




ANNUAL REPORT

2021-2022



NORTH QUEENSLAND LAND COUNCIL
NATIVE TITLE REPRESENTATIVE BODY
ABORIGINAL CORPORATION



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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1

OUR
ORGANISATION

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 km², with approximately 411,164 km² of this being land (see Figure 1).

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

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

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

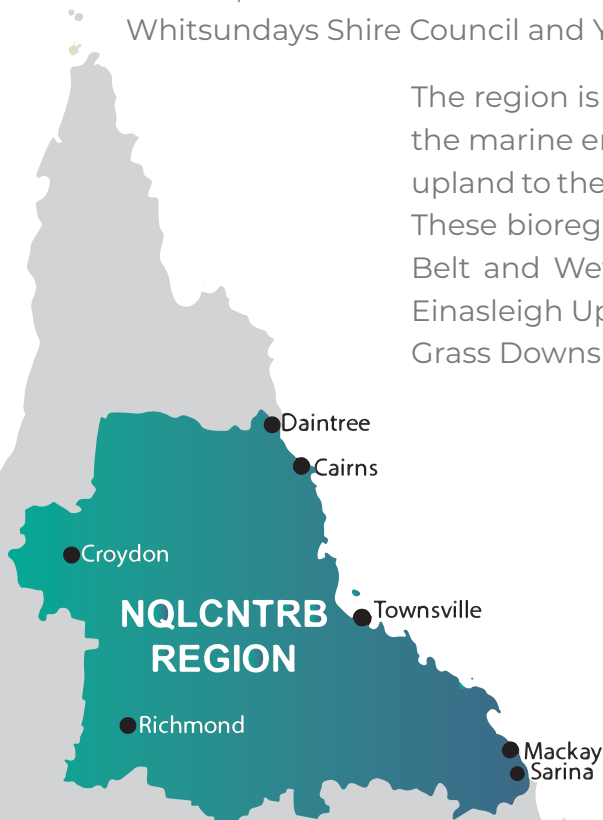


FIGURE 1:
The Area of Responsibility of the NQLC Native Title Representative Body

1.1 Roles & Functions

1.1.1 LEGISLATION

The primary legislation which the NQLC is concerned with is the Commonwealth *Native Title Act (1993)* 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.

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.



1.1.2 LEGISLATIVE FUNCTIONS

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

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.



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.

1.1.3 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.

1.2 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.

1.3 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.



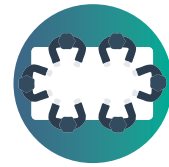
Maintenance of a harmonious and productive workplace conducive to the achievement of native title and other outcomes.



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

2

Board of DIRECTORS



2021 WARD MEETINGS (ELECTIONS)

On 12 November 2021, ward meetings took place in NQLC's 10 representative wards to elect the directors for the 2021-2023 term. All director positions were filled on this date with the exclusion of Charters Towers/Hughenden and Palm Island Wards, which remained vacant. At the Directors' first board meeting in January 2022, representatives for these positions were appointed.

In March 2022 the NQLC received a resignation for the Director representing the Tully Ward, with their replacement being appointed by the Board in May 2022.

2021 ANNUAL GENERAL MEETING

NQLC's 2021 Annual General Meeting was held on Saturday, 27 November 2021 in Townsville.

Please refer to the Chairperson's Report for more information.

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.

NQLC REPRESENTATIVE WARDS	DIRECTORS AS AT 30 JUNE 2021	DIRECTORS AS AT 30 JUNE 2022
Cairns Ward	Sarah Addo and Warren Martens	Sarah Addo and Warren Martens
Charters Towers/Hughenden Ward	Patricia Dallachy	Richard Hoolihan
Innisfail Ward	Rona Hart	Rona Hart
Mackay/Proserpine Ward	Gary Mooney	Gary Mooney
Mt Garnet Ward	Danny Hooligan	Danny Hooligan
Palm Island Ward	Janet Lymburner	Delena Foster
Tableland Ward	Kaylene Malthouse and Joann Schmider	Kaylene Malthouse and Joann Schmider
Tully Ward	Sam Backo	Nicole Huxley
Townsville/Ayr Ward	Angie Akee	Angie Akee
Yarrabah Ward	Errol Neal	Errol Neal

Our Directors

as at 30 June 2022



Sarah Addo - Corr. Secretary
Cairns Ward



Delena Foster - Director
Palm Island Ward



Errol (Mala) Neal - Director
Yarrabah Ward



Joann Schmider - Treasurer
Tablelands Ward



Danny Hooligan - Director
Mt Garnet Ward



Nicole Huxley - Director
Tully Ward



Rona Hart - Dep. Chair
Innisfail Ward



Gary Mooney - Director
Mackay/Proserpine Ward



Angie Akee - Director
Townsville Ward



Richard Hoolihan - Chair
Charters Towers/Hughenden Ward



Warren Martens - Director
Cairns Ward



Kaylene Malthouse - Director
Tablelands Ward

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Chairperson's REPORT

Pictured left to right: Joann Schmider; Gary Mooney; Rona Hart; Danny Hooligan; Kaylene Malthouse; Richard Hoolihan; Sarah Addo; Warren Martens and Delena Foster.
(Missing Angie Akee, Errol Neal and Nicole Huxley)



I would like to commence this update by acknowledging 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 Elders past, present and emerging.

Welcome to the Chairperson's Report for NQLC's 2021-2022 Annual Report.

Meetings and Director Positions

On 12 November 2021, ward meetings took place in NQLC's 10 representative wards to elect the directors for the 2021-2023 term. All director positions were filled on this date with the exclusion of Charters Towers/Hughenden and Palm Island Wards, which remained vacant.

These directors took office at the 2021 Annual General Meeting held on Saturday, 27 November 2021 in Townsville.

At the Board's first meeting held in January 2022, the directors passed a resolution

appointing myself, Richard Hoolihan, as representative for the Charters Towers/Hughenden Ward; and Delena Foster as representative for the Palm Island Ward.

In March 2022, Sam Backo resigned from his position on the board representing the Tully region. This position was filled in early May 2022 by Nicole Huxley.

Refer to section 2 - Board of Directors, for the full list of directors as at 30 June 2021 and 30 June 2022.

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.

Executive Committee

Elections for the NQLC Board of Directors' Executive Committee took place at the March 2022 Board Meeting. The results from these elections were as follows:

- **Chairperson:** Richard Hoolihan
- **Deputy Chairperson:** Rona Hart
- **Treasurer:** Joann Schmider
- **Correspondence Secretary:** Sarah Addo

Meetings and other events

During the 2021-2022 reporting period there were 11 board meetings. Seven of these took place face-to-face while four took place via videoconference. There were also five executive meetings, two face-to-face and three via videoconference.

For further information on the NQLC Board of Directors, please refer to section 2 - Board of Directors and section 6: Corporate Governance.



Richard Hoolihan

Richard Hoolihan
Chairperson

4 Interim CEO's REPORT



Pictured left to right: J/CEO, Rhonda Jacobsen; Corporate Services Officer Brian Cahill; Chief Financial Officer, Annette King; Director Angie Akee and FAME Legal Officer, Paula Barry at NQLC's Mabo Day stand.

Welcome to the North Queensland Land Council's Annual Report for the 2021-2022 reporting period. I am pleased to present this report in my capacity as Interim Chief Executive Officer, a position held since February 2022. Prior to this time, Graham O'Dell held this role in an acting capacity commencing July 2021 and I thank him for his service in that capacity and as the Principal Legal Officer before then. NQLC's Board of Directors has established a CEO Recruitment Subcommittee to progress the employment of a permanent CEO.

30yr Anniversary of the Mabo Decision

Friday 3 June 2022 marked 30 years since the landmark decision by the High Court of Australia to overturn the doctrine of terra nullius and establish the legal principle of native title into Australian law.

Mabo v Queensland No. 2 (1992) was mounted by five Meriam people: Eddie Koiki Mabo, Reverend David Passi, Sam Passi, James Rice and one Meriam woman, Celuia Mapo Sale. Eddie Koiki Mabo was the first named plaintiff, and the case became known as the 'Mabo Case'.

The Mabo Case paved the way for hundreds of First Nations People to be recognised by the Court as the custodians of their traditional lands. It acknowledged that Indigenous peoples had indeed lived in Australia for thousands of years in accordance with their own traditional laws and customs.

Since the Mabo Decision on 3 June 1992 and the passing of the Native Title Act 1993 (Cth) the following year, Australia has had 556 native title determinations. Sixty four of those being in the North Queensland region and 54 represented by the North Queensland Land Council.

To celebrate this occasion NQLC took part in celebrations in Townsville, a location that Eddie Mabo spent much of his life campaigning for land rights.

Native Title claims

There was one native title consent determination during the 2021-2022 reporting period. On Thursday, 19 August 2021, the Federal Court recognised the Warrgamay People's native title rights and interests to more than 185,000 hectares of land and water. Due to the Covid restrictions in place at the time this hearing took place via videoconference, a first for the NQLC. Refer to sections 5.2.1 and 10.1 for more information on this determination.

No new claims were filed in the 2021-2022 reporting period, with the Claims Team's continued focus on the settlement of all existing claims, of which there are 10 represented by the NQLC. There is also considerable research being conducted in areas where there are no native title determinations and that research is expected to lead to additional claims being filed in the coming year(s). Refer to section 5.2.1 for individual claim updates.

