



# Annual Report

2022-2023

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

Preparation of this report is funded by the National Indigenous Australians Agency.

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# Cover Art



## ‘Twinkling Star (Bularr)’

(Dark brown)

by **JEDESS HUDSON**

### Story:

*‘How magical is it sitting under the clear sky, watching the stars sparkle and shine brightly, as the sun rises and sets?’*

*For us, as Aboriginal people, the sky are maps and storybooks for us to read.*

*Depending on the season and time of year the sky provides us with so many beautiful colours that are truly magical and fully appreciated when we get to witness it in person.’*



### About the Artist:

Jedess Hudson is a descendant from the Ewamian and Western Yalanji people of North Queensland. An established Aboriginal creative contributing to the art and community sector for many years.

On her creative journey, Jedess has continued to draw deeply from her traditional homelands. The land, seasons, bush tucker, flora and fauna are aspects that are inspired and incorporated into her art practice.

Growing up Jedess was taught to be aware of her surroundings especially in nature and analyse the things that make up our diverse landscape.

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Explore Jedess Hudson’s latest collections by visiting her official website at [jedesshudson.com.au](http://jedesshudson.com.au). You can also follow Jedess on her creative journey on Instagram, Facebook, and TikTok.



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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 km<sup>2</sup>, with approximately 411,164 km<sup>2</sup> of this being land (see Figure 1).

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

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

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

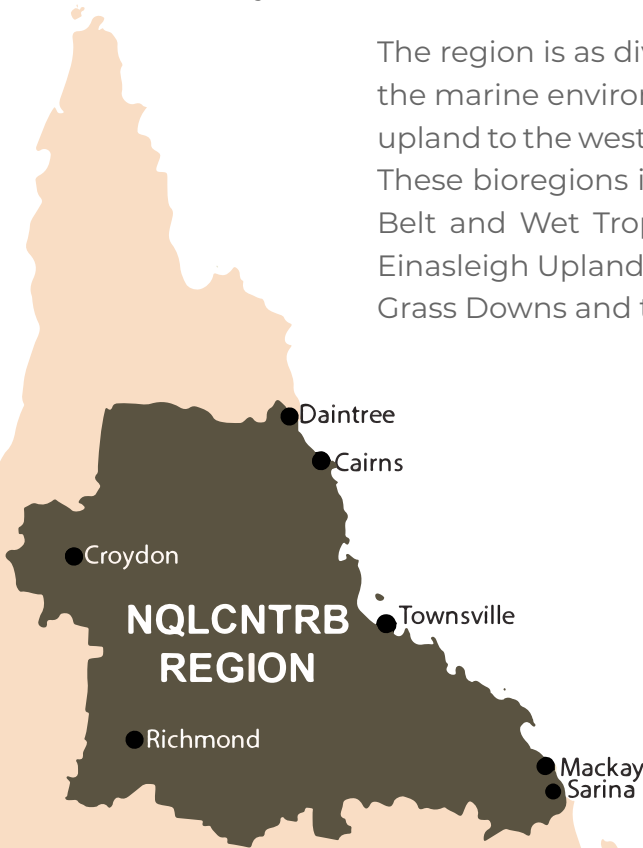


FIGURE 1:  
The Area of Responsibility of the NQLC Native Title Representative Body

# 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.



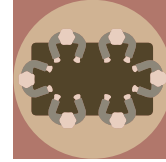
Maintenance of a harmonious and productive workplace conducive to the achievement of native title and other outcomes.



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

# 2

# Board of DIRECTORS



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.

## Ward Meetings (Elections)

No ward elections took place in this reporting period. In accordance with the NQLC rule book, elections will take place in the NQLC's 10 representative wards in the second half of 2023, to elect the directors for the 2023-2025 term.

## 2022 Annual General Meeting

NQLC's 2022 Annual General Meeting was held on Saturday, 3 December 2022 in Townsville. Please refer to the Chairperson's Report for more information.

NQLC REPRESENTATIVE WARDS	DIRECTORS AS AT 30/06/2022	DIRECTORS AS AT 30/06/2023
Cairns Ward	Sarah Addo Warren Martens	Sarah Addo Warren Martens
Charters Towers/Hughenden Ward	Richard Hoolihan	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	Delena Foster	Delena Foster
Tableland Ward	Kaylene Malthouse Joann Schmider	Kaylene Malthouse Joann Schmider
Tully Ward	Nicole Huxley	Nicole Huxley
Townsville/Ayr Ward	Angie Akee	Angie Akee
Yarrabah Ward	Errol Neal	Errol Neal

TABLE 1: NQLC Representative Wards and their Directors

OFFICE BEARERS	2022	2023
Chair	Richard Hoolihan	Richard Hoolihan
Deputy Chair	Rona Hart	Angie Akee
Treasurer	Joann Schmider	Nicole Huxley
Correspondence Secretary	Sarah Addo	Sarah Addo

TABLE 2: NQLC Office Bearers

# Our Directors

as at 30 June 2023



**Sarah Addo - Corr. Secretary**  
Cairns Ward



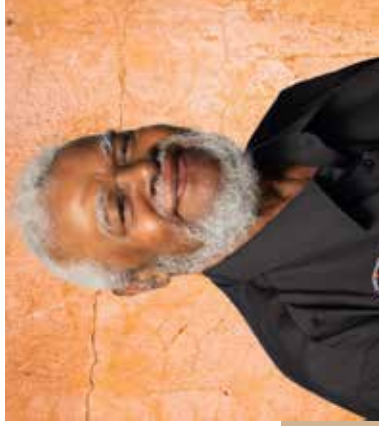
**Danny Hooligan - Director**  
Mt Garnet Ward



**Errol (Mala) Neal - Director**  
Yarrabah Ward



**Nicole Huxley - Treasurer**  
Tully Ward



**Gary Mooney - Director**  
Mackay/Proserpine Ward



**Joann Schmider - Director**  
Tablelands Ward



**Angie Akee - Dep. Chair**  
Townsville/Ayr Ward



**Rona Hart - Director**  
Innisfail Ward



**Kaylene Malthouse - Director**  
Tablelands Ward



**Richard Hoolihan - Chair**  
Charters Towers/Hughenden Ward

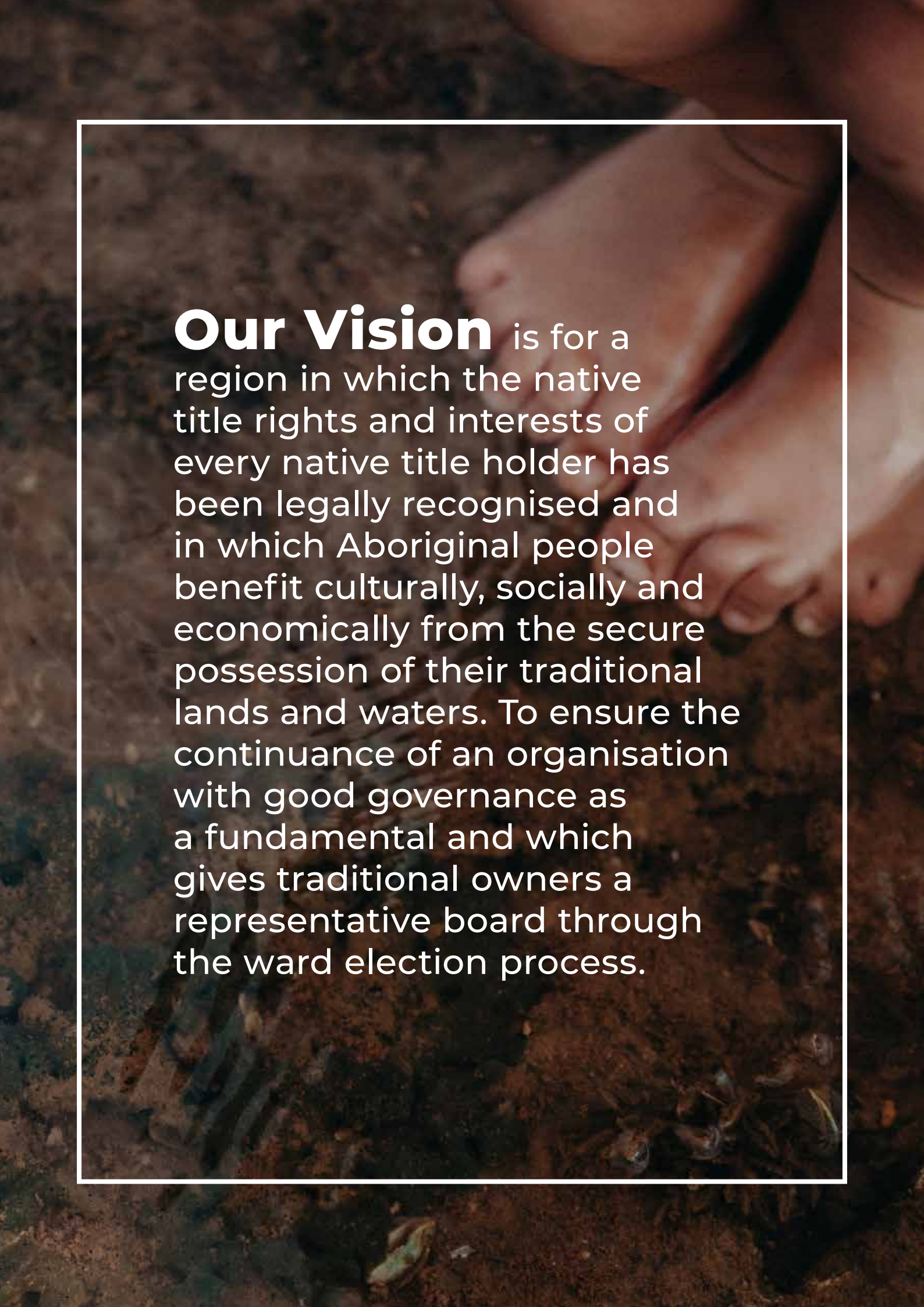


**Warren Martens - Director**  
Cairns Ward



**Delena Foster - Director**  
Palm Island Ward





**Our Vision** is for a region in which the native title rights and interests of every native title holder have 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.





**NQLC Board of Directors.** Back row: Director Nicole Huxley, Director Delena Foster, Director Warren Martens, Director Joann Schmider and Director Danny Hooligan. Front row: Director Gary Mooney, Dep. Chair Angie Akee, Chair Richard Hoolihan and Director Rona Hart. (Missing: Director Errol (Mala) Neal, Director Sarah Addo and Director Kaylene Malthouse)

# 3 Chairperson REPORT

On behalf of the Board, I am honoured to present again this annual report. I pause to acknowledge our Traditional Owners who continue to survive and thrive on country across the North Queensland Land Council region, recognising our collective continued connection to our unceded lands, our use and enjoyment of our waters and our enduring strength in our culture.

Respect is extended to our Elders past, present, and emerging – through the spirit of leadership and commitment to good governance we affirm our commitment to serve the needs of our native title holders and assist in the pursuit of native title recognition.

As the governing council, I acknowledge my colleagues who occupy Director positions

and assist me with the decision making for the North Queensland Land Council. We have continued to lead through change – the flow post Coronavirus Pandemic, the recruitment of new CEO, promoting teamwork and ensuring the body of work in the native title arena continues for the Land Council.

Our staff members have continued to demonstrate their skills, knowledge and abilities – navigating the process that is native title. Since being elected as Chairperson in March 2022, I have enjoyed working alongside our team to ensure that the native title rights and interests of every Traditional Owner within our region are legally recognised. We continue to evolve as a team and are working to improve our governance arrangements.



Using the good governance decision framework, the NQLC board of directors remain committed to advocating for native title rights and interests, securing native title determinations through the claims process, providing support to Traditional Owner groups, working closely with our stakeholders and partners to identify social and economic opportunities, and

developing plans that align with cultural, social, and economic aspirations held on their traditional lands and waters.

NQLC continued pursuit of our service aspirations in line with our operational goals and strategic plans. We are pleased to present to you NQLC's 2022–2023 Annual Report.

## Ward and Annual General Meetings

For the 2022-2023 reporting period, there were no changes to the ward representatives on the Board of Directors. The most recent ward elections occurred in late 2021, and in accordance with our rule book, ward elections will be scheduled for the latter half of 2023.

NQLC held its 2022 Annual General Meeting on 3 December 2022, in Townsville. During the meeting, reports from both myself and the Interim Chief Executive Officer at the time, Rhonda Jacobsen, were presented and accepted by the membership. Helen Wilkes, Auditor and Partner at Grant Thornton Australia Limited, presented the

Annual Financial Report for the year ending 30 June 2022 to the members, also accepted by the membership. Continuing the trend of previous years' achievements, NQLC once again received an unqualified audit report. The membership selected Grant Thornton to continue as NQLC's auditors for the year ending 30 June 2023. You can find the Annual Financial Report for this period at the end of this report. The Annual Financial Report for the year ending 30 June 2023 will be presented at the upcoming Annual General Meeting scheduled for November 2023.

