



QUADRIPLEGIC CENTRE

10 Selby Street, Shenton Park WA 6008 Tel: (08) 9329 8600 Fax: (08) 9329 8620

QUADRIPLEGIC CENTRE

Annual Report

2019 - 2020

Excellence in Spinal Injury Management, Care and Rehabilitation



QUADRIPLEGIC CENTRE

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10 SELBY STREET
SHENTON PARK, WA 6008

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Quadriplegic Centre Annual Report 2019/2020

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 2020.

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
Health Services Act 2016
Public Health Act 2016
Occupational Safety and Health Act 1984
State Supply Commission Act 1991
Workers Compensation and Injury Management Act 1981



Ms Roslyn Elmes
A/Chief Executive

Date: 15th Sept 2020

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1. OVERVIEW OF AGENCY

1.1 Executive Summary

For the past 50 years the Quadriplegic Centre (QC) has provided high quality 24 hour nursing care for its spinal injured population. The reconfiguration of WA Spinal Cord Injury Services (WASCIS) will see the implementation of a new model of care for persons with spinal cord injury which shifts the focus from the institutional medical model of care towards community living and care provision. As a result the previous intention to fully replicate the functions of the existing Quadriplegic Centre was reconsidered in 2018 and the recommendation was devolution of the QC.

The Spinal Cord Injury Service Reconfiguration (SCISR) Project was established to implement the WASCIS recommendations and adopt the SCI model of care in Western Australia. The project is being delivered by the North Metropolitan Health Service (NMHS) under 5 work streams, 3 of which directly relate to the QC:

- Work stream 3: Alternate housing for long-term QC residents
- Work stream 4: Transition of QC residents
- Work stream 5: Devolution of the QC

The QC continues to demonstrate excellence in patient care through the comprehensive nursing and related support provided to its resident population. QC residents are highly dependent individuals with quadriplegia, often with co-morbidities, who are unable to live independently in the community due to the extent of their medical, nursing and personal care requirements, including sub-acute or ventilator dependent care.

The QC has a continued commitment to the essential long term care provision for this highly dependent group of individuals. It is the high level of care required by this cohort of residents that has prevented them from living independently and, in the context of this service, emphasises the need for appropriate accommodation and essential support services.

Over the last 2 years a comprehensive consultation with each resident to develop a Personal Plan for their future support and accommodation needs has been developed. Residents have been given the opportunity to exercise informed choice and control over their future living arrangements with consideration to where and who they wanted to live with and the personal care, therapy, equipment and others supports they require.

In June 2019 options for accommodation in Shenton Park were considered by the residents and their families with the majority choosing a facility-based option with 24 hour on-site care support proposed by MSWA (formerly Multiple Sclerosis Western Australia). Cabinet has approved an arrangement for land allocation on the Montario Quarter in Shenton Park for a 20 unit high care supported accommodation facility to be built and managed by MSWA with a \$9 million contribution from the Government to provide continued accommodation for the long term residents of the QC. The planning and construction of the facility is likely to take 2-3 years. The closure of the QC has now been extended from the end of 2020 and is now expected to be towards mid-2023.

The QC maintains a significant commitment to staff development. This not only advantages the QC; it has a flow-on effect into the health sector.

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

Further, the QC 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:

10 Selby Street
Shenton Park, WA 6008

Street Address: 10 Selby Street,
SHENTON PARK WA 6008

Telephone Number: (08) 9329 8600

Facsimile Number: (08) 9329 8620

1.2.1 Enabling Legislation

The QC was established as a board governed Health Service Provider on 1 July 2016 by the Minister under section 32 of the *Health Services Act 2016*. This governance was amended by the Minister by order published in the Government Gazette on 30 November 2018 under Section 195(c) of the *Health Service Act 2016*. Governance of the QC changed from a Board governed provider to a Chief Executive governed provider on 1 January 2019.

The QC 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 QC 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 residents with high spinal cord injury.

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

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

This Policy Statement is authorised by:

A handwritten signature in black ink, appearing to read 'Roslyn Elmes', written over a horizontal line.

Ms Roslyn Elmes
A/Chief Executive

Date: 15th Sept. 2020

1.2.4 Directions Statement

VISION

The QC'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 QC 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 QC 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 residents

PRINCIPLES

Quality Care

The QC is committed to the achievement of excellence in service development and delivery and as such exposes its services to external auditing to maintain the QC's quality endorsed and accredited status. This program underpins a process of continuous improvement in the provision of resident care and services to the community in spinal injury rehabilitation.

Continuity of Care

The QC supports coordination and integration of service delivery by working in partnership with acute care services, community care providers and residents.

Accountability

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

Equity and Access

The QC respects the interests and views of residents and professional groups, and adheres to the principles of social justice in response to client and patient needs.

