

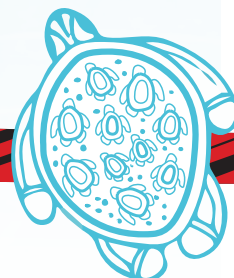


**Broome**  
**Regional Aboriginal**  
Medical Service

# BRAMS

ANNUAL REPORT 2018-19

*Healthy People ~ Strong Community ~ Bright Future*





## CONTENTS

### ABOUT US ..... 3

OUR VISION .....3

OUR MISSION .....3

OUR GUIDING VALUES .....3

### OUR ORGANISATION ..... 4

### OUR BOARD OF DIRECTORS ..... 5

### CHAIRPERSON'S REPORT .. 6

### CEO REPORT ..... 7

### 2018/2019 HIGHLIGHTS ... 8

SILHOUETTE CAMERAS .....8

NATIONAL DISABILITY  
INSURANCE SCHEME.....8

AIR FORCE DENTAL  
TEAM VISIT .....9

SYPHILIS RESPONSE  
PROGRAM .....9

START THE TALK, TAKE THE  
WALK AGAINST SUICIDE .....9

ABORIGINAL HEALTH  
WORKER CONFERENCE .....10

STAFF SURVEY .....10

CODE OF CONDUCT  
WORKSHOP .....10

CLINICAL GOVERNANCE  
COMMITTEE .....10

### OUR MODEL OF CARE .....11

### PHYSICAL .....12

HIGHLIGHTS OF OUR  
WORK THIS YEAR .....12

### FAMILY .....14

### CULTURE AND LANGUAGE .....15

CULTURAL SAFETY .....15

ABORIGINAL HEALTH  
WORKER FIRST POLICY .....15

### EMOTIONAL AND SPIRITUAL .....16

HIGHLIGHTS FROM THE  
SEWB PROGRAM .....16

### COUNTRY .....17

CONTACTS WITH MEDICAL  
SPECIALISTS AT BRAMS.....17

AGED CARE .....17

TACKLING INDIGENOUS  
SMOKING .....18

### OUR WORKFORCE .....19

WORKFORCE SNAPSHOT .....19

NUMBER OF PEOPLE IN  
THE FOLLOWING  
POSITIONS .....19

### QUALITY, RISK AND SAFETY .....20

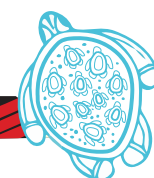
COMMITTEE STRUCTURES .....20

### STAFF PROFILES .....21

### PATIENT PROFILES..... 25

### OUR PARTNERS AND SUPPORTERS ..... 26

### FINANCIAL STATEMENTS ..... 27





## ABOUT US

The Broome Regional Aboriginal Medical Service (BRAMS) is an Aboriginal Community Controlled Health Service. When we opened our doors in 1978, BRAMS was the first remote Aboriginal Medical Service in Western Australia.

BRAMS provides comprehensive, holistic and culturally responsive primary health care and social and emotional wellbeing services to Aboriginal people living in Broome. BRAMS provides more than 40,000 occasions of service to the Broome community each and every year.

## OUR VISION

**Healthy People – Strong Community – Bright Future**

## OUR MISSION

**Provide holistic and culturally responsive health and wellbeing services for Aboriginal and Torres Strait Islander People. That means making our Mob healthy.**

## OUR GUIDING VALUES

**Respect:** ..... Treat one another and others with respect.

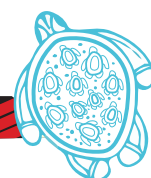
**Integrity:** ..... Be truthful, honest and ethical in our dealing with one another and others.

**Accountability:** ..... Take responsibility for what we do and the decisions we make.

**Quality:** ..... Provide high quality services that meet the expectations of our clients and the community.

**Privacy:** ..... Respect patient confidentiality at all times.

BRAMS wishes to pay tribute to all community members who have passed away in the Kimberley this year, as well as those in other communities with a connection to BRAMS.

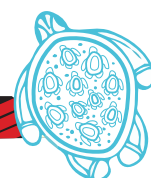
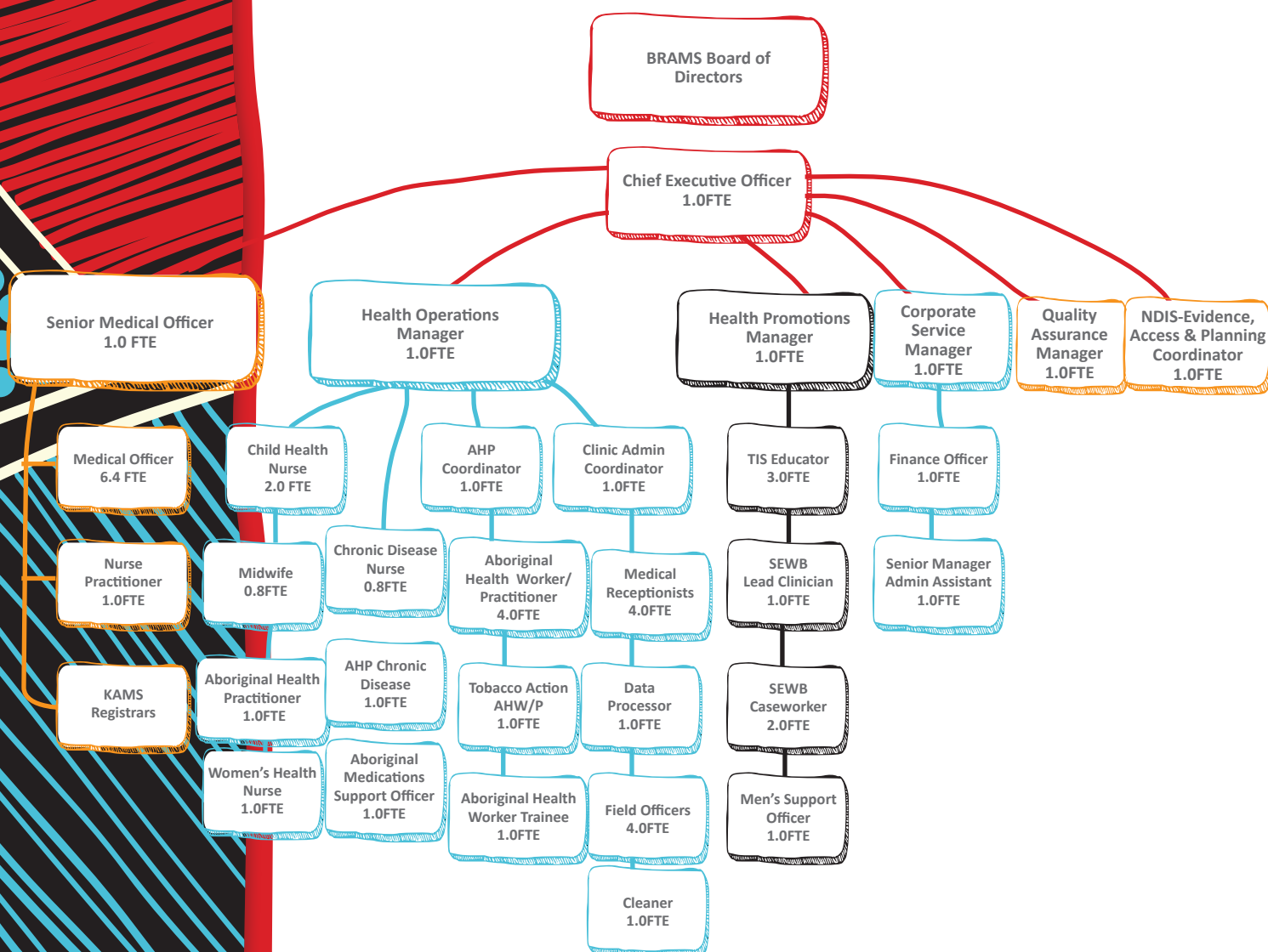




## OUR ORGANISATION

BRAMS is a company incorporated under the Corporations (*Aboriginal and Torres Strait Islander*) Act 2006 (the CATSI Act). BRAMS is governed by an Aboriginal Board of Directors who are elected by the local Aboriginal community. BRAMS' governance arrangements are considered important as they engender trust and contribute to community-building capacity. Operational management of the organisation is delegated to the Chief Executive Officer.

**BRAMS has the following organisational structure:**







**Broome**  
Regional Aboriginal  
Medical Service

## OUR BOARD OF DIRECTORS

### OUR 2018/2019 BOARD OF DIRECTORS:

Diann Britton (Chairperson)

Barbara Wright

Trevor Cox

Chris Bin Kali

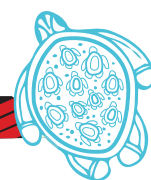
Janet Cox

Raymond Sahanna

Kathleen Watson

Leonie Kelly

Philip Matsumoto





## CHAIRPERSON'S REPORT

Welcome to the 2018-19 BRAMS Annual Report.

It's been a busy – and challenging - 12 months for the organisation.

When the new Board was appointed last year, it is fair to say that BRAMS was not operating at its optimal level.

Our most important task since that time has been to appoint a highly-capable CEO in Cassie Devereux, who has already made significant progress in overhauling key internal processes and getting the organisation back on track since her commencement on 1 July 2019.

The Board has reviewed and revised BRAMS' governance policies as we seek to minimise our exposure to risk.

We have also developed a revised governance manual, including a structured delegation of authority framework that will enable the CEO to better manage the disparate operations of the organisation.

