

Pormpur Paanthu Aboriginal Corporation Annual Report 2021-22



ALL WORK AND
WALK TOGETHER
ON ONE PATH OF
HEALING, LEARNING,
CARING AND
SHARING, CREATING A
SAFER ENVIRONMENT
AND COMMUNITY





©Pormpur Paanthu 2022

<http://pormpurpaanthu.com.au/>

Head office: 22-23 Yalu St, Pormpuraaw, Q, 4871 PH (07) 40604 105 fax (07) 4060 4280

2021-22 Annual Report design, cover pic and layout by Christine Howes; Photographs by Christine Howes and staff.

ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING,
CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Table of Contents

Pormpur Paanthu Background – pp 4-5

Board & Board Members 2021-22 – pp 6-7

Chairperson's Report – p 8

CEO's Report – p 09-10

Organisation Structure – p 11

Business Units – pp 12-20

 Integrated Healing Services – pp 13-15

 Domestic Violence Education & Counselling

 Family Wellbeing Program

 Men's Support Services

 Women's [DFV] Shelter Services

 Early Childhood Education – pp 17

 Long Day Care Centre

 Outside School Hours Care & Vacation Care

 Early Years Place & Playgroup

Indigenous Advancement Strategy [IAS under National Indigenous Australians Agency – NIAA] – pp 20-21

 Substance Misuse

 Social & Emotional Wellbeing [SEWB]

Special Projects –p 22-23

 Youth Services

 National Disability Insurance Scheme [NDIS]

Finance – pp 24- 44

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK



We acknowledge the traditional custodians/ owners of the land on which we live and work

Pormpur Paanthu Aboriginal Corporation is a not for profit organisation established by the people of Pormpuraaw, and supported by the Pormpuraaw Aboriginal Shire Council to provide a suite of services to the men, women, families and children of Pormpuraaw.

Pormpur Paanthu means 'women's house'.

It was established between 1991 and 1992.

At the time the CEO of the Pormpuraaw Aboriginal Shire Council had insight into the local issues and dedicated funding from the canteen to establish and build capacity of women who were struggling in the face of over-crowded housing, welfare dependency, and experiencing high levels of domestic violence that were having a negative impact on children and families.

A women's group was established and the Council gave the women and Elders a house to establish a Women's Shelter.

As it grew it was funded for Vacation and After School Care, and the Child Care Centre.

It expanded to include men's support services through the Healing Centre, and the Alcohol and Drug Service Area.

Vision

To provide a supportive, safe, culturally secure environment that is respectful of children, women and their families' culture, beliefs and right to a happy and healthy lifestyle.

Our Role

Pormpur Paanthu is committed and dedicated to improving families' social and emotional wellbeing via a range of empowering place-based services. It takes a lead role in the coordination of services and the delivery of innovative approaches to engagement and community development.

Principles

- To provide a holistic and consultative approach to the delivery of services that will build sustainable social and lifestyle changes for individuals, families and community
- To provide safe, accessible and reliable services that are culturally appropriate, competent and ethically accountable
- Provision of appropriate preventative health promotion initiatives
- To coordinate culturally secure activities in partnership with all stakeholders
- To create supportive environments

ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING,
CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Corporate Vision

- To apply reflective and empowering practices, and emotional intelligence to Organisational wellbeing
- Deliver on 'Country' programs in all service areas that contribute to social emotional wellbeing enhancement; personal and professional growth
- Develop and maintain a co-operative and mutually respectful environment that enhances organisation wellbeing through corrective and reflective practices
- To ensure the Organisation is funded appropriately to guarantee adequate facilities, equipment and supplies are available so that staff can provide best practice services in a timely and appropriate framework
- Promotion and prevention approaches that enhance social, emotional and cultural wellbeing for Aboriginal and Torres Strait Islander people including families and communities.
- Reduced prevalence and impact of harmful alcohol, drug and substance use on Aboriginal and Torres Strait Islander individuals, families and communities.

Organisational Wellbeing

The inextricable links between people and their environment constitutes the basis for a socio-ecological approach to health. The overall guiding principles for Organisational wellbeing include:

- The need to encourage reciprocal maintenance – to take care of each other, our communities and our natural environment.
- Changing patterns of life, work and leisure to have a significant impact on health. Work and leisure should be a source of health for people. The way society organises work should help create a healthy society
- Health promotion activities that generate living and working conditions that is safe, stimulating, satisfying and enjoyable.

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK



Board of Directors

Role of Board Members

The Board of Directors is obliged to act in accordance with the provisions contained in a range of documents, including legislated requirements under all relevant Awards and Acts, including legislation relating to occupational health and safety.

The Board of Directors must decide which decisions can be made by the Board, or delegated to any of its members such as the Chairperson, or to the Chief Executive Officer. The Constitution, position descriptions of managers and staff, and the Policies and Procedures Manual will assist with clearly defining these decision-making authorities from time to time.

Governance

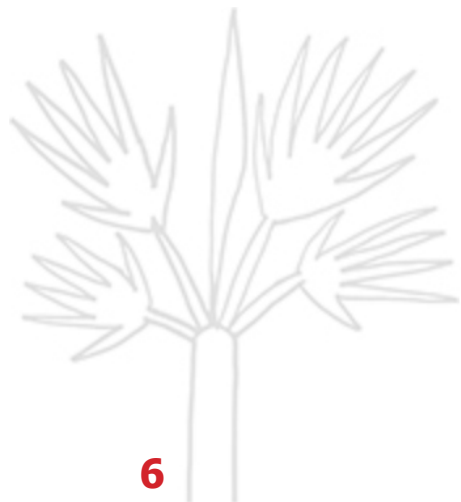
Pormpur Paanthu Aboriginal Corporation is governed by a Board of elected Directors of local men or women, and expert skills based Directors from fields such as Health, Law, Management and Finance. **Between 5-11 Directors in total.**

They set the strategic direction for the organisation and charge the CEO and Management Team with making sure all strategic objectives are met and that the organisation continues to work towards the achievement of its vision.

As a community-managed, place-based service Pormpur Paanthu Aboriginal Corporation has a mandate to deliver services to families: men, women, young people and children; and to provide mandatory reports against Operational and Action plans.

Pormpur Paanthu Aboriginal Corporation operates within a set of controls set out in its constitution that complies with national accounting standards and legislative requirements set out by the Australian Securities and Investment Commission.

ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING,
CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY





Board Members: Above: Margaret Coleman (Chairperson). Above Left: Myrtle Foote (Founding member and Director) & May Ballie (Founding member and Director). Left: Meredith Arkwookerum and Chrissy Conrad.

Not photographed: Independent Directors David Fleming and Deputy Chair Raymond Sambo.



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE LAND ON WHICH WE LIVE AND WORK

Chairperson

I would like to thank all the Directors for appointing me as a Chairperson this year, I have appreciated their help and support.

It's great to be Chairperson of PPAC.

People go to PPAC if they need help.

All the staff have been very helpful and work really hard.

This past year has been another fantastic year for the community.

PPAC has organised many activities and programs to improve the wellbeing of our people.

I was so impressed with the 2022 Youth Summit, a great partnership event, and our Youth and even the young kids had wonderful time with their families.

I am very much looking forward to the 2023 Youth Summit.

Well done to the Corner Shed and Long Day Care staff who have put so much effort in to completing their studies in Early Childhood Education and Training.

It's great to see our local people up-skilled and trained to do their job effectively.

We are looking forward to creating more jobs for the locals in the future.

Audit process ensures PPAC up to national standards

Pormpur Paanthu Aboriginal Corporation has once again passed through a tough audit process to achieve nationally recognised certification under the quality assurance framework for human services used by the Departments of Communities, Disability Services and Seniors; Child Safety, Youth and Women; and Queensland Health.

The Institute for Healthy Communities Australia (IHCA) Certification involves an audit of PPAC's policies, procedures and records every three years, which includes interviews with board, management, workers and clients.

CEO Ganthi Kuppusamy said it was a great achievement, especially by staff.

"Congratulations to the Board,

management and staff for achieving a good outcome with this audit," she said.

"It wasn't as easy as previous years but the PPAC team worked extremely hard to complete the IHCA audit successfully.

"The purpose of the audit was to look at our management systems to ensure we comply with customer, statutory and regulatory



requirements, and meet their objectives.

"It's a great achievement, well done and thank you to everyone who worked so hard for this outcome."

Training and employment is crucial for our community.

So thank you again to PPAC Management and staff for their wonderful work and much valued contribution to this community.

Margaret Coleman
Chairperson

ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

CEO

There is no doubt that 2020/21 has been another challenging year due to the monumental changes we have experienced as a result of the COVID-19 pandemic.

However despite all these additional challenges, PPAC has continued to deliver yet another year of comprehensive support services to our community.

Domestic and Family Violence Prevention Month activities and the Youth Summit were the two big events for this past financial year and were well-supported by our community and reported on in our annual magazine, *Pormpur Paanthu News* (right).

In 2020-21, the drive continued to maximise funding opportunities to grow our service provision.

As a result PPAC received grants from the following programs:

- Responding to COVID-19 in the sexual, domestic and family violence sectors grants program;
- Truth, Healing and Reconciliation grants program; and,
- Community Child Care Fund (CCCF).

Over this past year PPAC has also established two new positions, funded via the NIAA's 1000 Jobs Package. They were a Training Coordinator and a Healing Centre Transport Officer.

We also invested in our staff and systems by improving office facilities, enhancing digital mobility, IT upgrade and providing further opportunities for training and professional development.

We currently have staff completing their Certificate and Diploma courses in Early Childhood Education and Business Administration.



Lastly, I would like to thank the board and staff for their continued support over this past year.

PPAC has continued to deliver great things for Pormpuraaw in 2020/21 and this is something everyone involved can be very proud of.

Thank you.

Ganthi Kuppusamy, CEO

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK



Dealing with COVID-19

WELLBEING
with COVID-19 in community

Keep healthy

by eating, sleeping and resting well. Keep drinking plenty of water.



WELLBEING
with COVID-19 in community

A positive mindset

Check in on your own state of mind. Try to stay happy and have a plan if things start to change and know where you can go to get help.




PORMPUR PAANTHU NEWS WEEK
ISSUE 90 - 21 February 2022

Several events cancelled due to COVID

Several PFAC events on the PFAC calendar, including large group activities, are cancelled until further notice due to increased COVID situations.

The Indigenous Career Learning (ICL) 2022 has also stopped for safety reasons due to the current COVID situation, so for the Blue Card task.

PFAC CEO Oveida Pappasari said everyone will support it when there is long everyone returned as the situation changed.

PFAC ICL 2022 if you have any questions or are in need of assistance, contact Indigenous Learning at 0833388888 or go to www.pfac.org.au

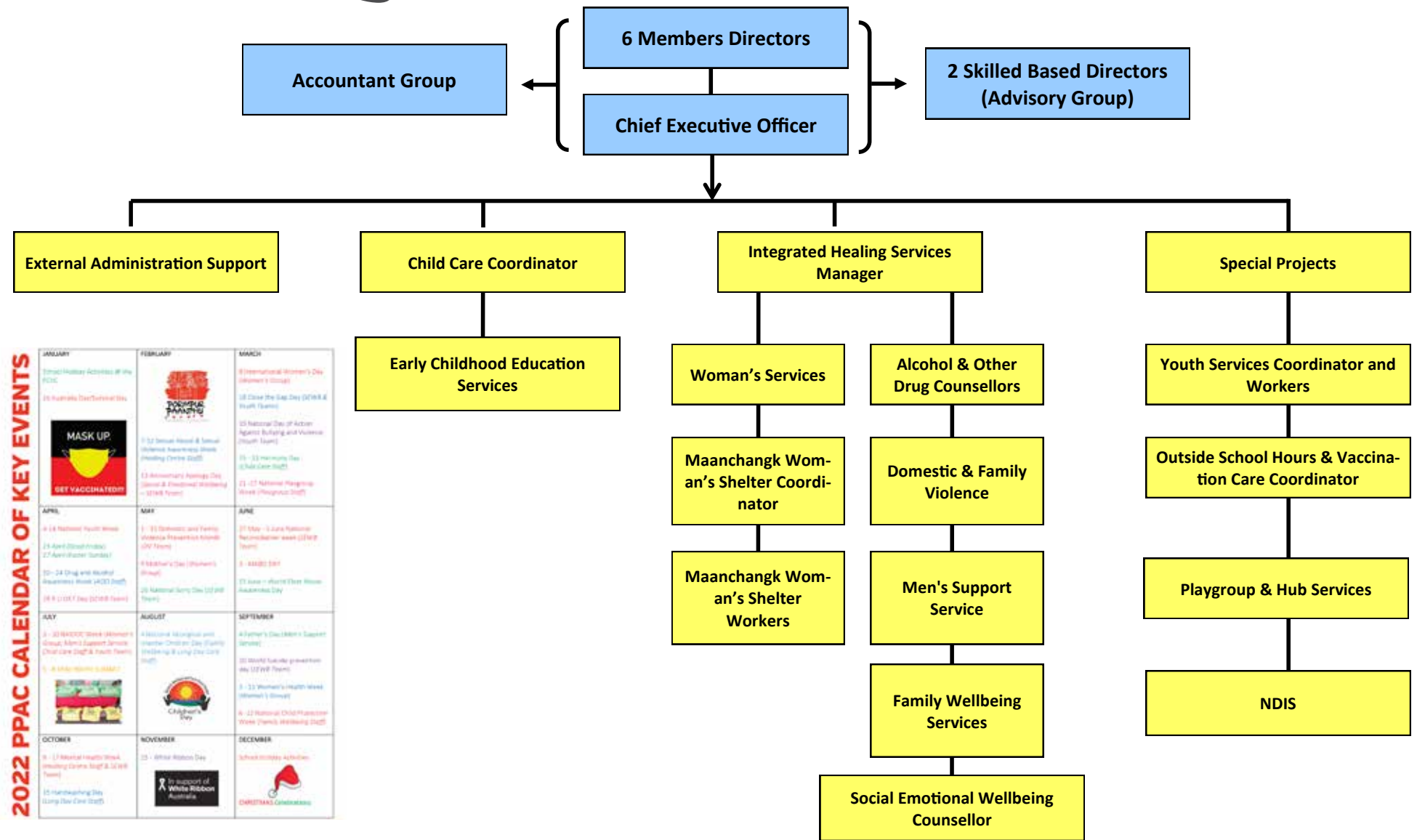
Stay up to date with your COVID jobs

Do the 3 for your mind and time




ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

2021-22 Organisation Structure



2022 PPAC CALENDAR OF KEY EVENTS

JANUARY	FEBRUARY	MARCH
13-14 National History Activities of the POC 16 National Day (National Day)	1-22 National Day (National Day)	1 International Women's Day (Women's Day) 18 Close the Gap Day (CWG & Youth Issues) 23 National Day of Action Against Bullying and Violence (Youth Issues) 25-27 National Day (National Day)
18 National Health Week 24 April (Good Friday) 27 April (Easter Sunday)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-23 National Day (National Day) 24-25 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)
1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)	1-11 National Day (National Day) 15 National Day (National Day)

