



# NQLC ANNUAL REPORT 2020-2021



**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 National Indigenous Australians Agency.

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*Cover Image: Edward Thomas, Wakaman Traditional Owner. Photo taken during the Wakaman On-Country Hearing in November 2020.*







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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 its funding from the National Indigenous Australians Agency (NIAA).

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 km<sup>2</sup>, with approximately 411,164 km<sup>2</sup> 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.

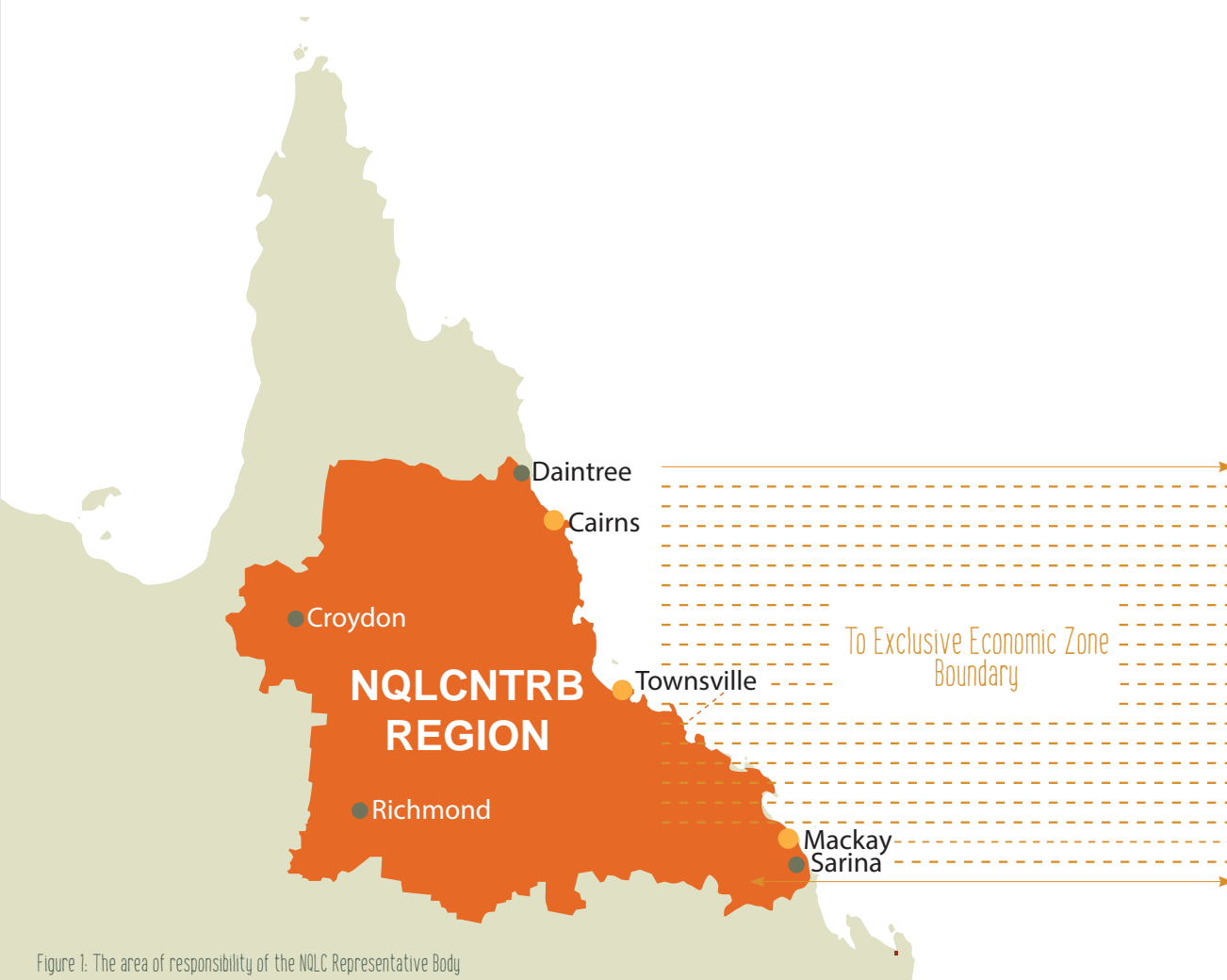


Figure 1: The area of responsibility of the NQLC Representative Body

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 culturally, socially and economically from the secure possession of their traditional lands 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 the Corporate Governance section of this report.



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 NIAA, 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 NIAA 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 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

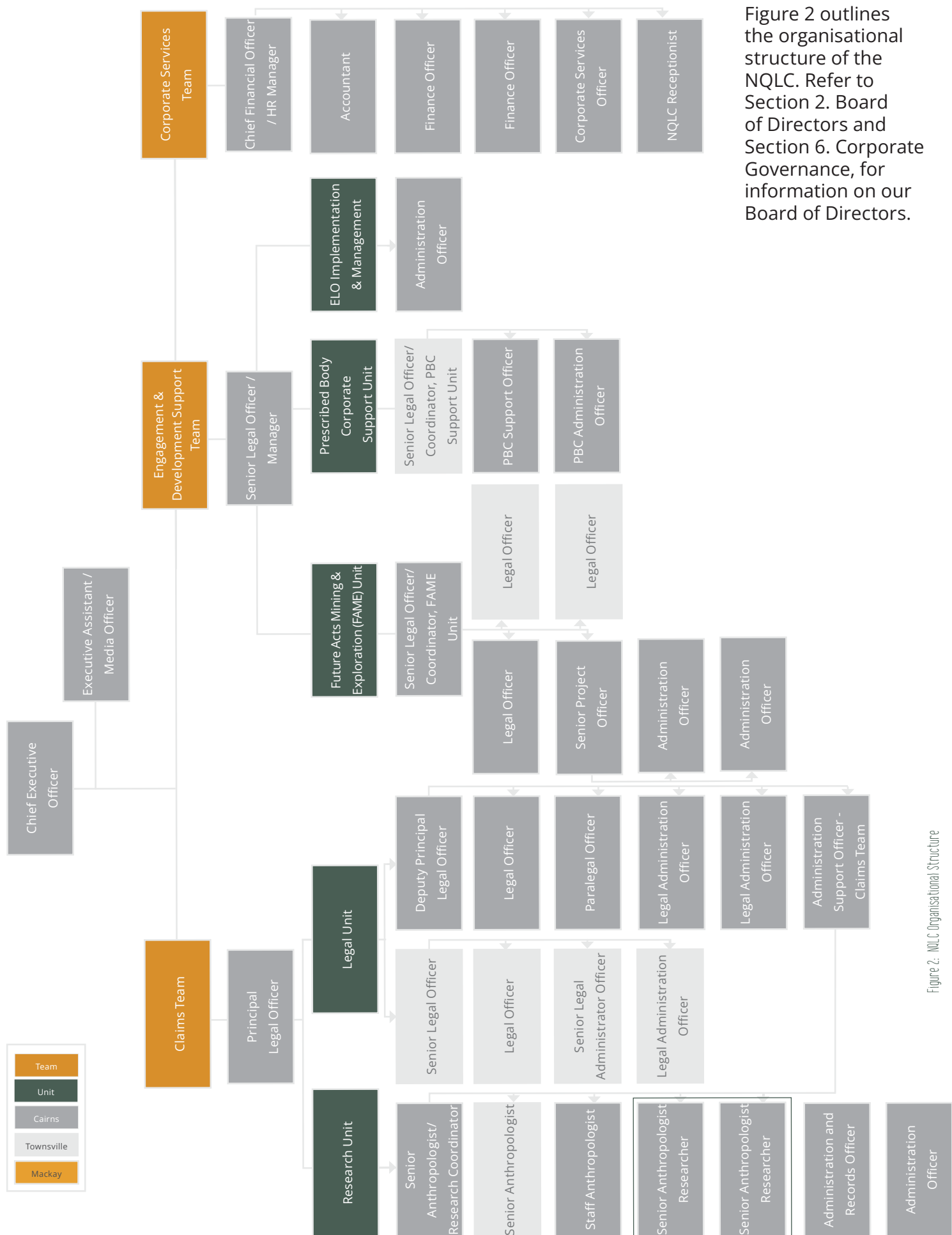


Figure 2 outlines the organisational structure of the NQLC. Refer to Section 2. Board of Directors and Section 6. Corporate Governance, for information on our Board of Directors.

Figure 2: NQLC Organisational Structure





## 2. 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. In most cases, 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.

### 2019 Ward Meetings

The 2019 Ward Meetings to elect Directors were postponed to 19 March 2021. On this date, Ward Meetings took place in each of the 10 representative Wards. Please refer to the Chair's Report for more information.

### 2019 and 2020 Annual General Meetings

The 2019 and 2020 AGMs were postponed to 9 April 2021. The 2019 and 2020 AGMs were held on the same day at Mungalla Station in Ingham. Please refer to the Chair's Report for more information.

### Directors' Term in Office

In accordance with Rule 11.2 (iii), the term of office shall conclude:

- two years from the date of commencement [subject to any statutory extension of that period as provided for in the Act]; or
- at the conclusion of the second Annual General Meeting following the Ward Elections at which the member was elected

whichever is the earliest.

On this occasion, the Directors elected at the 2019 Ward Meetings (held 19 March 2021) took office at the conclusion of the 2019 AGM (held 9 April 2021). The term of the Directors elected at the 2019 Ward Meetings (held 19 March 2021) will expire at the conclusion of the 2021 AGM, due to be held in November 2021.

Ward Meetings to elect Directors for 2021 will occur for the second time in 2021, in early November 2021.

DIRECTORS AND TERM IN OFFICE		
WARDS	DIRECTORS AS AT 30 JUNE 2020 <i>(elected at 2017 Ward Meeting or by appointment)</i>	DIRECTORS AS AT 1 JULY 2021 <i>(elected at 2019 Ward Meetings held on 19 March 2021)</i>
Cairns	Vana O'Shane and Terry O'Shane	Sarah Addo and Warren Martens
Charters Towers/Hughenden	Patricia Dallachy	Patricia Dallachy
Innisfail	Victor Maund	Rona Hart
Mackay/Proserpine	Gary Mooney	Gary Mooney
Mt Garnet	Danny Hooligan	Danny Hooligan
Palm Island	Janet Lymburner	Janet Lymburner
Tablelands	Tracey Heenan and Chris Richardson	Kaylene Malthouse and Joann Schmider
Townsville/Ayr	Angie Akee	Angie Akee
Tully	Sam Backo	Sam Backo
Yarrabah	Errol Neal	Errol Neal



**CHAIR**  
**SAM BACKO**  
Tully Ward



**DEPUTY CHAIR**  
**ERROL NEAL**  
Yarrabah Ward



**TREASURER**  
**ANGIE AKEE**  
Townsville/Ayr Ward



**CORRESPONDENCE  
SECRETARY**  
**RONA HART**  
Innisfail Ward



**DIRECTOR**  
**SARAH ADDO**  
Cairns Ward



**DIRECTOR**  
**WARREN MARTENS**  
Cairns Ward



**DIRECTOR**  
**PATRICIA DALLACHY**  
Hughenden/  
Charters Towers Ward



**DIRECTOR**  
**DANNY HOOLIGAN**  
Mount Garnet Ward



**DIRECTOR**  
**JANET LYMBURNER**  
Palm Island Ward



**DIRECTOR**  
**JOANN SCHMIDER**  
Tableland Ward



**DIRECTOR**  
**KAYLENE MALTHOUSE**  
Tableland Ward



**DIRECTOR**  
**GARY MOONEY**  
Mackay/Proserpine  
Ward



## 3. Report from the Chair

Firstly, I would like to acknowledge the Traditional Owners of country throughout NQLC's representative footprint, and recognise their continuing connection to land, waters and culture. I pay my respects to Elder's past, present and emerging.