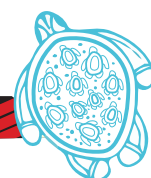
Together with strong and stable leadership, these changes will help BRAMS refocus our efforts and energies on our core business – providing high-quality healthcare for the local community.

On behalf of the Board, I would like to thank Erina Tanaka and Graeme Cooper, who ably stepped into the role of acting CEO under difficult circumstances.

Best wishes for a safe and happy holiday season.

*Diann Britton*

Chairperson





## CEO REPORT

As we approach the end of 2019, BRAMS is entering an exciting period of renewal.

After a challenging year, I am pleased to report that we are on track to implement a raft of changes that will strengthen the organisation and enable us to provide a higher level of service and care to the local community.

These initiatives are part of an organisation-wide change management process that will empower staff, improve the workplace, and ensure we continue to meet the needs of our clients.

The core values which drive the organisation have not changed. BRAMS has a very clear focus on providing a holistic patient journey that meets the clinical, emotional, social and cultural needs of our Aboriginal and Torres Strait Islander people and their families.

By improving internal policies and processes, we can achieve our vision of producing better health outcomes for those who rely on our services.

To that end, we have recently established the Quality, Risk and Safety Committee, the Corporate Committee and the Clinical Governance Committee, which will strengthen oversight and governance arrangements.

I'm also pleased to report that we are working on our application to become a registered National Disability Insurance Scheme (NDIS) provider, which will significantly broaden the way we care for the local community.

We have refreshed our corporate branding, and developed a comprehensive marketing strategy to better promote our services and success stories.

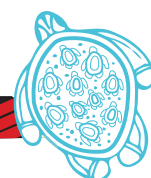
As we look forward to the Holiday season, I wanted to place on the record my sincere thanks to all BRAMS staff for their hard work and ongoing dedication. After a tumultuous year in management, I want to reassure you that we are committed to providing stable and steady leadership going forward.

I want to thank Graeme Cooper and Erina Tanaka for acting in the CEO role for the first half of the year, and express my sincere gratitude to Ms Diann Britton (Chairperson) and Ms Vicki O'Donnell (KAMS CEO) for the support they have provided me to transition into the organisation.

Wishing you all a happy and healthy year ahead.

*Cassie Devereux*

Chief Executive Officer







## 2018/2019 HIGHLIGHTS

### SILHOUETTE CAMERAS

BRAMS has been working in collaboration with Kimberley Aboriginal Medical Services (KAMS), Diabetes WA and the Aboriginal Medical Services in the Kimberley to form a model of care for the improved treatment of diabetic foot ulcers in Aboriginal and Torres Strait Islander people with diabetes living in the Kimberley.

The aim is to reduce the rates of amputation across the region.

KAMS successfully received funding from Diabetes WA for BRAMS to purchase and install a silhouette star camera in the clinic. The camera assists in the imaging and analysis of wounds.

BRAMS staff participated in Advanced Wound Care Technology - Silhouette Cameras Training in late September 2019, and familiarised themselves with the new technology.

The camera is now fully-operational and in use, and ready for clients presenting with high risk feet at the clinic, whether it's booked appointments or walk-ins from the street.

BRAMS would like to thank Dr Lorraine Anderson from KAMS for her hard work and dedication on obtaining the funding and training for such an important tool. We would also like to thank Diabetes WA for funding the cameras.



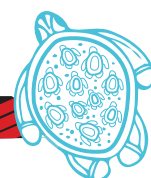
### NATIONAL DISABILITY INSURANCE SCHEME

BRAMS is set to become a registered NDIS provider and is aiming to offer a range of NDIS services to the Broome community in 2020.

BRAMS has also been working in partnership with KAMS and the National Disability Insurance Agency to employ an Evidence and Access Coordinator, a role which has now been filled by Melanie Prewett.

Melanie's job is to assist Aboriginal and Torres Strait Islander people to complete their applications to become an NDIS Participant, and to advocate on their behalf.

BRAMS will work collaboratively with Remote Community Connectors from Nirrumbuk Aboriginal Organisation in delivering the program.







## AIR FORCE DENTAL TEAM VISIT

As part of Exercise Kummundoo 19, the Air Force Dental Team visited BRAMS in September 2019, bringing a Dentist, Dental Assistant and two Aboriginal Engagement Officers to the community.

Over the course of 20 days, the dental team provided services to 106 Aboriginal people) during their visit.

In addition to treating patients, the team also provided training to our primary health care team, assisted with community events, and worked with young Aboriginal people through PCYC and the local schools.



## SYPHILIS RESPONSE PROGRAM

BRAMS is now working in partnership with the Department of Health to deliver the Enhanced Syphilis Response program to address the issue.

As a part of the program, BRAMS will be provided with PoCT Kits (Point-of-Care Test kits) and increased training for staff.

## START THE TALK, TAKE THE WALK AGAINST SUICIDE

Mental health is one of the major challenges facing our community, especially the stigma that continues to surround suicide.

Staff participated in the “Start the Talk, Take the Walk against Suicide” event on 10 September 2019. The walk was organised by the Broome Prevention Trail and was a significant event for the Broome community.

BRAMS Corporate Services Manager Erina Tanaka said it was pleasing to see so many people come together and unite in an effort to further break down the stigma around suicide.





## ABORIGINAL HEALTH WORKER CONFERENCE

The BRAMS team of Aboriginal Health Workers attended the KAMS Aboriginal Health Worker Conference in Broome in September 2019.

The conference covered a diverse range of important topics, such as building confidence, Medicare claiming, RAAF Dental, and updates on the NDIS.

The conference enabled BRAMS staff to network with colleagues from across the region, sharing stories and experiences and lessons.

They also participated in a training session to update their medication training modules.

But the highlight of the conference came during the awards ceremony, when BRAMS' Clinic Coordinator Ms Delia Lawford won the Most Outstanding Aboriginal Health Worker award.

Congratulations Delia on this fantastic achievement.



## STAFF SURVEY

BRAMS conducted its first all-staff survey in 2019. The survey enabled staff to provide constructive feedback about their work environment and suggest areas for improvement. BRAMS has since introduced a number of new workplace initiatives including:

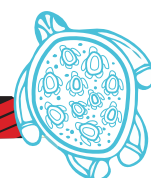
- A Rewards and Recognition Policy
- Establishment of a Quality, Risk and Safety and Corporate Services Committee
- Improved internal communication through regular staff meetings and newsletters
- Revised human resources policies and procedures

## CODE OF CONDUCT WORKSHOP

BRAMS staff participated in a code of conduct workshop facilitated by Nick Thomas, where they discussed the key behaviours they expect from each other and aligned these behaviours to the organisation's values. Staff provided very positive feedback about the workshop.

## CLINICAL GOVERNANCE COMMITTEE

BRAMS has established an internal clinical governance committee. The committee defines how BRAMS staff share authority, autonomy, responsibility and accountability for continuously improving the safety and quality of care, minimising risk, and engendering an environment of excellence for clients and the community. The committee includes the Senior Medical Officer, Health Operations Manager, Clinic Coordinator and Family Centre Coordinator. The KAMS Medical Director has also joined the committee and is actively supporting BRAMS to make improvements in the delivery of healthcare services.





## OUR MODEL OF CARE

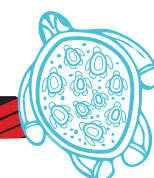
BRAMS' Model of Care aligns with that of the Aboriginal Community Control Health Services in WA. The Model of Care is underpinned by eight fundamental dimensions pivotal to the health and wellbeing of Aboriginal and Torres Strait Islander People and their communities.

The Model of Care provides a whole-of-life perspective that recognises the different life stages, focuses on transition periods for individuals, and provides opportunities for a proper intersection between physical health, mental health, and social and emotional wellbeing.

The model of care is outlined below:



A disconnection from any of the eight dimensions can cause an individual to experience an imbalance in their overall health and wellbeing, not only from a medical point of view, but also an Aboriginal and Torres Strait Islander cultural point of view.