Future Acts

The NQLC's statutory notification function is managed by the Future Act Mining and Exploration (FAME) Unit. The Unit assists the native title parties exercise their rights in responding to those notices, including legal advice and representation in negotiations with proponents.

The FAME Unit also actively examines proposed legislative and policy amendments to identify impacts on native title rights and interests and makes submissions on such matters.

Refer to section 5.2.2 for further information.

PBC Support

The NQLC auspices the PBC Support Funding available through NIAA and provides a range of capacity support services to assist PBCs fulfil their legislative compliance obligations and meet the aspirations of their common law holders.

Refer to section 5.2.2 for further information.

Financials

NQLC has again achieved an unqualified Audit Report – at least the 11th year in a row. I extend my congratulations and gratitude to NQLC's CFO, 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 11.



Rhonda M Jacobsen

Rhonda M Jacobsen
Chief Executive Officer (Interim)

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.



5 Report on PERFORMANCE



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 2022 according to statutory functions is summarised in Table 1.

In the 2021-2022 reporting period, there was one consent determination of native title for the Warrgamay People. There were no new claimant applications filed during the reporting period. The total number of native title consent determinations within the region overall is 54. Work continues on the active and proposed claims.

During the reporting period four ILUAs were registered in the region and 729 Future Act Notifications were assessed and actioned.

Refer to section 5.2 for further information.

Performance according to functions and outputs

THE CLAIMS EXPERIENCE

Claimant Applications

Active claims represented by NQLC at 1 July 2021		12
	Plus Claims filed 1 July 2021 - 30 June 2022 by the NQLC	0
	Less Claims Determined 1 July 2021 - 30 June 2022	1
	Less Claims Dismissed 1 July 2021 - 30 June 2022	0
	Less Claims Withdrawn 1 July 2021 - 30 June 2022	1
	Less non native title outcome 1 July 2021 - 30 June 2022	0
Active Claims represented at 30 June 2022		10
	Number of these registered by NNTT (see note 1)	10
Claims in Development		2
Non-Claimant Applications (as relevant)		0
Compensation Claims (as relevant)		0

THE AGREEMENTS EXPERIENCE

Future Act Notices (FANs) received		729
Response to Future Acts		1315
Agreements:	Concluded	14
	In development	Numerous
Indigenous Land Use Agreements (ILUA):	Concluded and registered	4
	In development	Numerous

COMPLAINTS AND DISPUTES

Complaints	Received	2
	Resolved	2
	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 (QUD692/2016)

Following the adoption in April 2021 by the Federal Court of the Inquiry report into the identity of the native title holding group or groups in the Cairns Cluster overlap area as at 1876, when there was sustained colonisation of the Cairns region (which includes the Redlynch and lower Freshwater Creek area covered by the CRC claim), there were two hearings by the Federal Court in the latter half of 2021.

The Federal Court decided to remove Indigenous respondents to the CRC on the grounds that their native title assertions were not supported by the Inquiry findings. The Court also decided to dismiss the

Kunggandji Gurrabuna People of Kamoi native title claim which partially overlapped the CRC claim.

During the reporting period, the NQLC has been undertaking extensive community engagement and consultations with the members of the Djabugay-Yirrganydji-Bulway-Nyakali-Guluy People / CRC native title claim group in relation to their native title claim, including in January 2022 and April 2022 (by Zoom) and at a series of community meetings held in person in Kuranda, Mareeba, Yarrabah, Cairns and on Palm Island in May 2022.

Djabugay-Yirrganydji-Bulway-Nyakali-Guluy #5 (Discontinued)

The Djabugay-Yirrganydji-Bulway-Nyakali-Guluy (DBYNG) claim relates to a small area in the south-west of the original claim, being the area covered by a non-claimant application by leaseholder, Arcella Family Investments Pty Ltd, seeking a negative native title determination to allow a tenure upgrade.

Following the registration of the Arcella and DBYNG ILUA on 2 July 2021 which provided native title consent for the upgrade of Arcella's leasehold, the surrender of native title and payment of native title compensation, the DBYNG claim was discontinued in the reporting period.

Djungan #5 (QUD811/2018)

The State of Queensland provided its initial response to the Applicant's material in mid-February 2022, with a more fulsome response in early March 2022.

The Applicant commenced the collection of video lay evidence to be provided to the State. There were some delays in the collection of the lay evidence due to Covid-19 outbreaks in Cairns and Mareeba and weather events. The collection of the video evidence continues, with the State advised by the Applicant that the provision of the evidence is anticipated to be mid-September.

In August 2021 there was an on country meeting between the Djungan #5 Elders and the Muluridji #3 Elders to discuss

boundary matters. As a result of this meeting the Djungan #5 Elders resolved to reduce the external boundary area of the Djungan People #5 native title application.

A community meeting was held on 6 June 2022 to discuss amending the Form 1. An authorisation meeting was then held on 17 June 2022 where the Djungan People #5 Native Title Claim group authorised the reduction of the external claim boundary. Amending the Form 1 to reflect the authorised changes has commenced.

Once the Applicant has finalised the amended Form 1, consideration can then be given to filing an interlocutory application to remove an Indigenous Respondent.

Eastern Kuku Yalanji #2 (Proposed)

The proposed Eastern Kuku Yalanji People #2 (EKY#2) native title claim was authorised over an area of unclaimed and undetermined country in the north-east of NQLC's Representative Body region.

The proposed claim area lies to the east of the Great Dividing Range, extending from about the Mowbray River in the south

to the headwaters of the Boolbun and Callaghan Creeks in the north and includes the township of Mossman and parts of the Daintree National Park.

Several meetings of the authorised Applicant have been held in preparation for the lodgement of the claim.

Gugu Badhun #3 (QUD777/2019)

In August 2021, the Gugu Badhun Applicant and the Indigenous Respondent attended Court Ordered mediation. The mediation was not successful.

At the Regional Callover in September 2021, programming orders were put in place with regard to the Interlocutory Application to remove the Indigenous Respondent, with

all material to be filed by the end of January 2022. At the regional Callover in March 2022, the Interlocutory Application to remove the Indigenous Respondent was set down for 7 April 2022. The Judgement remains outstanding.

In March 2022, the State of Queensland provided its response to the Applicant's

connection material. A subsequent meeting between the State of Queensland, NQLC and its consultant anthropologist took place at the end of June 2022. The purpose of the meeting was to clarify the State's position with regard to connection. The Applicant continues to work on the collection of lay evidence to be provided to the State in mid-September 2022.

In August 2021, Gugu Badhun #3 Elders met to discuss recommendations made by

the consultant anthropologist to expand the claim group description by including a new apical ancestor. The Elders present at the meeting decided the input of the community was necessary.

An authorisation meeting will be held in early August 2022 to discuss bringing the claim group description in to alignment with recommendations made by the consultant anthropologist.

Gurambilbarra Wulgurukaba (QUD 623/2016)

The Gurambilbarra Wulgurukaba (GW) People were on track to proceed to a consent determination this year however, have not been able to proceed due to outstanding matters involving an Indigenous respondent party.

The authorisation meeting scheduled for June 2022 did not proceed, opting instead to focus attention towards the matters to be resolved with the Indigenous respondent party.

In principle agreement has been reached with the State and other parties with

final agreement to be reached on the s87 agreement within the next financial year. This approach is being utilised as the work associated with the substantive negotiations as to parties interests have been settled with all, except for the Indigenous respondent party.

It is anticipated that the matter will progress towards a second attempt of mediation after the filing of a statement of facts, issues and contentions by both the GW Applicant and the respondent party in the 2022/2023 year.

Gurambilbarra Wulgurukaba Mada Claim (QUD 176/2020)

Both the State and the Commonwealth were provided with the GW People's connection evidence on a confidential and without prejudice basis in order to progress towards a mediated consent determination with all of the parties.

The State and Commonwealth provide their responses to the material in April and March respectively, seeking clarification and or lay evidence from the GW People in support of the extent of the claimed area.

We are in the process of engaging with GW Peoples to obtain evidence to support their connection to the sea claim area claimed. This process is to be completed by October 2022 with the State and the Commonwealth to provide their timeframes for responses to this material within weeks of receiving it.

Jirrbal #4 (QUD983/2015)

The Jirrbal #4 claim is at an advanced stage with the State and respondent parties, having accepted connection for the purposes of entering without prejudice negotiations towards a consent native title determination, subject to resolving issues with two Indigenous respondent parties. In March 2022, the Federal Court partitioned the claim into Part A and Part B. The negotiations

for a consent native title determination for Jirrbal People over the Part A area are at an advanced stage. Federal Court ordered mediation with the Indigenous respondents in relation to the Part B area has resulted in agreement between the Jirrbal #4 Applicant and the respondents.

Muluridji #3 (QUD824/2018)

The Muluridji #3 Applicant, through its legal representatives, continues to engage in confidential and without prejudice negotiations with the State in respect of connection, and has been focussed on the gathering and preparation of supplementary connection evidence for provision to the State. After reviewing the material provided, the State will advise as to whether it is prepared to enter

into negotiations towards a consent determination. In addition, the Applicant has filed an interlocutory application seeking orders against an Indigenous respondent for their removal as a party, or summary judgement in the alternative.

Draft programming orders have been submitted and the Applicant is waiting for the date of the hearing to be set down.

Wakaman #3 (QUD746/2015); Wakaman #4 (QUD728/2017); and Wakaman #5 (QUD178/2017)

The parties formerly disputing the connection of the Wakaman People (including the State of Queensland and several pastoral respondents) have now accepted connection for the purposes of without prejudice negotiations for a consent determination and the claims have entered into the consent determination negotiations stream.