## NQLC Chief Executive Officer

I am pleased to advise that the recruitment process for the role of NQLC's Chief Executive Officer was finalised in May 2023. The board are pleased with their appointment of Leon Yeatman. Leon, a Gunggandji descendant from Yarrabah, is an experienced and well qualified executive manager. He joins the team at an opportune time, as the organisation transitions out of intermediate management arrangements and concludes another successful reporting period. We are excited to see how his leadership style, injection of new ideas, influence on the organisation's culture and community engagement style will influence the

operational performance and advancement toward our strategic goals. I refer you to Leon Yeatman's CEO Report in section 4 of this report.

The Board and I would also like to take this opportunity to thank Rhonda Jacobsen (better known as 'Jake') for acting in the CEO role while recruitment took place. Jake's extensive executive management experience, wealth of knowledge as a senior native title lawyer, and her long-standing tenure as an NQLC employee meant that the operations of the NQLC continued to run smoothly and efficiently during the recruitment process.



Top left: NQLC Chair Richard Hoolihan taking part in the smoking ceremony at the 2023 AIATSIS Native Title Summit | Top centre: A proud Director Neal at the 2023 AIATSIS Native Title Summit | Top right: Tableland Ward Directors, Director Kaylene Malthouse and Director Joann Schmider | Bottom left: Deputy Chair Angie Akee and Director Delena Foster | Bottom centre: Director Kaylene Malthouse at the PBC Forum | Bottom right: Director Joann Schmider at the PBC Forum.

## Board Meetings

During the 2022-2023 reporting period there were eight Board of Director Meetings held in person and virtually.

There were also two executive committee meetings held virtually.

## Engagement

The Directors and I are committed to enhancing the corporation's dedication to community engagement. This entails actively participating in events and fostering relationships with influential individuals to create opportunities for the Traditional Owners of our region. Below are some of the activities the Board of Directors have had the privilege to be involved in this reporting period.

### **PBC Forum**

In February 2023, NQLC, with the National Native Title Council (NNTC) and the National Indigenous Australians Agency (NIAA), hosted a PBC forum to hear PBCs' priorities,

aspirations, concerns and challenges. The forum was open to all PBCs in the NQLC statutory region with representatives from ORIC, NQLC, NNTC and NIAA all present to answer questions from PBC representatives.

### **Yamatji Marlpa Aboriginal Corporation (YMAC) Study visit to NQLC**

In March 2023, NQLC had the opportunity to host delegates from the Yamatji Marlpa Aboriginal Corporation (YMAC). YMAC reached out to us with a proposed 'Queensland Study Trip' to discuss best practices and shared issues related to representative body and native title services. During their visit, an Agreement in Principle

was reached to establish a framework for cooperation and collaboration between NQLC and YMAC, aiming to protect, promote, and advance the interests of Traditional Owners in their respective representative body areas, in accordance with section 203BJ(f) of the Native Title Act 1993 (Cth). The development of a Memorandum of Understanding (MoU) is in progress and expected to be finalised later this year.

### **2023 AIATSIS Native Title Summit**

In June, members of the Board travelled to Noongar Boodja (Perth) for the 2023 AIATSIS Summit. This occasion provides a valuable chance for us to network and engage with groups from all over the country who have overcome many of the same challenges that our northern groups encounter in the pre- and post-determination phase.

The extensive discussions on various topics and updates on native title allowed us to gain fresh insights into strategies and approaches that have proven successful in other regions. It was truly inspiring to witness the shared dedication and resilience of Indigenous groups from across the nation, which reinforces our commitment to advancing the rights and aspirations of the Traditional Owners in our region. The connections made and knowledge exchanged during the 2023 AIATSIS Summit have further strengthened our resolve to continue the important work we do.

### **Ambassador for First Nations People, Mr. Justin Mohamed**

In June, I was introduced to Australia's inaugural Ambassador for First Nations People, Mr. Justin Mohamed when we attended the AIATSIS conference in Perth. We are grateful that he accepted an invitation to visit our office in Cairns. It gave us a chance to inform him about what we do as a land council and our vision for the future. It's crucial that we ensure the

voices of North Queensland communities are heard and that the Traditional Owners of our region are kept informed about the international opportunities available to them. I'm excited about collaborating with him and his department and promoting indigenous businesses both domestically and internationally.

### **Office of Registrar Indigenous Corporations (ORIC)**

I also acknowledge the continuing partnership with the Office of Registrar of Indigenous Corporations.

### **National Indigenous Australians Agency (NIAA)**

NQLC recognises our ongoing arrangements with NIAA and in the spirit of partnership will continue to efficiently and effectively discharge the responsibilities as a Native Title Representative Body.

In conclusion, I invite you to explore the rest of this report and if you require any further information on the NQLC Board of Directors, please refer to section 2 - Board of Directors and section 6: Corporate Governance.

**Richard Hoolihan**  
Chairperson







**NQLC Board of Directors and CEO.** Back row left to right: Director Warren Martens, Director Gary Mooney, CEO Leon Yeatman, Chair Richard Hoolihan, Director Danny Hooligan. Front row left to right: Director Kaylene Malthouse, Director Joann Schmider, Deputy Chair Angie Akee, Director Delena Foster, Director Rona Hart. (Missing: Director Nicole Huxley, Director Sarah Addo and Director Errol Mala Neal)

# 4 CEO REPORT

I begin this report by acknowledging our countryman across our region. With deep respect and gratitude NQLC acknowledges the traditional custodians of the land on which we live and work. I pay my respects to Elders, past, present, and emerging, and to all First Nations peoples who continue to nurture and protect the lands, waters, and cultures that have sustained them for over 65,000 years.

Our focus remains on Native Title Recognition, Cultural Heritage Protection and Good Governance for our Native Title Representative Body Prescribed Body Corporate partners. The challenge remains our service to our people and effective engagement with our stakeholder partners.

We all walk together on this journey of reconciliation, understanding, and respect, ensuring that the stories, wisdom, and traditions of First Nations peoples are honoured and celebrated.

Welcome to the CEO Report for the 2022-2023 reporting period. I am pleased to present this report in my capacity as Chief Executive Officer, a role I have held since May 2023. I would also like to acknowledge Rhonda M. Jacobsen, who served as Interim CEO at the beginning of this reporting period. Her performance in the role was exemplary and her stewardship ensured the resources of the business were channelled into planned activities which related to the organisation's goals.

## Native title claims

There were no native title consent determinations in the 2022-2023 reporting period. The Wakaman #3, #4 and #5 claims are expected to take place in August 2023, with Jirrbal #4 and Bindal #2 expected in early 2024.

There were three new claims filed in the 2022-2023 reporting period:

- Gudjula People
- Eastern Kuku Yalanji People #2
- Manbarra People

In addition to the above filed claims, NQLC has the following active native title claims:

- Gurambilbarra Wulgurukaba People
- Gurambilbarra Wulgurukaba Mada
- Gugu Badhun People #3
- Muluridji People #3
- Djungan People #5
- Wakaman People #5
- Djabugay Nation Native Title Claim
- Jirrbal People #4
- Bindal People #2

## Future Acts

The NQLC's statutory notification function is overseen by the Future Act Mining and Exploration (FAME) Unit, which provides assistance to native title parties in exercising their rights when responding to these notices. This assistance includes offering legal advice and representing them in negotiations with proponents.

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

As part of its functions in facilitating and assisting under Section 203BB, NQLC provides legal services or facilitates external representation for a number of Indigenous respondent parties in native title claims within its region. These services are provided in cases that meet the conditions outlined in NQLC's Service Policy and Applications for Assistance Policy. During the reporting year, NQLC provided assistance to Indigenous respondents in the following claims:

- Jirrbal People #4
- Jangga People #2
- Bindal People #2
- Gimuy Walubara Yidinji

I refer you to section 5 of this report for the detailed report of performance and claim specific information.

Refer to section 5.2.2 for detailed activity on:

- Notifications, Future Acts and Mining Agreements
- Attending to statutory obligation to handle Future Acts Notification where there is no registered claim
- National Native Title Tribunal Arbitration of Future Act Determination Application
- Implementation of ILUAs – Mining and Exploration
- ILUA Implementation project
- Other negotiated agreements



“

*We all walk together on this journey of reconciliation, understanding, and respect, ensuring that the stories, wisdom, and traditions of First Nations peoples are honoured and celebrated.*

”

## PBC Support

The NQLC operates under the auspices of the PBC Support Funding available through NIAA and offers a variety of capacity support services. These services are designed to help PBCs fulfill their legislative compliance obligations and align with the aspirations of their common law holders. This function is managed by the PBC Support Unit (PBCSU).

During the reporting period, there were no further determinations, and there remain 31 PBCs in the NQLC region. However, the PBCSU is preparing for the determination of three new PBCs in the next reporting period.

For more information, please refer to section 5.2.3 of this report.

## Financials

NQLC has again achieved an unqualified Audit Report. I extend my congratulations and gratitude to NQLC's Chief Financial Officer, 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.

I acknowledge and thank the team who work at NQLC for all their hard work during the past year. The board and Executive Management teams look forward to seeing each of you achieving your goals, personal growth in your roles and supporting you to do your best work.

I commend this report to our members and look forward to exciting and challenging times ahead.

**Leon Yeatman**  
Chief Executive Officer



A close-up photograph of two hands clasped together, one hand resting on top of the other. The skin is dark brown and shows detailed texture, including wrinkles and creases. The hands are positioned against a light, neutral background. The text is overlaid on the left side of the image, within a white rectangular border.

**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 NQLC's performance for the year ending on 30 June 2023, as per statutory functions, is summarised in Table 3.

In the 2022-2023 reporting period, there were no native title consent determinations. The Wakaman #3, #4, and #5 claims are expected in August 2023, with Jirrbal #4 and Bindal #2 expected in early 2024.

Three new claims were filed in the 2022-2023 reporting period:

1. Gudjula People
2. Eastern Kuku Yalanji People #2
3. Manbarra People

The total number of native title consent determinations within the region remains at 54. Work continues on active and proposed claims.

During the reporting period, two ILUAs were registered in the region, and 939 Future Act Notifications were assessed and actioned. For further information, refer to section 5.2.2

# Performance according to functions and outputs

## THE CLAIMS EXPERIENCE

### Claimant Applications

Active claims represented by NQLC at 1 July 2022	9
Plus Claims filed 1 July 2022 - 30 June 2023 by the NQLC	3
Less Claims Determined 1 July 2022 - 30 June 2023	0
Less Claims Dismissed 1 July 2022 - 30 June 2023	0
Less Claims Withdrawn 1 July 2022 - 30 June 2023	0
Less non native title outcome 1 July 2022 - 30 June 2023	0
Active Claims represented at 30 June 2023	12
Number of these registered by NNTT (see note 1)	12
Claims in Development	Numerous
Non-Claimant Applications (as relevant)	2
Compensation Claims (as relevant)	0

## THE AGREEMENTS EXPERIENCE

Section 24 Future Act Notices (FANs) received	939	
Response to Future Acts	1162	
Section 29 Notices received	285	
Notifications or grant/renewals, etc. received	93	
Agreements:	Concluded	70
	In development	Numerous
Indigenous Land Use Agreements (ILUA):	Concluded and registered	2
	In development	Numerous
	Resolved	0
	Pending	Numerous

## COMPLAINTS AND DISPUTES

Complaints	Received	6
	Resolved	6
	Pending	1
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.



## 5.2

# Actual Performance in relation to targets

## 5.2.1 Native title claims

### Bindal #2 (QUD503/2016)

The NQLC recommenced representing the Bindal People #2 native title applicant in September 2022. Programming orders for trial were made in December 2022.

There continues to be extensive case management of the matter, ensuring orders are complied with. There has been extensive work preparing for the trial.

### Djabugay Nation (formerly Cairns Regional Claim Group) (QUD692/2016)

This year has seen the claim group authorise a new Applicant and the re-naming of the claim as the Djabugay Nation claim. We have invested time in creating a positive

relationship with the Applicant. The Applicant and the State of Queensland continue to engage in confidential and without prejudice negotiations in relation to connection.

### Djungan #5 (QUD811/2018)

Changes to the Amended Form 1 were registered by the National Native Title Tribunal. After successful discussions with the Indigenous Respondent, agreement was reached on them ceasing to be a party.

The Djungan #5 Applicant and the State of Queensland continue to engage in confidential and without prejudice negotiations to progress the matter.

