based (including medical records) and electronic data. The policy covers management, storage and archiving of staff records, medical records and administrative documents.

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.

External auditors, SAI Global, regularly conduct reviews of compliance and efficiency of the Centre's records and the record keeping process.


4.8.5 Annual Estimates

In accordance with Treasurer's Instruction 953, the annual estimates for the 2019 year are hereby included in the 2018 Annual Report. These estimates do not form part of the 2018 financial statement and are not subject to audit.

Statement of Comprehensive Income

Quadriplegic Centre Board
 S40 Submission
 Statement of Comprehensive Income

	2019 Estimate \$ '000
COST OF SERVICES	
Expenses	
Employee benefits expense	8,608
Fees for visiting medical practitioners	83
Patient support costs	828
Depreciation and amortisation expense	499
Loss on disposal of non-current assets	-
Repairs, maintenance and consumable equipment	276
Other expenses	334
Total cost of services	<u>10,625</u>
INCOME	
Revenue	
Patient charges	739
Other grants and contributions	-
Interest revenue	168
Other revenues	25
Total revenue	<u>932</u>
Gains	
Gain on disposal of non-current assets	-
Total Gains	<u>-</u>
Total Income other than income from State Government	<u>932</u>
NET COST OF SERVICES	<u>9,693</u>
INCOME FROM STATE GOVERNMENT	
Service appropriations	9,409
Service appropriations received free of charge	284
Total Income from State Government	<u>9,693</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>0</u>

Approved by the Minister for Health: _____ 

Date: 3/8/18.

Statement of Financial Position

Quadriplegic Centre Board
S40 Submission
Statement of Financial Position

	2019 Estimate \$ '000
ASSETS	
Current Assets	
Cash and cash equivalents	12,013
Receivables	106
Inventories	-
Total Current Assets	<u>12,118</u>
Non-Current Assets	
Amounts receivable for services	865
Property, plant and equipment	182
Intangible assets	-
Total Non-Current Assets	<u>1,047</u>
Total Assets	<u><u>13,166</u></u>
LIABILITIES	
Current Liabilities	
Payables	332
Provisions	1,262
Other current liabilities	20
Total Current Liabilities	<u>1,614</u>
Non-Current Liabilities	
Provisions	429
Total Non-Current Liabilities	<u>429</u>
Total Liabilities	<u>2,044</u>
NET ASSETS	<u><u>11,122</u></u>
EQUITY	
Contributed equity	156
Accumulated surplus/(deficit)	10,966
TOTAL EQUITY	<u><u>11,122</u></u>

Approved by the Minister for Health: _____

Date: 13 AUG 2018

Statement of Cashflows

Quadriplegic Centre Board
S40 Submission
Statement of Cash Flows

	2019 Estimate \$ '000 Inflows / (Outflows)
CASH FLOWS FROM STATE GOVERNMENT	
Service appropriation	9,409
Net cash provided by State Government	<u>9,409</u>
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	(8,798)
Supplies and services	(1,396)
GST payments on purchases	(92)
Receipts	
Receipts from customers	739
Interest received	168
GST receipts on sales	2
GST refunds from taxation authority	89
Other receipts	25
Net cash (used in) / provided by operating activities	<u>(9,262)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for purchase of non-current physical assets	-
Net cash (used in) / provided by investing activities	<u>-</u>
Net increase / (decrease) in cash and cash equivalents	148
Cash and cash equivalents at the beginning of period	11,906
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	<u>12,054</u>

Approved by the Minister for Health: _____



Date: 13 AUG 2018

4.9 Government Policy Requirements

4.9.1 Government Building Contracts

To balance data, no contracts subject to the Government Building Training Policy had been awarded.

4.9.2 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.

4.9.3 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.

The Centre continues to work in partnership with Oz Harvest in an initiative to reuse an excess food in the kitchen. OzHarvest is Australia's leading food rescue organisation which collects quality excess food from commercial outlets and delivers it, free of charge to charities providing much need assistance to vulnerable men women and children. OzHarvest's first collection from the Quadriplegic Centre was on 8th Feb 2016 and continues to collect weekly, redistributing excess food throughout Perth metro area.

OzHarvest was founded in Sydney in 2004. Now in its 12th year with 30 vehicles and operating across Perth, Brisbane, Canberra, Gold Coast, Melbourne, Newcastle and Sydney.



R Elmes
A/Chief Executive
Quadriplegic Centre

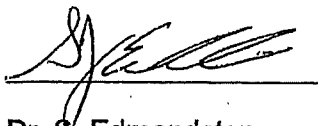
Date: 12th September 2018

QUADRIPLEGIC CENTRE

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's performance and fairly represent the performance of the Quadriplegic Centre for the financial year ended 30th June 2018.

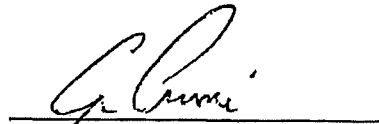


Dr. S. Edmondston

Chairperson

Quadriplegic Centre

Date: 10/9/18



Mr. Geoff Currie CA

Member of the Board

Quadriplegic Centre

Date: 10/9/18



KEY PERFORMANCE INDICATORS

Introduction

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.

Key Effectiveness indicators

- Outcome 1:** Sub – acute Transitional Care (step down) service
- Outcome 2:** To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable
- Outcome 3:** To provide services according to recognised best practice standards and in a manner acceptable to patients and clients

Key Efficiency Indicators

- Outcome 1:** To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to patients and clients
- Outcome 2:** To assist in the prevention of inappropriate hospitalisation of community clients through the provision of primary care, where practicable



5.2 Key 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.

The key performance indicator measures the extent to which the service facilitates the discharge of patients from the Tertiary Hospital.

