



CLCAC
CARPENTARIA LAND COUNCIL
ABORIGINAL CORPORATION

Annual Report 2017-2018



CLCAC

CARPENTARIA LAND COUNCIL
ABORIGINAL CORPORATION

Contact

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CLCAC CARPENTARIA LAND COUNCIL
ABORIGINAL CORPORATION

United we stand.

Senator the Hon. Nigel Scullion
Minister for Indigenous Affairs
PO Box 6100
Parliament House
CANBERRA ACT 2600

22 October 2018

Dear Minister

ANNUAL REPORT 2017-2018

I am pleased to present the Carpentaria Land Council Aboriginal Corporation's Annual Report for the period 1 July 2017 to 30 June 2018.

The Annual Report includes the Corporation's Report of Operations and Audited Consolidated Financial Statements for the 2017-2018 Reporting Period.

Yours sincerely

Thomas Wilson
CHAIRPERSON

Glossary of Terms

ABF	Australian Border Force
ADBT	Aboriginal Development Benefits Trust
AGM	Annual General Meeting
CATSI	Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)
CEO	Chief Executive Officer
CFA	Country Fire Authority, Victoria
CLCAC	Carpentaria Land Council Aboriginal Corporation
DAF	Department of Agriculture and Fisheries
DAWR	Department of Agriculture and Water Resources
DES	Department of Environment and Science
GGNTAC	Gangalidda and Garawa Native Title Aboriginal Corporation
GRAC	Gulf Region Aboriginal Corporation
IAS	Indigenous Advancement Strategy
ILUA	Indigenous Land Use Agreement
IPA	Indigenous Protected Area
NAQS	Northern Australia Quarantine Strategy
NNTT	National Native Title Tribunal
NTA	Native Title Act 1993 (Cth)
NTRB	Native Title Representative Body
NTSP	Native Title Service Provider
PM&C	Department of Prime Minister and Cabinet (Indigenous Affairs)
PBC	Prescribed Body Corporate
QFES	Queensland Fire and Emergency Service
RNTBC	Registered Native Title Corporate Body
SGNRM	Southern Gulf Natural Resource Management
TEK	Traditional Ecological Knowledge
WILSSED	Wellesley Island Land Sea Social Economic Development
WNTAC	Waanyi Native Title Aboriginal Corporation

Contact Information

Copies of our Annual Report are available on our website at:
<http://www.clcac.com.au>

For further information regarding the Carpentaria Land Council
Aboriginal Corporation please contact:

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Chairperson's Report

FOR THE YEAR ENDED 30 JUNE 2018

The Directors present this Report together with the CLCAC's Financial Report for the Financial Year ended 30 June 2018 and the Auditor's Report there on.

FINANCIAL REVIEW

The net loss from ordinary activities after income tax for the year amounted to \$96,823 (2017: loss of \$692,544).

PRINCIPAL ACTIVITIES

The principal activities of CLCAC during the course of the Financial Year related to assisting traditional owners and communities with the conduct of various Economic Development, Land and Environment Management activities and in carrying out its functions and responsibilities as a Native Title Service Provider (NTSP) in accordance with the provisions set out in Part 11 Division 3 of the NTA.

There were no significant changes in the nature of the activities conducted by CLCAC in this Reporting Period.

EVENTS SUBSEQUENT TO REPORTING DATE

There are no significant events to Report.

LIKELY DEVELOPMENTS

The Directors envisage that CLCAC will continue its existing operations, subject to the receipt of ongoing funding from Government and other sources. The Director's expect that during the next three years, the principal activities of the Corporation will increasingly be directed toward the work of its PBC Economic Development and Business Support Services Unit and in particular supporting Native Title Prescribed Body Corporates (PBCs) to develop capacity and become financially sustainable.

ENVIRONMENTAL REGULATION

Save as provided for in specific Land and Environment Management Funding Contracts, CLCAC's operations are not subject to any particular or significant environmental regulations under either Commonwealth or State Legislation. CLCAC has adequate systems in place for the management of its contractual requirements and is not aware of any breach in that regard.



DISTRIBUTIONS

CLCAC's Constitution precludes it from distributing any surplus to Members. Accordingly, no distributions were paid, recommended or declared by the Corporation during the year.

LEAD AUDITOR'S INDEPENDENCE DECLARATION

At no time during the Financial Year ended 30 June 2018 was an Officer of CLCAC the Auditor, a Partner in the Audit Firm, or a Director of the Audit Company that undertook the audit of CLCAC for the 2017-2018 Financial Year.

The Lead Auditor's independence declaration is set out in the Audited Financial Statements and forms part of this Directors' Report for the Financial Year ended 30 June 2018.

PROCEEDINGS ON BEHALF OF THE CORPORATION

During the 2017-2018 year, no person has made an Application for Leave in respect of CLCAC pursuant to section 169-5 of the CATSI Act.

During the 2017-2018 year, no person has brought or intervened in proceedings on behalf of CLCAC with leave under section 169-5 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*.

This Report is made by resolution of the Directors.

Thomas Wilson
CHAIRPERSON

CLCAC Board of Directors at 30 June 2018



Mr Thomas Wilson – DIRECTOR & CHAIRPERSON: LARDIL

Mr Thomas Wilson is the Chairperson of CLCAC and resides on Gununa, Mornington Island. Mr Wilson is a member of the Lardil Traditional Owner group. He enjoys fishing and hunting and spending quality time with his young family. Mr Wilson has been Chairperson of CLCAC for 11 years and is our longest serving Chair. Mr Wilson is also the Director of Gulf Region Aboriginal Corporation.



Mr Lawrence Burke – DIRECTOR: YANGKAAL

Mr Lawrence Burke is a Director of CLCAC and resides on Gununa, Mornington Island. Mr Burke is a member of the Yangkaal Traditional Owner group. Mr Burke is also a Director of the Gulf Region Aboriginal Corporation (GRAC). He is also a lead dancer with Mornington Island dancers and works at the art and craft centre.



Ms Delma Loogatha – DIRECTOR: KAIADILT

Ms Delma Loogatha is a Director of CLCAC and resides on Gununa, Mornington Island. Ms Loogatha is a member of the Kaiadilt Traditional Owner group. Ms Loogatha is also a Director of the Gulf Region Aboriginal Corporation (GRAC).



Mr Joseph Rainbow – DIRECTOR: KURTIJAR

Mr Joseph Rainbow is a Director of CLCAC and resides in Normanton. Mr Rainbow is a member of the Kurtijar Traditional Owner group and undertakes a Cultural Heritage Management advisory role for the Kurtijar People.



Mr Murradoo Yanner – DIRECTOR: GANGALIDDA

Mr Murradoo Yanner is Director of CLCAC and has played an integral role in the development and success of CLCAC. Mr Yanner previously held the position of CEO of CLCAC from 1992-2001, and ATSIC Commissioner from 2001-2002. Mr Yanner is the Chairperson of the Gangalidda and Garawa Native Title Aboriginal Corporation (GGNTAC) and a Director of the Gulf Region Aboriginal Corporation (GRAC) and is a driving force behind the development of sustainable economic opportunities for indigenous people in the Gulf.



Ms Marlene Logan – DIRECTOR: GKUTHAARN

Ms Marlene Logan is a Director of CLCAC and a member of the Gkuthaarn Traditional Owner group. Ms Logan is also a Director of the Gkuthaarn Aboriginal Corporation and Coordinator of the local Justice Association. Ms Logan undertakes a Cultural Heritage Management advisory role for the Gkuthaarn People and resides in Normanton with her family. Ms Logan enjoys fishing, cooking and camping.



Mr Phillip George – DIRECTOR: KUKATJ

Mr Phillip George is a Director of CLCAC and a member of the Kukatj Traditional Owner group. Mr George resides in Normanton with his family and is employed by CLCAC as a Ranger Coordinator through the Queensland Indigenous Land and Sea Ranger Program.



Mr Donald Bob – DIRECTOR: GARAWA

Mr Donald Bob is a CLCAC Director and a senior Garawa man who resides in Burketown. Mr Bob is employed by CLCAC as a Gangalidda and Garawa Ranger in our Land and Sea Unit. Mr Bob enjoys fishing, hunting, spending time with his family and working with the Gangalidda and Garawa Rangers.



Mr Henry Aplin – DIRECTOR: WAANYI

Mr Henry Aplin is a Director of CLCAC, a member of the Waanyi Native Title group and a Director of Waanyi Native Title Aboriginal Corporation (WNTAC). Mr Aplin resides in Doomadgee.



CLCAC Alternate Directors at 30 June 2018

Mr Wayne Williams – ALTERNATE DIRECTOR: LARDIL

Mr Wayne Williams is an Alternate Director of CLCAC and resides on Gununa, Mornington Island. Mr Williams is a member of the Lardil Traditional Owner group and the Gulf Region Aboriginal Corporation (GRAC). Mr Williams enjoys fishing and hunting, painting and spending quality time with his family.

Mr Gerald Loogatha – ALTERNATE DIRECTOR: KAIADILT

Mr Gerald Loogatha is an Alternate Director of CLCAC and resides on Gununa, Mornington Island. Mr Loogatha is a member of the Kaiadilt Traditional Owner group.

Mr Chicko Toby – ALTERNATE DIRECTOR: YANGKAAL

Mr Chicko Toby is an Alternate Director of CLCAC and resides on Gununa, Mornington Island. Mr Toby is a member of the Yangkaal Traditional Owner group who is heavily involved with keeping traditional dancing alive and passing on traditional knowledge to the younger generations. Mr Toby is also a Director of the Gulf Region Aboriginal Corporation.

Mr Lance Rapson – ALTERNATE DIRECTOR: KURTIJAR

Mr Lance Rapson is an Alternate Director of CLCAC and resides in Normanton. Mr Rapson is a member of the Kurtijar Traditional Owner group. Mr Rapson is employed by CLCAC as Ranger of the Normanton Rangers and has been integral to the many achievements and successes of CLCAC's Land and Sea program.



Ms Simone Moses – ALTERNATE DIRECTOR: GKUTHAARN

Ms Simone Moses is an Alternate Director of CLCAC. Ms Moses is a member of the Gkuthaarn Traditional Owner group and resides in Normanton.

Mr Keith Rory – ALTERNATE DIRECTOR: GARAWA

Mr Keith Rory is an Alternate Director of CLCAC and is a member of the Garawa Traditional Owner group. Mr Rory resides in Borroloola.

Mr Marcus George – ALTERNATE DIRECTOR: KUKATJ

Mr Marcus George is an Alternate Director of CLCAC. Mr George is a member of the Kukatj Traditional Owner group and resides in Normanton.

Mr Kingston Brown – ALTERNATE DIRECTOR: WAANYI

Mr Kingston Brown is an Alternate Director of CLCAC Board and is a members of the Waanyi Traditional Owner group. Mr Brown resides in Doomadgee.

Mr Rodney Kum Sing – ALTERNATE DIRECTOR: GANGALIDDA

Mr Rodney Kum Sing is an Alternate Director of CLCAC and is a member of the Gangalidda Traditional Owner Group. Mr Kum Sing resides in Burketown.



Chief Executive Officer's Report

2017-2018 has seen some transformation for CLCAC but the Corporation has made some exciting changes and accomplishments particularly in the Land and Environment Program Unit. This would not have been achieved without the support I receive in my role as CEO and I would like to take this opportunity to express my appreciation to our Chairperson and Directors, our Staff, Members and lastly but most importantly our Native Title Claimants and Holders from the nine (9) Language Groups we represent in the Lower Gulf of Carpentaria Region.

CLCAC has maintained an impeccable record of accomplishing quality outcomes. We have and will continue to constantly strive to reach our goals by upholding our excellent track record and not resting on our successes. Our CLCAC Board has made every effort to adapt in the ever changing environment to follow through on their five (5) year strategic plan that was approved in February 2014. The Board will commence in the coming year to workshop and draft a new strategic plan to implement for the 2020-2025 period. The current plan outlines our vision, values, goals and key strategic actions. You can access a copy of the plan and other key publications from our website. CLCAC will continue to provide services and programs that will assist in achieving the plan's vision and goals as set by our Corporation.

