

annual report

2020



BIRIPI ACMC



We respect and honour Aboriginal and Torres Strait Islander Elders past, present and future. We acknowledge the stories, traditions and living cultures of Aboriginal and Torres Strait Islander peoples on this land.

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message from the Chairperson

Dear Members,

Firstly, I would like to acknowledge that Biripi ACMC works on the land of the Biripi people on the Mid North Coast, and the Kamilaroi people in respect to our out of home care service in Inverell. I pay my respect to these lands, acknowledge, and pay respect to the ancestors that walked and managed these lands for generations before us, acknowledge and recognise all Aboriginal people who have come from their own country and who now call these countries there home. I acknowledge our Elders who are our knowledge holders, acknowledge our youth who will be our future leaders. I acknowledge and pay respect to our members who have gone before us and recognise their great contribution to our people and this organisation, an organisation of which I am proud to be the Chairperson.

This year's been tough! From the bushfires commencing in November and continuing through Christmas, to then moving straight into COVID-19, we have all been affected by conditions that have been unprecedented in our history.



The fact that we are all here now and the organisation has not only been able to deliver services to the community, but it has also had the opportunity to grow, is a strong indication to the strength and resilience of our people. I would like to commend Lisa and all the Biripi ACMC team on their hard work and dedication through these difficult times.

One of the big achievements for the organisation is that we no longer have to undertake reporting with ORIC and no longer need monitoring since coming out of special administration. In addition to this, we have also focused on the future of the organisation and through consultation with community and staff, we have developed a Strategic Plan for 2020 - 2023. On behalf of the Board of Directors we hope that you, the members, find that the strategic plan has captured gaps that require improvement in our services and is a clear path to what we want to achieve.

Lastly, I would also like to thank my fellow directors for their time, commitment, support, their leadership, advice and dedication to community and culture, which has helped shaped the governance of the organisation and has taught me a lot. Each Director brings unique skills and knowledge to the table, this brings strength to the organisation. We have been meeting every month, all directors have completed governance training and have been assisted by highly skilled specialist Directors.

Kind Regards,

A handwritten signature in black ink that reads "Tim Allen". The signature is fluid and cursive, with the first letters of "Tim" and "Allen" being capitalized and prominent.

Chairperson of the Board

board of directors



Tim Allen
CHAIRPERSON

Tim, a Yuin man, is the Programs Manager at Werin Aboriginal Corporation Medical Centre, current Director at Many Rivers Regional Housing Management Services Aboriginal Corporation, and a former Director of Werin Aboriginal Corporation Medical Centre.

He was a Lecturer of Aboriginal primary health at TAFE NSW and earlier, a Youth Worker with Mission Australia and Indigenous Youth Employment Coordinator with Wesley Uniting Employment.

Tim has Diplomas in Business and Practice Management and a Cert IV in Aboriginal Primary Health Care.



Michael Saunders
DIRECTOR

Michael Saunders (Uncle Mick) is a proud Biripi man, one of his many talents is being an Aboriginal Resource Teacher, with over 20 years in teaching.

Uncle Mick has a Diploma in Primary Education, is currently studying a Post Graduate in Counselling and has also completed a Certificate in Ghatang Language (TAFE).

Uncle Mick is passionate about improving educational outcomes for Aboriginal people, keeping Gathang language alive by teaching language and building strong connections with the local community and Aboriginal families.



Daniel Morrison
DIRECTOR

Daniel is a descendant of the Murriwarri people in Brewarrina, he grew up in Western Sydney and now lives in Port Macquarie. Dan has a keen interest in building capacity within Aboriginal communities.

Dan completed a Bachelor of Health Science (Mental Health) from Charles Sturt University School of Nursing and Midwifery, Post Graduate Degree in Indigenous Health (Substance Use) from University of Sydney, School of Medicine, Post Graduate Degree in Health Service Administration from Latrobe University School of Public Health and a Masters in Health Service Management from the University of NSW School of Public Health and Community Medicine. Dan is currently the Network Manager for Aboriginal Health at MNCLHD.

The Biripi APMC Board of Directors were appointed on the 26th April 2019.



John Clarke
DIRECTOR

John Clarke (Uncle John) is a true local born in Taree of Biripi and Worimi origins. He has been the CEO for Taree Indigenous Development & Employment for 9 years, for 9 years was the Chairman for Purfleet Taree Land council (PTLALC) and also the CEO for 8 years, and was a previous Director for Biripi APMC for 20 years (the longest serving Director for Biripi APMC).

Uncle John brings with him a wealth of local Aboriginal knowledge and has a deep connection to his people and his country. Uncle John is an advocate for contribution to environmental, cultural and economic outcomes in our community.



Craig Tapper
SPECIALIST DIRECTOR

Craig Tapper is an Adjunct Associate Professor at the business school of the University of NSW, and has taught there for over 23 years.

As well as teaching he has also had a 25+ year career as a manager, executive and Board Member on a number of not-for-profit boards and has been involved in numerous consulting assignments with Commonwealth and State / Territory government departments, specialising in reviews of Aboriginal and Torres Strait Islander health, community and aged care programs.



Dr. David Norling
SPECIALIST DIRECTOR

Dr David Norling, commonly known as Doc in the community, is a former director of pre-vocational education and training at Manning Hospital and has a special interest in Aboriginal Health. Docs' career as a GP in the 70s began in Young, NSW, he later moved to the beautiful Manning Valley in 1980, where he was a GP for 25yrs with an interest in working with chronic disease, nutrition, acupuncture and counselling.

Doc started working at Purfleet in the early 80s before the AMS was established, and then progressed to be employed at Biripi APMC for many years. Since retiring, Doc has continued friendships with many Biripi & Worimi people and has a continuing deep community involvement.

He is always happy to have a coffee catch up.

message from the CEO



This is the time of year where we take a moment to evaluate our success over the past year and identify areas where we can improve.

Whilst I cannot report on achievements from 2019 - 2020 because I didn't begin my tenure as CEO until the 1st of June 2020, I would like to thank the community for welcoming me onto Biripi country and trusting me as a CEO of your organisation.

In this report, you will read how our long-term programs and services continue to successfully serve our community, you will also read about the success of new programmes and services that have been developed.

The one thing that really stands out to me is the commitment & passion that our employees have for Aboriginal & Torres Strait Islander Health and providing the best service they can for our community.

I can say that after reading this annual report, during the last year Biripi ACMC has continued to deliver culturally appropriate services to our Aboriginal & Torres Strait Islander community, despite the unprecedented set backs we have endured such as the drought, bush fires and of course, Covid-19.

After consultation with the community and our employees, we have released our Strategic Plan for 2020 - 2023. This is to ensure that Biripi ACMC has a well-defined path for the next 3 years. It is here to guide us into the future, and in some ways, it is a new beginning for us as an organisation.

As you read this annual report, I hope it will remind you of our recent successes and excite you for the future of our organisation, it certainly does fill my heart with pride & I cannot wait to see what the future holds for us!

I genuinely want to thank all of our employees, members of the corporation, community, patients, clients, carers & our board of directors for your resilience and flexibility during 2019 - 2020. Without each other, we would not be able to do what we do for our community. Together we are the heartbeat of our Aboriginal & Torres Strait Islander community.

I look forward to working with you all in 2021.

Yours in Unity,

Lisa Ogolo

CEO of Biripi ACMC



“The one thing that really stands out to me is the commitment & passion that our employees have for Aboriginal and Torres Strait Islander health, and providing the best service they can for our community.”



Our Vision

For our People to heal, be healthy
and live a life they feel has value.



Our Purpose

To improve the wellbeing of the Aboriginal people
within the Biripi Nation area. We will do this through
engaging, empowering providing knowledge, skills,
belief, support & advocacy.



our Beliefs

Culture

We will embrace Aboriginal history, beliefs, and cultural expectations in the way we support our community.

Empowerment

Enabling our People through knowledge, skills, belief, and instilling hope.

Accountability

Biripi ACMC Board and staff have a collective accountability to deliver on their core purpose and to act with integrity.

Relationships

We will develop collaborative partnerships with our communities and all contributors to the work of Biripi ACMC.

our Behaviours

Respect

We will recognise the uniqueness of each individual we support including their histories and perspectives.

Advocacy

We will advocate for health and equality and self-determination for Aboriginal people.

