



Annual Report 2018-2019

WARNING: While the North Queensland Land Council Native Title Representative Body Aboriginal Corporation (NQLC) has made every effort to ensure this Annual Report does not contain material of a culturally sensitive nature, Aboriginal people should be aware that there could be images of deceased people.

Preparation of this report is funded by the Department of Prime Minister and Cabinet.

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1. Our Organisation



The North Queensland Land Council (NQLC) is a proactive Aboriginal Corporation recognised as a Native Title Representative Body (NTRB) under Section (s) 203AD of the *Native Title Act 1993 (Cth)* to preserve, protect and promote the recognition of native title in the North Queensland representative region. We strive to achieve the resolution of native title claims and support the ongoing aspirations of recognised native title holders.

1.1 OVERVIEW DESCRIPTION

The NQLC receives the majority of its funding from the Department of the Prime Minister and Cabinet's Native Title Programme.

The NQLC representative area extends from the Daintree and 4km north west of the Bloomfield Rivers in the east to just south-east of Ilbilbie and just west of Hayden and east to include the waters that are within the Exclusive Economic Zone of Australia. The land and waters of the NQLC is approximately 943,300 km², with approximately 411,164 km² of this being land (see Figure 1).

The region includes the local government authorities of Burdekin Shire Council, Cairns Regional Council, Cassowary Coast Regional Council, Charters Towers Regional Council, Croydon Shire Council, Douglas Shire Council, Etheridge Shire Council, Flinders Shire Council, Hinchinbrook Shire Council, Isaac Regional Council, Mackay Regional Council, Mareeba Shire Council, McKinlay Shire Council, Palm Island Aboriginal Shire Council, Richmond Shire Council, Tablelands Regional Council, Townsville City Council, Whitsundays Shire Council and Yarrabah Aboriginal Shire Council.

The region is as diverse in its landscapes as it is in its culture, from the marine environment of the Great Barrier Reef to the coast and upland to the western areas which covers seven bioregions on land. These bioregions include the Central Queensland Coast, Brigalow Belt and Wet Tropics of the coastal and upland areas, then the Einasleigh Uplands and Desert Uplands to out west to the Mitchell Grass Downs and the Savannah Gulf Plains.

There is a major concentration of Indigenous population on the coast that becomes less dense as you move westwards. The region contains two large Deed of Grant in Trust (DOGIT) communities governed by Yarrabah and Palm Island Aboriginal Shire Councils. There are also major Indigenous populations in Townsville/Thuringowa, Cairns, Mackay, Innisfail, Mareeba, Burdekin, Charters Towers, Mossman, Bowen, Atherton, Sarina, Ingham, Tully, Cardwell, Richmond, Nebo/Mirani, Herberton, Ravenshoe, Kuranda, Mount Garnet, Croydon, and the Jumbun Community.

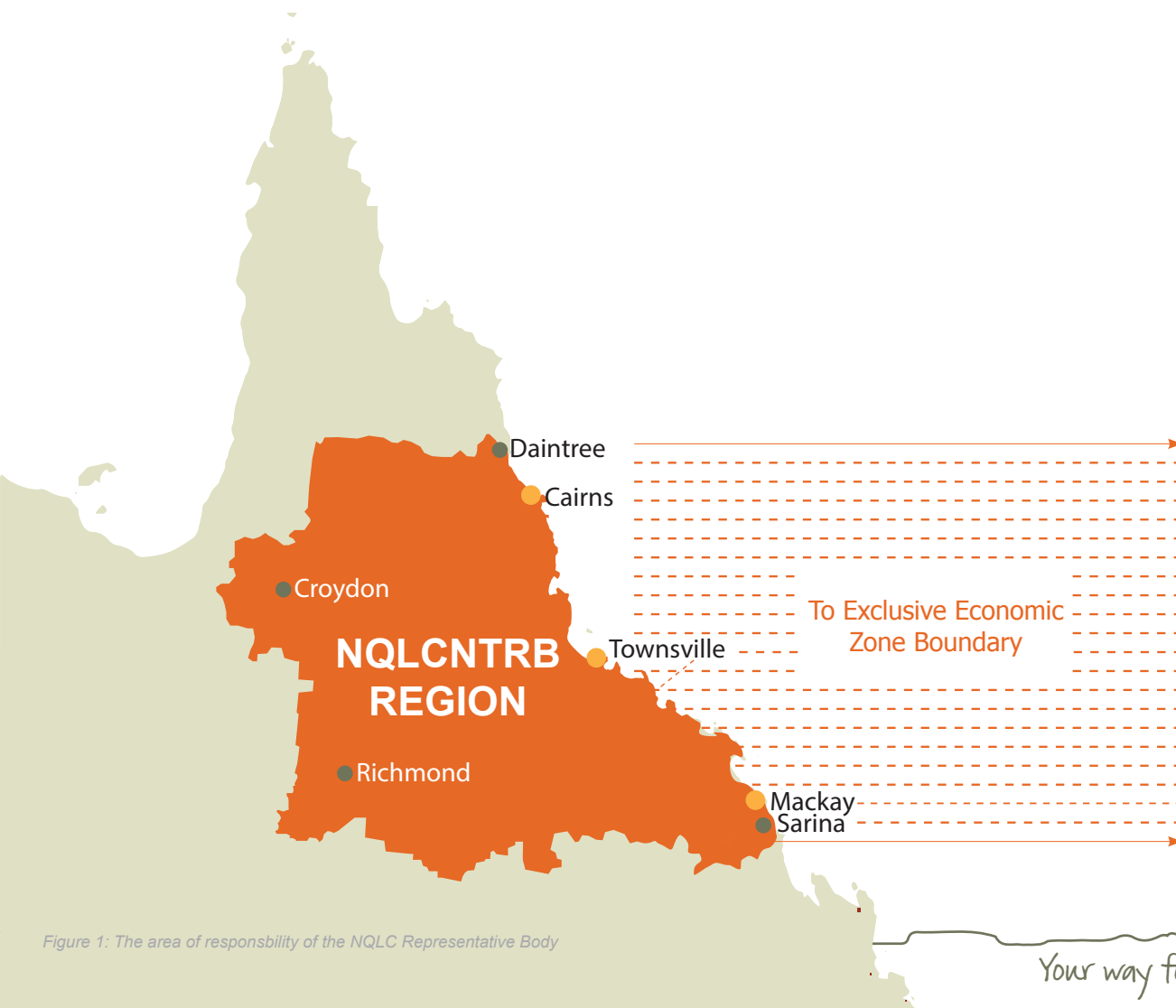


Figure 1: The area of responsibility of the NQLC Representative Body

Our Vision is for a region in which the native title rights and interests of every native title holder has been legally recognised and in which Aboriginal people benefit economically, socially and culturally from the secure possession of their traditional land and waters. To ensure the continuance of an organisation with good governance as a fundamental and which gives traditional owners a representative board through the ward election process.



1.2 ROLES & FUNCTIONS

1.2.1 LEGISLATION

The primary legislation which the NQLC is concerned with is the Commonwealth NTA which defines the statutory functions of an NTRB. The NQLC, in the context of representing native title claims also deals with the *Native Title (Queensland) Act (1993)* and other relevant federal and state legislation.

The NQLC was incorporated on 28 March 1994 under the then *Aboriginal Councils and Associations Act 1976* and is now registered under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act). The NQLC is required to comply with various conditions of the CATSI Act and Corporations Law which cover such matters as the setting up and functioning of the corporate governance of the organisation, holding of the Annual General Meetings (AGM) and the provision of the yearly financial statements.

The NQLC, like all other organisations is subject to a raft of general legislation, examples being:

- *Commonwealth Authorities and Companies Act 1997*;
- Taxation and Superannuation Laws; and
- Industrial Relations and Workplace Legislation.

1.2.2 LEGISLATIVE FUNCTIONS

As a recognised NTRB, the NQLC has the following statutory functions under section 203B of the NTA:

- Facilitation and assistance functions;
- Certification functions;
- Dispute resolution functions;
- Notification functions;

- Agreement making functions; and
- Internal review functions.

Other functions arising out of section 203BJ of the NTA:

- Enter written arrangements with neighbouring NTRBs regarding facilitation and assistance functions;
- Identification of native title holders;
- Promotion of understanding of native title;
- Informing native title holders and bodies corporate of matters impacting native title;
- Consult with Aboriginal communities; and
- Cooperate with other NTRBs to maximise efficiencies.

Functions incidental to statutory functions:

In recent years the number of Registered Native Title Bodies Corporate [PBCs] has increased due to the number of determinations achieved by the NQLC. To support this demand, NQLC has increased its support for PBCs through approved funding and in the supply of training and support for corporations.

1.2.3 CORPORATE GOVERNANCE POLICIES

The function of the Board of Directors (Board) is to set the broad policies and directions of the organisation. The rules provide for a separation of powers which keeps the Board at arm's length from the day to day management of the corporation, which is the responsibility of the Chief Executive Officer (CEO). For more details see Section 3 Corporate Governance.

Our purpose is to assist Aboriginal people in the NQLC region to maximise recognition of native title rights and interests and the benefits that flow from native title outcomes; to ensure that native title rights and interests are protected and maintained, and economic development opportunities are pursued.

1.3 OPERATIONAL PLAN

The annual Operational Plan, approved by both the Board and PM&C, outlines the activities that the NQLC intend to undertake (native title claims and special projects) over the following year.

1.4 OUTCOME AND OUTPUT STRUCTURE

The NQLC has detailed objectives and outcome statements along with key performance indicators to measure outcome targets in its Strategic Plan. The NQLC has continued to implement the output groups reporting structure, including the development of electronic record keeping and reporting on output groups. The NQLC provides performance and financial reports to PM&C biannually.

The NQLC has continued to utilise appropriate internal systems to record achievements against the output group structure. These include outcomes database, meetings database and output group timecards for the time costing of the Corporate Services Team, Claim Team and the Engagement and Development Support Team staff against

these outputs and a modification of our accounting system to record financial transactions in the various output groups.

The NQLC continues to achieve and deliver a high standard of service provided to native title holders. The NQLC aims to have at least four meetings per year for each native title working group. In priority claims and intensive negotiations (for example to settle the claim, develop ILUAs or negotiate mining agreements) there are often many more meetings than the minimum requirement. This ensures that native title holders are informed about progress and developments in the negotiation of their claims, as well as providing the maximum opportunity for traditional owners to make a direct contribution towards the conduct of their claims.

OUR VALUES



Cultural sensitivity, including the respect for traditional lore and customs of native title groups.



Quality, professional service in accordance with the functions identified in the NTA.



Fair, transparent, accountable, responsible and just operations and processes.



Leadership and excellence in corporate governance practice.



Honesty, professionalism and accountability to traditional owners in the delivery of our services.



Optimum distribution of resources to achieve native title and other outcomes.



Maximum participation of, and collaboration with, traditional owners and other stakeholders in native title processes.



Responsiveness to the changing operating environment of NTRBs.



Maintenance of a harmonious and productive workplace conducive to the achievement of native title and other outcomes.



Encouragement and promotion of employment, training and professional development of Aboriginal people within the region.

1.5 STRUCTURE

Figure 2 outlines the organisational structure of the NQLC. Refer to *Section 1.6 Board of Directors* and *Section 3 Corporate Governance*, for information on our Board of Directors.



Figure 2: NQLC Organisational Structure

1.6 BOARD OF DIRECTORS

Members of the Board are elected on a Ward System, which is designed to ensure that there is representation across the geographic area covered by the NQLC. Members elected have a term of two years, holding office from the end of one Annual General Meeting (AGM) until the AGM following in two years. There were no ward elections during this financial period. The next ward elections are due to take place in September 2019.

The Board of Directors for the 2018-2019 financial year remains the same as the 2017-2018 financial year. See below.



CHAIR
Kaylene Malthouse
Tableland Ward



DEPUTY CHAIR
Phil Rist
Tully Ward



TREASURER
Angelina Akee
Townsville/Ayr Ward



CORR. SECRETARY
Gary Mooney
Proserpine/Mackay
Ward



Terry O'Shane
Cairns Ward



Vana O'Shane
Cairns Ward



Patricia Dallachy
Hughenden/Charters
Towers Ward



Alwyn Lyall
Mount Garnet Ward



Victor Maund
Innisfail Ward



Tracey Heenan
Tableland Ward



Arthur Clumpoint
Palm Island Ward



Errol Neal
Yarrabah Ward

1.7 Report from the Chairperson



Kaylene Malthouse with Gulngay Elder Marjorie Kinjun, Gulngay Determination April 2019

As I commence the Annual Report I wish to start by acknowledging all of the traditional owners within our footprint. I would like to pay my respects to our elders, past, present and emerging. I would also like to acknowledge those who are no longer with us but who helped us get to where we are today. Their legacy lives on through us, and through the foundations they have laid in native title and their determined lands.

NQLC have had two native title consent determinations during the 2018-2019 reporting period. The Girramay People achieved their second recognition of native title in August 2018, and the Gulngay People had their native title recognised in April 2019. I was humbled to have been invited to attend both Court proceedings and to speak at both celebrations that followed. My warmest congratulations to the Girramay People and the Gulngay People. All the very best in the future.

As the current board were elected in September 2017, no ward elections were held during the reporting period. For more information on the Board of Directors, see section 1.6 of this report.

During the 2018-2019 reporting period, fellow board members and myself attended several external meetings in addition to our six scheduled Board of Director meetings. NQLC also held their AGM in November 2018 in Cairns. Please see the Governance section of this report for further information.

In December 2018, the PBC Regional Forum was held in Cairns, which was hosted by the Department of Prime Minister and Cabinet (PM&C), with support from the National Native Title Council (NNTC) and the NQLC. The PBC Regional Forum brought together 20 traditional owner groups across North Queensland. From the Board's perspective it was a wonderful

opportunity to have conversations and hear other PBC approaches. There were presentations from PM&C, NNTC, ORIC, Indigenous Land Corporation (ILC) and Indigenous Business Australia (IBA). It was very positive for us to be receiving the information first hand and it also gave us the opportunity to ask our own questions directly to these corporations. I suggested to PM&C it would be ideal if we could have six monthly Forums to develop a working relationship where we could upskill and get familiar with what they have on offer in the way of funding and other projects.