Key performance indicators for Outcome 1

Outcome 1	2017/18	2016/17	2015/16	2014/15	2013/14
Number of patients at start of the year	14	19	16	19	16
Number of admissions	35	30	34	20	32
Number of discharges	43	35	31	23	29
Number of patients at end of year	6	14	19	16	19
Discharge target (50%)	87.8%	71.4%	62%	58.9%	60.4%

Discharge rate is computed based on the number of discharges over total number of patients at start of the year and number of admissions.

This increase in achieved discharge target this year is as a consequence of a number of patients being transitioned into the community.



Outcome 2:

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

- The Community Nursing Service currently has 668 active clients on its database requiring support.
- There were 3771 total occasions of service.
- 179 new pressure sores / burns were identified
- 175 of these were successfully treated in the community and did not require admission to hospital.

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

The key performance indicator measures the extent to which the service assists in the prevention of inappropriate hospitalisation of community clients through the provision of primary care at the Centre.

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
2017/18	179	175	85%	97.8%
2016/17	189	179	85%	94.7%
2015/16	174	165	85%	94.8%
2014/15	124	113	85%	91%
2013/14	114	108	85%	95%



Outcome 3:

To provide services according to recognised 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.

A patient satisfaction survey is conducted by an external auditor on a biennial basis and was completed June 2018. The survey is designed to gauge the level of satisfaction of patient care, be able to provide feedback on level of care, relative to the Department of Social Services National Standards for Disability Services 2014 (NSDS) and be able to communicate patients' suggestions and feedback for improvement.

The content themes for the survey relate to the NSDS Standards:

- Standard One:** Rights
- Standard Two:** Participation and Inclusion
- Standard Three:** Individual Outcomes
- Standard Four:** Feedback and Complaints
- Standard Five:** Service Access

Patient Satisfaction Survey Results

Year	% Patient Satisfaction
2018	85.5
2016	80.5
2014	83.1
2012	80
2010	78.5

The patient satisfaction survey achieved the target (80%) outcome with 85.5% overall satisfaction recorded.

The next patient satisfaction survey will be conducted June 2020.



5.3 Key Efficiency Indicators

Outcome 1:

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

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 Community Nursing Service's 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

	2017/18	2016/17	2015/16	2014/15	2013/14
Cost per bed day	\$749.95	\$727.34	\$610.65	\$566.71	\$519.71
Target	\$865.45	\$569.65	\$547.40	\$532.91	\$493.17

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

Average cost per bed day has again increased due to a reduction in the occupied bed days. Bed days reduction is representative of the reduction in the patient numbers during the year as a consequence of a number of patients being transitioned into the community.



Outcome 2:

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

Cost per community client for clinical and related services

	2017/18	2016/17	2015/16	2014/15	2013/14
Occasions of service	3771	3986	3433	3400	3209
Cost per visit	\$89.83	\$83.91	\$87.71	\$62.27	\$67.05
Target cost per visit	\$76.24	\$74.36	\$74.36	\$70.00	\$70.00

The key efficiency indicator for cost per patient contact is calculated on the total Community Nursing Service budget allocation

As the costs are largely fixed, the increase in cost per occasion of service from last year is due to less clients being serviced due to the period. This was as a consequence of the Community Nurses taking leave which had accumulated over time. This meant that there was less resources to service clients during those periods.



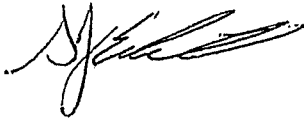
DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS

Certification of Financial Statements

The accompanying financial statements of the Quadriplegic Centre 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 2018 and the financial position as at 30 June 2018.

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 Edmondston, Dip Physio, Adv Dip Physio, PhD.
Chairman
Quadriplegic Centre
Date: 10/9/18



Geoffrey Currie, CA
Board Member
Quadriplegic Centre
Date: 10/9/18



Tracy Zemunik, CA
Chief Finance Officer
Quadriplegic Centre
Date: 10/9/18



Quadriplegic Centre

Statement of Comprehensive Income
For the year ended 30 June 2018

	Note	2018 \$000	2017 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	7	7,860	9,007
Fees for visiting medical practitioners		78	80
Patient support costs	9	824	865
Depreciation expense	10	384	356
Repairs, maintenance and consumable equipment	11	215	371
Other expenses	12	455	378
Total cost of services		<u>9,816</u>	<u>11,057</u>
INCOME			
Revenue			
Patient charges	14	811	1,540
Other grants and contributions	15	145	143
Interest revenue		170	150
Other revenues	15	14	37
Total revenue		<u>1,140</u>	<u>1,870</u>
Total income other than income from State Government		<u>1,140</u>	<u>1,870</u>
NET COST OF SERVICES			
INCOME FROM STATE GOVERNMENT			
Service appropriations	16	9,181	9,895
Services received free of charge	17	123	115
Total income from State Government		<u>9,304</u>	<u>10,010</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		<u>628</u>	<u>823</u>

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



Quadriplegic Centre

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$000	2017 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	28(a)	11,906	11,183
Receivables	19	106	248
Total Current Assets		12,012	11,431
Non-Current Assets			
Amounts receivable for services	20	865	704
Plant and equipment	21	636	993
Restricted cash and cash equivalents	18, 28(a)	41	41
Total Non-Current Assets		1,542	1,738
Total Assets		13,554	13,169
LIABILITIES			
Current Liabilities			
Payables	23	340	330
Provisions	24	1,495	1,769
Other current liabilities	25	62	82
Total Current Liabilities		1,897	2,181
Non-Current Liabilities			
Provisions	24	384	343
Total Non-Current Liabilities		384	343
Total Liabilities		2,281	2,524
NET ASSETS		11,273	10,645
EQUITY			
Contributed equity	26	156	156
Accumulated surplus/(deficit)	27	11,117	10,489
TOTAL EQUITY		11,273	10,645