Commitment

We will take our work seriously and personally, and have high expectations of the wellbeing outcomes of our service.

Compassion

We will make people feel valued and welcome.

**“
our
health,
in our
hands
”**



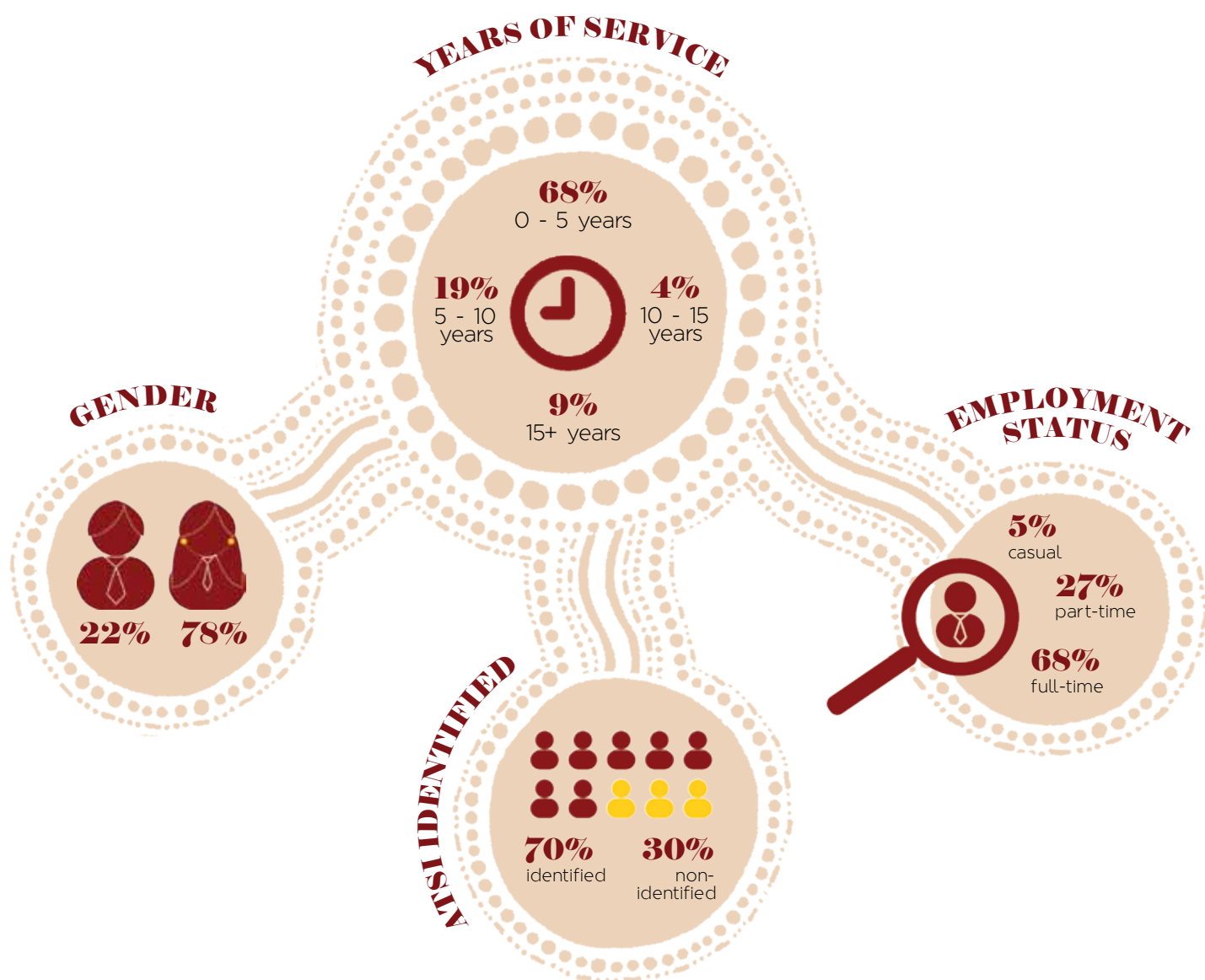
human resources



BIRIPI ACMC

biripi.org.au

The Human Resource Team is responsible for the strategic and operational management of all human resources activities and ensuring that human resources systems and practices support the functionality of the organisation in achieving business objectives.



Learning & Development

We have introduced a training portal through KINNECT Training which was launched in early 2020. The training portal offers courses to Biripi staff in areas such as Work Health & Safety and Mental Health. It offers flexible delivery and learning, giving staff the ability to switch between delivery styles. Staff are also able to access and complete allocated courses at a time that suits them and at their own pace. The portal is simple to navigate and allows an administrator to track staff progress in real time, review the results and generate reports.

Biripi commenced exploring opportunities for a Traineeship Program with a view of employing up to 10 trainees in 2020/2021. Traineeships will be offered in all divisions studying certificates in Business Administration, Individual Support, Community Services and Primary Healthcare.

Work, Health and Safety

Workplace safety has remained an organisational focus throughout the 2019/2020 financial year, with a steady program of WHS initiatives developed and implemented across the organisation. This has included a review of safety arrangements and systems at each of the workplaces such as Contractor Provider review, electrical safety, security and the implantation of a WHS training program for staff. New organisational policies and procedures have also been developed and are available for staff on the intranet page.

In accordance with legislative requirements and to support our pandemic management program, Biripi APMC has developed and implemented an organisational wide COVID Management Plan aligned with each COVID 19 Divisional Plan. This Plan outlines the organisational processes and actions to support the management of COVID-19 within the business, including correct hygiene practices and cleaning requirements. Advice and guidance on this topic reflected that provided by NSW Government Health and other Industry bodies.

The WHS Committee continues to operate across the organisation, with representation from all business units. The WHS Committee meet on a monthly basis, with Minutes distributed at the conclusion of each meeting. Relevant and new WHS procedures, programs and procedures are tables for discussions and feedback. Workplace incidents and injuries are also discussed at the Committee meetings. The Management Representative at each meeting remains the Biripi APMC Human resources Manager.

Human Resource Software

We have engaged with a provider for a Human Resource software program called Subscribe HR to deliver HR activities such as recruitment, on boarding, HR monitoring, Performance Management and Employee Self Service to integrate with our Payroll system. This will assist in accurate and efficient recording and monitoring of information. This is in the final stages of integrating with the MYOB Payroll system to enable employees to use self-service, we will continue to integrate the other modules which should be completed by end of 2020.

aged and community care



AGED CARE

biripi.org.au/services/aged-care-services

The Aged and Community Care Division of Biripi Aboriginal Corporation Medical Centre (ACMC) provide vital services that caters for the most treasured people within our community, the Elders. Programs and Services within Aged and Community Care are primarily funded by the Commonwealth Government. These programs and services are funded to provide aged and community care services in the Mid-North Coast areas incorporating Bulahdelah, Forster in the South, Taree, and Port Macquarie in the North, Mount George and Gloucester in the West

Biripi ACMC Aged and Community Care remain focused and committed to providing culturally appropriate, flexible, safe and quality care that promotes functional independence. Our Programs and Services engage and promote a Consumer Directed Care (CDC) approach. This approach means that we place emphasis on consumer dignity and choice. We work with the Elders to support understanding of their needs, goals and their services including who delivers the services, how and what time the services are delivered. Biripi ACMC Aged and Community Care remain focused on consolidating on the experiences drawn from our daily interactions with the Elders and strive to improve service delivery in order to adequately meet individual care needs.

We remain resolute in our responsibility to preserve respect, cultural appropriateness of service delivery, and pursuit of industry best practices, ethical framework and other core values of Biripi ACMC. We ensure a safe environment for both clients and staff, and best practice across our two main programs; Home Care Packages (HCP) and Commonwealth Home Support Program (CHSP).

Our Team

Our staff have been key to ensuring best practices as they continue to provide care support despite the current situation with Covid-19. Our staff remain focused on providing care and services that promote respect, dignity and choices for our Elders. In order to maintain adequate skill set and qualifications, opportunities for professional development and other formal education are continuously explored and staff encouraged to undertake trainings. The staff expresses enthusiasm and love for working in their different roles.

Funding, Donations and Partnerships

All the programs within Biripi ACMC Aged and Community Care are funded by the Australian Commonwealth Government. Biripi ACMC Aged and Community Care continues to build strong relationships with local businesses and service providers mainly to serve our clients and the community better.



