



QUADRIPLEGIC CENTRE

2 Orton Road, Shenton Park WA 6008 Tel: (08) 9329 8600 Fax: (08) 9329 8620

QUADRIPLEGIC CENTRE

Annual Report

2022 - 2023

Excellence in Spinal Injury Management and Care



QUADRIPLLEGIC CENTRE

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2 Orton Road
SHENTON PARK, WA 6008

POSTAL ADDRESS: QUADRIPLLEGIC CENTRE

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Quadriplegic Centre
Annual Report 2022-2023

STATEMENT OF COMPLIANCE

To: HON AMBER-JADE SANDERSON
MINISTER FOR HEALTH; MENTAL 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 2023.

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 1982
Government and Ministerial Annual Reporting Policies
Electoral Act 1907
State Records Act 1000
Health Services Act 2016
Public Health Act 2016
WA Work Health & Safety Act 2020
Procurement Act 2020 (WA)
Workers Compensation & Injury Management Act 1981



Ms Lynda Emerson
A/Chief Executive

Date: 8/08/2023.

1. OVERVIEW OF AGENCY

1.1 Executive Summary

Since 1969 the Quadriplegic Centre (QC) has provided high-quality 24-hour nursing care and community nursing support to the spinal injured population of Western Australia (WA). In 2018 WA Spinal Cord Injury Services (WASCIS) reviewed how spinal rehabilitation and care throughout WA was delivered. The WASCIS recommendations saw the implementation of a new model of care and rehabilitation for persons with spinal cord injury which shifted the focus from the institutional medical model of rehabilitation towards community living and care provision within a person's home/community. As a result, the previous intention to fully replicate the services and functions of the existing QC was reconsidered 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 Spinal Cord Injury (SCI) model of care in WA. The project delivered by North Metropolitan Health Service (NMHS) oversaw five work streams, three of which directly relate to the QC:

- Work stream three: Alternate housing for long-term QC residents
- Work stream four: Transition of QC residents
- Work stream five: Devolution of the QC

In June 2019, following extensive consultation with residents and their families, options for accommodation in Shenton Park were considered with the majority of residents and families choosing a facility-based option with 24-hour on-site care support proposed by MSWA (formerly Multiple Sclerosis Western Australia). Cabinet approved an arrangement for land allocation on the Montario Quarter site in Shenton Park for a 20-unit high care supported accommodation facility to be built and managed by MSWA with an initial \$9 million contribution and a further \$5 million from the Government to provide continued accommodation for the long-term residents of the QC. The agreement between the Government and MSWA was finalised in April 2021 and the practical completion date of the new MSWA facility is expected in 2026.

As the remaining residents await transition to the new MSWA facility the QC continues its commitment to the essential long-term nursing care provision for this highly dependent group of individuals. It is the high level of clinical care required by this cohort of residents that has prevented them from living independently at home/within community and, in the context of this service, emphasises the need for appropriate accommodation, clinical nursing care and essential support services.

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 registerable employees.

The QC remains committed to quality systems and best practice. In confirmation of these objectives, the QC continues to submit to regular external audits 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: 2 Orton Road
Shenton Park, WA 6008
Street Address: 2 Orton Road,
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 Services 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 Amber-Jade Sanderson