Another key focus of the board during this reporting year is with the Wet Tropic Regional Agreement. In October 2018 I attended the 2018 Rainforest Aboriginal People's Regional Forum. The focus of the forum was to report back to the Rainforest Aboriginal peoples of the wet tropics region on the work that they had directed the TOLG to continue with from the previous forum at Mission Beach and the ongoing work on the updating of the Wet Tropic Regional Agreement, originally established in 2005, as well as reviewing the Wet Tropics Management Plan. Myself and fellow members of the TOLG led the forum. The TOLG was established during the first Rainforest Aboriginal People's Regional Workshop held last year and is comprised of myself and fellow NQLC Directors Terry O'Shane and Alwyn Lyall; the Indigenous Advisory Members for the Wet Tropics Management Authority (WTMA), Phil Rist, Leah Talbot, John Locke, Joann Schmider, Dennis Ah Kee and Seraeah Wyles; and the former Aboriginal Director of Terrain NRM, Allison Halliday. As one of the original signatories in 2005, Victor

Maund, fellow NQLC Director saw the need to revive the intent of the Agreement and has been championing this project for a long time.

In closing, I would like to extend my praise to the traditional owners and NQLC members within our footprint for their continued support, determination and passion at making a better future for ourselves, and our young ones.

Kaylene Malthouse

Madam Chair
North Queensland Land Council

"At this time I would like to express my sincere gratitude and thanks to each of you, whilst I'd been Chair."

- Kaylene Malthouse

On 24 September 2019, Ms Kaylene Malthouse resigned from her role as Chair and Director of the NQLC. Kaylene has been a dedicated member of the Board for over 10 years and has served as NQLC Chair since 2015. On behalf of all the board and staff here at NQLC, we thank Kaylene for her dedication, her strength and her unwavering ambition for better opportunities for traditional owners. Her passion for her work and her gentle, welcoming nature will be missed.



1. Girramay Elders Abraham Muriata and Claude Beeron with Kaylene Malthouse at the Girramay #2 Native Title Consent Determination | 2. Kaylene Malthouse speaking at PM&C PBC Forum | 3. Kaylene Malthouse with Gulngay Elder Doris Kinjun at the Gulngay Native Title Consent Determination | 4. Djabugay Traditional Owner Barry Hunter Jnr and Kaylene Malthouse at the Djabugay Bulmba Bama Launch | 5. Jirrbal Elder Betty Cashmere and Kaylene Malthouse at the WTMA Cassowary Awards.

1.0 Report from the Chief Executive Officer



Image: NQLC Staff at the Tjapukai Aboriginal Cultural Park

Welcome to the NQLC's Annual Report for 2018/19. I am very pleased to have the opportunity to report on another highly successful year for the North Queensland Land Council, with the Corporation having again made strong achievements as a Native Title Representative Body (NTRB) in 2018/19.

Two native title determinations, both by consent, were achieved during the 2018/19 reporting period. The Gulngay People received their first determination of native title at a hearing in April 2019 on their country in Tully, and the Girramay People received their second native title determination (over Murray Falls) in August 2018. This takes the total number of determinations achieved by the NQLC to 53 and maintains the NQLC's position as one of the nation's leading NTRBs.

Two new claims were filed during the period, by the Muluridji People and the Djungan People, both in response to non-claimant applications. Work

continues at a steady pace on our active matters, along with a number of new matters going through the research phase. I refer you to *Section 2: Report on Performance* for more detail on the NQLC's claims management.

During the reporting period, the NQLC was subject to two reviews – one an examination by ORIC, of the organisation's governance and compliance with the CATSI Act; and the other a review of NQLC's operations, commissioned by our funding body, the Department of the Prime Minister and Cabinet, undertaken by NOUS Consulting. Both of these reviews were commissioned by the respective Agencies as routine and as part of regular reviews undertaken across their sectors. I'm very pleased to advise that both reviewers found very little to report with regard to the NQLC, with the few matters identified being easily addressed. The NQLC has since engaged NOUS Consulting to provide a report on developing options around some of NOUS's earlier recommendations regard-

ing the NQLC's governance model and strategic planning moving into a post determination future. The report is due to be completed early in the 2019/20 financial year. The NQLC is moving into an era of significant and exciting change in the way it does business and supports the region's traditional owners – particularly in the areas of native title compensation and economic development.

In addition to the NQLC's core functions of progressing native title claims, researching potential claims, supporting PBCs and developing future act agreements, the NQLC has continued to play an active part in the Queensland Representative Body Alliance (QRBA) and the National Native Title Council (NNTC) and the Chair, myself and senior staff have engaged in a number of meetings and workshops held by these groups during the period. Both bodies continue to represent our interests strongly on the political stage.

I have previously reported on the NQLC's commencement of an electronic data and records management system, to increase internal efficiencies. The installation of the system has been completed, with stage 1 'going live' in the Engagement and Development Support Team (EDST) in late 2018, closely followed by NQLC's Corporate Services Unit. After some delays, the Legal Unit is next to migrate over the new system in February 2020, followed by the Research Unit soon after. As the system is still in its infancy, the full benefits have not yet been realised however once all Units have successfully migrated over, we expect extensive savings to the NQLC's administration and operational costs through efficiencies in document processing and storage. NQLC hopes to be operating in an almost paperless environment.

Due to some unforeseen circumstances with our Townsville Office's tenancy at Suncorp Tower, the

NQLC was forced to find a new office premise at very short notice. I am happy to confirm we have secured a highly suitable new office space at Level 1, 19 Stanley St in Townsville, and the relocation is due to take place in July 2019.

I am also very pleased to report that again this year the NQLC has achieved an unqualified Audit Report – at least the sixth year in a row and again I extend my congratulations and gratitude to the NQLC's CFO and Corporate Services staff on their excellent work in managing the Corporation's finances. In this regard, I commend you to the Annual Financial Report at Section 8.

In closing I wish to again this year extend my thanks to the tremendous team at the NQLC for their tireless enthusiasm, efforts, and commitment to achieving positive outcomes for the region's Traditional Owners; to the NQLC Board of Directors for their strong support and direction throughout the year; and most importantly to the region's Traditional Owners for their tenacity and strength throughout the very difficult process of achieving recognition of their birthright.

Steve Ducksbury

Chief Executive Officer
North Queensland Land Council

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- Steve Ducksbury

2. Report on Performance

Image: Gungay Traditional Owners with NQLC Legal Officer, Cheryl Thomson and Legal Administration Officer Laura Burton. Photo taken at the Gungay Native Title Consent determination in April 2019.



The NQLC has now achieved a total of 53 native title consent determinations within their region overall.

2.1 REVIEW OF PERFORMANCE RELATING TO THE STRATEGIC AND OPERATIONAL PLANS AND BY FUNCTIONS

The performance of the NQLC for the year ending 30 June 2019 according to statutory functions is summarised in Table 1.

In 2018-2019 reporting period, the NQLC achieved two consent determinations of native title, and two new claimant applications were filed. The NQLC has now achieved a total of 53 native title consent determinations within their region overall.

During the reporting period two ILUAs were registered in the region and 2,047 Future Act Notifications were assessed and actioned.

The NQLC is now heavily in the claims development stage with anthropological research for a number of new claims being undertaken or planned for the following year.

The continued lodgment of non-claimant applications by others during the year saw a number of claims filed in response, in order to preserve native title. Often this resulted in the lodgment of claims out of sequence with the NQLC's otherwise orderly and planned progression of claims and research.

Table 1: Performance according to functions and outputs

FACILITATION AND ASSISTANCE		
THE CLAIMS EXPERIENCE		
Claimant Applications		
Active claims represented at 30 June 2018		10
	Plus Claims filed 1 July 2018 - 30 June 2019 by the NQLC	12
	Less Claims Determined 2018-2019	10
	Less Claims Dismissed 2018-2019	10
	Less Claims Withdrawn 2018-2019	10
	Less non native title outcome 2018-2019	10
Active Claims represented at 30 June 2019		12
	Number of these registered by NNTT (see note 1)	12
Claims in Development		8
Non-Claimant Applications (as relevant)		5
Compensation Claims (as relevant)		0
THE AGREEMENTS EXPERIENCE		
Future Act Notices (FANs) received		2,047
Response to Future Acts		4,048
Agreements:	Concluded	10
	In development	Numerous
Indigenous Land Use Agreements (ILUA):	Concluded and registered	2
	In development	Numerous
COMPLAINTS AND DISPUTES		
Complaints	Received	2
	Resolved	2
	Pending	0
Disputes relating to native title applications		2
Disputes relating to ILUAs, rights of access and other matters		0
Requests for Review of decisions not to assist	Received	0
	Completed	0

Note 1

The NQLC responds to FANs received by:

- Sending out copies of the notices to the persons appointed by each claim group for the receipt of FANs;
- Providing strategic advice to groups about the impact of Future Acts;
- Where instructed, formulating submissions on behalf of claimants to Future Acts; and
- Where a Future Act consists of a notification pursuant to the Mineral Resources Act 1989, that an Exploration Permit is intended for issue with the Native Title Protection Conditions attached, advising claimants about the effect of those Native Title Protection Conditions and post issue of the permit assisting groups to implement the Native Title Protection Conditions.
- Where appropriate, represent native title groups in their negotiations and drafting of future act agreements.
- The increase in the number of PBCs receiving the notices on behalf of the native title party rather than the individual applicants has seen a reduction in the required number of responses to FANs in the last three reporting periods.

2.2 ACTUAL PERFORMANCE IN RELATION TO TARGETS AND REASONS FOR DIFFERENCES

BINDAL #2 (QUD503/2016)

An information session and authorisation meeting was held in Townsville in May 2016, and the Bindal native title claim was authorised.

The Bindal native title claim was filed in the Federal Court on 1 July 2016 and passed the registration test on 18 November 2016. The notification period for parties to join finished on 18 July 2017.

The connection report was completed and forwarded to the State and other respondent

parties in February 2018. Both the State and Commonwealth replied in June 2018 that they require further material before they will consent to connection in principle. In response to Orders by the Federal Court of Australia made on 4 April 2019, further connection material is to be provided to the State and Commonwealth in the second half of 2019. The Bindal Applicant continues to negotiate an Indigenous Land Use Agreement with BQC Quarries.

CAIRNS REGIONAL CLAIM GROUP (QUD692/2016)

The CRC is a result of a series of Court convened and ordered confidential mediations, which included negotiations between DBYNG and Yirrganydji Applicants on the rules of a PBC for the CRC.

The CRC covers the majority of the areas formerly covered by DBYNG and the Yirrganydji claims in between the Mowbray and Barron Rivers. Eventually, the remnants of the DBYNG and Yirrganydji People claims in this area would have been merged with the CRC. However, opposition from Indigenous respondent parties prevented this from occurring and led to the Inquiry process instead.

On 5 April 2019, the Court ordered that part of the CRC and three other overlapping claims in the area over and around Cairns be referred to referees under s251A of the *Federal Court Act* for Inquiry.

The referees, namely NNTT President the Honourable John Dowsett AM and anthropologist Dr Paul Burke, are due to report to the Court on 20 December 2019 on questions of who the appropriate native title holders were at sovereignty.

Negotiations with the State on connection are on hold for the duration of the Inquiry.

DJABUGAY-BULWAY-YIRRGAY-NYAKALI-GULUY PEOPLE (QUD 398/2015)

The Djabugay-Bulway-Yirrgay-Nyakali-Guluy People was filed on 25 May 2015. While the claim was representative of the groups contained in its name, it was not supported by all Yirrgay People who had filed separate claims (Yirrganydji People claims).

The Djabugay-Bulway-Yirrgay-Nyakali-Guluy People have since agreed to work together on native title matters, resulting in the Cairns Regional Claim (CRC) being registered on 12 October 2016.

The CRC claim covers all of the former DBYNG claim but for one parcel subject of a non-claimant application. An ILUA between the DBYNG and CRC claim groups and the non-claimant applicant

is authorised. Due to activity of respondent parties, the ILUA has been delayed but should be lodged with the NNTT in the first half of the next financial year.

The Applicant has provided additional evidence of connection and awaits a response.

In March 2018, four additional CRC claims were authorised by the CRC and Yirrganydji People claim groups. These claims were proposed to be subject of a process, which should have been implemented by end of December 2018. Instead, opposition from Indigenous respondent parties led to the Inquiry process described in the related CRC claim.

GIRRAMAY PEOPLE #2 (MURRAY FALLS) QUD741/2015

The Girramay People #2 native title claim was determined on 1 August 2018, in Cardwell, Queensland. His Honour Justice Rangiah

presided over the matter. Once the formalities were finalised a celebration lunch was held.

GULNGAY PEOPLE (QUD308/2014)

The Gulngay People's native title claim was determined on 4 April 2019 in Tully, Queensland. His Honour Justice Robertson presided over the

matter, with the Gulngay People well supported by neighbouring groups. Once the Court proceedings were finalised a celebration lunch was held.

GURAMBILBARRA WULGURUKABA (QUD623/2016)

Following on from the provision of the connection material to the State, supplementary evidence was provided to the State and Commonwealth. Both the State and Commonwealth responded advising that they required evidence from the Gurambilbarra Wulgurukaba People in the form of witness statements. Completed witness statements from a broad cross section of the group were provided to the State in April 2019.

The Townsville Marksmen Rifle Club Inc. filed an application to join the proceedings on the basis that they hold an interest in the claim area as they were offered a term lease conditional upon native title being addressed. As the lot in question is unallocated state land (USL) our clients instructed that they would prefer to not surrender

native title or suppress it for the life of the term lease, but attempt to seek the benefit of s47B to secure exclusive native title over the lot. Following instructions we opposed the joinder application. Unfortunately we were not successful, with the court deciding that they did have a sufficient interest to be joined to the proceedings as a party. They will now pursue an ILUA with the Gurambilbarra Wulgurukaba People.