### Ward Meetings

On 19 March 2021, NQLC held its previously postponed 2019 ward elections in each of the 10 representative regions. The results saw seven directors re-elected to their seats and five new directors appointed to the NQLC Board.

Reappointed Directors were myself Sam Backo for the Tully Ward, Patricia Dallachy for Charters Towers/Hughenden; Gary Mooney for Mackay/Proserpine; Danny Hooligan for Mt Garnet; Janet Lymburner for Palm Island; Angie Akee for Townsville/Ayr Ward and Errol (Mala) Neal for the Yarrabah Ward.

We also welcomed Sarah Addo and Warren Martens as representatives to the Cairns Ward, Joann Schmider and past Director Kaylene Malthouse for the Tableland Ward and Rona Hart to the Innisfail Ward.

On behalf of the Board, I would like to thank Terry O'Shane, Vana O'Shane, Victor Maund, Tracey Heenan and Chris Richardson for their many years of service to the NQLC and its members.

### Annual General Meeting

NQLC held its previously postponed 2019 and 2020 Annual General Meetings (AGM) on 10 April 2021 on Nywaigi Country at Mungalla Station. At the 2019 AGM in the morning, the Board put forward special resolutions to repeal and adopt a new NQLC Rule Book. The Rule Book was developed by the then Directors, with the assistance of Arma Legal with the intention of making things run more efficiently and to provide for a better working relationship between the Board and the Members of the Corporation.

Unfortunately, when put to a vote, the members voted against the adoption of the new Rule Book. The Board of Directors will be taking on the feedback provided at the AGM with a view to present a revised version to the membership later in 2021.

On behalf of the NQLC Board and staff, we would like to thank Jacob Cassady and his team at Mungalla Station for hosting the NQLC AGMs. This was the first AGM held on country in quite some time and we hope NQLC AGMs can continue to be hosted by our traditional owner groups on their beautiful countries moving forward.

### Office Bearers Elected

The first NQLC Board of Directors meeting following the AGM was held on 18 May 2021. At this meeting, the Directors voted in the following office bearers:

- Sam Backo – Chair
- Errol (Mala) Neal – Deputy Chair
- Angie Akee – Treasurer
- Rona Hart – Correspondence Secretary



## 2020/2021 Meetings

During the 2020-2021 reporting period, fellow board members and myself attended several external meetings in addition to twelve Board of Director meetings. Please see the Governance section of this Report for further information.

## Areas of Focus

The two key areas of focus for 2021 include finalising and obtaining membership endorsement of the NQLC Rule Book and developing the NQLC's 5-year Strategic Plan which includes the development of our treaty processes moving forward. Because of our geographical footprint, NQLC need to be part of the regional voice of the treaty process.

The North Queensland Land Council has a long and proud history, representing its Traditional Owners since its incorporation in 1994. Our mission continues to be to ensure that the native title rights and interests of every Traditional Owner within our region is legally recognised, and for Aboriginal people to benefit culturally, socially and economically from the secure possession of their traditional land and waters.

On behalf of the Board, we look forward to continuing to achieve positive outcomes for Traditional Owners well into the future.

Sam Backo

**Chair, North Queensland Land Council**





## 4. Report from the Chief Executive Officer *(Acting)*

Welcome to the North Queensland Land Council's Annual Report for 2020/21. As the newly appointed Acting Chief Executive Officer, I am very pleased to have the opportunity to report on another successful year for the NQLC despite the impacts of the Covid-19 epidemic.

I'd like to take this opportunity to thank Mr Steve Ducksbury for his diligent service to NQLC as the Chief Executive Officer, a role I am currently acting in. Steve was a steady hand at the helm for which NQLC has benefited enormously and we thank him and wish him all the best in retirement.

### Impacts of COVID-19

As with all other businesses around Australia, NQLC has been impacted by the various restrictions that have applied to how businesses can operate, both within the office and in the community. NQLC has taken a particularly conservative approach to our engagement with Traditional Owners and have opted for the use of technology where at all possible.

All our Traditional Owners have reacted positively to this approach and many are continuing to operate in this manner due to cost savings and convenience.

NQLC will continue to be guided by QLD Health advice and adopt the most cautious of approaches to that advice.

### Native Title Claims and Future Acts

No new claims were filed this past 12 months as the Claims Unit focused on the task of settling all existing claims of which there are 11.

There is considerable research being conducted in areas where there are no native title determinations or claims and that research will hopefully lead to additional claims being filed in the coming year(s).

Areas currently being researched are in those parts of country that will require considerable co-operation between neighbouring groups in order to settle historical and potential boundary disputes. These disputes are best resolved by negotiation between Traditional Owners and not left to the Courts to decide.

“  
The NQLC has achieved an ‘unqualified audit opinion’ from our auditors, Grant Thornton Audit Pty Ltd.  
”





The NQLC has achieved a total of 54 native title consent determinations within their region overall.

54

### Financials

I am also very pleased to report that again this year the NQLC has achieved an unqualified Audit Report – at least the tenth year in a row and again I extend my congratulations and gratitude to the NQLC's CFO, Ms Annette King, and the 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 10.

### NTRB Recognition

On 24 June 2021 NQLC received confirmation from the Honourable Ken Wyatt AM MP, Minister for Indigenous Australians, that NQLC was successful in their application for re-recognition as a Native Title Representative Body for the period of 1 July 2021 to 30 June 2023.

In closing I wish extend my sincere gratitude 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; 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.

Graham O'Dell

**Chief Executive Officer (Acting), North Queensland Land Council**

IMAGE: Castle Rock, Wakaman Country (L-R: Graham O'Dell, Dan O'Gorman QC, Susan Walsh, Kara Dunn, Phoebe Mawby-Smart and Luis Lopez)





## 5. Report on Performance



IMAGE: Staff Anthropologist, Luis Lopez.

## 5.1 Review of Performance relating to the Strategic and Operational Plans and by Functions

The performance of the NQLC for the year ending 30 June 2021 according to statutory functions is summarised in Table 1.

In the 2020-2021 reporting period, there were no consent determinations of native title and no new claimant applications were filed. The total of native title consent determinations within the region overall remains at 54. Work continues on the active and proposed claims, with a consent determination

expected for the Warrgamay People in August 2021. See Section 5.2 for further information.

During the reporting period seven ILUAs were registered in the region and 2,993 Future Act Notifications were assessed and actioned.

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

FACILITATION AND ASSISTANCE		
THE CLAIMS EXPERIENCE		
CLAIMANT APPLICATIONS		
Active claims represented at 1 July 2020		11
	Plus Claims filed 1 July 2020 - 30 June 2021 by the NQLC	0
	Less Claims Determined 1 July 2020 - 30 June 2021	0
	Less Claims Dismissed 1 July 2020 - 30 June 2021	0
	Less Claims Withdrawn 1 July 2020 - 30 June 2021	0
	Less non native title outcome 1 July 2020 - 30 June 2021	
Active Claims represented at 30 June 2021		11
	Number of these registered by NNTT (see note 1)	
Claims in Development		2
Non-Claimant Applications (as relevant)		0
Compensation Claims (as relevant)		0
THE AGREEMENTS EXPERIENCE		
Future Act Notices (FANs) received		1,798
Response to Future Acts		2,993
Agreements:	Concluded	16
	In development	Numerous
Indigenous Land Use Agreements (ILUA):	Concluded and registered	7
	In development	Numerous
COMPLAINTS AND DISPUTES		
Complaints	Received	0
	Resolved	0
	Pending	0
Disputes relating to native title applications		Numerous
Disputes relating to ILUAs, rights of access and other matters		Numerous
Requests for Review of decisions not to assist	Received	2
	Completed	2

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.

Table 1: Performance according to functions and outputs

## 5.2 Actual Performance in relation to targets and reasons for differences

### 5.2.1 Native Title Claims

#### Cairns Regional Claim Group Cluster

QUD692/2016

ACTIVE

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

On 5 April 2019, the Court ordered that part of the CRC and three other overlapping claims in the city of Cairns (west of Trinity Inlet) be referred to referees under s54A of the *Federal Court Act* for Inquiry.

The referees, namely NNTT President the Honourable John Dowsett AM and anthropologist Dr Paul Burke, reported back to the Court on 6 March 2020 on questions of who the appropriate native title holders were at sovereignty.

The State filed an application seeking that the Court adopt the whole report and on 1 April 2021, the Court decided to adopt the report in the case of *Singleton obo Yirrganydji Peoples v State of Queensland* (2021) FCA 316. The various Inquiry participants will be making applications to have the native title claims in the Cairns city area to be amended and / or dismissed to conform with the Inquiry findings and these will be determined by the Court during the 2021 / 2022 reporting period.

#### Djabugay- Yirrganydji- Bulway-Nyakali- Guluy #5

QUD398/2015

ACTIVE

The Djabugay-Bulway-Yirrgay-Nyakali-Guluy People claim (DBYNG) 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, the non-claimant applicant and the State Government is authorised and was entered onto the Register of ILUAs on 2 July 2021. On 15 September 2021 the non-claimant applicant filed a notice in the Federal Court to discontinue their application. The DBYNG claim will similarly be discontinued.

#### Djungan #5

QUD811/2018

ACTIVE

The Djungan People #5 claim was filed on 14 November 2018 in response to a non-claimant applications. The NQLC was to provide additional connection material of the Djungan People to the State during the reporting period. This was delayed as the NQLC sought to agree on conditions with the State to ensure that the connection material is provided to the State on a confidential and without prejudice basis for the purposes of mediation only, so as to avoid an outcome similar to that in the Federal Court's decision in *Tommy on behalf of the Yinhawangka Gobawarrah v State of Western Australia (No2)* (2019) FCA 1551 which found that privilege in the connection material is waived in the absence of an express agreement with the State to that effect. The connection material will be provided to the State in the second half of 2021. The Applicant anticipates a response from the State on connection in early 2022. The matter remains in case management.



**Eastern Kuku  
Yalanji #2**

PROPOSED

In recent years, applications for assistance have been made to NQLC, requesting legal representation for a native title claim over the southern part of EKY country. In 2020, NQLC was able to allocate resources towards a proposed claim and engaged consultant anthropologist Dr Anna Kenny to undertake research in an area of EKY country within NQLC's representative region. Dr Kenny's preliminary research finds that EKY People continue to hold native title rights and interests in the proposed claim area. NQLC held a community meeting in June 2021 and will hold further information meetings in the next couple of months to determine whether EKY People wish to progress with authorising a native title claim on behalf of all EKY People.