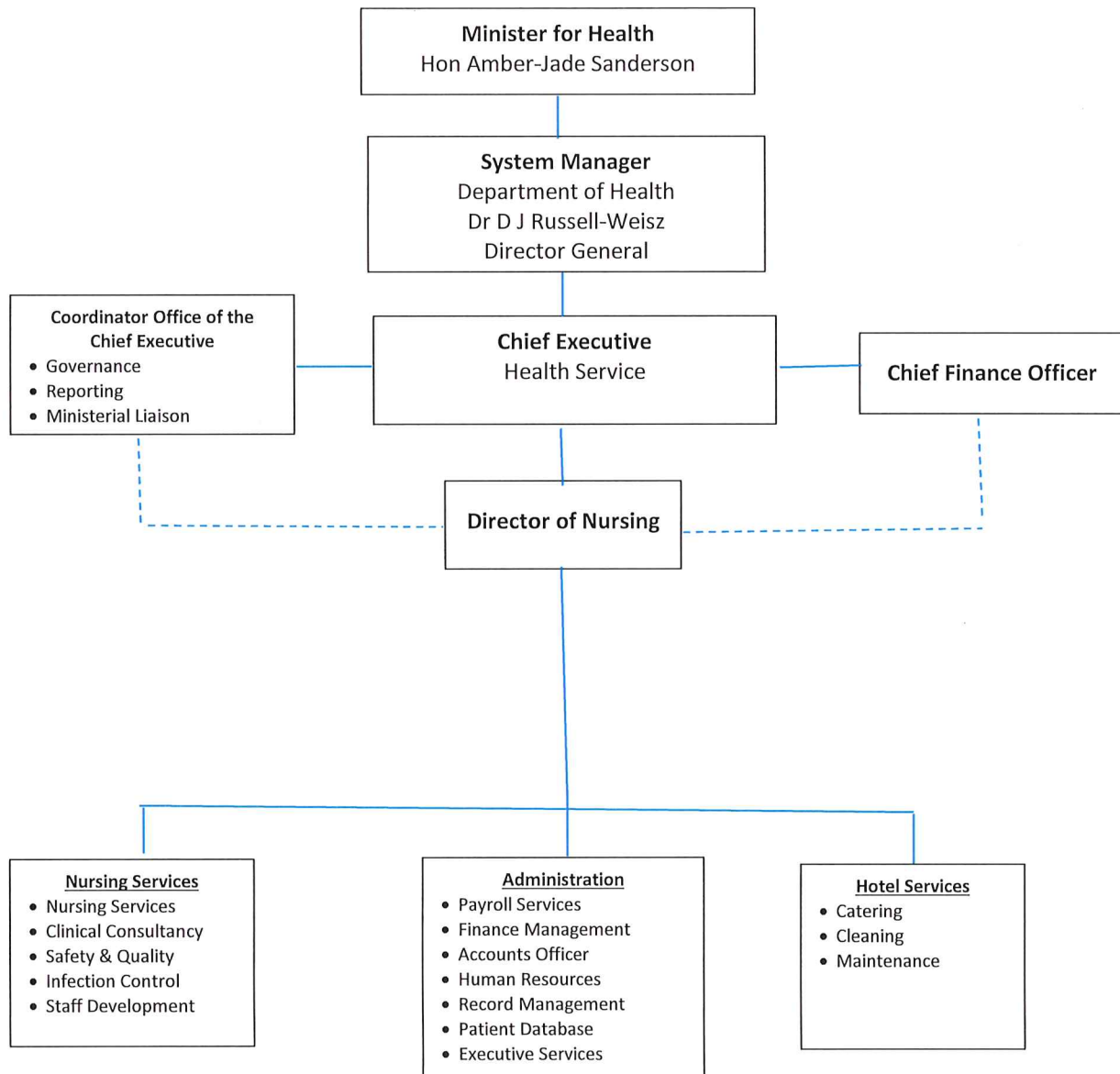
1.2.3 Management Structure

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 Services 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 Services Act 2016*.

Table One: Senior Officers

Area of Responsibility	Title	Name	Basis of Appointment
Corporate Management	Acting Chief Executive	Ms L Emerson	Temporary (Appointed 16/03/21)
Nursing Services	Director of Nursing	Ms L Emerson	Permanent
Financial Services	Chief Finance Officer	Ms Shamiso Mareerwa	Permanent (resigned 30/06/23)

1.2.4 Organisational Structure



1.3 Performance Management Framework

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

1.3.1 Outcome-based Management Framework

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.

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.

1.3.2 Changes to Performance-based Management Framework

The Outcome Based Management Framework did not change in 2022/2023.

1.3.3 Shared Responsibilities with Other Agencies

As part of the WA health system, QC works with other WA Health departments and external agencies to provide and fund health services to the achievement of the stated desired health outcomes as per the Outcome Based Management Framework.

2. AGENCY PERFORMANCE

2.1 Devolution of the QC: closure in 2026.

- 14 remaining residents await transition to the new MSWA facility
- patient admission ceased in 2018

Table Two: Patient Admission/Discharge

	2022-2023	2021-2022	2020-2021
Number of admissions	0	0	0
Number of discharges to the community	0	1	0
Number of deceased residents	1	1	1

Table Three: Bed Occupancy

Year	Bed Occupancy (total occupied bed days)
2022/2023	5,120
2021/2022	6,041
2020/2021	6,378

Total occupied bed days for 2022/23:

- Bed Occupancy: 5,120 days
- Days admitted as in-patient to tertiary hospital: 61
- Total Number of Bed Days Invoiced: 5,059

3. SIGNIFICANT ISSUES IMPACTING THE QUADRIPLLEGIC CENTRE

3.1 Long Term Care

As the remaining 14 residents await transition to the new MSWA facility the QC continues its commitment to providing high quality 24-hour nursing care for this highly dependent group of individuals whose general medical condition typically presents with multiple co-morbidities requiring ongoing access to medical and nursing services.

It is the high level of clinical care required by this cohort of residents that has prevented them from living independently at home/within community and, in the context of this service, emphasises the need for appropriate accommodation, clinical nursing care and essential support services.

With National Disability Insurance Scheme (NDIS) funding now available for residents aged under 65 years and Disability Support for Older Australians Program (DSOA) funding made available for those aged over 65 years, residents now can access individualised community support services available as part of their personalised care plan.

3.2 Infrastructure and Equipment

The aged buildings and layout/design of the facility does not meet current standards required for care service delivery for persons living with disability. The buildings, built in the 1960's, are no longer fit for purpose. The priority is to maintain the buildings in fair condition with ongoing maintenance, preserving the functionality of the building at a satisfactory level to allow safe quality service delivery until transition of all residents and closure of the facility, currently expected to be 2026.