### Eastern Kuku Yalanji #2 (QUD356/2022)

The Eastern Kuku Yalanji People #2 native title claim (EKY#2 claim) was authorised in 2021 over an area of unclaimed and undetermined country in the north-east of NQLC's Representative Body region; east of the Great Dividing Range and extending from about the Mowbray River in the south to Boolbun Creek in the north and including the township of Mossman and parts of the Daintree National Park.

The EKY#2 claim was lodged in the Federal Court on 7 October 2022 and was entered onto the Register of Native Title Claims on 27 February 2023. The National Native Title Tribunal notified the claim on 12 July 2023 with the notification period ending on 11 October 2023.



## Gugu Badhun #3 (QUD777/2019)

On 6 August 2022, an authorisation meeting was held to amend the claim group description. An amended Form 1 was subsequently prepared and filed with the Federal Court of Australia, which has since been accepted for registration by the National Native Title Tribunal. An Interlocutory Application filed

by an Indigenous Respondent to be joined to the Gugu Badhun native title application was heard on 13 June 2023 and, the decision is reserved. The Gugu Badhun Applicant and the State continue to negotiate on a confidential and without prejudice basis on the progression of the claim.

## Gurambilbarra Wulgurukaba (QUD 623/2016)

In principle agreement on a consent determination of native title has been reached with all parties except for the Indigenous respondent party. Counsel has been engaged to progress the matter.

A number of mediations were attempted however, no agreement could be reached. Court orders have been made to progress the matter by addressing a separate question which is yet to be finalised.

## Gurambilbarra Wulgurukaba Mada Claim (QUD 176/2020)

Evidence has been provided to the State and Commonwealth, which resulted in a reduction of the claim area. Connection has been accepted by the State and Commonwealth, with the next steps towards progressing the claim to be the amendment

of the Form 1 and finalising a timetable towards a consent determination being settled with the State and other parties. We anticipate the successful determination of this claim in the 2023-2024 year.

## Jangga People #2 (QUD 387/2018) (NQLC Representing Indigenous Respondents)

There have been extensive negotiations between the Jangga #2 Applicant and the Gudjala Indigenous Respondents represented by the North Queensland Land Council. A community meeting was held with the Gudjala People on 28 November 2022 to gauge the community's attitude to confidential offers made by the Jangga People #2. There was further mediation between the parties in December 2022 and January 2023. At a Judicial Case Management

Hearing in January 2023, orders were made which saw the Gudjala People hold an authorisation meeting on 18 March 2023 to authorise a native title application. A native title application was filed with the Federal Court on 30 March 2023 and registered by the National Native Title Tribunal on 23 June 2023. An Interlocutory Application filed by an Indigenous Respondent was to be heard on 14 June 2023, however that matter was adjourned until later in the year.

## Jirrbal #4 (QUD983/2015)

The Jirrbal People #4 native title claim (Jirrbal #4 claim) was administratively partitioned into Part A and Part B by orders of the Federal Court in March 2022. Part A is at an advanced stage with the State and respondent parties having accepted connection for the purposes of without prejudice negotiations towards a consent determination of native title. Federal Court

ordered mediation in relation to the Part B area resulted in agreement between the Jirrbal #4 Applicant and two Indigenous respondents. In February 2023, the Jirrbal #4 Applicant lodged an amended Form 1 native title determination application to reduce the area of the Jirrbal #4 claim. The amended Jirrbal #4 claim was accepted by the Native Title Registrar on 4 May 2023.

## Manbarra People (QUD331/2022)

A community and authorisation meeting was held on 27 and 28 of July 2022. The Manbarra People native title application was authorised and then filed with the Federal Court of Australia. The native title

application was registered by the National Native Title Tribunal on 14 March 2023 and notified on 14 June 2023, with the notification period ending on 27 September 2023.

## Muluridji People #3 (QUD824/2018)

The Applicant continues to engage in confidential and without prejudice negotiations with the State in respect of connection.

In addition, the Applicant was successful in having an Indigenous Respondent removed as a party.

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

The Applicant has reached in-principle agreement with the State of Queensland and other respondent parties in relation to agreements pursuant to s 87 of the NTA and consent determinations for the Wakaman #3 and #4 claims. The Applicant has also reached in-principle agreement pursuant to s 87A of the NTA and a consent determination for all of the Wakaman #5 claim, apart from one land parcel, which continues to be subject to a

without prejudice negotiation between the Applicant and the State towards an ILUA to resolve a tenure issue. The Wakaman People have authorised the s 87 / 87A agreements and consent determinations and have also authorised the nomination of a prescribed body corporate to hold the native title rights and interests on trust. Consent native title determinations are planned to be held on Country in Chillagoe on 18 August 2023, with the Honourable Justice Collier presiding.

## Indigenous Respondent Parties

As part of performing its section 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, Bindal People #2 and Gimuy Walubara Yidinji.

## Non-Claimant Applications

NQLC joined as a respondent party to a non-claimant application initiated by Scott Alexander Harris, the lessee of Strathmore Station. The matter is listed for a trial in April 2024.

The NQLC is also a party to:

- the Gunther Family Holdings Pty Ltd (QUD53/2023) non-claimant application,

in relation to an area north of the Mt Garnet township; and

- the Davies (QUD320/2022) non-claimant application in relation to an area proximate to Lake Proserpine

## Research Areas

The NQLC is currently undertaking research in the following areas:

- **Proserpine and Whitsundays region:** Significant research and community engagement by NQLC has been undertaken for this area for a proposed Gia and Ngaro Peoples native title claim. The region is impacted by a non-claimant application called Davies v State of Queensland QUD320/2022, to which NQLC is a respondent party. There are Court Orders in place for the non-claimant application area, which is proximate to Lake Proserpine (see Non-Claimant Applications).
- **North-west region:** This region lies to the west of country determined for Western Yalanji People and Djungan People; to the north and west of country determined for Wakaman People; and to the north of areas determined for Tagalaka People and Ewamian People. The independent expert anthropologist engaged by the NQLC, has completed a preliminary research report

and community engagement is scheduled to commence in the 2023 – 2024 year, with formulation and authorisation of claims to be commenced in the 2025 – 2026 year. There are also Court Orders in place for the Harris Strathmore Station non-claimant application QUD144/2015, to which NQLC is a respondent party (see Non-Claimant Applications).

- **Mulgrave River and Russell River region:** Substantial research has been undertaken for this area. The independent expert anthropologist engaged by the NQLC, has completed a preliminary research report and community engagement is scheduled to commence in the 2023 – 2024 year.
- **Upper Burdekin (Hells Gate) area:** The preliminary anthropological research has been completed and community engagement is scheduled to commence in the 2023-2024 year.



**Staff members of NQLC's Engagement and Development Support Unit.** Left to right: Jasmine Clubb, Senior Project Officer - FAME; Julia (Jules) Taylor, Senior Legal Officer-Coordinator, FAME; David Jesudason, Senior Legal Officer-Coordinator, PBCSU and John Cecchi, Senior Legal Officer, FAME

## 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, unless the State applies the expedited procedure.

Processing future act notifications is some of 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. The majority of Section 24 notices (89%) are Section 24HA notices that relate to the management or regulation of water. The bulk of those notices are permits being issued by the Great Barrier Reef Marine Park Authority or the Department of Environment and Science issuing permits for the collection of scientific data.

Since last reporting period there has been a continued trend from the 2021/2022 reporting period with a slight increase of Section 24 notices, however a decrease in Section 29 notices which is detailed on page 28. There has however been continued increase in the number of Indigenous Land Use Agreements (**ILUAs**), Section 31 Deeds, Ancillary Agreements and Cultural Heritage Management Agreements/ Plans for mining and other large scale projects impacting on the human resources of the FAME Unit.



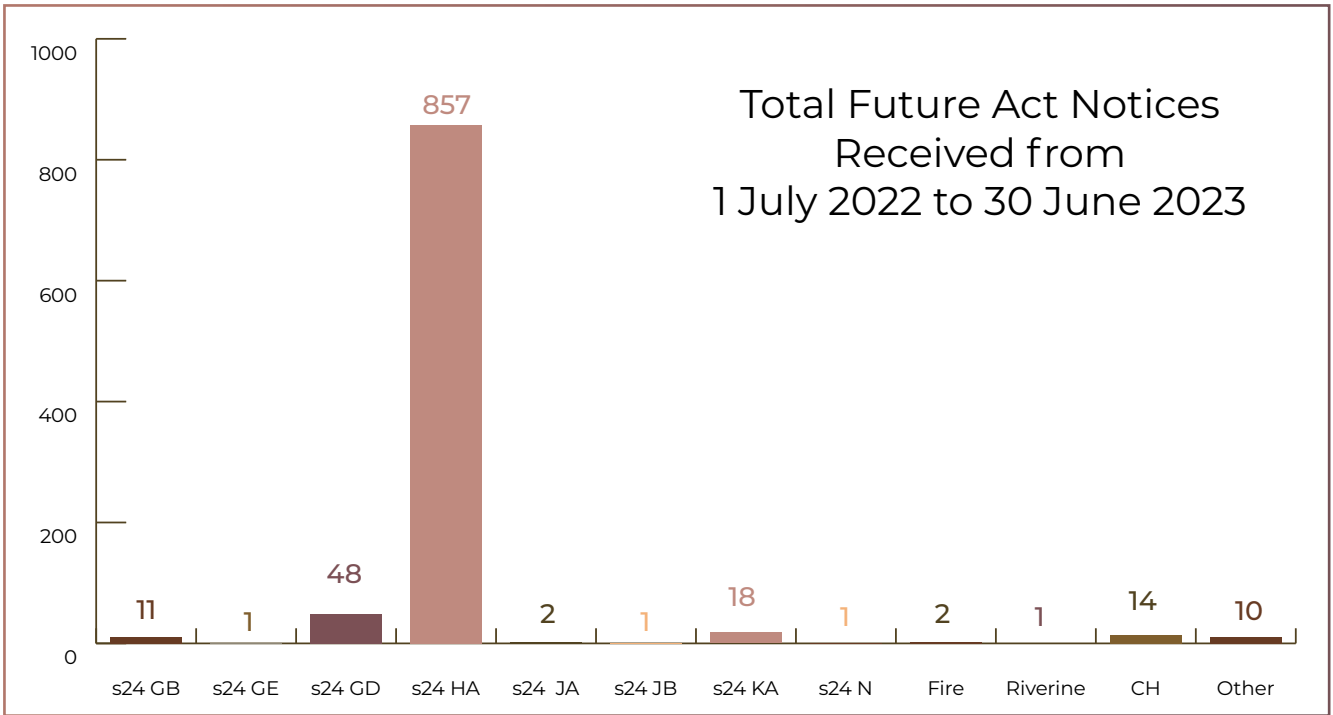


FIGURE 2: FAME - Total Future Act Notices Received

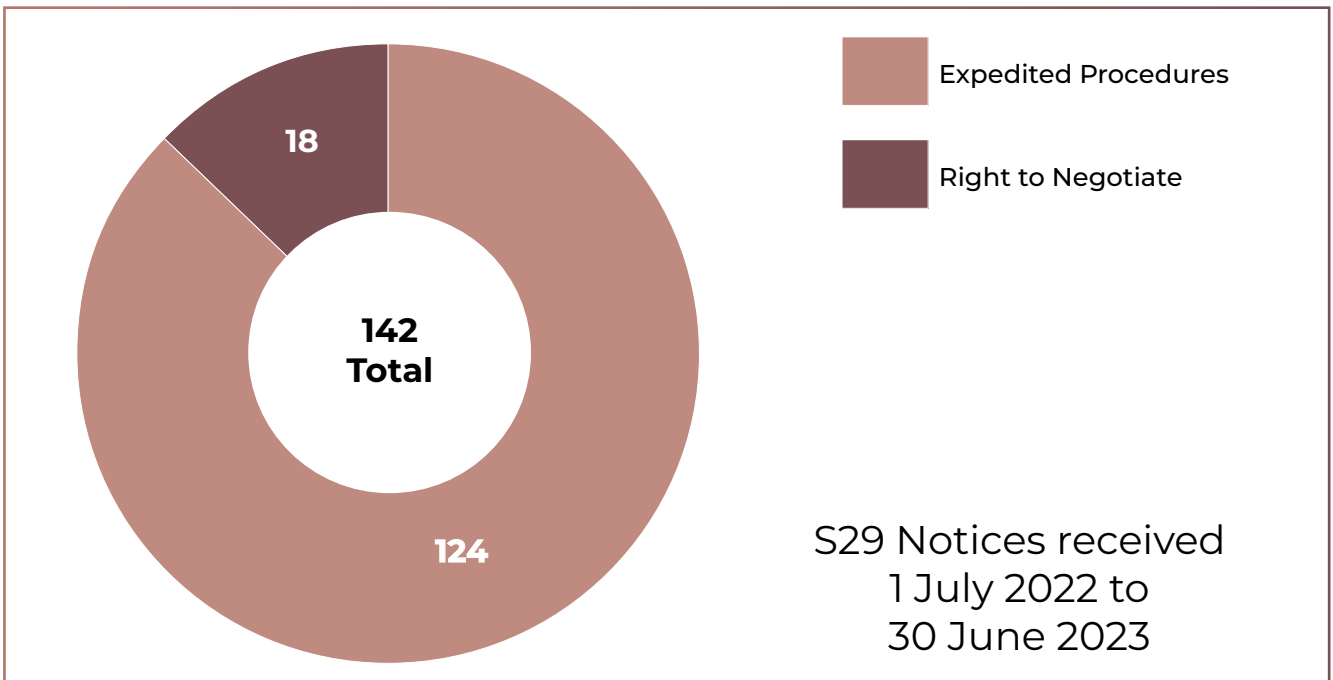


FIGURE 3: Total s29 Notices Received

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 2022/2023 reporting period there has been a slight increase in Section 24 and other notices (future act and other notifications (including cultural heritage and Human Rights Act notices) receiving a total of 939, up from 729 in the last reporting period; and 1162 letters sent, down from 1315 in the last reporting period. Although a slight increase between reporting periods over the past



few years the 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.