**Gugu Badhun**

**QUD777/2019**

ACTIVE

The NQLC was to provide the connection material of the Gugu Badhun People to the State during the reporting period. This was delayed as the NQLC sought to agree on conditions with the State to ensure that the connection material is provided to the State on a confidential and without prejudice basis for the purposes of mediation only, so as to avoid an outcome similar to that in the Federal Court's decision in *Tommy on behalf of the Yinhawangka Gobawarra v State of Western Australia (No2)* {2019} FCA 1551 which found that privilege in the connection material is waived in the absence of an express agreement with the State to that effect. The connection material will be provided to the State in the 2021/2022 reporting year. There is an application by the Applicant to remove an Indigenous respondent which underwent Court-ordered mediation during the reporting period. Mediation was unsuccessful. The Court has made programming orders for filing of evidence and written submissions which will be undertaken during the 2021-2022 reporting year.

**Gurambilbarra  
Wulgurukaba**

**QUD692/2016**

ACTIVE

The State accepted connection during the last reporting period. The NQLC has undertaken an assessment of the State's evidence, and that from other respondents, about extinguishment as a result of tenure grants and public works. In principle agreement has been reached with the State and other respondent parties as to how their interests are to be recognised in the consent determination. Draft versions of the s87 agreement have been circulated by the State to all parties towards the final steps towards a consent determination. An interlocutory application was made during the reporting period by the GW Applicant to remove an Indigenous respondent party which is yet to be determined by the Court, with the Court expected to make a decision in the 2021/2022 reporting year.

**Gurambilbarra  
Wulgurukaba  
Mada**

**QUD176/2020**

ACTIVE

The NQLC was to provide the connection material of the GW People to the State during the reporting period. This was delayed as the NQLC sought to agree on conditions with the State to ensure that the connection material is provided to the State on a confidential and without prejudice basis for the purposes of mediation only, so as to avoid an outcome similar to that in the Federal Court's decision in *Tommy on behalf of the Yinhawangka Gobawarra v State of Western Australia (No2)* (2019) FCA 1551 which found that privilege in the connection material is waived in the absence of an express agreement with the State to that effect. The connection material will be provided to the State in the 2021/2022 reporting year.

**Jangga # 2****QUD387/2018**

ACTIVE

An Interlocutory application was made on 11 November 2020 to join Gudjala representatives. On 7 December 2020, the Court made an Order joining the Gudjala respondents, represented by NQLC. In an attempt to mediate the boundary dispute, the consultant anthropologist for the Jangga #2 People and the consultant anthropologist for the Gudjala People met in mid April 2021. A position paper was prepared jointly by the consultant anthropologists and provided to the legal representatives. There was a meeting of the legal representatives in early June to discuss progressing the matter forward, consequently, a further meeting of the consultant anthropologists is due to take place in mid August 2021.

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**Jirrbal #4****QUD983/2015**

ACTIVE

The State has indicated it is prepared to enter into substantive negotiations towards a consent determination, subject to resolving matters with the Indigenous Respondents and reaching agreement with the State on other matters. The claim is progressing in accordance with a consent determination timetable agreed between the parties. To reflect recent native title jurisprudence, the Jirrbal #4 Applicant is pursuing a broader formulation of non-exclusive native title rights and interests, and has provided the State with affidavit evidence in support of these expanded rights. The formulation of the rights was not agreed during the reporting period, and mediation is expected between the Applicant and the State in the 2021 / 2022 reporting year. In early 2021, the Applicant and the Indigenous Respondents participated in mediation before a Native Title Judicial Registrar. The area that the Indigenous Respondents assert native title rights and interests was settled and an agreement was reached on a process to progress the claim in accordance with the research findings to be completed by two of NQLC's inhouse anthropologists, who have been engaged by the NQLC as independent expert consultants. This research will be completed in the 2021 / 2022 reporting year. NQLC is also in the process of analysing the tenure documents provided by the State to determine where exclusive and non-exclusive native title exists within the claim area.

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**Manbarra/  
Palm Island**

PROPOSED

A Stage 2 report from the consultant anthropologist is to be provided by the end of January 2022.

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**Muluridji #3****QUD824/2018**

ACTIVE

The Muluridji People #3 claim was filed on 14 November 2018 in response to two non-claimant applications. The NQLC was to provide additional connection material of the Muluridji People to the State during the reporting period. This was delayed as the NQLC sought to agree on conditions with the State to ensure that the connection material is provided to the State on a confidential and without prejudice basis for the purposes of mediation only, so as to avoid an outcome similar to that in the Federal Court's decision in *Tommy on behalf of the Yinhawangka Gobawarrah v State of Western Australia (No2)* (2019) FCA 1551 which found that privilege in the connection material is waived in the absence of an express agreement with the State to that effect. The connection material will be provided to the State in the second half of 2021. The Applicant anticipates a response from the State on connection in early 2022. The matter remains in case management.

**Port Douglas  
area of the  
Southern  
Warra  
Research**

Expert anthropologist Dr Anna Kenny conducted research over the area from Mossman/Port Douglas to Mt Carbine in the west north to the Daintree and inland to the St George catchment (the Southern Warra research area). Three groups with separate native title determinations claim native title interests in parts of the research area.

PROPOSED

The area in and around Port Douglas continues to be covered by Yirryganydji People claims, represented by a law firm independent from NQLC. Therefore, the focus is on the Port Douglas area. Initial research has been completed over the Port Douglas area.

Covid-19 restrictions have delayed a final round of on-country research required to complete the Port Douglas research, which is now anticipated be conducted before end of December 2021.

The outcomes of the focused Port Douglas research will inform the broader research over the area to the north and the west of Port Douglas.

**Wakaman #3,  
#4 and #5**

**QUD746/2015,  
QUD728/2017  
&  
QUD178/2018**

ACTIVE

The first part of the connection evidence hearing took place on Country around Chillagoe and the Tate River and also in Mareeba and Cairns in November 2020, at which the evidence of Traditional Owners was heard. Further negotiations between the Wakaman Applicant and the State after the connection evidence hearing established parameters for the State to accept connection. There are pastoral respondents who continue to dispute connection. If Court ordered mediation does not result in acceptance of connection by all parties, the Court will make programming orders for a hearing of the expert evidence on connection, likely to occur in 2022.

**Warrgamay**

**QUD882/2015**

ACTIVE

During this period, the Warrgamay Applicant has been working towards the completion of all timetabled activities leading towards a consent determination. The Warrgamay Traditional Owners Aboriginal Corporation was created to hold the native title rights and interests of the Warrgamay people on trust. A community meeting was held in May 2021 to authorise the PBC, the S87 agreement and consent determination. The Court was requested to list the matter for a consent determination in the 2021/2022 financial year.



Image: NQLC staff at the Wakaman on-country hearing in Chillagoe (Pictured L-R: Jasmin Phillips, Luis Lopez, Michelle Liddy, Sheliqye Young, Louise Allwood, George Druery, Kara Dunn, Phoebe Mawby-Smart, Greg Bell and Susan Walsh)



## 5.2.2 ENGAGEMENT & DEVELOPMENT SUPPORT TEAM

### 5.2.2.1 Future Acts Mining and Exploration Unit

#### Notifications, Future Acts and Mining Agreements

Future act notifications fall into two primary categories under the *Native Title Act* (NTA):

- Section 24 notices where the 'right to comment' is the most common procedural right; and
- 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 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.

Figures 3 and 4 below show the breakdown of future act notifications by reference to sections of the NTA evidencing that most notifications are received with a right to comment for native title parties. Following the end of the COVID-19 shut down period there was an increase in 'other notifications' for development and cultural heritage for urgent works.

Figure 3. Number of Notices

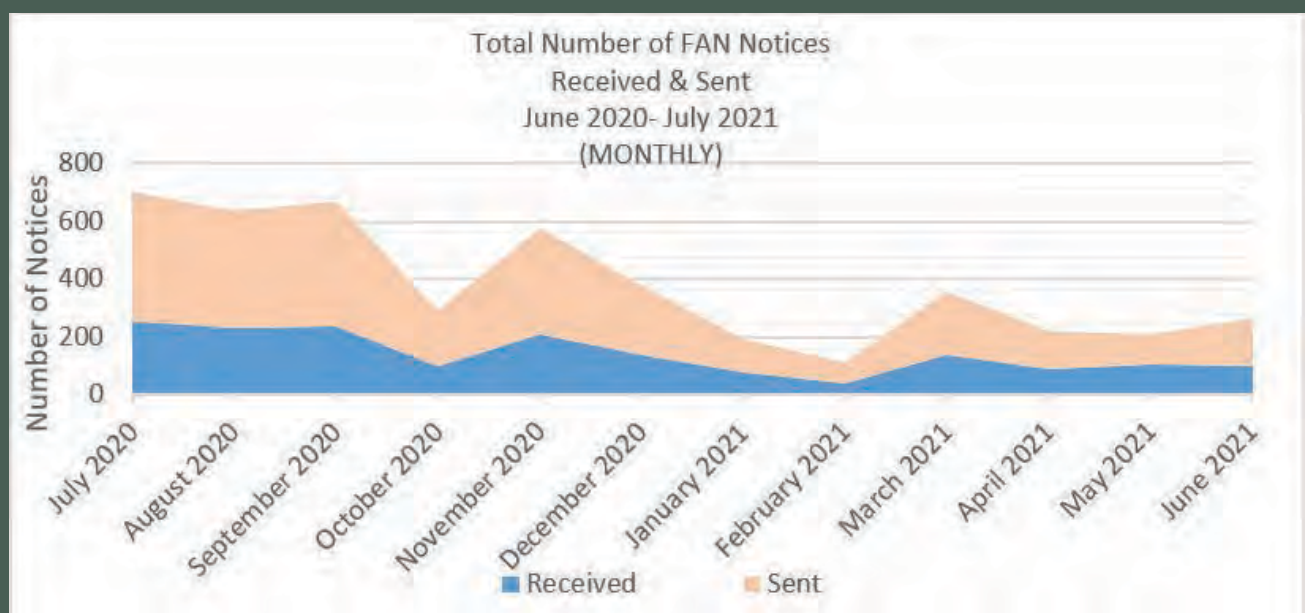
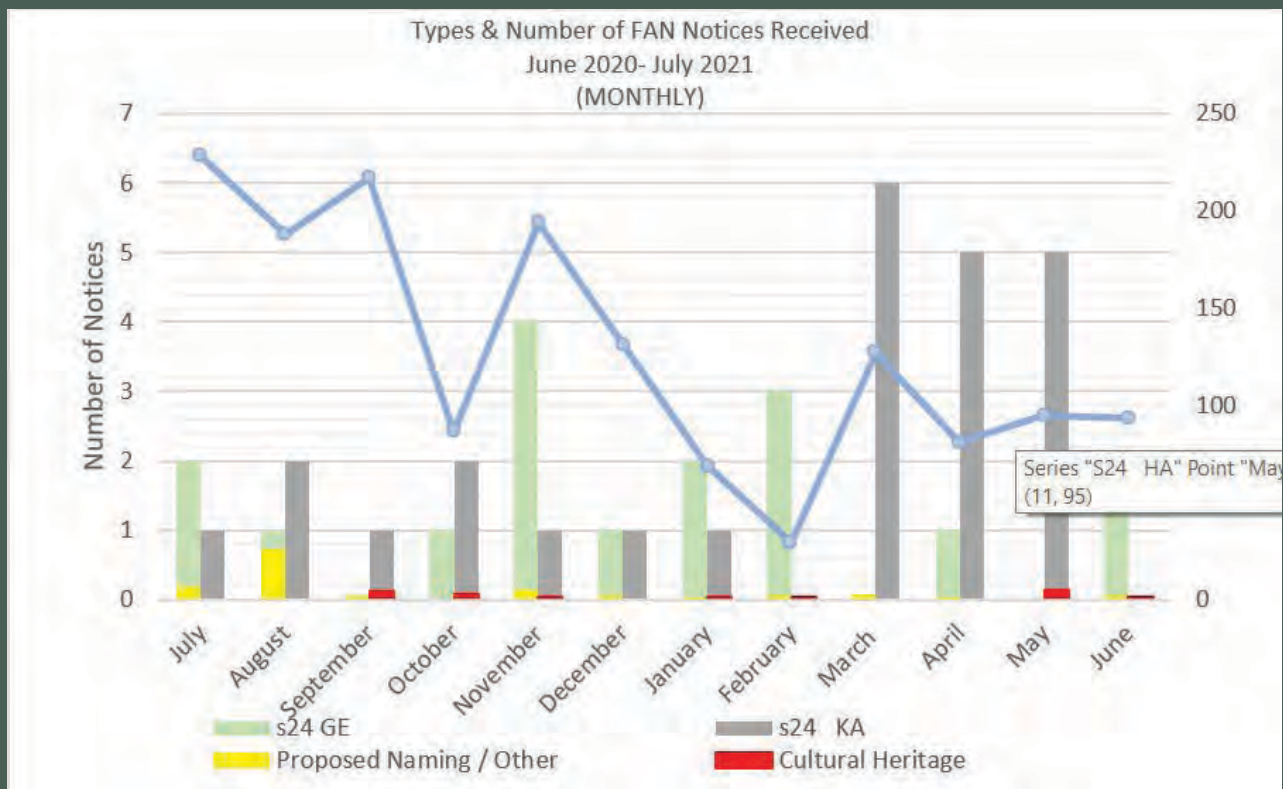


