

# Annual Report 2014 - 2015



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## Our Purpose

PQSA is the peak community body supporting people with Spinal Cord Injury (SCI) to live their potential.

We also provide individualised and quality services and support that are accessible to the broader community.

## Our Vision

We will be the voice, advocate and support to enable every South Australian with SCI to fully participate in their community and live their potential.

## Core Values

At all times, we will demonstrate:

- Excellence
- Innovation
- Responsiveness
- Equality
- Ethical Behaviour

## Patrons

His Excellency, Hieu Van Le, AO  
Governor of South Australia

## Board Of Management

**President** | Craig Clarke

**Vice-President** | Suzanne Twelftree

**Treasurer** | Steve Russo

Stephanie Thorpe

Gary Allison

Tim White

Kenneth Soward

Marissa Brown

Robyn Clissold

**Chief Executive Officer** | Peter Stewart

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# President's Report



The end of 2015 is upon us, and it is time to reflect upon the 2014 – 2015 financial year. As the year draws to a close, I am reminded that the Association has not only continued its great work, but has worked hard to build the foundations for the future.

Planning for the future started with a 'back to basics' strategic planning process. If you haven't already done so, I encourage you to take the time and look at the Strategic Plan for 2015 - 2018, and the three specific priorities. This document is the basis of the Association's business plan, and will guide the Board's decision making process over the next two years and beyond. I wish to thank all those involved, in particular, my fellow Board members, Peter Stewart, the divisional managers, and Sue Averay Management Services, for bringing the document to fruition.

I also wish to highlight our corporate values: Excellence, Innovation, Responsiveness, Equality and Ethical Behaviour. Your Association will be endeavouring to bring these values to life in all of its endeavours.

The Board has initiated a review of the Association's Constitution, which at the time of writing is ready for consideration by the Board. This review has been undertaken to ensure that the Association can operate in a contemporary environment, whilst maintaining a true relationship to its core purposes and legal obligations. Subject to Board approval, it will then be sent to our legal advisers, and ultimately presented to a Special General Meeting of the Association sometime before 30 June 2016, for a vote and hopefully adoption.

At the Board level, we have initiated a review of all of the activities of the Board – in corporate speak, we have commenced reviewing our corporate governance. In a practical sense, we have commenced asking ourselves the difficult question of 'are we adding value to what's being decided by the Association?' We are looking at each Board members interests and skills, with a view to having a more engaged and relevant Board representing the Association in a professional manner, and furthering our strategic goals.

On a more 'nuts & bolts' level, we are preparing to depart our existing premises at Marden. Whilst negotiations are not yet concluded, I can assure you that our next head office will be far more suitable, and will reflect the quality of the services we offer at all levels. I expect this move to take place sometime in early 2016.

The new premises will serve to promote our new branding, which is being reflected gradually at all levels – on our website, on our motor vehicles, and on our uniforms.

From an events perspective, I had the pleasure of bestowing the PQSA President's Awards in November 2014 – recognising Deirdre and Robert Schahinger for their contribution to Sailability, and Sue Templeton for her contribution to wound management – all well deserved.





In December 2014, the Association participated in the International Day of People with a Disability. This was held in conjunction with the Brain Injury Network of South Australia (BINSa) and the Lifetime Support Authority (LSA).

It would be remiss of me not to mention the two major events of the year which continue to provide the Association with great exposure, and much needed funding. Namely, the 10th Annual Drive for Life Golf Challenge sponsored by TGB, and the 5th Annual Leading Ladies Luncheon sponsored by Andersons and bankwest. These are fantastic events, and we are fortunate to have such loyal and engaged sponsors.

The Association is continuing to foster partnerships which are directly relevant to the interests of our members, in particular the Prevention of Alcohol and Risk-Related Trauma in Youth program (PARTY), and a stronger liaison with the Royal Adelaide Hospital acute spinal unit. At the time of writing, the Association is trying to ensure that the South Australian Government's Transforming Health Initiative places people who sustain a catastrophic spinal injury in the best rehabilitation environment possible. Like all reforms, it is not without difficulty, but we are working hard to ensure it is as good as it can be.

Whilst I'm sure our Treasurer will cover our financials in his report, I would like to make special mention of our continuing declining long term debt levels, and the gradual improvement in outstanding debtor days. It makes planning for the future possible.

I would like to sincerely thank all of the Association's dedicated staff and volunteers, who have worked hard to ensure we grow in a challenging and constantly changing environment.

To my fellow Board members, my sincere gratitude for your endeavours over the last 12 months – together we have achieved a great deal. To our fearless, energetic & mildly musically talented CEO – outstanding effort!

Finally, to the two other members of the Executive – to say I value your efforts seems trite. I simply could not have got through this year without your help and support. Steve and Sue – to you, my admiration.

**Craig Clarke**  
President.

# Chief Executive Officer



The past year has been a little strange: as an Association, PQSA has continued to evolve as the peak spinal cord injury community body in South Australia, and we have underpinned our development and preparation for changes under the National Disability Insurance Scheme (NDIS) with our three year Strategic Plan. However, at the same time, we have felt as though we have been somewhat stuck in time. The rollout of the NDIS in South Australia has been moderated and the wait for bilateral agreement between the state and commonwealth governments regarding full rollout (at time of writing at least) has kept us proverbially on the edge of our seats.

It is one thing to wait patiently for sector reform and to see exactly how it will affect us, but is essential that organisations like PQSA maintain momentum and focus on quality improvement and enhanced service delivery.

The Board has supported me and my staff enormously over the past twelve months in determining a clear strategy for the forthcoming years. We have been able to develop a comprehensive business plan that will deliver enhanced services, sustainable growth and community awareness of PQSA and all we are able to offer.

This plan has set the parameters and actions by which we will improve and expand service delivery – this includes the development of office infrastructure and technological upgrades that have already commenced over the past twelve months and which will see PQSA perfectly placed to sustain and grow within a challenging environment. We are rolling out changes across metropolitan and regional outlets. I think it is fair to say that keeping up with technology has been challenging, but I am very pleased with the progress thus far. The introduction of a new client database for Support Services is a perfect example of an initiative that has been a long time in the planning and well overdue, but the result was worth the wait.

The impending sector change has, publicly at least, focused predominantly on the NDIS. It is fair to say that the concurrent National Injury Insurance Scheme (NIIS) has flown under the radar. I am pleased to report to all of our clients, members and stakeholders that PQSA has already provided an integral component within the introduction of the NIIS in South Australia via the Lifetime Support Scheme (LSS). The commencement of the LSS from July 1 2014 now ensures equitable coverage for all and will deliver reasonable and necessary support to anyone who becomes a participant in the scheme.



Transforming Health is a term that needs little explanation to readers of this report. I want to assure all of our clients and members that PQSA has been advocating for your needs and providing critical advice and feedback to the state government since the consultation process commenced.

PQSA, incorporating our business division, HomeCare+, and with an employee total of well over four hundred staff members, has also had to adapt to changes in the industrial landscape with the changes in WorkCover legislation, and the Association has prepared superbly for any impact this may have. In addition to this, we have commenced a review and updating of our recruitment and retention strategies to ensure we get the right people for the right jobs and who are prepared to live and breathe our values.

This recruitment of high quality workers to support our wonderful clients remains a high priority and is particularly important given the projected numbers of new workers required in the disability sector as the NDIS does evolve to full rollout.

Whilst we continue to serve South Australians within a local context, PQSA has also maintained strong involvement with national issues via our membership of the Australian Spinal Injury Alliance. The Alliance launched its vision for a national spinal cord injury strategy in October 2014, which will lay the foundation for better social and economic outcomes for all Australians who have suffered a spinal cord injury.

We remain blessed in having an incredible and passionate team working across all areas of the Association. I would like to take this opportunity to thank every one of our paid staff and volunteers who contribute to such a wonderful organisation; I can't begin to explain how proud I am to have the opportunity to be engaged with you and to have your company day after day. To those staff members who have moved on in the past 12 months, we wish you well, but we also welcome the newbies!

A big thanks also goes to the Board, who volunteer their time and energy, and particularly to Craig Clarke, President of PQSA, from whom I receive constant support and counsel.

**Peter Stewart**  
Chief Executive Officer

# Support Services

**48** clients per month visited by our Registered Nurses

**93** admissions to the Spinal Injuries Unit in 2014-15

**4 600** hours of voluntary service

During 2014/15, the Support Services Department has seen an increase in the numbers of clients receiving services across our programs.

## **The Community Lifestyle Advisory Service**

Our experienced Registered Nurses, Michael Arthur and Nicola Bennett, continued to provide a highly valuable service, seeing an average of 48 clients per month. We still enjoy a close and productive working relationship with Dr. Ruth Marshall and her staff at the Spinal Injuries Unit, with Michael and Nicola participating in the Outreach Clinics in Mt. Gambier, as well as ongoing involvement in the specialist wound clinics that have been established.

Of particular note this year are the links that have been established with Cameron Wilson, the Disability Liaison Nurse from the QEH, and Dana Wright, the Clinical Practice Consultant, Transition Coordinator, Paediatric Rehabilitation Department, Women's & Children's Health Network.

We were delighted to assist Motivation Australia, with Michael visiting Fiji on two occasions during the year. The project aims to increase access to urinary management products for people living in the Pacific Region. Michael assisted by providing input into the development of a training package, and then delivering the training within Fiji.

Michael and Nicola have continued to provide vital education sessions to clients, members, service providers and health clinicians. They have presented on a range of topics to regional and metropolitan audiences and play a key role in Spinal Cord Injury Awareness Week activities.

Our Community Lifestyle Advisors also play a key role in our work with the Lifetime Support Authority (who administer SA's new no fault motor injury insurance scheme).



Michael Arthur assisted Motivation Australia's project to increase access to urinary management products for people living in the Pacific Region.



# Support Services

## The Peer Support Advocacy Service

During the year, there were 93 admissions to the Spinal Injuries Unit at Hampstead Rehabilitation Centre. The Peer Support Advocates continued to provide a highly skilled and flexible service to our clients, whether they are undergoing rehabilitation, or have been readmitted to the Unit. The service also has the capacity to follow-up clients leaving rehabilitation and returning to the community.

Neil Lillecrapp retired in February after 5 years in the role of Peer Support Advocate and we would like to acknowledge and thank Neil for his contribution to our clients and our organisation. Graham O'Neil has joined us to work alongside Vicky Machen.

In addition to their work with individual clients, Vicky, Neil and Graham continued to:

- Coordinate the education program on spinal cord injury for 3<sup>rd</sup> year medical students
- Contribute to and facilitate Patient Education Sessions held at the Spinal Injuries Unit
- Coordinate some recreational activities for inpatients of the Spinal Injuries Unit

## QWERTY

QWERTY continued to be open 6 days per week due to the commitment of our Volunteers, who provide their services under the capable supervision of Thayne Jackman.

Thayne has continued to work with clients with limited hand function and their therapists to install and utilise Dragon Naturally Speaking software on the client's own devices. The capacity of clients to use QWERTY and our wireless connectivity has greatly assisted several people in particular who have been geographically remote from their family and friends, to stay in touch through Skype and email.