As the QC resident occupancy reduces and the service continues to progress towards decommissioning, all remaining long stay residents are now accommodated and cared for in the Gascoyne building.

Ashburton building was 'mothballed' in November 2018 and the industrial kitchen was closed in 2019 being replaced by a bought-in meal service from the NMHS Graylands Hospital kitchen.

A Facilities Condition and Compliance Audit was undertaken in June 2020 (with a 10-year lifecycle analysis) to enable forecasting and planning for continued safe and compliant systems and structures.

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

A Water Risk Management Plan (WRMP) to minimise the risk of *Legionella* and other foreseeable water-related hazards at the QC was completed in 2022 (last reviewed: February 2023). The WRMP is consistent with the *Queensland Public Health Act* (as a best practice guideline) and the Guidelines for Legionella Control as endorsed by WA Department of Health to assist the QC management team to implement actions that will help mitigate adverse health events because of water hazards.

The QC has an Asbestos Register and Management Plan (ARMP) for the management of asbestos-containing material (ACM) within the specified buildings. The ARMP assists the QC with managing ACM in accordance with the legislative requirements to prevent exposure to airborne asbestos fibres while ACM's remain in the workplace. ARMP was last reviewed May 2023

3.3 Quality Assurance

The QC is an ISO 9001:2015 quality endorsed organisation with re-certification due 17 May 2024. SAI Global undertake annual surveillance audits, the last successfully completed 31 May/1 June 2023.

3.4 Infection Control

The continued management of COVID-19 created significant challenges for the QC with a highly compromised and vulnerable resident cohort requiring 24-hours care. Like many health service providers, the QC had to operate in an environment that was volatile, uncertain, complex and ambiguous.

COVID-19 State of Emergency ended 12.01 am Friday 4 November 2022.

The QCs Pandemic Coronavirus Management Plan (the Plan) continues to provide practice guidelines for preventing, preparing for, defining and managing outbreaks of COVID-19 in the QC and applies to all staff, residents and visitors of the QC.

In FY22/23 the QC continued to focus on ensuring appropriate responses to COVID-19 positive cases and exposures. In the past year 7 residents tested positive, 6 continued to be nursed in place with one transferring to hospital for a short in-patient admission.

3.5 Risk Management

Strategic risk management is an integral part of management practice within the QC, identifying, assessing, recording and managing risks likely to impact on the ability of the organisation to achieve its outcomes.

The QC Risk Register identifies risk type (Clinical, Corporate, COVID, Work Health and Safety), provides a risk description, details the current controls and evaluates the risk likelihood / level.

The Risk Register is updated as required, reviewed quarterly and presented at Quality & Clinical Governance Committee, Work Health and Safety Committee and Audit and Risk Committee.

The QC Audit and Risk Committee, with an external Chair, meets quarterly providing advice, assurance and assistance to the Chief Executive on internal audit, external audit and risk matters.

The QC Strategic 3-year Internal Audit Plan identifies key operational risks and considers potential emerging risks. Audit of these risk areas by the QC's internal audit provider (external) demonstrates the effectiveness of the QC in lowering and/or mitigating these risks. The Audit Recommendations Log is reviewed regularly by the Audit and Risk Committee and a further audit of the Log is undertaken by the auditors to ensure recommendations on the audit findings have been actioned to close out. Audits undertaken during 2022-23 have included Effectiveness of QC management of outsourced service providers (contractors), Effectiveness of QC identification and management of Work Health and Safety risks, Effectiveness of the QC Fraud and Corruption Plan and a Cybersecurity Review.

4. DISCLOSURES and LEGAL COMPLIANCE

4.1 Financial Summary Report on Operations

4.1.1 Actual Results versus Budget Targets

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

Financial Target	2022/23 Target ⁽¹⁾ \$000	2022/23 Actual \$000	Variation ⁽²⁾ \$000
Total cost of services (sourced from Statement of Comprehensive income)	7,038	5,665	1,373(a)
Net cost of services (sourced from Statement of Comprehensive Income)	6,860	5,298	1,309(a)
Total Equity (sourced from Statement of Financial Position)	7,542	9,300	1,758(b)
Net increase / (decrease) in cash held (sourced from Statement of Cash Flows)	(246)	1,745	1,991
Approved salary expense level	4,863	4,252	358(c)

Explanation of the variance between the 2022/2023 Target and the 2022/2023 Actual

- (a) The decrease variation in the QC's total cost and net cost of service is due to (i) a reduction in employee benefits and expenses and (ii) lower than expected take up of individualized support activities.
- (b) The variation is due to the operating surplus resulting in the lower than expected total cost of service identified in (a)
- (c) The variation is due to minor efficiencies in the management of FTE resources.