Business Units

Integrated Healing Services

Domestic Violence Education & Counselling
 Family Wellbeing Program
 Men's Support Services
 Women's (DFV) Shelter Services

Early Childhood Education

Long Day Care
 Outside School Hours Care
 Vacation Care
 Early Years Place & Playgroup

Indigenous Advancement Strategy

(IAS under National Indigenous Australians Agency - NIAA)

Substance Abuse (SAB) &
 Social & Emotional Wellbeing (SEWB)
 Youth Services

Special Project

National Disability Insurance Scheme (NDIS)

DOMESTIC VIOLENCE AWARENESS MONTH May 2022
 Our Community Night Patrol Service will operate every night during DV Awareness Month.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Public Holiday Labour Day	3	4 DV Prevention Month March	5 Men's Support Activities	6	7
8 Mother's Day	9 ADD Awareness Workshops/Programs	10 ADD Awareness Workshops/Programs	11 ADD Awareness Workshops/Programs	12 ADD Awareness Workshops/Programs	13 ADD Awareness Workshops/Programs	14
15	16 GIVELS Workshop	17 DV-Alert Training	18 DV-Alert Training	19 DV-Alert Training	20 DV-Alert Training	21
22	23 Candle Light Vigil	24	25	26 National Sorry Day	27 National Reconciliation Week	28
29	30 Women's Group Activities	31 Closing Day Parade				

BE BRAVE. MAKE CHANGE.

2022 PORMPURA AW YOUTH SUMMIT

Time	Monday 4 July	Tuesday 5 July	Wednesday 6 July	Thursday 7 July	Friday 8 July
6:30 - 7:30am		Walking/Running Runners & Walkers TEAM	Walking/Running RAW TEAM	Walking/Running RAW TEAM	Walking/Running RAW TEAM
8:30 - 10am	RISE KITCHEN	BREAKFAST BAR - Rise	BREAKFAST BAR - Rise	BREAKFAST BAR - Rise	BREAKFAST BAR - Rise
10 am - 12:30pm		Social Media / Photography Competition Workshop	Community Hall Activities	SCHOOL CHAL DEHYDRATION	FUTSAL
12:30 - 2pm		Men's/Women's Great LUNCH - Boomerang BBQ & Sides	Men's/Women's Great LUNCH - Boomerang Hamburgers	Men's/Women's Great LUNCH - School Cool Chicken Wings	Men's/Women's Great LUNCH - Boomerang BBQ & Sides
	Set up and Preparation for Stakeholders	Health Promotion Activities	Ninja Warrior Cast net throwing - Hall	Eddie & Shenee Games	Education & Training Expo
2 - 6:30pm	GET UP! STAND UP! SHOW UP!	Ninja Warrior Obstacle race	Health Promotion	Wet & Wild Slide, Water Balloon Fight, Sprinklers play, Tug of War, Balloon Toss, Edor, Touch Football	Shake-a-leg dancing
		Chill Zone	Girls Rambling	TIS GAMES	Disability Awareness
		Paint Spinner	Boys Mixed Games	DSHC Zone	Disability Awareness
		Eddie & Shenee Games	Chill Zone	Jumping Castle	Disability Awareness
		Touch Football, Edor, Volleyball, Red Rover	Boys Mixed Games	Sip & Slide	Disability Awareness
5 - 7pm	FUTSAL EVENING SESSION	FUTSAL EVENING SESSION	Elders Hall	Ninja Warrior	Disability Awareness
6:30 - 7:30pm	Stakeholders Dinner	COLOUR RUN	Chill Zone	Sunset connection	Disability Awareness
7:30 - 9pm	Stakeholders Club - 7:30pm	DINNER	Boys Mixed Games	FUTSAL EVENING SESSION	Disability Awareness
		DINNER	Chill Zone	Community Hall	Disability Awareness
		Fire Making Competition	Boys Mixed Games	Community Hall	Disability Awareness
		Glow in the Dark DDOCC	Chill Zone	Community Hall	Disability Awareness
		Make Night - Boomerang	Chill Zone	Community Hall	Disability Awareness
		CLEANING & MOPPING	Chill Zone	Community Hall	Disability Awareness

ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Integrated Healing Services

Domestic Violence Education & Counselling

Pormpur Paanthu Healing Centre was here to support in a number of ways during the pandemic time including:

- Over the phone counselling;
- Centrelink support and assistance with Pandemic Leave Disaster payment applications via Services Australia; and/or,
- Supporting people who are in isolation with phone counselling.

Domestic and Family Violence Prevention month was once again the highlight of the year those issues were placed up-front and we spent time equipping ourselves – our staff and our community – for the year ahead.

The month's activities were consistent with our values, core business and strategic direction, and we took a whole of community approach in raising awareness of these important issues.

A primary focus of the month was on Alcohol and Other Drugs (AOD) awareness activities.

Come and see us at the Healing Centre for confidential support, advice and advocacy for families.

We're here to support our families to support their children to grow up healthy and happy.



DV-alert is free, nationally accredited training to help frontline workers recognise the signs of domestic and family violence and know what to do next. The course was undertaken by staff in Mayo this year as part of Domestic and Family Violence Prevention Month

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE LAND ON WHICH WE LIVE AND WORK

Family Wellbeing Program

Our aim is to work with, and support children and families to enhance how they function together and to build parenting skills.

In addition to offering early prevention activities and support our service also works with families who are engaged with the Child Protection System with a view to addressing any safety concerns and - where possible - supporting reunification.

Our services include, but are not limited to:

- Case Management
- Advocacy
- Parenting Programs / Support
- Family Resources and Education
- Healthy Lifestyle Resources and Education
- Referral Pathways to services such as counselling or AOD programs
- In-Home Supports
- Any other help we can offer

Our Family Wellbeing Referral form is available from our PPAC office or Healing Centre. If you have any family or know children who are 'at risk', please fill in this form and get it back to us as soon as possible. Consent Forms also available at the centre.

Our current Family Well-being Team is:

Jason Clarke (Coordinator)

Melanie Conrad (Support Worker)

We are based at the PPAC Healing Centre and can contact us on 40604260 or email j.clarke@ppac.org.au or referrals@ppac.org.au



ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Men's Support Services

PPAC's Men's Support Service tries to help men in Pormpuraaw by engaging them in activities which include keeping the community safe with our Night Patrol services, aimed at reducing domestic violence issues.

Pormpuraaw Men's Support Group finally has a new home with the opening of the much-awaited Men's Shed built by the Australian Defence Force's Army Aboriginal Community Assistance Program (AACAP).

The Men's Shed has made a huge difference to people's self-esteem and confidence with the opportunity to mingle in a positive environment, away from the pressures of the community.

PPAC's Men's Support Services hosts regular BBQs and fishing competitions and our Men's Support Team and several Elders also helped a group of Melbourne's Brighton Grammar School students enjoy the trip of their lives on their visit to Pormpuraaw earlier this year.

The boys went through a range of cultural activities with the group.

The Men's Support Services also provided support for the Youth Summit, running activities throughout the week in support of the other stakeholders in community.

A specific men's program went through social and emotional wellbeing, law, culture, spirituality, and family and kinship.



It was definitely Dad's weekend!



Father's Day was celebrated in Pormpuraaw style over the weekend, with not one but two events scheduled, the first was at the Club on Saturday followed by the Men's Shed on Sunday. At the Club Mr Foote won best dressed while several men competitors had a go at arm wrestling and darts. It was all in good fun. Happy Dad's Day Dads!



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK

Women's (DVF) Shelter Services

Our Women's Group has once again grown and performed strongly over the year, with regular events ranging from movie nights to educational workshops.

The group works in conjunction with Apunipima Cape York Health Council, who have been holding regular yarning groups for sharing positive stories, culture, connection and support.

Activities included:

- Sharing healthy food meal, recipe and cooking ideas.
- Talking about women's business and topics of interest.
- Linking and encouraging each other to be involved in other community activities.

The group aims to create a safe, respectful and nurturing environment which is led by community women of all ages.

Mother's Day was a highlight for us, as part of Family and Domestic Violence Awareness Month, it was an opportunity to engage our women and maintain our presence.

Our event during the Youth Summit this year attracted nearly 30 young people who have mostly maintained their connection to the group.



ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Early Childhood Education

Long Day Care

Our Long Day Care centre staff have continued to study and increase their Certificate and Diploma qualifications over the 2020-21 reporting period.

For the first time the Long Day Care Centre is being managed by local worker Tammy Conrad, which has been important to the community.

Assistance to help with the cost of child care was made available from 7 March 2022 for families with more than one child aged 5 or younger to get a higher Child Care Subsidy (CCS).

To get Child Care Subsidy (CCS) you must:

- care for a child 13 or younger who's not attending secondary school, unless an exemption applies
- use an approved child care service
- be responsible for paying the child care fees
- meet residency and immunisation requirements.

The Centre is keen to encourage local children and their parents to get involved in their activities every weekday.



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK

Outside School Hours Care (OSHC)

Staff at PPAC's Outside School Hours Care have been studying hard this year, with several expected to complete their qualifications by the end of 2022.

In the meantime, a range of activities are on hand every school day, from Lego to outside programs to arts and crafts, keeping kids happy and busy under Sandra Wason and her staff's care.



Breakfast Club
 Corner Shed / OSHC
 Monday to Friday
 Children please come along to breakfast club.
 Start: 8.20 am in the morning to 8.45 am
 Cereal, fresh fruit and yoghurt.

OSHC is open in the afternoon at the corner shed : 3pm to 5pm
 Children come along there are things to do games to play and a great afternoon snack.

Vacation Care

PPAC's Vacation Care activities over the past year include playing a role in the annual Youth Summit and follow up activities with Jack and Michael Wilson.

Daily activities every holidays include movie nights and 'glow in the dark' discos and lots of touch football, basketball, futsal, skipping activities, music and several sausage sizzles.



PORMPUR PAANTHU NEWS WEEK
 Issue 96: Monday 4 April 2022

It's holiday time!!!
 ONE, TWO, THREE...GO! PPAC's Holiday Program is ready to go! (well, there are lots of balls involved!) at the Community Hall from later today until Friday week - watch this space for more information. Enjoy!

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
4 April	5 April	6 April	7 April	8 April	9 April
Basketball	TOUCH FOOTY	Volleyball	DODGE BALL	Fishing	Glow in the Dark Disco
		MOVIE NIGHT		Comp	

Monday	Tuesday	Wednesday	Thursday	Friday
11 April	12 April	13 April	14 April	15 April
Basketball	TOUCH FOOTY	Volleyball	MINI WORK SHOP	Wet n' Wild Day
		MOVIE NIGHT		BBQ



ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Early Years Place & Playgroup

The intent of our Early Years Place and Playgroup is to provide a 'one-stop-shop' for families to access multiple services or referrals to specialist services for their children and themselves.

PPAC offers educational programming through toys and activities that promote growth and development.

Age-appropriate learning is very important for toddlers and those who can't yet attend Pre-Prep.

Group time included children story sharing inclusive of intentional numeracy and literacy activities to make kids better communicators with self confidence.



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE LAND ON WHICH WE LIVE AND WORK

Indigenous Advancement Strategy (IAS under National Indigenous Australian Agency – NIAA)

Substance Misuse

The Healing Centre continues to provide counselling for AOD and other issues for anyone wanting to make change in their lives.

Discussing stress, how it is created and ways to practice self care in the community and boundaries – what are they, why are they important and how to set them were just two of the themes behind well-attended Self Care workshops over the year.

The workshops were delivered in partnership with RISE during Domestic and Family Violence Awareness month.

Clients and community workers were welcome to attend.

A Runners and Walkers (RaW) group has also been formed on the community, bringing self-esteem and fitness in a fun and supportive setting.