“We remain focused and committed to providing culturally appropriate, flexible, safe and quality care that promotes functional independence.”



Commonwealth Home Support Program

The CHSP is the entry-level pathway into the Aged Care system and funded by the Australian Government for the provision home support care for frail older Australians requiring assistance to continue to live independently in their own homes for as long as possible. Grants are provided by the Commonwealth Government through the Department of Health (DOH) to enable Service Providers to deliver activities in accordance with the objectives of CHSP under individuals grant agreements which determines budgetary control for CHSP activities. To be eligible for this program, you must be aged: 65 years or older or 50 years or older for Aboriginal and Torres Strait Islander people and on a low income, homeless, or at risk of being homeless. Eligibility for CHSP is decided by a Regional Assessment Services (RAS) following care need assessments.

The Aged and Community Care Division has seen significant growth within the CHSP program in the last 18 months. Following the successful application of Growth Funding in October 2019, and approval of proposal for change of an activity. Biripi APMC Aged and Community Care is now funded for the following CHSP Activities/Sub Programs;

- Centre Based Respite Care Relationships and Carer Support.
- Domestic Assistance Community and Home Support
- Home Maintenance Community and Home Support
- Home Modifications Community and Home Support
- Meals Community and Home Support
- Personal Care Community and Home Support
- Social Support Individual Community and Home Support.
- Transport Community and Home Support

Home Care Packages (HCP)

The HCP is an individualised needs based support program funded by the Australian Government as part of a continuum of care for older Australians with mild, moderate to complex care needs to live independently in their own homes for as long as possible. To be eligible for HCP, you must be aged: 65 years or older or 50 years or older for Aboriginal and Torres Strait Islander people and decided by the Age Care Assessment Team (ACAT) following level of care need assessments. Funds allocated to individual packages and care levels determine budgetary control.

The home support services provided to HCP clients are planned in consultation with individual clients (including carers) within their allocated packages and budgets. Services are case managed and delivered by Aged and Community Care staff. Services include but not limited to domestic assistance, personal care, social support, garden maintenance, shopping, domestic assistance and allied health services.

We have continual growth within the HCP program.

Elders Olympics

The Biripi Sharks Elders Olympic Team could not participate in this year's Elders Olympics event selected to hold from the 10th of April, 2020 due to Covid-19. The Elders Olympics has been rescheduled to April, 2021. Details of a new date will be announced.





Aged Care and COVID-19

The recent outbreak of Coronavirus (COVID-19) and its heightened rate of transmission in communities around Australia challenged the way and manner by which home care services are delivered to the Elders in our communities. Following directives from the Government, many service providers were requested to close their doors for period of time.

During the shutdown period, the Aged Care team continued to keep in contact with the Elders by conducting 2nd daily wellness checks as well as provided care services such as personal care, shopping and domestic assistance to the Elders, especially the most vulnerable clients. The team delivered 280 Fruit and veggie packs to all Biripi ACMC Aged and Community Care clients on a weekly basis from 2nd of April, 2020 to 30th of April, 2020. Through the Centre for Aboriginal Health (NSW Health & AH&MRC) we requested and received 140 Woolworth Basic Boxes (containing essential items) which were equally distributed to all Biripi ACMC Aged and Community Care clients. These items were well received and appreciated by the clients.

As Covid-19 restrictions are being relaxed, we encourage everyone who accesses the Aged and Community Care complex to observe the infection prevention measures put in place.

health services



HEALTH SERVICES

biripi.org.au/services/health-services

Health Services Teams - GP Clinics

Clinics

Both GP clinics had passed Accreditation under the requirements of AGPAL to ensure the health standard needs are being addressed by the Biripi ACMC Health Services team, financially meaning the clinics qualified for the Medicare Australia program Practice Incentive Program which provided the clinics with financial incentives for meeting health needs requirements. The Health Services team successfully reported on health outcomes to funding providers through the Commonwealth and State health peak bodies with good outcomes across the services with all reporting submitted and approved.

Both clinics also passed accreditation with GP Synergy, this will enable us to receive financial support to take on two GP Registers for the 2021 round for new up and coming doctors to obtain GP experience working in an Aboriginal Community Controlled Health Organisation.

Dental Team

Dental team also applied to become an accredited service with Quality Improvement Performance (QIP) which provide the accreditation standards national for Dental, Allied health Specialist Services this is to ensure our teams are meeting national standards and ensures continuous quality improvements, our Dental team successfully passed the accreditation to become accredited. During the reporting period the Biripi Dental team have provided 867 Dental services for adults in the region and a total 608 Dental services for our Aboriginal children within the catchment area.



Staff

2x FTE Practice Managers
2x FTE Senior Receptionists
2x FTE Receptionists
3x FTE Transport Officers
2x FTE Cleaners
2x FTE GPs
2x PTE GPs
2.5x Nurses
2x AHPs



Staff

1x FTE Dental Coordinator
1x FTE Dentist
1x PTE Dental Therapist
1x FTE Dental Assistant

Services

- 867 adult services
- 608 children services

Patient Outcomes

There has been a significant increase in good health outcomes, including Aboriginal health checks (MBS: 715) with the community engaging with our Health Services and part of this has been a health promotional launch of a new locally designed Aboriginal polo shirt which was designed by local Aboriginal artist Brittany Cochrane who based her design on the local Biripi peoples importance to Saltwater and the local habitat in this area. The free polo shirt is an added incentive for those community members who completed their Aboriginal Health Check. The shirt itself provides a positive health promotion with a catchy phrase about the importance of getting a regular health check done at Biripi ACMC. This will show an increase in our next reporting on data for our NKPI as this was low for the age group 25yrs - 54yrs of age and almost meeting the national target with 60% health Assessments done for our 55yrs+ age group.

Those who have completed the Health Checks, the team has identified patients with chronic health diseases to ensure they have in place their GP Management Plan (MBS: 721) and team care arrangements done (MBS: 723) with a referral pathway to other programs including Allied Health and Specialists to assist in managing the patients health needs. Evidence shows an increase in Medicare MBS Items and revenue for both practices which is a great achievement to our services however, the biggest achievement is an increase in positive health outcomes for our patients.

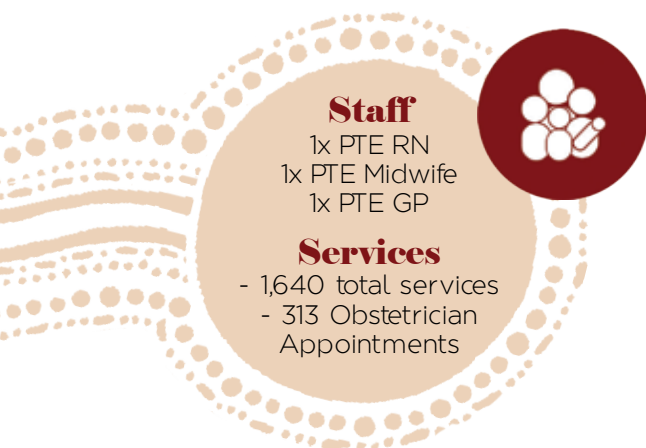
Epidemics and Disasters

It has been a great achievement by the team to develop good practices and procedures around dealing with unforeseen disasters as during the reporting period the team faced the fires within the region during October/November 2019 and then we were hit with the COVID-19 epidemic. Out of this the Health Services Team showed strong resilience in ensuring services were provided for the community so that our patients were still able to access our health services and have access to their medication.

During the March/April COVID-19 period, when it was unsafe to work together as a team, we had Aboriginal Health Workers Murray Carle, Ebony Wallace, Abbie Towers and Owen Clark playing a key role in coordinating and delivering medication scripts to chemists within the region to ensure our patients had access to their medication as prescribed from our GPs.

During COVID-19 the team were able to adapt to a new way of delivering our health services. We worked around social distancing rules and restrictions to ensure good health outcomes by protecting our most vulnerable patients. The team and the community embraced the changes that included adaption to the temporary telehealth consultation MBS initiatives set out by the Commonwealth Government.

During the Epidemic the team also had to work around how they would support the community in accessing the annual flu shots and this was coordinated in a timely matter to ensure the safety of our community members whilst addressing concerns with the COVID-19 restrictions in place. This was successful with the majority of our elders in the community being able to have them done by our Nurses & Aboriginal Health Workers visiting their homes to provide the flu shots. Overall, 848 flu shots provided during this high period of the winter season during the reporting period.