CLCAC is very proud of its many positive achievements since its inception and growth especially when you read the history of Corporation and its humble beginnings in Burketown in 1984. This also includes the recognition as a Native Title Representative Body in 1996, seven (7) positive determinations of native title from 2004 through to 2015 and the subsequent establishment and registration of three PBC's, the establishment of the Cairns office in 2005, the introduction of our successful Land and Sea Management Unit which is more commonly known as Land and Environment Program Unit in 2007 and the establishment of the Economic Development Unit in 2011. As of 30 June 2018, CLCAC employed 35 permanent staff and three (3) casual staff. Our small team continually strives to identify new funding sources and opportunities so that we can continue to provide the services and programs that are needed by our Constituents in the Region.

It is with great pleasure that I provide my first CEO Report for the 2017-2018 financial year since taking on this position in a permanent role since December 2017. I am pleased to note and highlight some important and significant operational achievements and outcomes of the Corporation.



Native Title

CLCAC has continued to assist native title claimants and PBC's to progress their native title determination applications and ancillary matters. We have provided advice in relation to future acts and in relation to the negotiation and implementation of a number of exploration agreements which aim to provide for the protection of Cultural Heritage. CLCAC provides facilitation and assistance to the three (3) PBC's in our region: Waanyi Native Title Aboriginal Corporation (WNTAC), Gulf Region Aboriginal Corporation (GRAC) and Gangalidda & Garawa native Title Aboriginal Corporation (GGNTAC).

CLCAC has been working with Gkuthaarn and Kukatj Peoples (G&K) to progress their native title determination application. The matter had been set down for trial in September 2017 for commencement on 15 October 2018. Evidence collation was the main activity from September 2017 to April 2018. Both lay and expert evidence had to be assembled for the trial. Lay evidence was mostly assembled by late January 2018 and an experts' report was filed in April 2018. "Without prejudice" discussions between the parties were held in Cairns in February 2018. As a result, the parties agreed to try to settle parts of the claim through an ILUA and so negotiations commenced and are progressing along with trial preparations.

The G&K People Commercial Fishers ILUA was registered 10 February 2017. G&K Peoples are currently working towards an ILUA with Stanbroke Pastoralists and negotiations continue with the State in respect to their Claim.

The Kurtijar Peoples native title claim was filed 18 June 2015 and covers part of the traditional land and waters of the Kurtijar People. The claim was registered 15 April 2016. In 2016-2017 period anthropological research and witness statements were completed for the purposes of establishing connection. Further work was carried out in parts of their area in the 2017-18 period. During the reporting period a connection report was completed and provided to the respondent parties. The State conditionally accepted connection but upon indications made since 30 June 2018 from Pastoral Respondents that they would contest the claim the State withdrew its conditional acceptance of Connection. As a result, in August 2018, the matter was set down for trial commencing 1 July 2019.

CLCAC is continuing to undertake further work to develop the implementation of its Transitional Plan to guide, develop and support the PBC's in our region. Unfortunately, consultations with the native title holders and PBCs were put on hold when the Principal Legal Officer position became vacant in early March 2018. Although a successful candidate was engaged to fill the vacancy, the applicant could not commence until end of August 2018. This activity will resume in the 2018-2019 period.



Land and Environment

CLCAC Rangers manage over 7,000 square kilometres of land. As part of the Fire Program, early season fire work is carried out to protect country and local pastoral stations from late season bush fires and also to reduce carbon emissions. The Rangers during this period also undertake extensive weed control work in the Burketown and Normanton areas. CLCAC has a Gulf Savannah Fire Management guideline and through this document and the relationship with stakeholder partners Queensland Rural Fire Service and Queensland Fire and Emergency Services have assisted GGNTAC to create their own business venture of an indigenous fire training program.

The 2017-2018 period has seen the Rangers continue to carry out a wide variety of projects using their range of skills acquired through completion of training to further enhance their expertise in all areas of the activities they carry out. Training includes fire management, chemical control of weeds, operating chainsaws, bird and animal biodiversity surveys, boat and UHF radio training, remote crocodile management, database management, first aid and remote first aid, 4 x 4 vehicle, MangoveWatch training, Frontline Management, Coxswain training, WHS, Cert 3 CALM, how to plan a carbon farming initiative/Savannah burning certificate IV, remote pilot licence (drone training) and marine turtle monitoring. A specialised training

initiative CLCAC carry out is our Aerial shooting program. CLCAC currently has 2 Rangers that hold a CAT D weapons licence to carry a semi-automatic weapon. This enables the Rangers to carry out the feral animal eradication and pest activity from an aircraft.

PBC Support and Economic Development

During the year CLCAC has continued to support GGNTAC with the establishment of its Tourism Business, operating the Burketown Visitor Information Centre and providing Indigenous led tours around Burketown, including Fishing and sightseeing tours and star gazing on the Salt pans. Yagurli Tours has received an enormous amount of interest from visitors to the region and this has been boosted through exposure on National tourism programs, such as Channel Seven's Weekender and Creek to Coast television programs. Further interest was also received from an international television program and Yagurli Tours will feature internationally in 2018-2019.

In 2016-2017 CLCAC assisted GGNTAC with the purchase of commercial fishing licence with a view to establishing an Indigenous owned and operated wild caught seafood enterprise in the Gulf. CLCAC continued to assist GGNTAC during 2018-2019 through ongoing facilitation of the



project to develop a business plan to support the Fishing Operations as well as the development and marketing of GGNTAC's own Food Brand.

On behalf of GRAC PBC CLCAC facilitated a Feasibility Assessment to re-establish the Birri Fishing Lodge on Mornington Island as a Tourism Business for the benefit of local Traditional owners. CLCAC will continue to assist GRAC in 2018-2019 to identify funding opportunities to deliver the recommendations made in Feasibility report.

Promotion of CLCAC

CLCAC produces quarterly newsletters that we distribute to our members, stakeholders, funding bodies, PBC members and native title holders on our distribution list. CLCAC also has a Facebook page and uploads regular posts of interest to our followers including Ranger activities, meeting notices, position adverts etc. CLCAC has assisted the Ranger Groups to open Facebook pages and each Ranger Group posts activities to showcase their work each week. All Facebook posts are shared so that all followers can be updated accordingly. CLCAC also has a website that interested persons can have access to read about the Corporation.

I look forward to an exciting year ahead, the challenges that come with it and to further assisting and supporting of the native title holders to achieve the capacity and resources as part of their objective to become self-reliant in the post determination environment.

Rachel Amini-Yanner
CHIEF EXECUTIVE OFFICER



CHAPTER 1

NTRB OVERVIEW

Background

Carpentaria Land Council Aboriginal Corporation (CLCAC) was first established in 1982 as a community based organisation to represent, protect and secure the rights and interests of Aboriginal people in the Gulf of Carpentaria. Following the holding of a large meeting in Doomadgee, CLCAC was incorporated under the Aboriginal Councils and Associations Act on 27 April 1984.

On 30 June 1994, CLCAC was recognised under the Native Title Act 1993 as the representative Aboriginal/Torres Strait Islander body for the Gulf Region. This region includes land and waters from the Northern Territory border to east of Normanton, and the islands and seas of the lower Gulf of Carpentaria.

Today, CLCAC is the largest and most eminent corporate entity representing the rights and interests of Traditional Owners in the southern Gulf of Carpentaria.

The Corporation represents the rights and interests of Traditional Owners in the southern Gulf of Carpentaria, with its membership drawn from the following nine Aboriginal language groups whose traditional lands and waters are located in the Gulf:

- KURTIJAR
- GKUTHAARN
- KUKATJ
- GANGALIDDA
- KAIADILT
- LARDIL
- YANGKAAL
- WAANYI
- GARAWA

Since first being recognised as a NTRB, CLCAC has achieved a number of important and positive outcomes to provide for the protection and recognition of the native title rights and interests of Aboriginal traditional landowners in northwest Queensland.



What We Do

In performing the role and functions of a native title representative body, we assist Traditional Owner groups in the Southern Gulf Region to pursue native title rights over their traditional lands and waters. This has resulted in successful determinations for six of the nine language groups in our region: the Waanyi, Gangalidda, Garawa, Lardil, Yangkaal and Kaiadilt Peoples.

Much of the remaining land in the Gulf is subject to native title claims lodged with the assistance of CLCAC, with claims for the three remaining language groups, the Gkuthaarn & Kukatj Peoples and the Kurtijar People now underway. Further up-dates and progress on current claims can be found in our newsletters and on our Facebook site.

CLCAC employs various consultative mechanisms to ensure that its members and the people that it serves have input into its decision making and prioritisation. The primary means of consultation is by way of Applicant, claim group and prescribed body corporate meetings, held regularly to advise native title claimants and native title holders about recent court decisions, the legal context for native title, and to discuss matters relevant to the progress of their native title applications and ancillary matters.

Native Title

CLCAC assisted the Waanyi People to pursue a claim for native title over their traditional land and waters. The claim was filed in 1999 and culminated in a final positive determination on 9 December 2010 (*Aplin on behalf of the Waanyi Peoples v State of Queensland (No 3) [2010] FCA 1515*). The determination covers 1,730,081 hectares in the Southern Gulf of Carpentaria, making it the largest single determination in Queensland's history.

We assisted the Gangalidda and Garawa Peoples to obtain positive determinations of native title over their two claims. By consent, two determinations were made on 23 June 2010 (*QC04/05 and QC95/03; Gangalidda and Garawa People v State of Queensland [2010] FCA 646*) recognising native title rights over 5,810 square kilometers of land and waters, including exclusive native title rights over an Aboriginal Land Trust area and Aboriginal owned pastoral leases. Two Indigenous Land Use Agreements have been registered in respect to access to pastoral leases within the determination area. On 1 April 2015, two further Gangalidda and Garawa determinations were made recognising native title over the remainder of the traditional land and waters of the Gangalidda and Garawa Peoples: *Taylor on behalf of the Gangalidda and Garawa Peoples #1 v State of Queensland [2015] FCA 731*, and *Taylor on behalf of the Gangalidda and Garawa Peoples #2 v State of Queensland [2015] FCA 730*.



CLCAC assisted the Lardil, Yangkaal, Kaiadilt and Gangalidda Peoples to obtain a positive determination of native title in *Lardil Peoples v State of Queensland [2004] FCA 298*. The determination recognises non-exclusive rights to land and waters, such as rights of access for the purposes allowed under traditional laws and customs and the right to fish, hunt and gather living and plant resources. CLCAC then assisted these four language groups to lodge and pursue a second native title claim over the Wellesley Islands. This claim led to a consent determination on 9 December 2008: *Lardil, Yangkaal, Gangalidda and Kaiadilt Peoples v State of Queensland [2008] FCA 1855*. The determination recognises exclusive possession over the Wellesley Islands and covers 127,400 hectares, including outstations, subleases and freehold under the Aboriginal Land Act 1991 (Qld).

Collectively, these five native title determinations represent the expression of a deliberate native title claim strategy initiated by CLCAC in 1996. They represent a significant victory for the traditional owners of the Gulf and serve as a testament to the strength and perseverance of these groups in fighting for the recognition of their native title rights. Much of the remaining land in the Gulf is subject to native title claims lodged with the assistance of CLCAC. We are currently assisting the Gangalidda and Garawa Peoples and the Waanyi People to pursue the remainder of their claims and assisting the Gkuthaarn, Kukatj and Kurtijar Peoples with native title claims in the Normanton/Karumba area.

PBC Corporate Support

The central initiative of CLCAC's post determination planning is the establishment of a unit to support the delivery of PBC Corporate Support Services. There are currently three registered PBCs in our region representing native title holders from six Gulf language groups. CLCAC expects the establishment of two further PBCs following the completion of the remaining three native title claims in the region, bringing the total number of PBCs to five.

Together these five PBCs will represent all nine Gulf language groups with the vast majority of the native title holders residing in the remote communities of Doomadgee, Gununa, Normanton and Burketown.