This will include the analysis of extinguishing tenure and other interests to be recorded in the proposed native title determination, which will occupy much of the 2022-2023 year, with a consent determination anticipated to take place in mid-2023.

Warrgamay (QUD882/2015)

This claim was determined on 18 August 2021. All plans were laid for a face to face hearing to occur on country, specifically at Broadwater National Park. Unfortunately at the time of planning the hearing and celebration, the COVID 19 pandemic escalated in Queensland and a decision was made to hold over the celebration until another time. The hearing was held remotely from the Federal Court in Melbourne with

Justice Robertson attending by video link. I along with a number of Applicants attended Ingham for the video link, with many Warrgamay People attending from all over Queensland and indeed the country for this momentous occasion and mini celebrations at various locations.

Congratulations to the Warrgamay People!

Manbarra / Palm Island (Proposed)

The Consultant Anthropologist provided the Manbarra People Stage 2 Connection Report in February 2022. A community and authorisation meeting has been set down for 27-28 July 2022, where the Consultant

Anthropologist will present his report findings to the Manbarra community. The following day the Manbarra People will be asked to authorise the Manbarra People Native Title Application.

Indigenous Respondent Parties

As part of performing its s.203BB facilitation and assistance functions, NQLC provides legal services or facilitates the external representation of a number of Indigenous respondent parties to native title claims in its region in appropriate cases that satisfy the conditions of the NQLC's Service Policy

and Applications for Assistance Policy. The indigenous respondents who are assisted by the NQLC pursuant to this policy during the reporting year include Indigenous respondents to Jirrbal People #4, Jangga People #2 and Bindal People #2.

Areas Undergoing Research

The NQLC is currently undergoing research in the following areas:

- Port Douglas area of the Southern Warra
- Mulgrave and Russell Rivers
- Northwest Region
- Proserpine and Whitsundays
- Hells Gate Dam

5.2.2 Future Acts, Mining and Exploration

Notifications, Future Acts and Mining Agreements

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

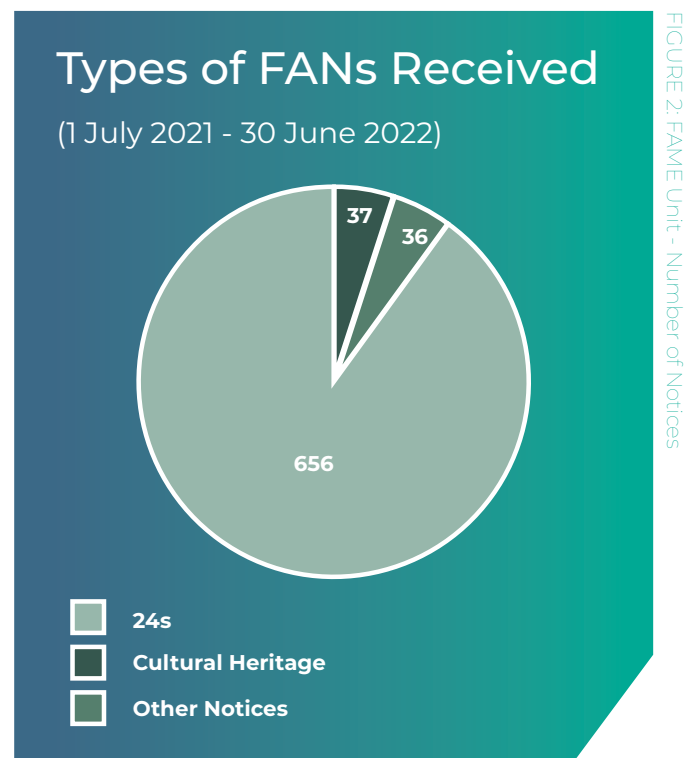
- Section 24 notices where the 'right to comment' is the most common procedural right; and
- Section 29 notices where the 'right to negotiate' generally applies.

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 2 and 3 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. Since last reporting period there has been a significant reduction of Section 24 notices, however an increase in Section 29 notices which is detailed below. This has also been coupled with a significant increase in the number of Indigenous Land Use Agreements (ILUAs) and Cultural Heritage Management Agreements and Plans for large scale projects impacting on the human resources of the FAME Unit.

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 to respond to the proposed activity and in some circumstances has resulted in requests for negotiation or cultural heritage assistance.



In the 2021/2022 reporting period there has been a significant decrease in Section 24 and other notices (future act and other notifications (including cultural heritage and Human Rights Act notices) received totaled 729, down from 1653 in the last reporting period; and 1315 letters sent, down from 2912 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 4 notices sent remain significantly higher for Applicant groups as opposed to PBCs who just receive one notice.

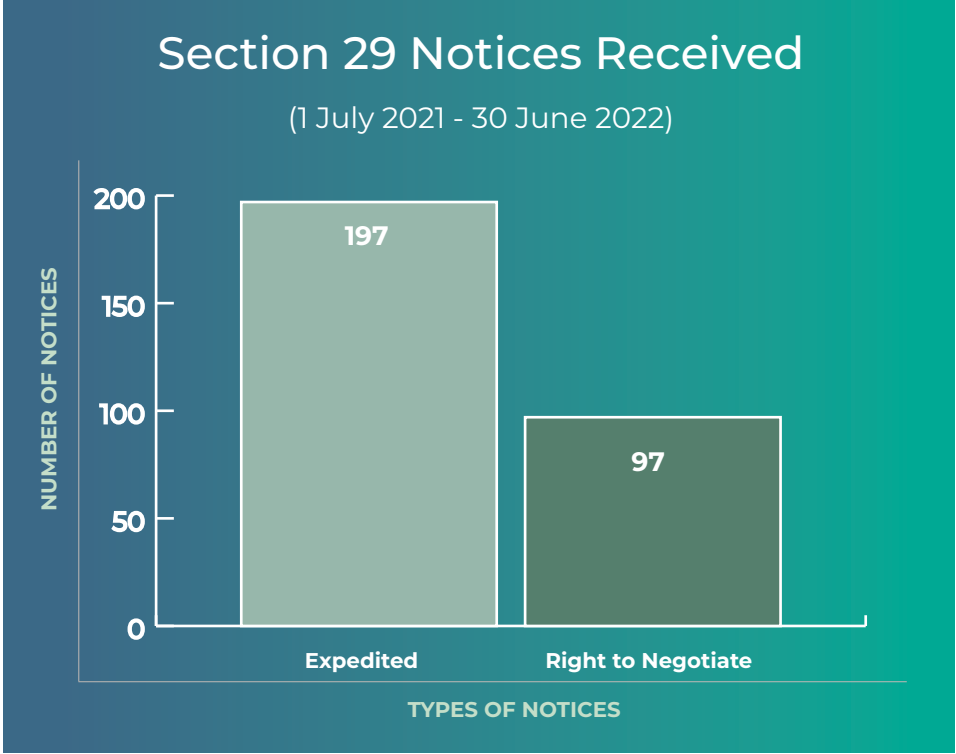


FIGURE 3: Total s29 Notices Received

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.

Future Act Notices Received & Sent Traditional Owner Groups

(1 July 2021 - 30 June 2022)

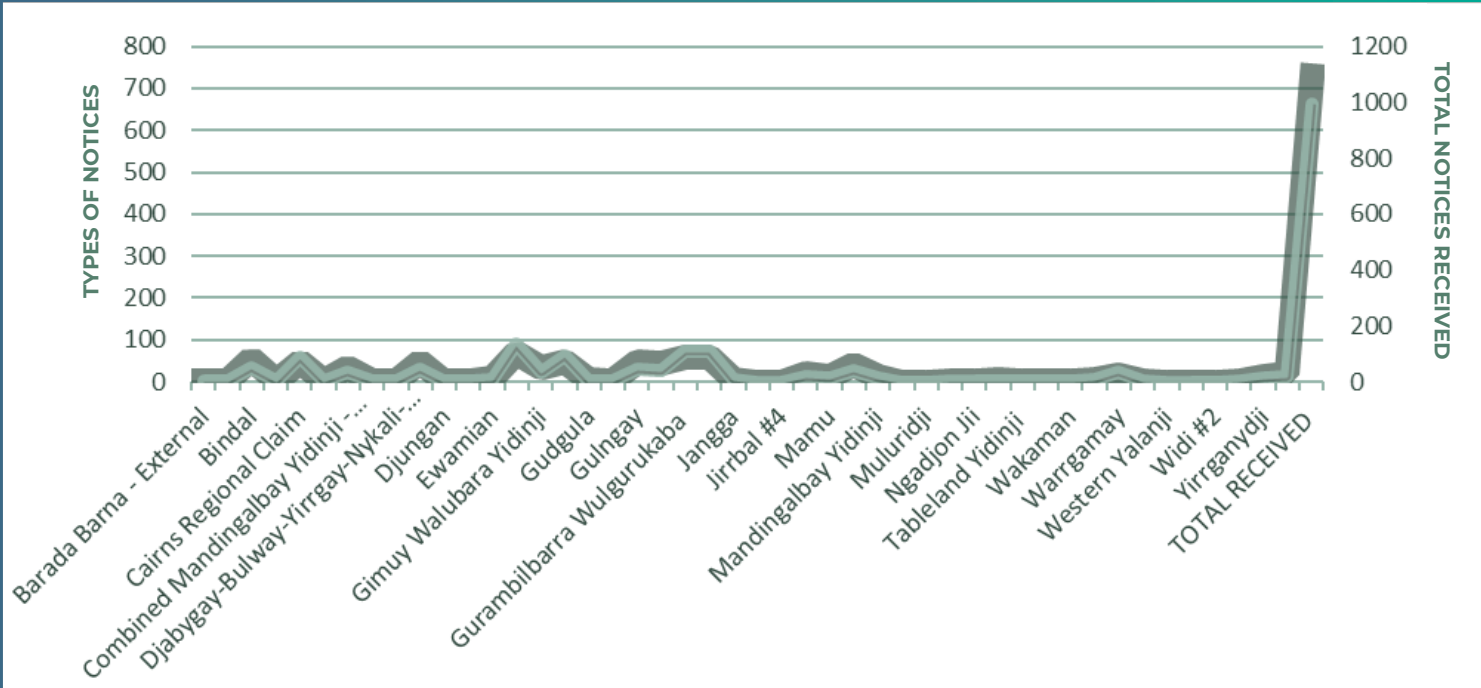


FIGURE 4: Received Notices received and sent - Traditional Owner Groups

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. 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 increased from last year's reporting period (197, up

from 145 in the previous reporting period, noting 97 were in the right to negotiate and not expedited as detailed below which is a significant increase from last reporting year). 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. Figure 5 details the number of these letters sent in the 2021/2022 reporting year.