Child and Maternal

While it's been a tough year for epidemics it hasn't stopped our high rates of Aboriginal babies being born in the region with the child and maternal team supporting 53 mothers this year and with five more babies due before the year is out, this great work is also shown in our clinical data with over 1,640 episodes of services provided by the midwife and child & family nurse with Dr Strong providing over 313 Obstetrician appointments during the reporting period.



ITC

Our ITC team that work with Aboriginal and/or Torres Strait Islander patients diagnosed with a chronic health disease have also had a big year, with Murray Carle joining the team as the Outreach Worker. With qualifications as an Aboriginal Health Practitioner, both Murray and Janine, who are the team lead and Care Coordinator, have provided over 429 episodes of care coordination by assisting our Aboriginal patients who require assistance in managing their chronic health conditions.



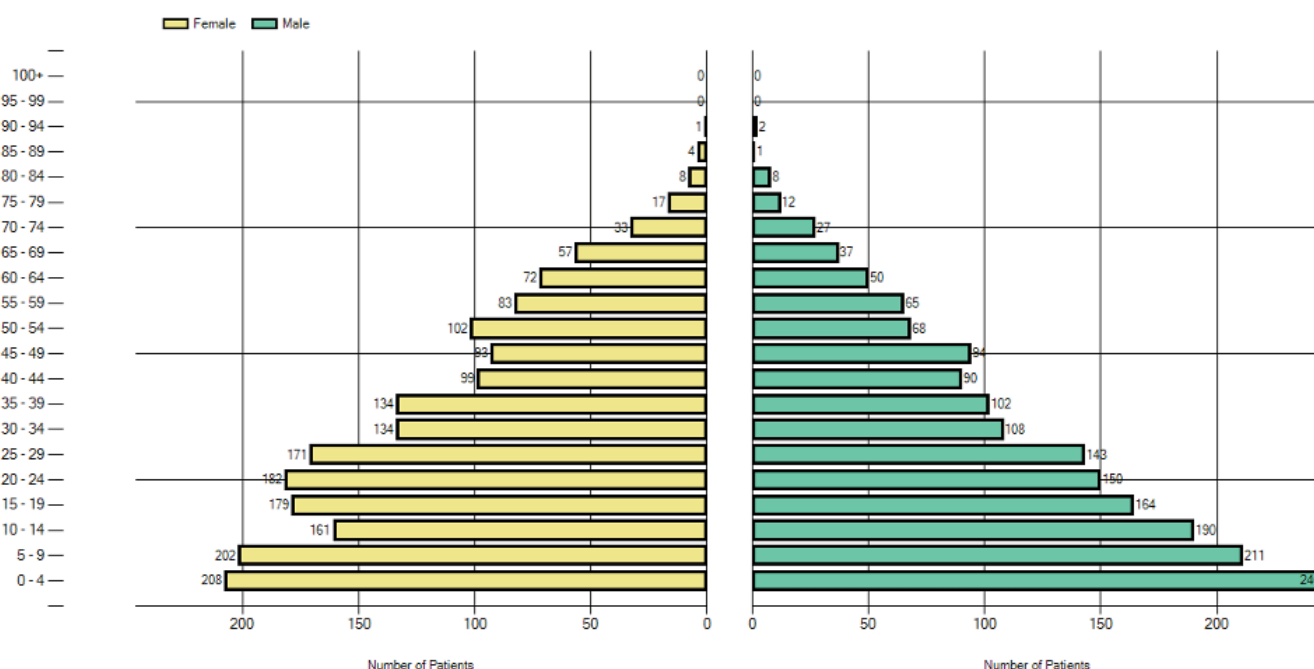
SEWB

SEWB is made up of a Psychologist and a Counsellor and a Group facilitator. During our reporting period over 355 episodes of care have been provided by our Social & Emotional Wellbeing team, which have provided one on one support working with our patients in managing their wellbeing issues. Our Group facilitator has provided over 18 Group sessions which has been a great job in coordinating these during the COVID-19 restrictions and ensuring both staff and community members attending where not at risk.

Clinic Data and Patient Demographics

Demographic Breakdown by Age [population = 3710]

Females= 1940, Males = 1768, Other = 2



3697

Active patients



848

Flu shots given



559

Aboriginal Health Checks (715 MBS)



260
78

GP Management Plans

Team Care Arrangements





children services



BIRIPI ABORIGINAL
CHILDREN SERVICES

biripi.org.au/services/biripi-aboriginal-children-services

Over 2019 and 2020, BACS case managed 111 young people across Taree and Inverell. There were 72 children and young people in Taree and 39 in Inverell. BACS continued to provide support to children and young people, their carers and families during COVID-19. All children and young people were provided with devices to ensure that contact occurred on a regular basis and their educational needs were met. While this was a challenging time for all, staff were supported to work from home and were provided with the necessary equipment that met with work health and safety requirements. Training and support were provided to ensure that all our children and young people had access to services and carers were supported during this time. BACS received devices for carers and young people from ABSEC to keep all our young people connected with their families, case workers, friends and schools during this time.

Taree and Inverell teams have focussed on recruiting and supporting new carers so that children and young people who are not able to live with their families can be provided with a home that offers them safety, opportunity and meets their cultural needs. At Walanbaa Gaayili, there are 19 carer households with 10 new carers assessed or progressing through assessment over the year. Taree has 48 carer households and has assessed 7 new carers and carer households.

There have been some staff changes over the year with the team saying goodbye to Ryan Dempsey the Principal Officer in June 2020. Ryan has done a wonderful job of continuing to improve service provision and work with staff and carers and stakeholders to ensure our children and young people are safe and supported. Penny Kay took over as interim Principal Officer in July 2020 and recruitment for the Principal Officer position has been a focus into the new financial year.

Policy Development, Reviews and Training

External Consultants have played a significant role in the review and development of BACS policies. A piece of work that continues to be a core focus of the work taking place. Policies have included:

- Positive Behaviour Support & Restricted Practice policy and revised template and framework
- COVID-19 Remote working
- COVID-19 Home visits and safety
- Training for CW Adapting to a new environment: Childrens Safety during the time of COVID-19
- On-Call policy
- Aboriginal Cultural framework
- Carer Booklet

CTARS

CTARS is a case management online system that has now been introduced to Taree BACS and scheduled to be introduced to Inverell in the beginning of October 2020.

The system will support best practice by providing guidance to staff on how to conduct day-to-day tasks in a manner that is compliant with the standards set by the Office of the Childrens Guardian.

ABSEC Grant for Devices

Our young people and some carers received devices to keep them connected!



2019 / 2020 Events

NSW Aboriginal Child & Family Conference 2019 **19-21 November, 2019 at Opal Cove Resort Coffs Harbour**

The biennial NSW Aboriginal Child & Family Conference is a key event for those working with Aboriginal children and families in NSW. Last years conference theme was Strong communities Strong kids. We put the focus firmly on strategies for involving Aboriginal youth, families and communities to develop services and policies that lead to systemic change.

Hosted by AbSec, the sector peak body, the conference provided participants with an opportunity to strengthen their skills and knowledge in supporting Aboriginal children, young people and families.

BACS 2019 Carer Awards Night **15 December 2019 at Waterfront Pavillion Taree**

This was an opportunity to honour the foster carers that support the children and young people within BACS. Because of their hard work and dedication, children and young people in care can develop a sense of belonging, identity and safety.

The night featured the Aboriginal Girls Dance Group from Chatham High (pictured left), a Welcome to Country by Uncle Mick Saunders, and a performance by one of the young ladies we support, who, at just 15 years of age, wowed the audience with her rendition of 'Dance Monkey', originally by Australian singer songwriter Tones and I.

National Indigenous Youth Empowerment Summit 2020 **February 2020 in Cairns**

The National Indigenous Youth Empowerment Summit is a collaboration of knowledge sharing and discussions on the topics child protection, social and emotional wellbeing, and youth justice, with the aim to improve services and outcomes for Indigenous children and their families.