Currently none of the Gulf PBCs can be considered to be financially independent or capable of performing their statutory functions without assistance. To date that assistance has been provided by CLCAC. During initial consultations with PBCs in 2016-2017, it was agreed that CLCAC should develop a plan to build capacity gradually in the PBCs. CLCAC's role and its ability to deliver effective services is fundamental to the success of the PBCs during the next few years. Further consultation with PBC Boards, together with initial and more wide-ranging consultation with native title holder groups and native title claim groups is also needed. CLCAC has developed a framework to build capacity over a five year period. CLCAC plans to

PBC	DETERMINATION(S)	DATE OF INCORPORATION	NUMBER OF DIRECTORS	NUMBER OF MEMBERS	ICN
WNTAC	<i>Aplin on behalf of the Waanyi Peoples v State of Queensland (No 3)</i>	16/09/2010	5	359	7448
GGNTAC	<i>Gangalidda and Garawa People v State of Queensland; Taylor on behalf of the Gangalidda and Garawa Peoples #1 v State of Queensland; Taylor on behalf of the Gangalidda and Garawa Peoples #2 v State of Queensland</i>	26/04/2010	10	154	7365
GRAC	<i>Lardil Peoples v State of Queensland; Lardil, Yangkaal, Gangalidda and Kaiadilt Peoples v State of Queensland</i>	08/11/2008	12	141	7139

have completed all transitional activities by 2022, by which time PBCs in the Gulf region will be fully established and operational. A detailed description of the specific services that will be delivered is set out in our Transition Plan.

As shown in the Corporation's last filed list of Members.

Economic Development & Business Support

Approximately 62% of the population in the southern Gulf is Indigenous (2006 ABS) indicating a majority Indigenous community. Exclusive native title determinations, together with high levels of Indigenous owned land means Indigenous communities now have access to capital, land and resources. However Indigenous unemployment remains high, while participation in business and the economy is low.

The Southern Gulf Region's economic base is dominated by beef cattle, mining, fishing and tourism with a range of services located in the townships. With the pending shut down of the MMG Century Zinc mine, one of the largest employers in the region, there is a need to diversify the economic base with new thinking and strategies that generate new employment and business opportunities. CLCAC is responding to this challenge through the initiatives and strategies being developed and implemented by its Economic Development and Business Support Unit.

This Unit has a number of key priorities:

- Identifying and facilitating delivery of key business and economic development projects and initiatives;
- Providing business, commercial and strategic planning support to Prescribed Body Corporates (PBC's); and
- Advocating on behalf of Traditional Owners and communities of the Southern Gulf for projects and initiatives that develop the region's economy sustainably.

An assessment of the four key sectors of Resources, Land Management, Tourism and Service Delivery has been completed by CLCAC to identify and prioritise potential economic development opportunities, as well as to better understand the barriers to investment. CLCAC is working with partners, stakeholders and the community to deliver the recommendations of this report for the benefit of Gulf communities.

On 13 March 2013, CLCAC convened the first Indigenous Economic Development Summit in the region. The Summit brought together Traditional Owners, key industry and business leaders and government officials to discuss the issue of Indigenous economic development in the southern Gulf of Carpentaria. Key topics discussed at the Summit included tourism and small business opportunities. The 'Indigenous Economic and Business Development Opportunities in the Gulf of Carpentaria Region Report'



was also formally launched at the Summit. The report is a rapid assessment of the Gulf's economic profile and identifies realistic opportunities for growing mainstream business activity in a measured way. The Summit and report is a first for the Gulf and will be the catalyst for driving economic and business development opportunities for Traditional Owners and Indigenous groups into the future. The report identifies the challenges and opportunities people face in the Gulf in developing business opportunities and also maps out a way forward.

The Commonwealth Government's Indigenous Advancement Strategy Jobs, Land and Economy Program priorities are:

- Getting Indigenous Australians into work;
- Fostering Indigenous business; and
- Ensuring Indigenous people receive economic and social benefits from the effective management of their land and native title rights.

These priorities align almost directly with CLCAC's. CLCAC supports good policy and planning and will advocate for change where it is ineffective. CLCAC's Economic Development and Business Support Unit provides strategic and commercial planning support for PBC's to ensure they are viable and sustainable in the long term. Advice and support is also available to assist in establishing commercial

enterprises in certain circumstances. The following support services are provided by CLCAC:

- Corporation business and governance planning;
- Corporation restructuring;
- Building capacity and mentoring;
- Identifying and pursuing business and economic development opportunities including regional coordination;
- Assistance with funding applications for specific projects; and
- Coordination of cultural heritage and native title matters.

Land and Environment Program

This Unit undertakes land and sea management activities that enhance the protection and management of natural resources in the southern Gulf of Carpentaria area for the long-term benefit of Traditional Owner groups and communities.

Activities conducted by CLCAC, with funding from a range of sources, have included turtle and dugong management, crocodile management, biodiversity surveys, migratory bird surveys, feral animal and weed control, wetland rehabilitation, mangrove monitoring, fire management, biosecurity monitoring, and protection and management



of cultural sites. Strategies used to undertake this work include:

- Employment of Traditional Owner Rangers to undertake culturally appropriate environmental management and conservation projects;
- Preservation of Traditional Ecological Knowledge (TEK) and utilisation of TEK together with science to increase understandings of the natural values of the region and to contribute to effective management;
- Developing partnerships that contribute to improved land and sea management; and
- Community and visitor education about cultural and natural values.

At 30 June 2018, CLCAC engaged twenty-seven (27) staff funded through its Land and Environment Management programs, including two (2) casual Indigenous Rangers and nineteen (19) full-time Indigenous Rangers over two Ranger Units in Normanton and Burketown. The Rangers are supported by professional and administrative staff, including a Regional Ranger Coordinator, a Natural Resource Management Project Officer, two (2) Land & Environment Project Officers supporting the Burketown and Normanton Ranger teams respectively, as well as a Project Support Administration Officer located in Cairns.



Role and Functions

The Rules of CLCAC

CLCAC is an incorporated association registered under the CATSI Act. The key objectives of the Corporation are the relief of poverty, sickness, destitution, serious economic disadvantage, distress, dispossession, suffering and misfortune amongst Aboriginal peoples. CLCAC's objectives also include:

1. Promoting opportunities for Aboriginal people to return to and settle on their traditional homelands;
2. Obtaining security of tenure over traditional Aboriginal land in the southern Gulf;
3. Promoting and preserving Aboriginal culture and language;
4. Providing basic community services to members of the Association to alleviate poverty;
5. Promoting the social and economic well-being of Aboriginal people in the Gulf; and
6. Being recognised and performing the functions of a NTRB.

The Native Title Act

Part 11 of the NTA sets out the functions of CLCAC as an NTRB. It also includes provisions about how CLCAC is to perform these functions and prescribes how the CLCAC is to be funded and held accountable.

CLCAC's functions under section 203 of the NTA are:

- Facilitation and assistance
- Certification
- Dispute resolution
- Notification
- Agreement making
- Internal review; and
- Other functions.

Although CLCAC's primary function is facilitation and assistance, it also performs the other functions set out in the NTA:



Certification

CLCAC's process of certification in relation to claims includes the preparation of a memorandum detailing the decision making process by which the claimants select and authorise the applicants. If CLCAC is satisfied, that there has been a proper and fair process to authorise the named Applicants by the claimant Group, and that all efforts have been made, to ensure that the application identifies the Native Title Claimant Group, the Chief Executive Officer then may certify the application.

Whether or not CLCAC will certify an Application will depend upon proper evidence of preparation of the application process provided to the Chief Executive Officer.

Amongst other things, preparation needs to include; ethnographic research to identify the basis of the community of Native Title Holders, the area of Land and or Sea to be claimed, the membership of the Claimant Group, records of minutes of all meetings, and of the decision making process undertaken at the meeting.

Dispute Resolution

CLCAC carries out its dispute resolution functions in a way that seeks to emphasise culturally appropriate mediation and negotiation with traditional owners and seeks to identify the appropriate traditional owner groups prior to the lodgement or progression of native title applications.

Notification

As the NTSP for the lower Gulf of Carpentaria Region, CLCAC receives notices of proposed future acts from the Queensland Department of Natural Resources, Mines and Energy (DNRME), Department of Agriculture and Fisheries (DAF) and the Department of Environment and Science (DES). Currently, the Corporate Services Project Officer, with assistance from the PBC Support Services Officers, is responsible for receiving and processing notifications of all proposed future acts.

CLCAC works to ensure that registered native title claimants and/or traditional owner groups are notified of proposed future acts within their native title claim or determination area and encourages traditional owners to work with CLCAC to respond to these future act notifications.



Role and Functions

Agreement Making

Consistent with our Objectives, CLCAC will become a party to an ILUA as set out in section 203BH of the Native Title Act 1993 (Cth), where this is necessary or convenient for realising the aspirations or furthering the interests of Traditional Owners.

Other Functions

Other functions performed by CLCAC during the reporting period include:

- Attending and participating in appropriate forums addressing native title and related matters;
- Providing a regular newsletter to update members, claimants and traditional owners on matters relevant to the progress of native title claims in our NTSP area for which we provide assistance and in order to wider promote understanding of native title;
- Conducting regular trips to Aboriginal communities in our NTSP area in order to consult with traditional owners and other Aboriginal people about matters that might affect them, or which may have an impact on their native title rights and interests;
- Maintaining and updating a register of traditional owners and the lands, waters and/or seas to which they have traditional connections; and
- Assessing applications for assistance in accordance with CLCAC Policies and Procedures.



Organisational Structure

Membership

Membership of CLCAC is open to adult Aboriginal persons who have a primary affiliation with a Gulf Language Group. Members must be affiliated with one of the recognised nine Gulf Language Groups outlined below:

1. GANGALIDDA
2. GARAWA
3. GKUTHAARN
4. KAIADILT
5. KUKATJ
6. KURTIJAR
7. LARDIL
8. WAANYI
9. YANGKAAL

Board of Directors

An elected Board determines the Corporation's priorities in all Corporate, Policy and Operational matters, monitors the work of the Corporation, and oversees the conduct of the Corporation's affairs. The Board of Directors comprises of one member (or alternate member) from each of the nine Gulf Language Groups.

Staff Structure

The Chief Executive Officer (CEO) is based in Burketown and has responsibility for the day to day operation and administration of the Corporation. The Chief Executive Officer is assisted in discharging this responsibility by the Senior Management Group. Our staff fall within one of four Organisational Units:

- Corporate Services;
- Native Title Services;
- PBC Economic Development and Business Support; and
- Land and Environment Services.



Outcome and Output Structure

The Output and Outcome Structure of CLCAC as a NTSP, is generally determined by the *Native Title Act 1993 (Cth)*. Although the terms “Outcomes” and “Outputs” are not used in the *Native Title Act 1993*, CLCAC uses them as a means to measure performance.

Thus, the principal outcome towards which CLCAC as an NTSP strives is the recognition and protection of native title in its NTSP area. This follows from the objects set out in s.3 of the *Native Title Act 1993 (Cth)*.

The overall strategic objectives that CLCAC aims for are consistent with CLCAC’s Vision, Mission and Values:

- Our Vision: To be the leader of sustainable Indigenous economic development in the lower Gulf region where our people are self-determined and empowered to take control of country, culture and their future.
- Our Values: Unity, Leadership, Integrity and Commitment.
- Our Principles: In pursuing our vision and objectives CLCAC adheres to the following principles:

CLCAC’s Board will continue to provide a credible and effective forum for regional discussion, planning and action.

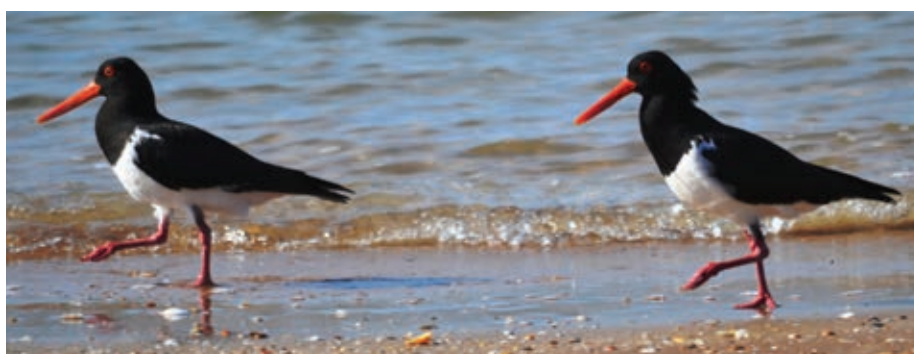
CLCAC’s Board will continue to maintain equal representation for each on the nine constituent Traditional Owner groups

CLCAC will support the cultural and economic aspirations of Traditional Owner communities.