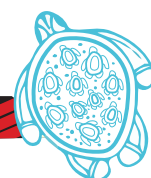
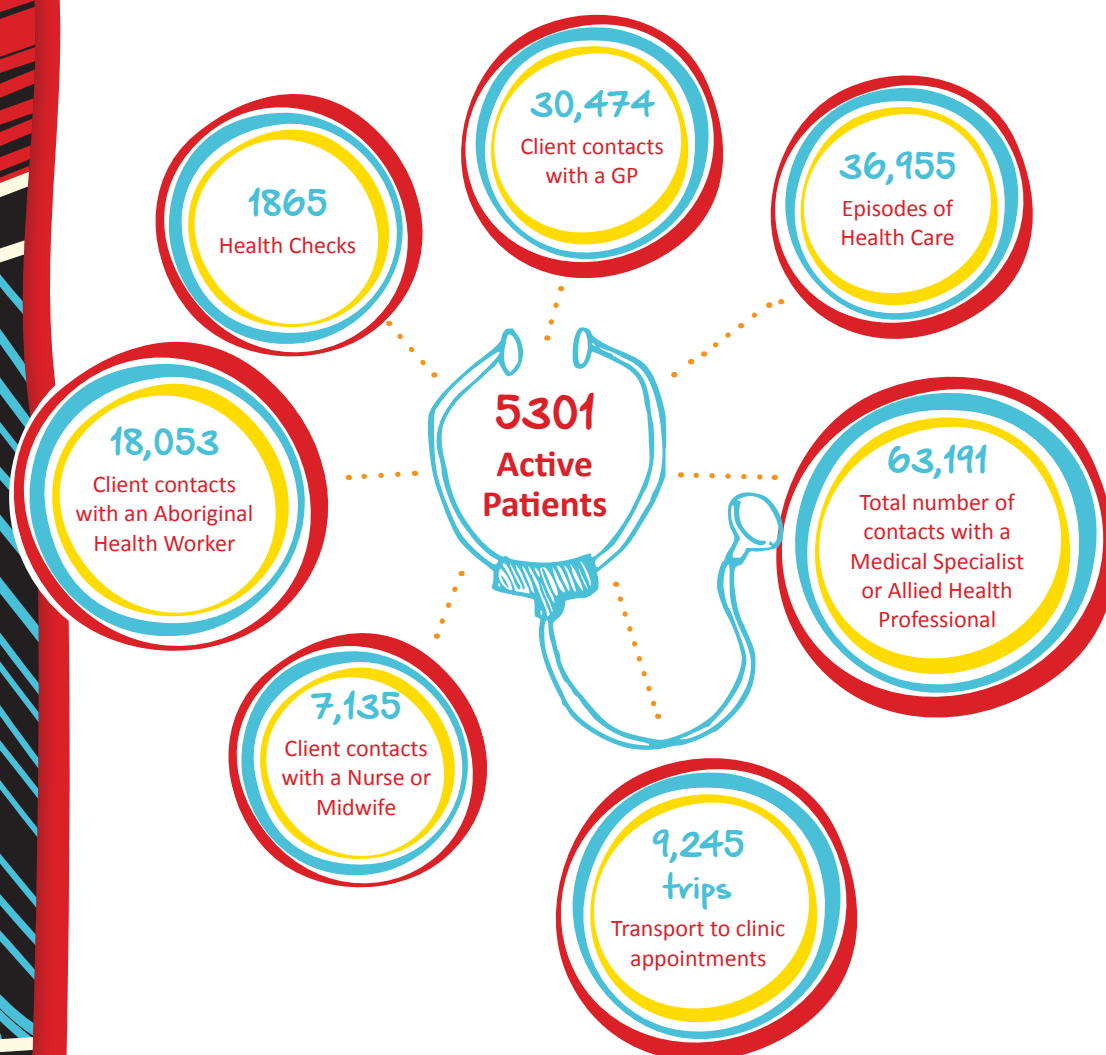


## PHYSICAL

BRAMS has an experienced multi-disciplinary team of health professionals, including Aboriginal Health Workers and Practitioners, GPs, Nurses, a Psychologist, Social and Emotional Wellbeing Case Workers, and Health Promotion Officers, who all work together to improve physical health outcomes of and Aboriginal and Torres Strait Islander people in Broome.

Effective treatment is supported by the use of approved treatment guidelines, including the Kimberley Protocols. These protocols were developed to standardise the screening for, and management of, health conditions which are more prevalent in the Kimberley. They also recognise that the management of these conditions differs from standard management due to the extreme remoteness of the area.

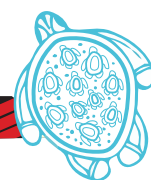
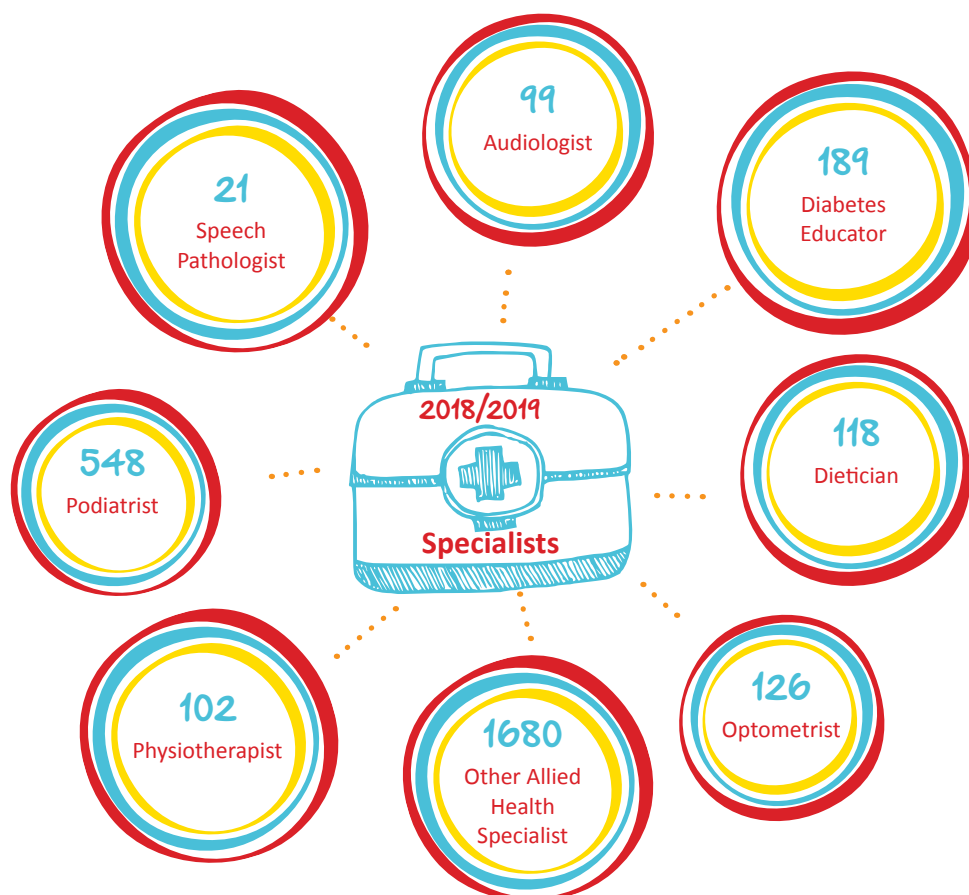
### HIGHLIGHTS OF OUR WORK THIS YEAR:





## HIGHLIGHTS OF OUR WORK THIS YEAR:

BRAMS provide patients with access to visiting allied health services. A snapshot of visiting specialists for the 2018/2019 period is highlighted below:





## FAMILY

Families play an important part in staying healthy. BRAMS encourages families to use healthcare services when an illness or disease first becomes noticeable, rather than wait until it becomes critical. BRAMS has carefully designed the way its services are delivered to ensure we respect and integrate local cultural practices, employ local Aboriginal and Torres Strait Islander staff, and use appropriate language and other forms of communication.

BRAMS' focus on clinical prevention and early intervention is achieved through targeted clinics. BRAMS have provided the following targeted clinics:

**Child health clinics**, including immunisation, nutrition, hearing health, developmental screening, and follow up action on all issues affecting child health. These clinics are provided twice a week.

**Chronic disease management clinics**, including GP Management Plans, individual client education, and self-management approaches. These clinics are provided twice a week.

**Antenatal clinics**, including engagement of woman and family in routine reviews, coordination of access to external service providers, and postnatal care for mother and baby. These clinics are provided on a weekly basis.

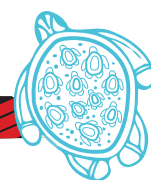
**Renal clinics**, including GP management plans, health education, and self-management approaches. These clinics are provided on a weekly basis.

**Women's health clinics**, including health checks, screening, and emotional wellbeing. These clinics are provided on a weekly basis.

**Men's health clinics**, including health checks, screening, and emotional wellbeing. These clinics are provided on a weekly basis.

**High school health clinics**, including health checks, social and emotional screening, and health promotion activities. These clinics are provided on a weekly basis.

**Outreach clinics**, including GP clinics at Millya Rumurra Drug and Alcohol Service and Germanus Kent House. These clinics are provided on a weekly basis.







## CULTURE AND LANGUAGE

### CULTURAL SAFETY

Cultural safety is defined as the 'outcome of education that enables safe services to be defined by those who receive the service'. Unsafe cultural practice is any action which diminishes, demeans or disempowers the cultural identity and wellbeing of an individual.

BRAMS has identified a number of strategies to enhance and maintain cultural safety within the organisation. The strategies are defined below:

- The need to achieve balance between academic and/or clinical expertise, and Aboriginal and Torres Strait Islander cultural knowledge.
- The universal application and implementation of cultural safety across the workplace.
- Embedding the principles of 'cultural safety' within the accreditation of all health professional practice and health services.
- An awareness of the importance and applicability of both verbal and non-verbal Aboriginal and Torres Strait Islander communication styles.
- Recognition and respect for cultural obligations, cultural validation, and cultural credentialing within cultural safe workplaces.
- Acknowledgement of and respect for cultural protocols within gender specific services.

### ABORIGINAL HEALTH WORKER FIRST POLICY

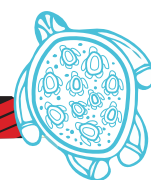
Aboriginal Health Workers play a key role in combating the high burden of disease and mortality rates in Aboriginal communities.

BRAMS is proud to have an Aboriginal Health Worker First Policy whereby patients are initially assessed by an Aboriginal Health Worker when they first present to the clinic.

Aboriginal Health Workers work collaboratively within our multidisciplinary healthcare team to achieve better health outcomes for Aboriginal people and communities.

They play a key role in facilitating relationships between patients and non-Indigenous health professionals, and help empower, encourage and support service users to have choice and control over their healthcare journey.

This model of service delivery is underpinned by the principles of cultural safety and respect embedded throughout the organisation.





## EMOTIONAL AND SPIRITUAL

Social and emotional wellbeing is a holistic concept which recognises the importance of connection to land and sea, culture, spirituality, ancestry, family and community, and how these affect the individual.