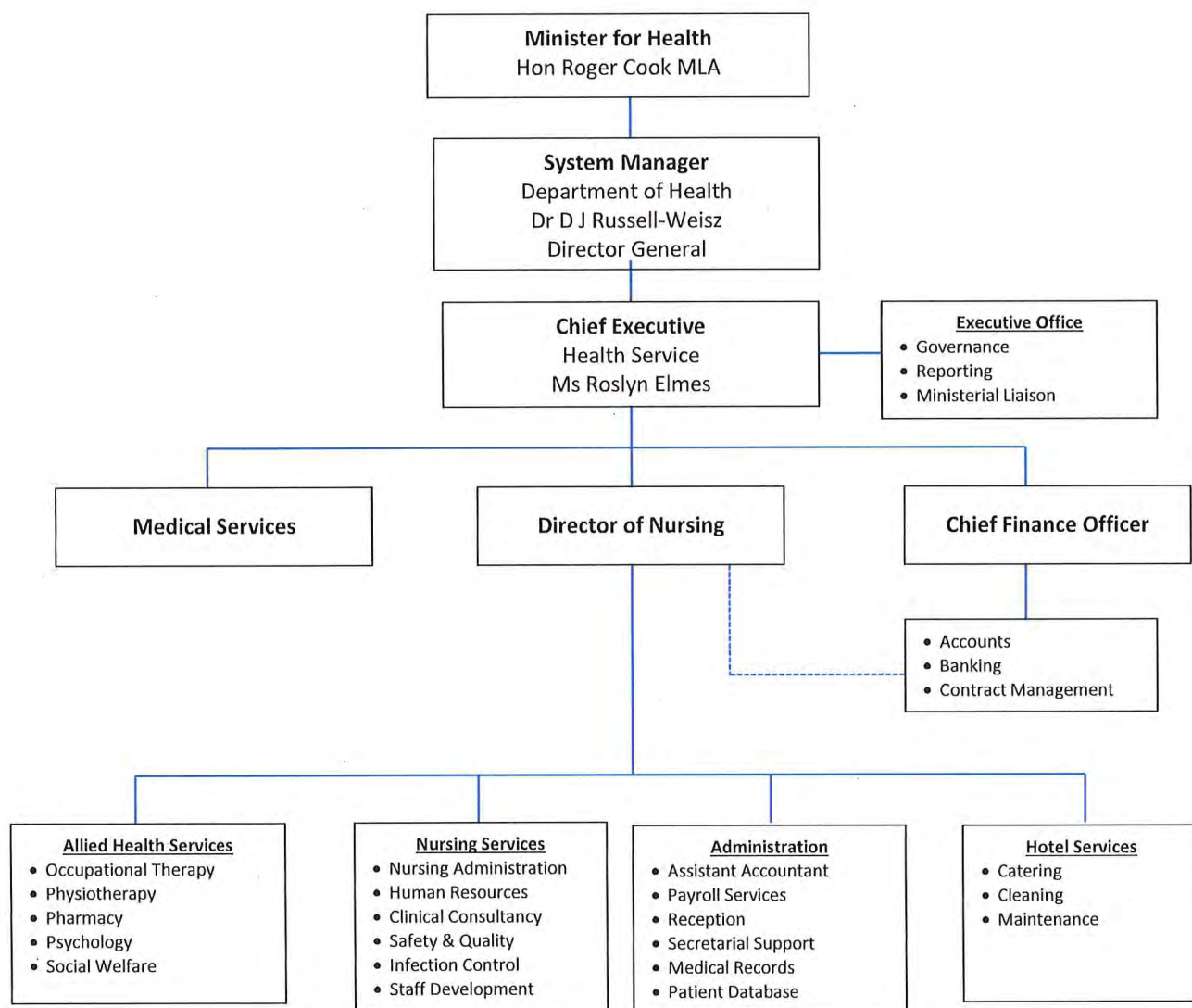
1.3 Management Structure

The governance of the QC was amended by the Minister by order published in the Government Gazette on 30 November 2018 under Section 195(c) of the *Health Service Act 2016*. Governance changed from a Board governed provider to a Chief Executive governed provider on 1 January 2019 on the expiry of the Board members term of appointment and the Board members ceased to hold office, under Section 199(1) of the *Health Service Act 2016*.

Table One: Senior Officers

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Chief Executive	Ms R Elmes	Temporary (Appointed 29/07/18)
Nursing Services	Director of Nursing	Ms L Emerson	Permanent
Medical Services	General Practitioner	Dr W Quarles	Permanent
Financial Services	Chief Finance Office	Ms T Zemunik Mr M Hutchings	Permanent (ended 29/02/20) Permanent (from 01/03/20)

Table Two: Organisational Structure



1.4 Services Provided

1.4.1 Functions and Services

Direct Patient Services

Medical Services
Nursing Services
Patient Advocacy Service

Allied Health Services

Physiotherapy
Occupational Therapy
Psychology Service
Social Work

Other Support Services

Corporate Services
Maintenance
Hotel Services
Financial Services
Medical Records
Supply

Community Support Services

*Community Nursing and
Outreach Support
(closed 31/1/19 and transitioned
to Spinal Outreach Service,
Fiona Stanley Hospital)*

1.5 Performance Management Framework

The QC is funded through the Department of Health, Western Australia.

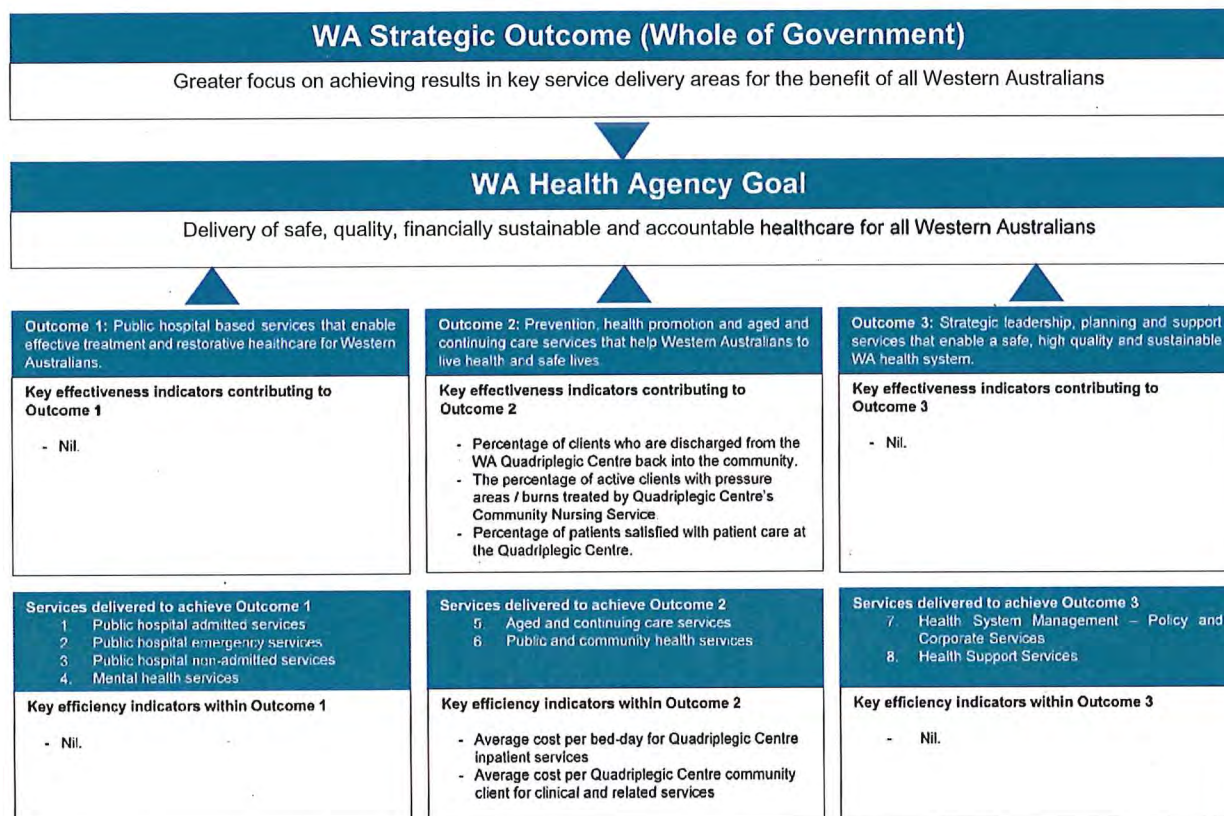
1.5.1 Outcome-based Management Framework

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

The QC's outcomes and key performance indicators for 2019/2020 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 2019/2020.

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 QC was administered by a Health Service Provider Board incorporated under the Health Services Act 2016 until 31 December 2018. On 1 January 2019, by order of the Minister, the governance changed from Board governed to Chief Executive governed under Section 195(c) of the Health Service Act 2016.

The Centre provides management, care and rehabilitation to residents with high spinal cord injury.

A long-term project (Spinal Cord Injury Service Reconfiguration – SCISR) has commenced which involves a change of the clinical model for spinal cord injury and the devolution of institutional care to a community-centric approach. This will result in the closure of the QC anticipated to occur mid-2023.

Progressive decommissioning and downsizing will continue to occur over the next 3 years in a staged approach. As transitional resident numbers decline there will be a consolidation of infrastructure requirements, positions and services – including allied health and hotel services.