## Home Based Counselling and Family Support

During the year, Sharron Neeson continued to provide counselling services to a group of clients with more complex needs. The Family Support program provides the opportunity for family and friends of people currently in rehabilitation, in the acute service and up to 6 months post discharge from the Spinal Injuries Unit, to get together on a monthly basis.



## The Volunteer Program

Our wonderful Volunteers provide invaluable support to our clients and our Association and we are very proud to have such a fantastic group of people.

The Volunteer Program, coordinated by Megan Quirk and Mick Occhiuto, provided approximately 4,600 hours of service during 2014/15, which included client support and administrative assistance for head office. Client services include:

- Home Handywork
- Gardening
- Home Visiting
- Shopping Assistance
- Dog Walking
- Telephone Support
- Assistance at QWERTY

To celebrate and thank our Volunteers, we held two functions during the year. In December, we held a Volunteer Christmas Lunch where we presented certificates for 1 year, 5 years and 10 years of service, and in May, during National Volunteer Week, we had a High Tea celebration at the Stamford Grand, Glenelg.

In April, we distributed our annual Volunteer Survey, and the response rate was the best yet, with 76% of our Volunteers completing the survey. It is pleasing to report that the feedback was very positive.

# Support Services

## The Recreation Program

This program is ably coordinated by Mick Occhiuto with the assistance of a Support Worker provided by HomeCare+. During the year, twenty new clients joined existing participants in group activities. Some of the highlights of the year included:

- Tours of the new Adelaide Oval
- Dolphin cruise along the Port River
- Tours of the old Adelaide Gaol, the Adelaide Entertainment Centre and the Jam Factory

## Discovering the Power in Me (DPM)

DPM is designed to build an understanding of how a person's mind works and how they can control the way they think to improve their life and live their potential.

We held DPM workshops in July and October, 2014 and April in 2015, and 92% of participants said they would definitely recommend the course to family and friends.

## P.A.R.T.Y

In partnership with the Royal Adelaide Hospital, we have been involved in the Pilot of this program where high school students spend a day at the RAH learning about the consequences of trauma, and the choices that people make. During the final session of the day, there is a presentation by a person with a spinal cord injury talking about their lived experience and how they came to sustain their injury. It is really satisfying to report that this program is now continuing into the future. Our grateful thanks go to Adam Hughes and Joh Duffield for their willingness to share their stories and experiences, and respond to questions so openly.

## Annual Survey

Our Annual Survey was conducted in September, 2014, and was addressed to those clients who had received a service from Support Services Department in the preceding year. It is really pleasing to report that the vast majority of respondents reported that they are satisfied, both with the quality of service(s) they receive, and the manner in which our staff and volunteers conduct themselves.

Suggestions for improvement included a catalogue of online resources related to SCI and we will follow-up all suggestions.

I would like to thank all those who participated in the survey. The feedback we receive is useful in assisting us to continue to provide valuable and relevant services. However, we also encourage ongoing feedback, so there is a Feedback form available either online from our website or in hard copy from any of our staff.

## Consumer Advisory Panel (CAP)

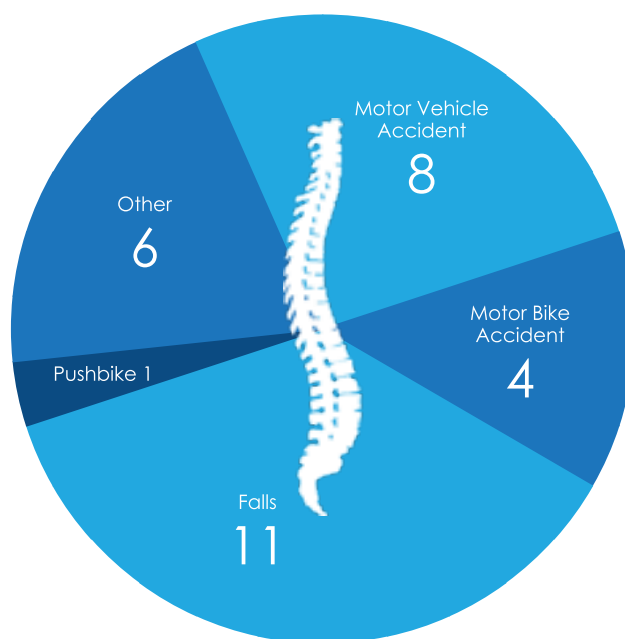
The purpose of the Consumer Advisory Panel is to provide feedback and evaluation on existing services and processes, and also to examine innovative practice and provide advice on a range of issues where there is a direct impact on service delivery.

At the beginning of 2015, there were some changes in the Volunteers serving on the CAP with Susan Nash and Jan Djakovic leaving, and Robyn Iommazzo and Terri Mak joining the group. Neil Lillecrapp, who retired from PQSA in February, remained on the CAP as a Volunteer.

During the year, the group met 4 times: August, 2014, December, 2014, April, 2015 and June, 2015. The CAP has provided us with invaluable feedback on a variety of projects and issues and has been facilitated by Megan Quirk, supported by Annie Leane, and, up until his retirement, Neil Lillecrapp.

## Spinal Injuries Unit Statistics

Of the new traumatic injuries, the causes were:

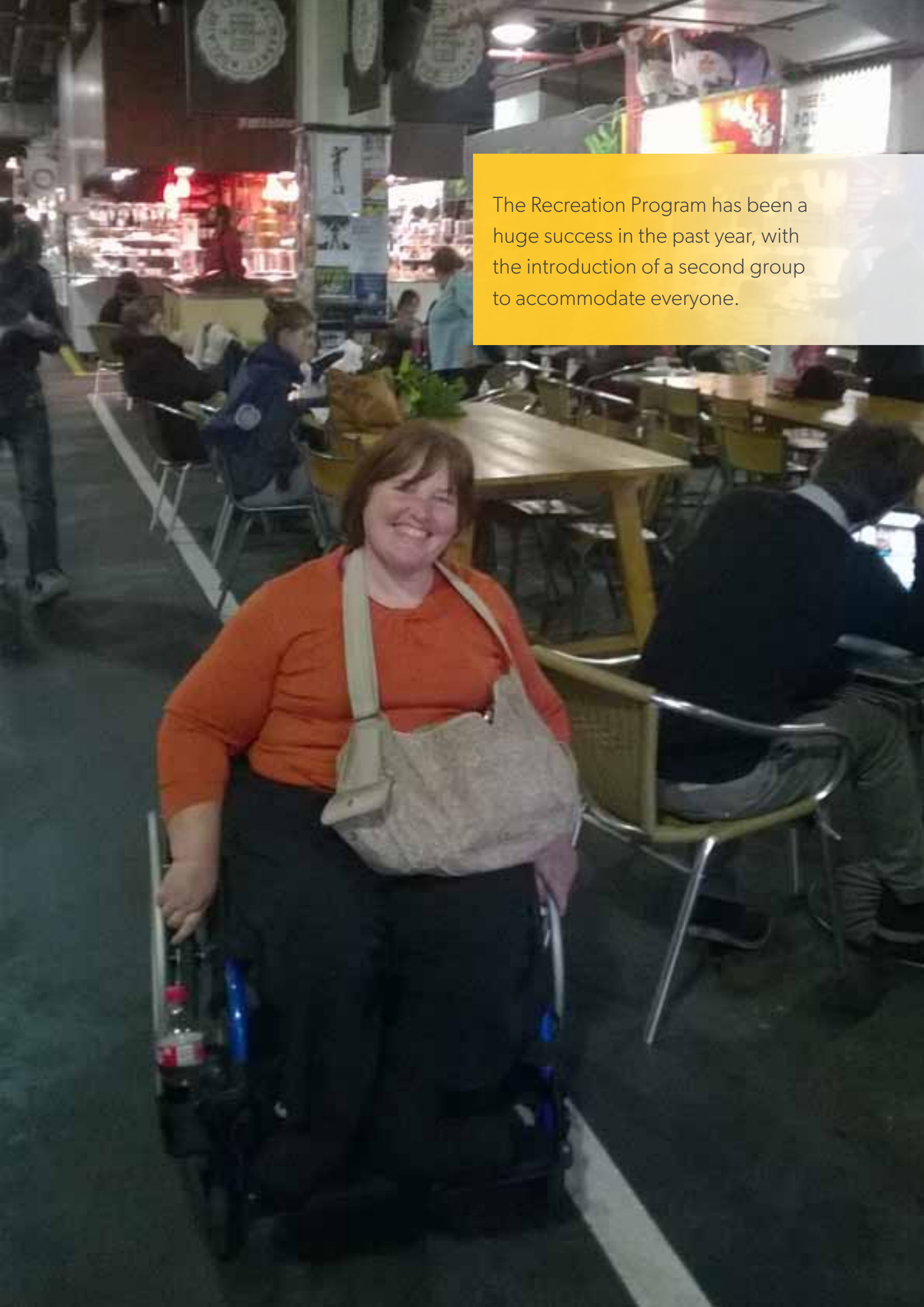


There were 14 people readmitted after being discharged previously.

These statistics include only those admitted to the Spinal Injuries Unit at the Hampstead Rehabilitation Centre, and do not include those people discharged from the acute service at the Royal Adelaide Hospital or other hospitals in South Australia.

**Sharron Neeson**

**Manager, Support Services Department**

A woman with short brown hair, wearing an orange long-sleeved shirt and dark pants, is smiling while sitting in a blue and black wheelchair. She has a large, light-colored tote bag slung over her shoulder. The wheelchair has a basket attached to the front containing a red and white can. She is in a large indoor space with wooden tables and chairs, where other people are seated or standing. In the background, there are shelves with various items and a brightly lit area. A yellow text box is overlaid on the upper right portion of the image.

The Recreation Program has been a huge success in the past year, with the introduction of a second group to accommodate everyone.

# Accommodation and Housing

## **Ramsay Avenue & Corriedale Park PQSA Properties**

The Ramsay Rebuild Project has three purpose-built accessible free standing units. The units were built to provide transitional accommodation for clients and were opened in 2008.

The three units continue to provide accommodation for clients, who have been discharged from Hampstead Rehabilitation Centre and then move onto more permanent housing. During the past year, each unit has had a change of tenant and each had completed their rehabilitation at the Spinal Injury Unit.

This is a great outcome, as each tenant has not had their hospitalisation extended due to having to wait for suitable accessible accommodation to be sourced.

The 5 houses that comprise the Corriedale Park Project in Mount Gambier continue to provide state of the art accessible housing for locals.

The WYATT Trust provided a major grant to PQSA for the construction of the accommodation at Corriedale Park. PQSA was invited to be part of a round table discussion, led by Professor Andrew Beer of the Centre Housing, Urban and Regional Planning at the University of Adelaide. It was extremely satisfying to be able to report how successful the houses at Corriedale Park have been. This evidence was supported by testimonials supplied by tenants.