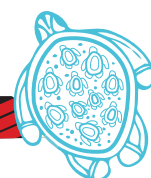
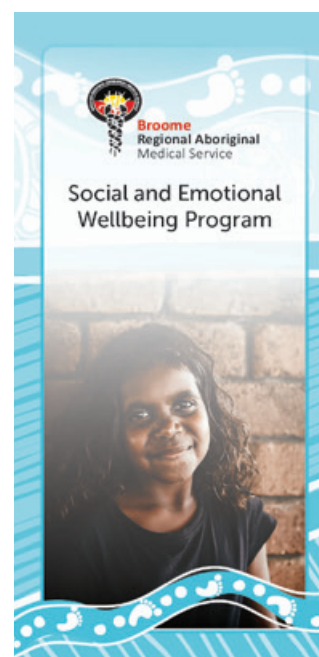
BRAMS has a multidisciplinary team approach to social and emotional wellbeing that includes:

- screening and early intervention
- evidence based treatment with the support of mental health specialists
- counselling services
- case management services
- facilitating a Social and Emotional Wellbeing Program.

The BRAMS Social and Emotional Wellbeing Program (SEWB) Program employs a Lead Clinician (Psychologist) and three Case Workers. The SEWB Program provides the following services:

- Assessment, planning and monitoring client goals
- Generalised counselling
- Advocacy
- Internal referrals to health services
- External referrals to external agencies
- Transport and support to engage with external agencies
- Assisting clients to participate in cultural activities
- Linking clients to groups facilitated by the SEWB Program.

## HIGHLIGHTS FROM THE SEWB PROGRAM





## COUNTRY

BRAMS works in partnership with a range of Medical Specialists to provide specialist treatment services to Aboriginal people living on country. These services are essential in reducing the travel burden of attending medical appointments for those living in remote communities.

## CONTACTS WITH MEDICAL SPECIALISTS AT BRAMS

**229**

Paediatrician

**21**

Cardiologist

**108**

Ophthalmologist

**434**

Dentist

**15**

Gynaecologist

**121**

Renal Medicine specialist

**59**

Ear nose and throat  
specialist

**1229**

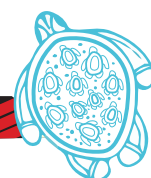
Other specialist



## AGEDCARE

Choice is at the centre of BRAMS' philosophy on aged care. BRAMS advocates that older Aboriginal and Torres Strait Islander people should have the right to choose their primary healthcare provider, regardless of their circumstances. This includes the right to remain on country.

BRAMS provides a weekly GP service to patients who reside at Germanus Kent House, and also receives funding from WA Primary Health Alliance to provide a 24 hour on-call GP service to these patients.







## COMMUNITY

BRAMS works actively within the community to provide health promotion activities that focus on efforts to change individual behaviours. These approaches seek to increase knowledge and understanding of the benefits of leading a healthy lifestyle in a way that supports social and personal development.

During the past year, BRAMS has participated in a wide range of community events including:

- NAIDOC Day Celebrations
- School Education Campaigns
- Mental Health Week
- Sports Carnival Events
- Father's and Mother's Day Community Events
- National Closing the Gap Day
- Mental Health Week
- Gibb River Road Mountain Bike Challenge

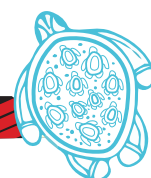
## TACKLING INDIGENOUS SMOKING

The BRAMS Tackling Indigenous Smoking (TIS) Program aims to improve the health of Aboriginal and Torres Strait people by minimising harms related to tobacco use. The program aims to achieve these goals by preventing the uptake of smoking and supporting smoking cessation within Aboriginal communities.

BRAMS employs three Tackling Indigenous Smoking Officers to deliver a health promotion approach to tobacco control that ultimately aims to reduce the rates of smoking and tobacco-related harm.

### Highlights for the TIS Program

- Development of "It's ok to be Smoke Free Campaign"
- Rebranded the BRAMS Clinic on Wheels to include information about becoming smoke free
- Weekly education sessions at the Clontarf Boys Academy and Broome Girls Academy
- Smoke free messages have been delivered through Goolarri Media
- BRAMS continues to promote a Smoke Free Workplace.





## OUR WORKFORCE

A snapshot of the BRAMS workforce shows the majority of our staff are Aboriginal and Torres Strait Islander people, and more than two-thirds are female. We employ an experienced multidisciplinary team of health professionals, including Aboriginal Health Workers and Practitioners, GPs, Nurses, a Psychologist, Social and Emotional Wellbeing Case Workers, and Health Promotion Officers who work together to improve health outcomes in the local community.

### WORKFORCE SNAPSHOT



13

Male employees



37

Female employees

58%

Aboriginal and Torres Strait Islander  
employees

### NUMBER OF PEOPLE IN THE FOLLOWING POSITIONS:



8

AHW  
(including coordinator)

10

Medical Administration  
(including field officers)

2

Registered Nurses

6

Child Health/Midwife

6

Senior Managers (including CEO)

7

GPs

1

Psychologist

3

Case Workers (SEWB)

3

Health Promotion  
Educators (TIS)

2

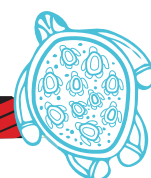
Corporate Services

1

Cleaning/Gardening

1

NDIS Worker





## QUALITY, RISK AND SAFETY

Quality, Risk and Safety is a key aspect of BRAMS' governance arrangements, ensuring that safe and high-quality health services are delivered to consumers each and every time. Effective quality, risk and safety management means promoting and ensuring good practice, monitoring risks, meeting all relevant legislation and standards, and providing a culturally responsive service.

BRAMS has introduced a Quality, Risk and Safety Framework that includes the necessary processes and structures to ensure effective quality, risk and safety processes are embedded within the organisation and that compliance is maintained with all relevant legislation and standards.

The Quality, Risk and Safety Committee has a diverse membership including the Quality Manager, Clinical Administration Coordinator, a Medical Receptionist, an Aboriginal Health Worker, the Health Operations Manager, Senior Administration Officer and the Corporate Services Manager.

At BRAMS, managing quality, risk and safety involves all aspects of service delivery and is relevant to all staff, regardless of their respective roles.

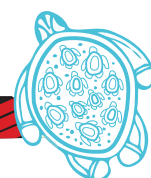
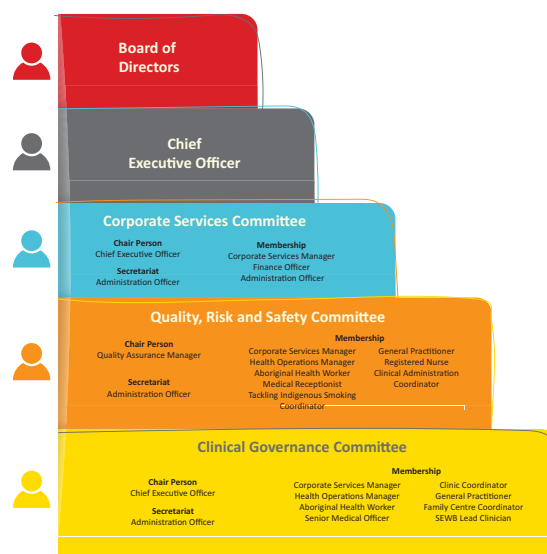
The establishment of clear processes and structures focuses BRAMS on monitoring performance and benchmarks, and enables future growth in all service areas to occur with confidence, knowing that robust quality and safety mechanisms are in place.

## COMMITTEE STRUCTURES

BRAMS recently established a number of management committees, with clearly defined reporting lines and Terms of Reference to ensure that effective oversight structures and processes are in place.

Although their individual roles vary slightly, each committee contributes to effective quality, risk and safety management by:

- Adhering to the organisation's code of conduct
- Ensuring policies are aligned with BRAMS' strategic objectives and risk appetite
- Managing risks in accordance with the risk management framework
- Adhering to policy and procedure development principles
- Using the Plan-Do-Study-Act model to manage quality and safety
- Complying with regulatory and legislative obligations.







## STAFF PROFILE

### NAME

*Denika Hansen*

### POSITION

**Aboriginal Health Practitioner**

#### How long have been employed at BRAMS:

Almost 4 years in Feb 2020.

#### What do you like most about your job?

I enjoy coming to work every day knowing that no two days are the same, and as it becomes more challenging, it gives me more will power to continue to give the best care that I can, knowing that I am a part of a great working team who are just as determined to help improve the lives of our Aboriginal people, helping close the GAP.

#### What would you like to achieve?

Knowing that I help improve the lives of our people every day already feels like a big achievement.

#### What are some of the things you like to do when you're not working?

I love to spend time with my 2-year-old son, going to the beach, enjoy playing football, basketball, netball and going to the gym.

#### What do you like about Broome?

Family, beaches & dry season weather.

#### Any random facts you could share with us?

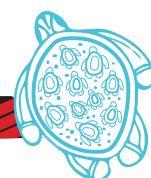
I met the Queen in 2011 (I even did a curtsy for her)

#### Tell us your favorite quote.

YOLO (you only live once)



(Written consent has been obtained from individuals to publish these stories)





## STAFF PROFILE

### NAME

Rowena Puertolanno

### POSITION

SEWB Worker (Female)

#### Tell us a bit about yourself:

I'm a local Yawuru/Bard (Bardi) Jarndu (woman)

#### What qualifications do you have?

I have a Diploma of Counselling and Psychotherapy, and Accreditation in Seasons for Healing and Growth, with 5 years' experience.