4.2 Financial Statements

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

4.3 Pricing Policy

The *National Health Reform Agreement 2011* sets the policy framework for the charging of public hospital fees and charges and WA historically matches this rate in the Health Services (Fees and Charges) Order 2016.

Current Fees are applicable to Nursing Home Type Patients (NHTP) in Public Hospitals under the definition of a 'patient contribution' in sub-section 3(1) of the *Health Insurance Act 1973*, the Commonwealth Minister for Health and Ageing may determine the maximum daily rate charged to NHTP by a public hospital.

In practice, NHTP rates are linked to the combined rate of the basic pension and rent assistance and are determined in consultation with each jurisdiction. QC residents are charged NHTP fees.

4.4 Human Resources

Table Four: Employee Profile - (FTE-Full Time Equivalent)

Category	2022/2023 Average FTE	2021/2022 Average FTE	2020/2021 Average FTE
Corporate Services	2	2	2
Financial Services	1.2	1.8	
Nursing Total	24.8	24.8	31.7
Hotel Services	2.2	6	7.8
Maintenance	1.75	1	1
Medical Sessional	0.4	0.4	0.4
Total FTE	32.35	36	43.2

4.5 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. There were nil industrial relations matters in FY22/23.

4.6 Workplace Health and Safety

The QC complies with the *Work Health & Safety Act 2020* and strives for best practice outcomes and preventative activities. To facilitate this commitment the QC Work Health and Safety (WHS) Committee meets monthly. The membership comprises of staff representation from all departments and an elected WHS Representative.

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

The QC complies with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981*.

Table Five: Workplace Health and Safety & Injury Management

Financial Year	Number of Fatalities	Number of Lost Time Injuries or Disease*	Number of Severe Claims
2022/23	0	0	0
2021/22	0	1	0
2020/21	0	0	0

There was nil occasion of workers compensation resulting in lost time injuries in the 2022/2023 financial year.

4.7 Committee Members remuneration

Committee	Name	Eligible to attend	Attended	Total remuneration \$
Audit & Risk Chair	Mr R McDonald	4	4	\$2,982 (full year)

5. OTHER LEGAL REQUIREMENTS

5.1 Governance Disclosures

5.1.1 Ministerial Directives

Statement of Intent

Minister for Health provided a Statement of Expectation in March 2023 setting out the functions and expectations of the QC. The QC responded with a Statement of Intent dated 9 March 2023.

5.1.2 Potential Conflicts of Interest

No senior officer at the QC held shares as a 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.

5.2 Advertising

This information is published in accordance with Section 175ZE of the *Electoral Act 1907*. Advertising costs incurred during the reporting period: \$850.00 excl GST.

5.3 Standards and ethical codes

The QC has a diverse workforce and values equal opportunity and diversity, constantly striving to provide a work environment that is free from any form of harassment or discrimination. Training programs target the elimination of discrimination and harassment at orientation.

Table Six: Equity and Diversity Indicators:

INDICATOR	LEVEL OF ACHIEVEMENT
<ul style="list-style-type: none">• *EEO Management Plan *EEO - Equal Employment Opportunity	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Organisational Plans reflect EEO	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Policies & Procedures encompass EEO requirements	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Established EEO contact officer	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Training & Staff Awareness Programs	<ul style="list-style-type: none">• Implemented
<ul style="list-style-type: none">• Diversity	<ul style="list-style-type: none">• Implemented

5.4 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 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.

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 Services Act 2016*. It is available in the policy manual and 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 or WA Public Sector Code of Ethics.

5.5 Record Keeping Policy & Plans

The QC Recordkeeping Plan (RKP 2023005) was approved by the State Records Commission in May 2023. The next review is due by May 2028.

5.6 Annual Estimates

In accordance with Treasurer's Instruction 953, the annual estimates for the 2023-24 year are hereby included in the 2022-23 Annual Report. These estimates do not form part of the 2022-23 financial statement and are not subject to audit.

QUADRIPLLEGIC CENTRE

Annual Estimates for FY 2023/2024

Statement of Comprehensive Income

	2024 Estimate \$000
COST OF SERVICES	
Expenses	
Employee benefits expense	4,095
Patient support expenses	960
Other expenses	849
Total cost of services	5,904
INCOME	
Revenue	
Patient charges	336
Interest revenue	174
Total revenue	510
Total income other than income from State Government	510
NET COST OF SERVICES	5,394
INCOME FROM STATE GOVERNMENT	
Service agreement funding	5,388
Services received free of charge	6
Total income from State Government	5,394
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-

QUADRIPLEGIC CENTRE

Annual Estimates for FY 2023/2024

Statement of Financial Position

	2024 Estimate \$000
ASSETS	
Current Assets	
Cash and cash equivalents	9,199
Receivables	220
Other current assets	7
Total Current Assets	9,426
Non-Current Assets	
Amounts receivable for services	1,589
Restricted cash and cash equivalents	59
Total Non-Current Assets	1,648
Total Assets	11,074
LIABILITIES	
Current Liabilities	
Payables	64
Provisions	484
Other current liabilities	22
Total Current Liabilities	570
Non-Current Liabilities	
Employee related provisions	1,204
Total Non-Current Liabilities	1,204
Total Liabilities	1,774
NET ASSETS	9,300
EQUITY	
Contributed equity	156
Accumulated surplus/(deficit)	9,144
TOTAL EQUITY	9,300