CLCAC recognises the need to continue to strive for the recognition of native title and to assist Traditional Owners to protect and manage country.

CLCAC's overall Strategic Objectives for the reporting period were as follows:

KEY AREA OF OPERATION	OBJECTIVES
<p>Accessible, responsive and well managed organisation</p>	<ul style="list-style-type: none"> • <i>Improve opportunities for communities to engage with our activities and programs.</i> • <i>To share information about our programs and performance and let people know about how we will respond to future opportunities and challenges.</i> • <i>Manage resources sustainably.</i> • <i>Develop staff to meet current and future needs and deliver services our clients need and are happy with.</i>
<p>Obtain positive determinations of Native Title and assist Prescribed Body Corporates</p>	<ul style="list-style-type: none"> • <i>To provide high quality professional services to secure native title or alternative settlement outcomes for Traditional Owners.</i> • <i>To assist Native Title Holders to protect their rights and interests and successfully access financial opportunities which may flow.</i> • <i>Support and foster PBC's to be self-sufficient, charting and managing their own direction.</i> • <i>Seek out organisations and supporters who share similar social investment objectives and build long term sustainable partnerships that will assist in these endeavors.</i>
<p>Country is well managed</p>	<ul style="list-style-type: none"> • <i>To be the best land and sea unit across Northern Australia.</i> • <i>To combine the best available science with traditional knowledge and practices.</i> • <i>To improve how we manage country and in partnership with others grow the range of services we deliver.</i> • <i>To encourage our community and others to take positive actions in relation to environmental sustainability and to lead by example.</i>
<p>Prosperous communities</p>	<ul style="list-style-type: none"> • <i>To support and foster community development, entrepreneurs, enterprises and small businesses and help them establish in local and regional markets.</i> • <i>To collaborate with government, industry and others to achieve this objective and form partnerships to ensure success and a higher standard of living for all.</i> • <i>To encourage our community and others to take positive actions in relation to developing prosperous and sustainable communities.</i>





SUNGLASSES

SUNGLASSES

KAMARRIPA & GARIWA

KAMARRIPA & GARIWA

CAMPBELLTOWN
LIFE COUNCIL
CLUB

CAMPBELLTOWN
LIFE COUNCIL
CLUB



CHAPTER 2

REPORT ON PERFORMANCE

Native Title Output Summary

CLCAC recorded the following native title outputs in 2017-2018

Total number of native title determination applications dependent on CLCAC for assistance	4
Number of native title determination applications where CLCAC provides direct legal representation	0
Number of new applications filed in the reporting year with CLCAC assistance	0
Number of registered determinations	7
Total number of non-claimant applications	0
Number of new non-claimant applications	0
Total number of compensation applications	0
Number of new compensation applications	0
Total number of registered ILUAs	16
Number of new ILUAs registered in the reporting year	0
Total number of native title determinations made by consent determination	5
Number of litigated native title determinations	2



Analysis of performance against strategic objectives

Strategy 1: Accessible, Responsive and Well-Managed Organisation

Objective – Improve opportunities for communities to engage with our activities and programs

During this reporting period, CLCAC has met this objective by:

1. Providing representation for each of the nine constituent traditional owner groups and continuing to provide a credible and effective forum for regional discussion, planning and action;
2. Representing the interests of constituent Traditional Owner groups in State, Commonwealth and Local Government regional planning processes and responding to relevant government policy and legislative proposals;
3. Maintaining an up-to-date register of members;
4. Assessing applications for membership in an efficient manner and in accordance with our Rules; and
5. Distributing regular newsletters and posting of news up-dates on both our newly up-graded website and Facebook page.

Objective – To share information about our programs and performance and let people know about how we will respond to future opportunities and challenges.

During this reporting period, CLCAC has met this objective by:

1. Holding nine meetings of the Board of Directors in 2017-2018, at which the Board was provided with strategic and technical advice and administrative support in order to make informed and transparent decisions in the interests of the nine constituent traditional owner groups.
2. Developing cooperative relationships with State, Local and Federal Governments. These relationships have continued to develop through the progression, negotiation and completion of the native title determination applications in the region;
3. Regularly liaising with State and local governments, including the Department of Environment and Science (DES), Department of Agriculture and Fisheries (DAF), Burke Shire Council and Carpentaria Shire Council; and
4. Regularly liaising with Federal Government, including the Department of the Environment, Department of Prime Minister and Cabinet (PM&C), and the Department of Agriculture and Water Resources and Australian Border Force (ABF).

China-Australia Migratory Bird Agreement

Japan-Australia Migratory Bird Agreement



Objective – Manage resources sustainably.

During this reporting period, CLCAC has met this objective by:

1. Ensuring compliance with The Corporation’s Rule Book and reporting obligations under the CATSI Act;
2. Holding regular Senior Management Group meetings where financial performance and budget compliance are regularly monitored; and
3. Preparing monthly budget reports which are monitored by the Senior Management Group.

Objective - Develop staff to meet current and future needs and deliver services our clients need and are happy with.

During this reporting period, CLCAC has met this objective by:

1. Undertaking a complete review of our training matrix for all Land and Sea Rangers and developed individual training and development schedules; and
2. Continuing to implement our Performance and Development Review for all staff with annual and mid-year reviews.



Strategy 2: Obtain Positive Determinations of Native Title and Assist Prescribed Body Corporates

Objective - To provide high quality professional services to secure native title or alternative settlement outcomes for Traditional Owners.

APPLICATION NAME	NNTT FILE NUMBER	FEDERAL COURT FILE NUMBER	DATE FILED
KURTIJAR PEOPLE	QC2015/006	QUD483/2015	18/06/15
GKUTHAARN AND KUKATJ PEOPLES	QC2012/019	QUD685/12	28/11/12
GANGALIDDA PEOPLE (KONKA CLAIM)	QC2017/012	QUD659/2017	24/11/17
GANGALIDDA PEOPLE (PENDINE CLAIM)	QC2017/013	QUD660/2017	24/11/17



Gkuthaarn and Kukatj Peoples – QUD685/12 (QC12/19)

This matter had been set down for trial due to pastoral interests disputing connection. Preparation for trial was begun early in the reporting period. An experts' conference was held in September 2018 in an attempt to reduce the number of connection issues to be tried. Preparation was all but complete with the Federal Court set to commence hearing evidence on 22 October 2018.

However, at the same time, Counsel and P and E Lawyers, managed to achieve significant steps toward settlement of the matter through an ILUA with pastoral interests (signed in early October) and the State of Queensland whereby the pastoral interests withdrew from the claim. The Applicant (along with the State) sought, and obtained, a vacation of the trial. The Applicant and the State are presently engaged in negotiations towards a consent determination and an ILUA.

NUMBER OF CLAIM GROUP MEETINGS = 3
NUMBER OF AUTHORISATION MEETINGS = 3

Kurtijar People – QUD483/2015 (QC2015/006)

This matter was set down for trial in September 2017 for proceedings to commence 15 October 2018. The matter was set down due to pastoral interests indicating that they were not willing to negotiate a consent determination. Preparation for trial was begun early in the reporting period with the filing of lay evidence being mostly completed by late January 2018. Also in January 2018, an experts' report was commissioned and it was filed with the Federal Court in April 2018. In February 2018, the Applicant met with the State and with pastoral interests for "without prejudice" discussions. Arising out of these discussions was a commitment by the parties to attempt to try to settle part of the claim covering the pastoralist's properties by way of an ILUA. At June 2018, these discussions were progressing but trial preparation was still continuing.

NUMBER OF CLAIM GROUP MEETINGS = 1
NUMBER OF AUTHORISATION MEETINGS = 1

Gangalidda People (Konka Claim) – QUD659/2017 (QC2017/012); and

Gangalidda People (Pendine Claim) – QUD660/2017 (QC2017/013)

These two claims were lodged in November 2017 over pastoral properties that are within the traditional country of the Gangalidda People as established in the Gangalidda and Garrawa #1 and #2 determinations of 2004. Both claims were accepted for registration on 27 February 2018. Public notification of both claims started on 18 April 2018 and ends on 17 July 2018. Likely parties to both claims are the State, Burke Shire Council and Telstra. On 24 April 2018 the State advised that no further connection evidence is required before the State can agree to enter into substantive negotiations towards a consent determination of native title.

Objective - To assist Native Title Holders protect their rights and interests and successfully access financial opportunities which may flow.

CLCAC assists Native Title Holders and Native Title Claimants in the region to protect Aboriginal Cultural Heritage and to mitigate the impact of future acts and other development proposals on native title rights and interests.

Future act notifications received by CLCAC during 2017-18 were as follows:

TYPE OF FUTURE ACT	NUMBER OF NOTIFICATIONS
S29 NOTIFICATIONS	29
OTHER FUTURE ACTS	86
TOTAL	115



Objective - Support and foster PBCs to be self-sufficient, charting and managing their own direction.

PBC Assistance - Gulf Region Aboriginal Corporation

Gulf Region Aboriginal Corporation (GRAC) is the RNTBC for the Lardil, Yangkaal, Kaiadilt and Gangalidda People, managing the rights and interests the subject of the determinations made in *Lardil Peoples v State of Queensland (QUD207/1997)* and *Lardil, Yangkaal, Gangalidda & Kaiadilt Peoples v State of Queensland (QUD7/2006)*.

During this period CLCAC assisted GRAC to undertake the following activities:

1. Receive and respond to future act notifications;
2. Conduct community (native title holder) and general meetings (5 meetings in total);
3. Maintain a future acts and a native title holder database;
4. Comply with its CATSI obligations, including holding its AGM on 8 November 2017.

Number of GRAC Board meetings held = 5

PBC Assistance - Gangalidda and Garawa Native Title Aboriginal Corporation

The Gangalidda and Garawa Native Title Aboriginal Corporation (GGNTAC) was registered on 17 January 2011. It is the RNTBC managing the native title rights and interests the subject of the determinations made in *Gangalidda and Garawa People v State of Queensland; Gangalidda and Garawa People v State of Queensland #2; Taylor on behalf of the Gangalidda and Garawa Peoples #1 v State of Queensland and Taylor on behalf of the Gangalidda and Garawa Peoples #2 v State of Queensland*.

During this reporting period CLCAC assisted the GGNTAC to:

1. Receive and respond to future act notifications;
2. Create and maintain a future act database;
3. Create and maintain a native title holder database;
4. Hold community (native title holder) meetings and general meetings (6 meetings in total); and
5. Comply with its CATSI obligations, including holding its AGM on 9 November 2017.

Number of GGNTAC Board meetings held = 5



PBC Assistance - Waanyi Native Title Aboriginal Corporation

The Waanyi Native Title Aboriginal Corporation (GGNTAC) is the RNTBC managing the native title rights and interests the subject of the determinations made in *Aplin on behalf of the Waanyi Peoples v State of Queensland* (QUD6022/1999).

During this reporting period CLCAC provided financial assistance to WNTAC to enable it to:

1. Receive and respond to future act notifications;
2. Create and maintain a future act database;
3. Create and maintain a native title holder database;
4. Hold community (native title holder) meetings and general meetings (6 meetings in total); and
5. Comply with its CATSI obligations, including holding its AGM on 30 November 2017.

Number of WNTAC Board meetings held = 3



Strategy 3: Country is Well Managed

Objective - To be the best land and sea unit across Northern Australia.

CLCAC has developed a long-standing partnership with Northern Australia Quarantine Strategy or NAQS (formerly Australian Quarantine & Inspection Service or AQIS) over many years. In December 2017, CLCAC was invited to attend an on-site tour of the Department of Agriculture and Water Resources (DAWR) Cairns base to continue providing informed outcomes on biosecurity in the Southern Gulf of Carpentaria. CLCAC were presented with a number of demonstrations on plant and animal health as well as knowledge on developing threats across Northern Australia and a tour of the Cairns International Airport Customs and Border Protection checkpoints.

This trip was the catalyst for a larger workshop opportunity comprising other Northern Australian Indigenous Ranger groups to develop similar outcomes to those previously learnt by CLCAC Indigenous Rangers. CLCAC's Land & Environment Unit continues to provide the platform for biosecurity work undertaken across Northern Australia and will continue to protect and maintain Traditional Country.

Objective - To combine the best available science with traditional knowledge and practices.