The Gurambilbarra Wulgurukaba Applicants have finalised the rules for their PBC and this will be registered in due course. They also have a principle agreement to an ILUA.

The Gurambilbarra Wulgurukaba #2 Port of Townsville proposed claim will be progressed in the 2019/2020 financial year.

MANBARRA PEOPLE (PROPOSED CLAIM)

Stage 1 of the research has been completed and the findings presented at a Community Meeting

on 23 July 2019. Stage 2 of the research has now commenced.

SOUTH CENTRAL REGION (JANGGA #2 & GUDJULA/YILBA) (PROPOSED CLAIM)

Research has commenced and at this time is ongoing. It is anticipated initial findings will be

provided in the second half of 2019.

SOUTHERN WARRA/GUGU YALANJI (PROPOSED)

Initial research has been completed over the Port Douglas area. The next stages have commenced, which will build on this research and consider the broader area that lies to the north and the west of Port Douglas.

WAKAMAN # 3 (QUD746/2015)

The State hasn't accepted Wakaman connection and GAG Crystalbrook Pty Ltd being funded by the Crystalbrook Collection, owned by billionaire Ghassad Abroud, has insisted the matter go to a trial on connection. The Court has ordered a trial

for July 2020.

This time next year it will all be over for Wakaman. The Court will determine either Wakaman have native title or they do not.

WAKAMAN #4 (QUD728/2017)

On 24 November 2017, Wakaman #4 was authorised to defeat non-claimant applications over Spring Valley and June Vale.

connection with Wakaman #3 and #5 despite no party to it being funded for a trial or insisting on it.

The Court has ordered this matter go to a trial on

WAKAMAN #5 (QUD178/2018)

On 24 November 2017, Wakaman #5 broad country claim, west to Lynd River, authorised on anthropological evidence and to preempt future on claimant applications.

The Court has ordered this matter go to a trial on connection with Wakaman #3 and #4 despite no party to it being funded for a trial or insisting on it.

WAKAMAN #6 (PROPOSED CLAIM)

On 24 November 2017, Wakaman #6 country claim west from Lynd River authorised on anthropological evidence and to preempt future on-claimant applications.

Wakaman #6 authorisation is subject to resolving Ewamian asserted interests either by research or Ewamian agreement. There has been no meeting with Ewamian to date as the priority to date has

WARRGAMAY (QUD882/2015)

The 2018/2019 financial year for the Warrgamay native title claim worked on addressing issues between the claimants. With these issues now resolved, witness statements addressing

YUWIBARA PEOPLE (QUD12/2019)

Filed in October 2013, the Yuwibara People's claim sits over land and sea in and around Mackay in North Queensland. A number of technical, tenure-related issues have arisen that require intensive

ILUA IMPLEMENTATION PROJECT

The ILUA implementation project (reported on in our last three annual reports), continued to review all non-mining ILUAs related to native title claims in the NQLC region. The purpose of the project is to review all ILUAs in the region, create a database for quick reference containing a brief description and other pertinent information, then create individual ILUA summaries. The individual ILUA summaries are for internal purposes to identify areas that claim groups/PBCs may need assistance in implementation. The database has been created, a total of 228 ILUAs have now been reviewed and individual ILUA summaries have been created for many of those ILUAs. This project has also provided an information source for PBCs in relation to their ILUAs. Assistance has been provided to a number of PBCs providing them with copies of ILUAs they did not have and creating detailed summaries of the ILUAs in an easy to use format, which identifies matters to be actioned/ reviewed.

NOTIFICATIONS, FUTURE ACTS AND MINING AGREEMENTS IMPLEMENTATION AND DISPUTE RESOLUTION

Future act notifications fall into two primary categories under the NTA:

1. Section 24 notices where the 'right to comment' is the most common procedural right; and
2. Section 29 notices where the 'right to negotiate' generally applies.

Processing future act notifications is the core work of the FAME Unit which involves: receiving notifications of proposed activities; examining

been gathering sufficient evidence for the State to accept connection on Wakaman #3, thus making it difficult for the pastoral respondent to argue the matter should go to trial.

Work has not commenced as the priority has been to focus on obtaining evidence of connection and more recently, the litigation.

connection of the Warrgamay People to the claim area has been provided to the State. We are awaiting their response.

negotiation before a consent determination can be finalised. As a result, a consent determination is likely to be delayed and heard in the first quarter of the calendar year 2020.

The Implementation Project has now commenced stage two with work commencing with PBCs in relation to practical implementation, formal review and some renegotiation. There is considerable work involved in this and the project has to prioritise these depending on various factors, including:

- the need for immediate renegotiation or review required under the terms of the ILUAs themselves
- implementation where there are outstanding action items or obligations of the PBCs where they are linked to other key strategic projects
- the various capacities of PBCs in active implementation
- the need for broader planning, including strategic planning of the PBCs (this is discussed in more detail within the PBC Update 'Capacity Development Activities').

them for compliance with the NTA; assessing the procedural rights available to the affected native title party; notifying the affected native title party/ies and assisting the affected groups respond to notices.

Section 24 notices are subjected to scrutiny prior to issuing to the affected native title parties with advice related to each notice tailored to the specific circumstances. Through that process many notices are detected as having flaws, some fatal, and the FAME Unit is in constant contact

with the various issuing agencies. Such scrutiny and advice has also seen an increase in requests to assist the native title party respond to the proposed activity and in some circumstances has resulted in requests for negotiation or cultural heritage assistance. Also, as PBCs increasingly monitor activity on their country, a number of future acts that are not 'notifiable' under the NTA are being brought to our attention for examination and assistance.

Where section 29 future act notifications relate to exploration under the expedited procedure regime (where the 'right to negotiate' does not apply), the FAME Unit works closely with the native title parties to ensure that they are aware of and monitor compliance with the Native Title Protection Conditions (NTPCs). The NTPCs primarily provide for the protection of cultural heritage and an annual administration fee payable to the native title party. Assisting PBCs audit their future act records and pursuing outstanding fees is an ongoing support activity the FAME Unit provides and throughout the reporting period this service to PBCs has had a marked increase in debt recovery processes and developing procedures for outstanding fees to also be escalated to the Department of Natural Resources Mines and Environment. Notices issued under the expedited procedure regime in the reporting period have remained constant from last years' reporting period (100, up from 91 in the previous reporting period). These figures do not include exploration and/or mining applications that have been managed through various ILUAs without triggering the future acts regime or matters which have triggered the 'right to negotiate'.

In addition to the ongoing support for pursuing outstanding fees, the FAME Unit also commenced internal processes to notify PBCs of new grants and renewals to ensure that early notice is

ATTENDING TO STATUTORY OBLIGATION TO HANDLE FUTURE ACTS NOTIFICATION WHERE THERE IS NO REGISTERED CLAIM

When a 'right to comment' notice does not affect a registered or determined claim, the NQLC makes all reasonable efforts to identify which native title group/s may have an interest in the area and issue a copy of the notice to them. Although there is no procedural 'right to comment' in these cases, if a group has concerns about the future act affecting an area of significance, NQLC encourages the group to contact the State and request an inspection of the area to protect cultural heritage.

Of the 104 mining and exploration notices received in the period, 5 affected lands that were not subject to a native title claim or determination.

provided to PBCs in administering the NTPCs and other agreements negotiated. In the 2018/2019 reporting year approximately 152 letters were sent to PBCs as part of this new process, often with notification of various tenements and these will be reported on as part of the statistics for future General Reports formally.

Other exploration and mining notifications may trigger the 'right to negotiate' provisions of the NTA and the FAME Unit actively represents a number of native title groups in such dealings. In the reporting period 104 section 29 notices were received, of which 4 are being managed through various ancillary agreement negotiations. In addition to representing the native title groups in their negotiations, the FAME Unit has been progressively working with our client groups to assist them implement the terms of the future act agreements that have been reached. The statistical reporting does not adequately reflect the work involved in progressing these 'rights to negotiate' which are often protracted negotiations and can involve mediation with the National Native Title Tribunal, site visits and other meetings with the broader claim group or common law holders to seek instructions.

The benefits provided in an agreement between a native title group and a proponent are compensation to the native title party for their consent for a future act proceeding and the impact that the future act will have on the group's native title rights and interests. Implementation of agreements is critical to ensuring that the full benefit of the compensation terms flow to the native title group and it is an area of concern for both native title parties and the NQLC. The NQLC will continue to work with our clients to ensure implementation and compliance with the terms of agreements.

In circumstances where a section 29 notice is issued affecting lands not subject to a claim or determination, NQLC writes to the proponent advising them of their obligations under the *Aboriginal Cultural Heritage Act 2003 (Qld)* (ACHA), which requires persons to take all reasonable and practicable measures to ensure that the activity does not harm Aboriginal cultural heritage. Further, we encourage the proponent to contact the NQLC for assistance in identifying the relevant 'Aboriginal Party', being the person recognised in accordance with tradition or law as having responsibility for the area or object, as required by the ACHA.

NATIONAL NATIVE TITLE TRIBUNAL ARBITRATION OF FUTURE ACT DETERMINATION APPLICATION

The NTA does not provide for native title parties to say 'no' to future acts affecting their native title rights and interests but in the case of exploration or mining the 'right to negotiate' might apply. In these cases the NTA says the native title party, proponent and State must negotiate in good faith to reach an agreement for the future act to go ahead. If the parties do not reach an agreement six months after the notification date, any party can file a 'Future Act Determination Application' (FADA) for an arbitrated decision by the NNTT.

SMALL SCALE MINING ILUAS

The Small Scale Mining ILUAs (SSM ILUA) for Ewamian People and Western Yalanji People expired in April 2019 and Djungan People's will expire in early 2020 and discussions had started for their renegotiation with Western Yalanji and Ewamian during the 2017-2018 financial year. Due to an increase in the volume of exploration and mining activity within the Bar Barrum determination areas these groups will also be negotiating SSM ILUAs. Funding was secured for those negotiations

Two FADAs were filed in this reporting period however were subsequently withdrawn by the grantee parties.

There is also the provision to apply to the NNTT to object to a future act being treated under the expedited procedure regime. NQLC filed one objection application in the 2018/2019 reporting period however through negotiations with the grantee party, succeeded in them withdrawing their application because of the cultural significance of the area.

at the very end of the 2017/2018 reporting year and substantive negotiations commenced during the 2018/2019 financial year, however have stagnated due to the current failure to reach agreement on certain matters. This has resolved since the expiry of the Ewamian People and Western Yalanji People ILUAs in the next financial reporting year we should expect to see an increase in Section 29 notices being received.

IMPLEMENTATION OF ILUAS – MINING AND EXPLORATION

In relation to the ILUAs and other agreements related to mining and exploration, as noted above, a prevailing issue for native title groups is successful and ongoing implementation of the agreement to ensure that all negotiated terms are implemented to their fullest extent.

In the course of our ongoing work with native title groups to implement their agreements, a number of issues were identified as affecting most groups.

These included:

- administrative tools and resources required;
- proponent compliance issues in agreement implementation relating to outstanding compensation payments;
- better engagement with the State and industry to maximise the value of the benefits being implemented;
- directing the benefits to meeting the needs and aspirations of the native title group; and
- how/what were other groups doing to get the

best out of their agreements.

EDST is assisting through both FAME and PBCSU Units for native title parties to improve their strategic management of assets to meet community aspirations and needs. In 2017/2018 reporting year all agreements requiring implementation as part of the preparatory work were identified for FAME and PBCSU Units to then continue a strong focus on agreement implementation with the various PBCs.

The FAME Unit has also been working directly with a number of PBCs to address compliance issues related to non-payment of compensation payments and other environmental and trespass breaches.

Recognising the importance of the groups to share experiences in dealing with the issues impacting on their ILUA/agreement implementation and to facilitate access to external opportunities to maximise the value of the compensation negotiated, the FAME Unit will continue with workshops in the next reporting year as one was not held in this 2018/2019 reporting year.

OTHER NEGOTIATED AGREEMENTS

In the 2018/2019 reporting period the FAME Unit saw an increase in non-mining negotiations including negotiations for the development of Cultural Heritage Management Agreements, ILUAs and other agreements for large infrastructure projects. There were also ILUAs for tenure

changes for both third party proponents and also for PBCs themselves that will continue to be negotiated into the 2019/2020 reporting year, which may result in higher numbers of reported agreements in future years.

PRESCRIBED BODIES CORPORATE SUPPORT UNIT

The core functions of the PBC Support Unit (PBCSU) are the administration of PBC Support Funding available through PM&C and capacity development activities. Through the Engagement and Development Support Team (EDST), the PBCSU also has ready access to additional resources of the FAME Unit, including staff and legal expertise in particular.

PBC Support Funding

The Department of the Prime Minister and Cabinet (PM&C) administers the PBC Support Funding program which allows PBCs to make an application to receive funds to support critical operational needs of the PBC. Of the 27 PBCs in the NQLC region, 21 PBCs applied for funding in the 2018/19 period and all were approved, albeit not all PBCs received the full amount applied for.