QUADRIPLLEGIC CENTRE

Annual Estimates for FY 2023/2024

Statement of Cash Flows

	2024 \$000 Estimate Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT	
Service agreement funding	5,388
Net cash provided by State Government	<u>5,388</u>
Utilised as follows:	
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments	
Employee benefits	(4,354)
Supplies and services	(1,900)
GST payments on purchases	(181)
Receipts	
Receipts from customers	147
Interest received	174
GST refunds from taxation authority	181
Net cash (used in) / provided by operating activities	<u>(5,933)</u>
Net increase / (decrease) in cash and cash equivalents	(545)
Cash and cash equivalents at the beginning of period	9,744
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>9,199</u>

QUADRIPLLEGIC CENTRE

Annual Estimates for FY 2023/2024

Approved by the Minister For Health

Annual Estimates for FY 2023/2024 comprising the:

- Statement of Comprehensive Income;
- Statement of Financial Position; and
- Statement of Cash Flows

Signed


MINISTER OF HEALTH

Date

9/8/23

6. Government Policy Requirements

6.1. Government Building Contracts

No contracts subject to Government Building Training Policy have been awarded.

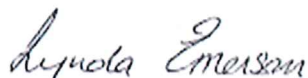
6.2. Corruption Prevention

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 at orientation.

Conflict of Interest declarations are completed by all staff, contractors (service providers) and by staff participating in a contract awarding panel.

6.3. Sustainability

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



Ms Lynda Emerson
A/Chief Executive

Date: 8/08/2023

7. KEY PERFORMANCE INDICATORS

7.1 Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to access the Quadriplegic Centre's performance and fairly represent the performance of the Quadriplegic Centre for the financial year ended 30 June 2023.



Ms Lynda Emerson
A/Chief Executive

Date: 8 August 2023



Ms Kate Southcott
Chief Finance Officer

Date: 8 August 2023



KEY PERFORMANCE INDICATORS

Introduction

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 Indicator:

Outcome 1: To provide services according to recognised best practice standards and in a manner acceptable to residents.

Key Efficiency Indicator:

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

Key Effectiveness indicators

Outcome 1: To provide services according to recognised best practice standards and in a manner acceptable to residents

The QC is an ISO 9001:2015 quality endorsed organisation with re-certification due 17 May 2024. SAI Global undertake annual surveillance audits, the last successfully completed 31 May/1 June 2023.

A resident satisfaction survey is conducted on a biennial basis to measure residents' satisfaction with services at the QC. The survey is designed to gauge the level of satisfaction of resident 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 residents' suggestions and feedback for improvement.

The content themes for the survey relate to the NSDA 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
2022	96.9
2020	83.6
2018	85.5

The 2022 resident satisfaction survey achieved the target (greater or equal to 80%) outcome with 96.9% overall satisfaction recorded. 15 Patients: 11 surveyed (3 unable/1 not returned) = 73.4% participation.

The next survey is due to be conducted in June 2024.

Key Efficiency Indicator:

Outcome 2: To provide the most efficient service to recognised best practice standards and in a manner that maintains quality care to residents

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 QC in-patient services

	2022/23	2021/22	2020/21	2019/20	2018/19
Cost per bed day	\$1,120.45	\$984.13	\$1,245.53	\$985.37	\$1,291.81
Target	\$1,141,70	\$1,067	\$760.00	\$1091.00	\$817.70

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

8.1 FINANCIAL STATEMENTS

8.1 Certification of Financial Statements for the reporting period ended 30 June 2023.

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 2023 and the financial position as at 30 June 2023.

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.



Ms Lynda Emerson
A/Chief Executive



Ms Kate Southcott
Chief Finance Officer

Date: 8 August 2023

Date: 8 August 2023



Quadruplegic Centre

Statement of Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$000	2022 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	4,252	4,203
Patient support expenses	2.2	567	707
Repairs, maintenance and consumable equipment	2.2	157	201
Other expenses	2.2	689	809
Total cost of services		5,665	5,920
INCOME			
Revenue			
Patient charges	3.2	342	384
Other revenues	3.3	225	97
Total revenue		567	481
Total income other than income from State Government		567	481
NET COST OF SERVICES		5,098	5,439
INCOME FROM STATE GOVERNMENT	3.1		
Service agreement funding	3.1.1	6,851	6,115
Assets assumed transferred in	3.1.2	-	12
Services received free of charge	3.1.3	23	5
Total income from State Government		6,874	6,132
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,776	693