The group has hosted several short and themed ‘fun runs’ over the year, with support from the Indigenous Marathon Foundation, Queensland Police Service and Apunipima Cape York Health Council.

Our counsellors have maintained good community connections and work hard to support our clients on a day-to-day basis as required.



ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING,
CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Social & Emotional Wellbeing (SEWB)

This project helps to ensure local leadership, engagement and partnership in the delivery of the Social and Emotional Wellbeing Program.

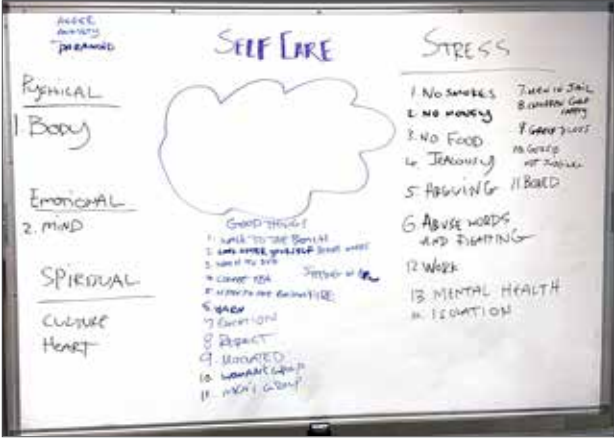
It does so by developing and implementing appropriate age, gender and culturally sensitive protocols in relation to client care.

Service delivery is therefore responsive to cultural values and needs within the Pormpuraaw community.

Our SEWB unit operates in recognition of the impact of past trauma, dispossession, separation of families, ongoing social disadvantage, racism and other historical, social and cultural issues that impact on the social and emotional wellbeing of Aboriginal and Torres Strait Islander individuals, families and communities.

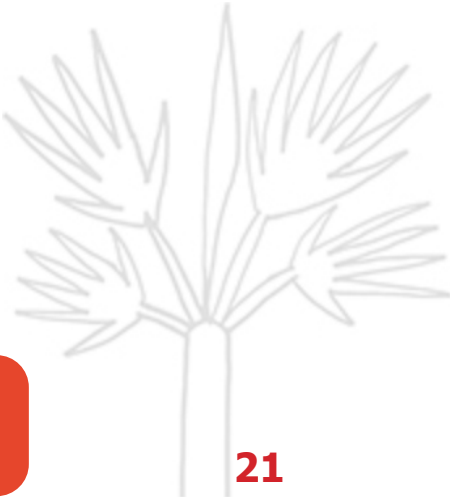
It is intended to assist in the process of healing for people affected by past removal policies and who have particular issues and unique needs, prioritising the needs of the Stolen Generations.

It supports strong, healthy and resilient individuals, families and communities, which in turn may enhance pathways to education and employment and reduce substance abuse,



violence and contact with the criminal justice system.

The SEWB unit hosted several workshops over the year in conjunction with the Healing Services, including a Cultural Day held in May at the Community Hall for National Reconciliation Week.



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE LAND ON WHICH WE LIVE AND WORK

Special Projects

Youth Services

PPAC's Early Intervention Youth program provides a range of services at the Community Hall for ages 12 to 24 from Monday to Friday, 8:30am to 5pm.

Activities include:

- Social and Emotional Well-Being counselling services and healthy life style programs.
- Cooking Classes
- Exercise Sessions
- School Holiday activities
- employment preparation classes and vocational support including pre-apprenticeship training sourcing and work experience placement (In conjunction with RISE)
- early intervention sports activities
- Indigenous mentors program,
- On-country cultural camping trips and other cultural activities.



As always the highlight was this year's Youth Summit which was planned through a series of BBQs and other workshop activities organised by young people themselves.

A direct result of this year's Youth Summit was the formation of *Pormpu Parr-ir Pama Parri-ir Paanthu* youth committee which is committed to engagement with Pormpuraaw's children and youth.

pormpur paanthu youth summit

Photograph: Pormpuraaw's Community Hall

Teach them well and let them lead the way

By CHRISTINE HOWES

"Youth are our next generation, youth are our leaders and we want to support you in any way we can. Basically we're just trying to activate that inner belief system inside the kids and show them the power that they have inside themselves."

— Jack Wilson

More pictures, pages 28-29

ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY




National Disability Insurance Scheme

The National Disability Insurance Scheme support workers have maintained a supportive presence within the Pormpuraaw community.



NDIS in partnership with Pormpur Paanthu Aboriginal Corporation

The role of the [Remote Community Connector \(RCC\)](#) is:

-  To Provide you with information on the NDIS
-  To help you connect to the NDIS and get supports for your disability
-  To assist you to attend appointments and meeting with the NDIA and other disability services

Please Contact :
 ☎: 0740604260 or 0437553615
 ✉: NDISconnect@ppac.org.au



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE LAND ON WHICH WE LIVE AND WORK

Finance

Annual financial report
For the year ended 30 June 2022

Contents

Directors' report
Auditor's independence declaration
Statement of comprehensive income
Statement of financial position
Statement of changes in equity
Statement of cash flows
Notes to the financial statements
Directors' declaration
Independent auditor's report

Abbreviations

BRACS	Broadcasting for Remote Aboriginal Communities Scheme
DCSYW	Department of Child Safety, Youth and Women
DET	Department of Education and Training
DJAG	Department of Justice and Attorney General
DOI	Department of Industry
NACCHO	National Aboriginal Controlled Health Organisation
NDIA	National Disability Insurance Agency
NIAA	National Indigenous Australians Agency

Directors' report

The directors present their report together with the financial statements of Pormpur Paanthu Aboriginal Corporation (the "Corporation") for the financial year ended 30 June 2022 and the auditor's report thereon.

Operating and financial review

The net deficit from ordinary activities after tax amounted to \$106,725 (2021: \$118,299).

State of affairs

There were no significant changes in the Corporation's state of affairs during the financial year.

Principal activities

The principal activities of the Corporation during the course of the financial year were the provision of health care and social welfare services to Indigenous persons in the Pormpuraaw community.

There were no significant changes in the nature of the activities of the Corporation during the year.

Events subsequent to reporting date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the directors of the Corporation, to affect significantly the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation, in future financial years.

Likely developments

The directors envisage that the Corporation will continue its existing operations, subject to the receipt of future funding from government and other sources.

Environmental regulation

The Corporation's operations are not subject to any significant environmental regulations under either Commonwealth or State legislation. However, the board believes that the Corporation has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Corporation.

Distributions

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

Directors

The directors of the Corporation at any time during or since the end of the financial year are:

Name and qualifications	Appointment date / cessation date
Chrissy Conrad	Chairperson (appointed 23 November 2018)
Raymond Sambo	Deputy Chairperson (appointed 26 April 2017)
Myrtle Foote	Director (appointed 29 November 2013)
Meridith Arkwookerum	Director (appointed 30 November 2016)
May Ballie	Director (appointed 12 January 2017)
David Fleming	Director (appointed 14 June 2017)
Margaret Coleman	Director (appointed 23 November 2018)
Narissa Holroyd	Director (appointed 16 November 2020 / ceased 16 November 2021)

Secretary

Ganhi Kuppusamy was appointed to the position of secretary on 5 December 2016.

Directors' meetings

The number of directors' meetings and number of meetings attended by each of the directors of the Corporation during the financial year are:

Director	No of meetings attended	No of meetings held*
Chrissy Conrad	2	9
Raymond Sambo	5	9
Myrtle Foote	9	9
Meridith Arkwookerum	8	9
May Ballie	1	9
David Fleming	5	9
Margaret Coleman	8	9
Narissa Holroyd	3	4

*Reflects the number of meetings held during the time the director held office during the year.

Proceedings on behalf of the Corporation

During the year, no person has made application for leave in respect of the Corporation under section 169-5 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (the "Act").


During the year, no person has brought or intervened in proceedings on behalf of the Corporation with leave under section 169-5 of the Act.

Auditor's independence declaration

At no time during the financial year ended 30 June 2022 was an officer of the Corporation the auditor, a partner in the audit firm, or a director of the audit company that undertook the audit of the Corporation for that financial year.

The lead auditor's independence declaration is set out on the following page and forms part of the directors' report for the financial year ended 30 June 2022.

This report is made out in accordance with a resolution of the directors:


 Director
 17/11/2022
 Date



Grant Thornton Audit Pty Ltd
 Cairns Corporate Tower
 Level 13
 15 Lake Street
 PO Box 7200
 Cairns QLD 4870
 T +61 7 4046 8888

Auditor's Independence Declaration

To the directors of Pormpur Paanthu Aboriginal Corporation

In accordance with the requirements of section 339-50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006, as lead auditor for the audit of Pormpur Paanthu Aboriginal Corporation for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements as set out in the Corporations (Aboriginal and Torres Strait Islander) Act 2006 in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.



Grant Thornton Audit Pty Ltd
 Chartered Accountants



H A Wilkes
 Partner – Audit & Assurance
 Cairns, 17 November 2022

ACN-130 913 594

Grant Thornton Audit Pty Ltd ACN 130 913 594 a subsidiary or related entity of Grant Thornton Australia Limited ABN 41 127 556 389 ACN 127 556 389. 'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Australia Limited is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate one another and are not liable for one another's acts or omissions. In the Australian context only, the use of the term 'Grant Thornton' may refer to Grant Thornton Australia Limited ABN 41 127 556 389 ACN 127 556 389 and its Australian subsidiaries and related entities. Liability limited by a scheme approved under Professional Standards Legislation.



WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
 LAND ON WHICH WE LIVE AND WORK

Statement of comprehensive income

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Revenue	7	3,028,158	2,676,249
		<u>3,028,158</u>	<u>2,676,249</u>
Expenses			
Advertising and promotions		60,666	63,525
Capital expenditure	10	29,993	49,199
Consultancy fees		34,390	78,166
Consumables and cleaning		195,048	189,694
Employee expenses	18	2,002,628	1,703,570
Grants repaid	7	44,077	22,971
Insurance		98,230	59,255
License and membership fees		22,960	4,622
Loss on disposal		707	-
Minor capital expenditure		10,384	9,088
Motor vehicle expenses		35,276	18,869
Postage, freight and courier		16,541	18,451
Printing and stationery		12,765	20,557
Professional fees – accounting		131,589	115,956
Professional fees – audit	22	3,800	16,500
Professional fees – legal		8,042	27,170
Rates and charges		36,868	60,680
Rent		60,875	48,441
Repairs and maintenance		29,344	44,139
Telephone expenses		22,184	18,709
Training		42,036	29,402
Travel expenses		66,417	53,594
Utilities and security expenses		25,409	46,098
Youth summit expenses		33,052	1,132
Other expenses		43,784	39,355
		<u>3,067,065</u>	<u>2,739,143</u>
Results from operating activities		<u>(38,907)</u>	<u>(62,894)</u>
Finance income		46	223
Finance costs		(2,165)	(4,326)
Net finance costs		<u>(2,119)</u>	<u>(4,103)</u>
		<u>(41,026)</u>	<u>(66,997)</u>
Capital expenditure transferred to non-current assets	10	29,993	49,199
Depreciation expenses			
Property, plant and equipment	10	(77,715)	(84,012)
Right-of-use assets	11	(17,977)	(16,489)
Net deficit before tax		<u>(106,725)</u>	<u>(118,299)</u>
Income tax expense	5.5	-	-
Net deficit		<u>(106,725)</u>	<u>(118,299)</u>
Other comprehensive income		-	-
Total comprehensive income		<u>(106,725)</u>	<u>(118,299)</u>

This statement should be read in conjunction with the notes to the financial statements.

Statement of financial position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Cash and cash equivalents	8	1,055,767	824,157
Trade and other receivables	9	189,939	25,312
Prepayments		20,700	60,035
Current assets		<u>1,266,406</u>	<u>909,504</u>
Property, plant and equipment	10	377,836	426,265
Right-of-use assets	11	50,472	38,603
Non-current assets		<u>428,308</u>	<u>464,868</u>
Total assets		<u>1,694,714</u>	<u>1,374,372</u>
Liabilities			
Trade and other payables	13	326,517	354,304
Contract liabilities	14	805,039	375,910
Loans and borrowings	15	21,010	28,617
Provisions	17	36,613	10,970
Current liabilities		<u>1,189,179</u>	<u>769,801</u>
Loans and borrowings	15	32,532	19,847
Provisions	17	4,874	9,870
Non-current liabilities		<u>37,406</u>	<u>29,717</u>
Total liabilities		<u>1,226,585</u>	<u>799,518</u>
Net assets		<u>468,129</u>	<u>574,854</u>
Equity			
Retained surplus		468,129	574,854
Total equity		<u>468,129</u>	<u>574,854</u>

This statement should be read in conjunction with the notes to the financial statements.

Statement of changes in equity

For the year ended 30 June 2022

Retained surplus

	2022 \$	2021 \$
Balance at 1 July	574,854	693,153
Total comprehensive income		
Net deficit	(106,725)	(118,299)
Total other comprehensive income	-	-
Total comprehensive income	(106,725)	(118,299)
Balance at 30 June	<u>468,129</u>	<u>574,854</u>

This statement should be read in conjunction with the notes to the financial statements.