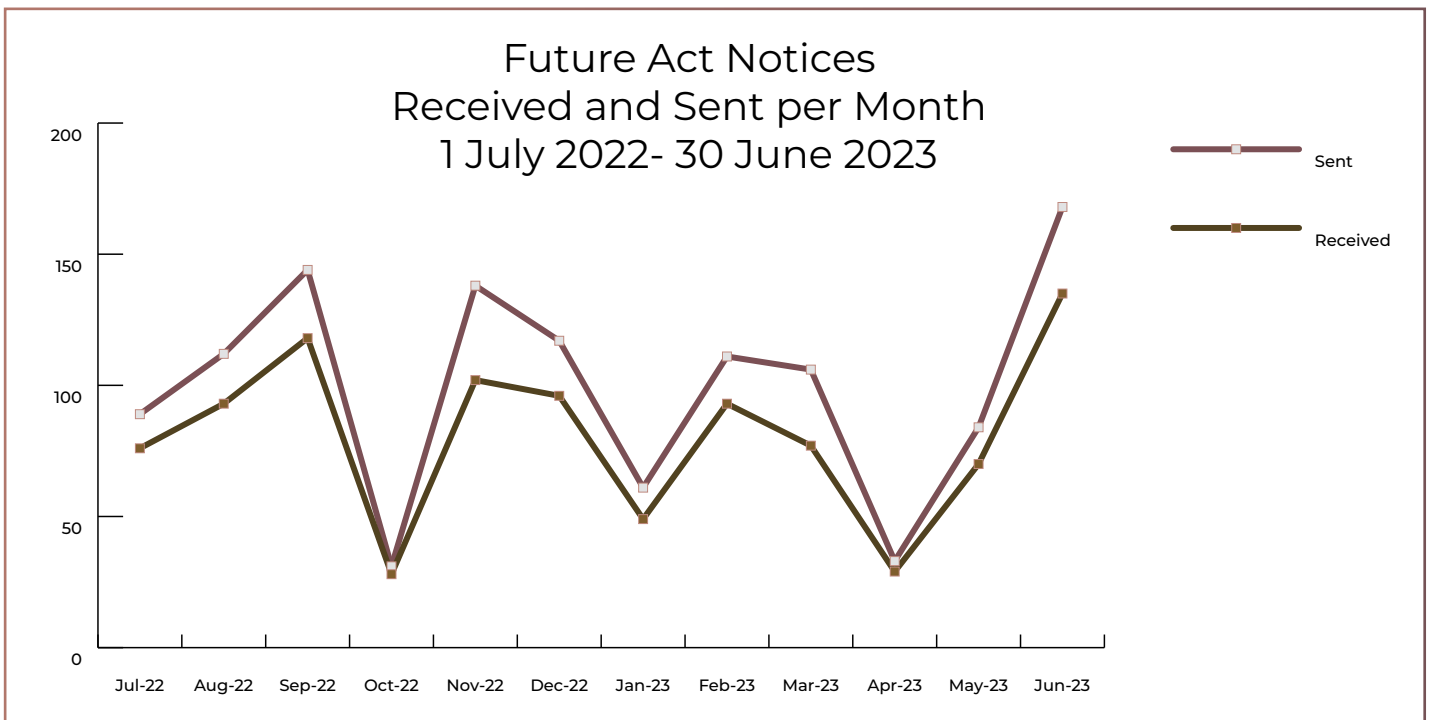


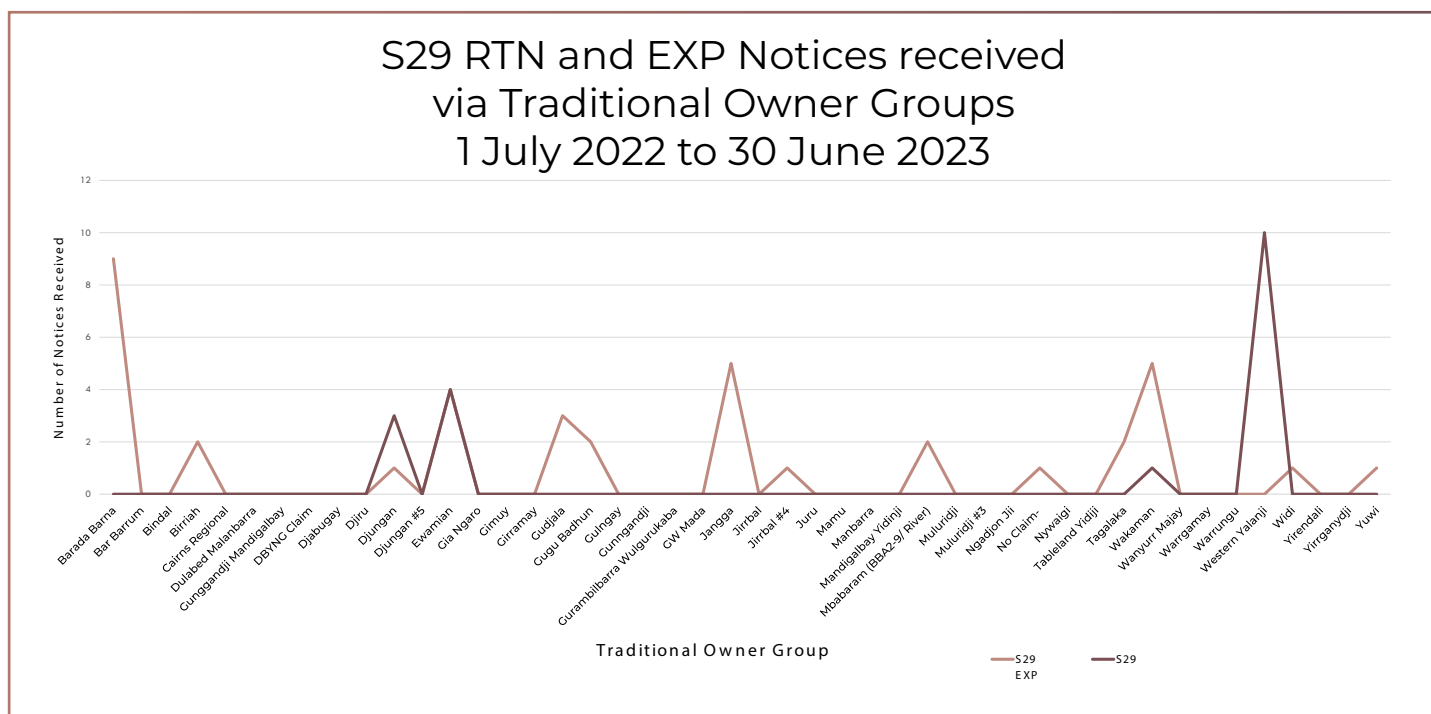
FIGURE 4: Future Acts Notices Received and sent per month.

Also, as PBCs increasingly monitor activity on their country, a number of future acts that are not 'notifiable' to NQLC under the NTA are not being brought to our attention for examination and assistance. NQLC has a 'gentleman's agreement' with many agencies that they provide NQLC with future act notifications even where there is not a legal obligation under the NTA to do so. However, feedback we are receiving from PBCs is that agencies are notifying NQLC less often post determination.

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

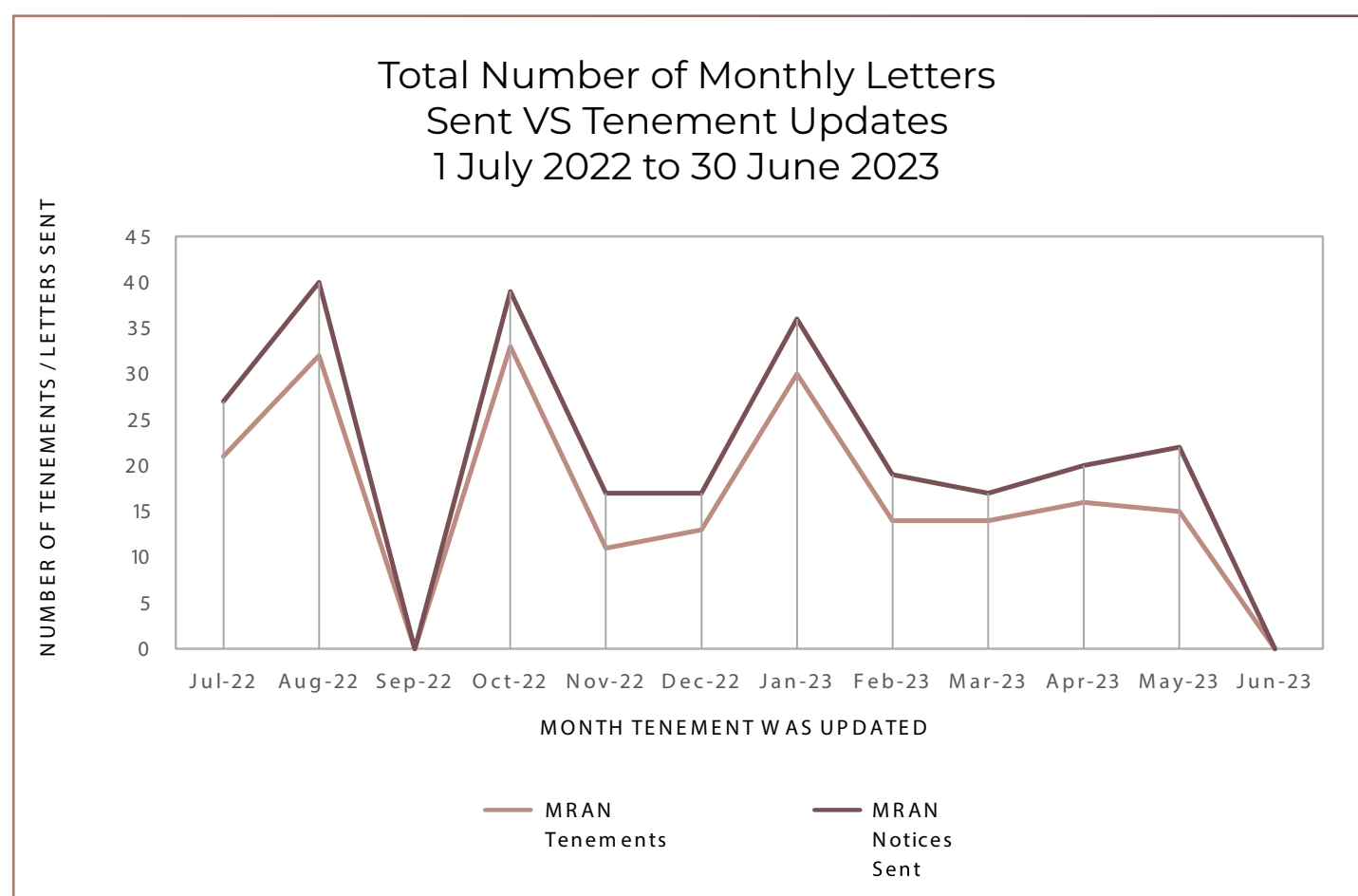
pursuing outstanding fees is an ongoing support activity the FAME Unit provides. Throughout the reporting period this service to PBCs has had another increase in developing procedures for outstanding fees to also be escalated within the PBCs and also where appropriate to the Department of Natural Resources Mines and Environment.

Notices issued under the expedited procedure regime in the reporting period decreased from last year's reporting period (142, down from 197 in the previous reporting period, noting 18 (down from 97 last reporting period) were in the right to negotiate and not expedited as detailed below which is a significant decrease from last reporting year). These figures however 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' of which there has been numerous.



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 6 details the number of these letters sent in the 2022/2023 reporting year.