This four-day event brings together industry innovators, leaders and front-line workers to collaborate on strategies towards empowering Indigenous young people, the leaders of tomorrow.



programs



PROGRAMS

biripi.org.au/services/community-support-programs

Connected Beginnings

Connected Beginnings is a jointly funded initiative between the Australian Government Department of Health and The Australian Government Department of Education, Skills and Employment. The project is delivered locally in partnership with NSW Department of Education- Taree Public School acting in the capacity of lead agency and Biripi APMC serving as the health partner. The program aims to support children to be well prepared for school by supporting pregnant women, and children from birth to school age access appropriate health services and quality early childhood education.

The project is currently in the establishment phase and did not reach full capacity in the 2019/20 financial year. Angie Stewart was appointed as Connected Beginning Coordinator for Biripi in September 2020 and has been working with the lead agency to establish a clinic space within Taree Public School and formalise partnership arrangements. The clinic space was completed in June 2020 and is expected to be operational in July 2020.

Professional development and shared learning are key components of the Connected Beginnings program design, to facilitate this, Sue Martin, Dominique Clarke and Angie Stewart along with Karen Clarke and Karen Bradley from Taree Public School attended the National Connected Beginnings workshop in Western Sydney which was followed by Change Fest 2019. The Connected Beginnings workshop provided an opportunity to share the in progress and learning of Connected Beginnings sites that are more established than Biripi-Taree Public School partnership.

Connected Beginnings Playgroup operated successfully between July and December. The playgroup provides children and parents with the opportunity for meaningful social interactions. The playgroup also operates as a soft entry point to access support services with a number of guest speakers attending the playgroup to provide information regarding support services locally available.

The playgroup Christmas party was held at Saltwater in December and was well attended by families and support services with Samaritans, Taree Public School, Uniting and Other Biripi Support Services in attendance.

Unfortunately due to the COVID-19 pandemic playgroup has been unable to operate between January and July. It is anticipated that as soon as COVID-19 restrictions lift playgroup will recommence.



Biripi Youth Services

Biripi Youth Services provided a range of support services to local young people including case management, advice, support, referral to specialist services and practical assistance. Our support services have been delivered to assist young people to remain engaged with family and community, reduce disengagement from education and to assist young people achieve their own personal goals.

In addition to the one on one support provided to our local young people, Biripi Youth Worker Monique Foster has collaborated with other services to deliver group programs and specialist supports, highlights include Nations of Origin, Reparative Parenting Program and the NAIDOC Fashion Show.

Monique supported the delivery of The Nations of Origin Program, a multifaceted sport, cultural, education and leadership program, which is held annually in July in close proximity to NAIDOC week. The program has 4 main components: reconciliation, education, cultural identity and sport. It is aimed at increasing school retention with all participants required to have an 80 per cent school attendance to be eligible to participate.

Similarly, Monique supported the delivery of the Reparative Parenting Program, an attachment based parenting program that seeks to help foster and kinship carers learn to manage the behaviour of children in their care in a manner that also seeks to redress the psychological and emotional effects of trauma. It aims to increase the understanding, skills and resources of carers in order to increase the success of supportive long term relationships with their foster/kinship children.

Monique also advocated for a client to participate in the Indigenous Fashion Show. The young person was supported to overcome personal barriers to take part in the NAIDOC Indigenous Fashion Show. The 2019 theme was 'Voice. Treaty. Truth. Let's Work Together' and was a call to action to formally recognise Aboriginal sovereignty in Australia including through Constitutional reform and a treaty.

Targeted Early Intervention Reform

The Department of Communities and Justice has undertaken a recontracting approach that will see Biripi Youth Services and Family Strengthening amalgamate 2020/21. The amalgamated service will provide local children, young people and families with opportunities for community connection, community support and targeted interventions.

Family Strengthening

The Family Strengthening Program provided local families with access to case management, parenting programs, advice and support in relation to age appropriate child development, advocacy services and referral to specialist services. The program provided early intervention services to support vulnerable families and reduce their risk of contact with the child protection system.

A key component of the Family Strengthening program is the delivery of quality parenting programs. Family Strengthening Worker Eliza Kirkby has delivered parenting programs to families in a group setting and on a one on one basis dependant on the family need and preference. The most frequently delivered program for 2019/2020 has been Brining up Great Kids.

Bringing up Great Kids is an evidenced based parenting program that acknowledges parenting is tough, and that non-judgmental support can make a huge difference in accessing support service to improve the relationship between parents and their children. The program provides parents with access to knowledge about age appropriate development, connection with others and an opportunity to reflect on their communication with their children. The program allows opportunities for mindful reflection in order to create positive change; including more respectful interactions and increased positive self-identity in children which leads to better relationships for all members of the family.



COVID-19 Support Services

The provision of support services under Biripi Youth Services and the Family Strengthening programs continued throughout the COVID-19 shut down. The Department of Communities and Justice were supportive in allowing a temporary change in services delivery to allow for the provision of flexible responsive service delivery to support our most vulnerable children, young people and families. During the COVID-19 shut down Biripi delivered emergency food parcels and childrens activity packs to 40 families. The support staff, Eliza Kirkby and Monique Forster, provided support services via phone and video conferencing during the early stages of the shut down and were back providing face to face supports as early as possible with supports modified to allow for social distancing requirements.

The COVID-19 shut down highlighted, among other things, the technological disadvantage faced by the majority people supported by both services. In an attempt to redress some of the disadvantage, applications were made to the Department of Communities and Justice Technology Initiative for 14 families. The response to the initiative was described by the department as overwhelming and as a result 7 families successfully gained access, each being provide with a laptop and internet access.





Appendix

Thank You

to
our Funding Partners



Australian Government
Department of Health



Australian Government
Department of the
Prime Minister and Cabinet



Australian Government
Department of Social Services



Health



Communities
& Justice



Family &
Community Services
Ageing, Disability & Home Care



Health
Hunter New England
Local Health District

phn
HUNTER NEW ENGLAND
AND CENTRAL COAST
An Australian Government Initiative



A photograph of a person's hands writing in a notebook with a red pen. In the background, a laptop and a tablet are visible on a desk. The image is partially covered by a large red geometric overlay on the left side.

Biripi Aboriginal Corporation Medical Centre

Audit Completion Package

30 June 2020

29 October 2020

The CEO
Biripi Aboriginal Corporation Medical Centre
PO Box 1083
TAREE NSW 2430

Dear Sir,

Re: 2020 Audit Management Letter

We have completed the audit of Biripi Aboriginal Corporation Medical Centre for the year ended 30 June 2020. During the course of our audit work, no matters came to our attention upon which we would like to comment.

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours faithfully,



Phillip Miller
Director
Vincent's Assurance and Risk Advisory

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Observations



1. Operating result for the year

The Corporation achieved an overall operating surplus for the year totalling \$43,555, as compared to a total operating surplus for the 2019 year of \$883,884. The current year result represents an overall result decrease of \$840,329.

Total income for the year of \$18,154,377 represented a 21% increase as compared to the 2019 year of \$14,958,457.

Total expenditure for the year of \$18,110,822 represented a 29% increase as compared to the 2019 year total of \$14,074,572.

The overall 2020 surplus represents a significant decrease as compared to the 2019 year. The primary reason for the decrease was a provision for doubtful debts of \$535,541 for amounts in dispute with the Department of Communities and Justice. Adoption of AASB 16 Leases also resulted in a significant increase in depreciation expenses.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements of the association, and may therefore not bring to light all the errors or weaknesses that may exist in terms of internal controls, procedures and systems. It is the committee's responsibility to maintain an adequate system of internal control as the principle safeguard against irregularities which an audit examination may not disclose.

We would like to thank you and your staff for your assistance and co-operation while conducting our work.

Should you require any further assistance, please do not hesitate to contact our office.

Yours faithfully,

Phillip Miller
Director
Vincents Assurance and Risk Advisory

28 October 2020

The President/Chairperson
Biripi Aboriginal Corporation Medical Centre
PO Box 1083
Taree NSW 2430

Dear Sir/Madam,

Independence Discussions

We confirm that during the audit of the financial report of Biripi Aboriginal Corporation Medical Centre for the year ended 30 June 2020, we have maintained our independence in accordance with the requirements of Professional Statement APES 110.

In the spirit of this confirmation, we have prepared the following comments to facilitate discussion and enable you to have a clear understanding of the issue.

Other Services

We have not carried out any other engagements for Biripi Aboriginal Corporation Medical Centre that would impair our firm's professional independence as auditor.

Any services provided are subject to our own and the profession's strict rules and policies regarding auditor independence. We enforce these rules and policies in order to maintain objectivity and to be free of interest when discharging our professional responsibilities.