Monthly MRAN Letters Sent v Tenement Updates

(1 July 2021 - 30 June 2022)

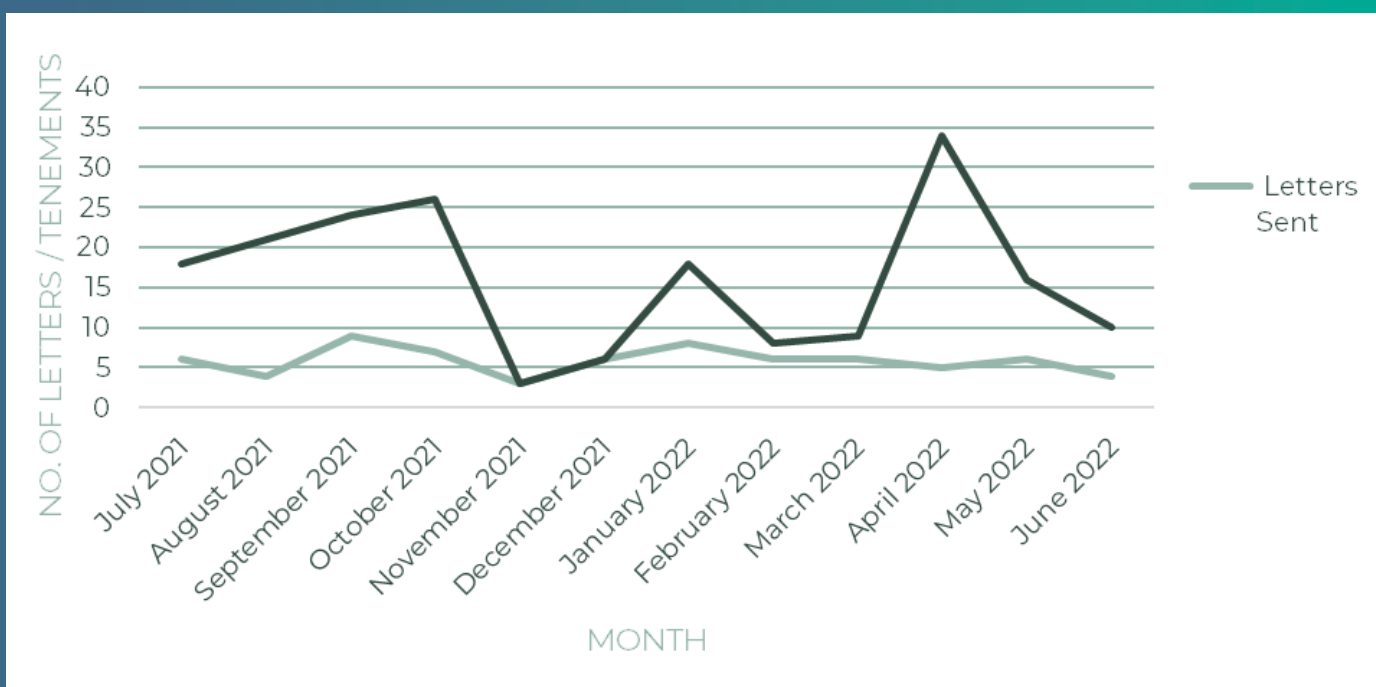


FIGURE 5: Monthly MRAN Letters Sent v Tenement Updates

70 letters were sent to PBCs and Applicants (a decrease from 81 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.

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 97 Section 29 notices were received (up from 12), of which all are being managed through various ancillary agreement negotiations which has been a significant increase as noted above, impacting on the human resources of the FAME Unit. 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.

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.

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. One FADA

was filed by a proponent in this reporting period and it was found that the proponent had not acted in good faith, so the matter reverts to continued negotiations.

There is also the provision to apply to the NNTT to object to a future act being treated under the expedited procedure regime. NQLC filed one objection application in the 2021/2022 reporting period. The tenement was then subsequently withdrawn by the grantee party.

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 value;
- 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.

ILUA Implementation project

The ILUA Implementation Project (reported on in our last six annual reports) is still in stage two as FAME Unit work with a number of PBCs in the implementation, formal review and some renegotiation of

ILUAs. The progression of this project has been impacted on by the large number of Section 29 Notices in the RTN and other large ILUA agreements being negotiated in this reporting period, which have diverted our



staffing resources to urgent negotiations to protect native title rights and interests. There has still been considerable work with this project 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 2021/2022 reporting period the FAME Unit has seen a further increase in non-mining negotiations including negotiations for the development of Cultural Heritage Management Agreements or plans, ILUAs and other agreements for large infrastructure projects as noted above. There were also ILUAs for tenure changes for both third party proponents and for PBCs themselves that will continue to be negotiated into the 2022/2023 reporting year, which may result in higher numbers of reported agreements in future years. In the 2021/2022 reporting period there were 4 ILUAs registered and a further 14 other native title agreements represented in Figure 7. Statistics do not include cultural heritage management agreements of which there were numerous.

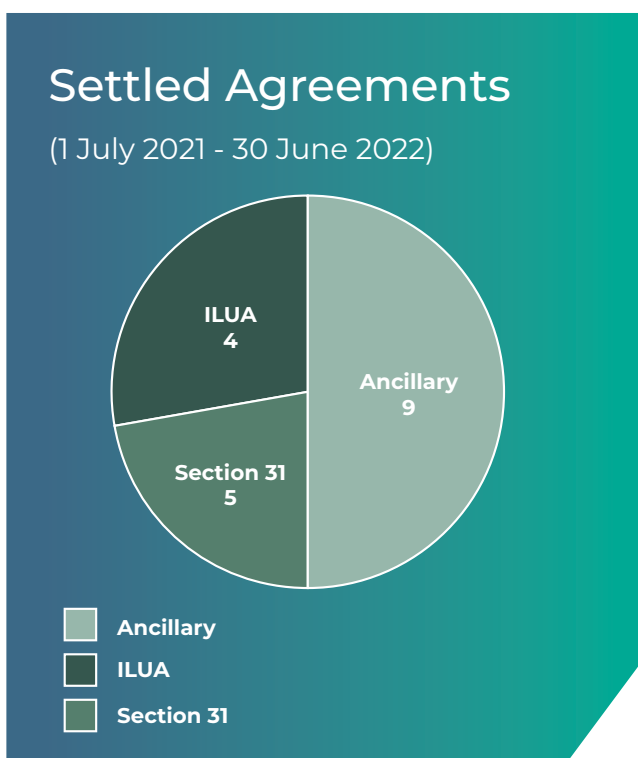


FIGURE 7: Settled Agreements



5.2.3 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 was one further determination and there is now 31 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 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 PBC's 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. There has been a change in this reporting period where the NQLC and not the

National Indigenous Australians Agency (NIAA) is making the final approval within a total budget provided by the NIAA. The NQLC auspices 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.

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 NIAA currently administering the program to accept and consider PBC Support Funding applications. There was 1 new determined PBC in the reporting period as detailed above.

Ultimately at years end, during the 2021/2022 financial year 24 PBCs were approved for PBC Support Funding.

Capacity Development Activities

In addition to auspicings 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 however these were again postponed during the 2021/2022 reporting period.

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 PBSU 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.

A significant governance development in the last 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 and PBCSU has been working with 10 PBCs to date to replace their rule books. This will continue into the next reporting period as human resource constraints of the PBCSU have meant that not all PBCs have been able to access assistance.

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 and has now received pre-approval from Office of the Registrar of Indigenous Corporations

(ORIC) and the Australian Charities and Not-for-profit Commission (ACNC) so the PBCSU can continue to 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.

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

As at the end of the financial year, some external legal and anthropological contracts, and specific grant commitments remained outstanding, however finalisation of these have been committed from the 2021-2022 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 2021-2022.

The NQLC obtained approval from NIAA to expend previous year surplus funds. A new head agreement and project schedule commenced 01 July 2021 and remains in place until 30 June 2023.

The NQLC, on behalf of traditional owner groups in the NQLC's region, engaged with various external proponents in negotiating indigenous land use agreements. These negotiations contributed to activity generated income.