The fire ability of CLCAC Rangers has become well renowned across Northern Australia. With assistance from CLCAC and Queensland Fire and Emergency Services (QFES) GGNTAC have developed a viable business opportunity through the delivery of a fire ecology training package. The Jigija Indigenous Fire Training Program provides participants with an accessible way to harness traditional fire knowledge and practices within conventional fire services. In 2018, Jigija delivered two successful programs to QFES and the Country Fire Authority (CFA), Victoria.

CLCAC continues to review, refine and redevelop the Gulf Savannah Fire Management Guidelines which have proven to be a valuable educational, planning and practical resource for all land managers in the region.



Objective - To improve how we manage country and in partnership with others grow the range of services we deliver.

In the last year CLCAC has developed its fee for service activities and successfully delivered on biosecurity contracts with the Commonwealth Department of Agriculture and Water Resources, and contracts to manage feral animals and weeds with the Carpentaria Shire Council and Burke Shire Council. Over the past year, CLCAC also secured the authority to manage problem crocodiles through negotiation with the Queensland Department of Environment and Science (DES, formerly EHP).

CLCAC Rangers continually build the capacity of the Ranger teams and improve how we manage country through accredited and non-accredited training. This year CLCAC Rangers successfully completed a range of introductory and refresher training for a variety of skills including; fire management, chemical control of weeds, bird and animal biodiversity surveys, first aid, feral animal control using aerial platform shooting, workplace health and safety, and maritime operations.

Additionally, CLCAC's two Indigenous Ranger Coordinators applied skills obtained through Leadership & Management training to successfully manage Ranger Team activities during their first year as Coordinators. The Ranger Coordinators transitioned from their positions as Senior

Head Rangers in early 2017.

The Normanton Land and Sea Rangers received funding through Southern Gulf Natural Resource Management (SGNRM) to partner with AJM Pastoral, the lessee and manager of Wernadinga Station, and SGNRM for the Wernadinga – Critical Habitats Project. This partnership resulted in the protection of 31,000ha of wetlands through a 40km fencing project, and the completion of baseline surveys in June 2018 of fauna and vegetation biodiversity, and migratory bird abundance and distribution. The surveys were conducted in collaboration with leading scientists from Faunaverse Consulting, the Queensland Herbarium, and Jaensch Ornithology and Conservation. These partnership efforts have improved how we manage country and care for its native species.

Objective - To encourage our community and others to take positive actions in relation to environmental sustainability and to lead by example.

We lead by example in the community by publicising CLCAC Ranger's work and achievements in regular posts on the Facebook page, website as well as articles in the newsletter. CLCAC Rangers provide regular updates to Traditional Owners through Native Title meetings as well as participating in community events such as Normanton's 150th Anniversary Celebration.



In the last year CLCAC has continued to promote the importance of the region for migratory birds and in particular the two designated Flyway Network sites on Delta Downs (north of Karumba) and Nijinda Durlga on Tarrant Station (north of Burketown). The designation of the Flyway Network sites is a major achievement in migratory bird conservation and the Ranger teams are continuing to conduct surveys to establish scientific data to support the nomination of additional sites of international importance to migratory birds in the Southern Gulf. The site designations have been publicised through various journals, newsletters, magazines and web posts. Through these promotional activities the CLCAC sets a positive example in caring for country and encourages our community and others to take pride in and protect these valuable natural resources.

Rangers regularly visit all schools across the region to educate the next generation. Seasonally appropriate interactive presentations are provided in the classroom as well as fieldtrips and camps. These activities are thoroughly enjoyed by all participants, rangers included. The breath and diversity of youngsters clamoring to be part of the program speaks well of the potential for the next generation in natural resource management initiatives. Every kid in the region wants to be a ranger!

CLCAC works closely with the Department of Agriculture under the National Australia Quarantine Strategy (NAQS) regarding various biosecurity matters. As part of this collaboration, NAQS personnel and CLCAC Rangers inspect residential areas in communities across the lower Gulf to identify any potential diseases in fruit trees, infestations of weeds and other potential problems around the yard. This valuable service, along with specific community presentations, are important mechanisms for getting messages about biosecurity “out there” and educating the broader community on natural resource management issues affecting their area.

Thuwathu/Bujimulla Indigenous Protected Area (IPA) for the Wellesley Islands

This Project is funded by the Australian Government’s Department of Prime Minister and Cabinet and Department of Environment and Energy’s IPA Program. In November 2013 the IPA was declared over 16,600 square kilometres of land and sea.

The Commonwealth Government has agreed to fund a Ranger Program to implement the Thuwathu/Bujimulla IPA Management Plan over the Wellesley Islands. Gulf Region Aboriginal Corporation (GRAC), the PBC for the area, has established Wellesley Islands Land Sea Social Economic Development Pty Ltd (WILSSED) to manage the



Ranger Program. The Rangers commenced operations in September 2016 and CLCAC is providing assistance to this Program.

Nijinda Durlga Indigenous Protect Area for Gangalidda traditional country

Stage 1 of the Nijinda Durlga IPA was declared in 2014 over an area of 250,000 hectares, with the declaration of Stage 2 planned to expand the area to over 625,000 hectares expected in the next financial year. This project enhances the capacity of the Gangalidda and Garawa Rangers to care for country by expanding the range of conservation services offered in a culturally appropriate and inclusive manner. This year saw ranger efforts focus on migratory shorebird monitoring, remote crocodile management and biodiversity survey techniques.

Gangalidda Garawa Working on Country Rangers

During 2017-2018 this Project was funded by the Australian Government's Working on Country Program (through PM&C). Rangers work on their own land and sea country to undertake a range of natural and cultural resource management activities including:

- Weed and invasive animal management including the control of vertebrate pests (feral pigs and wild horses) and work to eradicate weeds of national significance;
- Monitoring and recording the effect of invasive animals and weeds on marine turtle nesting sites and freshwater wetlands;
- Traditional fire management on country and the continued application of fire management plans incorporating both western scientific best-practice techniques and traditional fire knowledge;
- Sea patrols and collection of marine debris (including ghost nets);
- Facilitating the transfer and preservation of Traditional Knowledge and protection of culturally significant sites;
- Biosecurity patrol monitoring for possible introduction of foreign debris and associated pests; and
- Community engagement activities such as exchange visits, liaison with schools and other community organisations, and joint patrols with other agencies.



Queensland Indigenous Land and Sea Ranger Program – Gangalidda & Garawa Rangers (based in Burketown) and Gkuthaarn, Kukatj & Kurtijar Rangers (based in Normanton)

The Queensland Indigenous Land and Sea Ranger Program is funded by the Queensland State Government through the Department of Environment and Science (DES, formerly EHP). The Program aims to build the capacity of Gulf Aboriginal communities to manage community resources, strengthen the local economy based on natural resource management and to preserve and promote the natural values of the formally declared Wild River catchments. The program enabled CLCAC to employ five rangers in Burketown, five rangers in Normanton and Indigenous Ranger Coordinators for each team respectively during the 2017-2018 financial year.

The Program supports a range of on-ground activities including:

- Fire, weed, and feral animal management;
- Preserving key wetlands or ecosystems of high biodiversity or cultural significance through activities such as weed and feral animal control and restoration works;
- Biodiversity monitoring to measure the success of management;
- Community and visitor education about cultural and natural values;

- Engaging Elders and Traditional Owners as mentors to familiarise rangers with cultural aspects of country;
- Developing partnerships with neighbouring communities, landholders and research agencies to identify and preserve areas of high cultural and natural values and management practices;
- Erosion mitigation and restoration works; and
- Developing and implementing landscape fire regimes for biodiversity improvement on country and within communities, incorporating both cultural and scientific practices.

Indigenous Advancement Strategy Rangers - Gangalidda & Garawa Rangers (based in Burketown) and Gkuthaarn, Kukatj & Kurtijar Rangers (based in Normanton)

Funding through the PMC's Indigenous Advancement Strategy (IAS) provided for 2 Ranger positions in Burketown and 3 Ranger positions in Normanton to carry out on-ground land and sea management activities in 2017-2018.



Massacre Inlet Weed Project

CLCAC will be participating in a multi-agency project focusing on preventing the spread of Rubber Vine (a Weed of National Significance) into Northern Territory. In attendance will be CLCAC Gangalidda & Garawa Rangers, Southern Gulf NRM, Biosecurity Queensland and NT Weeds. The project will use helicopter access to implement on-ground treatment between Tully Inlet and the Northern Territory border and 4WD vehicle access for on-ground treatment between Tully Inlet and Massacre Inlet.

Indigenous Fire Management

In 2017-2018, this Project continued to support CLCAC's rangers to use traditional fire management practices together with modern scientific knowledge to better control the extent and severity of savannah wildfires, thereby reducing greenhouse gas emissions and contributing to other land management objectives such as improved control of environmental weeds. This project has led to the improvement of community relationships with pastoralists and other land holders across the region. The work is funded by various sources including WoC, IPA, EHP, Southern Gulf NRM, Queensland Rural Fire Service and the private sector.

Marine Turtle Monitoring

Following the completion of the Nest to Ocean Project (2014-2017), the Ranger teams have continued to monitor and record marine turtle nests, tracks, and sightings. Funding from the Nest to Ocean Project enabled the development of guiding documents on Marine Turtles in the Gulf of Carpentaria. These field documents were distributed to CLCAC Ranger groups in mid-2018 and will assist in maintaining high levels of accuracy for identification of turtle species and tracks during CLCAC Marine Turtle Monitoring.

Critical Habitats Project – Wernadinga

CLCAC received funding from Southern Gulf NRM to undertake a project on Wernadinga Station over two years (2016-2018) which included the completion of a 40km wetlands protection fence—the first of its kind in the region—as well as pest animal and weed control, and a range of environmental monitoring and evaluation activities. The first year of the project (2016-2017) was dedicated to the construction of the 40km fence which benefits around 31,000 acres of important coastal habitat by reducing the impacts of grazing and feral animals. In the second year of the project (2017-2018), the Normanton Rangers conducted migratory shorebird surveys, a fauna biodiversity survey, a vegetation assessment and wetlands inventory, and a feral animal cull undertaken by an Indigenous Ranger.





Strategy 4: Prosperous Communities

Objective - To support and foster community development, entrepreneurs, enterprises and small businesses and help them establish in local and regional markets.

Objective - To collaborate with government, industry and others to achieve this objective and form partnerships to ensure success and a higher standard of living for all.

Objective - To encourage our community and others to take positive actions in relation to developing prosperous and sustainable communities.

In 2017-2018, CLCAC has continued to undertake a range of activities to support and foster economic development in the region, including:

1. Continued facilitation of an IAS grant to support the development of Indigenous tourism products in Burketown, which includes Tag-A-Long Tours, a Sunset Boat Tour, Fishing Charters and Indigenous Stargazing Tours. The project has also enabled the opening of the Burketown Visitor Centre, owned and operated by Traditional Owners;
2. Establishment of the Jigija Indigenous Fire Training Program, a wholly Indigenous owned business that provides fire management and mitigation training on the traditional country of the Gangalidda People, where we

are able to conduct controlled burns and demonstrate planning for fire management across different landscapes;

3. Facilitation of a Feasibility Assessment of the re-development of the Birri Fishing Lodge on Mornington Island and re-establishment as a viable tourism business on behalf of GRAC;
4. Assistance to GGNTAC with the purchase of a Commercial Fishing Licence and business planning for an indigenous owned and operated Fishing business as well as the development and marketing of an Indigenous Food Brand;
5. Assistance with funding applications for additional business opportunities for PBCs in the region.



Funding Sources

As a NTSP, CLCAC's Native Title service operations are funded by the Department of Prime Minister and Cabinet through its Native Title Program.

This year, CLCAC also received grants from:

1. Department of Prime Minister and Cabinet (PM&C) for the Indigenous Protected Areas and the Working on Country Fire and Weed Eradication Ranger Programs, as well as additional ranger positions funded through the Jobs, Land and Economy Programme;
2. Department of Agriculture and Water Resources (DAWR) for hosting an upcoming Indigenous Ranger Forum, for Indigenous Ranger groups across Northern Australia, to be held in Burketown in September 2018;
3. Queensland Government's Department of Environment and Science (DES) for the Indigenous Land and Sea Ranger Programs in the Burketown and Normanton regions;
4. Southern Gulf NRM (SGNRM) for control of woody weeds in the Southern Gulf and Northern Gulf NRM region as well as environmental management activities on Wernadinga Station for the control of invasive pest animals and weeds, attendance and presentation at an International Fire Conference and Mentoring of the Thuwathu Bujimulla (WILSSED) IPA Rangers on Mornington Island; and,
5. Aboriginal Development Benefits Trust (ADBT) for a Feasibility Assessment for the redevelopment of the Birri Fishing Lodge located on Mornington Island on behalf of Gulf Regional Aboriginal Corporation (GRAC) PBC.