Our appointment as service provider for these engagements has been subject to Biripi Aboriginal Corporation Medical Centre's corporate governance procedures encompassing the selection of service providers and the setting of their remuneration.

Some of the safeguards we follow with regard to auditor independence in relation to the provision of these services include ensuring:

- The services have not involved partners or staff acting in a managerial or decision-making capacity, or being involved in the processing or originating of transactions;
- The services have only been provided where we are satisfied that the related function or process will not have a material bearing on our planned audit procedures and would not involve us auditing our own work;
- The partners and staff involved in the provision of non-auditing services have not participated in Biripi Aboriginal Corporation Medical Centre's associated or authorisation processes.

Based on the above safeguards, we are satisfied that the provision of other services has not in any way compromised our independence as external auditor of Biripi Aboriginal Corporation Medical Centre.

Financial Interests

As your auditor, direct and material indirect investments in any shares of Biripi Aboriginal Corporation Medical Centre are prohibited to us. In summary this prohibition extends to:

canberra. adelaide. brisbane. gold coast. melbourne. sydney. sunshine coast.

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- All partners and professional staff; and
- The families of these partners and professional staff; and
- The firm's partner and staff superannuation funds.

We seek annual confirmation from partners and staff that they have complied with this requirement. Based on the results of this process, we are not aware of any instances where partners or staff are not in compliance with this requirement in relation to this engagement.

Other Relationships

We are not aware of any situations where a spouse or close relative of a partner or staff members involved in the audit occupies a position as a director or executive at Biripi Aboriginal Corporation Medical Centre that is significant to the audit.

We are not aware of any situations where a partner or staff member has accepted a position of employment with Biripi Aboriginal Corporation Medical Centre in a senior executive or managerial capacity during or since the end of the financial year.

This report is intended solely for Biripi Aboriginal Corporation Medical Centre and should not be used for any other purpose.

Should you require any further assistance, please do not hesitate to contact our office.

Yours sincerely
Phillip Miller



Director
Vincent's Assurance and Risk Advisory

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Financial Statements

For the Year Ended 30 June 2020

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

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For the Year Ended 30 June 2020

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Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Directors' Report

30 June 2020

The directors present their report on Biripi Aboriginal Corporation Medical Centre for the financial year ended 30 June 2020.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Mr T Allen	Chairperson	Appointed 26/04/2019
Mr D Morrison	Director	Appointed 26/04/2019
Mr J Clarke	Director	Appointed 26/04/2019
Mr D Norling	Director	Appointed 26/04/2019
Mr M Saunders	Director	Appointed 26/04/2019
Mr C Tapper	Director	Appointed 26/04/2019
Mrs L Ogolo	Director	Appointed 28/11/2019 Resigned 20/04/2020

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

Principal activities

The principal activity of Biripi Aboriginal Corporation Medical Centre during the financial year was the provision of medical health care for the Aboriginal and Torres Strait Islander community in Taree, and surrounding areas.

No significant changes in the nature of the Corporation's activity occurred during the financial year.

Operating results

The surplus of the Corporation after providing for income tax amounted to \$ 43,555 (2019: \$ 883,885).

Events after the reporting date

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.

Environmental issues

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

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Directors' Report

30 June 2020

Meetings of directors

During the financial year, 11 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

Mr T Allen
Mr D Morrison
Mr J Clarke
Mr D Norling
Mr M Saunders
Mr C Tapper
Mrs L Ogolo

Directors' Meetings	
Number eligible to attend	Number attended
11	11
11	10
11	7
11	11
11	10
11	9
-	-

Signed in accordance with a resolution of the Board of Directors:

Director: 

Director: 

Dated this 30 day of October 2020

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Biripi Aboriginal Corporation Medical Centre

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Vincent's Audit Pty Ltd



Phillip W Miller
Director

Canberra, 2 November 2020

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue	5	18,154,377	14,958,457
Employee and contractor expenses		(9,338,166)	(7,896,885)
Insurance		(58,965)	(37,555)
Depreciation and amortisation expense		(424,928)	(164,270)
Legal fees		(79,982)	(55,666)
Medical supplies		(94,518)	(67,127)
Motor Vehicle expenses		(117,835)	(114,682)
Parenting programs		(1,907,161)	(1,890,690)
Rent expense		(26,522)	(174,276)
Repairs & maintenance		(155,705)	(82,243)
Client assistance		(3,742,193)	(2,489,870)
Other expenses from ordinary activities		(1,615,867)	(1,101,308)
Interest paid on leases		(13,439)	-
Provision for doubtful debts		(535,541)	-
Surplus before income tax		43,555	883,885
Income tax expense		-	-
Surplus for the year		43,555	883,885
Other comprehensive income		-	-
Total comprehensive income for the year		43,555	883,885

The Corporation has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

The Corporation has initially applied AASB 16 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 117 and related interpretations.

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Statement of Financial Position**As At 30 June 2020**

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	4,471,286	6,221,703
Trade and other receivables	7	710,828	1,132,713
Other assets	9	125,542	92,174
TOTAL CURRENT ASSETS		5,307,656	7,446,590
NON-CURRENT ASSETS			
Property, plant and equipment	8	3,961,798	3,497,165
Right-of-use assets	10	186,620	-
TOTAL NON-CURRENT ASSETS		4,148,418	3,497,165
TOTAL ASSETS		9,456,074	10,943,755
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	787,509	1,181,170
Lease liabilities	10	103,800	-
Employee benefits	13	862,019	655,754
Other financial liabilities	12	1,790,778	3,325,481
TOTAL CURRENT LIABILITIES		3,544,106	5,162,405
NON-CURRENT LIABILITIES			
Lease liabilities	10	95,463	-
Employee benefits	13	190,956	199,356
TOTAL NON-CURRENT LIABILITIES		286,419	199,356
TOTAL LIABILITIES		3,830,525	5,361,761
NET ASSETS		5,625,549	5,581,994
EQUITY			
Reserves		94,000	94,000
Retained earnings		5,531,549	5,487,994
TOTAL EQUITY		5,625,549	5,581,994

The Corporation has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

The Corporation has initially applied AASB 16 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 117 and related interpretations.

The accompanying notes form part of these financial statements.

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Statement of Changes in Equity

For the Year Ended 30 June 2020

2020

	Retained Earnings	Asset Realisation Reserve	Total
	\$	\$	\$
Balance at 1 July 2019	5,487,994	94,000	5,581,994
Surplus for the year	43,555	-	43,555
Balance at 30 June 2020	5,531,549	94,000	5,625,549

2019

	Retained Earnings	Asset Realisation Reserve	Total
	\$	\$	\$
Balance at 1 July 2018	4,562,816	94,000	4,656,816
Correction to prior year for unspent grant not recognised as a liability	41,293	-	41,293
Surplus for the year	883,885	-	883,885
Balance at 30 June 2019	5,487,994	94,000	5,581,994

The Corporation has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations. The Corporation has initially applied AASB 16 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 117 and related interpretations.

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Statement of Cash Flows For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		18,411,564	16,389,349
Payments to suppliers and employees		(19,527,310)	(13,245,852)
Interest received		44,294	90,266
Net cash provided by/(used in) operating activities		(1,071,452)	3,233,763
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		233,354	-
Purchase of property, plant and equipment		(783,446)	-
Net cash provided by/(used in) investing activities		(550,092)	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of finance lease liabilities		(128,873)	-
Net cash provided by/(used in) financing activities		(128,873)	-
Net (decrease)/increase in cash and cash equivalents held		(1,750,417)	3,233,763
Cash and cash equivalents at beginning of year		6,221,703	2,987,940
Cash and cash equivalents at end of financial year	6	4,471,286	6,221,703

The Corporation has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

The Corporation has initially applied AASB 16 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 117 and related interpretations.

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Notes to the Financial Statements

For the Year Ended 30 June 2020

The financial report covers Biripi Aboriginal Corporation Medical Centre as an individual entity. Biripi Aboriginal Corporation Medical Centre is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Biripi Aboriginal Corporation Medical Centre is Australian dollars (\$AUD) and all amounts reported have been rounded to the nearest dollar.

The financial report was authorised for issue by the directors on .

1 Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements, the *Corporations (Aboriginal and Torres Strait Islanders) ACT 2006 (CATSI Act)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The directors have determined that the entity is a reporting entity.