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



Quadriplegic Centre

Statement of Changes in Equity
For the year ended 30 June 2018

	Note	Contributed Equity \$000	Accumulated surplus/ (deficit) \$000	Total Equity \$000
Balance at 1 July 2016	26, 27	156	9,666	9,822
Changes in accounting policy or correction of prior period errors		-	-	-
Restated balance at start of period		156	9,666	9,822
Surplus/(deficit)		-	823	823
Total comprehensive income for the period		-	823	823
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		156	10,489	10,645
Balance at 30 June 2017				
Balance at 1 July 2017	26, 27	156	10,489	10,645
Surplus/(deficit)		-	628	628
Total comprehensive income for the period		-	628	628
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		156	11,117	11,273
Balance at 30 June 2018				

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

Quadriplegic Centre

Statement of Cash Flows
For the year ended 30 June 2018

	Note	2018 \$000 Inflows (Outflows)	2017 \$000 Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		9,020	9,763
Net cash provided by State Government	28c	<u>9,020</u>	<u>9,763</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(8,075)	(9,150)
Supplies and services		(1,335)	(1,637)
GST payments on purchases		(154)	(181)
Receipts			
Receipts from customers		963	1,371
Interest received		170	150
GST receipts on sales		1	2
GST refunds from taxation authority		144	215
Other receipts		16	179
Net cash (used in) / provided by operating activities	28b	<u>(8,270)</u>	<u>(9,051)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(27)	(278)
Net cash (used in) / provided by investing activities		<u>(27)</u>	<u>(278)</u>
Net increase / (decrease) in cash and cash equivalents		723	434
Cash and cash equivalents at the beginning of period		11,183	10,749
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	28a	<u>11,906</u>	<u>11,183</u>

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2018

Note 1 Australian Accounting Standards

General

The Quadriplegic Centre's financial statements for the year ended 30 June 2018 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 has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Quadriplegic Centre cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction 1101 Application of Australian Accounting Standards and Other Pronouncements. There has been no early adoption of any other Australian Accounting Standards that have been issued or amended (but not operative) by the Quadriplegic Centre for the annual reporting period ended 30 June 2018.

Note 2 Summary of significant accounting policies

(a) General Statement

The Quadriplegic Centre 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 AASB 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 2006* 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 AASB.

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'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 only. In accordance with the Health Services Act 2016, the legal name of the Quadriplegic Centre Board was changed to Quadriplegic Centre, effective from 1 July 2016.

(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 26 - Contributed Equity.

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2018

(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 fair value in the period in which the Quadriplegic Centre gains control of the appropriated funds. The Quadriplegic Centre 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 16 'Service Appropriations' for further information.

Grants, donations, gifts and other non-reciprocal contributions

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

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

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 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 Quadriplegic Centre is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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

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

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2018

(h) Financial Instruments

In addition to cash, the Quadriplegic Centre 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.

(ii) Accrued Salaries

Accrued salaries (see Note 23 'Payables') represent the amount due to employees but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the financial year end. The Quadriplegic Centre considers the carrying amount of accrued salaries to be equivalent to its net fair value.

(k) Amounts Receivable for Services (holding account)

The Quadriplegic Centre receives state appropriation funding 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 16 'Service appropriations' and note 20 'Amounts receivable for services'.

(l) 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 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 19 'Receivables'.

(m) Payables

Payables are recognised when the Quadriplegic Centre becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

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

(n) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

Refer to note 24 'Provisions'.

Provisions - employee benefits

Annual Leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability 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.

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

Notes to the Financial Statements

For the year ended 30 June 2018

(m) Provisions (continued)

Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period. The long service leave liability 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 Quadriplegic Centre 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 Quadriplegic Centre has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

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 Quadriplegic Centre 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 Quadriplegic Centre's liability for superannuation charges in respect of the employees who are not members of the Pension Scheme or GSS.

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

The Quadriplegic Centre has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Quadriplegic Centre to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS transfer benefits, and recoups from the Treasurer for the employer's share.

Refer to note 2(o) 'Superannuation expense'.

Employment on-costs

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

Refer to note 12 'Other expenses' and note 24 'Provisions'.

(o) Superannuation expense

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBS or other superannuation funds.

(p) Comparative figures

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

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2018

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 Quadriplegic Centre 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:

Long Service Leave

Several estimations and assumptions used in calculating the Quadriplegic Centre's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Note 5 Disclosure of changes in accounting policy and estimates

Future impact of Australian Accounting Standards not yet operative

The Quadriplegic Centre cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. By virtue of a limited exemption, the Quadriplegic Centre has early adopted AASB 2015-7 *Amendments to Australian Accounting Standards - Fair Value Disclosure of Not-for-Profit Public Sector Entities*. Where applicable, the Quadriplegic Centre plans to apply the following 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 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 <i>Amendments to Australian Accounting Standards</i>. The Quadriplegic Centre has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
<p>AASB 15 <i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that the Quadriplegic Centre shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The Quadriplegic Centre's income is principally derived from appropriations, which will be measured under AASB 1058 <i>Income of Not-for-Profit Entities</i>, and will be unaffected by this change. However, the Quadriplegic Centre has not yet determined the potential impact of the Standard on 'User charges and fees' and 'Sales' revenues. In broad terms, it is anticipated that the terms and conditions attached to these revenues will defer revenue recognition until the Quadriplegic Centre has discharged its performance obligations.</p>	1 Jan 2019
<p>AASB 16 <i>Leases</i></p> <p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Quadriplegic Centre has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
<p>AASB 1058 <i>Income of Not-for-Profit Entities</i></p> <p>This Standard clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, more closely reflecting the economic reality of NFP entity transactions that are not contracts with customers. Timing of income recognition is dependent on whether such a transaction give rise to a liability, or performance obligation (a promise to transfer a good or service), or, an obligation to acquire an asset. The Quadriplegic Centre has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
<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 & 1038 and Int 2, 5, 10, 12, 19 & 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>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Quadriplegic Centre has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
<p>AASB 2014-1 <i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Quadriplegic Centre to determine the application or potential impact of the Standard.</p>	1 Jan 2018