63 letters were sent to PBCs and Applicants including 93 tenements; a decrease from 70 letters in the previous reporting period due largely to the continuation of one letter being sent for multiple notifications to each PBC or Applicant group as part of this process.

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, 142 Section 29 notices were received (down from 97), of which all are being managed through various ancillary agreement negotiations which, together with those under ILUA negotiations, is not inconsistent with the 2021/2022 figures continuing to impact 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 of Future Act Determination Applications (see further detail below) 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

In most instances, 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.

As anticipated in the last report, there were four (4) FADAs filed during this reporting period however none have yet been resolved.

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 no objection applications in the 2022/2023 reporting period.

## 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
- what other groups are 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 2022/2023 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 the State, third party proponents and

for PBCs themselves that will continue to be negotiated into the 2023/2024 reporting year, which may result in higher numbers of reported agreements in future years. In the 2022/2023 reporting period there were 2 ILUAs registered, 34 Section 31 Deeds, 31 Ancillary Agreements and a further 5 Cultural Heritage Management Agreements represented in Figure 7.

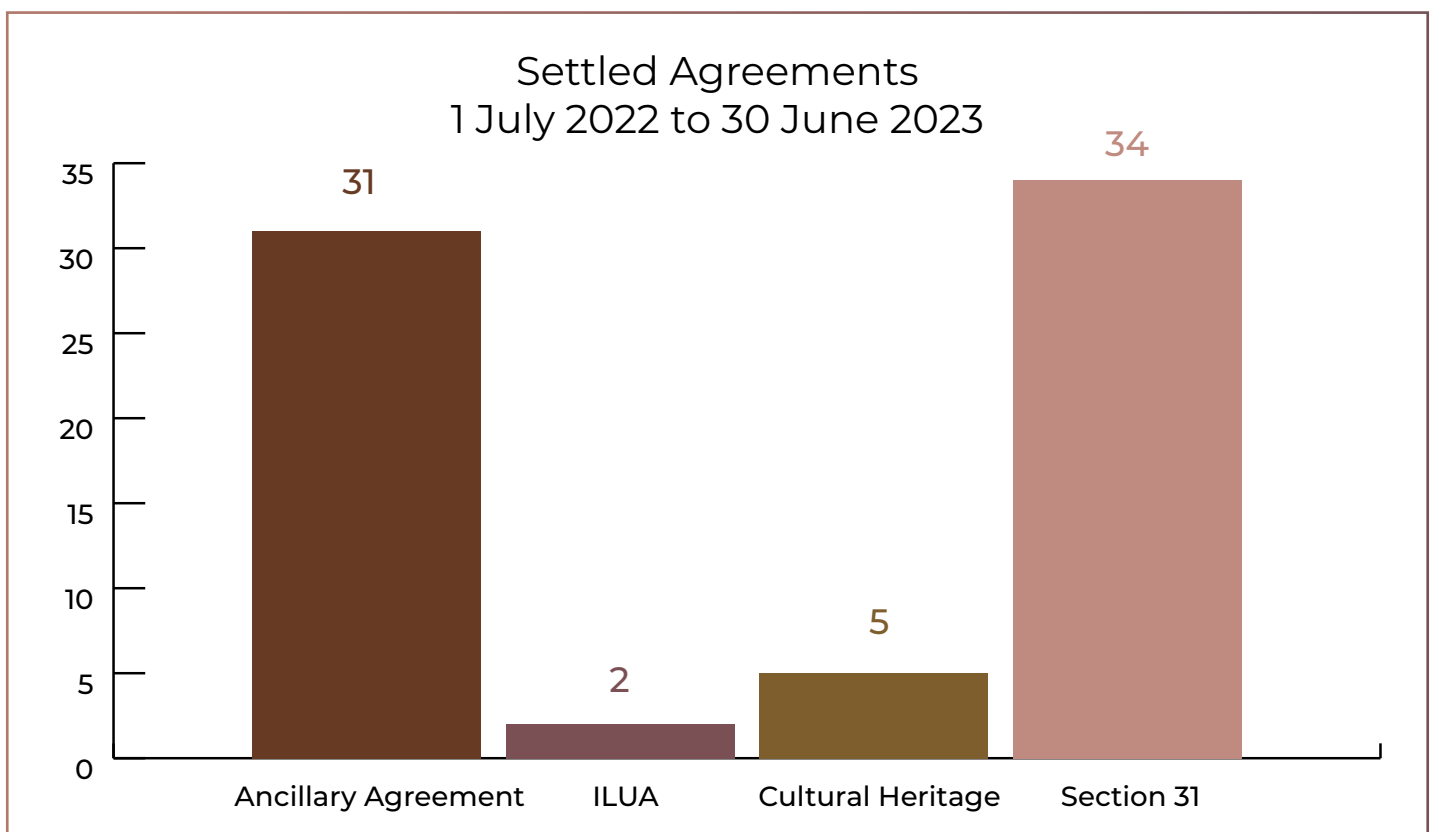


FIGURE 7: Settled Agreements





**Members of NQLC's Prescribed Bodies Corporate Support Unit (PBCSU)** Left to right: Jameelia Bin Bol, PBC Support Administration Officer; Joanne Chapman, PBC Support Administration Officer; and David Jesudason, Senior Legal Officer-Coordinator, PBCSU

## 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 the auspiced PBC Support Funding available through National Indigenous Australians Agency (**NIAA**). During the reporting period, there were no further determinations and there remain 31 PBCs in the NQLC region.

The PBC Support Funding is an annual grant program that is only available to Registered Native Title Bodies Corporate (RNTBCs – more commonly referred to as PBCs).

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 in the NQLC region must be in the prescribed form and submitted to the NQLC PBC Support Unit for assessment. In the last period, we reported the change in the funding approval process where previously the NIAA made the final decision on amounts of funding to each PBC. It is now the NQLC that makes the decision in respect of the amount of funding for each PBC, as may be available from the total global amount that NIAA releases. The PBCSU works closely with PBCs to meet their critical funding requirements as best

we can with the limited funding available. This process remained the same in the 2022/2023 period. Funds are released to the PBC subject to the terms of the NQLC-PBC Support Funding Process Agreement, which includes acquittal requirements.

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 were no newly determined PBC in the reporting period as noted above, however, we are preparing for the determination of three (3) new PBCs in the next reporting period

Ultimately at years end, during the 2022/2023 financial year 24 PBCs applied, and were approved, for PBC Support Funding.

## Capacity Development Activities

The PBCSU also 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.

In February 2023 a combined National Native Title Council (**NNTC**) and NQLC forum was held in Cairns over two days. Representatives from ORIC, NIAA, NNTC the NQLC and 16 PBCs within the NQLC region came together to discuss common issues and workshop solutions. PBC representatives had the opportunity to put hard questions to government agencies and a working group of PBC representatives from the NQLC region was established to workshop a model for advocacy that could represent all PBCs within our region.

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

### 1. Administration support

To support PBCs to develop systems and practices required to function as a small efficient business.

At the request of a PBC Board, the PBCSU will work closely with the nominated PBC representative to assist the PBC establish an office; review lease contracts; develop administrative tools, procedures and systems; and other general administration support that may be required. The PBCSU worked with several PBCs in this capacity in the reporting period including assisting directors to obtain Director Identification Numbers (**DIN**) which are a requirement for all Directors as of 30 November 2023

### 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 the 2021/2022 period, the Future Act Mining and Exploration (**FAME**) Unit escalated the development of the policies and procedures into a comprehensive suite that can be modified to meet the needs of a PBC. Delivery of the comprehensive suite of governance instruments commenced in that period, continued throughout 2022/2023 and will continue into the next reporting period.

A significant governance development in the 2020/2021 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 had two (2) years to make the amendments to their rule books.

To assist PBCs to meet the requirements of the *Native Title Amendment Act*, NQLC produced a new amendable 'template rulebook' after consultation with the Australian Charities and Not-for-profit Commission (**ACNC**), Australian Taxation Office (**ATO**) and ORIC to ensure that the PBC's rulebook is flexible enough to allow a PBC to obtain charitable status, establish subsidiary companies and trusts.

The PBCSU has worked with 11 PBCs in this period 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.

### **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.

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. In short, these governance instruments form the foundation for pursuing economic and enterprise opportunities.

It should be noted that there are time-lags in the process of realising enterprises (identifying suitable opportunities, securing the requisite funding, developing the business, operating the business) and the NQLC is not necessarily involved throughout all the stages sufficiently to report on it.

### **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 had a significant impact on the ability of the PBCSU to convene regional forums. However, in the third quarter of the reporting period we were able to convene the NNTC Forum mentioned earlier. This Forum also gave rise to further training requests from the PBCs.

In response to PBC's request, the PBCSU is currently working on new education and training programs for directors and administration staff which will be delivered in the 2023/2024 period.

## 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 2022-2023 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 2022-2023.

The Corporation has received recognition as the representative Aboriginal/Torres Strait Islander body (representative body) for the North Queensland area for a further three-year period from 01 July 2023 to 30 June 2026.

In addition to its recognition period above, the Corporation has been approved core operational and PBC Support funding for the three-year period from 01 July 2023

to 30 June 2026. The Corporation's Head Agreement and Project Schedule reflect the approved three-year funding allocation.

The NQLC obtained approval from NIAA to expend previous year surplus funds.

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 2023 that have affected or may significantly affect NQLC's Future Operations

Since the end of the 2022-2023 financial year, no 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 2021-22 \$'000	BUDGET 2022-23 \$'000	ACTUAL 2022-23 \$'000	VARIATION (actual minus budget)
<b>Expenditure</b>				
Capital	28,484	22,320	12,894	-9,426
Activities	6,853,847	11,706,340	7,868,544	-3,837,796
Corporate	2,425,789	3,264,408	2,579,711	-684,696
<b>TOTAL</b>	<b>9,308,120</b>	<b>14,993,068</b>	<b>10,461,149</b>	<b>-4,531,919</b>
<b>Income</b>				
PMC Funding	10,004,197	11,800,882	11,800,882	0
Previous Year Unexpended Funds	1,069,923	3,191,686	1,892,999	-1,298,687
<b>Activity Generated Income</b>				
• Administration Fees	7,318	0	48,472	48,472
• Bank Interest	538	500	22,807	22,307
• Meeting Contributions	7,538	0	2,500	2,500
• Project Proponent In- come	163,727	0	323,692	323,692
• Provision of Services	8,900	0	20,811	20,811
• Sale of Assets	-5,509	0	846	846
Other Income	28,597	0	0	0
<b>TOTAL</b>	<b>11,285,231</b>	<b>14,993,068</b>	<b>14,113,009</b>	<b>-880,060</b>

TABLE 4 - Budgets/Actual by main heads of expenditure and revenue



# 6 Corporate GOVERNANCE



## 6.1 Statement of the main corporate governance practices in place

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

*The Board is responsible for:*

- *The setting of policy and of determining the priorities of the business or functions of the Corporation*
- *The setting of and approvals of budget plans*
- *Strategic planning*
- *Statutory functions*
- *Any functions required to be carried out by the Corporation in accordance with conditions attached to any grant of monies or the conditions set out in any PFA*

- *Appointment of auditors in accordance with the Rules*
- *Appointment of a CEO*
- *Setting, running and keeping records of all Annual General Meetings, all General Meetings and all Ward Meetings of the Corporation*
- *Appointment of a Public Officer or Secretary as required by the CATSI Act*
- *Representing the Corporation at political forums, seminars and meetings relevant to the functions or objects of the Corporation*
- *General planning for the carrying out of the objects and goals of the Corporation.*

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

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

The CEO is responsible for:

- The day to day management and administration of the NQLC in accordance with the Policy and Procedure Manuals;
- Implementing decisions of the Board;
- Managing the day-to-day financial resources of the organisation within NIAA guidelines and in accordance with the approved budget and variations;
- Managing the staff of the organisation including appointments, disciplinary and grievance procedures and performance review;
- Providing advice and assistance to the Board to facilitate effective decision making processes for the performance of the functions of the NTRB;
- Identifying funding sources and in kind support from Government and non-Government agencies;
- Ensuring that native title groups within the gazetted area of the NQLC are aware of the functions and framework of the organisation;
- Ensuring the operations of the organisation are integrated with and complimentary
- to the operation of other indigenous organisations within the region;
- Promoting the role of the NQLC at a local, regional and national level;
- Developing advocacy positions and submissions on behalf of the NQLC.

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

## 6.2

# Senior Management Committees and their Roles - Separation of Powers

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

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

Members of the Board are elected on a Ward system which is designed to ensure that there is representation across the geographic area covered by the NQLC.

Members elected have a term of two years, holding office from the end of one Annual

General Meeting (AGM) until the second AGM following (usually in two years).