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

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

2 Change in Accounting Policy

Revenue from Contracts with Customers - Adoption of AASB 15 / Income of Not-forProfit Entities - Adoption of AASB 1058

The Corporation has adopted AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* for the first time in the current year with a date of initial application of 1 July 2019.

The Corporation has applied AASB 15 and AASB 1058 using the cumulative effect method which means the comparative information has not been restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related interpretations. All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

Where there is an 'enforceable' contract with a customer with 'sufficiently specific performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058.

Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition, which is more prescriptive than AASB 118. The new policies adopted by the Company are set out in Note 4.

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Change in Accounting Policy

Comparison of financial statement line items under AASB 15 compared to previous standards for the current year

		AASB 15 and AASB 1058 carrying amount per Statement of Financial Position	Reclassification	Carrying amount prior to adoption of AASB 15 and AASB 1058
	Note	\$	\$	\$
Contract liabilities	12	1,790,778	(1,790,778)	-
Other liabilities		-	1,790,778	1,790,778
NET ASSETS		(1,790,778)	-	(1,790,778)

Leases - Adoption of AASB 16

The Corporation has adopted AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method from 1 July 2019 and therefore the comparative information for the year ended 30 June 2019 has not been restated and has been prepared in accordance with AASB 117 *Leases* and associated Accounting Interpretations.

Impact of adoption of AASB 16

The impact of adopting AASB 16 is described below:

Corporation as a lessee

Under AASB 117, the Corporation assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the Corporation or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low value assets).

The Corporation has elected to use the exception to lease accounting for short-term leases and leases of low value assets, and the lease expense relating to these leases are recognised in the statement of profit or loss on a straight line basis.

Financial statement impact of adoption of AASB 16

The Corporation has recognised right-of-use assets of \$328,141 and lease liabilities of \$328,141 at 1 July 2019, for leases previously classified as operating leases.

The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 5%.

Corporation as a lessor

For the arrangements where the Corporation is a lessor, there are no significant accounting policy changes on adoption of AASB 16 except for sub-leases which have now been classified in relation to the right-of-use asset under the head lease rather than the underlying asset.

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Change in Accounting Policy

The Corporation has applied AASB 15 *Revenue from Contracts with Customers* to allocate consideration in the contract to each lease and non-lease component.

3 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Corporation expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Corporation have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations..

Rendering of services

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

Medicare fees

Medicare fees are recognised as revenue on an accrual basis when the Corporation is entitled to it.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(a) Revenue and other income

Grant and donations income

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but may include management of education events, vaccinations, presentations at symposiums.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Grants and donations that are not enforceable or where the performance obligations are not sufficiently specific, are accounted for under AASB 1058- where by income is recognized immediately on receipt.

Interest revenue

Interest is recognised using the effective interest rate method.

(b) Income Tax

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

(c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

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

(d) Capitalisation thresholds

Property, plant and equipment and intangible assets individually costing \$5000 (ex GST) and greater are capitalised in the financial statements.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(e) Property, plant and equipment

Land and buildings

Land and buildings are measured using the revaluation model. Revalued amounts are fair market values based on appraisals prepared by external professional valuers once every three (3) years or more if market factors indicate a material change in fair value.

Any revaluation surplus arising upon appraisal of land is recognised in other comprehensive income and credited to the revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income.

Downward revaluations of land are recognised upon appraisal or impairment testing, with the decrease being charged to other comprehensive income to the extent of any revaluation surplus in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation surplus remaining in equity on disposal of the asset is transferred to retained earnings.

As no finite useful life for land can be determined, related carrying amounts are not depreciated.

Buildings, plant and equipment and motor vehicles

Buildings, plant and equipment and motor vehicles are measured using the cost model. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable. The asset is subsequently carried at its cost less any accumulated depreciation and any impairment losses.

Depreciation

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

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

Fixed asset class	Depreciation rate
Buildings	20-40 years
Plant and Equipment	1-15 years
Motor Vehicles	1-8 years

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

(f) Financial instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Classification

On initial recognition, the Corporation classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Corporation changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Corporation's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Corporation considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on 's historical experience and informed credit assessment and including forward looking information.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

The Corporation uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Corporation has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Corporation renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Corporation measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Corporation comprise trade payables, bank and other loans and finance lease liabilities.

(g) Cash and cash equivalents

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

(h) Leases

For comparative year

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

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(h) Leases

For current year

At inception of a contract, the Association assesses whether a lease exists- i.e. does the contract convey the right of control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- the contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- the Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- the Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Lessee accounting

The non-lease components included in the lease agreement are separated and are recognised as an expense as incurred.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or the remeasurement is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(h) Leases

Lessor accounting

When the Association is a lessor, the lease is classified as either an operating or finance lease at inception date based on whether substantially all of the risks and rewards incidental to ownership of the underlying asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income from operating leases is recognised on a straight line basis over the lease term. Finance income under a finance lease is recorded on a basis to reflect a constant periodic rate of return on the Association's net investment in the lease.

(i) Employee benefits

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

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits.

In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(j) Economic dependence

Biripi Aboriginal Corporation Medical Centre is dependent on Federal and State funding for the majority of its revenue used to operate the business. At the date of this report the Directors have no reason to believe the Federal and State funding bodies will not continue to support Biripi Aboriginal Corporation Medical Centre.

(k) Adoption of new and revised accounting standards

The Corporation has adopted all standards which became effective for the first time at 01 July 2020, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Corporation or refer to Note 2 for details of the changes due to standards adopted.

4 Critical Accounting Estimates and Judgments

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

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

Notes to the Financial Statements

For the Year Ended 30 June 2020

4 Critical Accounting Estimates and Judgments

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

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

Key estimates - receivables

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

5 Revenue and Other Income

Revenue from continuing operations

	2020	2019
	\$	\$
- Medicare and fees revenue	1,086,331	1,418,828
- Interest received	44,294	90,266
- Operating grants	16,267,328	13,393,050
- Contributions from Government	635,643	-
- Other operating revenue	120,781	56,313
Total Revenue	18,154,377	14,958,457

6 Cash and Cash Equivalents

Cash at bank and on hand

4,471,286	6,221,703
4,471,286	6,221,703

7 Trade and other receivables

CURRENT

Trade receivables

Provision for doubtful debts

982,726	1,132,713
(535,541)	-
447,185	1,132,713

Other receivables:

Government subsidies receivable

263,643	-
710,828	1,132,713

Total trade and other receivables

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Notes to the Financial Statements

For the Year Ended 30 June 2020

8 Property, plant and equipment

	2020	2019
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At fair value	459,000	459,000
Buildings		
At cost	3,283,864	3,283,864
Accumulated depreciation	(607,656)	(525,560)
	<u>2,676,208</u>	<u>2,758,304</u>
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	511,886	321,157
Accumulated depreciation	(215,673)	(170,716)
	<u>296,213</u>	<u>150,441</u>
Motor vehicles		
At cost	768,554	836,005
Accumulated depreciation	(238,177)	(706,585)
	<u>530,377</u>	<u>129,420</u>
Total property, plant and equipment	<u><u>3,961,798</u></u>	<u><u>3,497,165</u></u>

(a) Movements in Carrying Amounts

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

	Land	Buildings	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2020					
Balance at the beginning of year	459,000	2,758,304	150,441	129,420	3,497,165
Additions	-	-	190,729	722,757	913,486
Disposals	-	-	-	(165,447)	(165,447)
Depreciation expense	-	(82,096)	(44,957)	(156,353)	(283,406)
Balance at the end of the year	<u>459,000</u>	<u>2,676,208</u>	<u>296,213</u>	<u>530,377</u>	<u>3,961,798</u>

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Notes to the Financial Statements

For the Year Ended 30 June 2020

9 Other Assets

	2020	2019
	\$	\$
CURRENT		
Prepayments	125,542	92,174

10 Leases

Corporation as a lessee

The Corporation has leases over land and buildings under agreements of between one to five years. The leases have various escalation clauses. The terms of the leases are renegotiated on renewal.