2. AGENCY PERFORMANCE

2.1

Table Three: Patient Movements

	2019/2020	2018/2019	2017/2018
Number of Admission Applications	0	10	26
Number of Admissions	0	13	19
Number of Applicants not meeting the Admission Criteria	0	0	6
Number of Discharges to the Community	2	18	42
Number of Deceased Residents	2	2	2

Table Four: Bed Occupancy

Year	Bed Occupancy (total occupied bed days)
2019/2020	7,298
2018/2019	9,139
2017/2018	13,089

Total occupied bed days provided by the QC were 7,298 for 2019/2020. This is reduced from the 9,139 bed days provided in 2018/2019 and is a reflection of the increased number of discharges to community.

In accordance with the SCISR model of care and the introduction of National Disability Insurance Authority (NDIA) patients are now funded and enabled to discharge directly from the State Rehabilitation Service at Fiona Stanley Hospital to live in the community and are no longer admitted to the QC

2.2 Role and Function

The QC commenced operations in 1969 providing long term residential care and rehabilitation for people with spinal cord injury, to fill a gap in services in the community for people with spinal cord injury at that time. Services provided at the QC over the years include transitional care for people with spinal cord injury, respite care for both metro and

regional spinal injured persons, long-term residential care and nursing community outreach.

The QC's primary role has been 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 their extended family.

The QC continues to provide management, care and rehabilitation to residents with high spinal cord injury.

2.3 Transitional Care Service

This service closed on 17 December 2018 when the last transitional care patient was discharged to the community.

2.4 Extended Rehabilitation

For many years the QC has provided long term residential care and extended rehabilitation for people with spinal cord injury, to fill a gap in services in the community. The primary reasons for admission to the QC were often a lack of available funding for personal care options and/or a lack of social housing, at the time a person was ready for discharge from hospital.

The QC continues to provide ongoing care for high level quadriplegic residents, whose general medical condition may typically present with multiple co-morbidities in addition to paralysis, requiring ongoing access to the QC's medical, nursing and allied health services.

2.5 Respite Service

The QC provided a community respite service until 31 December 2018 when this service transitioned to the Spinal Outreach Service, Fiona Stanley Hospital.

2.6 Ventilator Dependent Quadriplegic Community Care Program

In liaison with the Ventilator Dependent Quadriplegic Community Care Program (VDQCCP) based at Fiona Stanley Hospital the QC managed residents with high spinal cord injury requiring mechanical ventilation to maintain breathing. Until March 2020 the QC had one patient in the program, sadly now deceased. The focus of the program, which commenced in 2007, was to provide best practice in managing the ventilated patient outside the tertiary hospital environment.

To maintain and support the QC's Ventilator Program, comprehensive training was provided ensuring the maintenance of clinical competence of the staff. This service demanded a substantial response from the Centre in provision of this specialist service.

2.7 Quadriplegic Centre Community Nursing Service

The service transitioned to the Spinal Outreach Service, Fiona Stanley Hospital on 31 January 2019 following a phased transfer of the 668 client database

2.8 Psychology Service

Long stay residents often struggle with low mood and coping issues particularly when they have to deal with additional medical and health problems. Residents habitually endure co-morbidities and a consequence is often a complex treatment and management plan which is obviously challenging. Psychological support is particularly relevant as long stay residents prepare and plan for transition to an alternate accommodation and care model with the pending closure of the QC. The psychologist helps them with motivational strategies to achieve their goals, manage anxiety and low mood and provides ongoing psychological support through this time of change.

Psychological support, education and counselling is available to residents, their families and staff.

In February 2019 the psychological support service transitioned to an outsourced independent psychology consulting service.

2.9 Physiotherapy Service

Physiotherapy services play an essential role in minimising risk, while maintaining and improving the residents' physical capacity and psychological wellbeing in all activities of daily living.

Following high spinal cord injury, residents display reduced respiratory function and some may require mechanical ventilation. Injuries at each of the cervical levels all display reduced respiratory function, pain management issues, pressure management and positioning all of which require the input from the physiotherapy service.

Residents require physiotherapy for both acute and ongoing maintenance treatment and rehabilitation. The service provides initial assistance and ongoing support for residents, while residents on prolonged bed rest have the opportunity to access physiotherapy services at the bedside. .

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

In January 2019 physiotherapy services transitioned to an outsourced neurological specific physio service which continues to provide service and support to meet the clinical needs of all residents.

2.10 Occupational Therapy Service

The service at the QC assists residents to achieve the highest possible levels of independence in their activities of daily living. The Occupational Therapist works collaboratively with individual residents their families and with external providers, to facilitate achievement of the residents particular goals.

In February 2020 the Occupational Therapy service transitioned to the National Disability Insurance Scheme (NDIS) Individualised person centered service for residents under 65 years old; those over 65 years continue to avail of the Community Aids and Equipment Program (CAEP) service based at Sir Charles Gardiner Hospital.

2.11 Social Support Service

With the introduction of NDIS, eligible residents now have Individualised community social support services available as part of their personalised care plan.

In January 2020 the QC created the role of 'Recreation Buddy', to provide additional ongoing social support to all residents, in particular those over the age of 65 years who are not eligible for NDIS community support funding.

2.12 Social Work Service

Since the commencement of the SCISR Project some residents have been fortunate to have access to special funding which has enabled them to more easily transition to community living, with the support they require to succeed. The Social Worker is actively involved with the residents when engaging with WA's Individualised Services (WAIS) and National Disability Insurance Scheme (NDIS), with advice and guidance to support residents and families to explore their options for the future.

2.13 Infection Control

Globally, healthcare associated infections are on the rise and patient with high level spinal cord injury are particularly vulnerable which places them at greater risk. This includes infections of the urinary tract, respiratory system, gastrointestinal tract and skin.

The 2020 Coronaviruses (COVID-19) Pandemic has created an unpredictable emergence of a new human virus to which most of the population is susceptible. The QCs Pandemic Coronavirus Management Plan (the Plan) provides a framework for the QC to manage a pandemic, within the context of the Australian Health Management Plan for Pandemic Influenza (**AHMPPI**) 2019, Western Australian Government Pandemic Plan (**WAGPP**) 2020 and the Australian Health Sector Response plan for COVID-19 and COVID-19 Strategic Preparedness and Response Plan (**WHO**) 2020;

- To mitigate outbreaks of pandemic by the appropriate use of disease control measures.
- To minimise morbidity and mortality during a pandemic
- To address the increased demands on the hospital services through early identification and use of additional resources.
- To ensure essential services are maintained
- Provide employees and contractors with timely, factual and readily available information

The Plan provides practice guidelines for preventing, preparing for, defining and managing outbreaks of COVID- 19 in the QC during the pandemic period.

In a national or state level of pandemic, outbreak control will be determined by the Australian Health Management Plan for Pandemic Influenza (**AHMPPI**). The Plan applies to all staff, residents and visitors of the QC.

To reduce the risk of any infections being transmitted to residents the QC continues to operate 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 QC. 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 include policies, procedures and guidelines for the prevention and control of infection as follows:

- Standard precautions
- Transmission based precautions
- Prevention of infection from multi-resistant micro-organisms
- Hand Hygiene
- Use of personal protective equipment (PPE)
- Handling and disposal of sharps and clinical waste
- Environmental cleaning and maintenance
- Outbreak and pandemic management
- COVID -19 Infection Control training completed by all employees
- A hand hygiene program, recorded and monitored
- 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 residents and uptake recorded and monitored

Outcome indicators for infection control are measured, trended, reviewed and improved:

- Monthly reports are provided indicating all infections.
- Annual flu vaccination percentage for both staff and residents are recorded.