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



Quadriplegic Centre

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$000	2022 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	5.1	9,685	7,940
Receivables	4.1	31	28
Other current assets	4.3	7	7
Total Current Assets		9,723	7,975
Non-Current Assets			
Amounts receivable for services	4.2	1,589	1,588
Restricted cash and cash equivalents	5.1	59	59
Total Non-Current Assets		1,648	1,647
Total Assets		11,371	9,622
LIABILITIES			
Current Liabilities			
Payables	4.4	156	140
Provisions	2.1(b)	589	617
Other current liabilities	4.5	22	29
Total Current Liabilities		767	786
Non-Current Liabilities			
Employee related provisions	2.1(b)	1,304	1,312
Total Non-Current Liabilities		1,304	1,312
Total Liabilities		2,071	2,098
NET ASSETS		9,300	7,524
EQUITY			
Contributed equity	7.7	156	156
Accumulated surplus		9,144	7,368
TOTAL EQUITY		9,300	7,524

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



Quadruplegic Centre

Statement of Changes in Equity
For the year ended 30 June 2023

	Note	Contributed Equity \$'000	Accumulated surplus/ (deficit) \$'000	Total Equity \$'000
Balance at 1 July 2021	7.7	156	6,675	6,831
Surplus/(deficit)		-	693	693
Balance at 30 June 2022		156	7,368	7,524
Balance at 1 July 2022	7.7	156	7,368	7,524
Surplus/(deficit)		-	1,776	1,776
Balance at 30 June 2023		156	9,144	9,300

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

Quadriplegic Centre

Statement of Cash Flows
For the year ended 30 June 2023

	Note	2023 \$000 Inflows (Outflows)	2022 \$000 Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT			
Service agreement funding		6,851	6,115
Net cash provided by State Government		6,851	6,115
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(4,320)	(4,406)
Supplies and services		(1,453)	(1,790)
GST payments on purchases		-	(112)
Receipts			
Receipts from customers		346	402
Interest received		225	9
GST refunds from taxation authority		96	134
Other receipts		-	50
Net cash (used in) / provided by operating activities		(5,106)	(5,713)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds from sale of non current assets		-	73
Net cash (used in) / provided by investing activities		-	73
Net increase / (decrease) in cash and cash equivalents		1,745	475
Cash and cash equivalents at the beginning of period		7,940	7,465
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5.1	9,685	7,940

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

Quadrupole Centre

Notes to the Financial Statements

For the year ended 30 June 2023

1.0 Basis of Preparation

General

The Quadrupole Centre (Centre) is a Health Service Provider and is a WA Government entity controlled by the State of Western Australia, which is the ultimate parent. The Centre is a not-for-profit entity (as profit is not its principal objective). A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Centre on 8 August 2023.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The Financial Management Act 2005 (FMA)
- 2) Treasurer's Instructions (TIs)
- 3) Australian Accounting Standards (AASs) – Simplified Disclosures
- 4) Where appropriate, those AAS paragraphs applicable for not for profit entities have been applied.

The FMA and TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. 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.

Basis of Preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed Equity

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, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 Contributions by Owners made to Wholly-Owned Public Sector Entities and have been credited directly to Contributed Equity.

Comparative Information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2023

2.0 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Centre's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Centre in achieving its objectives and the relevant notes are:

	Notes	2023 \$000	2022 \$000
Employee benefits expenses	2.1(a)	4,252	4,203
Employee related provisions	2.1(b)	1,693	1,925
Other expenditure	2.2	1,413	1,717
2.1(a) Employee benefits expense			
Employee benefits		3,600	3,627
Provision for Voluntary Severance		51	-
Superannuation - defined contribution plans		401	376
Total employee benefits expenses		4,252	4,203

AASB 16 non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Benefits: include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Centre is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Provision for Voluntary Severance: In 2019 voluntary severance was offered to all eligible staff under the Public Sector Management (Redeployment and Redundancy) Regulations (Regulations) 2014. This offer was extended in 2020 "to a time when there will be no further purposeful work". (refer 2.1 (b))

The provision meets the AASB 137 "Provisions, Contingent Liabilities and Contingent Assets" conditions with respect to the Centre's legal and constructive obligation. It is more likely than not, that an out flow of resources will occur between now and 2025. Provision is made for benefits according to employees in respect to their entitlement up to 2025.

Superannuation: the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

2.1(b) Employee related provisions

	2023 \$000	2022 \$000
Current		
Employee benefits provision		
Annual leave	227	261
Long service leave	237	225
Other provisions		
Employment on costs	125	131
Total current employee related provisions	589	617
Non-current		
Employee benefits provision		
Long service leave	30	19
Voluntary Severance	1,257	1,280
Other provisions		
Employment on costs	7	4
Total non-current employee related provisions	1,304	1,312
Total employee related provisions	1,693	1,929

Notes to the Financial Statements

For the year ended 30 June 2023

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the 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 Centre has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Centre does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and 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.