#### You're a director on a number of boards; which ones?

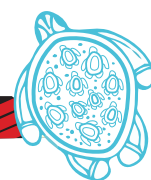
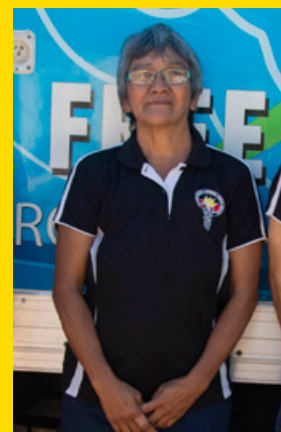
FVPLS, Chile Creek, Environment Kimberley, Saints Football Club/West Kimberley Football League

#### What are some of the things you like doing when you're not working?

Fishing, playing sports; basketball, softball, netball

#### What would you like to achieve?

I want to create a grass-roots solution that is going to help and support the families to become, 'healthy families, good families and a safe family' with a whole community approach.





## STAFF PROFILE

### NAME

**Delia Lawford**

### POSITION

**Aboriginal Health Practitioner/Clinic Coordinator**

#### How long have been employed at BRAMS:

Since 2008, so 11 years.

#### What do you like most about your job?

Working with our mob to help improve Indigenous life expectancy; knowing that every day that I come to work and helping to make a difference within our Indigenous community; just working for our mob with others that are just as passionate about Aboriginal health makes my job so enjoyable.

#### What you would like to achieve?

I would like to help with Closing the Gap between Indigenous & non-Indigenous health so there is NO gap!

#### What are some of the things you like to do when you're not working?

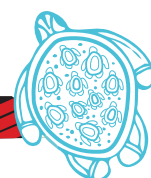
Family time, spending time with my boys, relaxing at the beach, having BBQ's - anything that involves food lol !

#### What do you like about Broome?

What's not to love, its home. There are all the usual things to love about Broome, its lovely beaches and sunsets of cause! And Broome wouldn't be Broome without the people and its multiculturalism.

#### Tell us your favourite quote:

It's a famous Bob Marley quote: "Love the Life you Live, Live the Life you Love"





## PATIENT PROFILE

**Leonie Bartlett**

### Can you tell us a little bit about yourself?

I am a Noongar lady from Swan Area in Perth, I have a connection to Turkey Creek. My Aboriginal name is Nyitdjiluar, which means 'little bee'.

I am a "Broomerang" because I keep coming back to Broome.

### How long have you been coming to BRAMS?

I have been coming to BRAMS on and off for the last 35 years! I have been coming more regularly in the last 12 months as I am living here now.

### What do you like about BRAMS?

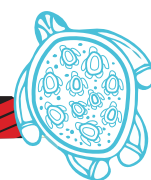
I feel that I get a good service, staff follow up with me about specialist appointments. I feel comfortable coming to BRAMS they understand my culture and relate to me.

### How has BRAMS helped with your health and wellbeing?

I had been feeling down for the last 5 years due to some losses in my family. When I was feeling down I came into see the doctors, nurses and health workers who helped me feel better. BRAMS has helped me to join a fitness and exercise group and really supported me to get out of a dark spot. I feel that I get to have a good yarn with staff and this has encouraged me to try and help others.

### Would you recommend BRAMS to other people?

Yes, BRAMS provide good services for Aboriginal people. You can see good people like a podiatrist and dentist.







## PATIENT PROFILE

*Helen Laurence*

### Tell us a little bit about yourself?

I grew up in Broome. My grandfather owned a station in the Kimberley. I have been here on and off for the last 40 years - I am connected with this place and keep coming back.

### How long have you been coming to BRAMS?

I have been coming to BRAMS for the last 5 years.

### What do you like about BRAMS?

I love everything about BRAMS, and how the staff relate to me. They treat me like a person not just a number. The Service is A1.

### How has BRAMS helped with your health and wellbeing?

BRAMS has helped me get my health back on track and I have now been able to return to work two days a week. BRAMS helped me to exercise and this has made a big difference in my life.

### Would you recommend BRAMS to other people?

I would recommend BRAMS to everybody. I have been to other health services but BRAMS is the best and the reason why I stay in Broome.



## PATIENT PROFILE

*Bradley Thornton (Dad),  
Zarica Thornton (Mum)  
Sanzarah Thornton &  
Thaydias Thornton (Children)*

### How long have you been coming to BRAMS?

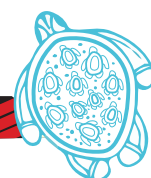
We only moved to Broome recently and have started to access BRAMS services for the family.

### What do you like about coming to BRAMS?

We really like the way BRAMS follows up on everything, particularly with the kids.

### Would you recommend BRAMS to others?

Absolutely. It's a great service.





## OUR PARTNERS AND SUPPORTERS

BRAMS is grateful for the ongoing support of our partners, supporters and peak bodies.

### FUNDING BODIES

National Indigenous  
Australians Agency

Western Australian Primary Health  
Alliance

Kimberley Aboriginal Medical  
Services

Western Australian Country Health  
Service

Australian Government Department  
of Health

### BRAMS WORKS IN PARTNERSHIP WITH

Boab Health Services

Germanus Kent House

Western Australian Country Health  
Service

Men's Outreach Service

Kimberley Aboriginal Medical  
Services

Nirrumbuk Aboriginal Organisation

National Disability Insurance Agency

Broome Girls Academy

Western Australian Dental Service

Broome Academy/Clontarf

Kimberley Mental Health Service

Kimberley Stolen Generation  
Aboriginal Corporation

RFDS Dental Service

Millya Rumurra Drug and Alcohol  
Service

Air Force Dental Team

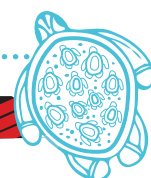
### WE HAVE MEMBERSHIPS WITH

Kimberley Aboriginal Medical Service

Aboriginal Health Council of  
Western Australia

Kimberley Aboriginal Health Planning  
Forum

National Aboriginal Community  
Controlled Health Organisation



# FINANCIAL STATEMENTS



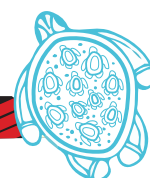
**Broome**  
**Regional Aboriginal**  
Medical Service

**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**FINANCIAL STATEMENTS**  
**30th JUNE 2019**

## **CONTENTS:-**

Statement of Profit or Loss and Other Comprehensive Income	28
Statement of Financial Position	29
Statement of Changes in Equity	30
Statement of Cash Flows	31
Notes to the Financial Statements	32 - 47
Directors' Report	48 - 49
Directors' Declaration	50
Auditor's Independence Declaration	51
Auditor's Report	52 - 53



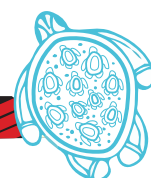


**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN:12**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	Note	2019 \$	2018 \$
<b>Revenue</b>			
Revenue from government grants	2	5,295,079	5,561,156
Other revenue	2	2,497,992	1,958,677
Other income	2	<u>256,987</u>	<u>277,206</u>
<b>Total Revenue</b>		<u>8,050,058</u>	<u>7,797,039</u>
<b>Expenditure</b>			
Employee expenses		(5,546,750)	(5,058,990)
Depreciation		(171,797)	(174,007)
Interest expense		(1,058)	(2,298)
Audit/legal/consultancy fees		(52,035)	(32,451)
Impairment losses on financial assets		(1,355)	(239)
Motor vehicle expenses		(49,270)	(55,685)
Utilities/rates expense		(74,706)	(73,620)
Staff training expense		(16,269)	(16,541)
Operational expenses	3b	<u>(1,105,425)</u>	<u>(1,123,221)</u>
<b>Total Expenditure</b>		<u>(7,018,665)</u>	<u>(6,537,053)</u>
<b>Surplus / (deficit) for the year</b>		<b>1,031,392</b>	<b>1,259,986</b>
<b>Other Comprehensive Income</b>			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
<b>Total Comprehensive Income</b>		<u><b>1,031,392</b></u>	<u><b>1,259,986</b></u>

The accompanying notes form part of these financial statements.





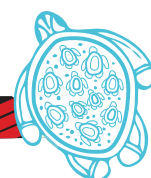


**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN:12**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2019**

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	2,650,926	1,764,499
Trade and other receivables	5	258,804	141,028
Inventories	6	3,014	4,902
Other assets	7	223,996	179,593
<b>Total Current Assets</b>		<u>3,136,740</u>	<u>2,090,022</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	8	5,800,550	5,430,709
Trade and other receivables	5	-	22,479
Building works in progress	9	-	255,766
<b>Total Non-Current Assets</b>		<u>5,800,550</u>	<u>5,708,953</u>
<b>TOTAL ASSETS</b>		<u>8,937,290</u>	<u>7,798,975</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	10	901,735	936,584
Borrowings	11	2,589	16,362
Provisions	12	447,303	385,797
<b>Total Current Liabilities</b>		<u>1,351,627</u>	<u>1,338,743</u>
<b>Non - Current Liabilities</b>			
Borrowings	11	-	2,543
Provisions	12	396,998	300,415
<b>Total Non-Current Liabilities</b>		<u>396,998</u>	<u>302,958</u>
<b>TOTAL LIABILITIES</b>		<u>1,748,625</u>	<u>1,641,702</u>
<b>NET ASSETS</b>		<u>7,188,667</u>	<u>6,157,274</u>
<b>EQUITY</b>			
Retained earnings		6,767,556	5,736,163
Reserves		421,111	421,111
<b>TOTAL EQUITY</b>		<u>7,188,667</u>	<u>6,157,274</u>

The accompanying notes form part of these financial statements.