2.14 Research

The QC has previously 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 QC 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.

Education and training currently available to staff includes:

- Certificate III Health service Assistant (Acute Care)
- NMHS Learning and Development – Resume Writing and Interview Skills
- Manual Handling and Patient positioning Training
- OSH Representative refresher training
- Dealing with difficult behaviors
- Annual mandatory education; skills competency
- Care of the ventilated patient; study day and mentorship shifts
- Food safe e-learning
- Hand hygiene
- Palliative care
- Chemical Safety
- Electrical Testing and Tagging
- COVID 19 – Infection Control

Registered and Enrolled Nurses continue to have access to professional development and ongoing education through the 2020 professional development matrix calendar with Sir Charles Gardiner Osborne Park Health Care Group.

The QC is committed to ensuring staff are supported as much as possible during all stages of the decommissioning process. It undertakes to keep staff informed of relevant developments and to provide them with access to appropriate support and assistance.

Strategies for the management of affected staff is governed by sound human resource management processes in accordance with the specific obligations as set out in the Public Sector Management (Redeployment and Redundancy) Regulations 2014 (Regulations) and Commissioners Instructions. Staff have access to the Employee Assistance Program (EAP) and the QC Psychological Services.

The NMHS - Workforce Transition provides advice and guidance to the QC on human resource management matters to support staff during the decommissioning process relating to redeployment, retraining, redundancy and regulatory provisions.

In accordance with Part 3 of the Public Sector Management (Redeployment and Redundancy) Regulations 2014, the QC will offer voluntary severance or redeployment to all registrable employees.

2.16 Infrastructure and Equipment

With the closure of the QC estimated to be mid-2023, a Facilities Condition and Compliance Audit was undertaken in June 2020 to ensure continued safe and compliant systems and structures.

As the QC progresses towards decommissioning and resident occupancy reduces, all remaining long stay residents are now accommodated and cared for in Gascoyne building; the Ashburton building was closed in November 2018. As a result of the reduced occupancy the industrial kitchen was deemed unnecessary and this was also closed and replaced by a bought-in meal service from the NMHS Graylands Hospital kitchen which already provided meals to other health services in the metro area.

To assist with the decommissioning process, NMHS provides advice and guidance to the QC on matters relating to the decommissioning process and facilities management issues.

The QC maintains a comprehensive preventative maintenance program for all equipment and systems.

2.17 Quality Assurance

The QC is committed to provide quality services to residents with high spinal cord injury by maintaining a coherent and robust quality management system. The quality management system ensures the QC 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 QC's commitment to six monthly surveillance audits in order to retain the QC's Certificate of Registration under ISO 9001:2015.

This accreditation is based on the ISO 9001:2015 quality standards and underpins a process of continuous improvement in the provision of resident care and services to spinal injury care.

Under the QC'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 WA 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 QC is encouraged to participate in quality improvement by completing a Continuous Improvement Report (CIR).

In 2019/2020, SAI Global: ISO 9001:2015 audits were conducted in September 2019 and in April 2020.

In early 2019 the QC outsourced catering services to NMHS Graylands Hospital. The QC is Foodsafe Audited as part of Graylands Hospital Catering service

2.18 Risk Management

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

The Risk Register identifies risk type, provides a risk description, details the current controls and evaluates the risk likelihood / level. This is an extensive and comprehensive assessment tool used in strategically managing and preventing accidents and injury to everyone who lives, works or visits the facility. The Risk Register is updated as required and reviewed annually to capture changes to working conditions & practices. The Risk Register was last reviewed in January 2020.

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 residents in relation to manual handling continues throughout 2019/2020 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 QC are recorded in the Chemical Register database to facilitate updates and audits. Chemical training at induction is mandatory for all staff exposed to chemicals. This training is then repeated as part of the staff annual appraisal process. Internal chemical safety audits are conducted regularly through the QC'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. The focus of this program continues to be the prevention of challenging behaviors through risk assessment and management of high risk residents and triggers. Ongoing education, workshops, management support, policy and procedural guidelines are used to prevent and manage episodes of violence and aggression within the QC as they arise.

The QC conducts a comprehensive investigation of all Occupational Safety and Health risks. These investigations include preventive measures with time frames, outcomes and any follow up required which are reported and minuted in the monthly Occupational Safety and Health committee meetings. 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	2019/20 Target ⁽¹⁾ \$000	2019/20 Actual \$000	Variation ⁽²⁾ \$000
Total cost of services (sourced from Statement of Comprehensive income)	6,500	7,088	\$(588) ^(a)
Net cost of services (sourced from Statement of Comprehensive Income)	5,762	6,581	\$(819) ^(a)
Total Equity (sourced from Statement of Financial Position)	9,002	8,317	\$(685) ^(b)
Net increase / (decrease) in cash held (sourced from Statement of Cash Flows)	(1,230)	(1,916)	\$(686) ^(c)
Approved salary expense level	4,939	5,801	\$862 ^(d)

(1) 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 a number of voluntary severances, plus a significant amount paid in back payments of salaries and wages to staff due to a change to Department of Health industrial awards applicable from the date of the Health Services Act 2016.
- (b) The variation is mainly due to the decrease in anticipated surplus for the year as a result of higher staff costs.
- (c) The variation arose as a consequence of the net impact of the higher staffing costs, and lower patient charges.
- (d) The variation is due to the payment of voluntary severances and back payments.

3. SIGNIFICANT TRENDS & ISSUES

3.1 Spinal Cord Injury Statistics

[These are the most up to date statistics for spinal cord injury in Australia as at June 2020].

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.

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	2019/2020 Average FTE ¹	2018/2019 Average FTE ¹	2017/2018 Average FTE	2016/2017 Average FTE	2015/2016 Average FTE
Administration	2	1.34	1	1.5	2
Nursing Total	32.4	50.79	59.05	59.05	77.25
Allied Health	1.4	4.62	4.78	4.78	5.85
Hotel Services	6.9	8.4	12.4	12.4	20.82
Maintenance	1	1	1	1	1
Medical Sessional	0.4	0.4	0.4	0.4	0.4
Community Nurses	0	2.2	3	3	3
Total FTE	44.1	68.77	81.63	82.13	110.32

¹ Average FTE for the year ended 30 June 2020 has significantly varied throughout the year as staff reductions occur through redeployment or voluntary redundancy.

4.4 Industrial Relations

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

4.5 Occupational Safety and Health

The QC continues to strive for best practice outcomes and preventative activities. To facilitate this commitment to occupational safety and health, an Occupational Safety and Health (OSH) Committee meets each month. The membership comprises of representation from management, clinical nursing, maintenance staff and two elected Safety Representatives.

The QC is committed to ensuring the highest standard of occupational safety and health for all personnel, in accordance with QC policies and procedures.