Figure 4: Types of Notices

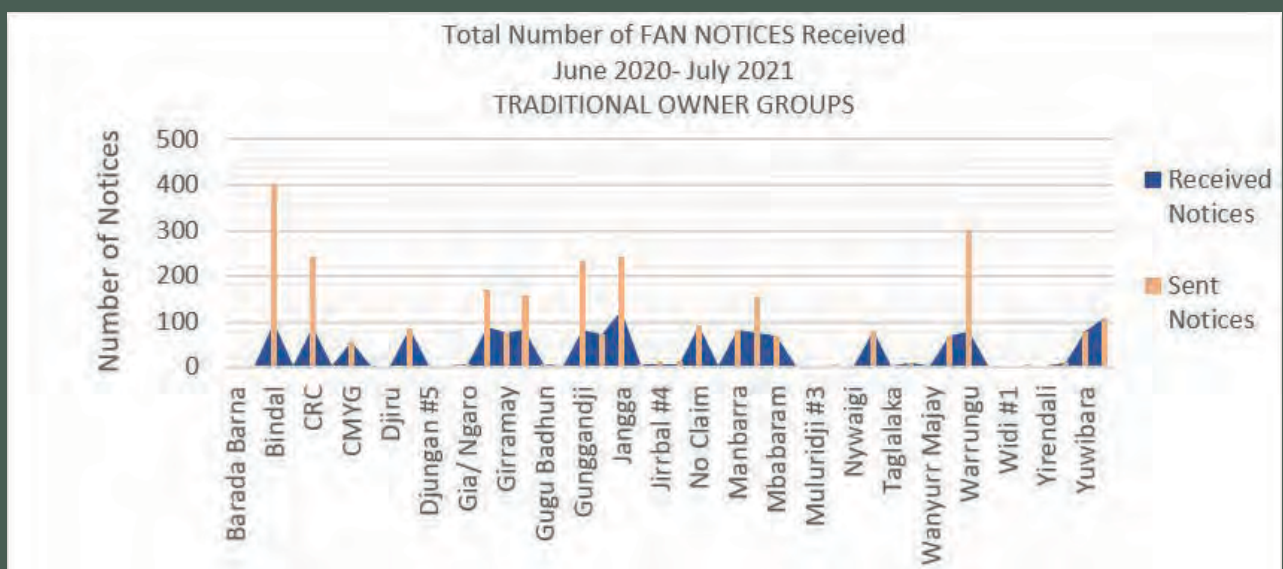


Section 24 notices are subjected to scrutiny prior to issuing to the affected native title parties with advice related to each notice tailored to the specific circumstances. Through that process many notices are detected as having flaws, some fatal, and the FAME Unit is in constant contact with the various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

In the 2020/2021 reporting period due to the restrictions with COVID-19 the Queensland Representative Body Alliance (QRBA) asked for all

State and Federal Agencies to stop issuing non urgent future act notifications. This was lifted during this reporting period however there was not an increase in the number of notices and this remained stable over reporting periods (future act notifications received totaled 1653, down from 1697 in the last reporting period and 2912 letters sent, down from 3110 in the last reporting period). This decrease in letters sent can also be attributable to new PBCs coming on board where notices are now just sent to the contact officer rather than all Applicants from the originating Claim. As detailed in Figure 5 notices sent remain significantly higher for Applicant groups as opposed to PBCs who just receive one notice.

Figure 5. Received Notices - Traditional Owner Groups



Also, as PBCs increasingly monitor activity on their country, a number of future acts that are not 'notifiable' to NQLC under the NTA are being brought to our attention for examination and assistance.

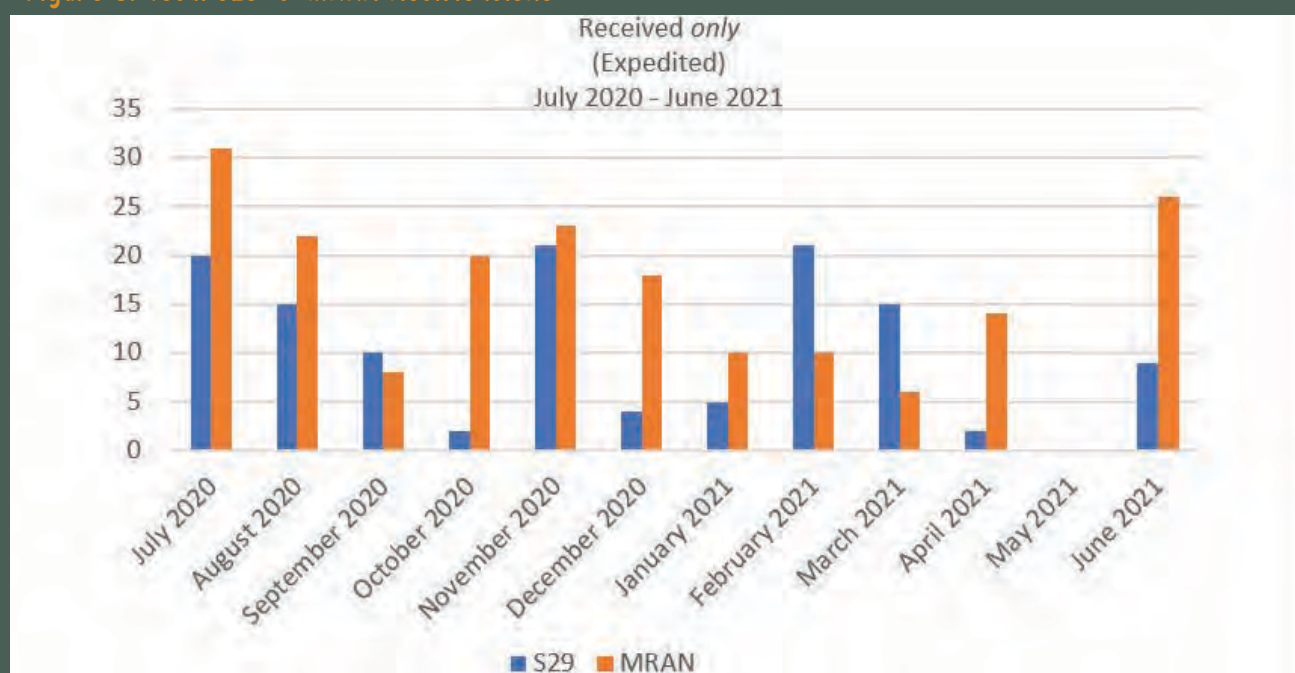
The introduction of the *Queensland Human Rights Act 2019* which commenced on 1 January 2020 has also led to an increase in notices requesting PBCs provide comment on how a decision about certain applications would limit or deny their distinct cultural rights (as recognised under the *Queensland Human Rights Act 2019*). Comments will be considered as part of the decision-making process. Many of these notices have been related to some form of development under the *Queensland Planning Act*. There were 17 notices received under the *Queensland Human Rights Act 2019* this reporting period.

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 another 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 year's reporting period (145, down from 149 in the previous reporting period, noting 12 were in the right to negotiate and not expedited as detailed below). These figures also 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 continued with internal processes to notify PBCs and Applicants of new grants and renewals to ensure that early notice is provided to PBCs and Applicants in administering the NTPCs and other agreements negotiated. In the 2020/2021 reporting year 81 letters were sent to PBCs and Applicants (a decrease from 158 in the previous reporting period due largely to one letter being sent for multiple notifications to each PBC or Applicant group) as part of this process, often with notification of various tenements which are now being included in the statistics for FAME Unit for reporting purposes. Figure 6 below details that in addition to the 145 Section 29 notices received, FAME Unit has also reported to native title parties and PBCs the Monthly Resource Authority Notifications (MRANs) (totaling 81 letters as noted above) to ensure that records are up to date and also that there is compliance with both financial and non-financial terms of agreement (for example assignments).

Figure 6. Total s29 & MRAN Notifications





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 12 Section 29 notices were received, of which all 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.

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**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 are no procedural rights 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.

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.

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**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. No FADAs were filed in this reporting period.

There is also the provision to apply to the NNTT to object to a future act being treated under the expedited procedure regime. NQLC did not file an objection application in the 2020/2021 reporting period.

## Small Scale Mining ILUAS

Progress stagnated in the last reporting period for a new small-scale mining ILUA due to the failure to reach agreement on certain matters and negotiations for the time being have ceased. As detailed in the previous reporting period FAME Unit were expecting to see a marked increase in 'right to negotiate' matters, however this remained constant from 11 last reporting period to 12 notices in this reporting period.

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## 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.

The FAME Unit has 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.