Notes to the Financial Statements

For the year ended 30 June 2018

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

Future Impact of Australian Accounting Standards not yet operative (continued)

Title	Operative for reporting periods beginning on/after
<p>AASB 2014-5 <i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the Issuance of AASB 15. The Quadriplegic Centre has not yet-determined the application or the potential impact of the Standard.</p>	1 Jan 2018
<p>AASB 2014-7 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 9 (December 2014). The Quadriplegic Centre has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
<p>AASB 2014-10 <i>Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128]</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between and investor and its associate or joint venture. The mandatory effective date (application date) for the Standard has been deferred to 1 January 2018 by AASB 2015-10. The Quadriplegic Centre has determined the application has no impact.</p>	1 Jan 2018
<p>AASB 2015-8 <i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i></p> <p>This Standard amends the mandatory effective date (application date) of AASB 15 Revenue from Contracts with Customers so that AASB 15 is required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2017. For Not-for-Profit entities, the mandatory effective date has subsequently been amended to 1 January 2019 by AASB 2016-7. The Quadriplegic Centre has not yet determined the application or the potential impact of AASB 15.</p>	1 Jan 2019
<p>AASB 2016-2 <i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i></p> <p>This Standard amends AASB 107 <i>Statement of Cash Flows</i> (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.</p>	1 Jan 2017
<p>AASB 2016-3 <i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i></p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Quadriplegic Centre has not yet determined the application or the potential impact.</p>	1 Jan 2018
<p>AASB 2016-4 <i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</i></p> <p>This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement. The Quadriplegic Centre has not yet determined the application or the potential impact.</p>	1 Jan 2017
<p>AASB 2016-7 <i>Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities</i></p> <p>This Standard amends the mandatory effective date (application date) of AASB 15 and defers the consequential amendments that were originally set out in AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15 for not-for-profit entities to annual reporting periods beginning on or after 1 January 2019, instead of 1 January 2018. There is no financial impact.</p>	1 Jan 2017

Quadriplegic Centre

Notes to the Financial Statements For the year ended 30 June 2018

Note 5 Disclosure of changes in accounting policy and estimates (continued) Future Impact of Australian Accounting Standards not yet operative (continued)

Title	Operative for reporting periods beginning on/after
AASB 2016-8 <i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i>	1 Jan 2019
This Standard inserts Australian requirements and authoritative implementation into AASB 9 and AASB 15. This guidance assists not-for-profit entities in applying those Standards to particular transactions and other events. There is no financial impact.	
AASB 2017-2 <i>Amendments to Australian Accounting Standards – Further Annual Improvements 2014-2016 Cycle</i>	1 Jan 2017
This Standard clarifies the scope of AASB 12 by specifying that the disclosure requirements apply to an entity's interest in other entities that are classified as held for sale, held for distribution to owners in their capacity as owners or as discontinued operations in accordance with AASB 5. There is no financial impact.	

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 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.

Quadriplegic Centre does not deliver services in any other service category.

Note 7 Employee benefits expense

Salaries and wages (a)
Superannuation - defined contribution plans (b) - West State, Gold State and GESB Super
Superannuation - defined contribution plans - Other eligible funds

	2018 \$000	2017 \$000
	7,212	8,231
	513	612
	135	164
	<u>7,860</u>	<u>9,008</u>

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

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

Employment on-costs expense is included at note 12 'Other expenses'. The employment on-costs liability is included at note 24 'Provisions'.

Note 8 Compensation of Key Management Personnel

The Quadriplegic Centre has determined that key management personnel include Cabinet Ministers, board members and senior officers of the Centre. However, the Quadriplegic Centre is not obligated to reimburse for the compensation of Ministers and therefore no disclosure is required. The disclosures in relation Ministers' compensation may be found in the *Annual Report on State Finances*.

There were no fees, salaries or other benefits received or due and receivable for the financial year by members of the Quadriplegic Centre and Senior Officers from the Quadriplegic Centre. During the year, Senior Officers were employed by the Spine & Limb Foundation (Inc.) or the Department.

Note 9 Patient support costs

Medical supplies and services
Domestic charges
Fuel, light and power
Food supplies

	2018	2017
	214	236
	198	231
	230	200
	182	199
	<u>824</u>	<u>864</u>

Note 10 Depreciation expense

Depreciation
Computer equipment
Furniture and fittings
Motor vehicles
Other plant and equipment

	2018	2017
	3	15
	214	174
	17	17
	150	150
	<u>384</u>	<u>356</u>

Note 11 Repairs, maintenance and consumable equipment

Repairs and maintenance
Consumable equipment

	2018	2017
	205	360
	10	12
	<u>215</u>	<u>371</u>

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2018

Note		2018 \$000	2017 \$000
12	Other expenses		
	Communications	19	24
	Computer services	123	115
	Employment on-costs (a)	95	67
	Insurance	35	37
	Motor vehicle expenses	14	13
	Printing and stationery	7	4
	Doubtful debts expense	98	52
	External advisor fees	15	14
	Other	49	52
		<u>455</u>	<u>378</u>

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

Note 13 Related Party Transactions

The Quadriplegic Centre is a wholly-owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Quadriplegic Centre include:

- (a) all Ministers and their close family members, and their controlled or jointly controlled entities;
- (b) all senior officers and their close family members, and their controlled or jointly controlled entities;
- (c) other department and statutory authorities, including their related bodies, that are included in the whole of government consolidated financial statements;
- (d) associates and joint ventures of an entity that are included in the whole of Government consolidated financial statements; and
- (e) the Government Employee Superannuation Board (GESB).