5.4 Developments since 30 June 2022 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 2021-2022 financial year, no other developments have occurred that may significantly affect the NQLC's future operations.

Budgets/Actual by main heads of expenditure and revenue

NTRB FUNCTIONS (Funds utilised under Native Title Funding Agreement)	ACTUAL 2020-21 \$'000	BUDGET 2021-22 \$'000	ACTUAL 2021-22 \$'000	VARIATION (actual minus budget)
Expenditure				
Capital	256,051	38,000	28,484	-9,516
Activities	6,963,169	9,437,175	6,853,847	-2,583,328
Corporate	3,052,074	2,740,688	2,425,789	-314,899
TOTAL	10,271,294	12,215,863	9,308,120	-2,907,743
Income				
PMC Funding	9,146,108	10,004,197	10,004,197	0
Previous Year Unexpended Funds	2,186,608	2,211,166	1,069,923	-1,141,243
Activity Generated Income				
• Administration Fees	162,884		7,318	7,318
• Bank Interest	544	500	538	38
• Meeting Contributions	18,182	0	7,538	7,539
• Project Proponent In- come	782,360	0	163,727	163,727
• Provision of Services	181,951	0	8,900	8,900
• Sale of Assets	-21,373	0	-5,509	-5,509
Other Income	30,147	0	28,597	28,597
TOTAL	12,469,230	12,215,863	11,285,231	-930,632

TABLE 2 - Budgets/Actual by main heads of expenditure and revenue



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 provide that the Board from time to time, in their discretion, can create sub-committees to deal with such matters as the Board may direct. During this reporting period, one sub-committee was formed. In the third quarter of the reporting period, the CEO Recruitment Sub-committee was formed to undertake the process of securing a substantive chief executive officer for the NQLC. We expect a more fullsome report will be provided in the next reporting period.

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).

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.

Meetings attended by the NQLC Board of Directors during the 2021-2022 reporting period.

NO.	DESCRIPTION	DATES	ATTENDEES	LOCATION
BOARD MEETINGS				
1	Board Meeting	28/07/2021 – 29/07/2021	10	Cairns
2	Board Meeting	30/08/2021 – 31/08/2021	10	AV Conference
3	Board Meeting	18/10/2021 – 19/10/2021	12	AV Conference
4	Board Meeting	17/11/2021	7	Atherton
5	Board Meeting	26/11/2021	9	Townsville
6	Board Meeting	18/01/2022 – 19/01/2022	10	Cairns
7	Board Meeting	15/02/2022 – 16/02/2022	11	Mission Beach
8	Board Meeting	10/03/2022 – 11/03/2022	12	Cairns
9	Board Meeting	12/04/2022	6	AV Conference
10	Board Meeting	05/05/2022	12	AV Conference
11	Board Meeting	22/06/2022 – 23/06/2022	10	Townsville
EXECUTIVE COMMITTEE MEETINGS				
1	Executive Committee	15/07/2021	4	Cairns
2	Executive Committee	16/09/2021	3	Cairns
3	Executive Committee	11/10/2021	4	AV Conference
4	Executive Committee	17/03/2022	4	AV Conference
5	Executive Committee	19/05/2022	4	AV Conference

TABLE 3 - Meetings attended by the NQLC Board of Directors during the 2021-2022 reporting period

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.



7.1

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 section 11 for our Annual Financial Report.

7.4

Other External Reviews

No external reviews were conducted on the organisation during the 2021-2022 financial year.



8 Consultants & Competitive TENDERING

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 who has provided previous reports. In the interests of consistency, these persons are 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 figure 8.

NIAA funds for these contract categories are listed in figure 8.

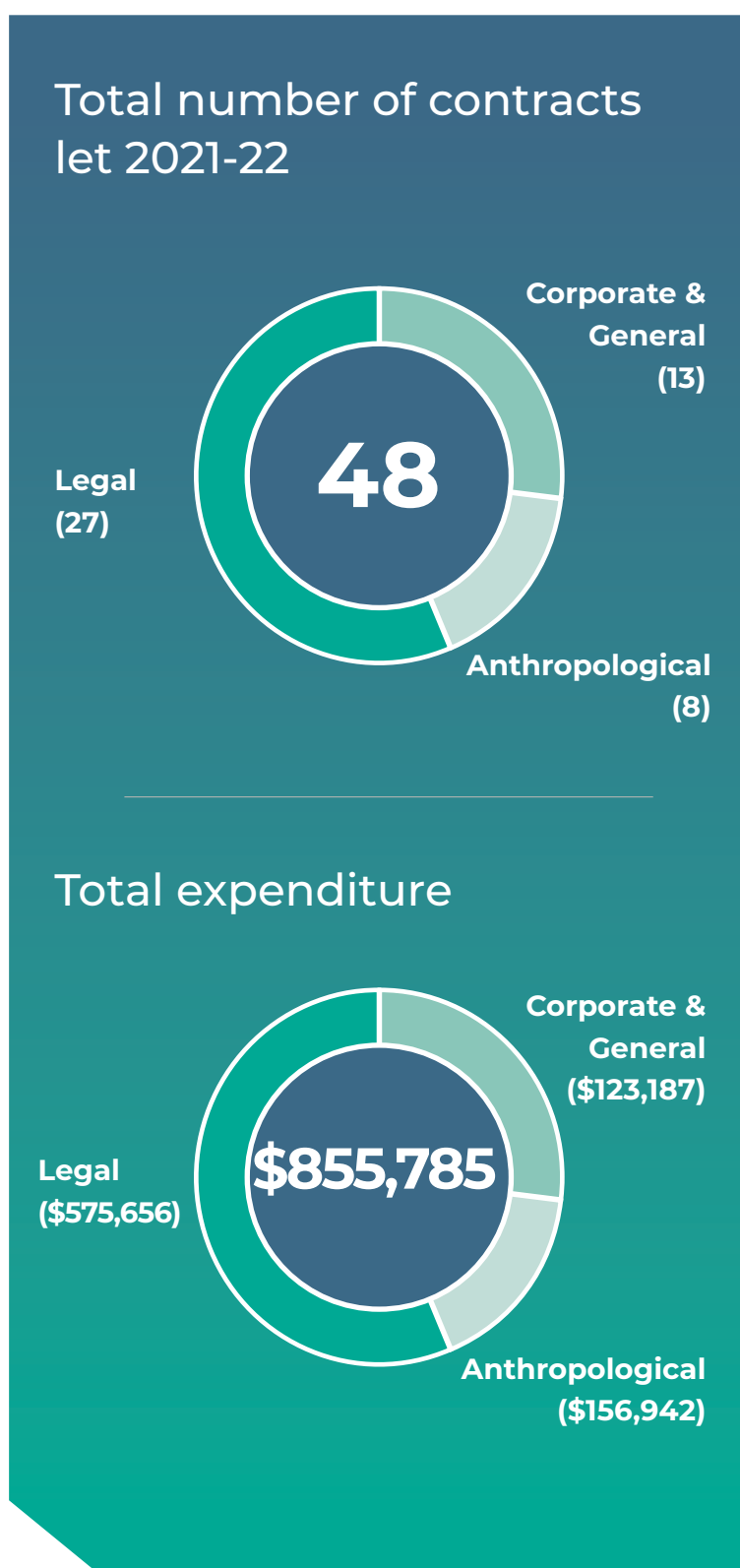


FIGURE 8 - Consultancy information 2021-2022 financial year

9 Management of HUMAN RESOURCES

9.1 Workforce Planning, Staff Turnover and Retention

As at 30 June 2022 NQLC had 39 staff, of which 25.64% were Indigenous.

The Organisational Structure in section 9.3 provides a detailed list of all positions.

During this reporting period there was a turnover of six staff, all of whom resigned from their positions.

25.64%
Indigenous
staff



85%
Retention
rate



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, Native Title Forums and Native Title Intensive webinars, taxation, payroll and FBT training, HR and financial conferences, mining agreement workshops, contract and document management drafting training, and anthropological professional writing workshop.

Other training throughout the year included CPR renewals, cultural awareness and team building activities.

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

9.3



9.4 Impact and features of Enterprise Agreement

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

9.5 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.

9.6 Indemnities and Insurance

The NQLC holds Professional Indemnity Insurance cover up to ten million dollars, at a premium of \$42,062 per annum. This insurance covers Directors and Officers. During this period there have been no claims made under this policy.

TABLE 4: Comparison on staffing numbers from 2020-21 to 2021-22

NO. OF STAFF 2021-22 (AS AT 30 JUNE 2022)	POSITION	NO. OF STAFF 2020-21 (AS AT 30 JUNE 2021)
1	Chief Executive Officer	1
1	Principal Legal Officer	1
1	Chief Financial Officer	1
11	Lawyers	11
0	Paralegal	1
4	Anthropologists	5
2	Project Officers	2
19	Administration & Other Officers	17
39	Total Number of Staff	39

10 Summary of NATIVE TITLE CONSENT DETERMINATIONS

10.1 Summary of native title consent determinations represented by the NQLC in 2021-2022

There was one native title consent determination during the 2021-2022 reporting. On Thursday 18 August 2021, the Federal Court recognised the Warrgamay People's rights and interests to more than 185,000 hectares of land and water. Due to the Covid restrictions in place at the time this hearing took place via videoconference; a first for the NQLC.