Statement of cash flows

For the year ended 30 June 2022

Note	2022 \$	2021 \$
Cash flows from operating activities		
Cash receipts from funding bodies	3,185,501	2,492,655
Cash receipts from sundry sources	89,586	123,895
Cash paid to suppliers and employees	<u>(2,981,465)</u>	<u>(2,659,214)</u>
Cash generated from operating activities	293,622	(42,664)
Interest received	46	223
Net cash from/(used in) operating activities	<u>293,668</u>	<u>(42,441)</u>
Cash flows from investing activities		
Acquisition of property, plant and equipment	<u>(29,993)</u>	<u>(49,199)</u>
Net cash used in investing activities	<u>(29,993)</u>	<u>(49,199)</u>
Cash flows from financing activities		
Proceeds from borrowings	-	55,140
Repayment of borrowings	(17,258)	(40,344)
Payment of lease liabilities	<u>(14,807)</u>	<u>(14,547)</u>
Net cash from/(used in) financing activities	<u>(32,065)</u>	<u>249</u>
Net increase (decrease) in cash and cash equivalents	231,610	(91,391)
Cash and cash equivalents at 1 July	8 <u>824,157</u>	8 <u>915,548</u>
Cash and cash equivalents at 30 June	8 <u>1,055,767</u>	8 <u>824,157</u>

This statement should be read in conjunction with the notes to the financial statements.

Notes to the financial statements

1 Reporting entity

Pormpur Paanthu (the "Corporation") is domiciled in Australia. The Corporation's registered office is at 22-23 Yalu Street, Pormpuraaw. The Corporation is a not-for-profit entity and is primarily involved in the provision of health care and social welfare services to the local Indigenous people in the Pormpuraaw community.

2 Basis of accounting

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures ("AASBs") adopted by the Australian Accounting Standards Board ("AASB") and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. The financial statements do not comply with International Financial Reporting Standards ("IFRSs") adopted by the International Accounting Standards Board.

These financial statements were authorised for issue by the Board of Directors on the date shown on the directors' declaration.

Basis of measurement

The financial statements have been prepared on the historical cost basis.

Economic dependency and going concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

The Corporation is a not-for-profit entity and is reliant on government funding in order to continue its operations. Management has no reason to believe that the required funding will not be forthcoming for the foreseeable future. However, should future government funding be significantly reduced or curtailed, the Corporation would be unlikely to be able to continue its operations at current levels.

3 Functional and presentation currency

These financial statements are presented in Australian dollars, which is the Corporation's functional currency.

4 Use of judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the Corporation's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

Judgements

Information about judgements made in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

- Note 10 – leasehold buildings and improvements and tenure of the land on which they are situated

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK



5 Significant accounting policies

New and amended standards adopted

The Corporation has adopted all the amendments to Australian Accounting Standards issued by the AASB which are relevant to, and effective for, the Corporation's financial statements for the annual period beginning 1 July 2021. None of the amendments have had a significant impact on the financial performance and position of the Corporation.

Significant accounting policies

Apart from the above, the accounting policies set out below have been applied consistently to all periods presented in these financial statements except if mentioned otherwise.

5.1 Revenue

Revenue arises mainly from the rendering of services.

Revenue from contracts with customers is recognised by reference to each distinct performance obligation in the contract with the customer. Revenue from contracts with customers is measured at its transaction price, being the amount of consideration which the Corporation expects to be entitled to in exchange for transferring promised goods or services to a customer, net of goods and services tax, returns, rebates and discounts. The transaction price is allocated to each performance obligation on the basis of the relevant standalone selling price of each distinct good or service promised in the contract. Depending on the substance of the contract, revenue is recognised when the performance obligation is satisfied, which may be at a point in time or over time.

The Corporation recognises other revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Corporation and specific criteria have been met for each of the Corporation's activities. The Corporation bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is recognised for the major business activities using the methods outlined below.

Sale of goods

Sales are recognised when products are delivered to the customer and there is no unfulfilled obligation that could affect the acceptance of the products. Delivery occurs when the products have been collected by the customer or delivered to the specified location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Corporation has objective evidence that all criteria for acceptance have been satisfied.

Revenue from sales is based on the price specified in the sales contract, net of discounts.

Services

Revenue from services is recognised in the financial year in which the performance obligations are considered met. For fixed-price contracts, the Corporation has determined that most of its contracts satisfy the overtime criteria, because the customer simultaneously receives and consumes the benefits provided by the Corporation's performance as it performs. The Corporation recognises revenue using the input method, based on costs incurred in the period for each performance obligation to be recognised over time.

Estimates of revenues, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in income or expense in the year in which the circumstances that give rise to the revision become known to management.

Contract balances

Contract assets are recognised when the Corporation has transferred goods or services to the customer but where the Corporation is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Contract liabilities represent the Corporation's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Corporation recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Corporation has transferred the goods or services to the customer.

5.2 Grants and other contributions

Grants under AASB 15

Grants (other than certain capital grants) are accounted for under AASB 15 where the grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations. As such, the revenue is recognised when each performance obligation is satisfied.

Grants under AASB 1058

Other grants, including certain capital grants, are generally accounted for under AASB 1058.

The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where:

- an asset is received in a transaction, such as by way of grant, bequest or donation;
- there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and
- the intention is to principally enable the entity to further its objectives.

Assets arising from grants in the scope of AASB 1058 are recognised at the assets' fair values when the assets are received. Any related liability or equity items associated with the asset are recognised in accordance with the relevant accounting standard. Once the asset and any related liability or equity items have been recognised, then income is recognised for any remaining asset value at the time the asset is received.

For transfers of financial assets (usually cash and/or a receivable) to the Corporation which enable it to acquire or construct a recognisable non-financial asset, a liability is recognised for the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the Corporation satisfies its performance obligation.

5.3 Finance income and finance costs

Finance income and finance costs include interest income and interest expense. Interest income and expense is recognised using the effective interest method.

5.4 Employee benefits

Short-term benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Corporation has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Defined contribution plans

Obligations for contributions to defined contribution plans are expensed as the related service is provided. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Other long-term employee benefits

The Corporation's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Remeasurements are recognised in income or expense in the period in which they arise.

Termination benefits

Termination benefits are expensed at the earlier of when the Corporation can no longer withdraw the offer of those benefits and when the Corporation recognises costs of restructuring. If the benefits are not expected to be settled wholly within 12 months at the end of the reporting period, then they are discounted.

5.5 Income tax

The Corporation has been granted exemption from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

5.6 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in income or expense.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Corporation.

Depreciation

Depreciation is calculated to write off the cost of property, plant and equipment less their estimated residual values using the straight line basis over their estimated useful lives. Land is not depreciated.

The estimated useful lives of property, plant and equipment are as follows:

- Buildings 15 – 40 years
- Plant and equipment 3 – 15 years
- Motor vehicles 3 – 12 years
- Fixture and fittings 4 – 50 years

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

5.7 Financial instruments

Recognition, initial measurement and derecognition

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Corporation becomes a party to the contractual provisions of the instrument.

A financial asset, unless it is a trade receivable without a significant financing component, or a financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards of ownership are transferred.

A financial liability is derecognised when its contractual obligations are discharged, cancelled or expire.

Classification and subsequent measurement

Financial assets

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss
- equity instruments at fair value through other comprehensive income
- debt instruments at fair value through other comprehensive income

Classifications are determined by both:

- the Corporation's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance income, finance costs or other financial items, except for impairment of trade receivables which is presented within other expenses.

Financial assets at amortised cost

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows, and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Corporation has determined that all of its financial assets fall within the amortised cost category.

Financial liabilities

For the purpose of subsequent measurement, financial liabilities are classified as measured at amortised cost or fair value through profit or loss. A financial liability is classified as fair value through profit or loss if it is held-for-trading. Other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The Corporation has only financial liabilities classified as measured at amortised cost.

5.8 Impairment

Non-derivative financial assets

Financial assets and contract assets

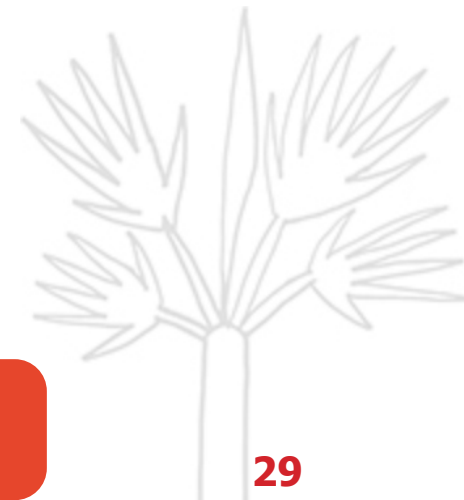
The Corporation uses forward looking information to recognise expected credit losses – the 'expected credit losses (ECL) model'. Instruments within the scope of these requirements include loans and trade receivables.

The Corporation considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial assets that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK



- financial assets that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial asset.

Trade and other receivables and contract assets

The Corporation makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Corporation uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The Corporation assesses impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due. The Corporation does not allow for write off of Government grants receivable, as a default has never occurred. The Corporation has assessed the trade receivables as at 30 June 2022 and has determined that no impairment is required at that date.

Non-financial assets

At each reporting date, the Corporation reviews the carrying amounts of its non-financial assets, to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. As the Corporation is a not-for-profit entity, value in use is the written down current replacement cost of an asset as the future economic benefits of the asset are not primarily dependent on the asset's ability to generate net cash inflows and as the entity would, if deprived of the asset, replace its remaining future economic benefits.

An impairment loss is recognised if the carrying amount of an asset exceeds its recoverable amount.

Impairment losses are recognised in expenses.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

5.9 Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance costs.

5.10 Leases

At inception of a contract, the Corporation assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Corporation uses the definition of a lease in AASB 16.

As a lessee

At commencement or on modification of a contract that contains a lease component, the Corporation allocates the consideration in the contract to each lease component on the basis of its relative stand-alone price. However, for the leases of property, the Corporation has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Corporation recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease

payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Corporation by the end of the lease term or the cost of the right-of-use asset reflects that the Corporation will exercise a purchase option. In that case, the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Corporation's incremental borrowing rate. Generally, the Corporation uses its incremental borrowing rate as the discount rate.

The Corporation determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

Lease payments included in the measurement of the lease liability comprise the following where applicable:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Corporation is reasonably certain to exercise, lease payments in an optional renewal period if the Corporation is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Corporation is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Corporation's estimate of the amount expected to be payable under a residual value guarantee, if the Corporation changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to nil.

The Corporation presents right-of-use assets as a separate line item and lease liabilities within "loans and borrowings" in the statement of financial position.

The Corporation has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets and short-term leases. The Corporation recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

6 Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning after 1 July 2022, and have not been applied in preparing these financial statements.

7 Revenue

Revenue streams

	2022 \$	2021 \$
Grants under AASB 15		
DCSYW	638,192	1,143,614
DET (Commonwealth)	586,280	296,719
DET (State)	277,380	273,280
DJAG	643,467	154,360
NIAA	673,443	526,246
DOI	437,668	-
	<u>3,256,430</u>	<u>2,394,219</u>
Grants under AASB 1058		
DCSYW	-	24,445
DET (Commonwealth) (Capital)	-	1,000
NACCHO	20,000	-
NDIA	94,322	72,992
	<u>3,370,752</u>	<u>2,492,656</u>
Grant balances at 1 July	375,910	461,162
Grant balances at 30 June	<u>(805,039)</u>	<u>(375,910)</u>
	2,941,623	2,577,908
Donations and sponsorship	5,061	6,000
ITEC Health	31,075	53,973
Rise Ventures	29,500	14,127
Miscellaneous income	20,899	24,241
	<u>3,028,158</u>	<u>2,676,249</u>

Grant funds repaid during the year

	2022 \$	2021 \$
Department of Education and Training		
Out of Hours School Care	-	5,561
Integrated Service Delivery	20,114	17,410
National Indigenous Australians Agency		
Bringing Them Home	17,573	-
Department of Children, Youth Justice and Multicultural Affairs		
Family Wellbeing	6,390	-
	<u>44,077</u>	<u>22,971</u>

Disaggregation of revenue from contracts with customers

In the table above, revenue from contracts with customers is disaggregated by major sources/types of revenue. All revenue from contracts with customers is derived in the one geographical region – Pormpuraaw.

Performance obligations and revenue recognition policies

Revenue from contracts with customers is measured based on the consideration specified in the contracts. Revenue is recognised when control over a good or service is transferred to a customer.

The following provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms and the related revenue recognition policies.

Grants

Grants (other than certain capital grants) are accounted for under AASB 15 where the grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations. As such, the revenue is recognised when each performance obligation is satisfied. The performance obligations are varied based on the requirements under the relevant funding agreements, this typically includes the specified service to be delivered under the grant program. Payment terms also vary depending on the terms of the grant. Cash is received up front for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the recognition of revenue reflects the transfer of control. Within funding 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. Where control is transferred over time, generally the input methods, being either costs or time incurred, are considered to be the most appropriate methods to reflect the transfer of benefits.