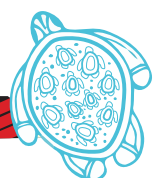
**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION  
ICN:12**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019**

	<b>Retained Earnings \$</b>	<b>Revaluation Surplus \$</b>	<b>Gifted Assets Reserve \$</b>	<b>Total \$</b>
<b>Balance at 1 July 2017</b>	4,476,177	(155,112)	576,223	4,897,288
<b>Comprehensive Income</b>				
Surplus attributable to the entity	<u>1,259,986</u>	<u>-</u>	<u>-</u>	<u>1,259,986</u>
<b>Total comprehensive income attributable to members of the entity for the year</b>	<u>1,259,986</u>	<u>-</u>	<u>-</u>	<u>1,259,986</u>
<b>Balance at 30 June 2018</b>	<u><b>5,736,163</b></u>	<u><b>(155,112)</b></u>	<u><b>576,223</b></u>	<u><b>6,157,274</b></u>
<b>Balance at 1 July 2018</b>	<b>5,736,163</b>	<b>(155,112)</b>	<b>576,223</b>	<b>6,157,274</b>
<b>Comprehensive Income</b>				
Surplus attributable to the entity	<u>1,031,392</u>	<u>-</u>	<u>-</u>	<u>1,031,392</u>
<b>Total comprehensive income attributable to members of the entity for the year</b>	<u>1,031,392</u>	<u>-</u>	<u>-</u>	<u>1,031,392</u>
<b>Balance at 30 June 2019</b>	<u><b>6,767,556</b></u>	<u><b>(155,112)</b></u>	<u><b>576,223</b></u>	<u><b>7,188,667</b></u>

For a description of each reserve, refer to note 19.

The accompanying notes form part of these financial statements.



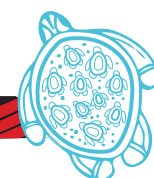


**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN:12**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus / (deficit) for the year		1,031,392	1,259,986
Adjustments for			
Depreciation		171,797	174,007
Doubtful debts expense		(330)	239
Building works in progress completed		255,766	-
Interest expense		859	-
(Increase)/Decrease in trade and other receivables		(94,967)	(114,271)
(Increase)/Decrease in inventories		1,888	(772)
(Increase)/Decrease in other assets		(44,403)	(6,240)
Increase/(Decrease) in trade and other payables		(34,850)	(5,890)
Increase/(Decrease) in provisions		158,089	52,170
<i>Net cash provided by operating activities</i>		<u>1,445,241</u>	<u>1,359,229</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant & equipment		<u>(541,639)</u>	<u>(255,766)</u>
<i>Net cash provided by investing activities</i>		<u>(541,639)</u>	<u>(255,766)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of loan commitments		<u>(17,175)</u>	<u>(33,489)</u>
<i>Net cash provided by financing activities</i>		<u>(17,175)</u>	<u>(33,489)</u>
<b>Net increase in cash held</b>		886,427	1,069,974
<b>Cash at beginning of financial year</b>		1,764,499	694,525
<b>Cash at end of financial year</b>	<b>4</b>	<u><u>2,650,926</u></u>	<u><u>1,764,499</u></u>
Interest Paid		1,058	2,305

The accompanying notes form part of these financial statements.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Preparation**

Broome Regional Aboriginal Medical Service Aboriginal Corporation applies Australian Accounting Standards - Reduced Disclosure Requirements as set out in AASB 1053: *Application of Tiers of Australian Accounting Standards* and AASB 2010-2: *Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements*.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. The corporation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 1/11/2019 by the directors of the corporation.

**Accounting Policies**

**(a) Income tax**

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

**(b) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair values as indicated, less, where applicable, accumulated depreciation and impairment losses.

**Freehold property**

Freehold land and buildings are shown their fair value based on periodic, but at least triennial, valuations by external independent valuer, less subsequent depreciation for buildings.

In periods where freehold land and buildings are not subject to an independent valuation, the directors conduct directors valuations to ensure the carrying amount for the land and buildings is not materially different to fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in the profit and loss.

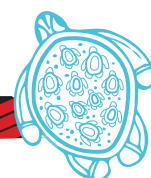
Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

**Plant and Equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit and loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 (d) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the assets at the date it is acquired.





**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**Depreciation**

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

**Class of Fixed Asset**

Buildings	2.5 %
Plant & equipment	7 to 33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the profit and loss in the period in which they arise. . When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**(c) Financial Instruments**

*Initial Recognition and Measurement*

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the corporation commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted). Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are recognised immediately as expenses in profit or loss.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component.

*Classification and Subsequent Measurement*

*Financial liabilities*

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

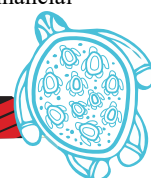
The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

*Financial assets*

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The entity initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

**Derecognition**

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

*Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

*Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the entity elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

**Impairment**

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- credit risk operational simplification.

*General approach*

Under the general approach, at each reporting period, the entity assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there has been no significant increase in credit risk since initial recognition, the entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

*Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables
- trade receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (eg default or past due event);
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation

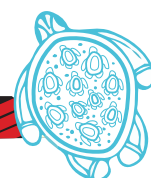
*Low credit risk operational simplification approach*

If a financial asset is determined to have low credit risk at the initial reporting date, the entity assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the entity applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

—adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

**Recognition of expected credit losses in financial statements**

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

**(d) Impairment of Assets**

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for intangible assets with indefinite lives.

**(e) Employee Benefits**

**Short-term employee benefits**

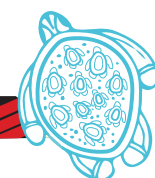
Provision is made for the corporation's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The corporation's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

The corporation classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the corporation's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The corporation's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the corporation does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.





**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**(f) Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**(h) Revenue**

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and 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. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant will be deferred until those conditions are satisfied.

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 financial position as a liability until the service has been delivered in accordance with the funding agreement, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

**(i) Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the entity during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**(j) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables in the statement of financial position are shown inclusive of GST, except for accrued expenses which are shown net of GST. The net amount of GST recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Cash flows are presented in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(k) Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(l) Critical Accounting Estimates and Judgments**

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

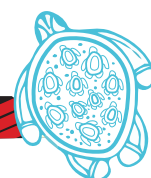
**Key Estimates**

*Impairment*

The entity assesses impairment at the end of each reporting period by evaluating conditions and events specific to the entity that may be indicative of impairment triggers.

*Plant and equipment*

As indicated in Note 1(c), the entity reviews the useful life of plant and equipment on annual basis.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

*Valuation of freehold land and buildings*

The freehold land and buildings were independently valued in May 2017 by Opteon Property Group. The valuation was based on the fair value less cost to sell. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current weakened demand for land and buildings in the area and recent sales data for similar properties. The valuation resulted in a revaluation increment of \$14,602 being recognised for the year ended 30 June 2017.

At 30 June 2019, the directors have performed a directors' valuation on the freehold land and buildings. The directors have reviewed the key assumptions adopted by the valuers in 2017 and do not believe there has been a significant change in the assumptions at 30 June 2019. The directors therefore believe the carrying amount of the land correctly reflects the fair value less costs of disposal at 30 June 2019. Refer to Note 19 for detailed disclosures regarding the fair value measurement of the company's freehold land and buildings

*Employee benefits*

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. The corporation expects most employee will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

**(m) Economic Dependence**

Broome Regional Aboriginal Medical Service Aboriginal Corporation is dependent on the Commonwealth Department of Health for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe the Government Departments will not continue to support the Corporation.

**(n) Fair Value of Assets and Liabilities**

The corporation measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

"Fair value" is the price the corporation would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

**(o) New and amended Accounting Standards**

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the entity. The directors have assessed all new and amended accounting standards issued and effective for financial reporting periods beginning on or after 1 January 2018, and determine there to be no effect on the current or prior period financial statements.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

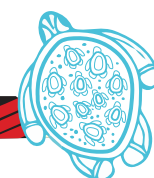
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**2. REVENUE**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Revenue from Government and Other Grants</b>		
Commonwealth government grants	3,924,937	4,116,143
State government grants	534,857	533,163
Other grants	635,935	844,608
Prior Yr unexpended grants b/fwd	328,578	395,821
Less: Unexpended grants	(123,101)	(328,578)
Less: Grants returned to funding body	(6,127)	-
	<u>5,295,079</u>	<u>5,561,156</u>
<b>Other Revenue</b>		
Medical income	2,497,992	1,958,677
	<u>2,497,992</u>	<u>1,958,677</u>
<b>Total Revenue</b>	<u>7,793,071</u>	<u>7,519,833</u>
<b>Other Income</b>		
Members fees	63	43
Rental income	145,680	156,914
Other	111,244	120,249
<b>Total Other Income</b>	<u>256,987</u>	<u>277,206</u>
<b>Total Revenue &amp; Other Income</b>	<u>8,050,058</u>	<u>7,797,039</u>

**3. SURPLUS FOR THE YEAR**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>a. Expenses</b>		
Depreciation:		
buildings	102,566	84,833
motor vehicle	48,771	54,351
furniture and equipment	20,460	34,823
Total depreciation	<u>171,797</u>	<u>174,007</u>
Impairment losses on financial assets:		
trade and other receivables	1,355	239
Rental expense on operating leases		
- minimum lease payments	25,754	40,828
Total Rental Expense	<u>25,754</u>	<u>40,828</u>



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**b. Significant Revenue and Expenses**

The following significant expense items, not separately identified in the Statement of Profit or Loss and Other Comprehensive Income are relevant in explaining the financial performance:

Accreditation	7,377	1,572
Directors expenses	119,161	131,067
Donations	10,000	9,809
Insurances	138,978	105,924
IT/Communications	37,916	32,244
Locums	70,491	99,216
Medical/cleaning expenses	283,820	211,132
Minor capital expenditure	45,944	16,739
Office expenses	31,350	34,076
Programme resources & promotions	39,236	70,278
Repairs & maintenance	105,968	91,885
Security	52,559	51,090
Staff Amenities	13,644	18,066
Staff gifts	1,275	760
Telephone	53,570	46,861
Travel & accommodation	81,603	114,086

**4. CASH AND CASH EQUIVALENTS**

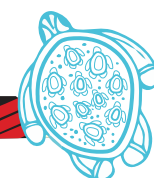
	<b>2019</b>	<b>2018</b>
	\$	\$
Restricted cash at bank	123,101	328,578
Unrestricted cash at bank	2,527,826	1,435,921
	<u>2,650,926</u>	<u>1,764,499</u>

Cash at Bank is a "restricted asset" in that amounts representing unexpended grants may only be applied for the purposes specified in conditions of grants. Refer to note 10.