Warrgamay People (QUD882/2015)

SHORT NAME	Warrgamay People
CASE NAME	Ryan (Snr) on behalf of the Warrgamay People v State of Queensland
DETERMINATION TYPE	Claimant
STATE OR TERRITORY	Queensland
LEGAL PROCESS	Consent
DETERMINATION OUTCOME	Native title exists in the entire determination area
LOCAL GOVERNMENT AREA(S)	Cassowary Coast Regional Council, Charters Towers Regional Council, Hinchinbrook Shire Council, Tablelands Regional Council
DETERMINATION DATE	18/08/2021
DATE/S OF EFFECT	18/08/2021
REGISTERED NATIVE TITLE BODY CORPORATE	Warrgamay Traditional Owners Aboriginal Corporation

10.2

Summary of native title consent determinations represented by the NQLC

DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
18/08/2021	QUD882/2015	Warrgamay People	Warrgamay Traditional Owners Aboriginal Corporation
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
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

DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
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 Mandingalbaj Yidinji - Gunggandji	Gunggandji-Mandingalbaj Yidinji Peoples PBC Aboriginal Corporation RNTBC
2/08/2012	QUD208/1997	Djungan People #1	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
2/08/2012	QUD6022/1998	Djungan People #2	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
2/08/2012	QUD6116/1998	Djungan People #3	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
2/08/2012	QUD6036/2001	Djungan People #4	Nguddaboolgan Native Title Aboriginal Corporation RNTBC
1/08/2012	QUD85/2005	Gugu Badhun People #2	Gugu Badhun Aboriginal Corporation RNTBC
19/12/2011	QUD6013/2001	Combined Gunggandji	Gunggandji PBC Aboriginal Corporation RNTBC
14/12/2011	QUD6035/2001	Muluridji People #2	Muluridji Tribal Aboriginal Corporation RNTBC
14/11/2011	QUD6208/1998	Muluridji People	Muluridji Tribal Aboriginal Corporation RNTBC
1/09/2011	QUD6003/2003	Djiru People #2	Djiru Warrangburra Aboriginal Corporation RNTBC

DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITLE BODY CORPORATE
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

2021-2022 ANNUAL FINANCIAL REPORT

North Queensland Land Council
Native Title Representative Body
Aboriginal Corporation

ABN: 19 047 713 117

Appointed Auditors: Grant Thornton

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Abbreviations

ATSIC	Aboriginal and Torres Strait Islander Commission
CEO	Chief Executive Officer
CFO	Chief Financial Officer
NIAA	National Indigenous Australians Agency
PBC	Prescribed Body Corporate

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 2022 and the auditor's report thereon.

Operating and financial review

The net deficit from ordinary activities after income tax amounted to \$235,977 (2021 surplus: \$360,296).

State of affairs

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

Principal activities

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

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

Distributions

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

Directors

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

Richard Hoolihan	Chairperson and Director – appointed 18 January 2022
Experience	Training Manager Trainer and assessor TAFE Teacher
Ward	Charters Towers/Hughenden
Traditional Owner	Gugu Badhun/ / Nadjonji
Rona Hart	Deputy Chairperson and Director
Qualifications	Certificate in Corporate Governance & Financial Management Certificate III in Business Administration including Medical Receptionist
Experience	Member/Director Giringun Aboriginal Corporation Indigenous Member SISP (Terrain NRM) Member/Director Community Controlled Health Service (10+years)
Ward	Innisfail
Traditional Owner	Djiru
Joann Schmider	Treasurer and Director
Qualifications	Certificate IV in Governance; Indigenous Leadership; Community Culture; Local Government; Natural Disasters Resilience Leadership; and Training and Assessment Bachelor of Education and DipT (Prim) PhD Candidate Graduate Certificate in Social Administration (Community Development), Indigenous Research and Research Methods Graduate, Australian Institute of Company Directors
Experience	Representative Mamu Native Title Claim Applicant, 2007-13 and member of working group Currently a director on two RNTBC's, one local, one regional and one State level Indigenous legal entity Member of three Government appointed committees, two industry bodies, three national and one regional Indigenous network Appointed life member of a culture and arts regional entity
Ward	Tablelands
Traditional Owner	Mamu – Waribarra dialect and locality group, Dyirbal language nation
Sarah Addo	Correspondence Secretary and Director
Qualifications	Certificate III in Business Certificate III in Social Housing Certificate III in Primary Health Care Certificate IV in Justice Certificate 1, 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 Bera

Errol Neal	Director
Qualifications	Certificate IV in Business Governance
Experience	Indigenous Cultural Educator and Performer Mayor of Yarrabah Aboriginal Shire Council Qld (2012 – 2016) 30 Years Activist on the issues of Social Justice and Land Rights Chairperson of NQLC Board (2012 – 2015)
Ward	Yarrabah
Traditional Owner	Gunggandji / Djungan
Angelina Akee	Director
Experience	President of Townsville ABIS Community Housing Cooperative (MABO 30 year Celebration) Deputy Chair for Aboriginal TS Islander Housing Peak QLD Deputy Chair for Aboriginal TS Islander Health Service Advisory Council Member – Queensland Government Housing Outcome for Older Women 55 years & older Elder advisor and life member Garbutt Magpies Sporting Association
Ward	Townsville/Ayr
Traditional Owner	Bindal / Juru
Gary Mooney	Director
Qualifications	Certificate IV in Business Governance
Experience	19 years of involvement with Murri Watch 3.5years as a Police Liaison Officer as well as experience in the Housing Co-operative
Ward	Proserpine/Mackay
Traditional Owner	Yuibera
Danny Hooligan	Director
Experience	Former Police Liaison Officer of Mount Garnet Police Station Founding member of the North Queensland Land Council
Ward	Mount Garnet
Traditional Owner	Warrungu
Kaylene Malthouse	Director
Qualifications	Certificate IV in Business Governance Certificate II in Indigenous Leadership AILC 2015 Certificate III in Indigenous Leadership AILC 2016
Experience	Past Representative for the Standing Independent Selection Panel Employed by the Department of Communities to April 2017 Co-Convenor for 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
Warren Martens	Director
Qualifications	Certificate III in Disability Support
Experience	Rail Safety Officer Customer Service Support Disability Support Worker
Ward	Cairns
Traditional Owner	Kunggandji Kamoi – Yarraburra Gurrabuna & Ko Bera

Nicole Huxley	Director – appointed 12 April 2022
Qualifications	Certificate IV in Business
Experience	20 years Management/CEO/Community and Business Development 10 years Youth, Women and Domestic Violence Services
Ward	Tully
Traditional Owner	Gudjala
Delena Foster	Director – appointed 18 January 2022
Experience	Coordinator / Manager Kootana Women's Centre (1995-2009) Founding Member Palm Island Vision Plan (1997-2005) Chairperson / Director Goodoo Aboriginal Corporation for Day Care (1997-2009) Mayor Palm Island Aboriginal Shire Council(2007-2008) Manager Bwgcolman Management Services (2018-2021)
Ward	Palm Island
Traditional Owner	Bwgcolman, Kuku Yalanji, Kuku Imudji, Yidinji
Samson Backo	Chairperson and Director – resigned 14 March 2022
Experience	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
Patricia Dallachy	Director – ceased 27 November 2021
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
Janet Lymburner	Director – ceased 27 November 2021
Ward	Palm Island
Traditional Owner	Juru / Birri Gubba

Corporation Secretary

Mr Graham O'Dell held the position of Corporation Secretary from 12 July 2021 to 17 February 2022.

Ms Rhonda Jacobsen was appointed to the position of Corporation Secretary on 18 February 2022. She holds the qualifications of Bachelor of Arts, Bachelor of Laws and Master of Mining Law and Policy. She has more than 19 years of experience as a Practising Solicitor and is currently the Interim Chief Executive Officer for the Corporation.

Directors' meetings

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

Director	No of board meetings attended	No of board meetings eligible to attend	No of executive meetings attended	No of executive meetings eligible to attend
Richard Hoolihan	6	6	1	1
Rona Hart	9	12	3	4
Joann Schmider	12	12	1	1
Sarah Addo	9	10	1	1
Errol Neal	11	12	3	3
Angelina Akee	10	12	3	3
Gary Mooney	9	12	-	-
Danny Hooligan	10	12	-	-
Kaylene Malthouse	11	12	-	-
Warren Martens	11	12	-	-
Nicole Huxley	2	2	-	-
Delena Foster	5	6	-	-
Samson Backo	7	9	3	3
Patricia Dallachy	4	5	-	-
Janet Lymburner	2	5	-	-

At the Ward elections held 12 November 2021 directors were elected for each Ward for the 2021-2023 term with the exception of the Charters Towers/Hughenden and Palm Island Wards, where there were no results. The 2021 Corporation's Annual General Meeting was held in Townsville on 27 November 2021.