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## ILUA Implementation project

The ILUA Implementation Project (reported on in our last five annual reports) is well into stage two as we work with a number of PBCs in the implementation, formal review and some renegotiation of ILUAs. There is considerable work involved in this and the Project is continuing to be prioritised with the individual PBC taking into account various factors, including:

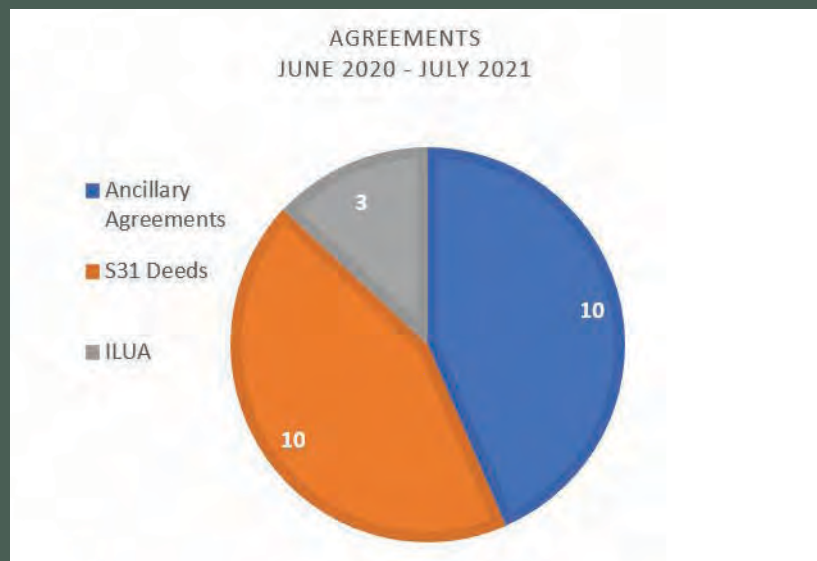
- the need for immediate renegotiation or review required under the terms of the ILUAs themselves;
- implementation where there are outstanding action items or obligations of the PBCs where they are linked to other key strategic projects;
- the ranging capacities of PBCs in active implementation; and
- the need for broader planning, including strategic planning of the PBCs.

Other matters arising through the implementation of the project has been the perpetual nature of some of the ILUAs where there is a reluctance on behalf of some agencies to commit to a review where it is not tied to a specific project or agenda.

## Other negotiated agreements

In the 2020/2021 reporting period the FAME Unit has seen a further 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 2021/2022 reporting year, which may result in higher numbers of reported agreements in future years. In the 2020/2021 reporting period there were 3 ILUAs registered and a further 20 other native title agreements represented in Figure 7 below. Statistics do not include cultural heritage management agreements of which there were numerous.

Figure 7. Agreements





## 5.2.2.2 Prescribed Bodies Corporate Support Unit

The PBC Support Unit (PBCSU) provides establishment and ongoing capacity development support services to PBCs to assist them fulfill their rights and responsibilities to their members and common law holders and meet their legislative requirements. The PBCSU is also responsible for the administration of PBC Support Funding available through National Indigenous Australians Agency (NIAA). During the reporting period, there were no further determinations of PBCs and there remains 30 PBCs in the NQLC region.

### Prescribed Bodies Corporate Support Unit

The PBC Support Funding is an annual grant program that is only available to RNTBCs. The relevant administrative government department or agency advises each Native Title Representative Body or Native Title Service Provider (NTRB/SP) when the application period is open and NQLC in turn advises all PBCs in its region, inviting an application to be submitted.

The purpose of the PBC Support Funding is to assist PBCs to build their long term capacity, with a focus on the 'critical needs' of the PBC to meet governance and corporate compliance obligations. Such critical needs may include: office rent expenses; utilities; office furniture and equipment; insurances; reasonable costs incurred for the conduct of director/general/common law holder meetings; and administration officer wages (generally part time).

The NQLC will assist PBCs making their application if the PBCs Board requests assistance from the PBCSU. All applications for PBC Support Funding must be in the prescribed form and submitted to the relevant Native Title Representative Body or Native Title Service Provider for assessment which then make a recommendation to NIAA. The amount of funding applied for and/or recommended is not always approved by NIAA in the fullest amount.

Although the funding is ultimately approved by the relevant federal department/agency of the time, the NQLC is the auspice the funds and are therefore responsible for acquitting for the monies. In these circumstances the parties enter into a NQLC-PBC Support Funding Process Agreement.

In the wake of the Covid-19 pandemic, the Federal Government delayed the release of its national 2020/21 budget until October 2020 to

undertake a review of the levels of expenditures and assess priorities of the potential financial consequences for the financial year. In these circumstances the NQLC was advised that an 'interim' funding arrangement would operate, being 50% of the amount of PBC Support Funding approved in the 2019/20 financial year for the 1 July to 31 December 2020 period.

Whilst the advice of ongoing funding was welcome, it was burdensome on PBCs in particular as any amount of funding beyond that period was not guaranteed and yet their obligations to their members and native title holders, goods and service providers (eg rent, power, telecommunications etc), external stakeholders including proponents remained on foot. Later in the 2020/21 financial year the NQLC received further advice that the 'interim' funding arrangement would continue through the 1 January to 30 June 2021 period. Again, a welcome funding commitment but nevertheless one that perpetuated future financial insecurities for some PBCs.

In addition to the financial stability concerns for PBCs, there was also the additional layer of administrative burdens on PBCs and NQLC alike. As NQLC sought to minimise the 'application process' requirements, the process was confusing for some and requests for assistance has been higher than usual. Further, NQLC was required to secure a separate budget, application and NQLC-PBC Support Funding Process Agreement for each of the two (2) funding periods which necessarily impacted on the resources of PBCs in receipt of the PBC Support Funding.

If new PBCs are determined part way through a relevant financial year, funding is always a daunting prospect however, it has always been

a practice of the federal department/agency administering the program to accept and consider PBC Support Funding applications. There were no new determined PBCs in the reporting period however there were three (3) that had not been approved in the 2019/20 period and unable to take immediate assurance of the approved interim arrangements.

Ultimately at years end, during the 2020/21 financial year 23 PBCs were approved for PBC Support Funding:

- twenty (20) PBCs received ongoing PBC Funding Support,
- three (3) PBCs not funded in the 2019/20 period applied for the PBC Support Funding in the reporting period,

and all were approved however one (1) PBC did not draw on the approved funding.

In May 2021 further changes were announced in respect of the PBC Support Funding arrangements were announced for the 2021/22 period and they will be reported upon due course.

### Capacity Development Activities

In addition to auspicing the PBC Support Funding as set out above, the PBCSU provides capacity development services to support PBCs to develop and/or consolidate their corporate and governance skills, knowledge and systems; to manage the native title rights and interests of their native title holders and achieve their cultural and corporate obligations and aspirations.

Where requested, and the PBCSU is sufficiently resourced, the PBCSU will design and deliver tailored services directly to individual PBCs based on their specific needs and aspirations. Training and information workshops and forums are also offered and all PBCs in the NQLC region are invited to attend.

The PBCSU's four platforms of support and services are:

1. **Administration support:** to support PBCs to develop systems and practices required to function as a small efficient business.

At the request of a PBC Board, the PBCSU will work closely with the nominated PBC representative to assist the PBC establish an office; review lease contracts; develop administrative tools, procedures and systems; and other general administration support that may be required. The PBCSU

worked with a number of PBCs in this capacity in the reporting period.

2. **Governance support:** to establish, embed and maintain the essential governance tools and strategies that are necessary for managing a PBC.

The need for PBCs to have policies and procedures to deal with operational and governance matters has long been recognised and the Engagement and Development Support Team (EDST) has variously responded by developing PBC specific policies and procedures over the years. In this reporting period the Future Act Mining and Exploration Unit escalated the development of the policies and procedures into a comprehensive suite that can be modified to meet the needs of a PBC. The comprehensive suite was delivered to three PBCs in the reporting period and the PBCSU will continue the delivery in the next reporting period.

Also during the reporting period, the PBCSU worked with several PBCs to develop tailored strategic, business and land use plans. These plans will provide PBCs with a focused and systematic approach to developing their assets. Additionally, such plans are critical to accessing future grant funding opportunities. The work commenced in the reporting period and is expected to be completed and more fully reported on in the next reporting period.

A significant governance development in the reporting period were the amendments to the *Native Title Act 1993 (Cth)* (NTA) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)* (CATSI Act). Whilst certain provisions have progressively come into force since the Royal Assent of the *Native Title Legislation Amendment Act* on 16 February 2021, PBCs will have two (2) years to make the amendments to their rule books.

Prior to the amendments coming into force, a completely revised rule book had been delivered to three (3) PBCs. That revised rule book is now the basis of further amendments to ensure compliance with the legislative requirements and the 'template' rule book has been drafted with the view to securing pre-approval from ORIC so the PBCSU can meet with PBCs in the next reporting period.

### 3. Sustainable financial positioning:

support for PBCs to engage in enterprise development to realise social, cultural and economic benefits from native title and other opportunities.

The strategic, business and land use planning currently being undertaken, as noted above, will be key documents to guide PBCs into enterprise opportunities. We expect to report more fully on successes in this respect in the next reporting period.

**4. Information/Training forums:** all PBCs in NQLC's region are invited to attend PBCSU's regional forums, usually as a 'topic specific forum' for immediate learning but also providing the opportunity for networking.

Similar to the reporting in the previous year, COVID has a significant impact on the ability of the PBCSU to convene regional forums. The PBCSU will monitor developments over the coming reporting period and respond appropriately to the circumstances.

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## 5.3 Discussion and Analysis of the NQLC's Financial Performance against Budget

During the 2020-2021 financial year, the NQLC completed a NIAA pre-approved efficiency improvement project, being the planned final staged implementation of its Electronic Document and Records Management System.

As at the end of the financial year, some external legal and anthropological contracts remained outstanding, however finalisation of

these contracts have been committed from the 2020-2021 grant funds.

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

### 5.3.1 Discussion of any significant changes from the prior Year or from Budget

The NQLC was principally funded by NIAA during 2020-2021.

The NQLC obtained approval from NIAA to expend previous year surplus funds. A new head agreement and project schedule will commence 01 July 2021.

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

## 5.4 Developments since 30 June 2021 that have affected or may significantly affect NQLC's Future Operations

NQLC's grant funding from NIAA is guaranteed until 30 June 2023, and our NTRB recognition is until 30 June 2023. 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 2020-2021 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 2019-20 \$'000	2. BUDGET 2020-21 \$'000	3. ACTUAL 2020-21 \$'000	4. VARIATION (COLUMN 3 MINUS COLUMN 2)
<b>EXPENDITURE</b>				
Capital	114,183	188,952	256,051	67,099
Activities	8,005,659	8,714,186	6,963,169	-1,751,017
Corporate	2,267,310	2,715,042	3,052,074	337,032
Total	10,387,152	11,618,180	10,271,294	-1,346,886
<b>INCOME</b>				
PMC Funding	9,225,708	9,146,108	9,146,108	0
Previous Year Unexpended Funds	2,347,752	2,441,425	2,186,608	-254,817
Activity Generated Income				
- Administration Fees	132,885	0	162,884	162,884
- Bank Interest	22,829	500	544	44
- Meeting Contributions	18,182	0	0	0
- Project Proponent In- come	793,269	0	782,360	782,360
- Provision of Services	164,512	0	181,951	181,951
- Sale of Assets	-20,191	0	-21,373	-21,373
Other Income	0	30,147	30,147	0
Total	12,684,945	11,618,180	12,469,230	851,050

## 6. Corporate Governance





## 6.1 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 NIAA 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.



## 6.2 Senior Management Committees and their Roles – Separation of Powers

NQLC's Separation of Powers principles are described in section 6.1 of this report.

The NQLC is controlled by a Board of Directors in accordance with the requirements 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 second AGM following (usually 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 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., for example - telephone conference).