Capacity Development Activities

The PBCSU provides capacity development support on three primary levels:

- **Direct Individual Support** – involves a wide range of activities and is responsive to the various and varied requests from PBCs. In addition to the activities noted below under the PBC Development Project, other support has included: assisting in the administration of the PBC Support Funding; providing template documents; attending board meetings; linking PBCs with training providers, recruitment agencies and the like.
- **Regional Forums** - are primarily in the form of capacity development workshops to which all PBCs in our region are invited. During the reporting period, we hosted three such workshops:
 - PM&C-NNTC Regional Forum: conducted in December 2018 was an opportunity for the PBCs to meet with representatives of PM&C, ORIC, IBA, ILC and the National Native Title Council (NNTC). Each agency gave a presentation on the programs they provide that can be accessed by PBCs to support their activities.
- **PBC Development Project** – as previously reported, in order to meet the needs and aspirations of PBCs in their transition to self-sufficiency, NQLC designed a 'PBC Development Project' (PDP) which broadly identifies the governance and financial positioning capacity needs PBCs have expressed to the PBCSU. Implementation of the PDP was in the last period and upon request by the PBC it is delivered individually and tailored specifically to the PBC. In addition to requests coming directly to the PBCSU, some requests are directed to the FAME Unit because they arise from the PBC's future act dealings. The PDP activities delivered through EDST in this reporting period have included: support with grant funding applications, strategic planning, rule book reviews and corporate structuring for enterprise development.
- **Administrative and Finance Governance Support:** last year we reported our intention to broaden our training topics and we are pleased to report that in the period we were able to achieve that objective. The Administrative and Finance Governance Support Workshop was designed to support and consolidate skills of the administrative staff to support their Board meet their governance requirements. The training was particularly hands on in exploring the Microsoft suite and the accounting program 'MYOB'. The workshop was the first of its kind to be directed to administrative staff and was well received with requests for further training and support opportunities for PBC administrative staff.
- **Corporate Governance and Compliance:** is a regular workshop offered to PBC directors. This year we conducted it over a three day period and were pleased to have Shane Carroll present over a day and half. Other presenters included representatives of PM&C and NQLC staff updating on NQLC and regional and state updates.

2.3 DISCUSSION AND ANALYSIS OF THE NQLC'S FINANCIAL PERFORMANCE AGAINST BUDGET

During the 2018-2019 financial year, the NQLC continued to undertake two PM&C pre-approved efficiency improvement projects, being:

- Cairns Head Office refurbishment, which has since been completed, and

- planned progressive implementation of an Electronic Document and Records Management System which is currently in process.

As at the end of the financial year, several external

anthropological contracts were still outstanding, however these contracts were committed from the 2018-2019 grant funds.

With approval from PM&C, the NQLC also replaced a motor vehicle, purchased two mapping

plotters, and commenced a redevelopment of its website, from existing funds.

The NQLC has achieved an 'unqualified audit opinion' from our auditors, Grant Thornton Audit Pty Ltd.

2.3.1 DISCUSSION OF ANY SIGNIFICANT CHANGES FROM THE PRIOR YEAR OR FROM BUDGET

The NQLC was principally funded by PM&C during 2018-2019.

The NQLC obtained approval from PM&C to expend previous year surplus funds prior to expiry of its current agreement which has been extended until 30 June 2020.

The NQLC, on behalf of traditional owner groups, was engaged in several meetings with State Government Departments over several matters mainly in the NQLC's central region, which contributed to activity generated income.

2.4 DEVELOPMENTS SINCE 30 JUNE 2019 THAT HAVE AFFECTED OR MAY SIGNIFICANTLY AFFECT NQLC'S FUTURE OPERATIONS

NQLC's grant funding from PM&C is guaranteed until 30 June 2020, and our NTRB recognition is until 30 June 2021. It is anticipated that future funding will continue and the NQLC's NTRB recognition status will continue to be recognised.

Since the end of the 2018-2019 financial year, no other developments have occurred that may significantly affect the NQLC's future operations.

NTRB FUNCTIONS (FUNDS UTILISED UNDER NATIVE TITLE FUNDING AGREEMENT)	1. ACTUAL 2017-18 \$'000	2. BUDGET 2018-19 \$'000	3. ACTUAL 2018-19 \$'000	4. VARIATION (COLUMN 3 MINUS COLUMN 2)
EXPENDITURE				
Capital	229,611	493,726	412,104	-81,622
Activities	5,955,363	8,463,100	6,285,336	-2,177,764
Corporate	2,588,483	2,753,280	2,493,173	-260,107
Total	8,773,457	11,710,106	9,190,613	-2,519,493
INCOME				
PMC Funding	8,536,800	8,221,100	8,221,100	0
PBC Transition Planning Funds	0	0	0	0
Previous Year Unexpended Funds	1,219,518	3,418,348	2,443,358	-974,990
Activity Generated Income				
- Administration Fees	13,135	0	24,869	24,869
- Bank Interest	37,677	25,000	61,376	36,376
- Meeting Contributions	4,545	0	0	0
- Project Proponent Income	52,734	0	164,219	164,218
- Provision of Services	22,676	0	84,491	84,491
- Sale of Assets	3,541	0	25,809	25,809
Other Income	0	0	0	0
Total	9,890,628	11,664,448	11,025,223	-639,225

Table 2: Budgets/Actual by main heads of expenditure and revenue

3. Governance

3.1 STATEMENT OF THE MAIN CORPORATE GOVERNANCE PRACTICES IN PLACE

Our main corporate governance practice starts with the clear statement in the NQLC Rule Book which provides for the roles of the Board of Directors and the Chief Executive Officer (CEO, or known also as the Executive Officer) in accordance with the 'separation of powers principle'. The formal adoption of this principle by the NQLC in 2001 set the platform for the continued good governance of the organisation over the ensuing years. Strong adherence to this principle has brought tangible benefits in the efficiency and capacity of the organisation to deliver native title services. Clause 15 (1) (i) of the Rule Book provides as per below.

The Board is responsible for:

- The setting of policy and of determining the priorities of the business or functions of the Corporation
- The setting of and approvals of budget plans
- Strategic planning
- Statutory functions
- Any functions required to be carried out by the Corporation in accordance with conditions attached to any grant of monies or the conditions set out in any PFA
- Appointment of auditors in accordance with the Rules
- Appointment of a CEO
- Setting, running and keeping records of all Annual General Meetings, all General Meetings and all Ward Meetings of the Corporation
- Appointment of a Public Officer or Secretary as required by the CATSI Act

- Representing the Corporation at political forums, seminars and meetings relevant to the functions or objects of the Corporation
- General planning for the carrying out of the objects and goals of the Corporation.

Clause 15 (1) (ii) of the NQLC Rules also provides that the function of the CEO is as follows:

The CEO appointed by the Board to manage the affairs of the Corporation is responsible for implementing the policies and general planning set by the Board and in conducting the day-to-day business of the Corporation.

The CEO is responsible for:

- The day to day management and administration of the NQLC in accordance with the Policy and Procedure Manuals;
- Implementing decisions of the Board;
- Managing the day-to-day financial resources of the organisation within PM&C guidelines and in accordance with the approved budget and variations;
- Managing the staff of the organisation including appointments, disciplinary and grievance procedures and performance review;
- Providing advice and assistance to the Board to facilitate effective decision making processes for the performance of the functions of the NTRB;
- Identifying funding sources and in kind support from Government and non-Government agencies;
- Ensuring that native title groups within the gazetted area of the NQLC are aware of the

- functions and framework of the organisation;
- Ensuring the operations of the organisation are integrated with and complimentary to the operation of other indigenous organisations within the region;
- Promoting the role of the NQLC at a local, regional and national level;

- Developing advocacy positions and submissions on behalf of the NQLC.

In addition, NQLC policy dictates that at all times the mode of communication between board members and the administration is via the CEO. Nothing in this clause shall prevent a staff member from communicating with an individual board member about a private or cultural matter.

3.2 SENIOR MANAGEMENT COMMITTEES AND THEIR ROLES - SEPARATION OF POWERS

NQLC's Separation of Powers principles are described in Section 3.1.

The NQLC is controlled by a Board of Directors in accordance with the requirement of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act).

Members of the Board are elected on a Ward system which is designed to ensure that there is representation across the geographic area covered by the NQLC. Members elected have a term of two years, holding office from the end of one Annual General Meeting (AGM) until the AGM following in two years.

The Rules provided that the Board from time to time, in their discretion, can create sub-committees to deal with such matters as the Board may direct. No formal sub-committees were created in the financial year.

In addition, the Rules provide as follows:

EXECUTIVE COMMITTEE & OTHER SUB COMMITTEES

1. *There shall be a sub-committee known as the Executive Committee;*
2. *The Executive Committee shall be composed of those persons who from time to time hold the position of:-*
 - Chairperson
 - Deputy Chairperson
 - Treasurer
 - Correspondence Secretary

and such other person or persons (if any) as the Board may from time to time determine.

3. *The Executive Committee has the power to exercise the powers of the Board in the following circumstances:*
 - (a) *Where an urgent decision is required on a matter and there is either:-*
 - (i) *insufficient time to call a Board meeting for the purpose; or*
 - (ii) *the calling of a Board meeting would involve the incurring of expenses to the Corporation that in the reasonable opinion of the Chairperson is unwarranted in all the circumstances.*
 - (b) *In particular but without limiting the generality of sub rule (a) above, the Executive Committee has the power to bind the Corporation to funding or other agreements which are, in the reasonable opinion of the Chairperson, necessary for the on-going business of the Corporation.*
4. *The Executive Committee has the power to apply the Common Seal to agreements or other documents requiring the same where the Executive Committee has used its powers for matters set out in rule 3 (a) above.*
5. *A quorum for a meeting of the Executive Committee shall be four (4) persons.*
6. *All actions of the Executive Committee shall be reported to the next Board meeting of the Corporation and all minutes of the Executive Committee meetings shall be supplied to the next Board meeting of the Corporation. The*

- Board may choose to ratify any actions of the Executive Committee*
7. (a) *Meetings of the Executive Committee may be called by:-*
- (i) the Chairperson;*
 - (ii) two (2) members of the Executive Committee*
- (b) The amount of notice of an Executive Committee meeting shall be a reasonable amount taking into account the urgency of the need for a meeting but in any event, no less than 24 hours.*
- (c) Notice of an Executive Committee meeting may be given by fax, email, telephone, mail or any other method that allows the recipient to actually receive the notice.*
8. *The Executive Committee shall have such other powers and responsibilities as the Board may from time to time determine.*
9. *The Board may at any time appoint other*

- Sub Committees from its members and shall determine the responsibilities and powers of the Sub-Committee.*
10. *Unless otherwise decided by the Board, a Sub-Committee, other than the Executive Committee shall:-*
- (a) Have a quorum of three (3) at its meetings, unless the sub-committee resolves that a larger number shall be the quorum;*
 - (b) Appoint one (1) of its members to be responsible for calling meetings of the sub-committee and inform the CEO of the name of the responsible person.*
11. *Meetings of the Executive Committee or of a sub-committee may be held at two (2) or more venues using any technology that gives the members of the Committee the ability to participate and to have discussion with their fellow members and to come to a collective decision on a matter. (example – telephone conference).*

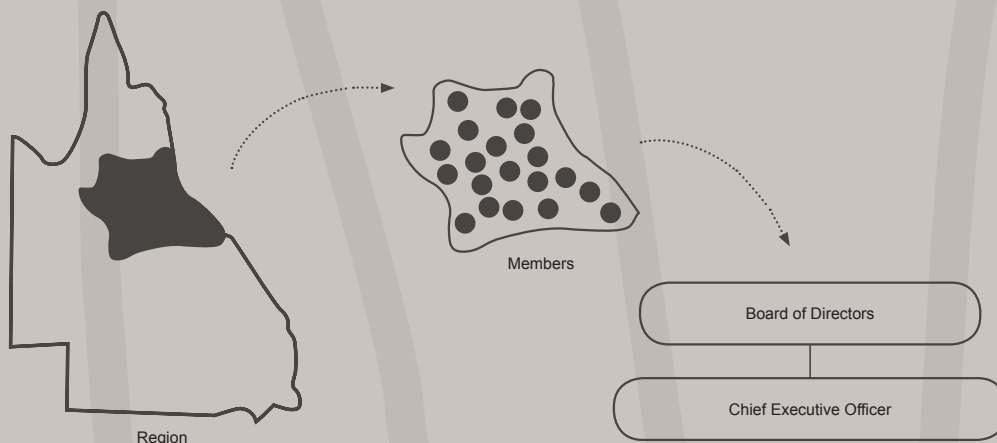
3.2.1 NUMBER OF BOARD OF DIRECTORS MEETINGS AND ATTENDANCE

In this financial year there were six board meetings and two executive meetings. At the conclusion of the Annual General Meeting in November 2018,

there were 12 directors (see section 1.6: Board of Directors). A number of meetings were attended by the Chair and/or other Directors (see table 3).

3.2.2 TRAINING ARRANGEMENTS FOR BOARD OF DIRECTORS

Refer to Table 3.



3.3 CORPORATE AND OPERATIONAL PLANNING AND ASSOCIATED PERFORMANCE REPORTING AND REVIEW

The Board aims to have a minimum of four meetings plus a planning meeting each year. The number of meetings may increase subject to any extraordinary events or circumstances which arise during the subject year that require the attention and determination of issues by the Board.

The Board receives reports from:

- the Chief Executive Officer (CEO);
- the Principal Legal Officer (PLO) (including claims report); and

- Chief Financial Officer (CFO) (Financial Statements).

In accordance with PM&C requirements, the NQLC prepares, on a yearly basis an Operational Plan for approval by PM&C and attends to changes of that Operational Plan during the financial year as required. In accordance with PM&C requirements, the NQLC reports on its operational and financial performance twice a year.

3.4 APPROACH ADOPTED TO IDENTIFYING AREAS OF SIGNIFICANT FINANCIAL OR OPERATIONAL RISK AND ARRANGEMENTS IN PLACE TO MANAGE RISK

The NQLC, as per PM&C's Terms and Conditions Native Title Agreement, for agreements commencing on or after 1 July 2013, employs an in-house Certified Practising Accountant. The NQLC has external auditors who undertake its annual audit.

In so far as operational risk management is concerned, the NQLC has a long-standing policy of managing these types of risks by engaging in a number of internal processes. These include:

- Regular planning meetings;
- Internal strategic claim team meetings;
- The PLO and other lawyers maintaining a professional relationship with the Registrars of the Federal Court and when appropriate, discussing prioritisation needs; and
- 12 monthly overview and forward strategic planning meetings.

The NQLC has a fraud Prevention Policy in place which is designed to protect public funds

and other assets, protect the integrity, security and reputation of NQLC and its employees and assist in maintaining high level of services to the community. NQLC is committed to protecting its revenue, expenditure, assets and property from any attempt by anyone, to gain by deceit, financial or other benefits.