## **Accommodation Services**

In July, Peter Stewart, CEO of PQSA, and Heather Hales attended a 'Meet the Minister Breakfast'. The event was hosted by The Australasian Housing Institute. The Hon. Zoe Bettison is the state Minister for Communities & Social Inclusion and she holds the cabinet post of Social Housing. The event enabled Peter and Heather to spend some time with the Minister, and to let her know what PQSA is achieving within the disability sector in South Australia.

In August, Heather attended the Universal Design Forum, which was held in Sydney. Keynote presenter at the forum was Dr. Gerald Craddock, Head of the Centre for Excellence in Universal Design in Ireland.

Universal design is a world-wide movement that aims to create environments, products, services, and technology that can be used by as many people as possible. It makes things more useable, accessible, safer and convenient for everyone. The main beneficiaries of universal design are those who are currently excluded, albeit inadvertently, by design – people with disabilities, older people, and sometimes children and their parents.

The concept of universal design is increasingly evident in Australian policy and planning documents at all levels of government. However, there is a paucity of information about the concept and where to go for information. This conference focused on the built environment, including housing, public buildings, public spaces, parks and transportation.

## **Quality Assurance**

PQSA is committed to continuous improvement and quality management.

PQSA maintains accreditation at Certificate Level of the Australian Service Excellence Standards, an internationally accredited quality improvement program funded by the Department of Communities and Social Inclusion, aimed at supporting non-government organisations to improve and achieve sustainable excellence.

Our Quality Management Committee provides ongoing operational leadership of continuous quality improvement activities at PQSA. The Council also seeks to maintain a culture of business and service excellence that encourages innovation and works to achieve enhanced outcomes for clients, residents, employees and other stakeholders.

It is with this ongoing commitment that PQSA is preparing for our next audit, which will be held in November 2015.

**Heather Hales**  
**Accommodation & Quality Manager**



# Accommodation and Housing

## Who lives at Ramsay? Meet Ben Everson



Ben lives at Ramsay Avenue, Hillcrest. Ben is 21 years of age and his life changed dramatically on New Year's Eve 2013, when he had a diving accident. As a result of that accident, Ben has a spinal cord injury at the C5 level.

After time in intensive care and the Spinal Unit of the RAH, Ben had rehabilitation in the Hampstead Rehabilitation Centre. When he was ready for discharge, there was a problem; he needed somewhere to live, which was wheelchair accessible and affordable.

At that stage there was a vacancy at the Ramsay Rebuild Units in Ramsay Avenue.

Ben came to have a look at the unit with a social worker from Hampstead at the end of August 2014. He loved it and moved in soon after.

We asked Ben what he likes about living in Ramsay and the difference it has made to him. 'When I was ready for discharge, I didn't have anywhere to live because where I had been living was no longer accessible for me. I was also limited because I needed something that I could afford to rent.'

'Ramsay is really accessible and easy for me to move around in. It has a fantastic open feel to it and there is lots of light. Sometimes someone from my family or a friend stays overnight and the second bedroom comes in handy.

The unit is fully furnished and that helped too. I had only just finished Year 12 when I had my accident and there is no way that I could afford to buy furniture, a fridge and a washing machine.'

Ben celebrated his 21st this year and he also started to learn scuba diving – that's right – scuba diving! That is when he is not at uni studying nutrition!

Go Ben!

# Public Relations and Events

The Public Relations and Events Department experienced many changes, highlights, challenges and enormous accomplishments during the 2014/2015 financial year.

## November 2014



### Wheels & Wags

On Sunday 23rd November, PQSA hosted a Wheels & Wags Fun Day in Rymill Park. Families and their pets were invited to attend the event; involving a scenic circuit around the lake, followed by a sausage sizzle and live entertainment from Orange Whip.



### President's Awards

November 2014 brought with it the Biannual PQSA President's Awards. His Excellency the Honourable Hieu Van Le AO, Governor of South Australia, hosted a reception at Government House for the presentation of the awards. The founders of Sailability SA, Bob & Deirdre Schahinger, and Sue Templeton, from the Royal District Nursing Service, were presented with an Award to recognise their contribution to PQSA's community.



### Christmas Party

The 2014 PQSA and HomeCare+ Christmas Party, held at the Highway Hotel, was attended by 180 clients and members. The event continues to be an important date in everyone's calendar and the joy it brings is definitely wonderful to watch. Next year we plan to hold client events in all regions.





**PQSA**

PARAQUAD SOUTH AUSTRALIA

Living your potential

**HC+**

HomeCare+

Supporting your potential

AUSTRALIA	
1 <sup>ST</sup> INNINGS	144
2 <sup>ND</sup> INNINGS	
SOUTH AFRICA	
1 <sup>ST</sup> INNINGS	
2 <sup>ND</sup> INNINGS	
WICKETS	
MILLER	9
DUMINY	6
SUNDRIES	6
TOTAL	157

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## Rebranding Launch

The Public Relations and Events Department experienced many changes, highlights, challenges and enormous accomplishments during the 2014/2015 financial year. The biggest highlight was the roll out of the Association's rebranding. The department played a major role in implementing the new branding, and was part of the creative process in producing the new logos.



December 2014

## International Day of People with Disability

PQSA partnered with the Lifetime Support Authority (LSA) and the Brain Injury Network SA (BINSa) for International Day of People with a Disability to stage an awareness day in Light Square on Wednesday 3<sup>rd</sup> December 2014. Tony Piccolo, Minister for Disabilities, joined the celebrations with plenty of activities, food and drinks.





# Public Relations and Events

## November 2014



### Channel 9 Telethon

PQSA continued the relationship with Channel 9 Telethon, and were once again fortunate to participate in the 2014 Distinctive Home and Land Lottery, Take 9 Movie Card and La Dolce Vita Luncheon. All three projects raised funds for PQSA and were great promotional opportunities.

## March 2015



### TGB Golf Day

The Tindall Gask Bentley Drive for Life Golf Challenge celebrated its 10<sup>th</sup> Year in 2015. The event raised over \$55,000, a record amount! The guest speaker was Andrew Fagan, CEO Adelaide Football Club, who entertained the 180 luncheon guests. The golf day has collectively raised more than \$320,000 since its inception.

### Social Media

PQSA and HomeCare+ social media sites increased their audience during 2014/2015. PQSA is currently on Facebook, Twitter, LinkedIn and Instagram. HomeCare+ is also using Facebook and Twitter. The aim for each site is to use them as information outlets for our supporters.

## May 2015



### Leading Ladies Luncheon

Over 120 guests joined PQSA and major sponsors – Andersons Solicitors and bankwest – for the 5<sup>th</sup> Annual Leading Ladies Luncheon at The Highway on Friday 29<sup>th</sup> May 2015. The luncheon featured media identity Lisa McAskil in conversation with a panel of South Australia's leading ladies, covering issues including business, home life and their passions. This year's Leading Ladies were Mrs. Lan Le, wife of the Governor of South Australia, Angelique Boileau, Managing Director, Boileau Business Technology, and Jenny Williams, SA Sports Hall of Fame Inductee.

### Speedway

A booklet by Sel Harley OAM, 'Birth of a Speedway – Adelaide's Speedway Park', was released by PQSA in May. The booklet, written by the legendary Speedway Promoter, provides an accurate account of the final years of the iconic Rowley Park Speedway. The release of the booklet provided PQSA with funds and lots of media attention.

## June 2015

### Donor Appeal

The 2014 Mid-Year Appeal was a success and focused on our new Discovering the Power in Me™ (DPM) Program. All money raised through the appeal went towards this program, which is continuing to gain interest with our clients.

**Olivia Boffa**  
Public Relations and Events Officer



"The Peer Support Advocates made me realise that, although life would never be the same, I could still lead a full and active life."

“I have the philosophy that from tragedy comes new possibilities, and have been given a number of new opportunities.”

## Elise's Story

On September 19 2013, my partner Luke, and I, were travelling to our Murray Mallee farm when, through no fault of our own, we were involved in a catastrophic motor vehicle accident which changed our lives forever.

As a result, my C6 and C7 vertebrae were crushed, resulting in a spinal injury and paralysis from the chest down. Luke also sustained critical injuries with lifelong consequences.

Throughout a long and often difficult period of rehabilitation at the Spinal Injury Unit at Hampstead Rehabilitation Centre, I was introduced to PQSA. I received the support of Vicky Machen and the Peer Support Advocacy Service. Having the support of someone with lived experience of life in a wheelchair was invaluable to me.

Throughout this time, we were also given the opportunity to attend many activities supported by PQSA, including going to watch the Crows at the beautiful Adelaide Oval.

The Peer Support Advocates made me realise that, although life would never be the same, I could still lead a full and active life. We both also attended the Discovering the Power in Me workshop, which we found invaluable.

Coming from the country, accommodation in Adelaide close to Hampstead was essential, and with the support of Heather Hales, the Association's Accommodation Manager, we were able to secure short term accommodation at Ramsey Avenue. This enabled Luke to be in close proximity to Hampstead whilst he continued his ongoing medical appointments.

Sue Houston met with us to give a presentation of the services provided by HomeCare+, who I ultimately chose to have as my provider of support.

Initially this was started with support during periods of weekend leave, with ongoing support provided upon my discharge from the Spinal Unit. Although going home was confronting, HomeCare+ did all that it could to make the transition as smooth as possible, and I felt my Support Workers were my peers, and I appreciated the good balance of different personalities. I also welcomed the experience of the office based staff, having many years of experience in the sector over a number of years, including hands on experience of being Support Workers.

I have the philosophy that from tragedy comes new possibilities, and have been given a number of new opportunities. I have established my own small businesses, being the creator of “Unlimited Function Art” and have created my own range of Natural Hair and Body Products “New Life Essentials”.

Information on my art and New Life Essentials can be found at [www.unlimitedfunctionart.com/](http://www.unlimitedfunctionart.com/) or [www.facebook.com/UnLimitedFunction](https://www.facebook.com/UnLimitedFunction)



# Human Resources

The Human Resource (HR) Department manages matters pertaining to: worker relations; compliance; recruitment; health and safety; training; development, and remuneration. However, its primary focus is to work with the Board and the Management Team to ensure sustainability through the development of long-term strategies that build capacity and guarantee PQSA's readiness to meet future challenges head-on.

## Worker Relations

In addition to the initial training in policies and procedures, the HR department coordinates induction programs to further develop worker skills. This year has seen the development of a twenty three week induction program for internal workers. The intention of this process is to support new workers as they acquire the relevant knowledge, skills and underpinning internal procedures to confidently undertake their role. It validates the core values of PQSA, it is innovative, and it guarantees excellence in client service and is responsive to the needs of all PQSA stakeholders.

The long term benefit of this initiative is a long term sustainable workforce.

## Compliance

The HR department keeps track of federal and state laws regulating benefits and compensation, such as the Return to Work Act (previously WorkCover), and laws regarding employment standards. Review of PQSA's reporting and auditing has led to improved systems to deal with incident reporting, complaint handling and investigations.