8 Cash and cash equivalents

	2022 \$	2021 \$
Bank balances	1,055,767	823,121
Cash on hand	-	1,036
Cash and cash equivalents in the statement of cash flows	<u>1,055,767</u>	<u>824,157</u>

9 Trade and other receivables

	2022 \$	2021 \$
Current		
Trade receivables	172,982	23,595
Other receivables	16,957	1,717
	<u>189,939</u>	<u>25,312</u>

10 Property, plant and equipment

Reconciliation of carrying amount

	Leasehold buildings and improvements \$	Plant and equipment \$	Motor vehicles \$	Furniture and fittings \$	Total \$
Cost					
Balance at 1 July 2020	700,013	504,538	146,961	133,346	1,484,858
Additions	15,060	34,139	-	-	49,199
Disposals	-	(1,082)	-	-	(1,082)
Balance at 30 June 2021	<u>715,073</u>	<u>537,595</u>	<u>146,961</u>	<u>133,346</u>	<u>1,532,975</u>
Balance at 1 July 2021	715,073	537,595	146,961	133,346	1,532,975
Additions	-	24,815	-	5,178	29,993
Disposals	-	(854)	-	-	(854)
Balance at 30 June 2022	<u>715,073</u>	<u>561,556</u>	<u>146,961</u>	<u>138,524</u>	<u>1,562,114</u>
Depreciation and impairment					
Balance at 1 July 2020	(421,885)	(426,221)	(76,028)	(99,646)	(1,023,780)
Depreciation for the year	(31,893)	(32,233)	(11,179)	(8,707)	(84,012)
Disposals	-	1,082	-	-	1,082
Balance at 30 June 2021	<u>(453,778)</u>	<u>(457,372)</u>	<u>(87,207)</u>	<u>(108,353)</u>	<u>(1,106,710)</u>
Balance at 1 July 2021	(453,778)	(457,372)	(87,207)	(108,353)	(1,106,710)
Depreciation for the year	(29,569)	(29,102)	(11,179)	(7,865)	(77,715)
Disposals	-	147	-	-	147
Balance at 30 June 2022	<u>(483,347)</u>	<u>(486,327)</u>	<u>(98,386)</u>	<u>(116,218)</u>	<u>(1,184,278)</u>
Carrying amounts					
At 1 July 2020	<u>278,128</u>	<u>78,317</u>	<u>70,933</u>	<u>33,700</u>	<u>461,078</u>
At 30 June 2021	<u>261,295</u>	<u>80,223</u>	<u>59,754</u>	<u>24,993</u>	<u>426,265</u>
At 30 June 2022	<u>231,726</u>	<u>75,229</u>	<u>48,575</u>	<u>22,306</u>	<u>377,836</u>

Leasehold land

The Corporation's leasehold buildings and improvements are situated upon land at 22-23 Yalu Street, Pormpuraaw and BRACS Building, Yalu Street, Pormpuraaw in respect of which the Corporation has no formal tenure. This land is currently administered by the State Government and the Pormpuraaw Aboriginal Shire Council respectively. The Corporation has lodged applications to enter into long term lease agreements over the land.

The values of leasehold buildings and improvements are dependent upon the Corporation's continuing tenure of the sites on which the buildings and improvements are situated.

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK

11 Right-of-use assets

Reconciliation of carrying amount

	Motor vehicles \$	Total \$
Cost		
Balance at 1 July 2020	82,446	82,446
Additions	-	-
Disposals	-	-
Balance at 30 June 2021	82,446	82,446
Balance at 1 July 2021	82,446	82,446
Additions	29,846	29,846
Disposals	-	-
Balance at 30 June 2022	112,292	112,292
Depreciation and impairment		
Balance at 1 July 2020	(27,354)	(27,354)
Depreciation for the year	(16,489)	(16,489)
Disposals	-	-
Balance at 30 June 2021	(43,843)	(43,843)
Balance at 1 July 2021	(43,843)	(43,843)
Depreciation for the year	(17,977)	(17,977)
Disposals	-	-
Balance at 30 June 2022	(61,820)	(61,820)
Carrying amounts		
At 30 June 2021	38,603	38,603
At 30 June 2022	50,472	50,472

12 Financial instruments – fair values

Accounting classifications and fair values

The following table shows the carrying amounts of financial assets and financial liabilities. Since all financial assets and financial liabilities are not measured at fair value, i.e. they are measured at amortised cost, the carrying amounts are reasonable approximations of fair value.

	Carrying amount	
	2022 \$	2021 \$
Financial assets measured at amortised cost		
Cash and cash equivalents	1,055,767	824,157
Trade and other receivables	189,939	25,312
	1,245,706	849,469
Financial liabilities measured at amortised cost		
Trade and other payables	239,390	288,384
Contract liabilities	805,039	375,910
Loans and borrowings	53,542	48,465
	1,097,971	712,759

13 Trade and other payables

	2022 \$	2021 \$
Trade payables	71,300	123,371
GST payable	111,796	74,590
Liability for annual leave	87,127	65,920
PAYG payable	36,484	31,596
Superannuation payable	29	18,136
Accrued expenses	19,781	40,691
	326,517	354,304

14 Contract liabilities

	2022 \$	2021 \$
Contract liabilities	805,039	375,910

15 Loans and borrowings

	2022 \$	2021 \$
Current		
Hunter premium funding financing	-	16,984
Lease liabilities	21,010	11,633
	21,010	28,617
Non-current		
Lease liabilities	32,532	19,847
	32,532	19,847

Motor vehicles with a carrying amount of \$50,472 (2021: \$38,603) formed security for the lease liabilities.

Terms and repayment schedule

The terms and conditions of outstanding loans are as follows:

	Nominal interest rate %	Year of maturity	Carrying amount 2022 \$	Carrying amount 2021 \$
Hunter premium funding financing	9.64%	2021	-	16,984
Lease liabilities	5.78% - 6.53%	2024-2026	53,542	31,480
Total interest-bearing liabilities			53,542	48,464

16 Employee benefits

The Corporation makes contributions to defined contribution plans. The amount recognised as an expense was \$155,866 for the year ended 30 June 2022 (2021: \$136,983).

17 Provisions

	2022 \$	2021 \$
Current		
Long service leave	36,613	10,970
Non-current		
Long service leave	4,874	9,870
Balance at 1 July	20,840	50,280
Movement during the year	20,647	(29,440)
Balance at 30 June	41,487	20,840

Long service leave

The provision for long service leave represents the Corporation's best estimate of the future benefit that employees have earned. The amount and timing of the associated outflows is uncertain and dependant on employees attaining the required years of services. Where the Corporation no longer has the ability to defer settlement of the obligation beyond 12 months from the reporting date, liabilities are presented as current. This would usually occur when employees are expected to reach the required years of service in the 12 months from reporting date. The Milliman G100 Discount Rate Curve was used to determine the present value of future benefits at 30 June 2022 (2021: Milliman G100 Discount Rate Curve).

QLeave

As of 1 January 2021 Queensland Community Services Industry workers became eligible to accrue long service leave benefits under the Portable Long Service Leave Scheme (PLSL) run by QLeave. Under the scheme employees are entitled to long service leave benefits based on the length of service to an industry, rather than an employer. The Corporation has registered all employees and all long service leave entitlements from 1 January 2021 onwards are payable by QLeave.

18 Employee expenses

	2022 \$	2021 \$
Wages	1,757,175	1,511,679
Recruitment costs	34,799	7,400
Superannuation	155,866	136,983
WorkCover	34,648	35,606
QLeave	20,140	11,902
	<u>2,002,628</u>	<u>1,703,570</u>

19 Leases

Leases as lessee

The Corporation leases two vehicles for use in its program activities under agreements of 4 years. Printers are leased under agreements on 5 years. These printer leases are low-value, so have been expensed as incurred and not capitalised as right-of-use assets.

	2022 \$	2021 \$
Interest on lease liabilities	1,891	2,138
Expenses relating to short-term leases	56,663	45,629
Expenses relating to leases of low-value assets, excluding short-term leases of low value assets	2,813	2,813

Lease liabilities

Future lease payments (including those lease payments that are not included in the measurement of the lease liability, e.g. for short-term leases and leases of low-value items) are due as follows:

	Future minimum lease payment 2022 \$	Interest 2022 \$	Present value of minimum lease payment 2022 \$	Future minimum lease payment 2021 \$	Interest 2021 \$	Present value of minimum lease payment 2021 \$
Less than one year	23,937	2,927	21,010	13,147	1,514	11,633
Between one and five years	35,058	2,526	32,532	20,816	969	19,847
More than five years	-	-	-	-	-	-
	<u>58,995</u>	<u>5,453</u>	<u>53,542</u>	<u>33,963</u>	<u>2,483</u>	<u>31,480</u>

Leases significantly below market terms

The Corporation leases a property 272 Ngurrin Road, Pormpuraaw, for the permitted use of operating the Women's Shelter. Lease payments are \$1 per annum and the current lease term is three years, with an option to renew the lease for 2 years after that date. The lease with the Department of Housing and Public Works is significantly below market terms. This lease allows for the Corporation to carry out its program to run a Women's Shelter which is a grant funded program by the Department of Housing and Public Works. The program involves providing accommodation and other services to local Indigenous women in the Pormpuraaw community. The lease expires August 2022.

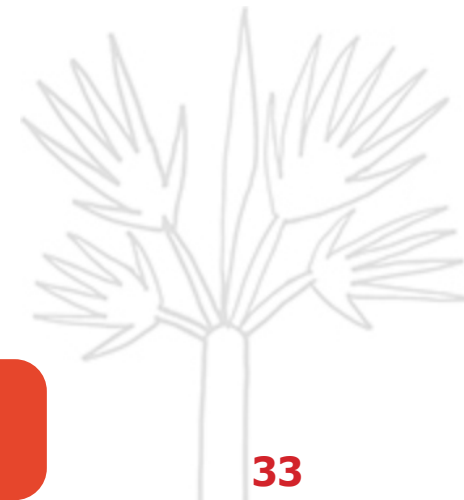
Leases with no formally executed agreement

There is currently no formal tenure in relation to 22-23 Yalu Street, Pormpuraaw and BRACS Building, Yalu Street, Pormpuraaw. The Corporation has lodged applications to enter into long term lease agreements over the land with the Pormpuraaw Aboriginal Shire Council and the State Government. Staff accommodation is also leased under an informal arrangement with Council.

20 Reconciliation of cash flows from operating activities

	2022 \$	2021 \$
Net deficit	(106,725)	(118,299)
<i>Adjustments for:</i>		
Depreciation	95,692	100,501
Loss on disposal	707	-
Other non-cash movements (AASB 16 Leases)	5,132	-
Finance costs	<u>2,165</u>	<u>4,326</u>
	(3,029)	(13,472)
<i>Changes in:</i>		
Trade and other receivables	(164,627)	25,554
Prepayments	39,335	(40,288)
Trade and other payables	(27,787)	100,457
Contract liabilities	429,129	(85,252)
Provisions	<u>20,647</u>	<u>(29,440)</u>
Net cash from operating activities	<u>293,668</u>	<u>(42,441)</u>

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK



21 Related parties

Transactions with key management personnel

Key management personnel compensation

The key management personnel compensation comprised the following:

	2022 \$	2021 \$
Short-term employee benefits	159,884	135,219
Post-employment benefits	6,391	11,049
Other long term benefits	11,133	52
	<u>177,408</u>	<u>146,320</u>

Compensation of the Corporation's key management personnel includes salaries, non-cash benefits and contributions to a post-employment defined contribution plan.

Loans to key management personnel

No loans have been made to key management personnel during the year.

22 Auditor's remuneration

	2022 \$	2021 \$
Audit services		
Auditors of the Corporation – Grant Thornton		
Audit of financial statements*	17,000	16,500
Other regulatory audit services	-	-
	<u>17,000</u>	<u>16,500</u>
Other services		
Auditors of the Corporation – Grant Thornton		
In relation to other services – 2020	-	7,350
In relation to other services – 2021	22,300	8,900
	<u>22,300</u>	<u>16,250</u>

*During 2022 no accrual had been made for audit fees which meant that audit fees expensed were much lower than budgeted for the year.

Directors' declaration

In the opinion of the directors of Pormpur Paanthu Aboriginal Corporation (the "Corporation"):

- a the financial statements and notes are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2017*, including:
 - i giving a true and fair view of the Corporation's financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and
 - ii complying with Australian Accounting Standards – Simplified Disclosures and the Corporations (Aboriginal and Torres Strait Islander) Regulations 2017 and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006; and
- b there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors:



Director

17/11/2022

Date

Independent Auditor's Report

To the Members of Pormpur Paanthu Aboriginal Corporation

Report on the audit of the financial report

Grant Thornton Audit Pty Ltd
Cairns Corporate Tower
Level 13
15 Lake Street
PO Box 7200
Cairns QLD 4870
T +61 7 4046 8888

Opinion

We have audited the financial report of Pormpur Paanthu Aboriginal Corporation (the "Corporation"), which comprises the statement of financial position as at 30 June 2022, the statement of 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 directors' declaration.

In our opinion, the accompanying financial report of Pormpur Paanthu Aboriginal Corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:

- giving a true and fair view of the Corporation's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- complying with Australian Accounting Standards - *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Corporations Regulations 2001* and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Act.

Basis for opinion

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

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

Emphasis of matter – Carrying value of leasehold buildings and improvements

We draw attention to Note 10 to the financial statements. The Corporation currently has no formal tenure in respect of land at 22-23 Yalu Street, Pormpuraaw and BRACS Building, Yalu Street, Pormpuraaw on which the Corporation's leasehold buildings and improvements are located. The continuation of the Corporation's operations located at Pormpuraaw in their present form and the value to the Corporation of its leasehold buildings and improvements at Pormpuraaw are dependent upon the Corporation's continuing tenure of these properties. Our opinion is not modified in relation to this matter.