Proceedings on behalf of the Corporation

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

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

Auditor's independence declaration

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

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

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



Director



Director

Dated at CAIRNS this 6TH day of OCTOBER 2022

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 2022, 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, 6th October 2022

Statement of comprehensive income

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Revenue	7	9,214,460	10,554,106
Gain on sale of property, plant and equipment		20,328	8,774
		<u>9,234,788</u>	<u>10,562,880</u>
Expenses			
Contractors and consultants	8	1,197,354	791,483
Director expenses		139,203	230,845
Motor vehicles		27,446	30,357
Travel and meetings		197,842	243,700
Employee expenses	9	4,865,384	5,249,248
Rent		47,225	44,153
Interest		7,607	12,020
Service expenses	10	2,404,678	2,493,771
Depreciation and amortisation expenses			
Property, plant and equipment		123,003	127,377
Intangible assets		77,541	61,384
Right-of-use assets		111,302	111,147
Other expenses	11	271,503	806,012
		<u>9,470,088</u>	<u>10,201,497</u>
Results from operating activities		<u>(235,300)</u>	<u>361,383</u>
Finance costs		677	1,087
Net finance costs		<u>677</u>	<u>1,087</u>
Net surplus (deficit) before tax		<u>(235,977)</u>	<u>360,296</u>
Income tax expense	5.5	-	-
Net surplus (deficit)		<u>(235,977)</u>	<u>360,296</u>
Other comprehensive income		-	-
Total comprehensive income (loss)		<u>(235,977)</u>	<u>360,296</u>

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

Statement of financial position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Cash and cash equivalents	12	4,901,755	3,903,839
Trade and other receivables	13	217,234	434,054
Prepayments	14	109,219	114,707
Current assets		5,228,208	4,452,600
Property, plant and equipment	15	1,610,152	1,755,609
Right-of-use assets	16	55,599	166,721
Intangible assets	17	200,070	249,127
Non-current assets		1,865,821	2,171,457
Total assets		7,094,029	6,624,057
Liabilities			
Trade and other payables	19	946,653	1,071,486
Contract liabilities	20	3,406,646	2,425,749
Employee benefits	21	424,735	437,023
Lease liabilities	22	71,984	120,537
Current liabilities		4,850,018	4,054,795
Employee benefits	21	120,759	138,049
Lease liabilities	22	-	71,984
Non-current liabilities		120,759	210,033
Total liabilities		4,970,777	4,264,828
Net assets		2,123,252	2,359,229
Equity			
Retained surplus		2,123,252	2,359,229
Total equity		2,123,252	2,359,229

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

Statement of changes in equity

For the year ended 30 June 2022

Retained surplus

	2022 \$	2021 \$
Balance at 1 July	2,359,229	1,998,933
Total comprehensive income		
Net surplus (deficit)	(235,977)	360,296
Total other comprehensive income		
Total comprehensive income	2,123,252	2,359,229
Balance at 30 June	2,123,252	2,359,229

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

Statement of cash flows

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from government grants		10,004,198	8,516,952
Payments to suppliers and employees		(9,083,040)	(9,447,090)
Cash generated from operating activities		921,158	(930,138)
Interest received		538	543
Other receipts		190,245	1,177,195
Net cash from/ (used in) operating activities	23	1,111,941	247,600
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		20,328	8,774
Acquisition of property, plant and equipment		22,275	(94,919)
Acquisition of intangibles		(28,484)	(126,122)
Net cash from/ (used in) investing activities		14,119	(212,267)
Cash flows from financing activities			
Payment of lease liabilities		(128,144)	(124,586)
Net cash from/ (used in) financing activities		(128,144)	(124,586)
Net increase (decrease) in cash and cash equivalents		997,916	(89,253)
Cash and cash equivalents at 1 July	12	3,903,839	3,993,092
Cash and cash equivalents at 30 June	12	4,901,755	3,903,839

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

Notes to the financial statements

1 Reporting entity

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

2 Basis of accounting

Statement of compliance

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

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

Basis of measurement

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

Economic dependency and going concern

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

The Corporation is a not-for-profit entity and is reliant on government funding in order to continue its operations.

The Corporation has been approved core operational and PBC Support funding for the year 2022-2023 and the Head Agreement and Project Schedule to reflect this funding arrangement became effective 1 July 2021. The Corporation has received official re-recognition as a Native Title Representative Body Aboriginal Corporation until 30 June 2023.

Funding is expected to be ongoing. There have been no indications to date that funding will cease beyond the current funding period. At the recent CEO/CFO Forum in Canberra attended by senior management representatives from Native Title Representative Bodies and Service Providers, funding discussions were forward focused.

Applications for re-recognition are expected to be received by the Minister for Indigenous Australians in December 2022 in preparation for recognition beyond the current recognition period. Funding Agreement periods are reflective of re-recognition periods. It is anticipated that the Corporation will receive future recognition for a minimum period of at least two years, with ensuing funding to reflect the recognition period.

The Corporation's priorities over the coming years are: the conduct of research in those areas that are not yet determined; the prosecution of current claims to secure recognition of native title rights and interests; lodgement of future native title applications pursuant to the research findings; on-going support for established PBC's and support for new PBC's as they are determined; and, pursuit of compensation claims where native title rights and interests have been impacted and compensation arises.

3 Functional and presentation currency

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

4 Use of judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the Corporation's accounting policies and the reported amounts of assets, liabilities, income and expenses. 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 22. 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.

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.

5 Significant accounting policies

New and amended standards adopted

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

The following Accounting Standards and Interpretations are most relevant to the Corporation:

AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities. The Corporation has adopted AASB 1060 from 1 July 2021. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel, related parties and financial instruments.

The above standard did not have any impact on the amounts recognised in prior periods and is not expected to significantly affect the current or future periods.

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

5.1 Revenue recognition

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

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

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

Fee income

Revenue arising from fees is recognised at a point in time when the performance obligations 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.

5.2 Grants and other contributions

Grants under AASB 15

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

Grants under AASB 1058

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

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

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

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

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

5.3 Finance income and finance costs

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

5.4 Employee benefits

Short-term benefits

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

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 2022 were \$602,892 (2021: \$647,648).

Other long-term employee benefits

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

Termination benefits

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

5.5 Income tax

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

5.6 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.

5.7 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 expense.

Subsequent expenditure

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

Depreciation

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

The 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.

5.8 Financial instruments

Recognition, initial measurement and derecognition

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

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

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

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

Classification and subsequent measurement

Financial assets

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

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

Classifications are determined by both:

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

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

Financial assets at amortised cost

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

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

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

Financial liabilities

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

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

5.9 Impairment

Non-derivative financial assets

Financial assets and contract assets

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

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

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

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

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

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

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

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

Trade and other receivables and contract assets

The Corporation makes use of a simplified approach in accounting for trade and other receivables as well as contract assets 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 2022 and has determined that no impairment is required at that date.

Non-financial assets

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

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

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

Impairment losses are recognised in expenses.

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

5.10 Provisions

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

5.11 Leases

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

As a lessee

At commencement or on modification of a contract that contains a lease component, the Corporation allocates the consideration in the contract to each lease component on the basis of its relative stand-alone price. 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 asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

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

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

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

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

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

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

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

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

6 Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning after 1 July 2022 and have not been applied in preparing these financial statements. The Corporation has not yet assessed the impact of these new or amended standards, although it is not expected to be significant.

Accounting for Cloud computing or Software as a Service (SaaS) arrangement

IFRIC (the International Financial Reporting Interpretations Committee, a committee of the International Accounting Standards Board) has recently addressed in an Agenda Decision how a customer should account for costs of configuring or customizing a supplier's application software in a Cloud Computing or Software as a Service (SaaS) arrangement. It was determined by IFRIC that sufficient guidance exists within the relevant accounting standards that no amendments to Accounting Standards was required.

Management has assessed the impact of the Agenda Decision from IFRIC and has reviewed the accounting treatment of configuration costs vs customisation costs as outlined in the Agenda Decision.

Management confirmed there were no reclassification or change in amounts recognised in the statement of comprehensive income or statement of financial position, in either the current or prior period presented.

7 Revenue

Revenue streams

	2022 \$	2021 \$
Revenue from contracts with customers		
Grants received (under AASB 15)	10,004,198	9,146,108
Grant balances at 1 July	2,211,165	2,441,425
Grant balances at 30 June	(3,191,686)	(2,211,165)
	9,023,677	9,376,368
Fee income	190,245	1,127,195
	9,213,922	10,503,563
Other revenue		
Grants and donations (under AASB 1058)		
Interest	538	543
Sundry	-	50,000
	9,214,460	10,554,106

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.

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.

8 Contractors and consultants

	2022 \$	2021 \$
Accounting and auditing	38,349	43,459
Anthropological	424,308	168,586
Legal	464,746	391,767
IT	20,745	449
Other	249,206	187,222
	<u>1,197,354</u>	<u>791,483</u>

9 Employee expenses

	2022 \$	2021 \$
Wages, salaries	4,136,088	4,613,177
Leave and other entitlements	70,552	(68,291)
Superannuation	602,892	647,648
Professional development and training	32,211	33,140
Fringe benefits tax	9,588	13,166
Other employee expenses	14,053	10,408
	<u>4,865,384</u>	<u>5,249,248</u>

10 Service expenses

	2022 \$	2021 \$
Administration	266,760	263,340
Communications	258,490	426,243
PBC support	1,759,663	1,609,763
Repairs and maintenance	15,932	14,291
Supplies and consumables	73,872	120,799
Other	29,961	59,335
	<u>2,404,678</u>	<u>2,493,771</u>

11 Other expenses

	2022 \$	2021 \$
Proponent expenses	163,727	782,360
Managed grant expenses	107,776	23,652
	<u>271,503</u>	<u>806,012</u>

12 Cash and cash equivalents

	2022 \$	2021 \$
Cash on hand	3,474	4,646
Cash at bank	4,898,281	3,899,193
Cash and cash equivalents in the statement of cash flows	<u>4,901,755</u>	<u>3,903,839</u>

13 Trade and other receivables

	2022 \$	2021 \$
Current		
Trade receivables	112,249	296,113
Less: Allowance for impairment losses	-	-
	112,249	296,113
Deposits	45,132	47,932
GST receivable	59,853	90,009
	217,234	434,054

Expected credit loss assessment for customers at 30 June 2022

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 2022 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 2022 is nil.