The Rules provide that the Board, from time to time and at their discretion, can create sub-committees to deal with matters as directed by the Board. During this reporting period, one sub-committee was carried over from the 2021-2022 reporting period. In the third quarter of the 2021-2022 reporting period, the CEO Recruitment Sub-committee was formed to undertake the process of securing a substantive chief executive officer for the NQLC. This sub-

committee concluded its activities in May 2023 after filling the CEO role. Another sub-committee, the Core Document Review Sub-committee, was established in the 2022-2023 reporting period to review and revise NQLC's key documents, including the rule book, strategic plan, and policy manual. This subcommittee's activities are ongoing.

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



**NQLC Board of Directors and CEO.** Back row: Director Nicole Huxley, Director Delena Foster, Director Warren Martens, Director Joann Schmider and Director Danny Hooligan. Front row: Director Gary Mooney, Dep. Chair Angie Akee, Chair Richard Hoolihan and Director Rona Hart and CEO Leon Yeatman. (Missing directors: Director Errol (Mala) Neal, Director Sarah Addo and Director Kaylene Malthouse)

# Meetings attended by the NQLC Board of Directors during the 2022-2023 reporting period.

TABLE 5 - Meetings attended by the NQLC Board of Directors during the 2022-2023 reporting period

NO.	DESCRIPTION	DATES	ATTENDEES	LOCATION
<b>BOARD MEETINGS</b>				
1	Board Meeting	18/08/2022 – 19/08/2022	11	Cairns
2	Board Meeting	06/10/2022 – 17/08/2022	10	Cairns
3	Board Meeting	02/12/2022	8	Townsville
4	Board Meeting	05/01/2023	8	Microsoft Teams
5	Board Meeting	17/02/2023	11	Cairns
6	Board Meeting	10/03/2023	9	Microsoft Teams
7	Board Meeting	12/04/2023 – 13/04/2023	9	Cairns
8	Board Meeting	23/05/2023 – 24/05/2023	11	Cairns
<b>EXECUTIVE COMMITTEE MEETINGS</b>				
1	Executive Committee	24/08/2022	4	Microsoft Teams
2	Executive Committee	23/03/2023	4	Microsoft Teams



## 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 2019-2021. Current salary rates are based on previously negotiated Enterprise Agreement

conditions, together with market and industry analysis.

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



## 7 External SCRUTINY



### 7.1 Significant Developments in External Scrutiny

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

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



## 7.2 Judicial Decisions and Decisions of Administrative Tribunals

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

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

The audit of the NQLC's finances was unqualified. See section 11 for our Annual Financial Report.

## 7.4 Other External Reviews

During the 2022-2023 financial year, the National Indigenous Australians Agency (NIAA) engaged the NOUS Group to engage in a second round of performance reviews of native title representative bodies and service providers. NIAA has committed to undertake regular independent reviews to examine the performance of organisations in depth.

The purpose of the NTRB/SP reviews is to assess individual and comparative organisational performance against Terms of Reference established by NIAA with

the aim of measuring the efficiency and effectiveness of NTRBs/ SPs.

NQLC's first review covering the three-year review period 01 July 2015 – 30 June 2018, was conducted during the 2019/2020 financial year. The NQLC was selected in the first tranche of reviews for the second round, covering the three-year review period 01 July 2019 – 30 June 2022. A draft report has been submitted to NIAA for review and is yet to be finalised. Review communication and feedback to date has been generally positive.





## 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.

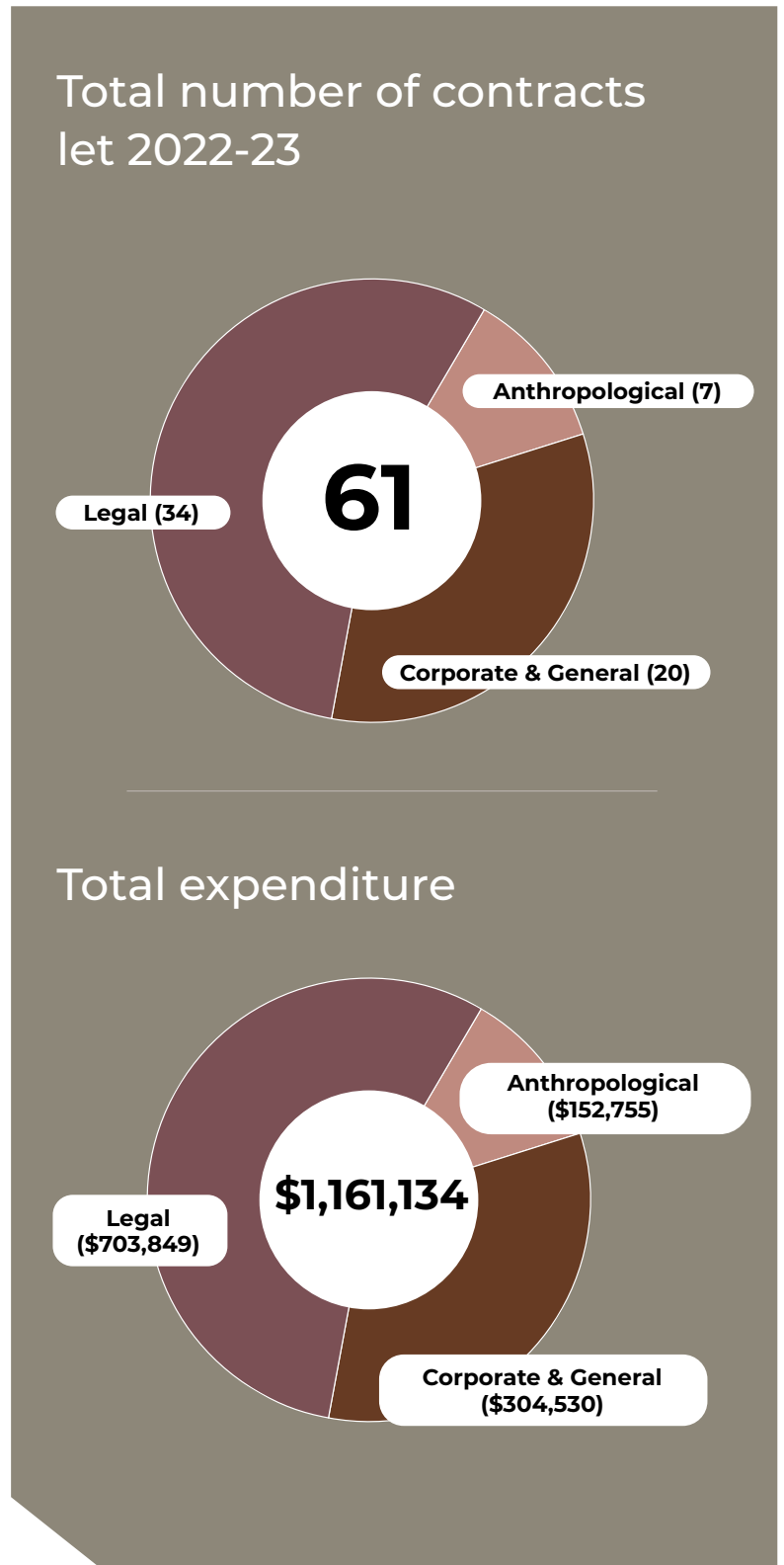


FIGURE 8 - Consultancy information 2022-2023 financial year



# 9 Management of HUMAN RESOURCES



## 9.1 Workforce Planning, Staff Turnover and Retention

As at 30 June 2023 NQLC had 41 staff, of which 29.3% 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 ten staff, including three who were employed on fixed term contracts and two who were employed on a casual basis.

## 9.2 Training and Development Undertaken and its Impact

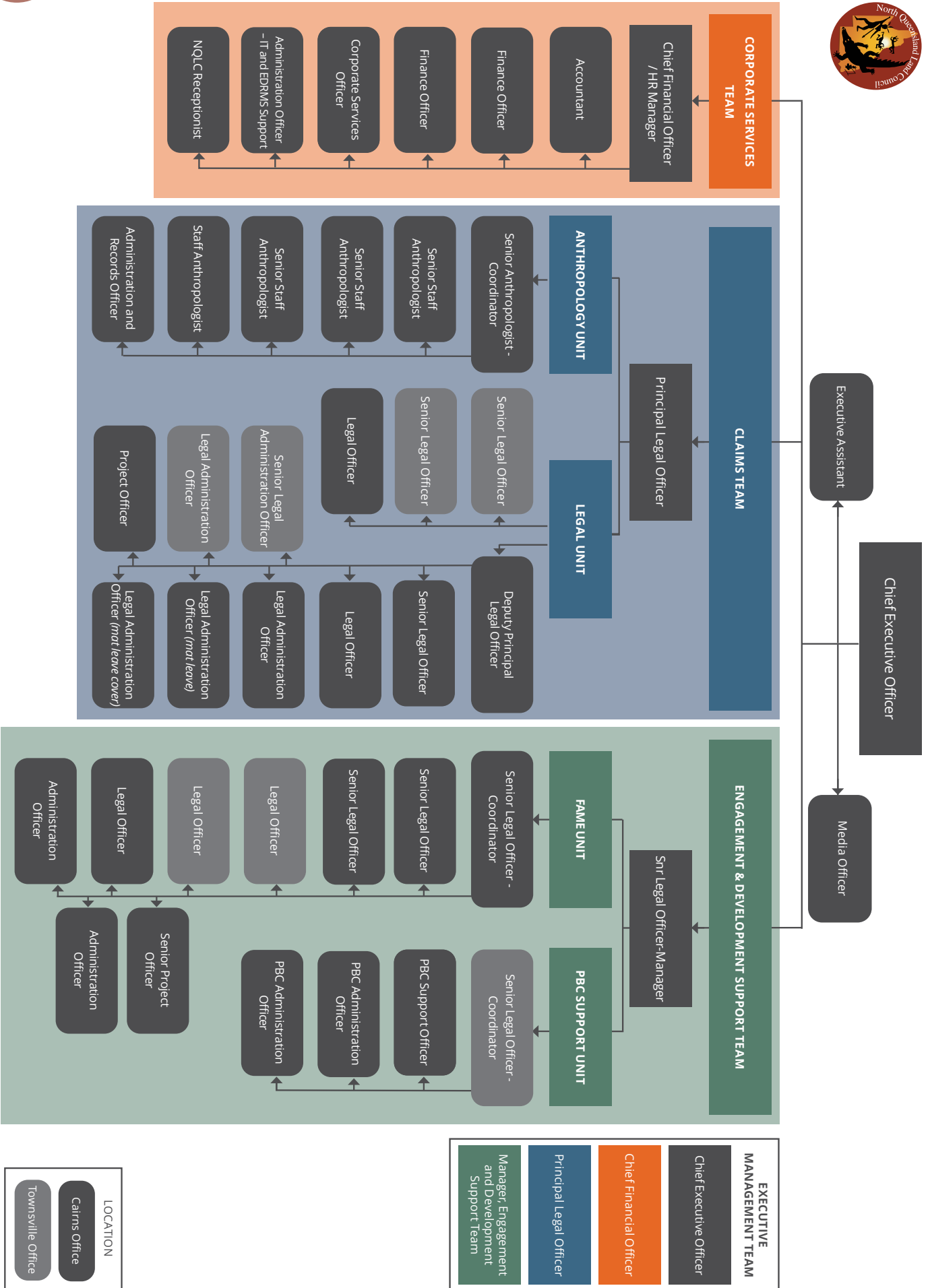
Throughout the year staff have attended various training seminars, workshops, forums, conferences and webinars. Professional staff attended training seminars and conferences in their field of expertise. These included various Legalwise seminars, Native Title Forums and Native Title Intensive webinars, Federal Court Native Title Forum, taxation, payroll and FBT training, and HR conferences and workshops.

Other training throughout the year included CPR renewals, mapping, Microsoft Office Suite training and internal departmental team workshops.

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

# 9.3

## Organisational Structure (as at 30 June 2023)



## 9.4 Impact and features of Enterprise Agreement

The nominal date of expiry for the 2019-2021 Enterprise Agreement was 01 July 2021. Negotiations for a new Enterprise Agreement were delayed due to interim

leadership considerations. Negotiations are expected to commence in the new financial year.

## 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 \$38,682 per annum.

This insurance covers Directors and Officers. During this period there have been no claims made under this policy.

TABLE 6: Comparison on staffing numbers from 2021-22 to 2022-23

POSITION	NO. OF STAFF 2021-22 <i>(AS AT 30 JUNE 2022)</i>	NO. OF STAFF 2022-23 <i>(AS AT 30 JUNE 2023)</i>
Chief Executive Officer	1	1
Principal Legal Officer	1	1
Chief Financial Officer	1	1
Lawyers	11	11
Paralegal	0	0
Anthropologists	4	5
Project Officers	2	2
Administration & Other Officers	19	20
<b>Total No. of Staff</b>	<b>39</b>	<b>41</b>





# 10 Summary of NATIVE TITLE CONSENT DETERMINATIONS

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

DATE	FEDERAL COURT NUMBER	CLAIM NAME	REGISTERED NATIVE TITE 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





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

ABN 19 047 713 117  
ICN 1996

Annual financial report  
For the year ended 30 June 2023

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## Abbreviations

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 2023 and the auditor's report thereon.