Funding release details for the reporting period were as follows:

FUNDING BODY	AMOUNT
DEPARTMENT OF PRIME MINISTER AND CABINET (PM&C)	4,285,602
DEPARTMENT OF ENVIRONMENT AND SCIENCE (DES)	1,338,343
ABORIGINAL DEVELOPMENT BENEFITS TRUST (ADBT)	35,000
SOUTHERN GULF NATURAL RESOURCE MANAGEMENT (SGNRM)	179,030
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES (DAWR)	600,000
TOTAL FUNDING RECEIVED	6,437,975



Factors, Events and Trends Affecting Performance

The single greatest factor that continues to affect CLCAC's performance of its objects and functions is Financial Resourcing in an ever increasing competitive funding environment, impacting the Organisation's ability to retain a number of key support positions. CLCAC has continued to experience the difficulties of attempting to perform a wide range of important functions with a very small budget. Other factors which have continued to affect CLCAC's performance include:

- The highly complex and changeable nature of native title and related areas of law;
- The evidentiary challenges of establishing the existence of native title;
- The logistical and cost implications of working in remote locations;
- The remoteness of CLCAC's region; and
- The "wet season" which affects CLCAC's ability to gain access to and perform work in large parts of its NTRB area for approximately four months per year.

Significant changes in nature of principal functions/services

There are no significant changes in the nature of CLCAC's principal functions /services to report.

Complaints

There were no complaints made to CLCAC during 2017-2018 reporting year.

Any written complaints are referred to the Chief Executive Officer who assesses them. The Chief Executive Officer may refer the complaint to an appropriate person to manage the complaint resolution process within an agreed timeframe.

Likely developments

The Directors envisage that CLCAC will continue its existing operations, subject to the receipt of ongoing funding from Government and other sources. The Directors expect during the next three years, the principal activities of the Corporation will increasingly be directed toward the work of its PBC Support and Business and Economic Development Unit.



Financial Performance and Position

CLCAC received an unqualified Audit Report for the year ended 30 June 2018.

CLCAC recorded a net loss of \$96,823 (2017: loss of \$692,544).

Total grant funding of \$6,478,686 increased compared to last year (2017: \$6,405,086) which was the result of increased native title funding as well as receipt of significant funding received from the Department of Agriculture and Water Resources for the hosting of an Indigenous Ranger Forum in Burketown in 2018-2019.

Unexpended Grant Funding for the year ended 30 June 2018 from all funding sources amounted to \$1,394,046 (2017 \$1,434,757). The majority of the unexpended grant funding relates to the Strategic Investment Grant for continuation of the development of Indigenous Tourism for the 2019 financial year, the native title Program and hosting of the Indigenous Ranger Forum in September 2018. It is anticipated businesses cases will be developed and submitted to relevant agencies for use in the next reporting period of any other unexpended balances at 30 June 2018.

The corporation's net assets have decreased to \$1,535,348 (2017: \$1,632,171). Working capital has increased to \$587,064 (2017: \$586,194).

Comparison of Financial Information – Native Title Funding Grant

The following table illustrates the comparison of financial information for 2016-2017 and 2017-2018 in relation to the Native Title Program Funding Agreement:

NTSP FUNCTIONS (Funds utilised under Native Title Program Funding Agreement)	(1) ACTUAL 2016-17 \$,000	(2) BUDGET 2018-17 \$,000	(3) ACTUAL 2017-18 \$,000	(4) VARIATION 2017-18 \$,000
EXPENDITURE				
CAPITAL	–	12	12	–
CONTESTED LITIGATION	–	367	337	30
PBC SUPPORT AND TRANSITION FUNDING*	159	377	274	103
ACTIVITIES	1,978	330	2,123	207
CORPORATE	343	349	353	(4)
TOTAL	2,480	3,435	3,099	336
INCOME				
NATIVE TITLE FUNDING	2,572	2,871	2,871	–
OFFSET OF FUNDS FROM PREVIOUS YEAR	349	466	466	–
<i>ACTIVITY GENERATED INCOME:</i>				
- INTEREST EARNED	16	15	16	(1)
- SALE OF CAPITAL ITEMS	–	–	–	–
- OTHER ACTIVITY GENERATED INCOME	4	–	12	(12)
- LIABILITIES NOT REALISED	5	–	4	(4)
TOTAL	2,946	3,435	3,452	(17)
SURPLUS	466	–	352	(352)

*Transition funding was received in 2016-17 to support planning for the transition of PBCs to self-sufficiency within the next three financial years.

Surplus

In relation to the Native Title funding grant, CLCAC has ended the financial year with a surplus of \$352,475 (2017: \$466,396).

CHAPTER 3

CORPORATE GOVERNANCE

CLCAC's corporate governance is structured as follows:

Board of Directors

The Board of Directors consists of one representative from each of the nine gulf language groups in the lower Gulf of Carpentaria. The Chairperson of CLCAC is Mr

Thomas Wilson. The Rules of CLCAC require an election of Directors be held every two years and the next election is required to be held at the 2019 Annual General Meeting.

During the reporting period, CLCAC held nine meetings of the Board of Directors.

List of current CLCAC Directors and Alternate Directors

GULF LANGUAGE GROUP	DIRECTOR	ALTERNATE DIRECTOR
GANGALIDDA	MURRANDOO YANNER	RODNEY KUM SING
GARAWA	DONALD BOB	KEITH RORY
LARDIL	THOMAS WILSON	WAYNE WILLIAMS
KAIADILT	DELMA LOOGATHA	GERALD LOOGATHA
YANGKAAL	LAWRENCE BURKE	CHICKO TOBY
KUKATJ	PHILLIP GEORGE	MARCUS GEORGE
KURTIJAR	JOSEPH RAINBOW	LANCE RAPSON
GKUTHAARN	MARLENE LOGAN	SIMONE MOSES
WAANYI	HENRY APLIN	KINGSTON BROWN

Attendance Records – Board of Director’s Meetings 2017-2018:

DIRECTOR	LANGUAGE GROUP	23/08/17	05/09/17	12/09/17	18/10/17	4-5/12/17	14/02/18	14/03/18	26-27/04/18	22/05/18
MURRANDOO YANNER	GANGALIDDA	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes
RODNEY KUM SING (ALT)	GANGALIDDA	NR	NR	NR	NR	NR	NR	NR	NR	NR
DONALD BOB	GARAWA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
KEITH RORY (ALT)	GARAWA	NR	NR	NR	NR	NR	NR	NR	NR	NR
MARLENE LOGAN	GKUTHAARN	Yes	Yes	Yes	Yes	Yes		Yes		Yes
SIMONE MOSES (ALT)	GKUTHAARN	NR	NR	NR	NR	NR	NR	NR	NR	NR
THOMAS WILSON	LARDIL	Yes	Yes	Yes	-	Yes	Yes	Yes	Yes	Yes
WAYNE WILLIAMS (ALT)	LARDIL	NR	NR	NR	NR	NR	NR	NR	NR	NR
DELMA LOOGATHA	KAIADILT	-	-	-	Yes	Yes	-	Yes	Yes	-
GERALD LOOGATHA (ALT)	KAIADILT	Yes	-	-	NR	NR	-	NR	NR	-
PHILLIP GEORGE	KUKATJ	-	Yes	-	-	Yes	Yes	Yes	-	Yes
MARCUS GEORGE (ALT)	KUKATJ	-	NR	-	-	NR	NR	NR	-	NR
JOSEPH RAINBOW	KURTIJAR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes
LANCE RAPSON (ALT)	KURTIJAR	NR	NR	NR	NR	NR	NR	NR	-	NR
HENRY APLIN	WAANYI	-	-	-	Yes	Yes	-	Yes	Yes	-
KINGSTON BROWN (ALT)	WAANYI	-	-	-	NR	NR	NR	NR	NR	Yes
LAWRENCE BURKE	YANGKAAL	Yes	Yes	Yes	Yes	Yes	-	Yes	-	Yes
CHICKO TOBY (ALT)	YANGKAAL	NR	NR	NR	NR	NR	Yes	NR	-	NR

*NR=Not Required

Contact Person

Rachel Amini-Yanner was appointed as Contact Person at the AGM held 18 October 2017. At the Director's meeting held 4 December 2017, Bronwyn Peace was appointed contact person and remained in the position of Contact Person as at 30 June 2018. At the time of publication, Simone Arnol held the position of Contact Person, having been appointed to the position by resolution of the Directors on 19th September 2018.

Senior Management Group

CLCAC has a Senior Management Group which meets regularly to discuss and plan operational matters. The Senior Management Group is comprised of the Chief Executive Officer (CEO), Deputy CEO/Corporate Services Manager and the Principal Legal Officer.

The CEO of CLCAC is Rachel Amini-Yanner.

Remuneration of Senior Staff

One employee received a salary of more than \$100,000 during the 2017-2018 Reporting Period. A review of CLCAC's Salary Framework was undertaken during the 2013-2014 financial year. As a result of the review CLCAC moved away from the 'Alexander Dodd NTRB Salaries Framework' and instead adopted a Salary Framework more in line with the Queensland State Public Service Award. Salaries are reviewed annually and adjusted in accordance with movements in relevant State Awards, subject to other budgetary pressures and constraints. Salaries were reviewed, however due to budgetary pressures Salary Frameworks were not adjusted for the 2017-2018 financial year.

Policies and Procedures

CLCAC continues to adopt and implement the following policies and procedures in conjunction with its overarching policies and procedures manual to ensure the maintenance of appropriate ethical standards and to manage risk:

- Occupational Health and Safety Plan
- Communication and Social Media Policy
- Performance and Development Review Policy



CHAPTER 4

EXTERNAL SCRUTINY

Judicial Review

There have been no judicial or administrative tribunal decisions in relation to CLCAC during the reporting period.

External Independent Audit

Independent audit of CLCAC's financial records was undertaken by Grant Thornton for the 2017-2018 financial year. Once again CLCAC received an unqualified audit and there were no areas for concern, instances of fraud or material misstatements noted in the Auditor's Report to Management and the Board dated 26 September 2018.

CHAPTER 5

MANAGEMENT OF HUMAN RESOURCES

Staffing Retention and Turnover

CLCAC has successfully undertaken Performance Management of Staff, promoted Training and Development and strived to retain and attract suitable employees.

At the commencement of the reporting period CLCAC had five position vacancies across the Corporate Services, Native Title Services and Land and Environment Units. CLCAC managed to recruit for all these vacancies as well as to other positions that became available during the year due. New staff were appointed to the following positions:

Cairns Office:

- Corporate Services and Project Support Services Officer;
- Finance Officer;
- GIS and Data Management Officer;
- HR and OHS Compliance Officer;
- Land & Environment Projects Officer (Normanton)
- PBC Support Services Project Officer (2)

Normanton:

- Progression of the Senior Head Ranger to the role of Ranger Coordinator;
- Progression of a Ranger to Head Ranger; and
- Indigenous Rangers.

Burketown:

- Progression of the Senior Head Ranger to the role of Ranger Coordinator;
- Progression of a Ranger to Head Ranger;
- Land & Environment Projects Officer;
- PBC Support Services Project Officer (2); and
- Indigenous Rangers.