The NQLC requires its Board members and staff to maintain a high standard of ethical conduct in all activities, in particular with respect to resources, information and authority. Board members and staff are required to declare any conflicts of interest upon appointment and annually, and also advise of any changes as they arise.

Internal financial management reports and budget variance analysis reports are produced and analysed on a regular monthly basis. The NQLC maintains a secure record of all its financial transactions, and regular account reconciliations are performed.

3.5 POLICY AND PRACTICES ON THE ESTABLISHMENT AND MAINTENANCE OF APPROPRIATE ETHICAL STANDARDS

The separation of powers has been incorporated in the NQLC's Rule Book and sets out clearly the delineation of the roles of the NQLC Board and Administration (see Section 3.1).

The Board has voluntarily adopted a Code of Conduct in relation to its meetings and processes.

The legal professional staff are subject to and

adhere to the ethics of the legal profession in Queensland.

The NQLC adhere to the policies outlined in the NQLC Policy Manual. The NQLC Policy Manual includes:

- Separation of powers;
- Code of conduct;
- Conflict of Interest;

- Employment and financial decision making;
- Receiving of gifts, benefits and hospitality;
- Internal review process;
- Harassment in the workplace;
- Confidentiality; and
- Privacy.

The NQLC adhere to the procedures outlined in the NQLC Administrative Procedures Manual. The NQLC Administrative Procedures Manual includes:

- Complaints and grievances;
- Usage of telecommunications and social media;
- Workplace health and safety;
- Statutory obligations;
- Financial responsibilities including purchasing, procurement and the appointment of consultants; and
- Meeting processes including travel and payment of travel allowance.

3.6 NATURE AND AMOUNT OF REMUNERATION FOR SENIOR MANAGEMENT AND HOW IT IS DETERMINED

Subject to adequate funding from PM&C, the Board of Directors determines the salary of the CEO.

Remuneration for senior management is based on the salary scales contained in NQLC's Enterprise Agreement 2011-14.

Current salary rates are based on previously

negotiated Enterprise Agreement conditions, together with market and industry analysis.

NQLC consults PM&C on all senior management appointments and remuneration as per the Terms and Conditions of the Program Funding Agreement.

Table 3: Meetings and training attended by the NQLC Board of Directors during the 2018-2019 reporting period.

NO.	TYPE OF MEETING	DATES	NO. ATTENDING	LOCATION
BOARD OF DIRECTOR MEETINGS				
1	Face to Face	03/07/2018	10	Cardwell
2	Face to Face	11/09/2018	10	Cairns
3	Board Meeting - Teleconference	09/10/2018	8	Various
4	Face to Face	25-26/10/2018	8	Cairns
5	Face to Face	30-31/10/2018	9	Cairns
6	Face to Face	8-9/05/2019	11	Cairns
OFFICE BEARER MEETINGS				
1	Executive Committee - Video Link	15/08/2018	4	Various
2	Executive Committee - Tele Link	28/03/2019	4	Various
OFFICE MEETINGS ATTENDED BY DIRECTORS				
1	Women's Forum	11-12/07/2018	Madam Chair + 3	Sydney
2	Girringun NT Determination	01/08/2018	Madam & Deputy Chair	Cardwell

NO.	TYPE OF MEETING	DATES	NO. ATTENDING	LOCATION
3	GARMA Festival	3-6/08/2018	Madam Chair + 2	Gove
4	NQLC 'Principal Project Officer' interview	10/08/2018	Madam Chair + CEO	Cairns
5	ORIC presentation	27/08/2018	Madam Chair	Cairns
6	QRBA Meeting	28-29/08/2018	Madam Chair	Townsville
7	NNTC/PBC	4-7/09/2018	Madam Chair	Melbourne
8	Joint Select Committee	3/10/2018	Deputy Chair + 1	Townsville
9	NOUS Consultation	15/10/2018	Madam Chair + 4	Cairns
10	NNTC AGM	24/10/2018	Madam Chair	Brisbane
11	Protecting Indigenous Round Table Forum	7/11/2018	Madam Chair	Cairns
12	ORIC Review	12/11/2018	Madam Chair	Cairns
13	NQLC AGM	17/11/2018	Membership	Cairns
14	NQLC PBC Forum	4-5/12/2018	Full Board	Cairns
15	Bonita Mabo Funeral	6/12/2018	Madam Chair	Townsville
16	UNSW - Uluru Statement	6-7/12/2018	Full Board	Cairns
17	Meeting with NQLC CEO - Internal business	13/12/2018	Madam Chair	Cairns
18	Meeting with Anthro/Media	23/01/2019	Madam Chair	Cairns
19	NNTC PBC Support Forum + NNTC Board Meeting	26-27/02/2019	Madam Chair	Alice Springs
20	QRBA Meeting /Min A.Lynham	13-14/03/2019	Madam Chair	Brisbane
21	Djabugay Plan Launch	20/03/2019	Madam Chair	Cairns
22	Gulngay NT Determinations	04/04/2019	Madam Chair	Tully
23	ULURU Dialogue	24-25/05/2019	Madam Chair	Cairns
24	NNTC NT Conference	3-4/06/2019	Madam Chair	Cairns
25	WTMA Cassowary Awards	15/06/2019	Madam Chair	Cairns
26	Talaroo Cultural Centre	19-20/06/2019	Madam Chair	Talaroo Qld
BOARD OF DIRECTOR TRAINING				
1	Indigenous 'Festival' Workshop- Facilitator A.Tunjic	12/09/2018	Board x 12	Cairns
2	Governance Workshop- Facilitators D.Vickery & D.O'Neill	24-25/09/2018	Board x 7	Ingham

NO.	TYPE OF MEETING	DATES	NO. ATTENDING	LOCATION
3	Aust Dispute Centre Training- Facilitators D.Lockhart & B Penrith	10-11/04/2019	Board x 10	Cairns
4	Shane Carroll Corporate Governance	07/05/2019	Board x 9	Cairns
CONSULTANT WORKSHOPS				
1	Andrea re Economic Development	25/07/2018	Madam Chair + 1	Cairns
2	Andrea re Economic Development	830/08/2019	Madam Chair + 2	Cairns
3	Andrea re Economic Development	09/10/2019	Madam Chair + 2	Cairns
4	A. Tunjic re Board 'Road' trip	16/11/2018	Board x 3	Cairns
5	A. Tunjic re Board 'Road' trip	13/12/2018	Board x 4	Cairns
6	A.Tunjic 'Year Forward'	09/01/2019	Madam Chair + 1	Cairns
7	A.Tunjic re Caucus meeting	2/02/2019	Madam Chair + 2	Cairns
8	A.Tunjic	06/06/2019	Madam Chair + 1	Cairns
WET TROPICS MANAGEMENT AUTHORITY- TRADITIONAL OWNERS LEADERSHIP GROUP (TOLG)				
1	WTMA/TOLG	2-3/08/2019	Madam Chair + 2	Cairns
2	WTMA/TOLG	31/08/2018	Madam Chair + 2	Cairns
3	WTMA/TOLG	10/09/2018	Madam Chair + 2	Cairns
4	WTMA/TOLG	08/10/2018	Madam Chair + 2	Cairns
5	WTMA Rainforest Peoples Regional Forum	19-20/10/2018	Madam Chair + 1	Mission Beach
6	WTMA/TOLG	30/11/2018	Madam Chair + 1	Cairns
7	WTMA/TOLG	04/02/2019	Madam Chair + 1	Cairns
8	WTMA/TOLG	18-19/03/2019	Madam Chair + 2	Cairns
9	WTMA/TOLG	08/04/2018	Madam Chair	Cairns
10	WTMA/TOLG	03/05/2019	Madam Chair	Teleconference
11	WTMA/TOLG	24/05/2019	Madam Chair	Cairns
12	WTMA Rainforest Peoples Regional Forum	31/05/2019-02/06/2019	Madam Chair	Yungaburra
13	WTMA/TOLG	14/06/2019	Madam Chair	Cairns

4. External Scrutiny



4.1 SIGNIFICANT DEVELOPMENTS IN EXTERNAL SCRUTINY

There have been no developments in external scrutiny from previous years. The NQLC continues to have its finances audited in accordance with the requirements of the Terms and Conditions of the Native Title Agreement, and in accordance with Australian accounting standards.

NQLC is registered as a charity with the Australian Charities and Not-for-profits Commission however our corporate regulator remains The Office of the Registrar of Indigenous Corporations [ORIC].

4.2 JUDICIAL DECISIONS AND DECISIONS OF ADMINISTRATIVE TRIBUNALS

None of the actions or decisions of the NQLC have been subject to judicial review or review by administrative tribunals.

4.3 EVALUATION AND/OR AUDIT REPORTS - FINDINGS AND RESPONSES

The audit of the NQLC's finances was unqualified See page 45 for our Annual Financial Report.

4.4 OTHER EXTERNAL REVIEWS

In October 2018, ORIC authorised an examination of our corporation under section 453-1 (Examination of books) of the *CATSI Act*. This examination reviewed the corporate governance and financial management of the corporation. The examiners, in their findings, conveyed to ORIC that the standard of corporate governance of our corporation was generally sound and that the corporation was being satisfactorily managed.

Also during the 2018-2019 financial year, the NQLC was selected in the second tranche of reviews of all NTRBs/SPs which was commissioned by PM&C and contracted to the NOUS Group.

The purpose of the NTRB/SP reviews was to assess organisational performance against Terms of Reference established by PM&C with the aim of measuring the efficiency and effectiveness of NTRBs/SPs.

Overall the NQLC received a positive report for its operational performance and financial management. Some useful recommendations were tabled which the NQLC has reviewed and has undertaken to pursue further.

5. Consultants & Competitive Tendering



5.1 COMPETITIVE TENDERING AND CONTRACTING PRACTICES

In addition to the services provided by NQLC professional staff, external consultants are engaged to provide further expert services and advice on a range of matters relating to NQLC's functions as an NTRB. These include legal opinion, anthropological research and other corporate matters.

The engagement of these consultants is undertaken within the procurement guidelines as set out in PM&C's Head Agreement and Project Schedule.

Where appropriate, the NQLC encourages a competitive process by advertising for expressions of interest for the carrying out of new anthropological research. Often in relation to anthropological and other research consultants, it is necessary to retain the same consultant who has previously worked with the group in question or have provided previous reports, as for the sake of consistency, they are the person in the best position to provide further services.

5.2 NUMBER OF CONSULTANCY SERVICES CONTRACTS AND TOTAL EXPENDITURE ON CONSULTANCY SERVICES

External consultants providing anthropological services to the NQLC are provided with formal written contracts detailing terms and conditions of services, including reporting time frames, number of contract days, fee scales and fixed figure contracts.

Contracts for legal consultants tend to be written for two purposes. Firstly, for the provision of specific advice on specific issues such as obtaining the opinion of Counsel on legal issues. Usually a fixed fee for such contracts can be negotiated, but on occasions the fee is based on an hourly rate. Secondly, contracts for legal

consultants to act (generally on behalf of a claim group or in respect of an ongoing matter), tend to be written on the basis of payments in accordance with the relevant court scale of costs, or an agreed scale of costs, with the total value not to exceed an agreed cap.

Contracts for corporate/general services include areas involving Human Resources, Industrial Relations, audit and accounting. During the reporting period, the NQLC's expenditure from PM&C funds for these contract categories are listed in Table 5.

TABLE 4: CONSULTANCY INFORMATION 2018-2019 FINANCIAL YEAR.

CONTRACT TYPE	NO. OF CONTRACTS LET 2018/19	TOTAL EXPENDITURE
Corporate and General	16	\$168,909
Anthropological	13	\$257,704
Legal	24	\$452,430
TOTAL	53	\$879,043

6. Management of Human Resources



6.1 WORKFORCE PLANNING, STAFF TURNOVER AND RETENTION

As at 30 June 2019 NQLC had 41 staff, of which 32% were Indigenous.

The Organisational Chart (see Figure 2) provides a detailed list of all positions.

During this reporting period there was a turnover of six staff. Five staff resigned, and there was one redundancy.

6.2 TRAINING AND DEVELOPMENT UNDERTAKEN AND ITS IMPACT

Throughout the year staff have attended various training seminars, workshops, forums and conferences. Professional staff attended training seminars and conferences in their field of expertise. These included the Centre for Native Title Anthropology Law and Anthropology Workshop, National Indigenous Research Conference, Australian Library and Information Association Conference, Australian Anthropological Association Conference, Australia Wide Taxation and Payroll training, FBT Workshops and specialty Human Resource training seminars.

Other conferences, forums and workshops attended by staff included the National Native Title Conference, Native Title and Economics Conference, Native Title Representative Body Forums, and National Native Title Council meetings.

Other training throughout the year included Justice of the Peace training, First Aid training and CPR renewals, cultural capability training, editing and proof reading training, 4WD training, and specific purpose legal and accounting webinars.

6.3 IMPACT AND FEATURES OF ENTERPRISE AGREEMENT

Throughout the 2018/2019 financial year the NQLC has been negotiating and finalising a new Enterprise Agreement. The current agreement remains in place until a new agreement is registered.

6.4 WORKPLACE HEALTH AND SAFETY PERFORMANCE

The NQLC maintains a Workplace Health and Safety (HSC) Committee and abides by the *Queensland Work Health and Safety Act 2011*. The Committee members hold meetings to ensure currency of and commitment to WH&S obligations within the workplace.

The NQLC maintains appropriate Workers' Compensation Insurance with WorkCover Queensland.

The NQLC undertakes an annual audit of its first aid kits.

6.5 STATISTICS OF STAFFING

Refer to Table 5 for a comparison on staffing numbers for the 2018-2019 and 2017-2018 reporting period. See also Figure 2 for the current staff structure as at 30 June 2019 and section 6.1 Workforce Planning, Staff Turnover and Retention.

6.6 INDEMNITIES AND INSURANCE

The NQLC holds Professional Indemnity Insurance cover up to ten million dollars, at a premium of \$40,575 per annum. This insurance covers Directors and Officers. During this period there have been no claims made under this policy.