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

The 2020 OSH management action plan is a component of the QC OSH management system. It includes new, mandatory and ongoing strategies to promote the health and safety of the QC staff, student's contractors and visitors. OSH is integral to the QC Centre achieving its vision which is the provision of excellence in spinal care management, care and rehabilitation in Western Australia.

Objectives: The QC Centre aims to deliver best practice models for OSH focusing on the following initiatives:

- To review and update the Emergency Procedure Manual - annual
- Review all OSH policies, procedures and forms - annual
- Carry out a fire evacuation drill – twice annually
- Develop and implement a comprehensive Asbestos Management Plan – Dec 2020
- Review and update Risk Matrix – Dec 2020

These targets are audited internally every six months to measure their compliance..

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
2019/20	0	0	0
2018/19	0	2	1
2017/18	0	2	0
2016/17	0	2	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 nil occasions of workers compensation resulting in lost time injuries in the 2019/2020 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 QC'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 QC Emergency Procedure Manual. This manual was most recently reviewed and updated in April 2020. .

All Registered Nurses undertake theoretical and practical training in Fire Safety; in addition all employees receive annual mandatory training and instruction in Emergency Procedures and Fire Extinguisher training. .

Emergency Warden training has been completed 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 Ministerial Directives were issued to the QC in 2019/20.

Statement of Intent.

Minister for Health provided a Statement of Expectation in April 2019 setting out the functions and expectations of the QC. The QC responded with a Statement of Intent dated 30 April 2019.

4.7.2 Potential Conflicts of Interest

No senior officer at the QC held shares as beneficiary or nominee in a subsidiary body of the QC.

Senior officers of the QC declare that, other than the information declared above and that reported in the Financial Statements, they have no pecuniary interest.

4.8 Other Legal Requirements

4.8.1 Advertising

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

Table Nine: Advertising expenditure 2019/2020

Class of Expenditure	2019/2020	2018/2019	2017/2018	2017/2018
Advertising Agencies	\$	\$	\$	\$
Adcorp	nil	nil	nil	nil
Hay's Recruitment	nil	nil	nil	nil
Seek	nil	nil	nil	nil
Newspaper	nil	nil	393.98	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 QC 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 challenging behaviour.

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

The QC 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 QC's human resource processes comply with the Public Sector Management Act 1994. The recruitment and selection processes for promotional positions meet the requirements of the public sector standards. Performance management is consistently and fairly applied across 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. The QC has adopted the WA Health Code of Conduct policy. The Code is part of the Employment Policy Framework pursuant to Section 26 of the *Health Service Act 2016*. 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 QC'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 QC maintains record keeping practices for all patient and corporate (non-patient) records, in accordance with WA Health policies and legislation.

The *Disposal Authority 2013-017/1* 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 QC's records and the record keeping process.

4.8.5 Annual Estimates

Section 40 estimates being deferred due to the delay in the 2020/21 budget.

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 QC. 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 QC has a continued commitment and awareness of the need to provide a service with minimal impact on resources.




Ms Roslyn Elmes
A/Chief Executive
Quadriplegic Centre

Date: 15th Sept 2020

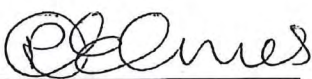
5. KEY PERFORMANCE INDICATORS

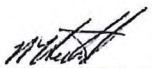
5.1 Certification of Key Performance Indicators

	QUADRIPLÉGIC CENTRE
	<i>Excellence in Spinal Injury Care, Management and Rehabilitation</i>
	Disclosures and Legal Compliance
	Financial Statements
	Certification of Key Performance Indicators


For the reporting period ended 30 June 2020


We hereby certify the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Quadriplegic Centre's (QC) performance, and fairly represent the performance of the QC for the financial year ended 30 June 2020.

	Date 10/9/2020.
Name: Ms Roslyn Elmes	
Quadriplegic Centre	
A/Chief Executive	

	Date 10/9/2020
Name: Mr Michael Hutchings	
Quadriplegic Centre	
Chief Finance Officer	

10 Selby Street Shenton Park WA 6008 Ph: 9329 8600 Fax: 9329 8620





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 QC 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 QC 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 residents 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 residents 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 QC for the provision of transitional care for residents from the State Spinal Unit to:

- Facilitate the early discharge of residents from the Tertiary Hospital.
- Continue clinical management and post-acute rehabilitation.
- Prepare residents 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 residents from the Tertiary Hospital.

Key performance indicators for Outcome 1

Outcome 1	2019/20	2018/19	2017/18	2016/17	2015/16
Number of residents at start of the year	0	6	14	19	16
Number of admissions	0	10	35	30	34
Number of discharges	0	16	43	35	31
Number of residents at end of year	0	0	6	14	19
Discharge target (50%)	100%	100%	87.8%	71.4%	62%

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

This service closed on 17 December 2018 when the last transitional care patient was discharged to the community.

Outcome 2:

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

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

On 31 January 2019 the Community Nursing Services transitioned to the Spinal Outreach Service at Fiona Stanley Hospital. During the month of January 2019 the 668 active clients on the database requiring support were transitioned. Results reported in 2018/19 are for the six months to 31 December 2018 only.

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
2019/20	NA	NA	NA	NA
2018/19 ^{1.}	88	87	85%	98.9%
2017/18	179	175	85%	97.8%
2016/17	189	179	85%	94.7%
2015/16	174	165	85%	94.8%

^{1.} For the six months to 31 December 2018.

Outcome 3:

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

The Centre was successfully audited by external auditors from SAI Global in September 2019.

The Centre's status as a Quality Endorsed Company under International Quality Standard ISO AS/NZS 9001:2015 was once again confirmed.

A patient satisfaction survey is conducted on a biennial basis and was completed in June 2020. 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 resident's 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
2020	83.6
2018	85.5
2016	80.5

The patient satisfaction survey achieved the target (80%) outcome with 83.6% overall satisfaction recorded.

The next patient satisfaction survey is due to be conducted in June 2022.

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 residents and clients.

Clinical services are provided within the QC's allocated budget to recognised best practice standards to meet resident's physical, emotional, social, psychological and lifestyle needs.

Cost per bed day for Quadriplegic Centre in-patient services

	2019/20	2018/19	2017/18	2016/17	2015/16
Cost per bed day	\$985.37	\$1,291.81	\$749.95	\$727.34	\$610.65
Target	\$1091.00	\$817.70	\$865.45	\$569.65	\$547.40

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 decreased in accordance with the necessary adjustments to staffing levels and service provision required to meet the needs of the reduced resident population.

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

	2019/20	2018/19 ¹	2017/18	2016/17	2015/16
Occasions of service	0	1595	3771	3986	3433
Cost per visit	0	\$111.59	\$89.83	\$82.83	\$87.71
Target cost per visit	0	\$87.00	\$76.24	\$74.36	\$74.36

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

During the year 2018/19 the community nursing program transitioned to the Spinal Outreach Service at Fiona Stanley Hospital. Occasions of service delivery by the Community Nursing team ceased being provided by Quadriplegic Centre on 31 January 2019.

¹2018/19 information represents the results for 6 months to 31 December 2018 only.