Significant transaction with Government-related entities

Significant transactions include:

- (a) service appropriation (Note 16)
- (b) services received free of charge from the Health Support Services (Note 17); and
- (c) superannuation payments to GESB (Note 7)
- (d) remuneration for services provided by the Auditor General (Note 29)

Material transactions with related parties

Outside of general citizen type transactions, the Quadriplegic Centre had no other related party transaction with key management personnel or their close family member or their controlled or jointly controlled entities.

Note	14	Patient charges		
		Inpatient charges	811	1,540
Note	15	Other revenues		
		Services to external organisations	5	8
		Home Visiting Nursing service funding	145	143
		RiskCover insurance premium rebate	-	11
		Other	9	18
			<u>159</u>	<u>180</u>

Note 16 Service appropriations

Appropriation revenue received during the year:

Service appropriations	9,181	9,895
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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.

Quadriplegic Centre

Notes to the Financial Statements For the year ended 30 June 2018

	2018 \$000	2017 \$000
Note 17 Services received free of charge		
Services received free of charge have been determined on the basis of the following estimates provided by agencies.		
Health Support Services	123	115
- Information Technology	<u>123</u>	<u>115</u>
Where assets or services have been received free of charge or for nominal cost, the Quadriplegic Centre recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably measured and which would have been purchased if they were not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contribution of assets or services are in the nature of contributions by owners, the Quadriplegic Centre makes an adjustment direct to equity.		
Note 18 Restricted cash and cash equivalents (a)		
Non Current	41	41
Accrued salaries suspense account (a)		
(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year.		
Note 19 Receivables		
Current	143	297
Patient fee debtors	-	1
Other receivables	<u>(72)</u>	<u>(74)</u>
Less: Allowance for impairment of receivables	71	224
	<u>35</u>	<u>24</u>
GST receivable	<u>106</u>	<u>248</u>
Reconciliation of changes in the allowance for impairment of receivables:		
Balance at start of year	75	109
Doubtful debts expense recognised in the Statement of Comprehensive Income	98	52
Amounts written off during the year	<u>(101)</u>	<u>(87)</u>
Balance at end of year	<u>72</u>	<u>75</u>
The Quadriplegic Centre does not hold any collateral as security or other credit enhancements relating to receivables.		
See also note 2(l) 'Receivables' and note 37 'Financial instruments'.		
Note 20 Amounts receivable for services (Holding Account)		
Non-current	865	704
	<u>865</u>	<u>704</u>
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 21 Plant and equipment		
Computer equipment	83	83
At cost	(83)	(80)
Accumulated depreciation	-	-
Accumulated impairment losses	<u>(0)</u>	<u>3</u>
Furniture and fittings	1,605	1,649
At cost	(1,337)	(1,194)
Accumulated depreciation	-	-
Accumulated impairment losses	<u>268</u>	<u>456</u>
Motor vehicles	150	150
At cost	(82)	(66)
Accumulated depreciation	-	-
Accumulated impairment losses	<u>68</u>	<u>85</u>
Other plant and equipment	1,500	1,500
At cost	(1,200)	(1,050)
Accumulated depreciation	-	-
Accumulated impairment losses	<u>300</u>	<u>450</u>
Total plant and equipment	<u>636</u>	<u>993</u>

Quadriplegic Centre

Notes to the Financial Statements
For the year ended 30 June 2018

Note	21	Plant and equipment (continued)	2018 \$000	2017 \$000
		Reconciliations		
		Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year are set out below.		
		Computer equipment		
		Carrying amount at start of year	3	18
		Additions	-	-
		Depreciation	(3)	(15)
		Carrying amount at end of year	<u>(0)</u>	<u>3</u>
		Furniture and fittings		
		Carrying amount at start of year	456	352
		Additions	27	278
		Depreciation	(214)	(174)
		Carrying amount at end of year	<u>268</u>	<u>456</u>
		Motor vehicles		
		Carrying amount at start of year	84	101
		Additions	-	-
		Depreciation	(17)	(17)
		Carrying amount at end of year	<u>68</u>	<u>84</u>
		Other plant and equipment		
		Carrying amount at start of year	450	600
		Transfer from/(to) other reporting entities	-	-
		Depreciation	(150)	(150)
		Carrying amount at end of year	<u>300</u>	<u>450</u>
		Total property, plant and equipment		
		Carrying amount at start of year	992	1,071
		Additions	27	278
		Depreciation	(384)	(356)
		Write-off of assets	0	-
		Carrying amount at end of year	<u>637</u>	<u>992</u>

Note 22 Impairment of Assets

There were no indications of impairment to property, plant and equipment at 30 June 2018.
All surplus assets at 30 June 2018 have either been classified as assets held for sale or written off.