## A Flexible Workplace

**SafeWork SA supports employers who promote a work/life balance:**

*"Managing the competing demands of work, family and social life is an issue that affects many South Australians. By promoting a work life balance culture and environment in the workplace, employers can improve their ability to attract and retain workers, in turn enriching their health and wellbeing and building stronger communities."*

The HR Department has undertaken an extensive review of our workers' needs for flexible working hours. Our Employee Survey was used as a tool to gain worker response to this critical question; as a result, we are in the process of reviewing our recruitment and retention processes and working with Management to access flexible working arrangements to assist workers obtain the best work life balance. Training of key supervisors and admin workers to better understand how to apply "flexible" working conditions will be undertaken.

Q. I am satisfied with the flexibility of hours in my current work

### Internal worker survey results

Value	Percent
Strongly Agree	33.3%
Agree	39.2%
Neutral	15.7%
Disagree	7.8%
Strongly Disagree	3.9%

### Support worker survey results

Value	Percent
Strongly Agree	24.2%
Agree	53.8%
Neutral	13.6%
Disagree	7.6%
Strongly Disagree	0.8%



## Recruitment

A New Era – Meeting the needs of the future and the National Disability Insurance Scheme.

The NDIS Workforce Ready research project refers to workers who are 'right for the job'. Defined as those "who would be able to support people with a disability to meet their needs and achieve their goals and aspirations, in a skilled and ethical way", PQSA believe everyone who works for us in any position must meet this standard and PQSA's vision:

**"We will be the voice, advocate and support to enable every South Australian with SCI to fully participate in their community and live their potential."**

PQSA's recruitment process for all vacant positions is a merit based system, linking the skills and abilities of the individuals to the pre-determined requirements of the client and position.

There are four (4) distinct stages in the process:

1. Recruitment – planning and evaluating
2. Selection – reviewing the applicant
3. Training - Pre-employment linking to HC+
4. Client Embedding – ensuring the new worker is suited to the position

The desired outcomes of a Recruitment Process are:

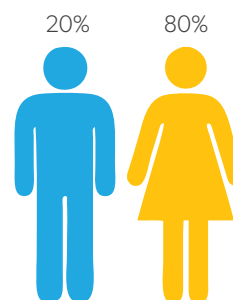
1. Long term workers
2. Long term well serviced and satisfied clients
3. A successful business.

## Worker Survey

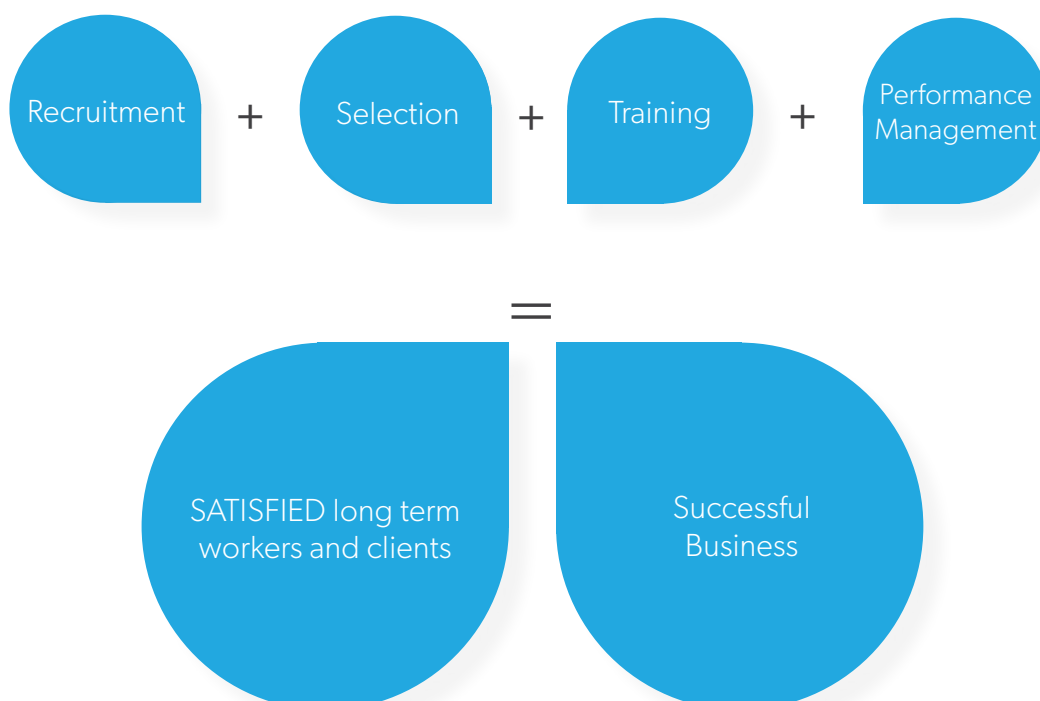
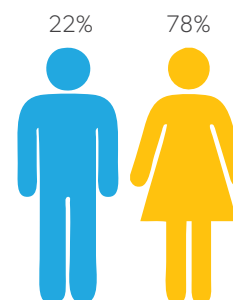
The 2015 PQSA Workplace Surveys were conducted in June of this year to obtain the views of employees in various aspects of their employment and working conditions. Internal employee response rate was 95% and 39% of Support Workers responded.

### Gender

Internal administrative workers

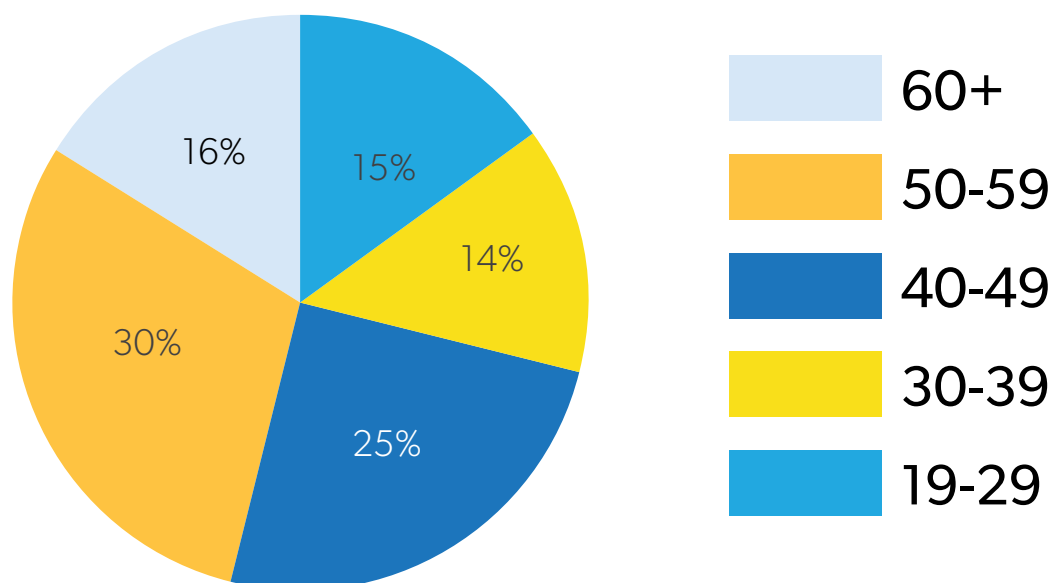


Support workers



# Human Resources

Average Age



The survey response rates were not only excellent but also extremely positive.

## Some areas of strength

- Good employer
- Long-term opportunities
- Level of employee support offered

## Some opportunities:

- Review flexible workplace
- Review after-hours structure
- Targeted training and development

	Administrative Workers	Support workers
I like working for PQSA and feel I am a good match with my role	90%	91.8%
I have job security with PQSA	70.6%	51.3%
I feel valued	58.8%	66.7%

	Administrative Workers	Support workers
I am satisfied with the flexibility of hours in my current role	72.5%	78%

	Administrative Workers	Support workers
I feel confident to report Hazards and Incidents without feel of repercussion	95.9%	94.6%

## Work, Health, Safety and the Environment

We would like to take this opportunity to thank all our workers for their commitment and ability to apply PQSA policies and procedures in a practical manner that promotes the health and safety of our workforce and clients.

### Healthy Lifestyle – an innovative of the Workplace, Health and Safety Committee

2015 - Program

Health and Safety – the 12 Week Challenge
Walking around South Australia
Bowel Cancer Awareness
Supporting RU OK? Day – Mental Health in the Workplace
Office Ergonomics
Shape up for Summer Challenge

## The Human Resource Department

HR is in the business of taking care of workers and empowering PQSA workers to take care of the business.

The HR Department is dedicated to building relationships with workers to guarantee improved teamwork, engagement and retention.

Committee Initiative Safety Program for 2015

WorkCover Procedures	Putting yourself first – fitness and fun
Dealing with aggressive and threatening behaviour	Hazard and Incident Reporting – Duty of Care
Flu Season	Road Safety
Mental Health/Stress	Lifestyles
Manual Handling	Food Safety
Sun Smart – working in extreme weather conditions	Electrical Safety

## Training and Development

Investment in training, developing the capability and enhancing the capacity of our workers will ensure PQSA is positioned to meet its strategic goal to build capacity and ensure NDIS readiness.

Our workers benefited from a range of in-house training opportunities including:

Support Workers	Administrative Workers
Domestic Manual Handling	Domestic Manual Handling
The new Return to Work Act – how it affects you!	The new Return to Work Act – how it affects you!
Mandatory Reporting – children and vulnerable adults.	Risk Assessments made easy
CALD – Cultural and Linguistic Diversity	Mental Health in the Workplace

Elizabeth Frankish  
Human Resources Manager



# HomeCare+



## HC+ Adelaide

Throughout 2014-2015, HomeCare+ has continued to run as a service to the community with all profits returned to fund the community service programmes delivered through PQSA.

Although sometimes challenging, HomeCare+ is proud to provide the model for home and community based support for people with disabilities or a special need throughout South Australia. HomeCare+ provides a service that is flexible, innovative and responsive, whilst remaining committed to building and sustaining trust and rapport and ensuring that our Clients are provided with supports which enable them to participate in decisions about the events and activities of their daily lives and the services they receive.

## HOME CARE+ Riverland

Services within the Riverland have continued to grow steadily, and we were fortunate to gain a contract through Access Assistance Program to provide PEG feeds to a number of students at the Riverland Special School. This has presented its challenges, as it is the first time the school has contracted an outside agency to do this support, so it has taken some adjustment on all sides. On a positive note, it has helped form a stronger network with the Community Health Team.

Retail sales continue to provide a much needed service in the region. We have recently come up against the challenge of other businesses selling mobility aids within the region. Pleasingly, thanks to the friendly, professional service provided by Lucy Siemers (Riverland Regional Team Leader) and Marie Halls (Client Admin Officer), we have not seen a great decline in sales.

## HOME CARE+ Mid North

The Mid North has had an increase in client referrals covering a diverse range of needs, sometimes at very short notice. Ann Hofmann (Mid North Regional Team Leader) and our small team of very dedicated and adaptable Support Workers make the process manageable when rostering shifts.

Although our respite house is not at full capacity, we have at times been challenged with managing emergency situations at very short notice and our ability to respond to these emergency situations holds us in good stead with our external stakeholders.