TABLE 5: COMPARISON ON STAFFING NUMBERS FOR THE 2018-2019 AND 2017-2018 REPORTING PERIOD

POSITION	NO. OF STAFF 2018/19 (AS AT 30 JUNE 2019)	NO. OF STAFF 2018/18 (AS AT 30 JUNE 2018)
Chief Executive Officer	1	1
Principal Legal Officer	1	1
Chief Financial Officer	1	1
Lawyers	10	10
Paralegal	2	0
Anthropologists	4	4
Project Officers	5	8
Administration & Other Officers	17	15
Total Number Of Staff	41	40



7. Summary of Native Title Determinations



7.1 SUMMARY OF NATIVE TITLE DETERMINATIONS REPRESENTED BY NQLC IN 2018-2019

During the 2018-2019 reporting period, NQLC had two native title consent determinations: Girramay#2 in August 2018 and Gulngay in April 2019. See below tables for further details.

GIRRAMAY PEOPLE #2	
Federal Court file no(s)	QUD741/2015
Short name	Girramay People #2
Case name	Muriata on behalf of the Girramay People #2 v State of Queensland
Determination type	Claimant
State or Territory	Queensland
Legal process	Consent
Determination outcome	Native title exists in parts of the determination area
Representative A/TSI body area(s)	Northern Queensland Region
Local government area(s)	Cassowary Coast Regional Council, Tablelands Regional Council
Determination date	01/08/2018
Date/s of effect	8/01/2019
Registered Native Title Body Corporate	Girramay People Aboriginal Corporation RNTBC

GULNGAY PEOPLE	
Federal Court file no(s)	QUD308/2014
Short name	Gulngay People
Case name	Kinjun on behalf of the Gulngay People and State of Queensland
Determination type	Claimant
State or Territory	Queensland
Legal process	Consent
Determination outcome	Native title exists in the entire determination area
Representative A/TSI body area(s)	Northern Queensland Region
Local government area(s)	Cassowary Coast Regional Council
Determination date	04/04/2019
Date/s of effect	4/04/2019
Registered Native Title Body Corporate	Gulngay Kinjufile Aboriginal Corporation

7.2 SUMMARY OF NATIVE TITLE DETERMINATIONS REPRESENTED BY NQLC

As at June 30 2019, NQLC have had 53 Native Title Consent Determinations.

DETERMINATION DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITE BODY CORPORATE
04/04/2019	QUD308/2014	Gulngay People	Gulngay Kinjufile Aboriginal Corporation
01/08/2018	QUD741/2015	Girramay People #2	Girramay People Aboriginal Corporation RNTBC
20/04/2018	QUD148/2015	Nywaigi People	Warga Badda Nywaigi Aboriginal Corporation RNTBC
12/12/2017	QUD1076/2015	Bar Barrum #9	Mbabaram Aboriginal Corporation RNTBC
12/12/2017	QUD607/2016	Bar Barrum #10 (Rivers)	Mbabaram Aboriginal Corporation RNTBC
13/12/2016	QUD80/2005	Gudjala People (Part B)	Ngrragoonda Aboriginal Corporation RNTBC
13/12/2016	QUD147/2006	Gudjala People #2 (Part B)	Ngrragoonda Aboriginal Corporation RNTBC
05/12/2016	QUD6031/2001	Bar Barrum People #5	Mbabaram Aboriginal Corporation RNTBC
29/06/2016	QUD492/2013	Widi People Of The Nebo Estate #2	Gangali Narra Widi Aboriginal Corporation
29/06/2016	QUD380/2008 QUD492/2013	Barada Barna People And Widi People Of The Nebo Estate #2 Shared-Country	Gangali Narra Widi Aboriginal Corporation
10/06/2016	QUD6015/2001	Bar Barrum People #2	Mbabaram Aboriginal Corporation
10/06/2016	QUD6017/2001	Bar Barrum People #3	Mbabaram Aboriginal Corporation
10/06/2016	QUD6030/2001	Bar Barrum People #4	Mbabaram Aboriginal Corporation
10/06/2016	QUD6032/2001	Bar Barrum People #6	Mbabaram Aboriginal Corporation
22/06/2015	QUD 554/2010	Juru People (Part B)	Kyburra Munda Yalga Aboriginal Corporation
11/07/2014	QUD 554/210	Juru People (Part A)	Kyburra Munda Yalga Aboriginal Corporation
18/03/2014	QUD80/2005	Gudjala People	Ngrragoonda Aboriginal Corporation RNTBC

DETERMINATION DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
18/03/2014	QUD147/2006	Gudjala People #2	Ngrragoonda Aboriginal Corporation RNTBC
26/11/2013	QUD6009/1999	Ewamian People #2	Tatampi Puranga Aboriginal Corporation RNTBC
26/11/2013	QUD6018/2001	Ewamian People #3	Tatampi Puranga Aboriginal Corporation RNTBC
1/11/2013	QUD6014/2001	Mamu People	Mamu Aboriginal Corporation RNTBC
24/09/2013	QUD6008/1999	Western Yalanji #4	Western Yalanji Aboriginal Corporation RNTBC
24/09/2013	QUD6003/2001	Western Yalanji Combined #5 and #7	Western Yalanji Aboriginal Corporation RNTBC
23/09/2013	QUD111/2004	Warrungu People #2	Goondaloo Aboriginal Corporation RNTBC
26/03/2013	QUD208/2004	Tableland Yidinji People #3	Wadjanbarra Tableland Yidinji Aboriginal Corporation
14/12/2012	QUD6030/1999	Tableland Yidinji People	Wadjanbarra Tableland Yidinji Aboriginal Corporation
10/12/2012	QUD6109/1998	Tagalaka People	Tagalaka Aboriginal Corporation RNTBC
10/12/2012	QUD6020/2001	Tagalaka People #2	Tagalaka Aboriginal Corporation RNTBC
9/10/2012	QUD6230/1998	Jangga People	Bulganunna Aboriginal Corporation RNTBC
21/09/2012	QUD6016/2001	Combined Mandingalbay Yidinji - Gunggandji	Gunggandji-Mandingalbay Yidinji Peoples PBC Aboriginal Corporation RNTBC
2/08/2012	QUD208/1997	Djungan People #1	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
2/08/2012	QUD6022/1998	Djungan People #2	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
2/08/2012	QUD6116/1998	Djungan People #3	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
2/08/2012	QUD6036/2001	Djungan People #4	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
1/08/2012	QUD85/2005	Gugu Badhun People #2	Gugu Badhun Aboriginal Corporation RNTBC
19/12/2011	QUD6013/2001	Combined Gunggandji	Gunggandji PBC Aboriginal Corporation RNTBC
14/12/2011	QUD6035/2001	Muluridji People #2	Muluridji Tribal Aboriginal Corporation RNTBC
14/11/2011	QUD6208/1998	Muluridji People	Muluridji Tribal Aboriginal Corporation RNTBC
1/09/2011	QUD6003/2003	Djiru People #2	Djiru Warrangburra Aboriginal Corporation RNTBC
1/09/2011	QUD6006/2003	Djiru People #3	Djiru Warrangburra Aboriginal Corporation RNTBC
31/08/2011	QUD296/2008	Wanyurr Majay People	Wanyurr-Majay Aboriginal Corporation RNTBC

DETERMINATION DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
26/07/2011	QUD6249/1998	Juru (Cape Upstart) People	Kyburra Munda Yalga Aboriginal Corporation RNTBC
08/10/2010	QUD6001/2003	Jirrbal People #1	Wabubadda Aboriginal Corporation RNTBC
08/10/2010	QUD41/2004	Jirrbal People #2	Wabubadda Aboriginal Corporation RNTBC
08/10/2010	QUD42/2004	Jirrbal People #3	Wabubadda Aboriginal Corporation RNTBC
17/12/2009	QUD6012/2001	Combined Dulabed and Malanbarra Yidinji	Dulabed Malanbarra and Yidinji Aboriginal Corporation RNTBC
10/12/2009	QUD6240/1998	Girramay People	Girramay People Aboriginal Corporation RNTBC
12/12/2007	QUD6027/1999	Ngadjon-Jii People	Choorechillum (Ngadjon Jii PBC) Aboriginal Corporation RNTBC
24/04/2006	QUD6015/1998	Mandingalbay Yidinji People	Mandingalbay Yidinji Aboriginal Corporation RNTBC
17/02/2006	QUD6089/1998	Western Yalanji People	Western Yalanji Aboriginal Corporation RNTBC
17/12/2004	QUD6002/1998	Djabugay People	Djabugay Native Title Aboriginal Corporation RNTBC
28/06/2001	QUD6222/1998	Bar-Barrum People	Bar-Barrum Aboriginal Corporation RNTBC
28/09/1998	QUD6002/1996	Western (Sunset) Yalanji	Western Yalanji Aboriginal Corporation RNTBC

8. Annual Financial Report



**North Queensland Land Council
Native Title Representative Body
Aboriginal Corporation**

ABN 19 047 713 117

**Annual Financial Report for the year
ended 30 June 2019**

Appointed Auditors: Grant Thornton

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Abbreviations

ATSIC	Aboriginal and Torres Strait Islander Commission
PM&C	The Department of Prime Minister and Cabinet

Directors' report

The directors present their report together with the financial statements of North Queensland Land Council Native Title Representative Body Aboriginal Corporation (the "Corporation") for the financial year ended 30 June 2019 and the auditor's report thereon.

General Information

Information on directors

The names of each person who has been a director during the year and to the date of this report are as follows. Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Kaylene Malthouse	Chairperson and Director
Qualifications	Certificate IV in Business Governance Certificate II in Indigenous Leadership AILC 2015 Certificate III in Indigenous Leadership AILC 2016
Experience	Past Representative for the Standing Independent Selection Panel Employed by the Department of Communities to April 2017 Co-Convenor for Referendum Council 2016/2017 Chair South Tablelands Traditional Owners Alliance (STTOA) – advocacy around Housing, Health, Education, Employment and Social inclusion
Ward	Tablelands
Traditional Owner	Upper Malamburra/Yidinji
Phil Rist	Deputy Chairperson and Director
Qualifications	Certificate IV in Business Governance
Experience	First Indigenous Marine Park Inspector for QLD Parks & Wildlife Service Founding Member and current CEO of Girringun Aboriginal Corporation Working Group Leader for Referendum Council Chair Indigenous Art Centre Alliance (IACA) Chair Indigenous Reef Advisory Committee (IRAC)
Ward	Tully
Traditional Owner	Nywaigi
Gary Mooney	Correspondence Secretary and Director
Qualifications	Certificate IV in Business Governance
Experience	19 years of involvement with Murri Watch 3.5 years as a Police Liaison Officer as well as experience in the Housing Co-operative
Ward	Proserpine/Mackay
Traditional Owner	Yuibera

Angelina Akee	Treasurer and Director
Experience	Chairperson – ATSI Cultural Centre Trust Chairperson - Townsville ATSI Corporation for Women Chairperson - Kyburra Munda Yalga Prescribed Body Corporate Committee Member Indigenous Reef Advisory Committee (IRAC)
Ward	Townsville/Ayr
Traditional Owner	Bindal/Birri Gubba/Gurambilbarra
Errol Neal	Director
Qualifications	Certificate IV in Business Governance
Experience	Indigenous Cultural Educator and Performer Mayor of Yarrabah Aboriginal Shire Council Qld (2012 – 2016) 30 Years Activist on the issues of Social Justice and Land Rights Chairperson of NQLC Board (2012 – 2015)
Ward	Yarrabah
Traditional Owner	Gunggandji/Djungan
Patricia Dallachy	Director
Qualifications	TAFE Certificate IV in Business Governance Completed a short course in Archaeology and Anthropology
Experience	Treasurer NQLC Board (2013 – 2015)
Ward	Hughenden/Charters Towers
Traditional Owner	Gudjala
Tracey Heenan	Director
Experience	Previous Director of NQLC (2008-2010) Secretary of Biddi Biddi Community Advancement Co-operative Society Ltd
Ward	Tablelands
Traditional Owner	Tableland Yidinji
Terry O'Shane	Director
Qualifications	Certificate IV in Business Governance
Experience	Chair of FCAATSI Chair National Coalition Aboriginal Organisation Member National Indigenous Working Group National Coalition of Aboriginal Organisation Representative in UN Co-Convenor for Referendum Council 2016/2017
Ward	Cairns
Traditional Owner	Western Yalanji

Vana O'Shane	Director
Qualifications	Certificate IV in Business Governance
Experience	Director of North Queensland Land Council (2009 – 2013)
Ward	Cairns
Traditional Owner	Western Yalanji
Victor Maund	Director
Experience	Association with the Mandubarra Turtle Rehab (Funded by PM&C)
Ward	Innisfail
Traditional Owner	Mamu
Alwyn Lyall	Director
Experience	Previous Chair of Western Yalanji Aboriginal Corporation RNTBC (2011-2017) Member of FAME Reference Group
Ward	Mt Garnet
Traditional Owner	Kuku Yalanji
Arthur Clumpoint	Director
Experience	Committee member Palm Island Junior Rugby League and Bwgcolman Hornets Committee member Ferdy's Haven Rehabilitation Centre
Ward	Palm Island
Traditional Owner	Djiru

Corporation secretary

Mr Martin Dore was appointed to the position of Corporation Secretary on 3 November 2005. He holds the qualifications of Bachelor of Laws (LLB) and Graduate Diploma Legal Practice. He has more than 30 years of experience as a Practising Solicitor and has been Principal Legal Officer for the North Queensland Land Council since 2000.

Principal activities

The principal activity of the Corporation during the course of the financial year was to provide high quality Native Title services to traditional owner groupings throughout the North Queensland region.

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

Operating results

The net surplus from ordinary activities after income tax amounted to \$238,131 (2017: \$86,360).

State of affairs

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

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.

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 matter or circumstance that has significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation, in future financial years.

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 particular and 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.

Directors' meetings

During the financial year, 6 board meetings and 2 executive meetings of directors were held. At the conclusion of the AGM/SGM on 17 November 2018 there were 12 directors and 10 wards.