NO.	TYPE OF MEETING	DATES	NO. ATTENDING	LOCATION
<b>BOARD OF DIRECTOR MEETINGS</b>				
1	Board Meeting	28/07/2020 - 29/07/2020	9	Cairns
2	Board Meeting	27/08/2020	9	Cairns
3	Board Meeting	24/11/2021 - 25/11/2020	9	Cairns
4	Board Meeting	22/12/2020	10	Townsville
5	Board Meeting	27/01/2021	9	Cairns
6	Board Meeting	16/02/2021-17/02/2021	11	Cairns
7	Board Meeting	11/03/2021-12/03/2021	13	Cairns
8	Board Meeting	30/03/2021 - 31/03/2021	8	Cairns
9	Board Meeting	09/04/2021	10	Cairns
10	Board Meeting	18/05/2021-19/05/2021	12	Cairns
11	Board Meeting	23/06/2021-25/06/2021	11	Cairns
<b>OFFICE BEARERS' MEETINGS / BUSINESS</b>				
1	Executive Committee	11/06/2021	4	Cairns
2	Executive Committee	21/05/2021 - 22/05/2021	4	Cairns
<b>WORKSHOPS</b>				
1	Change Manager Workshop	28/08/2021	9	Cairns
2	Change Manager Workshop	30/09/2020-31/09/2020	8	Cairns
3	Change Manager Workshop	07/12/2020-09/12/2020	9	Cairns
4	Change Manager Workshop	28/01/2021-29/01/2021	9	Cairns
5	Change Manager Workshop	20/05/2021	12	Cairns

Table 3: Meetings and workshops attended by the NQLC Board of Directors during the 2020-2021 reporting period.

## 6.3 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);
- the Chief Financial Officer (CFO) (Financial Statements); and
- the Manager, Engagement and Development Support Team (Future Acts, Mining and Exploration and PBC Support Units).

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

## 6.4 Approach adopted to identifying areas of significant financial or operational risk and arrangements in place to manage risk

The NQLC, as per NIAA'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.



## 6.5 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 6.1).

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.

## 6.6 Nature and amount of remuneration for senior management and how it is determined

Subject to adequate funding from NIAA, 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 2019-21.

Current salary rates are based on previously negotiated Enterprise Agreement conditions, together with market and industry analysis.

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

# 7. External Scrutiny

## 7.1 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).

## 7.2 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.

## 7.3 Evaluation and/or Audit Reports – Findings and Responses

The audit of the NQLC's finances was unqualified See page 49 for our Annual Financial Report.

## 7.4 Other External Reviews

No external reviews were conducted on the organisation during the 2020-2021 financial year.







# 8. Consultants & Competitive Tendering



Image: Davies Creek National Park.

## 8.1 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 NIAA'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.

## 8.2 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 NIAA funds for these contract categories are listed in Table 4.

NIAA funds for these contract categories are listed in Table 4.

CONTRACT TYPE	NO. OF CONTRACTS LET 2020-21	TOTAL EXPENDITURE
Corporate and General	7	\$73,978
Anthropological	10	\$153,521
Legal	16	\$503,125
<b>TOTAL</b>	<b>33</b>	<b>\$730,624</b>

Table 4: Consultancy information 2020-2021 Financial Year.



# 9. Management of Human Resources

Image: Cairns sunrise, looking to Yarrabah.

## 9.1 Workforce Planning, Staff Turnover and Retention

As at 30 June 2021 NQLC had 39 staff, of which 20.5% were Indigenous.

The Organisational Structure (see Figure 2, page 10) provides a detailed list of all positions.

During this reporting period there was a turnover of twelve staff, involving seven redundancies, four resignations and one termination.

## 9.2 Training and Development Undertaken and its Impact

Throughout the year staff have attended various training seminars, workshops, forums, conferences and webinars. Professional staff attended training seminars and conferences in their field of expertise. These included various Legalwise seminars, AIATSIS conferences and training, taxation, payroll and FBT training, anthropological conferences, Officers/Directors not-for-profit financial management and financial analysis, and inhouse anthropological staff mentoring and workshop.

Other training throughout the year included Mental Health First Aid training and CPR renewals, fire safety advisor training, effective business writing, and indigenous recordkeeping and archiving training.

Other meetings attended by staff included native title representative body online forums and National Native Title Council online meetings.



## 9.3 Impact and features of Enterprise Agreement

The nominal date of expiry for the 2019-2021 Enterprise Agreement is 01 July 2021.

## 9.4 Workplace Health and Safety Performance

The organisation upholds its 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.

## 9.5 Statistics of Staffing

Refer to Table 5 for a comparison on staffing numbers for the 2020-2021 and 2019-2020 reporting period. See also Figure 2 for the current staff structure as at 30 June 2021 and section 9.1 Workforce Planning, Staff Turnover and Retention.

## 9.6 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 2020/21 AND 2019/20 REPORTING PERIOD

POSITION	NO. OF STAFF 2020-21 (AS AT 30 JUNE 2021)	NO. OF STAFF 2019-20 (AS AT 30 JUNE 2020)
Chief Executive Officer	1	1
Principal Legal Officer	1	1
Chief Financial Officer	1	1
Lawyers	11	13
Paralegal	1	0
Anthropologists	5	4
Project Officers	2	3
Administration & Other Officers	17	18
<b>Total Number Of Staff</b>	<b>39</b>	<b>41</b>

# 10. Summary of Native Title Determinations

## 10.1 Summary of Native Title Determinations represented by NQLC

As at 30 June 2021, NQLC have had 54 Native Title Consent Determinations.

DETERMINATION DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
25/02/2020	QUD12/2019	Yuwibara People	Yuwi Aboriginal Corporation
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

DETERMINATION DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
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
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



DETERMINATION DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
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
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



# 11. 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 2021

Appointed Auditors: Grant Thornton



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### Abbreviations

ATSIC	Aboriginal and Torres Strait Islander Commission
NIAA	National Indigenous Australians Agency



## 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 2021 and the auditor's report thereon.

### General Information

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.

#### Samson Backo

Experience

#### Chairperson and Director

Coordinator at Time to Work Employment Services (TRACQS)

Lifelong advocate of Indigenous rights

Warrgamay NT Applicant

Former professional rugby league football player and in 2000 awarded an Australian Sports Medal

Ward

Tully

Traditional Owner

Warrgamay

#### Errol Neal

Qualifications

Experience

#### Deputy Chairperson and Director

Certificate IV in Business Governance

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

#### Angelina Akee

Experience

#### Treasurer and Director

ABIS Community Housing Cooperative

Aboriginal TS Islander Housing Peak QLD

Member - Townsville ATSI Corporation for Women

TO/Member - Kyburra Munda Yalga Prescribed Body Corporate

Ward

Townsville/Ayr

Traditional Owner

Bindal / Juru

#### Rona Hart

Qualifications

Experience

#### Correspondence Secretary and Director – elected 19 March 2021

Certificate in Corporate Governance & Financial Management

Certificate III in Business Administration including Medical Receptionist

Member/Director Giringun Aboriginal Corporation

Indigenous Member SISP (Terrain NRM)

Member/Director Community Controlled Health Service (10+years)

Ward

Innisfail

Traditional Owner

Djiru

<b>Gary Mooney</b>	<b>Director</b>
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
<b>Patricia Dallachy</b>	<b>Director</b>
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
<b>Danny Hooligan</b>	<b>Director</b>
Experience	Former Police Liaison Officer of Mount Garnet Police Station Founding member of the North Queensland Land Council
Ward	Mount Garnet
Traditional Owner	Warrungu
<b>Kaylene Malthouse</b>	<b>Director – elected 19 March 2021</b>
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 2016/2017 Uluru Statement of the Heart Member South Tablelands Traditional Owners Alliance (STTOA) – advocacy around Housing, Health, Education, Employment and Social inclusion Chairperson 2016 - 2019
Ward	Tablelands
Traditional Owner	Upper Malanbarra / Yidinji / Nadgon
<b>Joann Schmider</b>	<b>Director – elected 19 March 2021</b>
Qualifications	Certificate IV in Governance Certificate IV in Indigenous Leadership Bachelor of Education Graduate Certificate in Social Administration (Community Development) Graduate, Australian Institute of Company Directors
Experience	Representative for Native Title Claim Applicant Member of Rainforest Aboriginal Peoples' Think Tank and its predecessors since 2008 Member of Wet Tropics Management Authority Community Consultative Committee and previously the Scientific Advisory Committee, since 2005 Indigenous female Director Terrain NRM 2009-2015 Indigenous female co-Chairperson Queensland Traditional Owner Network 2011-2015 Member of Tropical Tourism North Queensland Indigenous Experiences Cluster Group
Ward	Tablelands
Traditional Owner	Mamu



<b>Sarah Addo</b>	<b>Director – elected 19 March 2021</b>
Qualifications	Certificate III in Business Certificate III in Social Housing Certificate III in Primary Health Care Certificate IV in Justice Certificate I, II and III in Community Sport and Recreation
Experience	Administration / Office Manager Regional Manager for the Indigenous Community Sport and Recreation Officer Program Events Manager / Coordinator of Community Carnivals, Activities, Programs and Projects Project Manager Community Support Worker, Lifestyle Coach and Community Capacity Builder Chairperson of the Woompera Muralug Cooperative Society Native Title Consultant – Australian Federal Native Title Court Hearings Treasurer and Chairperson of Constitution Review Sub-Committee – Wu Chopperen Medical Service Tribal Consultant of the Kungandji Kamoi-Yarraburra Tribal Elders Council
Ward	Cairns
Traditional Owner	Kungandji Kamoi (Cairns) – Yarraburra (Yarrabah) Gurrabuna & Ko Ko Bera
<b>Warren Martens</b>	<b>Director – elected 19 March 2021</b>
Qualifications	Certificate III in Disability Support
Experience	Rail Safety Officer Customer Service Support Disability Support Worker
Ward	Cairns
Traditional Owner	Kungandji Kamoi – Yarraburra Gurrabuna & Ko Ko Bera
<b>Janet Lymburner</b>	<b>Director – appointed 22 December 2020 / elected 19 March 2021</b>
Ward	Palm Island
Traditional Owner	Juru / Birri Gubba
<b>Tracey Heenan</b>	<b>Treasurer and Director – ceased 10 April 2021</b>
Experience	Previous Director of NQLC (2008-2010) Secretary of Biddi Biddi Community Advancement Co-operative Society Ltd
Ward	Tablelands
Traditional Owner	Tableland Yidinji
<b>Victor Maund</b>	<b>Director – ceased 10 April 2021</b>
Experience	Association with the Mandubarra Turtle Rehab
Ward	Innisfail
Traditional Owner	Mamu
<b>Vana O'Shane</b>	<b>Deputy Chairperson and Director – ceased 10 April 2021</b>
Qualifications	Certificate IV in Business Governance
Experience	Director of North Queensland Land Council (2009 – 2013)
Ward	Cairns
Traditional Owner	Western Yalanji



<b>Terry O'Shane</b>	<b>Director – ceased 10 April 2021</b>
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
<b>Brad Grogan</b>	<b>Director – resigned 13 January 2021</b>
Experience:	Current CEO of Western Yalanji Aboriginal Corporation
Ward	Tablelands
Traditional Owner	Western Yalanji
<b>Christopher Richardson</b>	<b>Director – appointed 27 January 2021 / ceased 10 April 2021</b>
Qualifications	Bachelor of Arts in Community Management and Adult Education Diploma in Community Management
Experience	Employment officer at TRACQS Manager at Aboriginal Employment and Training (Alice Springs) Counselling and Family officer at Tablelands Community and Support Service Associate Lecturer at University of Western Sydney Indigenous Customer Service Officer at Centrelink
Ward	Tablelands
Traditional Owner	Western Yalanji /Djabugay
<b>Arthur Clumpoint</b>	<b>Director - deceased</b>
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 Stephen Ducksbury has held the position of Corporation Secretary since his appointment on 12 September 2019 and has since resigned on 9 July 2021.