Note 23 Payables

	Current		
	Trade creditors	99	105
	Accrued salaries	241	225
		<u>340</u>	<u>330</u>

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

Quadriplegic Centre

Notes to the Financial Statements
For the year ended 30 June 2018

Note		2018 \$000	2017 \$000
24	Provisions		
	Current		
	Employee benefits provision	1,161	1,335
	Annual leave (a)	334	434
	Long service leave (b)	<u>1,495</u>	<u>1,769</u>
	Non-current		
	Employee benefits provision	384	343
	Long service leave (b)	<u>1,879</u>	<u>2,111</u>
	Total provisions		
	(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 end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
	Within 12 months of the end of the reporting period	503	674
	More than 12 months after the end of the reporting period	<u>658</u>	<u>661</u>
		<u>1,161</u>	<u>1,335</u>
	(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
	Within 12 months of the end of the reporting period	132	78
	More than 12 months after the end of the reporting period	<u>586</u>	<u>699</u>
		<u>718</u>	<u>777</u>
25	Other liabilities		
	Current		
	Income received in advance	<u>62</u>	<u>82</u>
26	Contributed Equity		
	Equity represents the residual interest in the net assets of the Quadriplegic Centre. The Western Australian Government holds the equity interest in the Quadriplegic Centre on behalf of the community.		
	Balance at start of the period	156	156
	Contributions by owners	-	-
	Distributions to owners	-	-
	Balance at end of period	<u>156</u>	<u>156</u>
27	Accumulated surplus/(deficit)		
	Balance at start of period	10,489	9,666
	Result for the period	628	823
	Balance at end of period	<u>11,117</u>	<u>10,489</u>

Quadriplegic Centre

Notes to the Financial Statements
For the year ended 30 June 2018

Note	2018 \$000	2017 \$000
Note 28 Notes to the Statement of Cash Flows		
a) Reconciliation of cash		
Cash assets at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	11,906	11,183
Restricted cash and cash equivalents	41	41
	11,947	11,224
b) Reconciliation of net cost of services to net cash flows used in operating activities		
Net cost of services	(8,676)	(9,187)
<u>(Increase)/decrease in assets:</u>		
GST receivable	(10)	37
Other current receivables	158	(72)
<u>Increase/(decrease) in liabilities:</u>		
Payables	9	(89)
Current provisions	(274)	(94)
Non-current provisions	41	(18)
Income received in advance	(20)	(66)
<u>Non-cash items:</u>		
Doubtful debts expense	98	52
Write-off of impaired receivable amounts (note 19)	(101)	(87)
Depreciation expense (note 10)	384	356
Resources received free of charge (note 17)	123	115
Adjustment for other non-cash items	0	2
	(8,270)	(9,051)
c) Notional cash flows		
Service appropriations as per Statement of Comprehensive Income	9,181	9,895
Accrual appropriations	(161)	(91)
Other non cash adjustments to service appropriations	-	(41)
	(161)	(132)
Cash Flows from State Government as per Statement of Cash Flows	9,020	9,763
Note 29 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	15	15
Note 30 Commitments		
At the reporting date the Quadriplegic Centre had not entered into any significant future contractual arrangements.		
Note 31 Contingent liabilities and contingent assets		
<u>Contingent Liabilities</u>		
In addition to the liabilities included in the financial statements, the Quadriplegic Centre has the following contingent liabilities:		
<u>Decommissioning Costs</u>		
A master program for major decommissioning activities will be developed in the near future and costs for decommissioning activities including equipment, minor works or consultant fees will need to be funded by the Quadriplegic Centre. However at the date of this report the potential liability is unable to be quantified.		
Note 32 Events occurring after the end of the reporting period		
No events have occurred after the reporting date that impact the Quadriplegic Centre.		
Note 33 Related bodies		
The Quadriplegic Centre has no related bodies.		
Note 34 Affiliated bodies		
The Quadriplegic Centre has no affiliated bodies.		
Note 35 Supplementary financial information		
<u>Write-offs</u>		
Bad debts written-off by the Executive Council during the year	101	87
	101	87

Notes to the Financial Statements

For the year ended 30 June 2018

Note 36 Explanatory Statement

Significant variations between actual results with the corresponding items of the preceding reporting period are detailed below. Significant variations for Statement of Comprehensive Income and Statement of Cash Flows are those greater than 5% and that are 2% or more of the Total Cost of Services of the lower of the estimate or prior year actual (\$196,000).

(A) Statement of Comprehensive Income

	Note	2018 Estimate \$000	2018 Actual \$000	2017 Actual \$000	Variance between estimate and actual \$000	Variance actual result for 2018 and 2017 \$000
Expenses						
Employee benefits expense	a, f	7,320	7,860	9,007	540	(1,147)
Fees for visiting medical practitioners		83	78	80	(5)	(2)
Patient support costs		885	824	865	(61)	(41)
Depreciation expense	b	161	384	356	223	28
Repairs, maintenance and consumable equipment		244	215	371	(29)	(157)
Other expenses	c	226	455	378	229	77
Total cost of services		8,919	9,816	11,057	897	(1,241)
Income						
Patient charges	d, g	1,502	811	1,540	(691)	(730)
Other grants and contributions		143	145	143	2	1
Interest revenue		134	170	150	36	20
Other revenues		19	14	37	(5)	(23)
Service appropriations	e, h	9,909	9,181	9,895	(728)	(714)
Services received free of charge		-	123	115	123	7
		11,707	10,444	11,880	(1,266)	(1,439)

Major Estimate and Actual Variance Narratives

a Employee benefits expense

While there is a significant reduction in employee benefits expense as a consequence in the change in required staffing profile due to the diminishing patient numbers, the actual was higher than estimated due to changing nature of the patient numbers along with the speed in which the costs could be adjusted accordingly and also the level of fixed costs.

b Depreciation expense

Depreciation expense has been accelerated on leasehold improvements in line with expected end of useful life, this in particular relates to certain capital works undertaken during the 2017 financial year to ensure the building remain suitable for use. At the time the estimates were prepared this amount was unknown.

c Other expenses

Included in other expenses is a significant amount of bad or doubtful debts. As more patients move into other arrangements the ability to collect unpaid fees has become difficult.

d Patient charges

Patient numbers have significantly reduced as a result of a number of patients being transitioned into the community. This has impacted patient charges compared to estimates and further the patients charges mix of applicable fees has been affected by the changes to patients. This means that the average fee per patient per day was lower than anticipated.

e Service appropriations

Service appropriations for the year were lower than estimated as a consequence of some budgeted appropriations being redirected to support the Spinal Outreach Program which is operated through South Metropolitan Health Services.