ACN-130 913 594

www.granthornton.com.au

Grant Thornton Audit Pty Ltd ACN 130 913 594 a subsidiary or related entity of Grant Thornton Australia Limited ABN 41 127 556 389 ACN 127 556 389. 'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Australia Limited is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate one another and are not liable for one another's acts or omissions. In the Australian context only, the use of the term 'Grant Thornton' may refer to Grant Thornton Australia Limited ABN 41 127 556 389 ACN 127 556 389 and its Australian subsidiaries and related entities. Liability limited by a scheme approved under Professional Standards Legislation.

Information other than the financial report and auditor's report thereon

The directors are responsible for the other information. The other information comprises the information included in the Corporation's annual report for the year ended 30 June 2022, 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 available at the date of this report 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 the directors for the financial report


The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial report

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

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



Grant Thornton Audit Pty Ltd
Chartered Accountants



H A Wilkes
Partner – Audit & Assurance

Cairns, 17 November 2022

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK

Statement of grant acquittals
For the year ended 30 June 2022

Contents

Statement of grant acquittals

For the year ended 30 June 2022

	Funding provider – Program (Code)	Contract liability 30 June 2021 \$	Grants repaid \$	Grants received \$	Other revenue \$	Total funds available \$	Expenditure \$	Balance unexpended 30 June 2022 \$	Less other revenue \$	Add back overspend/ non-capital grants \$	Contract liability 30 June 2022 \$
Statement of grant acquittals											
Notes to the statement of grant acquittals	DCSYW - Domestic Violence (COVID-19 Brokerage) (AASB 1058)	-	-	-	-	-	15,096	(15,096)	-	15,096	-
Certification by grantee	DJAG (QLD) - Domestic and Family Violence increase capacity (DJAG)	144,360	-	-	-	144,360	150,080	(5,720)	-	5,720	-
Independent auditor's report	DJAG (QLD) – Enhancement (Enhance)	-	-	67,828	-	67,828	33,917	33,911	-	-	33,911
Abbreviations	DCSYW – Family Wellbeing (FAMILY WELLBEING)	21,630	(6,390)	153,918	-	169,158	159,772	9,386	-	-	9,386
CAFS	Child and Family Services										
DCSYW	Department of Child Safety, Youth and Women										
DET	Department of Education and Training										
DISER	Department of Science, Energy and Resources										
DJAG	Department of Justice and Attorney-General										
HC	Healing Centre										
HUB	Integrated Service Delivery										
NDIA	National Disability Insurance Agency										
NDIS	National Disability Insurance Scheme										
NIAA	National Indigenous Australians Agency										
OOHSC	Out of Hours School Care										
SAB	Substance Abuse Base										
SEWB	Social and Emotional Wellbeing										
SVFS-FWS	SV Family Violence – Family Wellbeing Service										
WDV	Written down value										
	DCSYW – Healing Centre (HC)	19,571	-	442,246	-	461,817	397,754	64,063	-	-	64,063
	DET – Integrated Service Delivery (HUB (incl. CAFS & PARENTING))	82,135	(20,114)	277,379	-	339,400	240,293	99,107	-	-	99,107
	DCSYW – Men's Support (MENS SUPPORT)	-	-	232,774	18,686	251,460	258,363	(6,903)	(18,686)	25,589	-
	NDIA - National Disability Insurance Scheme (NDIS) (AASB 1058)	-	-	114,323	31,325	145,648	91,159	54,489	(31,325)	(23,164)	-
	NIAA – 1,000 Jobs Package (NIAA)	-	-	11,218	-	11,218	81,965	(70,747)	-	70,747	-
	DET – Out of Hours School Care (OOHSC)	27,228	-	185,352	-	212,580	197,993	14,587	-	-	14,587
	DET – Child Care Centre (PLAYGROUP/LDC)	-	-	400,928	15,405	416,333	293,037	123,296	(15,405)	-	107,891
	NIAA – Alcohol and Drugs Treatment and Support Program (SAB)	34,354	-	551,422	-	585,776	394,304	191,472	-	-	191,472
	DISER – Safer Communities Fund (SCF)	-	-	437,668	500	438,168	153,046	285,122	(500)	-	284,622
	NIAA – Bringing Them Home (SEWB/YOUTH)	21,839	(17,573)	110,803	600	115,669	131,999	(16,330)	(600)	16,930	-
	DCSYW - Specialist Domestic and Family Violence Worker (SVFV-FWS)	885	-	-	-	885	885	-	-	-	-
	DCSYW – Women's Shelter (WOMENS SHELTER)	19,908	-	384,893	12,509	417,310	412,627	4,683	(12,509)	7,826	-
	DJAG - Gaming Benefits Community Fund (YOUTH 2021)	4,000	-	-	-	4,000	4000	-	-	-	-
		375,910	(44,077)	3,370,752	79,025	3,781,610	(3,016,290)	765,320	(79,025)	118,744	805,039

This statement should be read in conjunction with the notes to the statement of grant acquittals.

Notes to the statement of grant acquittals

1 Basis of preparation

The statement of grant acquittals has been drawn up as a special purpose financial report for the purpose of fulfilling the reporting requirements of Pormpur Paanthu Aboriginal Corporation (the "Corporation") in respect of the grants received by the Corporation from the respective funding bodies.

The statement of grant acquittals has been prepared on the accrual basis of accounting.

Goods and services tax

Grants received, other grant related revenue and expenditure are recognised net of the amount of goods and services tax ("GST") except where the GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the expenditure.

2 Grant funded capital expenditure

	2022 Actual \$
HC - Healing Centre	
Air Conditioner HC	3,132
Air Conditioner – HC	<u>2,856</u>
	5,989
SAB - Substance Abuse Base	
Air Conditioner SAB	3,062
Leveno Thinkpad L13 Laptop SAB	1,498
Leveno Thinkpad L13 Laptop SAB	<u>1,498</u>
	6,059
OOHSC - Out of Hours School Care	
Acer Computer and Monitor OOHSC	3,178
iPad Air WiFi Cellular OOHSC	1,208
Acer Veriton PC - OOHSC	1,634
Acer Veriton PC – OOHSC	1,634
Air Conditioner OOHSC	<u>3,158</u>
	10,812
SCF – Safer Communities Fund	
Painting MH 466-22	1,500
Painting MA 409-22	1,500
Acer Veriton Computer and Monitor	<u>1,956</u>
	4,956
Own funds	
Lounge Chairs Admin	<u>2,178</u>
	2,178
Total capital expenditure	<u><u>29,994</u></u>

3 Assets leased during the year

The following assets were leased by the Corporation during the year:

- Toyota Camry Rego 869DX4
- 2020 Toyota Hilux Reg 745ZKE
- 272 Ngurrin Road, Pormpuraaw (below market terms)
- Canon IRADVC5540 (low value lease)
- Canon IRADVC5540 (low value lease)
- 22-23 Yalu Street, Pormpuraaw (no lease agreement)
- BRACS Building (Yalu Street), Pormpuraaw (no lease agreement)
- Staff accommodation (21A, 21B, 15A and 16B Yalu Street, Pormpuraaw) (no lease agreements)
- Community Hall (short term lease)

4 Assets sold or written off during the year

	2022 WDV \$
Disposals	
CHIQ Android TV Model U55H10 55"	<u>707</u>
	707
Total assets sold or written off during the year	<u><u>707</u></u>

5 Available funds over grant funds unexpended, repayable or in advance

Reconciliation of funds remaining in the various financial institution accounts and other available funds with the balances of grants funds unexpended, repayable or in advance at year end.

	2022 Actual \$
Available funds	
Cash and cash equivalents	1,055,767
Trade and other receivables	<u>189,939</u>
	1,245,706
Less:	
Trade and other payables	(326,517)
Provision for long service leave (current and non-current)	<u>(41,487)</u>
Net available funds	<u><u>877,702</u></u>
Grant funds unexpended, repayable or in advance	
DJAG (QLD) – Enhancement (Enhance)	33,911
DCSYW – Family Wellbeing (FAMILY WELLBEING)	9,386
DCSYW – Healing Centre (HC)	64,063
DET – Integrated Service Delivery (HUB (incl. CAFS & PARENTING))	99,107
DET – Out of Hours School Care (OOHSC)	14,587
DET – Child Care Centre (PLAYGROUP/LDC)	107,891
NIAA – Alcohol and Drugs Treatment and Support Program (SAB)	191,472
DISER – Safer Communities Fund (SCF)	<u>284,622</u>
	805,039
Surplus of available funds (2021: \$98,414)	<u><u>72,663</u></u>

WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
LAND ON WHICH WE LIVE AND WORK

6 Grant acquittals

Information in respect of individual grants is set out on the following pages.

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
COVID19 Brokerage
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
Total Income	\$0.00
<hr/>	
Gross Profit	\$0.00
<hr/>	
Less Operating Expenses	
400 - Accounting fees	\$594.34
401 - Advertising and Promotions	\$540.00
402 - Auditing fees	\$918.09
408 - Cleaning and Pest Control	\$4,571.90
410 - Client Support Consumables	\$5,984.06
430 - Health and Safety	\$1,088.40
460 - Postage, Freight & Courier	\$347.46
461 - Printing & Stationery	\$812.50
483 - Staff amenities	\$239.25
Total Operating Expenses	\$15,096.00
<hr/>	
Net Profit	-\$15,096.00

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
DJAG
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
290 - Unexpended Grants - Prior Year	\$144,360.00
Total Income	\$144,360.00
<hr/>	
Gross Profit	\$144,360.00
<hr/>	
Less Operating Expenses	
400 - Accounting fees	\$4,116.80
401 - Advertising and Promotions	\$1,488.15
402 - Auditing fees	\$5,943.29
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$1,500.00
409 - Client Support Services	\$79.02
410 - Client Support Consumables	\$7,900.00
412 - Consultancy fees	\$2,739.47
430 - Health and Safety	\$775.07
433 - Insurance	\$2,577.65
439 - Internal Corporate Expenses	\$15,993.38
442 - Long Service Leave -QLLeave	\$266.11
456 - Motor Vehicle Expenses - Fuel & Oil	\$3,000.00
457 - Motor Vehicle Expenses - Registration & Insurance	\$1,000.00
458 - Motor Vehicle Expenses - Repairs and Maintenance	\$1,250.00
460 - Postage, Freight & Courier	\$265.00
461 - Printing & Stationery	\$1,450.00
475 - Salaries and Wages	\$83,240.02
478 - S&W Superannuation	\$8,386.20
479 - S&W Workers Compensation	\$2,986.96
485 - Telephone, Fax & Internet	\$1,950.00
490 - Travel - Domestic (Staff)	\$272.73
493 - Utilities	\$2,000.00
Total Operating Expenses	\$150,079.85
<hr/>	
Net Profit	-\$5,719.85

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
ENHANCE
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
205 - Grants (State) Operating - Non-recurrent	\$67,828.00
Total Income	\$67,828.00
<hr/>	
Gross Profit	\$67,828.00
<hr/>	
Less Operating Expenses	
400 - Accounting fees	\$2,210.00
401 - Advertising and Promotions	\$3,758.05
408 - Cleaning and Pest Control	\$1,172.50
410 - Client Support Consumables	\$228.56
439 - Internal Corporate Expenses	\$2,000.00
442 - Long Service Leave -QLLeave	\$236.96
460 - Postage, Freight & Courier	\$39.09
475 - Salaries and Wages	\$21,157.50
478 - S&W Superannuation	\$2,115.75
487 - Training & Development (Staff)	\$998.59
Total Operating Expenses	\$33,917.00
<hr/>	
Net Profit	\$33,911.00

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
FAM
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
204 - Grants (State) Operating - Recurrent	\$153,918.00
290 - Unexpended Grants - Prior Year	\$21,630.00
295 - Repayment of Unexpended Grants	-\$6,390.00
Total Income	\$169,158.00

Gross Profit **\$169,158.00**

Less Operating Expenses	
400 - Accounting fees	\$7,802.09
401 - Advertising and Promotions	\$3,232.61
402 - Auditing fees	-\$274.80
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$2,000.00
409 - Client Support Services	\$81.42
410 - Client Support Consumables	\$8,060.96
411 - Computer expenses	\$2,790.00
412 - Consultancy fees	\$729.47
419 - Employment Support and Supervision Costs	\$1,500.00
430 - Health and Safety	\$775.07
433 - Insurance	\$3,462.81
439 - Internal Corporate Expenses	\$24,000.00
442 - Long Service Leave -QLeave	-\$120.52
445 - Memberships & Subscriptions	\$1,681.58
456 - Motor Vehicle Expenses - Fuel & Oil	\$1,000.00
457 - Motor Vehicle Expenses - Registration & Insurance	\$1,065.68
458 - Motor Vehicle Expenses - Repairs and Maintenance	\$1,000.00
460 - Postage, Freight & Courier	\$1,157.84
461 - Printing & Stationery	\$1,250.00
469 - Rent	\$10,900.59
473 - Repairs and Maintenance	\$1,124.00
475 - Salaries and Wages	\$63,645.49
478 - S&W Superannuation	\$6,600.74
479 - S&W Workers Compensation	\$3,315.47
483 - Staff amenities	\$736.36
485 - Telephone, Fax & Internet	\$3,250.00
487 - Training & Development (Staff)	\$1,776.52
490 - Travel - Domestic (Staff)	\$4,028.79
493 - Utilities	\$2,300.00
Total Operating Expenses	\$159,772.17

Net Profit **\$9,385.83**

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
HUB
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
204 - Grants (State) Operating - Recurrent	\$277,380.00
290 - Unexpended Grants - Prior Year	\$82,135.00
295 - Repayment of Unexpended Grants	-\$20,114.45
Total Income	\$339,400.55