Voluntary Severance: are classified as non-current liabilities. The Centre has an unconditional right to defer the settlement of the liability until its operational closure.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

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, Note 2.2' (apart from the unwinding of the discount (finance cost)) and are not included as part of the Centre's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Key sources of estimation uncertainty – long service leave: 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.

Several estimates and assumptions are used in calculating an agency's long service leave provision. These 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. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

Patient support expenses	2023	2022
	\$'000	\$'000
Contracted nursing	5	104
Domestic supplies	79	84
Food supplies	190	218
Medical and drug supplies	115	149
Medical services	178	152
Total patient support expenses	567	707
Repairs, maintenance and consumable equipment		
Repairs and maintenance	157	201
Total repair & maintenance expenses	157	201

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2023

Other expenses		
Audits and other related fees	60	62
Communications	8	8
Computer services	24	7
Contracted Services	32	201
Contracted Cleaning	21	-
COVID expenses	53	45
Doubtful debts expense	(8)	3
Employment on costs (a)	116	90
Expensed assets	-	12
Fuel, light and power	130	118
Insurance	38	37
Motor vehicle expenses	-	2
Printing and stationery	4	6
Training	19	20
Security, Gardening & Cleaning	131	109
Subscriptions	20	23
Other	32	58
Total other expenses	682	809
Total other expenditure	1,413	1,717

Patient support expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses is an allowance of trade receivables, measured at the lifetime expected credit losses at each reporting date. The Centre has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 4.1. Movement in the allowance for impairment of trade receivables.

3.0 Our funding sources

How we obtain our funding

This section provides additional information about how the Centre obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Centre and the relevant notes are:

	Notes	2023 \$000	2022 \$000
Income from State Government	3.1	6,874	6,132
User charge and fees	3.2	342	364
Other income	3.3	225	97

3.1	Income from State Government	2023 \$000	2022 \$000
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3.1.1	Service agreement funding		
	Service agreement funding	6,851	6,115
	Total Service agreement funding received during the period	6,851	6,115

Service agreement funding funds received from the Department of Health funds the net cost of services delivered. The funds are recognised as income at the fair value of consideration received in the period in which the Centre gains control of the appropriated funds. The Centre gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

3.1.2	Assets assumed transferred in		
	Transfers from the Department of Health	-	12
	Total assets transferred in	-	12

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2023

Assets transferred from other parties during the course of the period are recognised as income at fair value when the assets are transferred.

3.1.3 Services received free of charge		
ICT services received from Health Support Services	23	5
Total services received free of charge	23	5

Services received free of charge that the Centre would otherwise purchase if not donated, are recognised as income at the fair value of the services where they can be reliably measured.

Total income from State Government	6,874	6,132
------------------------------------	-------	-------

3.2 User charge and fees	2023	2022
	\$000	\$000
Inpatient charges	342	384
Total user charge and fees	342	384

Revenue is recognised at the transaction price when the Centre transfers control of the services to customers. Revenue is recognised at a point-in-time when the performance obligations for these user fees and charges are satisfied when services have been provided.

3.3 Other Income	2023	2022
	\$000	\$000
Interest ⁽¹⁾	225	9
Other income	-	15
Proceeds from disposal of non-current assets ⁽²⁾	-	73
Total other income	225	97

⁽¹⁾ Interest revenue is recognised as the interest accrues.

⁽²⁾ Disposal of 3 fully depreciated customised vans (Nil net book value)

4.0 Other assets and liabilities

This section sets out those assets and liabilities that arose from the Centre's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2023	2022
		\$000	\$000
Receivables	4.1	31	28
Amounts receivable for services	4.2	1,549	1,589
Other assets	4.3	7	7
Payables	4.4	156	140
Other liabilities	4.5	22	28

4.1 Receivables	2023	2022
	\$000	\$000
Current		
Patient fee debtors	11	23
Less: Allowance for impairment of receivables	(4)	(12)
GST receivable	24	17
Total current	31	28

Trade receivables are recognised at their transaction price (original invoice amount) less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

The Centre recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss.

Quadriplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2023

4.2	Amounts receivable for services (Holding Account)	2023	2022
		\$000	\$000
	Non-current	1,589	1,589
	Balance at end of period	1,589	1,589

Amounts receivable for services represent 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.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

4.3	Other assets	2023	2022
		\$000	\$000
	Current		
	Prepayments	7	7
	Total current	7	7
	Balance at end of period	7	7

Other assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

4.4	Payables	2023	2022
		\$000	\$000
	Current		
	Trade creditors	92	81
	Accrued salaries	64	59
	Balance at end of period	156	140

Payables are recognised at the amounts payable when the 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 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Centre considers the carrying amount of accrued salaries to be equivalent to its fair value.