DISCLOSURES AND LEGAL COMPLIANCE

FINANCIAL STATEMENTS



QUADRIPLLEGIC CENTRE

Excellence in Spinal Injury Care, Management and Rehabilitation

Disclosures and Legal Compliance

Financial Statements

Certification of Financial Statements

For the reporting period ended 30 June 2020

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 reporting period ended 30 June 2020 and financial position as at 30 June 2020.

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.

Date 12/9/20

Name: Mr Michael Hutchings

Quadriplegic Centre

Chief Finance Officer

Date 10/9/2020.

Name: Ms Roslyn Elmes

Quadriplegic Centre

A/Chief Executive

10 Selby Street Shenton Park WA 6008 Ph: 9329 8600 Fax: 9329 8620



Quadriplegic Centre

Statement of Comprehensive Income

For the year ended 30 June 2020

	Note	2020 \$000	2019 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	6	5,720	10,169
Fees for visiting medical practitioners		48	71
Patient support costs	8	653	648
Depreciation expense	9	288	358
Repairs, maintenance and consumable equipment	10	172	169
Other expenses	11	206	391
Total cost of services		7,087	11,806
INCOME			
Revenue			
Patient charges	13	442	544
Interest revenue		57	161
Other revenues	14	8	22
Total revenue		507	727
Total income other than income from State Government		507	727
NET COST OF SERVICES		6,580	11,079
INCOME FROM STATE GOVERNMENT			
Service appropriations	15	6,430	8,170
Services received free of charge	16	0	103
Total income from State Government		6,430	8,273
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(150)	(2,806)

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



Quadriplegic Centre

Statement of Financial Position

As at 30 June 2020

	Note	2020 \$000	2019 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	27	7,596	9,511
Receivables	18	55	41
Other current assets		8	7
Total Current Assets		7,659	9,559
Non-Current Assets			
Amounts receivable for services	19	1,509	1,221
Plant and equipment	20	19	288
Restricted cash and cash equivalents	17, 27	59	41
Total Non-Current Assets		1,587	1,550
Total Assets		9,246	11,109
LIABILITIES			
Current Liabilities			
Payables	22	179	654
Provisions	23	727	1,958
Other current liabilities	24	23	30
Total Current Liabilities		929	2,642
Non-Current Liabilities			
Provisions	23	-	-
Total Non-Current Liabilities		-	-
Total Liabilities		929	2,642
NET ASSETS		8,317	8,467
EQUITY			
Contributed equity	25	156	156
Accumulated surplus/(deficit)	26	8,161	8,311
TOTAL EQUITY		8,317	8,467

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 2020

	Note	Contributed Equity \$000	Accumulated surplus/ (deficit) \$000	Total Equity \$000
Balance at 1 July 2018	25, 26	156	11,117	11,273
Changes in accounting policy or correction of prior period errors		-	-	-
Restated balance at start of period		156	11,117	11,273
Surplus/(deficit)		-	(2,806)	(2,806)
Total comprehensive income for the period		-	(2,806)	(2,806)
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		-	-	-
Balance at 30 June 2019		156	8,311	8,467
Balance at 1 July 2019	25, 26	156	8,311	8,467
Surplus/(deficit)		-	(150)	(150)
Total comprehensive income for the period		-	(150)	(150)
Transactions with owners in their capacity as owners:				
Capital appropriations		-	-	-
Total		-	-	-
Balance at 30 June 2020		156	8,161	8,317

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

Quadruplegic Centre

Statement of Cash Flows
For the year ended 30 June 2020

	Note	2020 \$000 Inflows (Outflows)	2019 \$000 Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		6,142	7,813
Net cash provided by State Government		<u>6,142</u>	<u>7,813</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(7,444)	(9,832)
Supplies and services		(1,089)	(1,126)
GST payments on purchases		(130)	(122)
Receipts			
Receipts from customers		447	574
Interest received		57	161
GST refunds from taxation authority		112	125
Other receipts		8	21
Net cash (used in) / provided by operating activities		<u>(8,039)</u>	<u>(10,199)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(19)	(9)
Net cash (used in) / provided by investing activities		<u>(19)</u>	<u>(9)</u>
Net increase / (decrease) in cash and cash equivalents		(1,916)	(2,395)
Cash and cash equivalents at the beginning of period		9,511	11,906
CASH AND CASH EQUIVALENTS AT END OF PERIOD	27	<u>7,595</u>	<u>9,511</u>

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

Quadriplegic Centre

Summary of consolidated account appropriations
For the year ended 30 June 2020

	2020 Budget Estimate \$000	2020 Supplementary Funding \$000	Revised Budget \$000	2020 Actual \$000	2020 Variance \$000
Delivery of Services					
Net amount appropriated to deliver services	5,762	-	6,145	6,430	285
Amount authorised by other statutes	-	-	-	-	-
Total appropriations provided to deliver services	5,762	-	6,145	6,430	285
Capital	-	-	-	-	-
Administered Transactions	-	-	-	-	-
Total administered transactions	-	-	-	-	-
GRAND TOTAL	5,762	-	6,145	6,430	285

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

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2020

Note 1 Australian Accounting Standards

General

The Quadruplegic Centre's financial statements for the year ended 30 June 2020 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 Quadruplegic Centre has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Quadruplegic 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 Quadruplegic Centre for the annual reporting period ended 30 June 2020.

Note 2 Summary of significant accounting policies

(a) General Statement

The Quadruplegic Centre is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. It 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 Quadruplegic 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 Quadruplegic Centre only. The legal entity name is the Quadruplegic Centre Board. The trading name is the Quadruplegic Centre, being effective from 27 April 2000.

(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 25 - Contributed Equity.

(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 15 '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 21 'Impairment of assets' for the outcome of impairment reviews and testing.

(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.

(j) **Accrued Salaries**

Accrued salaries (see Note 22 '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 15 'Service appropriations' and note 19 '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 16 '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 22 '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 23 '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.

(n) 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 11 'Other expenses' and note 23 '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.

Note 3 Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Quadruplegic Centre 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 Quadruplegic 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 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 6 Employee benefits expense

	2020 \$000	2019 \$000
Salaries and wages (a)	4,546	6,395
Other salaries and wages (b)	203	1,758
Termination benefits (c)	555	1,251
Superannuation - defined contribution plans (d) - West State, Gold State and GESB Super	287	618
Superannuation - defined contribution plans - Other eligible funds	129	147
	<u>5,720</u>	<u>10,169</u>

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

(b) During the financial year ended 30 June 2019, advice was received determining that as of at the date of the change in the Health Services Act 2016, being 1 July 2019, the relevant industrial award changed and as such some employees have been entitled to a back payment of salaries and wages. This has been recognised at present value.

(c) Termination benefits payable when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the agency is demonstrably

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

Employment on-costs expense is included at note 11 'Other expenses'. The employment on-costs liability is included at note 23 'Provisions'. No benefits under AASB16.