The business line of credit is secured by a first registered mortgage over four freehold properties owned by the Corporation: 3A&B Pryor Drive, Broome; 11A&B Pryor Drive, Broome. The new line of credit facility contract was entered into in June 2017 with an approved limit of \$1,000,000.

**5. TRADE & OTHER RECEIVABLES**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>CURRENT</b>		
Trade receivables	246,793	117,989
Sundry Receivables	333	-
Provision for impairment of receivables	5a <u>(200)</u>	<u>(530)</u>
	246,926	117,459
Other receivables	<u>11,878</u>	<u>23,569</u>
	<u>258,804</u>	<u>141,028</u>





**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

*(a) Provision for Impairment of Receivables*

Provision for Impairment as at 1 July 2017	682
charge for year	(543)
written off	391
Provision for Impairment as at 30 June 2018	530
charge for year	(2,015)
written off	1,685
Provision for Impairment as at 30 June 2019	<u>200</u>

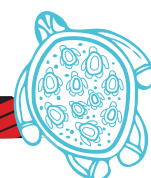
	<b>2019</b>	<b>2018</b>
	\$	\$
<b>NON CURRENT</b>		
Other Receivables	<u>-</u>	<u>22,479</u>
	<u>-</u>	<u>22,479</u>

**6. INVENTORIES**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>CURRENT</b>		
At cost:		
Inventory	<u>3,014</u>	<u>4,902</u>
	<u>3,014</u>	<u>4,902</u>

**7. OTHER ASSETS**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>CURRENT</b>		
Bonds receivable	19,320	11,500
Prepayments	<u>204,676</u>	<u>168,093</u>
	<u>223,996</u>	<u>179,593</u>



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**8. PROPERTY, PLANT AND EQUIPMENT**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Land and Buildings</b>		
Freehold land & buildings at fair value:		
– directors valuation	2,739,997	2,739,997
Total freehold land & buildings	<u>2,739,997</u>	<u>2,739,997</u>
Leasehold improvements at cost:		
– clinic at cost	4,577,060	4,096,961
Total leasehold improvements	<u>4,577,060</u>	<u>4,096,961</u>
Total land & buildings	7,317,057	6,836,958
Less accumulated depreciation	(1,653,480)	(1,550,917)
Total land and buildings	<u>5,663,577</u>	<u>5,286,041</u>
<b>Plant and Equipment</b>		
– at cost	777,553	716,014
Less accumulated depreciation	(640,577)	(571,346)
Total plant & equipment	<u>136,976</u>	<u>144,667</u>
Total property, plant and equipment	<u><u>5,800,550</u></u>	<u><u>5,430,709</u></u>

**Movement in Carrying Amounts**

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

	<b>Land &amp; Buildings</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
	\$	\$	\$
<b>2019</b>			
Balance at the beginning of the year	5,286,041	144,667	5,430,709
Additions at cost	480,099	61,540	541,639
Depreciation expense	(102,566)	(69,231)	(171,797)
Carrying amount at the end of year	<u><u>5,663,577</u></u>	<u><u>136,976</u></u>	<u><u>5,800,550</u></u>

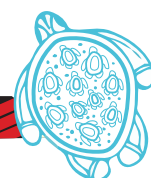
**Asset Revaluations**

The freehold land and buildings were independently valued in May 2017 by Opteon Property Group. The valuation was based on the fair value less cost to sell. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current weakened demand for land and buildings in the area and recent sales data for similar properties. The valuation resulted in a revaluation decrement of \$14,602 being recognised for the year ended 30 June 2017.

At 30 June 2019 the directors have performed a directors' valuation on the freehold land and buildings. The directors have reviewed the key assumptions adopted by the valuers in 2017 and do not believe there has been a significant change in the assumptions at 30 June 2019. The directors therefore believe the carrying amount of the land correctly reflects the fair value less costs of disposal at 30 June 2019. Refer to Note 20 for detailed disclosures regarding the fair value measurement of the company's freehold land and buildings

**Leasehold Improvements**

These assets are beneficially owned by the Crown. The Corporation has a sub-lease and, given future economic benefits exist, the leasehold improvements have been brought to account.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**9. BUILDING WORKS IN PROGRESS**

	<b>2019</b>	<b>2018</b>
	\$	\$
Clinic Upgrade	-	255,766
Net carrying amount	-	255,766

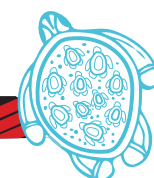
**10. TRADE AND OTHER PAYABLES**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>CURRENT</b>		
Trade payables	397,056	268,565
Other current payables	204,584	228,696
Employee benefits	117,909	110,727
Unexpended grants	123,101	328,578
Income received in advance	59,085	18
10a	<u>901,735</u>	<u>936,584</u>
 (a) Financial liabilities at amortised cost classified as trade and other payables		
Current trade and other payables	901,735	936,584
Less: statutory obligations	<u>(132,842)</u>	<u>(135,751)</u>
Financial liabilities as trade and other payables	16 <u>768,892</u>	<u>800,833</u>

**11. BORROWINGS**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>CURRENT LIABILITIES</b>		
Business Vehicle Loan	11a <u>2,589</u>	<u>16,362</u>
	<u>2,589</u>	<u>16,362</u>
<b>NON-CURRENT LIABILITIES</b>		
Business Vehicle Loan	11a <u>-</u>	<u>2,543</u>
	<u>-</u>	<u>2,543</u>
Total borrowings	<u>2,589</u>	<u>18,906</u>

11(a). The vehicle loan, of which there is one (1) is secured by a vehicle owned by the Corporation. The loan was entered into in September 2016. The loan has a contracted term of 36 months.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**12. PROVISIONS**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT</b>		
Provision for employee benefits: annual leave	353,770	295,618
Provision for employee benefits: long service leave	93,533	90,179
	<u>447,303</u>	<u>385,797</u>
<b>NON-CURRENT</b>		
Provision for employee benefits: long service leave	368,294	271,711
Provision for portable long service leave	28,704	28,704
	<u>396,998</u>	<u>300,415</u>
	<u>844,301</u>	<u>686,212</u>
	<b>Annual Leave</b>	<b>Long Service Leave</b>
	<b>\$</b>	<b>\$</b>
<b>Total</b>	<b>\$</b>	<b>\$</b>
Analysis of total provisions:		
Opening balance 1 July 2018	295,618	390,594
Additional provisions raised during year	407,947	127,569
Amounts used	(349,795)	(27,631)
Balance at 30 June 2019	<u>353,770</u>	<u>490,531</u>
	<u>844,301</u>	<u>844,301</u>

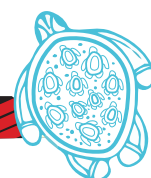
**Provision for Employee Benefits**

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the corporation does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the corporation does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(e).





**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**13. EVENTS AFTER THE REPORTING PERIOD**

The directors are not aware of any other matter or circumstance that has arisen since 30 June 2019 that has significantly affected, or may affect the corporation's operations, the results of those operations, or the corporation's state of affairs in future financial years.

**14. KEY MANAGEMENT PERSONNEL COMPENSATION**

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 is considered key management personnel.

The totals of remuneration paid to key management personnel of the entity during the year are as follows:

	<b>2019</b>	<b>2018</b>
	\$	\$
Key management personnel compensation	281,282	259,998
	<u>281,282</u>	<u>259,998</u>

**15. RELATED PARTY TRANSACTIONS**

**Related Parties**

The corporation's main related parties are as follows:

**(a) Key management personnel**

Any persons 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, is considered key management personnel.

For details of disclosures relating to key management personnel, refer to Note 14: Key Management Personnel Compensation.

**(b) Other related parties**

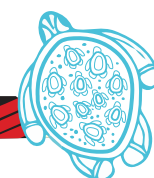
Other related parties include immediate family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel, individually or collectively with their immediate family members.

**(c) 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.

(i) The following transactions occurred with related parties

- (a) A company controlled by a Director of the corporation was engaged to provide security services for the 18/19 financial year. Payments totalling \$53,959 including GST were made to the company for the year exchange for the provision of security services.
- (b) Two daughters of a director are employees of the Corporation.



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**16. FINANCIAL RISK MANAGEMENT**

The entity's financial instruments consist mainly of deposits with banks, accounts receivable and payable, borrowings and unspent grant funds.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

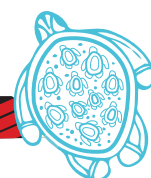
		<b>2019</b>	<b>2018</b>
		\$	\$
<b>Financial assets</b>			
Cash and cash equivalents	4	2,650,926	1,764,499
Trade and other receivables	5	258,804	141,028
<b>Total financial assets</b>		<u>2,909,730</u>	<u>1,905,527</u>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
Trade and other payables	10	768,892	800,833
Borrowings	11	2,589	18,906
<b>Total financial liabilities</b>		<u>771,482</u>	<u>819,738</u>

Refer to Note 1(n) for detailed disclosures regarding the fair value measurement of the company's financial assets and financial liabilities.