The number of meetings attended by each of the directors of the Corporation during the financial year was:

Director	No of board meetings attended	No of board meetings eligible to attend	No of executive meetings attended	No of executive meetings eligible to attend
Kaylene Malthouse	6	6	2	2
Phil Rist	5	6	2	2
Gary Mooney	4	6	2	2
Angie Akee	5	6	2	2
Errol Neal	5	6	-	-
Patricia Dallachy	4	6	-	-
Tracey Heenan	4	6	-	-
Terry O'Shane	5	6	-	-
Vana O'Shane	5	6	-	-
Victor Maund	6	6	-	-
Alwyn Lyall	5	6	-	-
Arthur Clumpoint	2	6	-	-

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 2019 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 in accordance with section 339.5 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* is set out on the following page and forms part of the directors' report for the financial year ended 30 June 2019.

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


Director


Director

Dated at Townsville this 10th day of September 2019

Auditor's independence declaration

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Auditor's independence declaration to the directors of North Queensland Land Council Native Title Representative Body 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 North Queensland Land Council Native Title Representative Body Aboriginal Corporation for the year ended 30 June 2019, I declare that, to the best of my knowledge and belief, there have been:

- a 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
- b No contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

Helen Wilkes

H A Wilkes
Principal – Audit & Assurance

Cairns, 10th September 2019

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Statement of comprehensive income

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Revenue	5	9,164,806	8,769,916
Gain on sale of property, plant and equipment		25,809	3,541
Total income		9,190,615	8,773,457
Expenses			
Contractors and consultants	6	1,172,652	795,753
Director expenses		166,125	174,022
Motor vehicles		29,003	27,977
Travel and meetings		337,939	410,913
Employee expenses	7	4,725,175	4,901,654
Rent		158,719	214,605
Service expenses	8	2,021,699	1,961,805
Finance costs		2,978	2,853
Depreciation and amortisation		173,974	143,251
Other expenses	9	164,220	54,264
Total expenses		8,952,484	8,687,097
Net surplus before tax		238,131	86,360
Income tax expense	4c	-	-
Surplus for the year		238,131	86,360
Other comprehensive income		-	-
Total comprehensive income		238,131	86,360

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

Statement of financial position

As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Cash and cash equivalents	10	4,137,438	4,462,884
Investments	4j	54,945	53,419
Trade and other receivables	11	94,565	135,244
Prepayments	12	83,910	89,465
Total current assets		4,370,858	4,741,012
Property, plant and equipment and work in progress	13	1,838,088	1,807,610
Intangible assets	14	207,652	-
Total non-current assets		2,045,740	1,807,610
Total assets		6,416,598	6,548,622
Liabilities			
Trade and other payables	16	1,101,559	942,899
Employee benefits	17	575,890	548,656
Grants unexpended, repayable or received in advance	5	2,809,599	3,418,349
Total current liabilities		4,487,048	4,909,904
Employee benefits	17	134,592	81,891
Total non-current liabilities		134,592	81,891
Total liabilities		4,621,640	4,991,795
Net assets		1,794,958	1,556,827
Equity			
Retained surplus		1,794,958	1,556,827
Total equity		1,794,958	1,556,827

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 2019

	2019 \$	2018 \$
Retained surplus		
Balance at 1 July	1,556,827	1,470,467
Net surplus for the year	238,131	86,360
Total other comprehensive income for the year		
Balance at 30 June	1,794,958	1,556,827

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

Statement of cash flows

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Cash flows from operating activities			
Receipts from government grants		8,221,100	8,464,208
Payments to suppliers and employees		(8,534,361)	(11,449,517)
Cash generated from (used in) operating activities		(313,261)	(2,985,309)
Interest received		61,376	37,677
Other receipts		314,259	93,091
Net cash (used in) operating activities	19	62,374	(2,854,541)
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		25,809	3,541
Acquisition of property, plant and equipment		(280,648)	(229,661)
Acquisition of intangibles		(131,455)	-
Acquisition of investments		(1,526)	-
Net cash (used in) investing activities		(387,820)	(226,070)
Net increase (decrease) in cash and cash equivalents		(325,446)	(3,080,611)
Cash and cash equivalents at 1 July	10	4,462,884	7,543,495
Cash and cash equivalents at 30 June	10	4,137,438	4,462,884

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

Notes to the financial statements

For the year ended 30 June 2019

1 Reporting entity

North Queensland Land Council Native Title Representative Body Aboriginal Corporation (the "Corporation") is an Aboriginal Corporation domiciled in Australia. The address of the Corporation's registered office is 61 Anderson Street, Cairns QLD 4870. The Corporation is a not-for-profit entity and primarily is involved in Native Title Services.

2 Basis of preparation

a Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements ("AASBs") adopted by the Australian Accounting Standards Board ("AASB"); the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*; *Native Title Act 1993* and the *Australian Charities and Not-for-profits Commission Act 2012*. The financial statements of the Corporation do not comply with International Financial Reporting Standards ("IFRSs") adopted by the International Accounting Standards Board.

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

b Basis of measurement

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

c Functional and presentation currency

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

d 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. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

Judgements

The Corporation has entered into leases of premises as disclosed in Note 16. Management has determined that all of the risks and rewards of ownership of these premises and equipment remain with the lessor and has therefore classified the lease as operating lease.

Assumptions and estimation uncertainties

Management is not aware of any assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next financial year.

e Changes in accounting policies

The Corporation has consistently applied the accounting policies set out in Note 4 to all periods presented in these financial statements.

f 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.

3 New and amended accounting standards

a New and amended standards adopted

The Corporation has initially applied AASB 9 from 1 July 2018. A number of other new standards are also effective from 1 July 2018 but they are not relevant to and/or do not have a material effect on the Corporation's financial statements.

- AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement*. It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets.

When adopting AASB 9, the Corporation has applied transitional relief and opted not to restate prior periods. Any differences arising from the adoption of AASB 9 in relation to classification, measurement, and impairment are recognised in opening retained surplus as at 1 July 2018.

On 1 July 2018, the date of initial application, the Corporation re-assessed the classification, measurement category and carrying amount of each financial instrument in accordance with AASB 9. The classification and measurement requirements of AASB 9 did not have a significant impact to the Corporation. Carrying amounts were unchanged.

b New standards and interpretations not yet adopted

A number of new standards and amendments to standards are effective for annual periods beginning after 1 July 2018, and have not been applied in preparing these financial statements. The following new standards may have an impact on the Corporation's financial statements, although any such impact has not yet been assessed:

- AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-profit Entities* and AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-profit Entities* become mandatory for annual periods beginning on or after 1 January 2019. AASB 15 will replace AASB 118 *Revenue*, AASB 111 *Construction Contracts* and a number of Interpretations. AASB 2016-8 sets out Australian requirements and provides guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 *Contributions*. Together, they establish a comprehensive framework for determining whether, how much and when revenue is recognised.
- AASB 16 *Leases* becomes mandatory for annual periods beginning on or after 1 January 2019 (with early adoption permitted) and in essence requires a lessee to:
 - recognise all lease assets and liabilities (including those currently classed as operating leases) on the statement of financial position, initially measured at the present value of unavoidable lease payments;

- recognise amortisation of lease assets and interest on lease liabilities as expenses over the lease term; and
- separate the total amount of cash paid into a principal portion (presented within financing activities) and interest (which entities can choose to present within operating or financing activities consistent with presentation of any other interest paid) in the statement of cash flows.

The Corporation does not plan to adopt these standards early.

4 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except for the changes in accounting policies as explained in Note 3.

a Revenue

Rendering of services

Revenue from rendering of services is recognised in proportion to the stage of completion of the transaction at the reporting date. If the stage of completion cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

b Government grants and other contributions of assets

Government grants and other contributions of assets are accounted for in accordance with AASB 1004 *Contributions* based on whether they are reciprocal or non-reciprocal in nature and are measured at the fair value of the contributions received or receivable.

Reciprocal transfers are those where approximately equal value is exchanged in the transfer between the transferor (grantor) and the transferee (grantee). Non-reciprocal transfers are those where equal value is not exchanged.

Reciprocal transfers

Where grants and other contributions are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements. The Corporation currently does not have any reciprocal grants.

Non-reciprocal transfers

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the Corporation obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

Where the Corporation receives a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

c Finance income and finance costs

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

d 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.

Superannuation contributions

Obligations for contributions to superannuation are expensed as the related service is provided. The contributions made by the Corporation for the year ended 30 June 2019 were \$588,124 (2018: \$606,030).

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. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. That benefit is discounted to determine its present value. The Corporation's obligation for long-term employee benefits is presented as non-current provisions in the statement of financial position. Re-measurements are recognised in expenses 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.

e Income tax

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

f Intangible assets

Recognition and measurement

Acquired intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and install the specific software.

Internally developed software

Expenditure on the research phase of projects to develop new customised software is recognised as an expense as incurred.

Costs that are directly attributable to a project's development phase are recognised as intangible assets, provided they meet the following recognition requirements:

- the development costs can be measured reliably
- the project is technically and commercially feasible
- the organisation intends to and has sufficient resources to complete the project
- the organisation has the ability to use or sell the software; and
- the software will generate probable future economic benefits

Development costs not meeting these criteria for capitalisation are expensed as incurred.

Subsequent measurement

All intangible assets, including internally developed software, are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date and adjusted if appropriate. The following useful lives are applied:

- Software 3 – 5 years

Subsequent expenditure on the maintenance of computer software are expensed as incurred.

g 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. Items with a cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

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 expenses.

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 and is generally recognised in expenses. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Corporation will obtain ownership by the end of the lease term. Land is not depreciated.

The depreciation rates used for each class of depreciable asset are as follows:

• Buildings	2.5% - 5%
• Furniture, fixtures and fittings	4% - 33.33%
• Motor vehicles	12.5% - 25%
• Office equipment	10% - 33.33%
• Leasehold improvements	18.18% - 23.26%

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

h Capital works in progress

Capital works in progress are assets being constructed over periods of time in excess of the present reporting period. These assets are not depreciated as the organisation is not currently deriving any economic benefits from them. Assets, which are under construction in 2018-19, include computer software.

i Rounding and comparative figures

The financial statements are in Australian dollars and have been rounded to the nearest \$1. Comparative information has been restated where necessary to be consistent with disclosures in the current financial year.

j Rental bond

The Corporation has guaranteed, as part to their operating lease, the payment of rentals in accordance with the signed agreement for the specified lease term. The terms of the lease agreement required the Corporation to secure a bank guarantee of \$54,945 as minimum compensation payments to the lessor in the event of default. The lease term is due to terminate on 21 July 2019. The directors considered no liability is required to be recognised in respect of this guarantee as the Corporation is in compliance with the lease agreement. A term deposit to secure the bank guarantee has been established.

k 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

Policy applicable from 1 July 2018

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 income and expenses 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.

Policy applicable before 1 July 2018

The Corporation classified its financial assets into one of the following categories:

- loans and receivables
- held to maturity
- available for sale
- at fair value through profit or loss

For the comparative period, all of the Corporation's financial assets fell within the loans and receivables category.

After initial recognition, financial assets in the loans and receivables category were measured at amortised cost using the effective interest method.

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 accounting for financial liabilities under AASB 9 from 1 July 2018 remains largely unchanged from the accounting under AASB 139 before 1 July 2018, i.e. in the comparative period.

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

1 Impairment

Non-derivative financial assets

Policy applicable from 1 July 2018

Financial assets

The Corporation uses forward looking information to recognise expected credit losses – the 'expected credit losses (ECL) model'. Instruments within the scope of the new 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
- 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 as default has never occurred. The Corporation has assessed trade receivables at 30 June 2019 and has determined that no impairment is required at that date.

Policy applicable before 1 July 2018

Financial assets are assessed at each reporting date to determine whether there is any objective evidence of impairment.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Corporation on terms that the Corporation would not consider otherwise, or indications that a debtor or issuer will enter bankruptcy, or the disappearance of an active market for a security. In addition, for an investment in an equity security, a significant or prolonged decline in its fair value below its cost is objective evidence of impairment.

The Corporation considers evidence of impairment for financial assets measured at amortised cost (loans and receivables) at a specific asset level.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in income or expenses and reflected in an allowance account. When the Corporation considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases, and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through income or expenses.

Non-financial assets

At each reporting date, the Corporation reviews the carrying amounts of its non-financial assets, other than biological assets, investment property, inventories and deferred tax 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.

m Provisions

Provisions are recognised when the Corporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

n Leases

Determining whether an arrangement contains a lease

At inception of an arrangement, the Corporation determines whether the arrangement is or contains a lease.

At inception or on reassessment of an arrangement that contains a lease, the Corporation separates payments and other consideration required by the arrangement into those for the lease and those for other elements on the basis of their relative fair values. If the Corporation concludes for a finance lease that it is impracticable to separate the payments reliably, an asset and a liability are recognised at an amount equal to the fair value of the underlying asset. Subsequently the liability is reduced as payments are made and an imputed finance cost on the liability is recognised using the Corporation's incremental borrowing rate.

Leased assets

Assets held by the Corporation under leases which transfer to the Corporation substantially all of the risks and rewards of ownership are classified as finance leases. The leased assets are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the assets are accounted for in accordance with the accounting policy applicable to that asset.

Assets held under other leases are classified as operating leases and are not recognised in the Corporation's statement of financial position.