## **HomeCare+ Eyre Peninsula**

January saw the relocation of our Port Lincoln Office from Bligh Street to 25 Napoleon Street. Although the previous office had served us well over a number of years, our new, modern premises now allows us the opportunity to provide more in house training opportunities, and are accessible for all of our clients.



Due to the increase of service provision within the region, HC+ has appointed Catherine Clarke as a Client Admin Officer to assist Danielle Joyce (Eyre Peninsula Regional Team Leader). Catherine has been employed in a casual capacity and has the important role similar to the CAO's in Adelaide, of ensuring that all vacant shifts within the region are covered.

## **HomeCare+ Kadina and Clare**

Ann Davies, Regional Team Leader Kadina and Clare, continues to provide quality support to people living with disability across the Copper Coast, Yorke Peninsula and Clare Regions.

Palliative care, personal care, independent living skills, and alternative day options are amongst the vast range of services requested and provided whilst being the service provider of choice for Disability Services to provide backup in their accommodation services on the Yorke Peninsula.

Similar to the Eyre Peninsula, HomeCare+ welcomed Andrea Harkness as Client Admin Officer to support Ann with the demands of this busy regional service.



## **EduCamp**

HomeCare+ prides itself on providing a service which is innovative and responsive, and no greater example of this is the recent service that was provided at the EduCamp in the Adelaide Hills. The camp gave a number of teenage boys with disability the chance to experience a camp for 48 hours, and enabled them to engage in activities such as Sumo Wrestling, hiking, fishing, canoeing, and camp cooking, in a safe, well supported environment. For many of the participants, it was their first holiday away from their families, and as such, arrangements for Special Individual Flexibility Agreements were put in place to allow the two Support Workers to stay for the duration of the camp. This enabled the attendees to develop trust and rapport without the changeover of staff.

HomeCare+ looks forward to offering Support Workers further opportunities to engage in less traditional support arrangements.



HomeCare+ continually aims to be an employer of choice by recruiting and retaining locally based staff who are dedicated, suitably qualified, highly skilled, motivated and experienced people, who choose the disability service sector as a realistic career path. We gratefully acknowledge and thank all of our Support Workers for their ongoing service and support to our clients.

No finer example of this is the longevity of our staff.

Congratulations go to the following Support Workers:

Catherine Peters, Barrie Fackerell, Barbara Fahey, Sharon Dixon, Karen Gosling, Dale Howard, Catherine Tan, Kerren Moon, Wendy Jennings, Anne Vovers, Algis Straukas, William O'Neill and Susan Redemski.

All have achieved 10 years of dedicated continuing service and are now entitled to well-earned Long Service Leave.

Special mention, however, must go to Elaine Marr, who achieved an amazing 20 years of dedicated service in July and joins Kathy Ryan, Di Richter and I in the very exclusive 20 year club.

We were proud to celebrate these achievements at a special lunch at held at the Highway Hotel.

I would like to personally commend all HomeCare+ office based staff for the ongoing dedication to HOMECARE+ and its clients whilst ensuring that HomeCare+ continues to meet our objective, to be the provider of choice for people with disability throughout South Australia.

On behalf of us all, I would like to take this opportunity to thank our Clients, Support Workers and office based staff for their ongoing support and commitment and wish everyone a very safe, happy and healthy festive season and year ahead.

HomeCare+: "Supporting your potential"

**Sue Houston**  
**Operations and Business Development Manager**



# HomeCare+ South East

We have had a very exciting year, with many challenges and events, which have provided their rewards and wonderful outcomes.

## Birthday Party

The HomeCare+ shop in Ripley Arcade celebrated its 10<sup>th</sup> birthday in style, in October, with a party in the arcade. The celebration was celebrated with our clients, customers and staff. Everyone had a lovely time reminiscing over the previous 10 years, with the aid of our photo albums & those of us who have stories to tell.

The Member for Mount Gambier, Troy Bell MP, and our CEO, Peter Stewart, spoke to participants about our journey and where we are headed; it was very uplifting and enjoyed by all.

We finished the day with a lovely birthday cake, of course; it is not a party without a cake; this added to the festivities and enjoyment of the day.



**CELEBRATING A DECADE:** Paraplegic and Quadriplegic Association of South Australia and Homecare Plus chief executive officer Peter Stewart, Homecare South East manager Krys Howard and Member for Mount Gambier Troy Bell cut Homecare Plus South East's 10th birthday cake during a celebration at Ripley Arcade on Friday.

## Decade of support

Source: Border Watch

## Outreach Clinic

We have been pleased to be able to continue to work co-operatively with Hampstead Rehabilitation Centre and Country Health SA to provide this ongoing service twice a year, which is now in its 10<sup>th</sup> year.

Local participants regularly comment on how useful and helpful this service has been to them, allowing them to receive a high level of medical support in their own community. This reduces the stress and expense of trips to Adelaide.

This service provides opportunities for better health outcomes, reduces preventable complications and keeps families together in their own communities where ever possible.



## Millicent Summer Respite Program

This program was run for the 9<sup>th</sup> year; we are looking forward to next year's exciting 10 years celebration.

HomeCare+ has partnered with Disability SA, Wattle Range Council, Country Health SA, Commonwealth Carers Respite Centre and CLASS to provide a wonderful 6 week holiday program over December & January each year.

The feedback from the participants and their families has been very positive, the children request to "...go again tomorrow, it was fun..." which families have shared with us. All the places are always fully booked and utilised.

This program provides opportunities for participants to partake in community activities, be socially inclusive in their communities in a safe and meaningful way, whilst their family carer's have a break over the long summer school holidays.

We are proud to be once again providing this service to our community.



# HomeCare+ South East

## Corriedale Park

This project has continued to be utilised fully by our community, with all 5 units being occupied for most of the year, resulting in a waiting list for some periods.

The residents of this facility enjoy the environment in which they reside, and have developed their own little community; this has allowed them to share their journey and socialise together, expanding this to the community as a whole, where ever they can.

The staff who work with this client group do an amazing job supporting them to achieve their potential each and every day.

## International Day of Ability

We once again participated in these celebrations in the cave gardens, where many service providers, community members and our clientele congregate to celebrate on this well renowned day.

We also enjoy having the opportunity to congratulate our local recipients of their well deserving awards. These showcase what a wonderful effort individuals and organisations achieve in their own way.

## Special Events

The local South East team have worked very hard this year, as they always do, to provide our clients with opportunities to enjoy the better things in life. This has included events such as:

- A High Tea
- Special movie trips
- Picnics at the lakes
- Trips to the beach
- Fishing events
- Participating in educational activities like computing, art, cooking and craft etc.
- The Christmas parade
- Gardening
- Sporting activities e.g. basketball, soccer etc.

We endeavour at all times to be creative and responsive to our communities needs and these types of activities are some of the examples of the rewarding outcomes our staff achieve.

## Prime Minister's Visit

The Prime Minister of Australia, the Hon. Tony Abbott MP, visited the South East region on the 10<sup>th</sup> & 11<sup>th</sup> March 2015. During his time in Mount Gambier, he met with many local residents and visited a number of business operations.

Mr Abbott was hosted by the Member for Barker, the Hon. Tony Pasin MP, and the Mount Gambier City council, who organised and oversaw the events during his visit.

I was pleased to participate in the formal dinner held in his honour at the Barn Palais on the 10<sup>th</sup> March and then at the morning tea on the 11<sup>th</sup> for local Volunteers and selected invitees.

The Prime Minister was well received, with many interested parties speaking with him, and he spent lengthy periods listening to the local issues straight from the coalface.

The number of willing participants demonstrated that this event was significant for a rural community, which has little opportunity at times to meet and speak with our own Prime Minister and feel that they are being heard and thought of.

The Prime Minister left Mount Gambier being very well informed as to the need of an MRI machine for this community. He stated that he was prepared to question as to why this has not occurred and when it will occur, so the community watched for this outcome to be realised. We now have an MRI machine in Mount Gambier – well done to all who worked so hard to achieve this.

I appreciated the opportunity to participate in this event in our local community and provide my own insights into the needs of the region and sector.

## Final Word

It is an honour to support my team to provide the services that they do; with the resources of the Association and the enthusiasm of my team, we can achieve many great things.

The New Year is shaping up to be another dynamic and exciting time, with many new programs in the planning, and the continuation of many ongoing programs, which is a result of the participation and positive feedback.

I look forward to providing you with an update again next year which shows our achievements and mirrors the needs of our community and the disability sector.

**Krystine Howard**

**RN/ HomeCare+ Manager South East**



## **The Paraplegic & Quadriplegic Association of South Australia Incorporated**

ABN: 92 713 327 348

### **Financial Statements**

**For the Year Ended 30 June 2015**

## **Contents**

**For the Year Ended 30 June 2015**

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# Cleland McFarlane Selth

Chartered Accountants ■ Business Advisors

## The Paraplegic & Quadriplegic Association of South Australia Incorporated

ABN: 92 713 327 348

## Independent Audit Report to the members of The Paraplegic & Quadriplegic Association of South Australia Incorporated

### Report on the Financial Report

We have audited the accompanying financial report of The Paraplegic & Quadriplegic Association of South Australia Incorporated, which comprises the statement of assets and liabilities as at 30 June 2015, the statement of profit or loss and other comprehensive income, statement equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and statement by members of the Committee.

### *Committee's Responsibility for the Financial Report*

The committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Associations Incorporation Act SA 1985, and for such internal control as committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Level 4  
190 Flinders Street  
Adelaide SA 5000  
GPO Box 1300  
Adelaide SA 5001  
T: (08) 8407 1300  
F: (08) 8407 1301  
[www.cmsca.com.au](http://www.cmsca.com.au)  
[info@cmsca.com.au](mailto:info@cmsca.com.au)

Cleland McFarlane Selth  
ABN 36 865 663 894

PARTNERS  
IA McFarlane  
RJ Selth

SENIOR  
ASSOCIATE  
T Anthon



## **Independent Audit Report to the members of The Paraplegic & Quadriplegic Association of South Australia Incorporated**

### *Basis for Qualified Opinion*

As is common for organisation of this type, it is not practicable for the association to establish accounting control over all the sources of donation and fundraising income prior to receipt by its Treasurer, or accordingly, for an examination to extend beyond the verification of amounts of donation and fundraising income recorded in the accounting records.

### *Qualified Opinion*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report presents fairly, in all material respects, the financial position of The Paraplegic & Quadriplegic Association of South Australia Incorporated as at 30 June 2015, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Associations Incorporation Act SA 1985.

Cleland McFarlane Selth  
Chartered Accountants



I A McFarlane  
Partner

Dated this 13<sup>th</sup> day of November 2015.

## Committee's Report

30 June 2015

The committee members submit the financial report of the Association for the financial year ended 30 June 2015.