Gununa:

- Land & Environment Projects Officer

As at 30 June 2018 CLCAC employed thirty five (35) permanent employees and three (3) casual employees. There were four (4) vacant full-time positions. CLCAC'S staffing levels (permanent positions) at 30 June 2018 were as follows:

Chief Executive Officer (1)		
CORPORATE SERVICES UNIT	NATIVE TITLE SERVICES UNIT	LAND & ENVIRONMENT MANAGEMENT UNIT
CORPORATE SERVICES MANAGER AND DEPUTY CEO	PRINCIPAL LEGAL OFFICER (VACANT)	REGIONAL RANGER COORDINATOR
FINANCE OFFICER	PBC SUPPORT SERVICES PROJECT OFFICER (3)	RANGER COORDINATORS (2)
HR AND COMPLIANCE OFFICER	COMMUNITY AND STAKEHOLDER OFFICER	HEAD RANGER (2)
CORPORATE PROJECT OFFICER	GIS AND DATA MANAGEMENT OFFICER	RANGERS (15, PLUS 2 VACANCIES)
CORPORATE SERVICES AND PROJECT SUPPORT OFFICER	ADMINISTRATION & PROJECT SUPPORT OFFICER (VACANT)	NATURAL RESOURCE MANAGEMENT OFFICER
		LAND AND ENVIRONMENT PROJECTS OFFICER (3)
5	7	26

Staffing Profile and Statistics

In keeping with the overall aims of the Corporation, CLCAC is pleased to be able to employ a high proportion of Indigenous staff:

	INDIGENOUS	NON-INDIGENOUS	TOTAL
MALE	23	6	29
FEMALE	3	6	9
TOTAL	26	12	38

Staff Training and Professional Development

Staff training and professional development continues to be a significant challenge for an organisation with a small budget. CLCAC relies heavily on PM&C and other agencies to sponsor training and professional development for staff. CLCAC is seeking employment incentives to assist with the costs of training and professional development. CLCAC acknowledges the importance of setting work and training priorities to maximise the benefits to participating staff. The ongoing management of the training needs of the organisation has consisted of the following:

- Organisational training plan developed and used to target investment in training;
- Individual training plans including the aspirations of individuals;
- Ongoing training and development needs identified for all staff;
- Uptake of training opportunities monitored; and
- Monitoring of results.

Through its succession management plan, CLCAC aims to train and encourage Indigenous staff to seek career paths within CLCAC so as to advance competent Indigenous employees to senior positions within CLCAC and to build capacity for their PBC in readiness for future economic development opportunities.

CLCAC is developing specific programs aimed at:

- Targeting recruitment of Indigenous People for identified and general positions;
- Promotion of all employment opportunities through Indigenous community groups and Indigenous media; and
- Developing culturally appropriate training, mentoring and support systems.

PMC Courses and Conferences

Staff from the Corporate Services attended the following training during the reporting period:

- Creating a mentally healthy workplace workshop
- Adobe Indesign training

Land and Environment Courses and Conferences

Staff from the Land and Environment Unit attended the following training courses:

- Firearms Safety
- First Aid, including CPR, Defibrillation and Remote First Aid
- Small Vessel Handling and Maintain Outboard Motors
- Construction Industry White Card
- Certificate II in Maritime Operations (Coxswains)
- Units of competency toward Certificate II and III of Conservation and Land Management, including Safe Operation of a Chainsaw, Safe Operation of a side by side ATV, Plan and Construct Conventional Fencing, Collect Spatial Data using GNSS, Pest Management, Prepare and Apply Chemicals and Operate in Isolated and Remote Situations
- Operate a 4x4 on unsealed roads
- Fire management including Work Safely around Aircraft and operate Aerial Ignition Equipment in an Aircraft
- EHP Crocodile Management Level 1 & 2
- Savannah Guides School – Indigenous Rangers & Tour Guides
- Introduction to Drone Operations
- Bird and animal biodiversity surveys
- Marine turtle monitoring
- Training and Assessing (Cert IV)
- Units of competencies towards Certificate IV Leadership and Management for the Ranger Coordinators



Staff from the Land and Environment Unit attended the following conferences:

- Australian Mangrove & Saltmarsh Network Conference (CLCAC Ranger Coordinators delivered a presentation on our region)
- World Science Festival (CLCAC Ranger Coordinators delivered presentations on Migratory Shorebird Conservation across the Lower Gulf)
- AFAC - Fire & Emergency Management Conference (CLCAC Ranger Coordinators delivered presentations of Fire Management Practices in the Lower Gulf)

Other Courses and Training Opportunities

CLCAC Ranger Units were invited to expand Fee for Service work for the respective Shire Councils. Rangers were selected to perform this role and the following training and workshops were completed to deliver the services:

- 1080 Certification with Bio-security
- Animal Management (Cats & Dogs) Act 2008 Workshop

Occupational Health and Safety Performance

CLCAC is cognisant of and complies with Occupational Health and Safety requirements and every effort is made to ensure that staff work in a safe environment at all times, whether in the office or the field. The Ranger Units nominated a Health & Safety Representative for each unit where OH&S is tabled, audited and monitored at all times to ensure that all CLCAC employees work in a safe and healthy environment.

Insurances - Indemnity and Insurance Premiums

CLCAC has had association liability insurance cover of \$5 million and public liability cover of \$20 million for the entire 2017-2018 Financial Year.

CHAPTER 6

CONSULTANTS AND COMPETITIVE TENDERING AND CONTRACTING

Consultants

CLCAC relies on assistance from external contractors and consultants to achieve its native title program objectives. CLCAC entered into 37 Consultancy Services Arrangements in 2017-2018. 21 contracts related to the provision of Legal Services, six (6) contracts to Anthropological Services, four (4) contracts were related to Accounting and Financial services, and six (6) contracts to other Consultancy Services.

The total cost to CLCAC for Consultancy Services (excluding GST) in respect of the native title program in the Reporting Year is outlined in below.

Competitive Tendering and Contracting Practices

CLCAC has in place procurement procedures for all supplies of goods and services. These procedures ensure that contract specifications do not bias or predetermine the outcome in awarding contracts. All procurement activities are based on the core principle of value for money and are compliant with Commonwealth procurement guidelines and the Procurement for Activity clauses of the Native Title Program Funding Agreement.

CONSULTANCIES	TOTAL EXPENDED \$
ACCOUNTING AND FINANCIAL SERVICES	9,579
ANTHROPOLOGICAL	228,438
LEGAL	1,632,469
OTHER	42,318
TOTAL	1,912,802









CLCAC CARPENTARIA LAND COUNCIL
ABORIGINAL CORPORATION

United we stand.

ABN 99 121 997 933 - ICN 268

ANNUAL FINANCIAL REPORT 2017-2018

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
STATEMENT OF FINANCIAL POSITION
as at 30 June 2018

	Notes	2018 \$	2017 \$
ASSETS			
Financial assets			
Cash and cash equivalents	4A	2,735,560	2,924,518
Trade and other receivables	4B	33,522	22,695
Other financial assets	4C	136,931	149,643
Total financial assets		2,906,013	3,096,856
Non-financial assets			
Property, plant and equipment	5A	948,284	1,069,423
Total non-financial assets		948,284	1,069,423
Total assets		3,854,297	4,166,279
LIABILITIES			
Payables			
Suppliers	7A	406,155	472,034
Grants	7B	1,394,046	1,434,757
Other payables	7C	289,725	356,983
Total payables		2,089,926	2,263,774
Provisions			
Employee entitlements	8A	229,023	270,334
Total provisions		229,023	270,334
Total liabilities		2,318,949	2,534,108
Net assets		1,535,348	1,632,171
EQUITY			
Asset revaluation reserve		1,121,661	1,121,661
Retained surplus		413,687	510,510
Total equity		1,535,348	1,632,171
Current assets		2,906,013	3,096,856
Non-current assets		948,284	1,069,423
Current liabilities		2,318,949	2,510,662
Non-current liabilities		-	23,446

The above statement should be read in conjunction with the accompanying notes.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
for the year ended 30 June 2018

	Notes	2018 \$	2017 \$
INCOME			
Revenue			
Revenue from Government	2A	6,478,686	6,405,086
Other revenue	2C	109,486	164,753
Total revenue		6,588,172	6,569,839
Other income		-	-
Total income		6,588,172	6,569,839
EXPENSES			
Employee expenses	3A	2,443,380	2,670,018
Suppliers	3B	4,120,600	3,842,069
Depreciation and amortisation	3C	114,017	129,616
Impairment	3D	-	148,122
Loss on disposal / transfer of assets	3E	55,169	529,266
Total expenses		6,733,166	7,319,091
Results from operating activities		(144,994)	(749,252)
Finance income	2B	48,171	56,708
Net finance income		48,171	56,708
Loss before tax		(96,823)	(692,544)
Tax expense	1.12	-	-
Net loss for the year		(96,823)	(692,544)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Revaluation of property, plant and equipment		-	107,035
Total comprehensive income for the year		(96,823)	(585,509)

The above statement should be read in conjunction with the accompanying notes.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2018

	Retained surplus		Asset revaluation reserve		Total equity	
	2018	2017	2018	2017	2018	2017
	\$	\$	\$	\$	\$	\$
Balance at 1 July	510,510	1,203,054	1,121,661	1,014,626	1,632,171	2,217,680
Total comprehensive income for the year						
Loss for the year	(96,823)	(692,544)	-	-	(96,823)	(692,544)
Movement in asset revaluation reserve	-	-	-	107,035	-	107,035
Total comprehensive income for the year	(96,823)	(692,544)	-	107,035	(96,823)	(585,509)
Balance at 30 June	413,687	510,510	1,121,661	1,121,661	1,535,348	1,632,171

The above statement should be read in conjunction with the accompanying notes.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
STATEMENT OF CASH FLOWS
for the year ended 30 June 2018

	Notes	2018 \$	2017 \$
OPERATING ACTIVITIES			
Cash received			
Services and grants		7,091,318	6,216,332
Other revenue		92,670	139,710
Interest		48,171	56,708
Net GST received from the ATO		-	-
Total cash received		<u>7,232,159</u>	<u>6,412,751</u>
Cash used			
Employees and suppliers		(7,142,488)	(6,591,204)
Finance costs		-	-
Net GST paid to the ATO		(230,581)	(61,200)
Total cash used		<u>(7,373,069)</u>	<u>(6,652,404)</u>
Net cash from operating activities	9	<u>(140,910)</u>	<u>(239,653)</u>
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment		-	4,999
Total cash received		<u>-</u>	<u>4,999</u>
Cash used			
Purchase of property, plant and equipment		(48,048)	(101,291)
Total cash used		<u>(48,048)</u>	<u>(101,291)</u>
Net cash from investing activities		<u>(48,048)</u>	<u>(96,292)</u>
FINANCING ACTIVITIES			
Cash used			
Repayment of borrowings		-	-
Total cash used		<u>-</u>	<u>-</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents		(188,958)	(335,945)
Cash and cash equivalents at 1 July		2,924,518	3,260,463
Cash and cash equivalent at 30 June	4A	<u>2,735,560</u>	<u>2,924,518</u>

The above statement should be read in conjunction with the accompanying notes.

Note 1: Summary of Significant Accounting Policies

1.1 Basis of preparation

Carpentaria Land Council Aboriginal Corporation ("the Corporation") is an Aboriginal corporation domiciled in Australia. The address of the Corporation's registered office is Suite 2, Level 1, 104 Mulgrave Road, Cairns QLD 4870. The Corporation is a not-for-profit entity and primarily is involved in the provision of native title related services and land and sea management activities.

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards ("AASBs") adopted by the Australian Accounting Standards Board ("AASB") and the Corporations (Aboriginal and Torres Strait Islander) Act 2006. Because the Corporation is a not-for-profit entity and AASBs include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards ("IFRSs"), to the extent these inconsistencies are applied, this report does not comply with IFRSs.

The financial statements have been prepared on the historical cost basis, except for certain classes of property, plant and equipment which are stated at fair value.

The financial report is presented in Australian dollars, which is the Corporation's functional currency.

In the current year, the Corporation adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Corporation's accounting policies.

Certain comparative amounts in the statement of profit or loss and other comprehensive income and the statement of cash flows have been reclassified to conform with the current year's presentation.

1.2 Use of estimates and judgements

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. These accounting policies have been consistently applied by the Corporation.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Information about critical judgements in applying accounting policies, assumptions and estimation uncertainties that have a significant effect on the amounts recognised in the financial statements is included in note 5: Property, plant and equipment, and note 6: Fair value measurements.

1.3 Financial instruments

Non-derivative financial assets

The Corporation initially recognises loans and receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the trade date at which the Corporation becomes a party to the contractual provisions of the instrument.

The Corporation derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that are created or retained by the Corporation is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when the Corporation has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Corporation has the following non-derivative financial assets:

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents and trade and other receivables.