### Principal activities

The principal activity of the Corporation during 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 \$360,296 (2020: \$203,975).

### **State of affairs**

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

During the year the Corporation continued to manage the COVID-19 situation which has impacted organisations around the world. Management and the Board are confident that the Corporation's activities will continue, albeit in a reduced form until the COVID-19 situation resolves and a return to normal business practices can be restored.

### **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, 12 board meetings and 2 executive meetings of directors were held. At the 2019 Ward elections held 19 March 2021 (postponed due to proposed NQLC Rule Book changes and Covid restrictions) directors were elected for each Ward. At year end there were 12 directors and 10 wards.

The 2019 and 2020 NQLC AGM's postponed due to the NQLC restructure process and COVID-19 issues were held 10 April 2021 at Mungalla Station. The 2019 AGM was held in the morning and 2020 AGM held in the afternoon.



### Directors' meetings continued

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
Samson Backo	12	12	2	2
Errol Neal	10	12	2	2
Angelina Akee	11	12	2	2
Rona Hart	2	2	2	2
Gary Mooney	12	12	-	-
Patricia Dallachy	9	12	-	-
Danny Hooligan	12	12	-	-
Kaylene Malthouse	1	2	-	-
Joann Schmider	2	2	-	-
Sarah Addo	2	2	-	-
Warren Martens	2	2	-	-
Janet Lymburner	7	8	-	-
Tracey Heenan	4	10	-	-
Victor Maund	10	10	-	-
Terence O'Shane	7	10	-	-
Vana O'Shane	8	10	-	-
Bradley Grogan	0	5	-	-
Chris Richardson	5	5	-	-
Arthur Clumpoint	-	2	-	-



### 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 2021 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 auditor's independence declaration is set out on the following page and forms part of the directors' report for the financial year ended 30 June 2021.

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

  
Director

  
Director

Dated at <sup>CAIRNS</sup> 30TH this 30TH day of AUGUST 2021

## 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 2021, 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  
Partner – Audit & Assurance  
Cairns, 30<sup>th</sup> August 2021

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## Statement of comprehensive income

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
Revenue	5	10,554,106	10,775,558
Gain/(Loss) on sale of property, plant and equipment		8,774	(20,190)
<b>Total income</b>		<b>10,562,880</b>	<b>10,755,368</b>
<b>Expenses</b>			
Contractors and consultants	6	791,483	1,970,778
Director expenses		230,845	148,291
Motor vehicles		30,357	25,559
Travel and meetings		243,700	274,752
Employee expenses	7	5,249,248	4,856,988
Rent		44,153	47,409
Interest		12,020	15,327
Service expenses	8	2,493,771	2,138,752
Finance costs		1,087	1,844
Depreciation and amortisation		299,908	278,424
Other expenses	9	806,012	793,269
<b>Total expenses</b>		<b>10,202,584</b>	<b>10,551,393</b>
<b>Net surplus before tax</b>		<b>360,296</b>	<b>203,975</b>
Income tax expense	4e	-	-
<b>Surplus for the year</b>		<b>360,296</b>	<b>203,975</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>360,296</b>	<b>203,975</b>

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



## Statement of financial position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
Cash and cash equivalents	10	3,903,839	3,993,092
Trade and other receivables	11	434,054	126,026
Prepayments	12	114,707	95,687
<b>Total current assets</b>		<b>4,452,600</b>	<b>4,214,805</b>
Property, plant and equipment and work in progress	13	1,755,609	1,788,066
Right-of-use assets	14	166,721	277,868
Intangible assets	15	249,127	184,389
<b>Total non-current assets</b>		<b>2,171,457</b>	<b>2,250,323</b>
<b>Total assets</b>		<b>6,624,057</b>	<b>6,465,128</b>
<b>Liabilities</b>			
Trade and other payables	17	1,071,486	781,442
Contract liabilities	18	2,425,749	2,709,281
Lease liabilities	20	120,537	112,566
Employee benefits	19	437,023	547,062
<b>Total current liabilities</b>		<b>4,054,795</b>	<b>4,150,351</b>
Lease liabilities	20	71,984	192,521
Employee benefits	19	138,049	123,323
<b>Total non-current liabilities</b>		<b>210,033</b>	<b>315,844</b>
<b>Total liabilities</b>		<b>4,264,828</b>	<b>4,466,195</b>
<b>Net assets</b>		<b>2,359,229</b>	<b>1,998,933</b>
<b>Equity</b>			
Retained surplus		2,359,229	1,998,933
<b>Total equity</b>		<b>2,359,229</b>	<b>1,998,933</b>

*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 2021

	2021 \$	2020 \$
<b>Retained surplus</b>		
Balance at 1 July	1,998,933	1,794,958
Net surplus for the year	360,296	203,975
Total other comprehensive income for the year	-	-
<b>Balance at 30 June</b>	<b>2,359,229</b>	<b>1,998,933</b>

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

## Statement of cash flows

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Receipts from government grants		8,516,952	9,225,709
Payments to suppliers and employees		(9,447,090)	(10,361,778)
Cash generated from (used in) operating activities		(930,138)	(1,136,069)
Interest received		543	22,829
Other receipts		1,177,195	1,127,385
<b>Net cash from/ (used in) operating activities</b>	21	<b>247,600</b>	<b>14,145</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		8,774	-
Acquisition of property, plant and equipment		(94,919)	(30,028)
Acquisition of intangibles		(126,122)	(84,153)
Acquisition of investments		-	54,945
<b>Net cash from/ (used in) investing activities</b>		<b>(212,267)</b>	<b>(59,236)</b>
<b>Cash flows from financing activities</b>			
Payment of lease liabilities		(124,586)	(99,255)
<b>Net cash from/ (used in) financing activities</b>		<b>(124,586)</b>	<b>(99,255)</b>
Net increase (decrease) in cash and cash equivalents		(89,253)	(144,346)
Cash and cash equivalents at 1 July	10	3,993,092	4,137,438
<b>Cash and cash equivalents at 30 June</b>	10	<b>3,903,839</b>	<b>3,993,092</b>

*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 2021

### 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") and the Corporations (Aboriginal and Torres Strait Islander) Act 2006. Because the Corporation is a not-for-profit entity and AASBs include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards ("IFRSs") to the extent these inconsistencies are applied, the financial statements of the Corporation do not comply with IFRSs adopted by the International Accounting Standards Board. The main impact is the timing of the recognition of grant income.

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 entered into a contract to rent office space as disclosed in Note 20. Management has determined that the contract conveys the right to control the use of an identified asset for a period of time, in exchange for consideration, and has therefore determined the contract contains a lease.

#### **d Use of judgements and estimates continued**

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 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. The Corporation has been approved core operational and PBC Support funding for the next two financial years 2021-2022 and 2022-2023 and has signed a new Head Agreement and Project Schedule to reflect this funding arrangement. The Corporation has also received official re-recognition as a Native Title Representative Body Aboriginal Corporation for a further two-year period until 30 June 2023.

Should future government funding be significantly reduced or curtailed post June 2023, 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 adopted all the amendments to Australian Accounting Standards issued by the AASB which are relevant to, and effective for, the Corporation's financial statements for the annual period beginning 1 July 2020. None of the amendments have had a significant impact on the Corporation.

#### **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 2020 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 fully assessed:

- *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.* AASB 1060 sets out a new separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053 Application of Tiers of Australian Accounting Standards. The Standard has been developed based on a new methodology and principles to be used in determining the Tier 2 disclosures that are necessary for meeting user needs, to replace the current Reduced Disclosure Requirements (RDR) framework.

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 standards as explained in Note 3.

#### **a Revenue**

Revenue from contracts with customers is recognised by reference to each distinct performance obligation in the contract with the customer. Revenue from contracts with customers is measured at its transaction price, being the



## **a Revenue continued**

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

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

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

### **Fee income**

Revenue arising from fees is recognised at a point in time when the performance obligation is completed and the customer receives the benefit of the services being provided.

The performance obligation relates to the specific services provided to the customer.

As amounts are billed to the customer upfront, these are recognised as a contract liability until after the meeting has taken place and the Corporation has a right to payment.

### **Contract balances**

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

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

## **b Government grants and other contributions of assets**

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

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

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

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



## **b Government grants and other contributions of assets continued**

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

For transfers of financial assets (usually cash and/or a receivable) to the Corporation which enable it to acquire or construct a recognisable non-financial asset, a liability is recognised for the excess of the fair value of the transfer

received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the Corporation satisfies its performance obligation.

## **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 2021 were \$647,648 (2020: \$598,548).

### **Other long-term employee benefits**

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

### **Termination benefits**

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

## **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 based on 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

#### Remaining amortisation period:

- Document management system 3 – 5 years
- Other software 4 years

Subsequent expenditure on the maintenance of computer software is 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.



## **g Property, plant and equipment continued**

### Subsequent expenditure

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

### Depreciation

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

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

• Buildings	2.5% - 5%
• Furniture, fixtures and fittings	4% - 25%
• Motor vehicles	12.5%
• Office equipment	10% - 33.33%
• Leasehold improvements	23.26% - 28.57%

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

## **h 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.

## **i Financial instruments**

### Recognition, initial measurement and derecognition

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

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

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

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

### Classification and subsequent measurement

#### Financial assets

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

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



## **i Financial instruments continued**

- 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 its financial assets fall within the amortised cost category.

### *Financial liabilities*

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

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

## **j Impairment**

### *Non-derivative financial assets*

#### *Financial assets and contract assets*

The Corporation uses forward looking information to recognise expected credit losses – the 'expected credit losses (ECL) model'. Instruments within the scope of 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').

## **j Impairment continued**

'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*

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 from Government grants as default has never occurred. The Corporation has assessed trade receivables at 30 June 2021 and has determined that no impairment is required at that date.

### *Non-financial assets*

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

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

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

Impairment losses are recognised in expenses.

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

## **k Provisions**

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

## **l Leases**

At inception of a contract, the Corporation assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in



## **I Leases continued**

exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Corporation uses the definition of a lease in AASB 16.