Gross Profit **\$339,400.55**

Less Operating Expenses	
400 - Accounting fees	\$7,846.09
401 - Advertising and Promotions	\$2,320.97
402 - Auditing fees	\$643.29
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$5,050.47
410 - Client Support Consumables	\$7,444.59
411 - Computer expenses	\$270.00
412 - Consultancy fees	\$239.47
419 - Employment Support and Supervision Costs	\$1,049.06
424 - Fees and permits	\$124.00
430 - Health and Safety	\$775.07
433 - Insurance	\$5,331.61
439 - Internal Corporate Expenses	\$28,000.00
442 - Long Service Leave -QLeave	\$186.15
445 - Memberships & Subscriptions	\$2,340.00
446 - Minor Capital Expenses < \$1,000	\$1,441.43
456 - Motor Vehicle Expenses - Fuel & Oil	\$2,240.91
457 - Motor Vehicle Expenses - Registration & Insurance	\$2,388.70
458 - Motor Vehicle Expenses - Repairs and Maintenance	\$140.00
460 - Postage, Freight & Courier	\$531.80
461 - Printing & Stationery	\$1,150.00
468 - Property- Council Service Charges	\$12,316.00
469 - Rent	\$7,066.35
473 - Repairs and Maintenance	\$7,113.45
475 - Salaries and Wages	\$112,958.07
478 - S&W Superannuation	\$11,014.76
479 - S&W Workers Compensation	\$3,151.19
485 - Telephone, Fax & Internet	\$1,250.00
487 - Training & Development (Staff)	\$8,824.66
490 - Travel - Domestic (Staff)	\$311.75
493 - Utilities	\$5,873.63
Total Operating Expenses	\$240,293.47

Net Profit **\$99,107.08**

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
HC
1 July 2021 to 30 June 2022

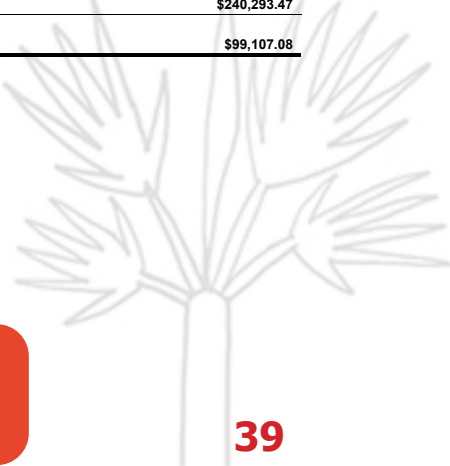
	30 Jun 22
Income	
204 - Grants (State) Operating - Recurrent	\$435,246.00
205 - Grants (State) Operating - Non-recurrent	\$7,000.00
290 - Unexpended Grants - Prior Year	\$19,571.00
Total Income	\$461,817.00

Gross Profit **\$461,817.00**

Less Operating Expenses	
400 - Accounting fees	\$7,773.25
401 - Advertising and Promotions	\$5,386.37
402 - Auditing fees	\$2,643.29
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$4,534.85
409 - Client Support Services	\$89.05
410 - Client Support Consumables	\$25,405.97
411 - Computer expenses	\$1,860.00
412 - Consultancy fees	\$729.47
416 - Depreciation	\$858.10
419 - Employment Support and Supervision Costs	\$6,883.13
422 - Equipment Hire/Lease	\$1,406.28
430 - Health and Safety	\$775.07
433 - Insurance	\$3,462.81
439 - Internal Corporate Expenses	\$49,000.00
442 - Long Service Leave -QLeave	\$2,174.89
445 - Memberships & Subscriptions	\$9,100.43
447 - Major Capital Expenses > \$1,000	\$5,988.60
456 - Motor Vehicle Expenses - Fuel & Oil	\$1,000.00
457 - Motor Vehicle Expenses - Registration & Insurance	\$1,911.28
460 - Postage, Freight & Courier	\$1,625.09
461 - Printing & Stationery	\$1,650.00
468 - Property- Council Service Charges	\$2,000.00
469 - Rent	\$5,299.97
473 - Repairs and Maintenance	\$455.82
475 - Salaries and Wages	\$211,952.63
476 - S&W Recruitment costs	\$9,497.50
478 - S&W Superannuation	\$20,886.47
479 - S&W Workers Compensation	\$3,151.19
483 - Staff amenities	\$106.85
485 - Telephone, Fax & Internet	\$1,650.00
487 - Training & Development (Staff)	\$800.19
490 - Travel - Domestic (Staff)	\$5,795.00
493 - Utilities	\$1,000.00
Total Operating Expenses	\$397,753.55

Net Profit **\$64,063.45**

**WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
 LAND ON WHICH WE LIVE AND WORK**



Profit and Loss
Pormpur Paanthu Aboriginal Corporation
MENS SUPPORT
1 July 2021 to 30 June 2022

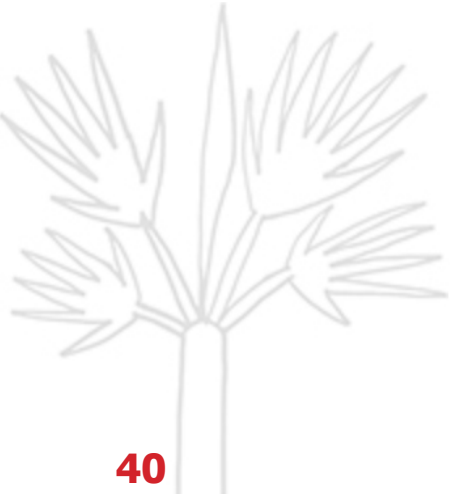
	30 Jun 22
Income	
204 - Grants (State) Operating - Recurrent	\$232,774.00
210 - Rise Ventures (Host Payment)	\$17,036.34
221 - Donations and Sponsorships	\$1,000.00
260 - Other Revenue	\$650.00
Total Income	\$251,460.34
Gross Profit	\$251,460.34
Less Operating Expenses	
400 - Accounting fees	\$7,802.09
401 - Advertising and Promotions	\$1,947.37
402 - Auditing fees	\$643.29
403 - Account Preparation- Statutory	\$900.00
409 - Client Support Services	\$298.00
410 - Client Support Consumables	\$13,518.62
411 - Computer expenses	\$180.00
412 - Consultancy fees	\$729.47
419 - Employment Support and Supervision Costs	\$734.34
430 - Health and Safety	\$775.07
433 - Insurance	\$4,462.81
439 - Internal Corporate Expenses	\$20,000.00
442 - Long Service Leave -QLeave	\$3,818.87
445 - Memberships & Subscriptions	\$1,681.58
446 - Minor Capital Expenses < \$1,000	\$1,467.28
456 - Motor Vehicle Expenses - Fuel & Oil	\$4,069.51
457 - Motor Vehicle Expenses - Registration & Insurance	\$3,973.82
460 - Postage, Freight & Courier	\$786.40
461 - Printing & Stationery	\$450.00
473 - Repairs and Maintenance	\$814.11
475 - Salaries and Wages	\$154,055.77
478 - S&W Superannuation	\$15,338.68
479 - S&W Workers Compensation	\$3,151.19
485 - Telephone, Fax & Internet	\$450.00
487 - Training & Development (Staff)	\$802.23
490 - Travel - Domestic (Staff)	\$15,512.59
Total Operating Expenses	\$258,363.09
Net Profit	-\$6,902.75

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
NIAA
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
210 - Jobs Land and Economy Programme (1,000 Jobs Package)	\$11,218.29
Total Income	\$11,218.29
Gross Profit	\$11,218.29
Less Operating Expenses	
400 - Accounting fees	\$7,561.39
402 - Auditing fees	\$2,025.20
403 - Account Preparation- Statutory	\$1,095.00
411 - Computer expenses	\$135.00
412 - Consultancy fees	\$239.47
430 - Health and Safety	\$775.07
433 - Insurance	\$2,577.65
439 - Internal Corporate Expenses	\$10,000.00
442 - Long Service Leave -QLeave	\$1,086.05
475 - Salaries and Wages	\$48,651.11
478 - S&W Superannuation	\$4,682.78
479 - S&W Workers Compensation	\$3,136.26
Total Operating Expenses	\$81,964.98
Net Profit	-\$70,746.69

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
NDIS
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
201 - Grants (Commonwealth) Operating - Recurrent	\$22,500.00
202 - Grants (Commonwealth) Operating - Non-recurrent	\$4,782.50
210 - ITEC Health	\$31,075.46
210 - National Aboriginal Community Controlled Health Organisation (NDIS Ready; Aboriginal and Torres Strait Islander Market Capability Indigenous Business Support Funding)	\$20,000.00
210 - National Disability Insurance Agency (Remote Community Connector Services)	\$67,040.00
210 - Peak Plan Management Pty Ltd	249.63
Total Income	\$145,647.59
Gross Profit	\$145,647.59
Less Operating Expenses	
400 - Accounting fees	\$7,802.09
401 - Advertising and Promotions	\$1,539.64
402 - Auditing fees	\$1,263.29
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$6,245.63
409 - Client Support Services	\$79.02
410 - Client Support Consumables	\$159.20
411 - Computer expenses	\$180.00
412 - Consultancy fees	\$239.47
430 - Health and Safety	\$775.07
433 - Insurance	\$3,462.81
439 - Internal Corporate Expenses	\$13,500.00
442 - Long Service Leave -QLeave	\$367.49
446 - Minor Capital Expenses < \$1,000	\$343.63
460 - Postage, Freight & Courier	\$265.00
461 - Printing & Stationery	\$450.00
475 - Salaries and Wages	\$46,283.25
478 - S&W Superannuation	\$3,580.56
485 - Telephone, Fax & Internet	\$450.00
487 - Training & Development (Staff)	\$1,669.47
490 - Travel - Domestic (Staff)	\$1,603.62
Total Operating Expenses	\$91,159.24
Net Profit	\$54,488.35



ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING,
 CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
OOHSC
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
201 - Grants (Commonwealth) Operating - Recurrent	\$185,352.00
290 - Unexpended Grants - Prior Year	\$27,228.00
Total Income	\$212,580.00
Gross Profit	\$212,580.00
Less Operating Expenses	
400 - Accounting fees	\$5,858.91
401 - Advertising and Promotions	\$2,320.97
402 - Auditing fees	\$1,643.29
403 - Account Preparation- Statutory	\$1,995.00
408 - Cleaning and Pest Control	\$2,541.71
409 - Client Support Services	\$436.36
410 - Client Support Consumables	\$8,779.56
411 - Computer expenses	\$643.68
412 - Consultancy fees	\$239.47
416 - Depreciation	\$1,745.45
419 - Employment Support and Supervision Costs	\$1,049.06
424 - Fees and permits	\$669.78
430 - Health and Safety	\$775.07
433 - Insurance	\$3,962.81
439 - Internal Corporate Expenses	\$8,000.00
442 - Long Service Leave -QLeave	\$1,521.59
447 - Major Capital Expenses > \$1,000	\$10,811.93
457 - Motor Vehicle Expenses - Registration & Insurance	\$1,598.53
460 - Postage, Freight & Courier	\$512.14
461 - Printing & Stationery	\$450.00
468 - Property- Council Service Charges	\$6,058.00
473 - Repairs and Maintenance	\$668.32
475 - Salaries and Wages	\$110,956.54
478 - S&W Superannuation	\$9,488.28
479 - S&W Workers Compensation	\$1,296.19
483 - Staff amenities	\$277.27
485 - Telephone, Fax & Internet	\$450.00
487 - Training & Development (Staff)	\$10,243.10
494 - Youth Summit Expenses	\$3,000.00
Total Operating Expenses	\$197,993.01
Net Profit	\$14,586.99

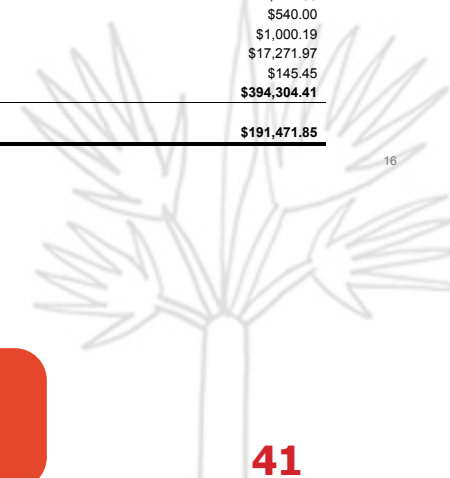
Profit and Loss
Pormpur Paanthu Aboriginal Corporation
LDC
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
201 - Grants (Commonwealth) Operating - Recurrent	\$400,928.00
221 - Donations and Sponsorships	\$2,960.57
255 - CCB Subsidy	\$5,771.30
256 - Childcare Parenting Payments	\$6,673.26
Total Income	\$416,333.13
Gross Profit	\$416,333.13
Less Operating Expenses	
400 - Accounting fees	\$6,685.29
401 - Advertising and Promotions	\$1,822.44
402 - Auditing fees	\$4,643.29
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$6,115.38
410 - Client Support Consumables	\$12,269.98
411 - Computer expenses	\$247.50
412 - Consultancy fees	\$734.47
419 - Employment Support and Supervision Costs	\$4,745.00
424 - Fees and permits	\$782.00
430 - Health and Safety	\$775.07
433 - Insurance	\$3,962.81
439 - Internal Corporate Expenses	\$31,000.00
441 - Legal expenses	\$1,310.00
442 - Long Service Leave -QLeave	\$2,352.32
457 - Motor Vehicle Expenses - Registration & Insurance	\$1,598.53
460 - Postage, Freight & Courier	\$456.14
461 - Printing & Stationery	\$450.00
468 - Property- Council Service Charges	\$6,258.00
469 - Rent	\$760.00
473 - Repairs and Maintenance	\$938.05
475 - Salaries and Wages	\$174,624.44
478 - S&W Superannuation	\$15,782.36
479 - S&W Workers Compensation	\$1,855.00
485 - Telephone, Fax & Internet	\$450.00
487 - Training & Development (Staff)	\$11,137.03
490 - Travel - Domestic (Staff)	\$381.82
Total Operating Expenses	\$293,036.92
Net Profit	\$123,296.21