## Operating and financial review

The net deficit from ordinary activities after income tax amounted to \$219,853 (2022: \$235,977).

## 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:

<b>Richard Hoolihan</b>	<b>Chairperson and Director</b>
Experience	Training Manager Trainer and assessor TAFE Teacher
Ward	Charters Towers/Hughenden
Traditional Owner	Gugu Badhun/ / Nadjonji
<b>Rona Hart</b>	<b>Deputy Chairperson and Director</b>
Qualifications	Corporate Governance & Financial Management Training & Attainment Various industry related tickets, licences and certificates
Experience	Member/Director Giringun Aboriginal Corporation Indigenous Member SISP (Terrain NRM) Volunteer, employee & board member for various organisations
Ward	Innisfail
Traditional Owner	Djiru
<b>Joann Schmider</b>	<b>Treasurer and Director</b>
Qualifications	Certificate IV in Governance; Indigenous Leadership; Community Culture; Local Government; Natural Disasters Resilience Leadership; and Training and Assessment DipT (Prim) and Bachelor of Education PhD Candidate – Cultural Knowledge & Tourism 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 the NT working group, IPA Cultural Advisor Previous director on two RNTBC's, one as an independent Currently a Director or Indigenous member on two local/subregional, two FNQ, one State and two national networks advocating Indigenous interests Chairperson and sub-committee member of one State level business entity Appointed life member of an FNQ culture and arts regional entity
Ward	Tablelands
Traditional Owner	Waribarra dialect and locality group of the Mamu people, Dyirbal language nation
<b>Sarah Addo</b>	<b>Correspondence Secretary and Director</b>
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 Kunggandji Kamoi-Yarraburra Tribal Elders Council
Ward	Cairns
Traditional Owner	Kunggandji Kamoi (Cairns) – Yarraburra (Yarrabah) Gurrabuna & Ko Bera



<b>Errol Neal</b>	<b>Director</b>
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
<b>Angelina Akee</b>	<b>Director</b>
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
<b>Gary Mooney</b>	<b>Director</b>
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
<b>Danny Hooligan</b>	<b>Director</b>
Experience	Former Police Liaison Officer of Mount Garnet Police Station Founding member of the North Queensland Land Council
Ward	Mount Garnet
Traditional Owner	Warrungu
<b>Kaylene Malthouse</b>	<b>Director</b>
Qualifications	Certificate IV in Business Governance Certificate II in Indigenous Leadership AILC 2015 Certificate III in Indigenous Leadership AILC 2016
Experience	Past Representative for the Standing Independent Selection Panel Employed by the Department of Communities to April 2017 Co-Convenor for 2016/2017 Uluru Statement of the Heart Member South Tablelands Traditional Owners Alliance (STTOA) – advocacy around Housing, Health, Education, Employment and Social inclusion Chairperson 2016 – 2019 Giringun Aboriginal Corporation and freelance consultant
Ward	Tablelands
Traditional Owner	Upper Malanbarra / Yidinji / Nadgon
<b>Warren Martens</b>	<b>Director</b>
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**  
 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**  
 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

## Corporation Secretary

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.

## 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	8	8	2	2
Rona Hart	5	8	1	1
Joann Schmider	8	8	1	1
Sarah Addo	8	8	2	2
Errol Neal	5	8	-	-
Angelina Akee	8	8	1	1
Gary Mooney	8	8	-	-
Danny Hooligan	6	8	-	-
Kaylene Malthouse	4	8	-	-
Warren Martens	8	8	-	-
Nicole Huxley	5	8	1	1
Delena Foster	5	8	-	-

The 2022 Corporation’s Annual General Meeting was held in Townsville on 3 December 2022.

## 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 2023 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 2023.

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



Director

Dated at

Townsville office  
~~13.10.23~~ this



Director

13th day of

October, 2023

# Auditor's independence declaration

Grant Thornton Audit Pty Ltd  
Cairns Corporate Tower  
Level 13  
15 Lake Street  
PO Box 7200  
Cairns QLD 4870

T +61 7 4046 8888

## Auditor's independence declaration to the directors of 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 2023, 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 Audit Pty Ltd  
Chartered Accountants



H A Wilkes  
Partner – Audit & Assurance

Cairns, 13 October 2023

[www.grantthornton.com.au](http://www.grantthornton.com.au)  
ACN-130 913 594

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# Statement of comprehensive income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
Revenue and income	7	10,464,632	9,214,460
Gain on sale of property, plant and equipment		845	20,328
		<u>10,465,477</u>	<u>9,234,788</u>
<b>Expenses</b>			
Contractors and consultants	8	1,638,610	1,197,354
Director expenses		119,369	139,203
Motor vehicles		21,066	27,446
Travel and meetings		413,192	197,842
Employee expenses	9	5,288,627	4,865,384
Rent		48,637	47,225
Interest		26,040	7,607
Service expenses	10	2,380,863	2,404,678
Depreciation and amortisation expenses			
Property, plant and equipment		124,742	123,003
Intangible assets		84,085	77,541
Right-of-use assets		119,356	111,302
Other expenses	11	418,866	271,503
		<u>10,683,453</u>	<u>9,470,088</u>
<b>Results from operating activities</b>		<u>(217,976)</u>	<u>(235,300)</u>
Finance costs		1,877	677
<b>Net finance costs</b>		<u>1,877</u>	<u>677</u>
<b>Net surplus (deficit) before tax</b>		<u>(219,853)</u>	<u>(235,977)</u>
Income tax expense	5.5	-	-
<b>Net surplus (deficit)</b>		<u>(219,853)</u>	<u>(235,977)</u>
Other comprehensive income		-	-
<b>Total comprehensive income (loss)</b>		<u>(219,853)</u>	<u>(235,977)</u>

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

# Statement of financial position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
Cash and cash equivalents	12	6,912,089	4,901,755
Investments	5.8	25,300	-
Trade and other receivables	13	87,605	217,234
Prepayments	14	122,245	109,219
<b>Current assets</b>		<b>7,147,239</b>	<b>5,228,208</b>
Property, plant and equipment	15	1,498,305	1,610,152
Right-of-use assets	16	267,853	55,599
Intangible assets	17	115,984	200,070
<b>Non-current assets</b>		<b>1,882,142</b>	<b>1,865,821</b>
<b>Total assets</b>		<b>9,029,381</b>	<b>7,094,029</b>
<b>Liabilities</b>			
Trade and other payables	19	1,060,913	946,653
Contract liabilities	20	5,129,585	3,406,646
Employee benefits	21	506,810	424,735
Lease liabilities	22	74,558	71,984
<b>Current liabilities</b>		<b>6,771,866</b>	<b>4,850,018</b>
Employee benefits	21	149,600	120,759
Lease liabilities	22	204,516	-
<b>Non-current liabilities</b>		<b>354,116</b>	<b>120,759</b>
<b>Total liabilities</b>		<b>7,125,982</b>	<b>4,970,777</b>
<b>Net assets</b>		<b>1,903,399</b>	<b>2,123,252</b>
<b>Equity</b>			
Retained surplus		1,903,399	2,123,252
<b>Total equity</b>		<b>1,903,399</b>	<b>2,123,252</b>

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

## Statement of changes in equity

For the year ended 30 June 2023

### Retained surplus

	2023 \$	2022 \$
Balance at 1 July	2,123,252	2,359,229
<b>Total comprehensive income</b>		
Net surplus (deficit)	(219,853)	(235,977)
Total other comprehensive income	-	-
Total comprehensive income	<u>1,903,399</u>	<u>2,123,252</u>
Balance at 30 June	<u>1,903,399</u>	<u>2,123,252</u>

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

## Statement of cash flows

For the year ended 30 June 2023

	2023	2022
Note	\$	\$
<b>Cash flows from operating activities</b>		
Receipts from government grants	11,800,882	10,004,198
Payments to suppliers and employees	(10,020,922)	(9,083,040)
Cash generated from operating activities	1,779,960	921,158
Interest received	22,807	538
Other receipts	395,475	190,245
<b>Net cash from operating activities</b>	<b>23</b> 2,198,242	<b>1,111,941</b>
<b>Cash flows from investing activities</b>		
Proceeds from sale of property, plant and equipment	845	20,328
Acquisition of property, plant and equipment	(344,503)	22,275
Acquisition of intangibles	-	(28,484)
Acquisition of investments	(25,300)	-
<b>Net cash (used in)/from investing activities</b>	<b>(368,958)</b>	<b>14,119</b>
<b>Cash flows from financing activities</b>		
Payment of lease liabilities	181,050	(128,144)
<b>Net cash from/ (used in) financing activities</b>	<b>181,050</b>	<b>(128,144)</b>
Net increase in cash and cash equivalents	2,010,334	997,916
Cash and cash equivalents at 1 July	12 4,901,755	3,903,839
<b>Cash and cash equivalents at 30 June</b>	<b>12</b> 6,912,089	<b>4,901,755</b>

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 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 received recognition as the representative Aboriginal/Torres Strait Islander body (representative body) for the North Queensland area for a further three-year period from 01 July 2023 to 30 June 2026.

In addition to its recognition period above, the Corporation has been approved core operational and PBC Support funding for the three-year period from 01 July 2023 to 30 June 2026. The Corporation's Head Agreement and Project Schedule reflect the approved three-year funding allocation.

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 judgements. 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

## 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 2023 were \$666,594 (2022: \$602,892).

#### 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 Rental bond

The Corporation has guaranteed, as part of their operating lease, the payment of rentals in accordance with the signed agreement for the specified lease term. The terms of the lease agreement required the Corporation to secure a bank guarantee of \$25,300 as minimum compensation payments to the lessor in the event of default. The directors considered no liability is required to be recognised in respect of this guarantee as the Corporation is in compliance with the lease agreement. A term deposit to secure the bank guarantee has been established.

## 5.9 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.

## 5.10 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 2023 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.

## 5.11 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.

## 5.12 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.

### **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 2022. None of the amendments have had a significant impact on the financial performance and position of the Corporation.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements except if mentioned otherwise.

## 7 Revenue and Income

### Revenue streams

	2023 \$	2022 \$
Revenue from contracts with customers		
Grants received (under AASB 15)	11,800,882	10,004,198
Grant balances at 1 July	3,191,686	2,211,165
Grant balances at 30 June	<u>(4,946,218)</u>	<u>(3,191,686)</u>
	10,046,350	9,023,677
Fee income	<u>395,475</u>	<u>190,245</u>
	10,441,825	9,213,922
Other revenue		
Grants and donations (under AASB 1058)	-	-
Interest	22,807	538
Sundry	<u>-</u>	<u>-</u>
	<u>10,464,632</u>	<u>9,214,460</u>

### 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

	2023 \$	2022 \$
Accounting and auditing	39,731	38,349
Anthropological	368,805	424,308
Legal	919,708	464,746
IT	14,650	20,745
Other	295,716	249,206
	<u>1,638,610</u>	<u>1,197,354</u>

## 9 Employee expenses

	2023 \$	2022 \$
Wages, salaries	4,425,287	4,136,088
Leave and other entitlements	137,178	70,552
Superannuation	666,594	602,892
Professional development and training	46,987	32,211
Fringe benefits tax	-	9,588
Other employee expenses	12,581	14,053
	<u>5,288,627</u>	<u>4,865,384</u>

## 10 Service expenses

	2023 \$	2022 \$
Administration	356,468	266,760
Communications	247,499	258,490
PBC support	1,597,660	1,759,663
Repairs and maintenance	35,294	15,932
Supplies and consumables	87,317	73,872
Other	56,625	29,961
	<u>2,380,863</u>	<u>2,404,678</u>

## 11 Other expenses

	2023 \$	2022 \$
Bad debts	2,173	-
Managed grant expenses	93,000	107,776
Proponent expenses	323,693	163,727
	<u>418,866</u>	<u>271,503</u>

## 12 Cash and cash equivalents

	2023 \$	2022 \$
Cash on hand	3,804	3,474
Cash at bank	6,908,285	4,898,281
Cash and cash equivalents in the statement of cash flows	<u>6,912,089</u>	<u>4,901,755</u>

## 13 Trade and other receivables

	2023 \$	2022 \$
<b>Current</b>		
Trade receivables	49,578	112,249
Less: Allowance for impairment losses	-	-
	<u>49,578</u>	<u>112,249</u>
Deposits	180	45,132
GST receivable	37,847	59,853
	<u>87,605</u>	<u>217,234</u>

### Expected credit loss assessment for customers at 30 June 2023

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 2023 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 2023 is nil.