### 1. General information

#### Committee members

The names of committee members throughout the year and at the date of this report are:

Craig Clarke - President

Suzanne Twelftree - Vice President

Steven Russo - Treasurer

Robyn Clissold

(appointed 18 November 2014)

Stephanie Thorpe

Gary Allison

Tim White

Kevin Duke

(resigned 21 October 2014)

Kenneth Soward

Marissa Brown

#### Principal activities

The principal activities of the Association during the financial year were to provide attendant care and other support services to those who have suffered a spinal cord injury.

#### Significant changes

No significant change in the nature of these activities occurred during the year.

#### Benefits as a result of contracts

During the financial year, there were no benefits received or entitled to be received as a result of a contract between an officer, firm or body corporate and the Association.

#### Payments and other benefits

Payments were made to associated entities of the following officers (inclusive of GST):

Steven Russo - \$30,800

Tim White and Gary Allison - \$1,582

The fees charged by the above were on normal commercial terms.

### 2. Operating results and review of operations for the year

The profit of the Association for the financial year after providing for income tax amounted to \$ 516,621(2014: \$ 764,083).

Signed in accordance with a resolution of the Members of the Committee:

Committee member: .....

Craig Clarke - President

Committee member: .....

Steven Russo - Treasurer

Dated

13 NOVEMBER 2015

## Statement by Members of the Committee

In the opinion of the committee the financial report as set out on pages 5 to 30:

1. Present fairly the results of the operations of The Paraplegic & Quadriplegic Association of South Australia Incorporated as at 30 June 2015 and its state of affairs for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that The Paraplegic & Quadriplegic Association of South Australia Incorporated will be able to pay its debts as and when they fall due with the continuing support of creditors.

3. During the financial year no:

- (a) officers of Association,
- (b) firms of which an officer is a member,
- (c) corporation in which an officer has a substantial financial interest,

have received or become entitled to receive a benefit as a result of a contract between the officer, firm or corporation of the Association.

During the financial year the following officers received payments or benefits of pecuniary value made to their associated entities:

Steven Russo - \$30,800 (inclusive of GST)

Tim White and Gary Allison - \$1,582 (inclusive of GST)

The fees charged by the above were on normal commercial terms.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

President .....   
Craig Clarke - President

Treasurer .....   
Steven Russo - Treasurer

Dated 13 NOVEMBER 2015

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2015**

	Note	2015 \$	2014 \$
Revenue	4	16,635,272	15,857,906
Employee benefits expense		(13,683,913)	(12,540,599)
Depreciation and amortisation expense		(136,219)	(139,388)
Operating lease rental payments		(404,037)	(382,081)
Employer costs		(515,294)	(554,440)
Travel expenses		(194,432)	(204,318)
Telephone expense		(96,659)	(119,254)
Promotions		(150,566)	(176,861)
Other expenses		(884,416)	(910,289)
Finance costs		(53,115)	(66,593)
<b>Profit/(loss) for the year</b>		<b>516,621</b>	<b>764,083</b>
<b>Other comprehensive income, for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>516,621</b>	<b>764,083</b>

The accompanying notes form part of these financial statements.



## Statement of Assets and Liabilities

30 June 2015

	Note	2015 \$	2014 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	1,478,512	139,516
Trade and other receivables	7	793,814	1,761,014
Inventories	8	83,528	80,591
Other assets	11	51,453	55,477
<b>TOTAL CURRENT ASSETS</b>		<b>2,407,307</b>	<b>2,036,598</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	9	948,140	898,928
Property, plant and equipment	10	3,226,589	3,274,849
<b>TOTAL NON-CURRENT ASSETS</b>		<b>4,174,729</b>	<b>4,173,777</b>
<b>TOTAL ASSETS</b>		<b>6,582,036</b>	<b>6,210,375</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	652,918	730,732
Borrowings	13	9,730	24,045
Employee benefits	15	948,153	861,497
Other liabilities	14	276,177	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,886,978</b>	<b>1,616,274</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	434,305	857,427
Employee benefits	15	226,997	219,539
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>661,302</b>	<b>1,076,966</b>
<b>TOTAL LIABILITIES</b>		<b>2,548,280</b>	<b>2,693,240</b>
<b>NET ASSETS</b>		<b>4,033,756</b>	<b>3,517,135</b>
<b>EQUITY</b>			
Retained Earnings		4,033,756	3,517,135
<b>TOTAL EQUITY</b>		<b>4,033,756</b>	<b>3,517,135</b>

The accompanying notes form part of these financial statements.

**Statement Equity**  
**For the Year Ended 30 June 2015**

**2015**

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2014		3,517,135	3,517,135
Profit attributable to members of the entity		516,621	516,621
Balance at 30 June 2015		<u>4,033,756</u>	<u>4,033,756</u>

**2014**

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2013		2,753,052	2,753,052
Profit attributable to members of the entity		764,083	764,083
Balance at 30 June 2014		<u>3,517,135</u>	<u>3,517,135</u>

The accompanying notes form part of these financial statements.

# The Paraplegic & Quadriplegic Association of South Australia Incorporated

ABN: 92 713 327 348

## Statement of Cash Flows

For the Year Ended 30 June 2015

	Note	2015 \$	2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		18,843,312	16,758,986
Payments to suppliers and employees		(16,968,338)	(15,745,370)
Interest received		35,587	9,527
Interest paid		(53,115)	(66,593)
Net cash provided by (used in) operating activities	24	<u>1,857,446</u>	<u>956,550</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		(81,013)	(28,835)
Purchase of available-for-sale investments		-	(220,000)
Net cash used by investing activities		<u>(81,013)</u>	<u>(248,835)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Repayment of borrowings		(437,437)	(55,970)
Net cash used by financing activities		<u>(437,437)</u>	<u>(55,970)</u>
Net increase (decrease) in cash and cash equivalents held		1,338,996	651,745
Cash and cash equivalents at beginning of year	6	<u>139,516</u>	<u>(512,229)</u>
Cash and cash equivalents at end of financial year	6	<u><u>1,478,512</u></u>	<u><u>139,516</u></u>

The accompanying notes form part of these financial statements.

# The Paraplegic & Quadriplegic Association of South Australia Incorporated

ABN: 92 713 327 348

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

The financial statements cover The Paraplegic & Quadriplegic Association of South Australia Incorporated as an individual entity. The Paraplegic & Quadriplegic Association of South Australia Incorporated is a not-for-profit Association incorporated in South Australia under the *Associations Incorporation Act (SA) 1985* ('the Act').

The principal activities of the Association for the year ended 30 June 2015 were to provide attendant care and other support services to those who have suffered a spinal cord injury.

The functional and presentation currency of The Paraplegic & Quadriplegic Association of South Australia Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

#### 1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Act.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

#### 2 Summary of Significant Accounting Policies

##### (a) Income Tax

The Association is exempt from income tax under the Division 50 of the *Income Tax Assessment Act 1997*.

##### (b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

##### (c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2015**

### **2 Summary of Significant Accounting Policies continued**

#### **Grant revenue**

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of assets and liabilities as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

#### **Donations**

Donations and bequests are recognised as revenue when received.

#### **Interest revenue**

Interest is recognised using the effective interest method.

#### **Dividend revenue**

Dividends are recognised when the entity's right to receive payment is established.

#### **Rendering of services**

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

#### **Rental income**

Investment property revenue is recognised on a straight-line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

#### **Subscriptions**

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

#### **(d) Borrowing costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 2 Summary of Significant Accounting Policies continued

##### (e) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of assets and liabilities.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

##### (f) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received.

##### (g) Property, Plant and Equipment

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

##### Land and buildings

Land and buildings are measured using the cost model.

##### Plant and equipment

Plant and equipment are measured using the cost model.

##### Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	20% - 50%
Leasehold improvements	5% - 22.5%

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 2 Summary of Significant Accounting Policies continued

##### (g) Property, Plant and Equipment continued

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

##### (h) Financial instruments

Financial instruments are recognised initially using trade date accounting, i.e. on the date that Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

###### *Financial Assets*

Financial assets are divided into the following categories which are described in detail below:

- loans and receivables;
- available-for-sale financial assets; and

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of profit or loss and other comprehensive income in the 'finance income' or 'finance costs' line item respectively.

###### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The Association's trade and most other receivables fall into this category of financial instruments.

Discounting is omitted where the effect of discounting is considered immaterial.

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default.

The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

In some circumstances, the Association renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Association does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.



## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 2 Summary of Significant Accounting Policies continued

##### *Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets or which have been designated in this category. The Association's available-for-sale financial assets include listed securities.

All other available-for-sale financial assets are measured at fair value, with subsequent changes in value recognised in other comprehensive income.

Gains and losses arising from financial instruments classified as available-for-sale are only recognised in profit or loss when they are sold or when the investment is impaired.

In the case of impairment or sale, any gain or loss previously recognised in equity is transferred to the profit or loss.

Losses recognised in prior period consolidated statement of profit or loss and other comprehensive income statements resulting from the impairment of debt securities are reversed through the statement of profit or loss and other comprehensive income, if the subsequent increase can be objectively related to an event occurring after the impairment loss was recognised in profit or loss.

##### *Financial liabilities*

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired. Although the Association uses derivative financial instruments in economic hedges of currency and interest rate risk, it does not hedge account for these transactions.

The Association's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method.

##### *Impairment of financial assets*

At the end of the reporting period the Association assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

##### *Financial assets at amortised cost*

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment on loans and receivables is reduced through the use of an allowance accounts, all other impairment losses on financial assets at amortised cost are taken directly to the asset.

Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

##### *Available-for-sale financial assets*

A significant or prolonged decline in value of an available-for-sale asset below its cost is objective evidence of impairment, in this case, the cumulative loss that has been recognised in other comprehensive income is



## **Notes to the Financial Statements**

**For the Year Ended 30 June 2015**

### **2 Summary of Significant Accounting Policies continued**

reclassified from equity to profit or loss as a reclassification adjustment. Any subsequent increase in the value of the asset is taken directly to other comprehensive income.

#### **(i) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of assets and liabilities.

#### **(j) Employee benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of assets and liabilities if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

#### **(k) Adoption of new and revised accounting standards**

The Association has adopted all standards and interpretations which became mandatorily effective during the period, however there was no significant impact on the reported financial position, performance or cashflows.

#### **(l) New Accounting Standards and Interpretations**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 2 Summary of Significant Accounting Policies continued

##### (l) New Accounting Standards and Interpretations continued

Standard Name	Effective date for entity	Requirements	Impact
AASB 9 Financial Instruments and amending standards AASB 2010 7, AASB 2012 6, AASB 2013 9, AASB 2014 1, AASB 2014 7 and AASB 2014 8.	30 June 2019	Significant revisions to the classification and measurement of financial assets, reducing the number of categories and simplifying the measurement choices, including the removal of impairment testing of assets measured at fair value. The amortised cost model is available for debt assets meeting both business model and cash flow characteristics tests. All investments in equity instruments using AASB 9 are to be measured at fair value. Amends measurement rules for financial liabilities that the entity elects to measure at fair value through profit and loss. Changes in fair value attributable to changes in the entity's own credit risk are presented in other comprehensive income.	The available for sale investments held will be classified as fair value through OCI and will no longer be subject to impairment testing. Other impacts on the reported financial position and performance have not yet been determined.
AASB 2015-1 Annual improvements (2012 - 2014 cycle)	30 June 2017	The following amendments / clarifications are made: - AASB 5 - reclassification from held for sale to held for distribution to owners or from held for distribution to owners to held for sale is considered to the continuation of the original plan of disposal; - AASB 7 - adds basis of conclusion to clarify disclosure requirements for transferred financial assets and offsetting arrangements; - AASB 119 - confirms that high quality corporate bonds or national government bonds used to determine discount rates must be in the same currency as the benefits paid to the employee; - AASB 134 - clarifies information about cross references in the interim financial report	It is not expected that these changes will have material impact for the association.