14 Prepayments

	2022 \$	2021 \$
Insurance	76,259	73,149
Rent	15,187	14,726
Other	17,773	26,832
	109,219	114,707

15 Property, plant and equipment

Reconciliation of carrying amount

	Land	Buildings	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Leasehold Improvements	Capital Works in Progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost								
Balance at 1 July 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	-	2,710,765
Depreciation and impairment								
Balance at 1 July 2021	290,000	1,547,004	60,156	376,838	421,203	15,564	-	2,710,765
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	(62,236)	-	-	-	(62,236)
Transfers	-	-	-	-	-	-	-	-
Balance at 30 June 2022	290,000	1,547,004	60,156	314,602	421,203	15,564	-	2,648,529
Depreciation and impairment								
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)
Balance at 1 July 2021	-	(400,867)	(47,478)	(192,532)	(306,346)	(7,934)	-	(955,157)
Additions	-	(49,529)	(1,158)	(35,775)	(32,093)	(4,447)	-	(123,002)
Disposals	-	-	-	39,782	-	-	-	39,782
Balance at 30 June 2022	-	(450,396)	(48,636)	(188,525)	(338,439)	(12,381)	-	(1,038,377)
Carrying amounts								
At 1 July 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	-	1,755,608
At 30 June 2022	290,000	1,096,608	11,520	126,077	82,764	3,183	-	1,610,152

16 Right-of-use assets

Reconciliation of carrying amount

	Property \$	Total \$
Cost		
Balance at 1 July 2020	389,015	389,015
Additions	-	-
Disposals	-	-
Balance at 30 June 2021	389,015	389,015
Balance at 1 July 2021	389,015	389,015
Additions	180	180
Disposals	-	-
Balance at 30 June 2022	389,195	389,195
Depreciation and impairment		
Balance at 1 July 2020	(111,147)	(111,147)
Depreciation for the year	(111,147)	(111,147)
Disposals	-	-
Balance at 30 June 2021	(222,294)	(222,294)
Balance at 1 July 2021	(222,294)	(222,294)
Depreciation for the year	(111,302)	(111,302)
Disposals	-	-
Balance at 30 June 2022	(333,596)	(333,596)
Carrying amounts		
At 30 June 2021	166,721	166,721
At 30 June 2022	55,599	55,599

The Corporation leases office space at 19 Stanley Street for its Townsville office under a lease agreement of 3 years and 6 months ending on 14 January 2023 with an option to extend for 3 years. Management will not be exercising this option and are currently seeking an alternative premises. The lease contains an annual pricing mechanism based on a fixed 3 % increase at each anniversary of the lease inception.

17 Intangible assets

Reconciliation of carrying amount

	Document Management System \$	Other software \$	Total \$
Cost			
Balance at 1 July 2020	249,894	16,455	266,349
Additions	126,122	-	126,122
Disposals	-	-	-
Balance at 30 June 2021	376,016	16,455	392,471

	Document Management System \$	Other software \$	Total \$
Balance at 1 July 2021	376,016	16,455	392,471
Additions	15,680	12,804	28,484
Disposals	-	-	-
Balance at 30 June 2022	391,696	29,259	420,955
Depreciation and impairment			
Balance at 1 July 2020	(75,637)	(6,323)	(81,960)
Depreciation for the year	(56,884)	(4,500)	(61,384)
Disposals	-	-	-
Balance at 30 June 2021	(132,521)	(10,823)	(143,344)
Balance at 1 July 2021	(132,521)	(10,823)	(143,344)
Depreciation for the year	(75,444)	(2,097)	(77,541)
Disposals	-	-	-
Balance at 30 June 2022	(207,965)	(12,920)	(220,885)
Carrying amounts			
At 30 June 2021	243,495	5,632	249,127
At 30 June 2022	183,731	16,339	200,070

18 Financial instruments – fair values

Accounting classifications and fair values

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

	Carrying amount	
	2022 \$	2021 \$
Financial assets measured at amortised cost		
Cash and cash equivalents	4,901,755	3,903,839
Other investment – term deposits	-	-
Trade and other receivables	217,234	434,054
	<u>5,118,989</u>	<u>4,337,893</u>
Financial liabilities measured at amortised cost		
Trade and other payables	946,653	1,071,486
Lease liabilities	71,984	192,521
	<u>1,018,637</u>	<u>1,264,007</u>

19 Trade and other payables

	2022 \$	2021 \$
Trade payables	172,175	328,403
Liability for annual leave	452,706	347,909
PAYG payable	63,352	136,014
Payroll liabilities	258,420	259,160
	<u>946,653</u>	<u>1,071,486</u>

20 Contract liabilities

	2022 \$	2021 \$
Grants under AASB 15	3,191,686	2,211,165
Amounts received in advance (proponent funds)	214,960	214,584
	<u>3,406,646</u>	<u>2,425,749</u>

21 Employee benefits

	2022 \$	2021 \$
Current		
Long service leave	<u>424,735</u>	<u>437,023</u>
Non-current		
Long service leave	<u>120,759</u>	<u>138,049</u>
Balance at 1 July	575,072	670,385
Provision made during the year	116,088	55,268
Provisions used during the year	(145,666)	(150,581)
Balance at 30 June	<u>545,494</u>	<u>575,072</u>

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 at 30 June 2022 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.

22 Leases

Leases as lessee

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.

Leases under AASB 16	2022	2021
	\$	\$
Interest on lease liabilities	7,607	12,020
Lease liabilities		
	2022	2021
	\$	\$
Current		
Lease liabilities	71,984	120,537
Non-current		
Lease liabilities	-	71,984

Maturity analysis of future lease payments

Lease liabilities are payable as follows:

	2022	2022	2022
	\$	\$	\$
	Future minimum lease payments	Interest	Present value of minimum lease payments
Less than one year	74,820	2,836	71,984
Between one and five years	-	-	-
More than five years	-	-	-
	74,820	2,836	71,984

23 Reconciliation of cash flows from operating activities

	2022 \$	2021 \$
Net surplus	(235,977)	360,296
<i>Adjustments for:</i>		
Depreciation	123,003	127,376
Amortisation – intangibles	77,541	61,384
Amortisation – leased assets	111,302	111,147
Loss/(Gain) on sale of property, plant and equipment	(20,328)	(8,774)
	55,541	651,429
<i>Changes in:</i>		
Trade and other receivables	216,820	(308,028)
Prepayments	5,488	(19,020)
Trade and other payables	(124,834)	290,043
Contract liabilities	3,406,646	2,157,894
Provisions and employee benefits	(29,578)	(95,313)
Deferred income/revenue, including government grant	(2,425,749)	(2,441,425)
Interest paid	7,607	12,020
Net cash from operating activities	1,111,941	247,600

24 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:

	2022 \$	2021 \$
Short-term employee benefits	458,854	639,568
Post-employment benefits	70,528	88,909
Other long-term benefits	50,784	8,077
Termination benefits	60,971	-
	641,136	736,554

Compensation of the Corporation's key management personnel includes salaries, non-cash benefits and contributions to a post-employment superannuation accumulation account.

Loans to key management personnel

No loans have been made to key management personnel during the year (2021: \$Nil).

Key management personnel and director transactions

A number of key management personnel, or their related parties, hold positions in other entities that result in them having control or significant influence over these entities.

A number of these entities transacted with the Corporation during the year. The terms and conditions of the transactions were no more favourable than those available, or which might reasonably be expected to be available, in similar transactions with non-director related entities on an arm's length basis.

The aggregate value of transactions and outstanding balance relating to directors and entities over which they have control or significant influence were as follows:

		Transactions values for the year ended 30 June		Balance outstanding as at 30 June	
		2022	2021	2022	2021
		\$	\$	\$	\$
Choorechillum Ngadjon Jii PBC	Sale of postage charges	171	-	171	-
Jumbun Limited	Purchase of meeting expenses	3,244	-	-	-

From time to time directors of the Corporation, or their related entities, may buy goods for the Corporation. These purchases are on the same terms and conditions as those entered into by other Corporation employees or customers.

25 Expenditure commitments

The Corporation has expenditure commitments totalling \$1,888,347 at reporting date, but not provided for in the financial statements, which relate to corporate consultancy, contested litigation and counsel fees, unspent PBC auspice funds and unspent IAS grants.

26 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.

27 Auditor's remuneration

	2022 \$	2021 \$
Audit services		
Auditors of the Corporation – Grant Thornton		
Audit of financial statements	34,200	40,000
Other regulatory audit services	4,149	3,459
	<u>38,349</u>	<u>43,459</u>

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 2017*, including:
 - i giving a true and fair view of the Corporation's financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and
 - ii complying with Australian Accounting Standards – Simplified 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 *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



Date

Independent auditor's report

To the Members of North Queensland Land Council
Native Title Representative Body Aboriginal Corporation

Report on the audit of the financial report

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 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of 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 2022 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards - *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Corporations Regulations 2001* and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Act.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

The directors are responsible for the other information. The other information comprises the information included in the Corporation's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

Grant Thornton Audit Pty Ltd
Chartered Accountants

H A Wilkes
Partner – Audit & Assurance

Cairns, 6 October 2022

Grant Thornton Audit Pty Ltd



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







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