Major Prior and Current Year Actual Variance Narratives

f Employee benefits expense

While there is a significant reduction in employee benefits expense as a consequence in the change in required staffing profile due to the diminishing patient numbers.

g Repairs, maintenance and consumable equipment

During the prior financial year a review was completed of the facility to ensure that the building continues to be suitable for use. This resulted in a number of capital replacements occurring such as the previous boiler with new hot water system. A number of these replacements have, as a consequence, led to lower ongoing costs of repairs and maintenance for the current financial year.

h Patient charges

Patient numbers have significantly reduced as a result of a number of patients being transitioned into the community. This has impacted patient charges compared to estimates and further the patients charges mix of applicable fees has been affected by the changes to patients. This means that the average fee per patient per day was lower than previous periods.

i Service appropriations

Service appropriations for the year were lower than estimated as a consequence of some budgeted appropriations being redirected to support the Spinal Outreach Program which is operated through South Metropolitan Health Services.

Notes to the Financial Statements

For the year ended 30 June 2018

(B) **Statement of Financial Position**

Significant variations between actual results with the corresponding items of the preceding reporting period are detailed below. Significant variations are those greater than 5% and that are 2% or more of the Total Assets of the lower of the estimate or prior year actual (\$268,000).

	Note	2018 Estimate \$000	2018 Actual \$000	2017 Actual \$000	Variance between estimate and actual \$000	Variance actual result for 2018 and 2017 \$000
ASSETS						
Current Assets						
Cash and cash equivalents	a,d	12,963	11,906	11,183	(1,057)	723
Receivables		467	106	248	(361)	(142)
Total Current Assets		13,430	12,012	11,431	(1,418)	581
Non-Current Assets						
Amounts receivable for services		613	865	704	252	161
Plant and equipment	b,e	1,017	636	993	(381)	(357)
Restricted cash and cash equivalents		-	41	41	41	-
Total Non-Current Assets		1,630	1,542	1,738	(88)	(196)
Total Assets		15,060	13,554	13,169	(1,506)	385
LIABILITIES						
Current Liabilities						
Payables		372	340	330	(32)	10
Provisions	c,f	1,707	1,495	1,769	(212)	(274)
Other current liabilities		294	62	82	(232)	(20)
Total Current Liabilities		2,373	1,897	2,181	(476)	(284)
Non-Current Liabilities						
Provisions		368	384	343	16	41
Total Non-Current Liabilities		368	384	343	16	41
Total Liabilities		2,741	2,281	2,524	(460)	(242)
NET ASSETS		12,319	11,273	10,645	(1,046)	628
EQUITY						
Contributed equity		156	156	156	-	-
Accumulated surplus/(deficit)		12,163	11,117	10,489	(1,046)	628
TOTAL EQUITY		12,319	11,273	10,645	(1,046)	628

Major Estimate and Actual Variance Narratives

a Cash and cash equivalents

Actual cash and cash equivalents is below estimate as a consequence of lower patient charges being received, along with a redirection of funds toward the Spinal Outreach program. This has been compounded by higher employee benefits expense as a result of more of the employee expenses not being able to fully align to the reduced patient numbers.

b Plant and equipment

Plant and equipment actual is below the estimate as consequence of accelerated depreciation being applied to leasehold assets and fixtures whose estimated useful life has been aligned with the expectations for the remaining life of Quadriplegic Centre.

c Provisions

Employees of the Quadriplegic Centre have been encourage to utilised leave balances in line with department policies resulting in a significant reduction in the balance of the current provision for employee entitlements.

Major Prior and Current Year Actual Variance Narratives

d Cash and cash equivalents

Overall actual cash and cash equivalents had a positive cash flow for the year and as a consequence there is an increase in cash or cash equivalents.

e Plant and equipment

Plant and equipment balance has reduced as a consequence depreciation charges being applied for the year and the remaining useful lives of fixtures being realigned to the expected remaining useful life of the Quadriplegic Centre.

f Provisions

Employees of the Quadriplegic Centre have been encourage to utilised leave balances in line with department policies resulting in a significant reduction in the balance of the current provision for employee entitlements.

Notes to the Financial Statements

For the year ended 30 June 2018

(C) Statement of Cash flows

	Note	2018 Estimate \$000	2018 Actual \$000	2017 Actual \$000	Variance between estimate and actual \$000	Variance actual result for 2018 and 2017 \$000
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		9,909	9,020	9,763	(889)	(743)
Net cash provided by State Government		9,909	9,020	9,763	(889)	(743)
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	a, e	(7,504)	(8,075)	(9,150)	(571)	1,075
Supplies and services	b	(1,437)	(1,335)	(1,637)	102	302
GST payments on purchases		(91)	(154)	(181)	(63)	27
Receipts						
Receipts from customers	c, f	1,502	963	1,371	(539)	(408)
Interest received		135	170	150	35	20
GST receipts on sales		2	1	2	(1)	(1)
GST refunds from taxation authority		89	144	215	55	(71)
Other receipts		162	16	179	(146)	(163)
Net cash (used in) / provided by operating		(7,142)	(8,270)	(9,051)	(1,129)	781
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of non-current assets	d	-	(27)	(278)	(27)	251
Net cash (used in) / provided by investing		-	(27)	(278)	(27)	251
Net increase / (decrease) in cash and cash		2,767	723	434	(2,045)	289
Cash and cash equivalents at the beginning of		10,196	11,183	10,749	(987)	434
OF PERIOD		12,963	11,906	11,183	(3,032)	723