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 2 Summary of Significant Accounting Policies continued

##### (I) New Accounting Standards and Interpretations continued

Standard Name	Effective date for entity	Requirements	Impact
AASB 15 Revenue from contracts with customers and amending standard AASB 2014-5	30 June 2018	<p>AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.</p> <p>Accounting policy changes will arise in timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.</p> <p>AASB 15 will also result in enhanced disclosures about revenue, provide guidance for transactions that were not previously addressed comprehensively (for example, service revenue and contract modifications) and improve guidance for multiple element arrangements.</p>	<p>The changes in revenue recognition requirements in AASB 15 may cause changes to the timing and amount of revenue recorded in the financial statements as well as additional disclosures. The impact of AASB 15 has not yet been quantified.</p>

#### 3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

##### Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

With respect to cash flow projections for plant and equipment based in Australia, growth rates of 3% have been factored into valuation models for the next five years on the basis of management's expectations around the Association's continued ability to capture market share from competitors. Cash flow growth rates of 3% subsequent to this period have been used as this reflects historical industry averages. The rates used incorporate allowance for inflation. Pre-tax discount rates of 10% have been used in all models.



## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 3 Critical Accounting Estimates and Judgments continued

##### Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

#### 4 Revenue and Other Income

##### Revenue from continuing operations

	2015 \$	2014 \$
Operating activities		
- care recoveries	15,448,786	14,156,783
- operating grants	389,978	338,410
- Respite accommodation	299,227	315,228
- sponsorship	26,200	4,000
- donations	146,332	74,846
- Special events income	128,614	161,675
- rent received	51,992	57,765
- other trading revenue	48,864	209,611
	<u>16,539,993</u>	<u>15,318,318</u>
Non operating activities		
- other interest received	35,587	9,527
- dividend and distributions income	55,565	39,982
- Net gains/(losses) on sale of investments	7,130	(39,759)
- Change in fair value of financial assets classified as available for sale	(13,483)	73,307
- Imputation credits	10,480	6,646
- Workcover over recovery for 2012-2013	-	449,885
	<u>95,279</u>	<u>539,588</u>
<b>Total Revenue</b>	<u><b>16,635,272</b></u>	<u><b>15,857,906</b></u>



## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 5 Result for the Year

The result for the year was derived after charging / (crediting) the following items:

Finance cost includes all interest-related expenses, other than those arising from financial assets at fair value through profit or loss. The following amounts have been included in the finance costs line in the statement of profit or loss and other comprehensive income for the reporting periods presented:

	2015	2014
	\$	\$
Finance Costs		
Financial liabilities measured at amortised cost:		
- Interest on bank overdrafts and loans	53,115	66,593
<b>Total finance costs</b>	<b>53,115</b>	<b>66,593</b>

The result for the year includes the following specific expenses:

	2015	2014
	\$	\$
Other expenses:		
Employee benefits expense	13,683,913	12,540,599
Depreciation expense	136,219	139,388
Impairment of receivables:		
- Bad debts written off	-	24,629
- Provision for doubtful debts/ (write back of provision)	(25,000)	30,000
<b>Total impairment of receivables</b>	<b>(25,000)</b>	<b>54,629</b>
Rental expense on operating leases:		
- Rent of properties	404,037	382,081

#### 6 Cash and cash equivalents

	2015	2014
	\$	\$
Cash and cash equivalents	1,478,512	139,516
	<b>1,478,512</b>	<b>139,516</b>

#### Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of assets and liabilities as follows:

	2015	2014
	\$	\$
Cash and cash equivalents	6 1,478,512	139,516

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 6 Cash and cash equivalents continued

##### Reconciliation of cash continued

	2015	2014
	\$	\$
Balance as per statement of cash flows	<u>1,478,512</u>	<u>139,516</u>

#### 7 Trade and other receivables

	2015	2014
	\$	\$
CURRENT		
Trade receivables	793,693	1,674,975
Provision for impairment	(40,000)	(65,000)
	<u>753,693</u>	<u>1,609,975</u>
Other receivables	<u>40,121</u>	<u>151,039</u>
Total current trade and other receivables	<u>793,814</u>	<u>1,761,014</u>

##### (a) Collateral held as security

The Association does not hold any collateral over any receivables balances.

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

#### 8 Inventories

	2015	2014
	\$	\$
CURRENT		
At cost:		
Merchandise & consumables	<u>83,528</u>	<u>80,591</u>
	<u>83,528</u>	<u>80,591</u>

#### 9 Other financial assets

	2015	2014
	\$	\$
Available for sale financial assets	(a) <u>948,140</u>	<u>898,928</u>
Total financial assets	<u>948,140</u>	<u>898,928</u>

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 9 Other financial assets continued

##### (a) Available-for-sale financial assets comprise:

	2015 \$	2014 \$
Listed investments, at fair value - shares in listed corporations	948,140	898,928
Total available-for-sale financial assets	948,140	898,928

#### 10 Property, plant and equipment

	Note	2015 \$	2014 \$
Land and buildings			
At cost		3,393,920	3,394,656
Accumulated depreciation		(372,598)	(299,405)
Total land and buildings		3,021,322	3,095,251
PLANT AND EQUIPMENT			
Plant and equipment			
At cost		835,131	763,252
Accumulated depreciation		(693,689)	(651,518)
Total plant and equipment		141,442	111,734
Furniture, fixtures and fittings			
At cost		126,824	126,824
Accumulated depreciation		(73,276)	(65,205)
Total furniture, fixtures and fittings		53,548	61,619
Improvements			
At cost		138,686	130,279
Accumulated depreciation		(128,409)	(124,034)
Total improvements		10,277	6,245
Total property, plant and equipment		3,226,589	3,274,849

##### (a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 10 Property, plant and equipment continued

##### (a) Movements in carrying amounts of property, plant and equipment continued

	Land and buildings \$	Plant and Equipment \$	Furniture, Fixtures and Fittings \$	Leasehold improvement s \$	Total \$
<b>Year ended 30 June 2015</b>					
Balance at the beginning of year	3,095,251	111,734	61,619	6,245	3,274,849
Additions	736	71,879	-	8,398	81,013
Disposals - written down value	(1,472)	-	-	-	(1,472)
Depreciation expense	(72,702)	(51,071)	(8,071)	(4,375)	(136,219)
Other changes, movements	(491)	8,900	-	9	8,418
<b>Balance at the end of the year</b>	<b>3,021,322</b>	<b>141,442</b>	<b>53,548</b>	<b>10,277</b>	<b>3,226,589</b>
	Land and buildings \$	Plant and Equipment \$	Furniture, Fixtures and Fittings \$	Leasehold improvement s \$	Total \$
<b>Year ended 30 June 2014</b>					
Balance at the beginning of year	3,164,964	140,025	68,657	11,756	3,385,402
Additions	2,971	23,631	2,233	-	28,835
Depreciation expense	(72,684)	(51,922)	(9,271)	(5,511)	(139,388)
<b>Balance at the end of the year</b>	<b>3,095,251</b>	<b>111,734</b>	<b>61,619</b>	<b>6,245</b>	<b>3,274,849</b>

#### 11 Other non-financial assets

	2015 \$	2014 \$
<b>CURRENT</b>		
Prepayments	51,453	55,477
	<b>51,453</b>	<b>55,477</b>

#### 12 Trade and other payables

	2015 \$	2014 \$
<b>CURRENT</b>		
Unsecured liabilities		
Trade payables	122,487	464,116
GST payable	249,616	6,034
Unused grant funding	57,708	-
Other payables	223,107	260,582
	<b>652,918</b>	<b>730,732</b>



## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 12 Trade and other payables continued

##### (a) Financial liabilities at amortised cost classified as trade and other payables

	2015	2014
	\$	\$
Trade and other payables:		
- total current	652,918	730,732
	<u>652,918</u>	<u>730,732</u>
Less:		
Financial liabilities as trade and other payables	17 652,918	730,732
	<u>652,918</u>	<u>730,732</u>

##### Collateral pledged

No collateral has been pledged for any of the trade and other payable balances.

All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value.

#### 13 Borrowings

	2015	2014
	\$	\$
CURRENT		
Secured liabilities:		
Mortgage loans	9,730	24,045
<b>Total current borrowings</b>	<u>9,730</u>	<u>24,045</u>

	2015	2014
	\$	\$
NON-CURRENT		
Secured liabilities:		
Mortgage loans	434,305	857,427
<b>Total non-current borrowings</b>	<u>434,305</u>	<u>857,427</u>
<b>Total borrowings</b>	<u>444,035</u>	<u>881,472</u>

##### (a) Defaults and breaches

During the current and prior year, there were no defaults or breaches on any of the loans.

Mortgage loans are secured by the first registered mortgages over the freehold properties owned by the Association.

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 14 Other liabilities

	2015	2014
	\$	\$
CURRENT		
Amounts received in advance	276,177	-
	<u>276,177</u>	<u>-</u>

#### 15 Employee Benefits

	2015	2014
	\$	\$
Current liabilities		
Long service leave	696,847	620,957
Provision for employee benefits	251,306	240,540
	<u>948,153</u>	<u>861,497</u>
	2015	2014
	\$	\$
Non-current liabilities		
Long service leave	226,997	219,539
	<u>226,997</u>	<u>219,539</u>

#### 16 Capital and Leasing Commitments

##### (a) Operating Leases

	2015	2014
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	243,633	268,649
- between one year and five years	42,152	51,703
	<u>285,785</u>	<u>320,352</u>

Operating leases have been taken out for office premises and motor vehicles. Office premises lease payments are increased on an annual basis to reflect market rentals.

#### 17 Financial Risk Management

The Association is exposed to a variety of financial risks through its use of financial instruments.

The Association's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The Association does not speculate in financial assets.

The most significant financial risks to which the Association is exposed to are described below:

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2015**

#### **17 Financial Risk Management continued**

##### **Specific risks**

- Market risk - cashflow, interest rate risk and share price risk
- Credit risk
- Liquidity risk

##### **Financial instruments used**

The principal categories of financial instrument used by the Association are:

- Trade receivables
- Cash at bank
- Bank overdraft
- Investments in listed shares
- Trade and other payables
- Floating rate bank loans

##### **Liquidity risk**

Liquidity risk arises from the Association's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Association will encounter difficulty in meeting its financial obligations as they fall due.

The Association's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Association maintains cash and marketable securities to meet its liquidity requirements for up to 30-day periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities and the ability to sell long-term financial assets.