Right-of-use assets

	Buildings	Total
	\$	\$
Year ended 30 June 2020		
Adoption of AASB 16	328,142	328,142
Depreciation charge	(141,522)	(141,522)
Balance at end of year	186,620	186,620

Lease liabilities

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Corporation is a lessee are shown below:

	2020	2019
	\$	\$
Interest expense on lease liabilities	13,439	-
Depreciation of right-of-use assets	141,522	-
	154,961	-

Statement of Cash Flows

	2020	2019
	\$	\$
Total cash outflow for leases	(128,873)	-

Biripi Aboriginal Corporation Medical Centre

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Notes to the Financial Statements

For the Year Ended 30 June 2020

10 Leases

Statement of financial position

Lease liabilities included in the Statement of Financial Position.

	2020	2019
	\$	\$
CURRENT		
Lease liability	103,800	-
NON-CURRENT		
Lease liability	95,463	-
Total lease liability	199,263	-

The maturity analysis of lease liabilities based on contractual undiscounted cash flow is shown in the table below:

	2020	2019
	\$	\$
Minimum lease payments under non-cancellable lease:		
- not later than one year	154,668	142,311
- between one year and five years	52,200	206,868
Total	206,868	349,179

11 Trade and Other Payables

CURRENT		
Trade payables	637,937	726,975
GST payable	-	395,036
Other payables	149,572	59,159
	787,509	1,181,170

12 Contract liabilities

CURRENT		
Unexpended grant funding	591,430	2,426,360
Funding received in advance	1,199,348	899,121
Total	1,790,778	3,325,481

13 Employee Benefits

Current liabilities		
Annual leave	560,745	415,704
Time off in lieu	34,469	13,173
Long service leave	266,805	226,877
	862,019	655,754

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Notes to the Financial Statements

For the Year Ended 30 June 2020

13 Employee Benefits

	2020	2019
	\$	\$
Non-current liabilities		
Long service leave	190,956	199,356

14 Key Management Personnel Remuneration

Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any Director (whether executive or otherwise) of that entity is considered key management personnel. Key management personnel of the Corporation during the year were as follows:

Mr T Allen	Chairperson appointed 26/4/19
Mr D Morrison	Director appointed 26/4/19
Mr J Clark	Director appointed 26/4/19
Mr D Norling	Director appointed 26/4/19
Mr M Saunders	Director appointed 26/4/19
Mr C Tapper	Director appointed 26/4/19
Mrs L Ogolo	Director appointed 28/11/19, resigned 20/4/20
Mrs L Ogolo	Chief Executive Officer appointed 1/6/20
Mr R Skeen	Chief Executive Officer
Ms J Roberts	Health Services Manager
Mr J Matthew	Health Services Manager
Ms C Faugeras	Human Resources and Corporate Manager
Mr R Dempsey	Executive Manager
Mr L Moore	Aged Care Manager
Ms D Clarke	Programs Manager
Ms R Laidlaw	Chief Financial Officer
Mrs C Waters	Senior Finance Officer

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Notes to the Financial Statements

For the Year Ended 30 June 2020

14 Key Management Personnel Remuneration

The total remuneration paid to key management personnel of the Corporation is \$ 1,132,484 (2019: \$ 905,744).

15 Related Parties

Key management personnel - refer to Note 14.

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

(a) 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.

16 Contingencies

In the opinion of the directors, the Corporation did not have any contingencies at 30 June 2020 (30 June 2019: None).

17 Impacts of COVID-19

The Biripi APMC Board has assessed that there has been no significant financial or business impact on Biripi APMC's business due to the COVID-19 event, and Biripi APMC remained open during the pandemic. Biripi APMC experienced no reduction in contracted revenue, minimal increase in expenses, minimal shutdowns or restrictions imposed by Government, and has not been required to reduce overhead and administrative costs and there is no expectation of any future restrictions that might affect future income.

The impact of COVID 19 has been raised and considered by the Biripi APMC Board at every monthly meeting since the pandemic began. Biripi APMC's financial position has not been affected by the impact of the COVID-19 pandemic, as there was no interruption or change to the standard practice of the upfront quarterly payment of Biripi APMC's core funding throughout the COVID period. COVID-19 has also not impacted on the ability of Biripi APMC to deliver contracted services to meet its contracts or funding requirements, as the operations of Biripi APMC were able to continue through remote working from home arrangements for staff. There are no plans or intentions as a result of COVID-19 that may affect Biripi APMC's assets and liabilities, and Biripi APMC has the financial resources to meet its any remaining operating costs for the period of expected shutdown.

The Company has \$4,982,750 in cash and cash equivalents as at 30 June 2020. In addition, the Company has a secured funding arrangement in place from Australian Government Dept of Health until 30/6/2023, Department of Communities and Justice until 30/6/2025, NSW Ministry of Health until 30/6/2022, NSW Rural Doctors Network until 30/6/2021, Department of Prime Minister and Cabinet until 30/6/2021

The current cash position and secured future funding will be sufficient to meet the ongoing office administrative and other expenses of the Company in the foreseeable 12 months from the date of signing of these financial statements.

18 Events after the end of the Reporting Period

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.

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Notes to the Financial Statements

For the Year Ended 30 June 2020

19 Statutory Information

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

Biripi Aboriginal Corporation Medical Centre
Old Pacific Highway
Purfleet, NSW, 2430

Biripi Aboriginal Corporation Medical Centre

ABN 11 142 285 716

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Responsible person



Responsible person



Dated

30/10/2020

Independent Audit Report to the members of Biripi Aboriginal Corporation Medical Centre Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Biripi Aboriginal Corporation Medical Centre Incorporated, which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the financial report of Biripi Aboriginal Corporation Medical Centre Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2020 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 registered entity in accordance with 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 responsibilities in accordance with the Code.

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

Other Information

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2020, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view that is free from material misstatement, whether due to fraud or error.

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In preparing the financial report, management is responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the registered entity or to cease operations, or has 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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity'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 registered entity 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 those charged with governance 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.

Vincents Audit Pty Ltd

Phillip Miller CA
Director

Canberra, 2 November 2020

Biripi Aboriginal Corporation Medical Centre

ABN: 11 142 285 716

For the Year Ended 30 June 2020

Disclaimer

The additional financial data presented on page 28 is in accordance with the books and records of the Corporation which have been subjected to the auditing procedures applied in our statutory audit of the Association for the year ended 30 June 2020. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Biripi Aboriginal Medical Centre) in respect of such data, including any errors or omissions therein however caused.



Vincent's Audit Pty Ltd

Phillip W Miller CA
Director

Canberra. 2 November 2020

Biripi Aboriginal Corporation Medical Centre

ABN: 11 142 285 716

PROFIT AND LOSS ACCOUNT**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
Income		
Medicare and fees revenue	1,086,331	1,418,828
Interest received	44,294	90,266
Operating grants	16,902,971	13,393,050
Other operating revenue	120,781	56,313
Total Income	18,154,377	14,958,457
Expenses		
Advertising & Promotion	21,104	51,035
Assets Purchased <\$5000	188,643	122,461
Audit Fees	113,573	85,895
Bad Debts	45,896	11,743
Bank Charges	2,672	2,126
Board Meeting Exp	7,286	5,998
Cleaning & Pest Control	55,033	45,491
Client assistance	3,739,311	2,489,870
Computer Expenses	146,194	83,256
Depreciation, Amortisation and Impairments	424,928	164,270
Employee and contractor expenses	9,338,166	7,896,886
Entertainment Costs	8,302	5,002
Equipment Hire & Lease	-	2,423
Fees & Permits	16,559	8,098
Health & Safety	49,385	10,940
Insurance	58,965	37,555
Legal Fees	79,982	55,666
Medical / Dental Supplies	94,518	67,127
Meeting Expenses	9,729	9,491
Motor Vehicle expense	117,835	114,682
Parenting programs	1,907,161	1,890,690
Printing & stationary	108,571	91,736
Rates & Taxes	12,786	12,848
Registration, subs & memberships	5,286	8,692
Rent expense	26,522	174,276
Repairs and Maintenance	155,705	82,243
Security Expenses	66,907	101,883
Sundry Expenses	24,347	955
Telephone & Internet Charges	153,406	153,797
Training & Development Staff	404,435	101,052
Travel & Accommodation	79,711	76,095
Utilities	83,266	110,291
Lease interest expense	13,439	-
Donations paid	7,555	-
Loss on sale of assets	5,221	-
Provision for bad debts	535,541	-
Venue hire for client group	2,882	-
Total Expenses	18,110,822	14,074,571
Surplus for the year	43,555	883,885