Major Estimate and Actual Variance Narratives

- a Service appropriation
Service appropriation receipts for the year were lower than estimated as a consequence of an amount redirected to support the Spinal Outreach Program which is operated through South Metropolitan Health Services.
- b Employee benefits
While there is a significant reduction in employee benefits expense as a consequence in the change in required staffing profile due to the diminishing patient numbers, the actual was higher than estimated due to changing nature of the patient numbers along with the speed in which the costs could be adjusted accordingly and also the level of fixed costs.
- c Receipts from customers
Patient numbers have significantly reduced as a result of a number of patients being transitioned into the community. This has impacted patient charges compared to estimates and further the patients charges mix of applicable fees has been affected by the changes to patients. This means that the average fee per patient per day was lower than anticipated.
- d Purchase of non-current assets
During the prior financial year a review was completed of the facility to ensure that the building continues to be suitable for use. This resulted in a number of capital replacements occurring in the prior period which have not been replicated in the current period.
- Major Prior and Current Year Actual Variance Narratives
- e Employee benefits
While there is a significant reduction in employee benefits expense as a consequence in the change in required staffing profile due to the diminishing patient numbers.
- f Receipts from customers
Patient numbers have significantly reduced as a result of a number of patients being transitioned into the community. This has impacted patient charges compared to estimates and further the patients charges mix of applicable fees has been affected by the changes to patients. This means that the average fee per patient per day was lower than previous periods.

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2018

Note 37 Financial instruments

a) Financial risk management objectives and policies

Financial instruments held by the Quadruplegic Centre are cash and cash equivalents, receivables and payables. The Quadruplegic Centre has limited exposure to financial risks. The Quadruplegic Centre'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's receivables defaulting on their contractual obligations resulting in financial loss to the Quadruplegic Centre. The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment as shown in the table at Note 37(c) 'Financial Instrument disclosures'.

Credit risk associated with the Quadruplegic Centre'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 trades only with recognised, creditworthy third parties. The Quadruplegic Centre 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'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 37(c) Financial Instruments Disclosures.

Liquidity risk

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

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

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's income or the value of its holdings of financial instrument. The Quadruplegic Centre 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:

	2018 \$000	2017 \$000
Financial Assets		
Cash and cash equivalents	11,906	11,183
Restricted cash and cash equivalents	41	41
Receivables (a)	936	928
Financial Liabilities		
Financial liabilities measured at amortised cost	340	330

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

c) Financial Instrument disclosures

Credit Risk
The following table discloses the Quadriplegic Centre's maximum exposure to credit risk and the ageing analysis of financial assets. The Quadriplegic Centre'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.

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

Ageing analysis of financial assets

	Carrying amount	Not past due and not impaired	Past due but not impaired					Impaired financial assets
			Up to 1 month	1-3 months	3 months to 1 year	1-5 years	More than 5 years	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
2018								
Cash and cash equivalents	11,906	11,906	-	-	-	-	-	-
Restricted cash and cash equivalents	41	41	-	-	-	-	-	-
Receivables (a)	71	17	8	21	65	31	-	(72)
Amounts receivable for services	865	865	-	-	-	-	-	-
	12,883	12,830	8	21	65	31	-	(72)
2017								
Cash and cash equivalents	11,183	11,183	-	-	-	-	-	-
Restricted cash and cash equivalents	41	41	-	-	-	-	-	-
Receivables (a)	224	24	19	11	229	15	-	(74)
Amounts receivable for services	704	704	-	-	-	-	-	-
	12,152	11,952	19	11	229	15	-	(74)

(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'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 financial 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 1 month \$000	1-3 months \$000	3 months to 1 year \$000	More than 5 years \$000
2018										
Financial Assets										
Cash and cash equivalents	1.3%	11,906	-	11,906	-	11,906	-	-	-	-
Restricted cash and cash equivalents	-	41	-	-	41	41	-	-	-	-
Receivables (a)	-	71	-	-	71	71	-	-	-	-
Amounts receivable for services	-	865	-	-	865	865	-	-	-	865
		12,883	-	11,906	977	12,883	-	-	-	865
Financial Liabilities										
Payables	-	340	-	-	340	340	-	-	-	-
		340	-	-	340	340	-	-	-	-

(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 \$000	Variable interest rate \$000	Non-interest bearing \$000		Up to 1 month \$000	1-3 months \$000	3 months to 1 year \$000	More than 5 years \$000
2017										
Financial Assets										
Cash and cash equivalents	1.3%	11,183	-	11,183	-	11,183	-	-	-	-
Restricted cash and cash equivalents	-	41	-	-	41	41	-	-	-	-
Receivables (a)	-	224	-	-	224	224	-	-	-	-
Amounts receivable for services	-	704	-	-	704	704	-	-	-	704
		12,152	-	11,183	969	12,152	-	-	-	704
Financial Liabilities										
Payables	-	330	-	-	330	330	-	-	-	-
		330	-	-	330	330	-	-	-	-

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



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

QUADRIPLLEGIC CENTRE

Report on the Financial Statements

Opinion

I have audited the financial statements of the Quadriplegic Centre which comprise the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Quadriplegic Centre for the year ended 30 June 2018 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Centre in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Board 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, the *Financial Management Act 2006* 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.

In preparing the financial statements, the Board is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Centre.

Auditor's Responsibility for the Audit of the Financial Statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Quadriplegic Centre. The controls exercised by the Centre 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 (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Quadriplegic Centre 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 2018.

The Board's Responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's Responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Quadriplegic Centre for the year ended 30 June 2018. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Quadriplegic Centre are relevant and appropriate to assist users to assess the Centre's performance and fairly represent indicated performance for the year ended 30 June 2018.

The 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 internal control as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the agency's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory 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 for the year ended 30 June 2018 included on the Centre's website. The Centre's management is responsible for the integrity of the Centre's website. This audit does not provide assurance on the integrity of the Centre'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 FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 September 2018