The Association manages its liquidity needs by carefully monitoring scheduled debt servicing payments for long-term financial liabilities as well as cash-outflows due in day-to-day business.

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on the basis of a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day period are identified monthly.

At the reporting date, these reports indicate that the Association expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

The Association's liabilities have contractual maturities which are summarised below:

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 17 Financial Risk Management continued

	Less than 12 months		Greater than 12 months	
	2015	2014	2015	2014
	\$	\$	\$	\$
Bank loans	9,730	24,045	434,305	857,427
Trade payables	652,918	730,732	-	-
<b>Total</b>	<b>662,648</b>	<b>754,777</b>	<b>434,305</b>	<b>857,427</b>

#### Market risk

##### (i) Interest rate risk

The Association is exposed to interest rate risk as funds are borrowed at floating and fixed rates. Borrowings issued at fixed rates expose the Association to fair value interest rate risk.

The Association's policy is to minimise interest rate cash flow risk exposures on long-term financing. Longer-term borrowings are therefore usually at fixed rates. At the reporting date, the Association is exposed to changes in market interest rates through its bank borrowings, which are subject to variable interest rates.

The following table illustrates the sensitivity of the net result for the year and equity to a reasonably possible change in interest rates of +0.25% and -0.25% (2014: +0.25%/-0.25%), with effect from the beginning of the year. These changes are considered to be reasonably possible based on observation of current market conditions and economist reports.

The calculations are based on the financial instruments held at each reporting date. All other variables are held constant.

	2015		2014	
	+0.25%	-0.25%	+0.25%	-0.25%
	\$	\$	\$	\$
Net results	1,855	(1,855)	(1,868)	1,868
Equity	1,855	(1,855)	(1,868)	1,868

##### (ii) Other price risk

The Association is exposed to equity securities price risk. This arises from listed investments held by the Association and classified as available-for-sale on the statement of assets and liabilities.

Equity instruments are held for strategic rather than trading purposes and the Association does not actively trade these investments.

The Association is not exposed to commodity price risk.

At reporting date, if the Australian Securities Exchange index had increased / decreased by 10.00% with all other variables held constant and all of the Association's equity instruments moved according to the historical correlation with the index, the impact on profit and equity is shown in the table below:



## Notes to the Financial Statements

For the Year Ended 30 June 2015

### 17 Financial Risk Management continued

	2015		2014	
	+10.00%	-10.00%	+10.00%	-10.00%
<b>ASX Index</b>				
Impact on post-tax profit	94,800	(94,800)	89,900	(89,900)
Impact on equity	94,800	(94,800)	89,900	(89,900)

#### Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Association.

Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposure to wholesale and retail customers, including outstanding receivables and committed transactions.

The Association has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The utilisation of credit limits by customers is regularly monitored by line management. Customers who subsequently fail to meet their credit terms are required to make purchases on a prepayment basis until creditworthiness can be re-established.

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable.

The Board receives monthly reports summarising the turnover, trade receivables balance and aging profile of each of the key customers individually and the Association's other customers analysed by industry sector as well as a list of customers currently transacting on a prepayment basis or who have balances in excess of their credit limits.

Management considers that all the financial assets that are not impaired for each of the reporting dates under review are of good credit quality, including those that are past due.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

The following table details the Association's trade and other receivables exposure to credit risk (prior to collateral and other credit enhancements) with ageing analysis and impairment provided for thereon. Amounts are considered as 'past due' when the debt has not been settled, within the terms and conditions agreed between the Association and the customer or counter party to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there is objective evidence indicating that the debt may not be fully repaid to the Association.

The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 17 Financial Risk Management continued

	Gross amount \$	Past due and impaired \$	Past due but not impaired (days overdue)			Within initial trade terms \$
			< 30 \$	31-60 \$	> 61 \$	
<b>2015</b>						
Trade and term receivables	793,693	40,000	52,422	46,773	37,590	616,908
Other receivables	40,121	-	-	-	-	40,121
<b>Total</b>	<b>833,814</b>	<b>40,000</b>	<b>52,422</b>	<b>46,773</b>	<b>37,590</b>	<b>657,029</b>
<b>2014</b>						
Trade and term receivables	1,674,975	65,000	215,933	240,619	466,472	686,951
Other receivables	151,039	-	-	-	-	151,039
<b>Total</b>	<b>1,826,014</b>	<b>65,000</b>	<b>215,933</b>	<b>240,619</b>	<b>466,472</b>	<b>837,990</b>

The Association does not hold any financial assets with terms that have been renegotiated, but which would otherwise be past due or impaired.

The other classes of receivables do not contain impaired assets.

#### 18 Key Management Personnel Disclosures

The totals of remuneration paid to the key management personnel of The Paraplegic & Quadriplegic Association of South Australia Incorporated during the year are as follows:

	2015 \$	2014 \$
Short-term employee benefits	779,722	759,650
Long-term benefits	74,074	68,368
Non-cash benefits	17,500	17,500
	<b>871,296</b>	<b>845,518</b>

#### Other key management personnel transactions

For details of other transactions with key management personnel, refer to Note 22: Related Party Transactions.

#### 19 Remuneration of Auditors

	2015 \$	2014 \$
Remuneration of the auditor of the Association, Cleland McFarlane Selth, for:		
- auditing or reviewing the financial statements	21,996	21,504
<b>Total</b>	<b>21,996</b>	<b>21,504</b>

## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 20 Fair Value Measurement

The Association measures the following assets and liabilities at fair value on a recurring basis:

- Financial assets
  - Listed Shares

##### Fair value hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the association:

	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
<b>30 June 2015</b>				
<b>Recurring fair value measurements</b>				
<b>Financial assets</b>				
Listed Shares	948,140	-	-	948,140
	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
<b>30 June 2014</b>				
<b>Recurring fair value measurements</b>				
<b>Financial assets</b>				
Listed Shares	898,928	-	-	898,928

##### Highest and best use

The current use of each asset measured at fair value is considered to be its highest and best use.

#### 21 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2015 (30 June 2014: None).

## Notes to the Financial Statements

For the Year Ended 30 June 2015

### 22 Related Parties

*(i) Key management personnel:*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity are considered key management personnel.

For details of remuneration disclosures relating to key management personnel, refer to Note 18: Interests of Key Management Personnel (KMP).

Other transactions with KMP and their related entities are shown below.

*(ii) Other related parties include close family members of key management personnel and entities that are controlled.*

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

**(b) Transactions with related parties**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	2015 \$	2014 \$
<b>Other related parties</b>		
<b>(a) Transactions:</b>		
Purchase of accounting services from entities related to board members	29,440	19,215
<b>(b) Balances:</b>		
Amounts payable to entities related to board members	6,569	1,650

### 23 Operating Segments

**Segment information**

The Association operates predominately in one business and geographical segment being the provision of attendant care and other support services in South Australia to those who have suffered a spinal cord injury.



## Notes to the Financial Statements

### For the Year Ended 30 June 2015

#### 23 Cash Flow Information

##### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2015	2014
	\$	\$
Profit for the year	516,621	764,083
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	136,219	139,388
- impairment of receivables	-	30,000
- net gain on disposal of property, plant and equipment & adjustments	(6,946)	-
- gain on write back of doubtful debts provision	(25,000)	-
- net (gains)/losses on investment portfolio	(49,212)	(73,530)
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in trade and other receivables	992,200	148,890
- (increase)/decrease in prepayments	4,024	20,357
- (increase)/decrease in inventories	(2,937)	13,481
- increase/(decrease) in income in advance	276,177	-
- increase/(decrease) in trade and other payables	(77,814)	(314,650)
- increase/(decrease) in employee benefits	94,114	228,531
Cashflow from operations	<u>1,857,446</u>	<u>956,550</u>

#### 24 Events Occurring After the Reporting Date

The financial report was authorised for issue by the Committee of Management.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

#### 25 Association Details

The registered office and principal place of business of the association is:

The Paraplegic & Quadriplegic Association of South Australia Incorporated  
 28 Lower Portrush Road  
 MARDEN SA 5070

**The Paraplegic & Quadriplegic Association of South Australia Incorporated**

ABN: 92 713 327 348

**Disclaimer**

The additional financial data presented on pages 31 - 32 is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2015. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than The Paraplegic & Quadriplegic Association of South Australia Incorporated) in respect of such data, including any errors or omissions therein however caused.

Cleland McFarlane Selth  
Chartered Accountants



I A McFarlane  
Partner

Dated this 13<sup>th</sup> day of November 2015

## Profit and Loss Account

	2015 \$	2014 \$
<b>Income</b>		
Care recoveries	15,448,786	14,156,783
Grants	389,978	338,410
Interest income	35,587	9,527
Dividend income	55,565	39,982
Special events income	128,614	161,675
Rental income	51,992	57,765
Member subscriptions	26,200	4,000
Donations	146,332	74,846
Net gains/(losses) on sale of investments	7,130	(39,759)
Change in fair value of financial assets classified as available for sale	(13,483)	73,307
Respite accommodation	299,227	315,228
Imputation credits	10,480	6,646
Other revenue	48,864	209,611
Workcover over recovery for 2012-2013	-	449,885
<b>Total income</b>	<b>16,635,272</b>	<b>15,857,906</b>
<b>Less: Expenses</b>		
Agency fees	8,987	18,646
Auditors remuneration	21,996	21,504
Bad debts written off	-	24,629
Board expenses	4,788	11,148
Cleaning	23,776	21,244
Computer expenses	78,255	56,040
Consulting and professional fees	60,116	37,076
Consumables	27,553	27,160
Depreciation and amortisation expense	136,219	139,388
Electricity and water	79,533	95,144
Finance costs - external	53,115	66,593
Hire	33	676
Insurance	85,643	83,436
Motor vehicle expenses	94,950	87,824
Other operating expenses	272,944	261,518
Postage	29,882	35,219
Printing and stationery	63,845	59,579
Promotions	150,566	176,861
Provision for doubtful debts/ (write back of provision)	(25,000)	30,000
Rent of properties	404,037	382,081
Repairs and maintenance	53,485	28,435
Salaries	12,555,094	11,560,020
Superannuation contributions	1,128,819	980,579
Supplies & equipment	3,829	11,011
Telephone expense	96,659	119,254
Travel expense	194,432	204,318
Workcover expense	515,294	554,440
<b>Total Expenses</b>	<b>16,118,650</b>	<b>15,093,823</b>
<b>Profit/(loss) for the year</b>	<b>516,622</b>	<b>764,083</b>

# Notes



# Notes



# Notes



The Paraplegic and  
Quadriplegic  
Association of South Australia

28 Lower Portrush Road  
Marden, South Australia 5070

PO Box 396  
Marden, South Australia 5070

Follow us:  

e: [info@pqsa.asn.au](mailto:info@pqsa.asn.au)

[www.pqsa.asn.au](http://www.pqsa.asn.au)

**TOLL FREE: 1800 063 419**

T: (08) 8355 3500

F: (08) 8355 3511

ABN: 92 713 327 348