Note 7	Compensation of Key Management Personnel	2020	2019
		\$000	\$000
	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 <i>Annual Report on State Finances</i> .		
	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 Alinea Inc. or the Department.		
Note 8	Patient support costs		
	Medical supplies and services	160	147
	Domestic charges	96	156
	Fuel, light and power	143	165
	Food supplies	254	180
		<u>653</u>	<u>648</u>
Note 9	Depreciation expense		
	Computer equipment	-	-
	Furniture and fittings	86	191
	Motor vehicles	52	17
	Other plant and equipment	150	150
		<u>288</u>	<u>358</u>
Note 10	Repairs, maintenance and consumable equipment		
	Repairs and maintenance	161	138
	Consumable equipment	11	31
		<u>172</u>	<u>169</u>
Note 11	Other expenses		
	Communications	9	17
	Computer services	0	103
	Employment on-costs (a)	102	61
	Insurance	36	32
	Motor vehicle expenses	4	6
	Printing and stationery	7	20
	Doubtful debts expense	(9)	61
	External advisor fees	15	15
	Other	40	86
		<u>208</u>	<u>391</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 23 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.		
Note 12	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 15)		
	(b) capital appropriation (Note 25)		
	(b) services received free of charge from the Health Support Services (Note 16); and		
	(c) superannuation payments to GESB (Note 6)		
	(d) remuneration for services provided by the Auditor General (Note 28)		
	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 13	Patient charges		
	Inpatient charges	465	544
	less Revenue in advance	(23)	-
		<u>442</u>	<u>544</u>
Note 14	Other revenues		
	Services to external organisations	-	2
	Other	8	20
		<u>8</u>	<u>22</u>

	2020 \$000	2019 \$000
Note 15 Service appropriations		
Appropriation revenue received during the year:		
Service appropriations	6,430	8,170
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.		
Note 16 Services received free of charge		
Services received free of charge have been determined on the basis of the following estimates provided by agencies. Services totalling less than \$500 were provided in 2019/20		
Health Support Services - Information Technology	0	103
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 17 Restricted cash and cash equivalents (a)		
Non Current		
Accrued salaries suspense account (a)	59	41
(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 18 Receivables		
Current		
Patient fee debtors	85	98
Other receivables	-	-
Less: Allowance for impairment of receivables	(79)	(88)
	6	10
GST receivable	49	31
	55	41
Reconciliation of changes in the allowance for impairment of receivables:		
Balance at start of year	88	72
Doubtful debts expense recognised in the Statement of Comprehensive Income	(9)	51
Amounts written off during the year	-	(34)
Balance at end of year	79	88
The Quadriplegic Centre does not hold any collateral as security or other credit enhancements relating to receivables.		
See also note 2(f) 'Receivables' and note 36 'Financial instruments'.		
Note 19 Amounts receivable for services (Holding Account)		
Non-current	1,509	1,221
	1,509	1,221
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 20 Plant and equipment		
Work in Progress		
Opening at cost	-	-
Additions	19	-
	19	-
Furniture and fittings		
At cost	1,808	1,808
Accumulated depreciation	(1,808)	(1,522)
	0	86
Motor vehicles		
At cost	150	150
Accumulated depreciation	(150)	(99)
	0	52
Other plant and equipment		
At cost	1,500	1,500
Accumulated depreciation	(1,500)	(1,350)
	(0)	150
Total plant and equipment	19	288

		2020	2019
		\$000	\$000
Note 20	Plant and equipment (continued)		
Reconciliations			
Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year are set out below.			
Work in Progress			
Carrying amount at start of year		(0)	-
Additions		19	-
Transfers		-	-
Carrying amount at end of year		19	(0)
Furniture and fittings			
Carrying amount at start of year		86	268
Additions		-	9
Depreciation		(86)	(191)
Carrying amount at end of year		0	86
Motor vehicles			
Carrying amount at start of year		52	67
Additions		-	-
Depreciation		(52)	(17)
Carrying amount at end of year		0	52
Other plant and equipment			
Carrying amount at start of year		150	300
Transfer from/(to) other reporting entities		-	-
Depreciation		(150)	(150)
Carrying amount at end of year		(0)	150
Total property, plant and equipment			
Carrying amount at start of year		289	637
Additions		-	9
Depreciation		(289)	(358)
Work in progress		19	-
Carrying amount at end of year		19	288

Note 21 Impairment of Assets

There were no indications of impairment to property, plant and equipment at 30 June 2020.

Note 22 Payables

Current			
Trade creditors		154	154
Accrued salaries		25	500
		179	654

See also note 2(m) 'Payables' and note 36 'Financial instruments'.

Note 23 Provisions		2020 \$000	2019 \$000
Current			
<u>Employee benefits provision</u>			
Annual leave (a)		302	937
Long service leave (b)		325	584
Provision for Voluntary Severances (c)		100	437
		<u>727</u>	<u>1,958</u>
Non-current			
<u>Employee benefits provision</u>			
Long service leave (b)		-	-
Total provisions		<u>727</u>	<u>1,958</u>
(a) Annual leave liabilities and time off in lieu leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after 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		302	937
More than 12 months after the end of the reporting period		(0)	-
		<u>302</u>	<u>937</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		325	584
More than 12 months after the end of the reporting period		0	-
		<u>325</u>	<u>584</u>
(c) Provision for Voluntary Severance is the present value of future payments made to registrable employees whose expression of Interest and subsequent exit were approved as operationally supported in accordance with Part 3 of the Public Sector Management (Redeployment and Redundancy) Regulations 2014. Further expenses may be incurred at a future date and are disclosed under			
Within 12 months of the end of the reporting period		100	437
More than 12 months after the end of the reporting period		-	-
		<u>100</u>	<u>437</u>
Note 24 Other liabilities			
Current			
Income received in advance		23	30
Note 25 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>
Note 26 Accumulated surplus/(deficit)			
Balance at start of period		8,311	11,117
Result for the period		(150)	(2,809)
Balance at end of period		<u>8,161</u>	<u>8,311</u>

		2020 \$000	2019 \$000
Note 27	Notes to the Statement of Cash Flows		
	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	7,596	9,511
	Restricted cash and cash equivalents	59	41
		<u>7,654</u>	<u>9,552</u>
Note 28	Remuneration of auditor		
	Remuneration payable to the Auditor General in respect to the audit for the current financial year is as follows:		
	Auditing the accounts, financial statements and performance indicators	<u>15</u>	<u>15</u>
Note 29	Commitments		
	At the reporting date the Quadriplegic Centre had not entered into any significant future contractual arrangements.		
Note 30	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>(a) Back Pay</u>		
	Potentially claims may be received within 7 years from date of entitlement from former employees who have not received their back pay entitlements. While most have been paid out, and extensive efforts made to make contact with all entitled, some remain unpaid.		
	<u>(b) Decommissioning Costs</u>		
	A master program for major decommissioning activities will be developed as progress is made towards closure, currently confirmed as mid 2023. The agency responsible for funding of costs for decommissioning activities including equipment, minor works or consultant fees is yet to be determined.		
	In addition as a consequence of the decommissioning, further costs associated with Redundancy or Redeployment of staff to other government agencies may be incurred. The quantum of this amount is estimated to be in the order of \$2.5m and has been based on an estimate of the voluntary severance amount which may be payable to those registerable employees who have submitted an expression of interest, but to date no offer has been made due to operational or other requirements.		
Note 31	Events occurring after the end of the reporting period		
	No events have occurred after the reporting date that impact the Quadriplegic Centre.		
Note 32	Related bodies		
	The Quadriplegic Centre has no related bodies.		
Note 33	Affiliated bodies		
	The Quadriplegic Centre has no affiliated bodies.		
Note 34	Supplementary financial Information		
	Write-offs		
	Bad debts written-off by the Chief Executive during the year	<u>-</u>	<u>34</u>
		<u>-</u>	<u>34</u>

Quadruplegic Centre

Notes to the Financial Statements
For the year ended 30 June 2020

Note 35 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 line items greater than 10% or more than \$1m.