Lease payments

Payments made under operating leases are recognised in expenses on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

Minimum lease payments made under finance leases are apportioned between the finance costs and the reduction of the outstanding liability. The finance costs are allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

	2019 \$	2018 \$
5 Revenue		
Grant received – PM&C	8,221,101	8,536,800
	<u>8,221,101</u>	<u>8,536,800</u>
Grant balances at 1 July	3,418,349	3,520,697
Grant balances at 30 June	<u>(2,809,600)</u>	<u>(3,418,349)</u>
	8,829,850	8,639,148
Fee income	273,580	93,091
Interest income	<u>61,376</u>	<u>37,677</u>
	<u>9,164,806</u>	<u>8,769,916</u>
6 Contractors and consultants		
Accounting and auditing	34,418	30,000
Anthropological	459,073	391,592
Legal	449,625	212,417
IT	47,743	58,371
Other	<u>181,793</u>	<u>103,373</u>
	<u>1,172,652</u>	<u>795,753</u>
7 Employee expenses		
Wages, salaries	3,932,509	4,122,426
Leave and other entitlements	87,957	78,676
Superannuation	588,124	606,030
Professional development and training	88,767	79,042
Fringe benefits tax	16,502	10,378
Other employee expenses	<u>11,316</u>	<u>5,102</u>
Total employee expenses	<u>4,725,175</u>	<u>4,901,654</u>
8 Service expenses		
Administration	275,148	366,689
Communications	385,452	393,417
PBC Support	1,221,571	1,022,529
Repairs and maintenance	19,939	14,630
Supplies and consumables	100,979	121,230
Other	<u>18,610</u>	<u>43,310</u>
	<u>2,021,699</u>	<u>1,961,805</u>
9 Other expenses		
Bad debts	-	1,530
Proponent expenses	<u>164,220</u>	<u>52,734</u>
	<u>164,220</u>	<u>54,264</u>

	2019 \$	2018 \$
10 Cash and cash equivalents		
Cash on hand	7,153	7,279
Cash at bank	4,130,285	4,466,605
Total cash and cash equivalents in the statement of cash flows	4,137,438	4,462,884

11 Trade and other receivables

Current Receivables	2,660	13,276
Less: Allowance for impairment losses	-	-
Deposits	56,676	20,520
Other	35,229	29,166
GST receivable	-	72,282
Total trade and other receivables	94,565	135,244

Expected credit loss assessment for customers as at 30 June 2019

The Corporation applies the AASB 9 simplified model of recognising lifetime expected credit losses for all trade receivables as these items do not have a significant financing component.

In measuring the expected credit losses, the trade receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due and also according to debtor type.

The Corporation does not allow for write off of Government grant receivable, as default has never occurred.

The expected loss rates are based on the payment profile for sales over the past 12 months before 30 June 2019 as well as the corresponding historical credit losses during that period. The historical rates are adjusted to reflect current and forward looking macroeconomic factors affecting the customer's ability to settle the amount outstanding. The Corporation has identified age of customer relationship and type of debtor to be the most relevant factors and accordingly adjusts historical loss rates for expected changes in these factors. However given the short period exposed to credit risk, the impact of these macroeconomic factors has not been considered significant within the reporting period.

Trade receivables are written off (i.e. derecognised) when there is no reasonable expectation of recovery. Failure to make payment within 180 days from the invoice date and failure to engage with the company on alternative payment arrangements amongst others are considered indicators of no reasonable expectation of recovery.

On the above basis the expected credit loss for trade receivables as at 30 June 2019 is nil.

12 Prepayments

Insurance	67,257	66,832
Rent	5,007	12,993
Other	11,646	9,640
	83,910	89,465

13 Property, plant and equipment and work in progress
a Reconciliation of carrying amount

	Land	Buildings	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Leasehold Improvements	Capital Works in Progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost								
Balance at 1 July 2017	290,000	1,235,072	64,674	490,934	364,686	66,034	-	2,511,400
Additions	-	-	-	(16)	24,836	-	204,792	229,612
Disposals	-	-	-	(93,674)	-	-	-	(93,674)
Balance at 30 June 2018	290,000	1,235,072	64,674	397,244	389,522	66,034	204,792	2,647,338
Depreciation and impairment								
Balance at 1 July 2018	290,000	1,235,072	64,674	397,244	389,522	66,034	204,792	2,647,338
Additions	-	222,229	-	73,203	16,182	-	3,514	315,128
Disposals	-	-	-	(98,293)	-	(26,842)	-	(125,135)
Transfers	-	63,154	-	-	-	-	(204,792)	(141,638)
Balance at 30 June 2019	290,000	1,520,455	64,674	372,154	405,704	39,192	3,514	2,695,693
Depreciation and impairment								
Balance at 1 July 2017	-	(201,842)	(58,386)	(233,454)	(264,268)	(32,201)	-	(790,151)
Depreciation for the year	-	(46,347)	(286)	(48,765)	(39,047)	(8,806)	-	(143,251)
Disposals	-	-	-	93,674	-	-	-	93,674
Balance at 30 June 2018	-	(248,189)	(58,672)	(188,545)	(303,315)	(41,007)	-	(839,728)
Balance at 1 July 2018	-	(248,189)	(58,672)	(188,545)	(303,315)	(41,007)	-	(839,728)
Depreciation for the year	-	(51,222)	(288)	(54,639)	(28,057)	(8,805)	-	(143,011)
Disposals	-	-	-	98,293	-	26,841	-	125,134
Balance at 30 June 2019	-	(299,411)	(58,960)	(144,891)	(331,372)	(22,971)	-	(857,605)
Carrying amounts								
At 1 July 2017	290,000	1,033,230	6,288	257,480	100,418	33,833	-	1,721,249
At 30 June 2018	290,000	986,883	6,002	208,699	86,207	25,027	204,792	1,807,610
At 30 June 2019	290,000	1,221,044	5,714	227,263	74,332	16,221	3,514	1,838,088

13 Property, plant and equipment and work in progress (continued)

b Caveat

The title of the land and building situated at 61 Anderson Street, Cairns which is owned by the Corporation and which has a carrying value of \$1,511,044 (2018: \$1,276,883) is subject to a caveat in favour of the Commonwealth Government (via ATSIC, a former statutory body of the Commonwealth Government).

c Work in progress

Included in work in progress at 30 June was expenditure on the following:

	2019 \$	2018 \$
Computer software	3,514	141,637
Buildings		63,155
	<u>3,514</u>	<u>204,792</u>

The decrease in buildings work in progress is due to the completion of renovations at 61 Anderson Street. The decrease in computer software work in progress is due to the implementation of phase 1 & 2 of the ELO Digital Office software project.

	Document management system \$	Other software \$	Total \$
Cost			
Balance at 1 July 2018			
Additions	<u>229,551</u>	<u>9,064</u>	<u>238,615</u>
Balance at 30 June 2019	<u>229,551</u>	<u>9,064</u>	<u>238,615</u>
Depreciation and impairment			
Balance at 1 July 2018			
Depreciation for the year	<u>(28,538)</u>	<u>(2,425)</u>	<u>(30,963)</u>
Balance at 30 June 2019	<u>(28,538)</u>	<u>(2,425)</u>	<u>(30,963)</u>
Carrying amounts			
At 30 June 2018			
At 30 June 2019	<u>201,013</u>	<u>6,639</u>	<u>207,652</u>

15 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	
	2019	2018
	\$	\$
Financial assets measured at amortised cost		
Cash and cash equivalents	4,137,438	4,462,884
Investments	54,945	53,419
Trade and other receivables	94,565	135,244
	4,286,948	4,651,547
Financial liabilities measured at amortised cost		
Trade and other payables	1,101,559	942,899
	1,101,559	942,899

16 Trade and other payables

Trade payables	317,991	164,792
Annual leave entitlements	281,746	276,815
Payroll liabilities	246,270	428,540
Revenue received in advance	239,910	72,752
GST Payable	15,642	-
Total trade and other payables	1,101,559	942,899

17 Employee benefits

Current		
Long service leave	575,890	548,656
Non-current		
Long service leave	134,592	81,891
Balance at 1 July	630,547	567,018
Provisions made during the year	114,354	130,006
Provisions used during the year	(34,419)	(66,477)
Balance at 30 June	710,482	630,547

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 discount rate used to determine the present value of future benefits was determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows.

18 Operating leases

Leases as lessee

The Corporation leases its Townsville office at 61-73 Sturt Street under an operating lease. The Corporation has a rental bond over these premises. The lease is for a period of less than one year. Lease payments are increased each year, based on CPI, and does not include a contingent rental. During the year ended 30 June 2019 the Corporation commenced the process of terminating the lease of the Townsville office. A second office leased at 38 Macalister Street, Mackay was terminated by the Corporation on 28 September 2018.

During the year ended 30 June 2019, \$158,719 was recognised as an expense in respect of operating leases (2018: \$214,605).

At reporting date, the future minimum lease payments under non-cancellable leases were payable as follows:

	2019 \$	2018 \$
Less than one year	14,770	182,007
Between one and five years	-	389,264
More than five years	-	-
	<u>14,770</u>	<u>571,271</u>

19 Reconciliation of cash flows from operating activities

Net surplus	238,131	86,360
<i>Adjustments for:</i>		
Depreciation and amortisation	173,974	143,251
Gain on sale of property, plant and equipment	<u>(25,809)</u>	<u>(3,541)</u>
	386,295	226,070
<i>Changes in:</i>		
Trade and other receivables	40,679	(72,592)
Trade and other payables	158,659	(2,974,425)
Prepayments	5,555	5,225
Provisions and employee benefits	79,935	63,529
Income/revenue in advance, including government grants	<u>(608,750)</u>	<u>(102,348)</u>
Net cash from operating activities	<u>62,374</u>	<u>(2,854,541)</u>

20 Related parties

The Corporation's main related parties are the key management personnel and their related parties.

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

Transactions with key management personnel

Key management personnel compensation

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

The key management personnel compensation comprised the following:

	2019 \$	2018 \$
Short-term employee benefits	554,966	576,448
Post-employment benefits	85,422	86,840
Long term benefits	7,971	11,006
	<u>648,359</u>	<u>674,294</u>

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

21 Capital management

The Corporation's policy is to maintain a strong capital base so as to maintain member, creditor and funding body confidence and to sustain future development of the business. Capital consists of retained surpluses and reserves. Management monitors the Corporation's operating surplus.

The Corporation's net debt to equity ratio at the reporting date was as follows:

Total liabilities	4,621,640	4,991,795
Less: Cash and cash equivalents	(4,137,438)	(4,462,882)
Adjusted net debt	484,202	528,911
Total equity	1,794,958	1,556,827
Adjusted net debt to equity ratio at 30 June	0.27	0.34

There were no changes in the Corporation's approach to capital management during the year.

The Corporation is not subject to externally imposed capital requirements.

22 Expenditure commitments

The Corporation has expenditure commitments totalling \$1,501,685 at reporting date, but not provided for in the financial statements, which relate to Anthropological research into potential claimants for application of native title, legal consultancy, the Cairns office refurbishment and the implementation of a data management system.

23 Subsequent events

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

Directors' declaration

In the opinion of the directors of North Queensland Land Council Native Title Representative Body Aboriginal Corporation (the "Corporation"):

- a the financial statements and notes are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007*, including:
 - i giving a true and fair view of the Corporation's financial position as at 30 June 2019 and of its performance for the financial year ended on that date; and
 - ii complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* 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:

R E Matthouse

Director

Dated the 10th day of September 2019

Independent auditors report

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Independent auditor's report to the members of North Queensland Land Council Native Title Representative Body Aboriginal Corporation

Opinion

We have audited the financial report of North Queensland Land Council Native Title Representative Body Aboriginal Corporation (the "Corporation"), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and 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 North Queensland Land Council Native Title Representative Body Aboriginal Corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:

- a giving a true and fair view of the Corporation's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* 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* (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.

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 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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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 and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that 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

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

Helen Wilkes

H A Wilkes
Principal – Audit & Assurance

Cairns, 10th September 2019

9. Glossary and Acronyms

ACHA	<i>Aboriginal Cultural Heritage Act 2003 (Qld)</i>
ADJR Act	Administrative Decisions (Judicial Review) Act 1977
AgForce	AgForce Queensland
AGI	Activity Generated Income
AGM	Annual General Meeting
AIATSIS	Aboriginal Institute of Aboriginal and Torres Strait Islander Studies
ALA	<i>Aboriginal Land Act 1991</i>
ATSLIP	Aboriginal Torres Strait Islander Implementation Program
Aurora	Aurora Project was established following the Report into professional development needs of the Native Title Representative Body lawyers in April 2005. They have a number of programs that work with Australia's Indigenous communities and organisations to facilitate prosperity through capacity building.
AWAs	Australian Workplace Agreements
the Board	The Board of Directors of NQLC
CATSI Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>
Chairperson	Chairperson (of NQLC)
the Court	The Federal Court of Australia
Cth	The Commonwealth of Australia
CQLCAC	Central Queensland Land Council Aboriginal Corporation
DERM	Department of Environment and Resource Management
DOGIT	Deed of Grant in Trust
EO	Executive Officer (of NQLC)
EDST	Engagement and Development Support Team (within NQLC)
Ergon	Ergon Energy Corporation Limited
FaHCSIA	Department of Families, Housing, Community Services and Indigenous Affairs
FADA	Future Act Determination Application
FAME	Future Act, Mining and Exploration (FAME) Unit (of NQLC, part of EDST)



FANs	Future Act Notices
FCA	Federal Court of Australia
Hon.	Honourable
IAS	Department of the Prime Minister and Cabinet's Indigenous Advancement Strategy
ILUA	Indigenous Land Use Agreement
MoU	Memorandum of Understanding
MP	Minister of Parliament
NNTT	National Native Title Tribunal
NQLC	North Queensland Land Council Native Title Representative Body Aboriginal Corporation
NQMA	North Queensland Miners Association
NTA	Native Title Act 1993 (Cwth)
NTPC	Native Title Protection Conditions
NTRB	Native Title Representative Body
NTSP	Native Title Service Providers
NTSU	Native Title Services Unit (of NQLC)
PFA	Programme Funding Agreement
PBC	Prescribed Body Corporate
PBCSU	Prescribed Body Corporate Support Unit (of NQLC, part of EDST)
PM&C	Department of the Prime Minister and Cabinet
RNTBC	Registered Native Title Body Corporate
RNTRB	Registered Native Title Representative Body
s.	section of an Act
SP	Service Provider
SSM	Small Scale Mining
the State	The State Government of Queensland
USL	Unallocated State land



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