## 14 Prepayments

	2023 \$	2022 \$
Insurance	81,333	76,259
Rent	7,817	15,187
Other	33,095	17,773
	<u>122,245</u>	<u>109,219</u>

## 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>								
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
Balance at 1 July 2022	290,000	1,547,004	60,156	314,602	421,203	15,564	-	2,648,529
Additions	-	-	-	-	-	12,894	-	12,894
Disposals	-	-	-	-	(43,614)	-	-	(43,614)
Transfers	-	-	-	-	-	-	-	-
Balance at 30 June 2023	290,000	1,547,004	60,156	314,602	377,589	28,458	-	2,617,809
<b>Depreciation and impairment</b>								
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)
Balance at 1 July 2022	-	(450,396)	(48,636)	(188,525)	(338,439)	(12,381)	-	(1,038,377)
Additions	-	(48,516)	(1,158)	(30,806)	(28,184)	(16,077)	-	(124,741)
Disposals	-	-	-	-	43,614	-	-	43,614
Balance at 30 June 2023	-	(498,912)	(49,794)	(219,331)	(323,009)	(28,458)	-	(1,119,504)
<b>Carrying amounts</b>								
At 1 July 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
At 30 June 2023	290,000	1,048,092	10,362	95,271	54,580	-	-	1,498,305

## 16 Right-of-use assets

### Reconciliation of carrying amount

	Property \$	Total \$
<b>Cost</b>		
Balance at 1 July 2021	389,015	389,015
Additions	180	180
Disposals	-	-
Balance at 30 June 2022	<u>389,195</u>	<u>389,195</u>
Balance at 1 July 2022	389,195	389,195
Addition – Walker Street	307,926	307,926
Addition – Stanley Street (remeasurement)	23,684	23,684
Disposals	(412,879)	(412,879)
Balance at 30 June 2023	<u>307,926</u>	<u>307,926</u>
<b>Depreciation and impairment</b>		
Balance at 1 July 2021	(222,294)	(222,294)
Depreciation for the year	(111,302)	(111,302)
Disposals	-	-
Balance at 30 June 2022	<u>(333,596)</u>	<u>(333,596)</u>
Balance at 1 July 2022	(333,596)	(333,596)
Depreciation for the year	(119,356)	(119,356)
Disposals	412,879	412,879
Balance at 30 June 2023	<u>(40,073)</u>	<u>(40,073)</u>
<b>Carrying amounts</b>		
At 30 June 2022	<u>55,599</u>	<u>55,599</u>
At 30 June 2023	<u>267,853</u>	<u>267,853</u>

The Corporation leased a new office space at 122 Walker Street for its Townsville office under a lease agreement of 4 years ending 1 December 2026 with an option to extend for 4 years. The lease contains an annual pricing mechanism based on movements in the CPI at each anniversary date.

During the year ended 30 June 2023 the Corporation terminated the lease at 19 Stanley Street on 14 January 2023.



## 17 Intangible assets

### Reconciliation of carrying amount

	Document Management System \$	Other software \$	Total \$
<b>Cost</b>			
Balance at 1 July 2021	376,016	16,455	392,471
Additions	15,680	12,804	28,484
Disposals	-	-	-
Balance at 30 June 2022	<u>391,696</u>	<u>29,259</u>	<u>420,955</u>
Balance at 1 July 2022	391,696	29,259	420,955
Additions	-	-	-
Disposals	-	(9,064)	(9,064)
Balance at 30 June 2023	<u>391,696</u>	<u>20,195</u>	<u>411,891</u>
<b>Depreciation and impairment</b>			
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	<u>(207,965)</u>	<u>(12,920)</u>	<u>(220,885)</u>
Balance at 1 July 2022	(207,965)	(12,920)	(220,885)
Depreciation for the year	(78,340)	(5,746)	(84,086)
Disposals	-	9,064	9,064
Balance at 30 June 2023	<u>(286,305)</u>	<u>(9,602)</u>	<u>(295,907)</u>
<b>Carrying amounts</b>			
At 30 June 2022	<u>183,731</u>	<u>16,339</u>	<u>200,070</u>
At 30 June 2023	<u>105,391</u>	<u>10,593</u>	<u>115,984</u>

## 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	
	2023 \$	2022 \$
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	6,912,089	4,901,755
Other investment – term deposits	25,300	-
Trade and other receivables	87,605	217,234
	<u>7,024,994</u>	<u>5,118,989</u>
<b>Financial liabilities measured at amortised cost</b>		
Trade and other payables	1,060,913	946,653
Lease liabilities	279,074	71,984
	<u>1,339,987</u>	<u>1,018,637</u>

## 19 Trade and other payables

	2023 \$	2022 \$
Trade payables	295,739	172,175
Liability for annual leave	484,455	452,706
PAYG payable	248	63,352
Payroll liabilities	280,471	258,420
	<u>1,060,913</u>	<u>946,653</u>

## 20 Contract liabilities

	2023 \$	2022 \$
Grants under AASB 15	4,946,218	3,191,686
Amounts received in advance (proponent funds)	183,367	214,960
	<u>5,129,585</u>	<u>3,406,646</u>

## 21 Employee benefits

	2023 \$	2022 \$
<b>Current</b>		
Long service leave	<u>506,810</u>	<u>424,735</u>
<b>Non-current</b>		
Long service leave	<u>149,600</u>	<u>120,759</u>
Balance at 1 July	545,494	575,072
Provision made during the year	132,053	116,088
Provisions used during the year	<u>(21,137)</u>	<u>(145,666)</u>
Balance at 30 June	<u>656,410</u>	<u>545,494</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 2023 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 122 Walker Street. The Corporation has a rental bond over these premises. The lease is for a period of 4 years with an option to renew the lease after that date. Lease payments are reviewed each year, based on CPI, and does not include a contingent rental.

During the year ended 30 June 2023 the Corporation terminated the lease of the Townsville office at 19 Stanley Street on 14 January 2023.

<b>Leases under AASB 16</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Interest on lease liabilities	26,040	7,607
<b>Lease liabilities</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Lease liabilities	74,558	71,984
<b>Non-current</b>		
Lease liabilities	204,516	-

### Maturity analysis of future lease payments

Lease liabilities are payable as follows:

	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>Future minimum lease payments</b>	<b>Interest</b>	<b>Present value of minimum lease payments</b>
Less than one year	92,000	17,442	74,558
Between one and five years	227,700	23,184	204,516
More than five years	-	-	-
	319,700	40,626	279,074

## 23 Reconciliation of cash flows from operating activities

	2023 \$	2022 \$
Net surplus	(219,853)	(235,977)
<i>Adjustments for:</i>		
Depreciation	124,742	123,003
Amortisation – intangibles	84,085	77,541
Amortisation – leased assets	119,356	111,302
Loss/(Gain) on sale of property, plant and equipment	(845)	(20,328)
	<u>107,485</u>	<u>55,541</u>
<i>Changes in:</i>		
Trade and other receivables	129,629	216,820
Prepayments	(13,026)	5,488
Trade and other payables	114,259	(124,834)
Contract liabilities	5,129,585	3,406,646
Provisions and employee benefits	110,916	(29,578)
Deferred income/revenue, including government grant	(3,406,646)	(2,425,749)
	<u>26,040</u>	<u>7,607</u>
Interest paid	26,040	7,607
Net cash from operating activities	<u>2,198,242</u>	<u>1,111,941</u>

## 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:

	2023 \$	2022 \$
Short-term employee benefits	678,972	458,854
Post-employment benefits	92,598	70,528
Other long-term benefits	11,536	50,784
Termination benefits	-	60,971
	<u>783,106</u>	<u>641,136</u>

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 (2022: \$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	
		2023	2022	2023	2022
		\$	\$	\$	\$
Choorechillum Ngadjon Jii PBC	Sale of postage charges	-	171	-	171
Jumbun Limited	Purchase of meeting expenses	-	3,244	-	-
Nrragoonda Aboriginal Corporation	Sale of meeting expenses	726	-	726	-

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 \$3,270,648 at reporting date, but not provided for in the financial statements, which relate to corporate consultancy, contested litigation, anthropological 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

	2023 \$	2022 \$
<b>Audit services</b>		
Auditors of the Corporation – Grant Thornton		
Audit of financial statements	35,000	34,200
Other regulatory audit services	4,731	4,149
	<u>39,731</u>	<u>38,349</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 2023 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

13.10.23

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 2023, 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 the 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 2023 and of its performance for the year ended on that date; 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 (Aboriginal and Torres Strait Islander) Regulations 2007* and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Act.

##### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Corporation in accordance with the auditor independence requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (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 2023, 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 and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

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

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



Grant Thornton Audit Pty Ltd  
Chartered Accountants

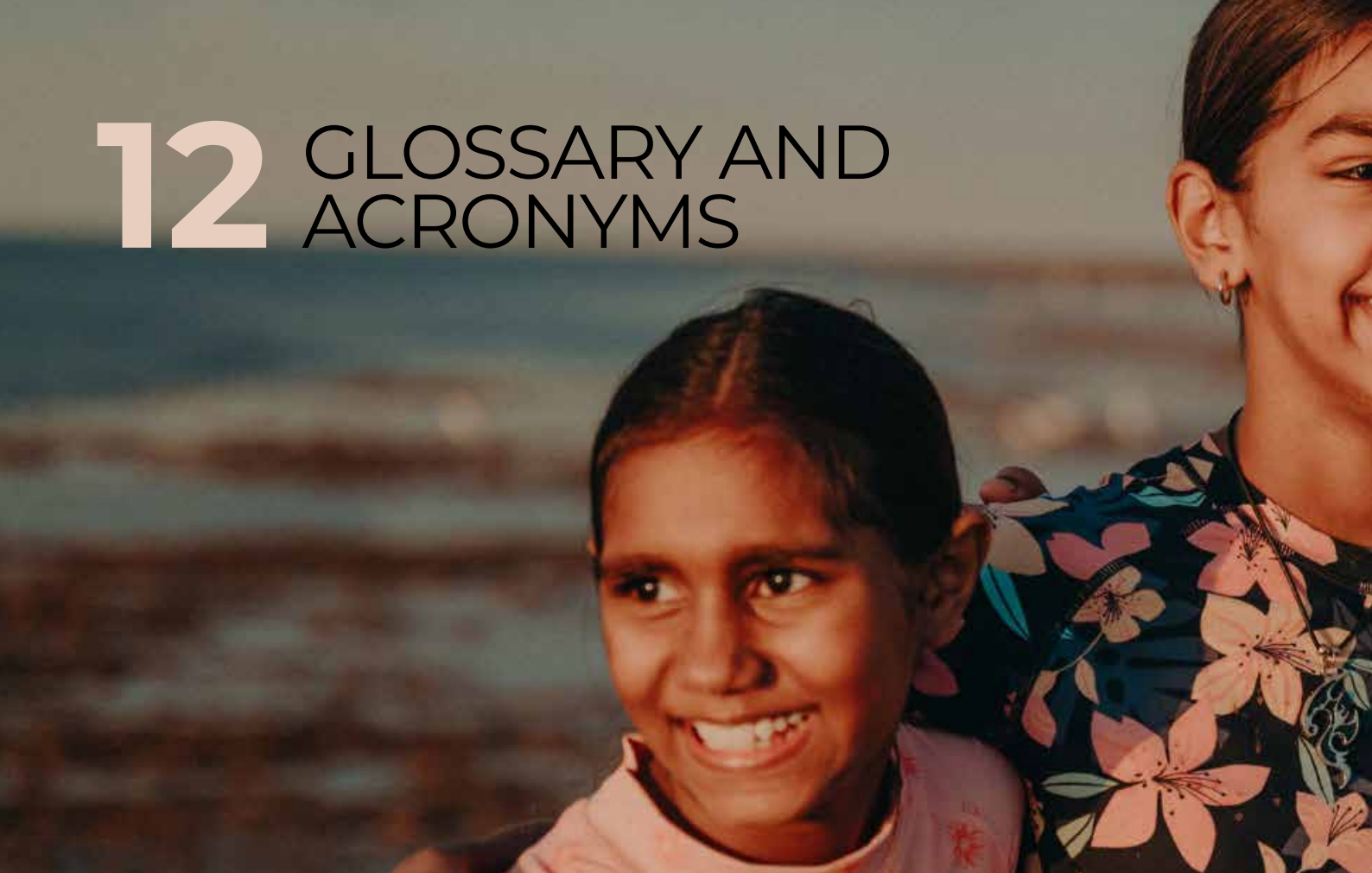


H A Wilkes  
Partner – Audit & Assurance

Cairns, 13 October 2023



# 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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