(A) Statement of Comprehensive Income

	Note	2020 Estimate \$000	2020 Actual \$000	2019 Actual \$000	Variance between estimate and actual \$000	Variance actual result for 2020 and 2019 \$000
Expenses						
Employee benefits expense	a	4,839	5,720	10,169	781	(4,449)
Fees for visiting medical practitioners		70	48	71	(22)	(23)
Patient support costs		712	653	648	(59)	5
Depreciation expense		279	288	358	9	(70)
Repairs, maintenance and consumable equipment		145	172	169	27	3
Other expenses		355	206	391	(149)	(185)
Total cost of services		6,500	7,087	11,806	587	(4,719)
Income						
Patient charges		548	442	544	(106)	(102)
Interest revenue		182	57	161	(125)	(104)
Other revenues		8	8	22	(0)	(14)
Service appropriations	b, c	5,272	6,430	8,170	1,158	(1,740)
Services received free of charge		490	0	103	(490)	(103)
		6,500	6,937	9,000	437	(2,063)

Major Actual Variance Narratives

a Employee benefits expense

The number of employees reduced significantly between the 2018/19 and 2019/20 financial years as the Quadruplegic Centre continued a progressive reduction in operations with closure of the centre scheduled in mid 2023. As a result employee benefits expenses reduced accordingly.

b Service appropriation

Service appropriation declined as the number of employees reduced [refer (a)]. FY2020 actual operations reduced less than originally estimated.

(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 10% or \$1m.

	Note	2020 Estimate \$'000	2020 Actual \$'000	2019 Actual \$'000	Variance between estimate and actual \$'000	Variance actual result for 2020 and 2019 \$'000
ASSETS						
Current Assets						
Cash and cash equivalents	a	8,281	7,596	9,511	(685)	(1,915)
Receivables		46	55	41	9	14
Other current assets		-	8	7	8	1
Total Current Assets		8,327	7,659	9,559	(668)	(1,900)
Non-Current Assets						
Amounts receivable for services		1,578	1,509	1,221	(69)	288
Plant and equipment		50	19	288	(31)	(269)
Restricted cash and cash equivalents		-	59	41	59	18
Total Non-Current Assets		1,628	1,587	1,550	(41)	37
Total Assets		9,955	9,246	11,109	(709)	(1,863)
LIABILITIES						
Current Liabilities						
Payables		179	179	654	0	(475)
Provisions	b	757	727	1,958	(30)	(1,231)
Other current liabilities		17	23	30	6	(7)
Total Current Liabilities		953	929	2,642	(24)	(1,713)
Non-Current Liabilities						
Provisions		-	-	-	-	-
Total Non-Current Liabilities		-	-	-	-	-
Total Liabilities		953	929	2,642	(24)	(1,712)
NET ASSETS		9,002	8,317	8,467	(685)	(150)
EQUITY						
Contributed equity		156	156	156	-	-
Accumulated surplus/(deficit)		8,846	8,161	8,311	(685)	(150)
TOTAL EQUITY		9,002	8,317	8,467	(685)	(150)

Variance narratives

a Cash and cash equivalents

Significant outflow of cash and cash equivalents as a consequence of Voluntary Severance payments made to employees during the year, plus a significant back payment to employees whose relevant industrial award was determined to have changed upon the introduction of the Health Service Act 2016, backdating to 1 July 2016. The cash outlay during the year relating to these two transactions was \$1.4m, with appropriation not fully offsetting.

b Provisions

Reduced planned Voluntary severances in 2020/21 compared to 2019/20. Provision has been raised for Voluntary Severances where there was an existing contractual or constructive agreement, with total at 30th June 2020 totalling \$100k. Provisions for Employee entitlements have been reallocated to current liabilities, as a consequence of the planned closure of the facility.

(C) Statement of Cash flows

Note: No cash flow estimates were included in the 2018-19 Annual Report		2020 Actual \$000	2019 Actual \$000	Variance actual result for 2020 and 2019 \$000
CASH FLOWS FROM STATE GOVERNMENT				
Service appropriation	a	6,142	7,813	(1,671)
Net cash provided by State Government		6,142	7,813	(1,671)
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee benefits	b	(7,444)	(9,832)	2,388
Supplies and services		(1,089)	(1,126)	37
GST payments on purchases		(130)	(122)	(8)
Receipts				
Receipts from customers		447	574	(127)
Interest received		57	161	(104)
GST receipts on sales		-	-	-
GST refunds from taxation authority		112	125	(13)
Other receipts		8	21	(13)
Net cash (used in) / provided by operating		(8,039)	(10,199)	2,160
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of non-current assets		(19)	(9)	(10)
Net cash (used in) / provided by investing		(19)	(9)	(10)
Net Increase / (decrease) in cash and cash equivalents		(1,916)	(2,395)	479
Cash and cash equivalents at the beginning of		9,511	11,906	(2,395)
PERIOD		7,595	9,511	(1,916)

Major Prior and Current Year Actual Variance Narratives

A Service appropriation

During the year Service Appropriations were reduced in line with the projected reduction in patients and planned reduction in employees through voluntary severance payments.

B Employee benefits

Reduced cash outlays compared to prior year for employee benefits expense includes payments for voluntary severance payments. Also included were back payments made or accrued to employees as a consequence of all employees being aligned with Department of Health industrial awards and agreements, effective from 1 July 2016, as a consequence of the Health Service Act 2016. The combined cash outlay relating to these adjustments during the year was \$1.4m

36 Financial instruments**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:

	2020 \$000	2019 \$000
Financial Assets		
Cash and cash equivalents	-	-
Restricted cash and cash equivalents	59	41
Receivables (a)	-	-
Financial Liabilities		
Financial liabilities measured at amortised cost	-	-

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

37 Leases

The Quadriplegio Centre is accommodated in buildings owned by Aleria Inc., free of charge under the direction of the WA Department of Health. No contract is or has been in place relating to these arrangements.



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 2020, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, Summary of Consolidated Account Appropriation Statement 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 2020 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 Responsibility 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 Chief Executive Officer for the financial statements

The Chief Executive Officer 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 Chief Executive Officer 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 Chief Executive Officer is responsible for assessing the entity'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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

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 Chief Executive Officer 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 2020.

The Chief Executive Officer's responsibilities

The Chief Executive Officer 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 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 non-compliance 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 2020. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and 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 agency's performance and fairly represent indicated performance for the year ended 30 June 2020.

The Chief Executive Officer's responsibility for the key performance indicators

The Chief Executive Officer 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 Chief Executive Officer 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 Chief Executive Officer 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 entity'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 2020 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 contact the entity to confirm the information contained in the 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
11 September 2020