**17. CAPITAL AND LEASING COMMITMENTS**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not recognised in the financial statements		
Payable — minimum lease payments		
- not later than 12 months	<u>16,853</u>	<u>77,187</u>
Minimum lease payments	<u>16,853</u>	<u>77,187</u>

The property lease commitments, of which there are two (2) are non-cancellable operating leases contracted for but not recognised in the financial statements with a one year term. Increase in lease commitments may occur in line with the Consumer Price Index (CPI).



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION**  
**ICN : 12**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**18 .CONTINGENT LIABILITIES**

A contingent liability exists in relation to possible staff terminations. The potential liability is yet to be determined.

**19 .RESERVES**

**a. Revaluation Surplus**

The revaluation surplus records the revaluations of non-current assets.

**b. Assets Gifted Reserve**

The assets gifted reserve records the transfer of assets from KAMS Ltd.

**20. FAIR VALUE MEASUREMENTS**

The corporation has the following assets, as set out in the table below, that are measured at fair value on a recurring basis after their initial recognition. The corporation does not subsequently measure any liabilities at fair value on a recurring basis and has no assets or liabilities that are measured at fair value on a non-recurring basis.

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Recurring fair value measurements</b>		
<i>Property, plant and equipment</i>		
Freehold land	875,000	875,000
Freehold buildings	1,771,750	1,818,375
8	<u>2,646,750</u>	<u>2,693,375</u>

- (i) For land and buildings, the fair values are based on a directors' valuation taking into account an external independent valuation performed in the previous year, which used comparable market data for similar properties.

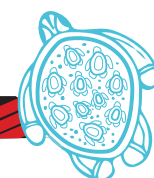
**21. ENTITY DETAILS**

The registered office of the entity is:

Broome Regional Aboriginal Medical Service Aboriginal Corporation (ICN 12)  
Lot 640 Dora Street, Broome WA 6725

The principal place of business is:

Broome Regional Aboriginal Medical Service Aboriginal Corporation (ICN 12)  
Lot 640 Dora Street, Broome WA 6725



## **BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION [ICN 12] DIRECTORS' REPORT**

Your directors present this report on the corporation for the financial year ended 30 June 2019 [in accordance with subsection 333-10 (1) of the Corporations (Aboriginal Torres Strait Islander) Act 2006].

### **Directors**

The names of each person who has been a director during the year and to the date of this report are:

Bin Kali, Christopher  
Briton, Diann (appointed 05/12/2018)  
Cox, Irenaeus (ceased 05/12/2018)  
Cox, Janet  
Cox, Trevor  
Kelly, Leonie  
Wright, Barbara  
Matsumoto, Philip  
Sahanna, Raymond  
Watson, Kathleen (appointed 05/12/2018)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### **Corporation Secretary**

The following person held the position of corporation secretary at the end of financial year: Diann Briton  
The qualifications and experience of the secretary are: Director of the Corporation

### **Principal Activities**

The corporation's principal activities during the year was the provision of primary healthcare. There were no significant changes in the nature of those activities during the year.

### **Dividends Paid or Recommended**

The corporation's constitution precludes it from distributing any surpluses to members. Accordingly, no distributions were paid, recommended or declared by the corporation during the year.

### **Review of Operations**

The operations of the corporation resulted in a net surplus to members funds of \$1,031,392 (2018: surplus \$1,259,986). Careful reading of the audited financial statements will disclose:

- A detailed overview of the business performance for the financial year
- All reference to the corporation's results and of its financial position

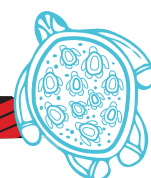
### **Significant Changes in State of Affairs**

No significant changes in the entities state of affairs occurred during the financial year.

### **After Balance Date Events**

The Directors are not aware of any matter or circumstance that has arisen since the end of the year that has significantly affected, or may significantly affect:

- (i) the corporation's operations in future financial years; or
- (ii) the results of those operations in future financial years; or
- (iii) the corporation's state of affairs in future financial years.







## BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION [ICN 12] DIRECTORS' REPORT

### Future Developments

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

The corporation expects to maintain the present status and level of operations and hence there are no likely developments in the corporation's operations.

### Environmental Issues

The corporation's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

### Meetings of Directors

During the financial year, 20 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	No. eligible to attend	No. attended
Bin Kali, Christopher	20	16
Briton, Diann (appointed 05/12/2018)	11	10
Cox, Irenaeus (ceased 05/12/2018)	9	8
Cox, Janet	20	19
Cox, Trevor	20	19
Keliy, Leonie	20	16
Wright, Barbara	20	18
Matsumoto, Philip	20	19
Sahama, Raymond	20	18
Watson, Kathleen (appointed 05/12/2018)	11	10

### Indemnifying Officers or Auditor

No indemnities have been given or insurance premiums paid, during or since the end of financial year, for any person who is or has been an officer or auditor of the corporation.

### Proceedings on Behalf of the Corporation


No person has applied for leave of Court to bring proceedings on behalf of the corporation or intervene in any proceedings to which the corporation is a party for the purpose of taking responsibility on behalf of the corporation for all or any part of those proceedings.


The corporation was not a party to any such proceedings during the year.

### Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2019 has been received and can be found on page 24 of the financial report.

Signed in accordance with a resolution of the Board of Directors

  
Director - Signature

  
Director - Name

Dated this 1st day of November 2019



**BROOME REGIONAL ABORIGINAL MEDICAL SERVICES ABORIGINAL CORPORATION [ICN 12]**

**DIRECTORS DECLARATION**

The directors have determined that the corporation is a reporting entity that does not have public accountability as defined in AASB 1053: Application of Tiers of Australian Accounting Standards and that these general purpose financial statements should be prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements.

In accordance with a resolution of the directors of Broome Regional Aboriginal Medical Service Aboriginal Corporation (ICN 12) the directors of the corporation declare that:

1. The financial statements and notes, as set out on pages 5 to 20, are in accordance with: the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and:
  - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
  - (b) give a true and fair view of the financial position of the corporation as at 30 June 2019 and its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the corporation will be able to pay its debts as and when they become due and payable.

D. Britton

Director- Signature

DIANN BRITTON

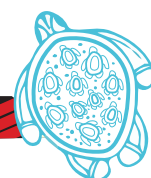
Director - Name

Dated this

1st

day of

November 2019





**Broome**  
**Regional Aboriginal**  
Medical Service

**FONG RICHARDS**

Certified Practising Accountants  
ABN 38 552 432 632

PO Box 560  
Wembley WA 6913  
M: 0419 953 552  
E: afong@iinet.net.au

1<sup>st</sup> November 2019

The Directors  
Broome Regional Aboriginal Medical Service Aboriginal Corporation  
2 Dora Street  
Broome WA 6725

**Audit Independence Declaration**

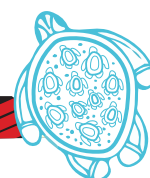
In accordance with *Section 339-50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006*, I am pleased to provide the following declaration of independence to the directors of Broome Regional Aboriginal Medical Service Aboriginal Corporation.

I declare that, to the best of my knowledge and belief, for the year ended 30 June 2019, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely

Alison Fong  
Fong Richards





**Broome**  
**Regional Aboriginal**  
Medical Service

## **FONG RICHARDS**

Certified Practising Accountants  
ABN 38 552 432 632

PO Box 560  
Wembley WA 6913  
M: 0419 953 552  
E: afong@iinet.net.au

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BROOME REGIONAL ABORIGINAL MEDICAL SERVICE ABORIGINAL CORPORATION [ICN 12]**

#### **Opinion**

We have audited the accompanying financial report of Broome Regional Aboriginal Medical Service Aboriginal Corporation (the Corporation), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the financial report of Broome Regional Aboriginal Medical Service Aboriginal Corporation is in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006, including:

- a. giving a true and fair view of the corporation's financial position as at 30 June 2019 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards – Reduced Disclosure Requirements (including Australian Accounting Interpretations), the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Corporations (Aboriginal and Torres Strait Islander) Regulations 2007.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Corporation in accordance with the auditor independence requirements of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

In conducting our audit, we have complied with the independence requirements of the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

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

#### **Emphasis of Matter**

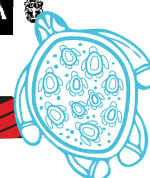
##### **Inherent Uncertainty Regarding Going Concern**

Without qualification to the opinion expressed above, we draw attention to note 1(m) in the financial report which indicates that the entity is dependent on funding from the Commonwealth government for the majority of its revenue used to operate the business. This matter indicated the existence of a material uncertainty which may cast doubt about the Corporation's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

#### **Responsibilities of the Directors for the Financial Report**

The directors of the corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements (including Australian Accounting Interpretations) and the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the corporation or to cease operations, or have no realistic alternative but to do so.



### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

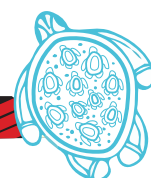
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a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

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Alison Fong  
Fong Richards

1<sup>st</sup> November 2019  
Perth, Western Australia







**Broome**  
**Regional Aboriginal**  
Medical Service

**P** 08 9192 1338

**F** 08 9192 1606

PO Box 1879,  
Broome WA 6725

*Healthy People ~ Strong Community ~ Bright Future*