4.5	Other liabilities	2023	2022
		\$000	\$000
	Current		
	Monies due to residents	7	11
	Income received in advance	10	13
	Unclaimed monies	5	5
	Total current	22	29
	Balance at end of period	22	29

5.0 Financing

5.1	Cash and cash equivalents	2023	2022
		\$000	\$000
	Cash and cash equivalents	9,605	7,940
	Restricted cash and cash equivalents ^(a)	59	59
	Balance at end of period	9,744	7,999

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2023

Current

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

The accrued salaries suspense account (See Note 6.1 "Restricted cash and cash equivalents") consists of amounts paid annually, from the Centre's revenue for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6.0 Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Centre.

	Notes	2023 \$000	2022 \$000
Financial instruments	6.1	9,744	7,999

6.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2023 \$000	2022 \$000
Financial assets		
Cash and cash equivalents	9,744	7,999
Total financial assets	9,744	7,999

6.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

6.2.1 Contingent assets

The Centre does not have any contingent assets at the end of the reporting period.

6.2.2 Contingent liabilities

Under the Long Service Leave Act 1956 (LSL Act) casual employees who have been employed for more than 10 years and meet continuous service requirements may be entitled to long service leave. Whilst a provision for casual employees who are currently still employed by WA Health and who meet the criteria has been recognised in the financial statements, the amount of the obligation for those casual employees who are no longer employed by WA Health cannot be measured with sufficient reliability at reporting date. We are currently assessing the impact of the LSL Act for those casual employees.

7.0 Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	7.1
Key management personnel	7.2
Related party transactions	7.3
Related bodies	7.4
Affiliated bodies	7.5
Remuneration of auditors	7.6
Equity	7.7
Supplementary financial information	7.8

Notes to the Financial Statements
For the year ended 30 June 2023

7.1 Events occurring after the end of the reporting period

There are no events that occurred after the Statement of Financial Position date which would materially affect the financial statements.

7.2 Key management personnel

The Centre has determined key management personnel to include cabinet ministers and senior officers of the Centre. The Centre does not incur expenditures to compensate Ministers and these disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Centre for the reporting period are presented within the following bands:

Compensation band (\$)	2023	2022
\$100,001 - \$200,000	1	1
\$0 - \$10,000*	1	-
	2	1
	2023	2022
	\$000	\$000
Total compensation of senior officers	190	200

Total compensation includes the superannuation expense incurred by the Centre in respect of senior officers.

7.3 Related party transactions

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

Related parties of the Centre include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies, that are included in the whole-of-government consolidated financial statements (i.e. wholly owned public sector entities);
- associates and joint ventures, of a wholly-owned public sector entity, and
- the Government Employees Superannuation Board (GESB).

All related party transactions have been entered into on an arm's length basis.

Significant Transactions with Government-related entities

- income from State Government;
- equity contributions;
- services received free of charge from Health Support Services, PathWest and Department of Finance;
- lease rentals payments to Department of Finance (Government Office Accommodation and State Fleet);
- insurance payments to the Insurance Commission and Risk Cover fund;
- lease rentals payments to Department of Housing (Government Regional Office Housing);
- remuneration for services provided by the Auditor General.

Material transactions with related parties

Outside of normal citizen type transactions with the Centre, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

7.4 Related bodies

The Centre has no related bodies.

Quadruplegic Centre

Notes to the Financial Statements

For the year ended 30 June 2023

7.5 Affiliated bodies

The Centre has no affiliated bodies.

7.6 Remuneration of auditors

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

	2023	2022
	\$000	\$000
Auditing the accounts, financial statements, controls, and key performance indicators	13	15

7.7 Equity

	2023	2022
	\$000	\$000
Contributed equity		
Balance at start of the period	156	156
Balance at end of period	156	156

7.8 Supplementary financial information

(a) Write-offs

During the financial year, there were nil write-offs from the Centre's asset register under the authority of:

	2023	2022
	\$000	\$000
The Accountable Authority	-	-



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Quadriplegic Centre

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Quadriplegic Centre (Centre) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- 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 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Chief Executive Officer for the financial statements

The Chief Executive Officer is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions

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- such internal control as it 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
- 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 responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibilities is to express an opinion on the financial statements. The objective of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A Further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of 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 Chief Executive Officer are those policies and procedures established 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 the State's financial reporting framework (the overall control objectives).

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 in the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

The Chief Executive Officer's responsibility

The Chief Executive Officer is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investments 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 responsibilities 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 Engagement 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 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 involves performing procedures to obtain evidence about the suitability of the controls designed to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an 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 objective.

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 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 controls.

Report on the audit of 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 2023. 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 Centre's performance and fairly represent indicated performance for the year ended 30 June 2023.

The Chief Executive Officer's responsibilities 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 controls 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 Instructions 904 *Key Performance Indicators*.

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 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 management relating to the report on financial statements, 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including

documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Chief Executive Officer is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

The auditor's report relates to the financial statements and key performance indicators of the Quadriplegic Centre for the year ended 30 June 2023 included in the annual report 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, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. 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.



Jordan Langford-Smith
Senior Director
Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 August 2023