### **As a lessee**

At commencement or on modification of a contract that contains a lease component, the Corporation allocates the consideration in the contract to each lease component based on its relative stand-alone price. Non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

The Corporation recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

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

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

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

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

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

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



## 1 Leases continued

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

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

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

	2021 \$	2020 \$
<b>5 Revenue</b>		
Revenue streams		
Revenue from contracts with customers		
Grants received	9,146,108	9,225,708
Grant balances at 1 July	2,441,425	2,809,600
Grant balances at 30 June	(2,211,165)	(2,441,425)
	9,376,368	9,593,883
Fee income	1,127,195	1,108,846
	<b>10,503,563</b>	<b>10,702,729</b>
Other revenue		
Interest	543	22,829
Sundry	50,000	50,000
	<b>50,543</b>	<b>72,829</b>
	<b>10,554,106</b>	<b>10,775,558</b>

## Performance obligations and revenue recognition policies

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

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

### Grant income

Grants (other than certain capital grants) are accounted for under AASB15 where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations. As such, the revenue is recognised when each performance obligation is satisfied

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

## 5 Revenue continued

Where control is transferred over time, generally the input methods, being either costs or time incurred, are considered the most appropriate methods to reflect the transfer of benefits.

Fee income

Revenue arising from fees is recognised at a point in time when the performance obligation is completed and the customer receives the benefit of the services being provided.

The performance obligation relates to the specific services provided to the customer.

As amounts are billed to the customer upfront, these are recognised as a contract liability until after the meeting has taken place and the Corporation has a right to payment.

	2021 \$	2020 \$
<b>6 Contractors and consultants</b>		
Accounting and auditing	43,459	31,150
Anthropological	168,586	570,201
Legal	391,767	1,024,724
IT	449	4,932
Other	187,222	339,771
	<u>791,483</u>	<u>1,970,778</u>

## 7 Employee expenses

Wages, salaries	4,613,177	4,131,669
Leave and other entitlements	(68,291)	56,030
Superannuation	647,648	598,548
Professional development and training	33,140	49,746
Fringe benefits tax	13,166	11,035
Other employee expenses	10,408	9,960
<b>Total employee expenses</b>	<u>5,249,248</u>	<u>4,856,988</u>

## 8 Service expenses

Administration	263,340	238,287
Communications	426,243	326,047
PBC Support	1,609,763	1,386,755
Repairs and maintenance	14,291	22,816
Supplies and consumables	120,799	87,920
Other	59,335	76,927
	<u>2,493,771</u>	<u>2,138,752</u>

## 9 Other expenses

Proponent expenses	782,360	793,269
Managed Grant expenses	23,652	-
	<u>806,012</u>	<u>793,269</u>



## 10 Cash and cash equivalents

	2021 \$	2020 \$
Cash on hand	4,646	5,599
Cash at bank	3,899,193	3,987,493
<b>Total cash and cash equivalents in the statement of cash flows</b>	<b>3,903,839</b>	<b>3,993,092</b>

## 11 Trade and other receivables

Current		
Receivables	296,113	6,874
Less: Allowance for impairment losses	-	-
Deposits	47,932	44,931
GST receivable	90,009	74,221
<b>Total trade and other receivables</b>	<b>434,054</b>	<b>126,026</b>

Expected credit loss assessment for customers as at 30 June 2021

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 from Government grants 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 2021 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 Corporation 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 2021 is nil.



## 12 Prepayments

	2021 \$	2020 \$
Insurance	73,149	65,386
Rent	14,726	15,491
Other	26,832	14,810
	<u>114,707</u>	<u>95,687</u>

### 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
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July 2019	290,000	1,520,455	64,674	372,154	405,704	39,192	3,514	2,695,693
Additions	-	5,749	8,715	-	-	15,564	70,409	100,437
Disposals	-	-	(13,233)	-	(77,916)	(39,192)	-	(130,341)
Transfers	-	-	-	-	-	-	(13,988)	(13,988)
Balance at 30 June 2020	290,000	1,526,204	60,156	372,154	327,788	15,564	59,935	2,651,801
Balance at 1 July 2020	290,000	1,526,204	60,156	372,154	327,788	15,564	59,935	2,651,801
Additions	-	20,800	-	75,647	93,415	-	-	189,862
Disposals	-	-	-	(70,963)	-	-	-	(70,963)
Transfers	-	-	-	-	-	-	(59,935)	(59,935)
Balance at 30 June 2021	290,000	1,547,004	60,156	376,838	421,203	15,564	-	2,710,766
<b>Depreciation and impairment</b>								
Balance at 1 July 2019	-	(299,411)	(58,960)	(144,891)	(331,372)	(22,971)	-	(857,605)
Additions	-	(51,179)	(592)	(42,260)	(18,257)	(3,992)	-	(116,280)
Disposals	-	-	13,233	-	73,441	23,476	-	110,150
Balance at 30 June 2020	-	(350,590)	(46,319)	(187,151)	(276,188)	(3,487)	-	(863,735)
Balance at 1 July 2020	-	(350,590)	(46,319)	(187,151)	(276,188)	(3,487)	-	(863,735)
Additions	-	(50,277)	(1,159)	(41,335)	(30,158)	(4,447)	-	(127,376)
Disposals	-	-	-	35,954	-	-	-	35,954
Balance at 30 June 2021	-	(400,867)	(47,478)	(192,532)	(306,346)	(7,934)	-	(955,157)
<b>Carrying amounts</b>								
At 1 July 2019	290,000	1,221,044	5,714	227,263	74,332	16,221	3,514	1,838,088
At 30 June 2020	290,000	1,175,614	13,837	185,003	51,600	12,077	59,935	1,788,066
At 30 June 2021	290,000	1,146,137	12,678	184,306	114,857	7,630	-	1,755,609

## 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 \$1,436,137 (2020: \$1,465,614) is subject to a caveat in favour of the Commonwealth Government (via ATSIC, a former statutory body of the Commonwealth Government).

## 14 Right-of-use-assets

### Reconciliation of carrying amount

	Property \$	Total \$
<b>Cost</b>		
Balance at 1 July 2020	389,015	389,015
Additions	-	-
<b>Balance at 30 June 2021</b>	<b>389,015</b>	<b>389,015</b>
<b>Depreciation and impairment</b>		
Balance at 1 July 2020	(111,147)	(111,147)
Depreciation for the year	(111,147)	(111,147)
<b>Balance at 30 June 2021</b>	<b>(222,294)</b>	<b>(222,294)</b>
<b>Carrying amounts</b>		
At 30 June 2020	277,868	277,868
At 30 June 2021	166,721	166,721

The Corporation leases office space at 19 Stanley Street for its Townsville office; the lease is for 3 years and 6 months ending on 14 January 2023 with an option to renew for 3 years. The lease contains an annual pricing mechanism based on a fixed 3% increase at each anniversary of the lease inception.

## 15 Intangible assets

	Document management system \$	Other software \$	Total \$
<b>Cost</b>			
Balance at 1 July 2020	249,894	16,455	266,349
Additions	126,122	-	126,122
Transfers	-	-	-
<b>Balance at 30 June 2021</b>	<b>376,016</b>	<b>16,455</b>	<b>392,471</b>
<b>Depreciation and impairment</b>			
Balance at 1 July 2020	(75,637)	(6,323)	(81,960)
Depreciation for the year	(56,884)	(4,500)	(61,384)
<b>Balance at 30 June 2021</b>	<b>(132,521)</b>	<b>(10,823)</b>	<b>(143,344)</b>
<b>Carrying amounts</b>			
At 30 June 2020	174,257	10,132	184,389
At 30 June 2021	243,495	5,632	249,127



## 16 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	
	2021	2020
	\$	\$
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	3,903,839	3,993,839
Investments	-	-
Trade and other receivables	434,054	126,054
	<b>4,337,893</b>	<b>4,119,893</b>
<b>Financial liabilities measured at amortised cost</b>		
Trade and other payables	1,071,486	781,486
Lease liabilities	192,521	305,521
	<b>1,264,007</b>	<b>1,086,007</b>

## 17 Trade and other payables

Trade payables	328,403	140,403
Annual leave entitlements	347,909	350,909
PAYG	136,014	60,014
Payroll liabilities	259,160	200,160
<b>Total trade and other payables</b>	<b>1,071,486</b>	<b>781,486</b>

## 18 Contract liabilities

Grants under AASB 15	2,211,165	2,441,165
Amounts received in advance (proponent funds)	214,584	260,584
	<b>2,425,749</b>	<b>2,701,749</b>

## 19 Employee benefits

<b>Current</b>		
Long service leave	437,023	547,023
<b>Non-current</b>		
Long service leave	138,049	120,049
<b>Balance at 1 July</b>	<b>670,385</b>	<b>710,385</b>
Provisions made during the year	55,268	120,268
Provisions used during the year	(150,581)	(168,581)
<b>Balance at 30 June</b>	<b>575,072</b>	<b>670,072</b>

## 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.

## 20 Leases

### Leases as lessee

	2021 \$	2020 \$
Current		
Lease liabilities	<u>120,537</u>	<u>112,566</u>
Non-current		
Lease liabilities	<u>71,984</u>	<u>192,521</u>

The Corporation leases its Townsville office at 19 Stanley Street. The Corporation has a rental bond over these premises. The lease is for a period of 3.5 years, with an option to renew the lease after that date. Lease payments are increased each year on a fixed percentage of 3% and does not include a contingent rental.

## 21 Reconciliation of cash flows from operating activities

Net surplus	360,296	203,975
<i>Adjustments for:</i>		
Depreciation	127,376	116,280
Amortisation – intangibles	61,384	50,997
Amortisation – leased assets	111,147	111,147
Loss/(Gain) on sale of property, plant and equipment	<u>(8,774)</u>	<u>20,190</u>
	651,429	502,589
<i>Changes in:</i>		
Trade and other receivables	(308,028)	(31,461)
Trade and other payables	290,043	(320,118)
Contract liabilities	2,157,894	2,709,281
Prepayments	(19,020)	(11,777)
Provisions and employee benefits	(95,313)	(40,097)
Deferred income/revenue, including government grants	<u>(2,441,425)</u>	<u>(2,809,599)</u>
Interest paid	<u>12,020</u>	<u>15,327</u>
<b>Net cash from operating activities</b>	<b><u>247,600</u></b>	<b><u>14,145</u></b>

## 22 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

The key management personnel compensation comprised the following:

	2021 \$	2020 \$
Short-term employee benefits	639,568	562,990
Post-employment benefits	8,077	7,359
Other long-term benefits	88,909	79,792
Termination benefits	-	13,422
	<u>736,554</u>	<u>663,563</u>

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

## 23 Expenditure commitments

The Corporation has expenditure commitments totalling \$1,805,591 at reporting date, but not provided for in the financial statements, which relate to Anthropological research into potential claimants for application of native title, PBC strategic planning, corporate governance and capacity building, unspent PBC auspice funds and unspent IAS grant.

## 24 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 2021 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:



Director

Dated the 30TH day of AUGUST, 2021

# Independent auditor's report

## 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 2021, 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 2021 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 2017* 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 2021, 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*. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

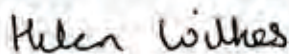
#### **Auditor's responsibilities for the audit of the financial report**

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

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



Grant Thornton Audit Pty Ltd  
Chartered Accountants



H A Wilkes  
Partner – Audit & Assurance  
Cairns, 30<sup>th</sup> August 2021



# 12. Glossary and Acronyms



ACHA	<i>Aboriginal Cultural Heritage Act 2003 (Qld)</i>
ADJR Act	<i>Administrative Decisions (Judicial Review) Act 1977</i>
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	<i>Native Title Act 1993</i>
NIAA	National Indigenous Australians Agency
NTPC	Native Title Protection Conditions
NTRB	Native Title Representative Body
NTSP	Native Title Service Providers
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













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