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
SAB
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
200 - Grants Prepaid	\$207,721.46
201 - Grants (Commonwealth) Operating - Recurrent	\$270,687.88
202 - Grants (Commonwealth) Operating - Non-recurrent	\$73,012.92
290 - Unexpended Grants - Prior Year	\$34,354.00
Total Income	\$585,776.26
Gross Profit	\$585,776.26
Less Operating Expenses	
400 - Accounting fees	\$7,802.09
401 - Advertising and Promotions	\$3,293.37
402 - Auditing fees	\$1,643.29
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$1,192.50
409 - Client Support Services	\$481.82
410 - Client Support Consumables	\$9,433.32
411 - Computer expenses	\$1,845.00
412 - Consultancy fees	\$8,619.47
416 - Depreciation	\$779.63
419 - Employment Support and Supervision Costs	-\$450.94
422 - Equipment Hire/Lease	\$1,406.28
430 - Health and Safety	\$775.07
433 - Insurance	\$3,462.81
439 - Internal Corporate Expenses	\$28,000.00
441 - Legal expenses	\$2,155.60
442 - Long Service Leave -QLeave	\$3,765.67
445 - Memberships & Subscriptions	\$600.00
446 - Minor Capital Expenses < \$1,000	\$950.00
447 - Major Capital Expenses > \$1,000	\$6,058.66
457 - Motor Vehicle Expenses - Registration & Insurance	\$1,065.71
460 - Postage, Freight & Courier	\$1,444.79
461 - Printing & Stationery	\$631.50
469 - Rent	\$17,526.53
473 - Repairs and Maintenance	\$48.00
475 - Salaries and Wages	\$222,938.74
476 - S&W Recruitment costs	\$25,301.50
478 - S&W Superannuation	\$20,397.35
479 - S&W Workers Compensation	\$3,151.19
483 - Staff amenities	\$127.85
485 - Telephone, Fax & Internet	\$540.00
487 - Training & Development (Staff)	\$1,000.19
490 - Travel - Domestic (Staff)	\$17,271.97
494 - Youth Summit Expenses	\$145.45
Total Operating Expenses	\$394,304.41
Net Profit	\$191,471.85

**WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
 LAND ON WHICH WE LIVE AND WORK**



Profit and Loss
Pormpur Paanthu Aboriginal Corporation
SCF
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
201 - Grants (Commonwealth) Operating - Recurrent	\$437,668.00
221 - Donations and Sponsorships	\$500.00
Total Income	\$438,168.00
Gross Profit	\$438,168.00
Less Operating Expenses	
400 - Accounting fees	\$1,851.09
401 - Advertising and Promotions	\$6,542.49
402 - Auditing fees	\$380.00
410 - Client Support Consumables	\$7,173.22
411 - Computer expenses	\$90.00
412 - Consultancy fees	\$3,630.00
416 - Depreciation	\$53.60
439 - Internal Corporate Expenses	\$20,000.00
442 - Long Service Leave -QLeave	\$334.24
447 - Major Capital Expenses > \$1,000	\$4,956.27
456 - Motor Vehicle Expenses - Fuel & Oil	\$2,000.00
460 - Postage, Freight & Courier	\$3,177.18
461 - Printing & Stationery	\$579.14
468 - Property- Council Service Charges	\$1,500.00
469 - Rent	\$1,163.64
475 - Salaries and Wages	\$63,346.33
478 - S&W Superannuation	\$5,941.85
487 - Training & Development (Staff)	\$620.41
490 - Travel - Domestic (Staff)	\$9,708.67
494 - Youth Summit Expenses	\$19,997.82
Total Operating Expenses	\$153,045.95
Net Profit	\$285,122.05

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
SVFV-FWS
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
290 - Unexpended Grants - Prior Year	\$885.00
Total Income	\$885.00
Gross Profit	\$885.00
Less Operating Expenses	
439 - Internal Corporate Expenses	\$885.00
Total Operating Expenses	\$885.00
Net Profit	\$0.00

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
SEWB/YOUTH
1 July 2021 to 30 June 2022

	30 Jun 22
Income	
201 - Grants (Commonwealth) Operating - Recurrent	\$110,802.84
221 - Donations and Sponsorships	\$600.00
290 - Unexpended Grants - Prior Year	\$21,839.00
Total Income	\$133,241.84
Gross Profit	\$133,241.84
Less Operating Expenses	
295 - Repayment of Unexpended Grants	\$17,573.00
400 - Accounting fees	\$9,422.09
401 - Advertising and Promotions	\$6,667.37
402 - Auditing fees	\$4,143.29
403 - Account Preparation- Statutory	\$1,995.00
408 - Cleaning and Pest Control	\$2,490.41
410 - Client Support Consumables	\$13,834.78
412 - Consultancy fees	\$7,479.47
419 - Employment Support and Supervision Costs	\$839.24
430 - Health and Safety	\$775.07
433 - Insurance	\$3,462.81
439 - Internal Corporate Expenses	\$11,000.00
442 - Long Service Leave -QLeave	\$373.17
460 - Postage, Freight & Courier	\$558.00
461 - Printing & Stationery	\$450.00
468 - Property- Council Service Charges	\$4,890.00
469 - Rent	\$222.73
473 - Repairs and Maintenance	\$2,607.21
475 - Salaries and Wages	\$40,423.58
478 - S&W Superannuation	\$3,996.97
479 - S&W Workers Compensation	\$3,151.19
485 - Telephone, Fax & Internet	\$450.00
487 - Training & Development (Staff)	\$702.23
490 - Travel - Domestic (Staff)	\$2,691.52
493 - Utilities	\$3,463.66
494 - Youth Summit Expenses	\$5,909.09
Total Operating Expenses	\$149,571.88
Net Profit	-\$16,330.04



ALL WORK AND WALK TOGETHER ON ONE PATH OF HEALING, LEARNING, CARING AND SHARING, CREATING A SAFER ENVIRONMENT AND COMMUNITY

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
WOMENS SHELTER
1 July 2021 to 30 June 2022

30 Jun 22

Income	
204 - Grants (State) Operating - Recurrent	\$384,893.00
210 - Rise Ventures (Host Payment)	\$12,463.65
260 - Other Revenue	\$45.45
290 - Unexpended Grants - Prior Year	\$19,908.00
Total Income	\$417,310.10
<hr/>	
Gross Profit	\$417,310.10
<hr/>	
Less Operating Expenses	
400 - Accounting fees	\$8,477.09
401 - Advertising and Promotions	\$8,547.37
402 - Auditing fees	-\$259.11
403 - Account Preparation- Statutory	\$900.00
408 - Cleaning and Pest Control	\$3,866.25
409 - Client Support Services	\$234.55
410 - Client Support Consumables	\$20,043.22
411 - Computer expenses	\$225.00
412 - Consultancy fees	\$729.47
419 - Employment Support and Supervision Costs	\$1,573.58
430 - Health and Safety	\$775.07
433 - Insurance	\$20,123.13
439 - Internal Corporate Expenses	\$40,500.00
441 - Legal expenses	\$3,294.22
442 - Long Service Leave -QLLeave	\$2,657.08
445 - Memberships & Subscriptions	\$1,801.58
446 - Minor Capital Expenses < \$1,000	\$4,476.89
456 - Motor Vehicle Expenses - Fuel & Oil	\$750.00
457 - Motor Vehicle Expenses - Registration & Insurance	\$4,034.51
458 - Motor Vehicle Expenses - Repairs and Maintenance	\$500.22
460 - Postage, Freight & Courier	\$1,836.06
461 - Printing & Stationery	\$450.00
468 - Property- Council Service Charges	-\$4,970.00
473 - Repairs and Maintenance	\$4,363.17
475 - Salaries and Wages	\$252,264.39
478 - S&W Superannuation	\$15,856.82
479 - S&W Workers Compensation	\$3,151.19
481 - Security expenses	\$360.00
485 - Telephone, Fax & Internet	\$4,966.60
487 - Training & Development (Staff)	\$620.49
490 - Travel - Domestic (Staff)	\$3,745.12
493 - Utilities	\$6,733.38
Total Operating Expenses	\$412,627.34
<hr/>	
Net Profit	\$4,682.76

Profit and Loss
Pormpur Paanthu Aboriginal Corporation
YOUTH 2021
1 July 2021 to 30 June 2022

30 Jun 22

Income	
290 - Unexpended Grants - Prior Year	\$4,000.00
Total Income	\$4,000.00
<hr/>	
Gross Profit	\$4,000.00
<hr/>	
Less Operating Expenses	
494 - Youth Summit Expenses	\$4,000.00
Total Operating Expenses	\$4,000.00
<hr/>	
Net Profit	\$0.00

Certification by grantee

I hereby certify that for the year ended 30 June 2022:

- 1 The statement of grant acquittals presents fairly, in all material respects, the acquittance of the grant funding of Pormpur Paanthu Aboriginal Corporation for the year ended 30 June 2022 in accordance with the basis of preparation described in Note 1.
- 2 The funding for each project/activity has been spent on the project/activity in accordance with the requirements of the relevant funding agreement.

Mandithalukachewin
 Director

17/11/2022
 Date



**WE ACKNOWLEDGE THE TRADITIONAL CUSTODIANS/OWNERS OF THE
 LAND ON WHICH WE LIVE AND WORK**

Independent auditor's report

Cairns Corporate Tower
Level 13
15 Lake Street
Cairns QLD 4870

Correspondence to:
PO Box 7200
Cairns QLD 4870

T +61 7 4046 8888
F +61 7 4051 0116
E info.cairns@au.gt.com
W www.grantthornton.com.au

Independent auditor's report to the directors of Pormpur Paanthu Aboriginal Corporation

Opinion

We have audited the statement of grant acquittals of Pormpur Paanthu Aboriginal Corporation (the "Corporation") for the year ended 30 June 2022 and the accompanying notes (together the "financial statement"). The financial statement has been prepared by management using the basis of accounting described in Note 1.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the acquittal of the grant funding by the Corporation for the year ended 30 June 2022 in accordance with the basis of accounting described in Note 1.

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 statement* section of our report. We are independent of the Corporation 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 statement in Australia, and we have fulfilled our other ethical 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.

Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information in respect of the grant acquittals to the Corporation's respective funding bodies. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other matter – Restriction on distribution or use of the auditor's report

As indicated in the opinion paragraphs above, the financial statement has been prepared specifically to fulfil the Corporation's reporting requirements under the funding agreements with the respective funding bodies. Accordingly, our report is intended solely for the Corporation and the respective funding bodies and should not be distributed to or used by other parties.

Grant Thornton Audit Pty Ltd ACN 130 913 594
a subsidiary or related entity of Grant Thornton Australia Ltd ABN 41 127 556 389

*Grant Thornton refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Australia Ltd is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate one another and are not liable for one another's acts or omissions. In the Australian context only, the use of the term 'Grant Thornton' may refer to Grant Thornton Australia Limited ABN 41 127 556 389 and its Australian subsidiaries and related entities. GTIL is not an Australian related entity to Grant Thornton Australia Limited.

Liability limited by a scheme approved under Professional Standards Legislation.

Responsibilities of management for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the basis of accounting described in Note 1, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statement

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

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



Grant Thornton Audit Pty Ltd
Chartered Accountants



H A Wilkes
Partner - Audit & Assurance

Cairns, 17 November 2022

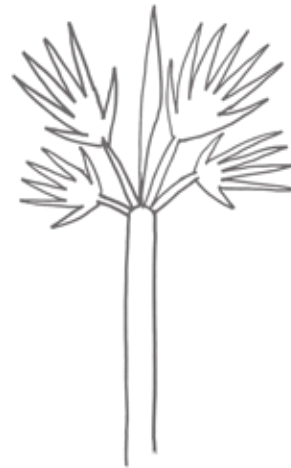
Pormpur Paanthu Aboriginal Corporation

22-23 Yalu St, Pormpuraaw, QLD 4892
Phone: 07 4060 4260 Fax: 07 4060 4280



PPAC offers:

- Domestic violence and drug and alcohol preventative education, counselling, advocacy and support for families
- Social & Emotional Wellbeing (SEWB) services
- Family Wellbeing services
- Men's Support Services
- Women's Group activities
- Youth activities
- Outside School Hours Care services
- Vacation Care activities
- Child Care services (Long Day Care)
- Playgroup
- Night Patrol
- NDIS Services
- Women's Shelter services (Maantchangk Women's Shelter is open 52 weeks a year with 7 days a week on-call service)



ALL WORK AND WALK TOGETHER ON ONE PATH OF
HEALING, LEARNING, CARING AND SHARING, CREATING A
SAFER ENVIRONMENT AND COMMUNITY