Note 1: Summary of Significant Accounting Policies (continued)

1.3 Financial instruments (continued)

Non-derivative financial assets (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits with original maturities of three months or less.

Non-derivative financial liabilities

The Corporation initially recognises financial liabilities on the date which the Corporation becomes a party to the contractual provisions of the instrument. The Corporation derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

The Corporation has the following non-derivative financial liabilities: trade and other payables.

The Corporation classifies non-derivative financial liabilities into the other financial liabilities category.

Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortised cost using the effective interest rate method.

1.4 Property, plant and equipment

Recognition and measurement

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Costs include expenditures that are directly attributable to the acquisition of the asset. The cost of self constructed assets includes the cost of materials and direct labour, any other costs attributable to bringing the asset to a working condition for its intended use, the costs of dismantling and removing the items and restoring the site on which they are located and capitalised borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

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

Following initial recognition at cost, components of property, plant and equipment, excluding leasehold land, are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets. Leasehold land is measured at cost less accumulated depreciation and impairment losses. Further information about the assumptions made in determining fair values is disclosed in note 6.

Revaluations

Fair values for each class of assets are determined as shown below:

<i>Asset class</i>	<i>Fair value measured at</i>
Land	Market selling price
Buildings	Written down current replacement cost
Motor vehicles	Market selling price
Plant and equipment	Market selling price
Furniture, fittings and equipment	Market selling price

Subsequent costs

The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Corporation and its cost can be reliably measured. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised as expenses as incurred.

Disposals

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment disposed and are recognised net in the statement of profit or loss and other comprehensive income. When revalued assets are sold, the amounts included in the revaluation reserve are not transferred to retained surplus.

Note 1: Summary of Significant Accounting Policies (continued)

1.4 Property, plant and equipment (continued)

Depreciation

Items of property, plant and equipment are depreciated from the date that they are installed and are ready for use, or in respect of internally constructed assets, from the date that the asset is completed and ready for use.

Depreciation is calculated to write off the cost or fair value of property, plant and equipment less their estimated residual values using the straight line basis over their estimated useful lives. Depreciation is generally recognised in expenses, unless the amount is included in the carrying amount of another asset. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Corporation will obtain ownership by the end of the lease term. Freehold land is not depreciated.

The estimated useful lives for the current and comparative periods are as follows:

	2018	2017
Leasehold land	80 years	80 years
Buildings	20 years	20 years
Plant and equipment	4-5 years	4-5 years
Furniture, fittings and equipment	3-5 years	3-5 years
Motor vehicles	4 years	4 years

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

1.5 Leased assets

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

Assets held under other leases are operating leases and the leased assets are not recognised on the Corporation's statement of financial position.

1.6 Impairment

Financial assets

A financial asset is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Corporation on terms that the Corporation would not consider otherwise, or indications that a debtor or issuer will enter bankruptcy.

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

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in finance costs and reflected in an allowance account against loans and receivables. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through other income.

Non-financial assets

The carrying amounts of the Corporation's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset exceeds its estimated recoverable amount.

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. As the entity is a not-for-profit entity, value in use is the depreciated 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.

Note 1: Summary of Significant Accounting Policies (continued)

1.6 Impairment (continued)

Non-financial assets (continued)

Impairment losses are recognised in profit or loss.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. 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.

1.7 Employee benefits

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as a personnel expense in the periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Other long-term benefits

The Corporation's net obligation in respect of long-term service benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. The obligation is calculated using expected future increases in wage and salary rates including related on-costs and expected settlement dates and is discounted using the rates attached to the Commonwealth Government bonds at the reporting date which have maturity dates approximating to the terms of the Corporation's obligations, and that are denominated in the same currency in which the benefits are expected to be paid. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognised in expenses in the period in which they arise.

Short-term benefits

Short-term employee benefit obligations are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans 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.

Amounts expected to be settled within 12 months are calculated on current wage and salary levels and include related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs and are discounted to present values.

The short term liability for employee benefits includes provision for annual leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Corporation is estimated to be less than the annual entitlement for sick leave.

Leave liabilities are calculated on the basis of employees' remuneration, including the Corporation's employer superannuation contribution rates to the extent that leave is likely to be taken during service rather than paid out on termination.

Termination benefits

Termination benefits are recognised as an expense when the Corporation is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the Corporation has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably. If benefits are payable more than 12 months after the reporting period, then they are discounted to their present value.

1.8 Provisions

A provision is recognised in the statement of financial position when the Corporation has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation. 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, where appropriate, the risks specific to the liability. The unwinding of the discount is recognised as finance costs.

Note 1: Summary of Significant Accounting Policies (continued)

1.9 Revenue

Revenue is recognised when persuasive evidence exists that the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable and the amount of revenue can be measured reliably.

Rendering of services

Revenue from rendering of services is recognised in income in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

Grants received

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

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

Reciprocal grants received

Grants where the Corporation is obliged to repay unutilised funds or has a return obligation that implies the existence of a reciprocal transfer are initially brought to account as revenue in the years in which they are received. A liability is recognised to the extent it is probable that the funds are likely to be returned and considering the percentage of completion achieved.

Non-reciprocal grants received

Grants where the Corporation is not obliged to repay unutilised funds or does not have a return obligation that implies the existence of a reciprocal transfer are brought to account as revenue in the years in which they are received.

The Corporation considers that it does not obtain control of grant funds received (or receivable) until the funds have been applied for the approved purpose set out in the relevant funding agreement. Grant funds unexpended, repayable or in advance are accounted for as liabilities.

Contributions

Contributions of assets, including the right to receive cash or other forms of assets without directly giving approximately equal value to the other party or parties to the transfer, are recognised as revenue at fair value when the Corporation obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Corporation and the amount of the contribution can be measured reliably.

1.10 Lease payments

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

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

Determining whether an arrangement contains a lease

At inception of an arrangement, the Corporation determines whether such an arrangement is or contains a lease. A specific asset is the subject of a lease if fulfilment of the arrangement is dependent on the use of a specific asset. An arrangement conveys the right to use the asset if the arrangement conveys to the Corporation the right to control the use of the underlying asset. At inception or upon reassessment of the arrangement, the Corporation separates payments and the consideration required by such an arrangement into those for the lease and those for other elements on the basis of their relative fair values. If the Corporation concludes for a finance lease that it is impracticable to separate the payments reliably, an asset and a liability are recognised at an amount equal to the fair value of the underlying asset. Subsequently the liability is reduced as payments are made and an imputed finance charge on the liability is recognised using the Corporation's incremental borrowing rate.

1.11 Finance income and finance costs

Finance income comprises interest income on funds invested. Interest income is recognised as it accrues in finance income, using the effective interest method.

Finance costs comprise interest expense on borrowings and impairment losses recognised on financial assets. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in expenses using the effective interest method.

Note 1: Summary of Significant Accounting Policies (continued)

1.12 Taxation

Income tax

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

1.13 Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax ("GST"), except where the amount of GST incurred is not recoverable from the Australian Taxation Office ("ATO"). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as part of operating cash flows.

1.14 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 2017. None of the amendments have had a significant impact on the Corporation.

1.15 Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning after 1 July 2017, and have not been applied in preparing these financial statements. The following new standards may have an impact on the Corporation's financial statements, although any such impact has not yet been assessed:

- AASB 9 Financial Instruments becomes mandatory for annual periods beginning on or after 1 January 2018 (with early adoption permitted) and includes revised guidance on the classification and measurement of financial instruments, a new revised credit loss model for calculating impairment on financial assets and new general hedge accounting requirements. It also carries forward the guidance on recognition and derecognition of financial instruments from AASB 139.
- AASB 16 Leases becomes mandatory for annual periods beginning on or after 1 January 2019 (with early adoption permitted) and in essence requires a lessee to:
 - recognise all lease assets and liabilities (including those currently classed as operating leases) on the statement of financial position, initially measured at the present value of unavoidable lease payments;
 - recognise amortisation of lease assets and interest on lease liabilities as expenses over the lease term; and
 - separate the total amount of cash paid into a principal portion (presented within financing activities) and interest (which entities can choose to present within operating or financing activities consistent with presentation of any other interest paid) in the statement of cash flows.
- AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-profit Entities become mandatory for annual periods beginning on or after 1 January 2019. AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 2016-8 sets out Australian requirements and provides guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 Contributions. Together, they establish a comprehensive framework for determining whether, how much and when revenue is recognised.

The Corporation is currently assessing the impact of the new standards and does not plan to adopt these standards early.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 June 2018

Note 2: Revenue and Income

	2018	2017
	\$	\$
Note 2A: Revenue from Government		
Grants received - ADBT	35,000	-
Grants received - PM&C	4,285,602	4,099,345
Grants received - DES	1,338,343	1,299,917
Grants received - DOTE	-	567,511
Grants received - DAWR	600,000	41,422
Grants received - SGNRM	179,030	160,000
Grants received - NPSR	-	39,737
Grants received - QFC	-	8,400
	<u>6,437,975</u>	<u>6,216,332</u>
Unexpended grant balances at the beginning of the year	1,434,757	1,623,511
Unexpended grant balances at the end of the year	<u>(1,394,046)</u>	<u>(1,434,757)</u>
Total revenue from Government	<u><u>6,478,686</u></u>	<u><u>6,405,086</u></u>
 Note 2B: Finance income		
Interest income on bank deposits	<u>48,171</u>	<u>56,708</u>
Total interest	<u><u>48,171</u></u>	<u><u>56,708</u></u>
 Note 2C: Other revenue		
Reimbursement of wages	48,926	124,495
Administration levy	7,987	17,940
Grant related income	5,000	-
Sundry income	<u>47,573</u>	<u>22,318</u>
Total other revenue	<u><u>109,486</u></u>	<u><u>164,753</u></u>

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 June 2018

Note 3: Expenses

	2018	2017
	\$	\$
Note 3A: Employee expenses		
Wages and salaries	2,238,862	2,363,601
Superannuation	184,435	209,460
Leave and other entitlements	(11,294)	78,921
Recruitment	31,377	18,036
Total employee expenses	<u><u>2,443,380</u></u>	<u><u>2,670,018</u></u>
Note 3B: Suppliers		
Motor vehicle expenses	353,552	380,165
Native Title implementation expenses	2,168,526	1,709,836
Repairs and maintenance expenses	109,768	140,157
Service expenses	450,511	372,888
Supplies	505,940	755,554
Travel expenses	515,342	467,248
Workers compensation premiums	16,961	16,221
Total supplier expenses	<u><u>4,120,600</u></u>	<u><u>3,842,069</u></u>
Note 3C: Depreciation and amortisation		
Depreciation:		
Buildings	34,836	34,465
Plant and equipment	35,137	41,565
Motor vehicles	18,435	32,027
Furniture, fittings and equipment	25,609	21,559
Total depreciation	<u><u>114,017</u></u>	<u><u>129,616</u></u>
Note 3D: Impairment		
Leasehold Land		148,122
Total bad debts expenses	<u><u>-</u></u>	<u><u>148,122</u></u>
Note 3E: Loss on disposal of assets		
Loss on disposal of assets	55,169	529,266
Total loss on disposal of assets	<u><u>55,169</u></u>	<u><u>529,266</u></u>

Note 4: Financial Assets

	2018	2017
	\$	\$
Note 4A: Cash and cash equivalents		
Cash on hand or on deposit	<u>2,735,560</u>	<u>2,924,518</u>
Total cash and cash equivalents	<u><u>2,735,560</u></u>	<u><u>2,924,518</u></u>

The Corporation's exposure to interest rate risk and a sensitivity analysis for financial assets and liabilities are disclosed at Note 14.

Note 4B: Trade and other receivables		
Goods and services	<u>33,522</u>	<u>22,695</u>
Total trade and other receivables (gross)	<u>33,522</u>	<u>22,695</u>
Less: Allowance for impairment losses		
Goods and services	<u>-</u>	<u>-</u>
Total trade and other receivables (net)	<u><u>33,522</u></u>	<u><u>22,695</u></u>

The Corporation's exposure to credit and currency risk and impairment losses related to trade and other receivables are disclosed in Note 14.

Note 4C: Other financial assets		
GST receivable from the ATO	<u>62,923</u>	<u>81,623</u>
Other	<u>74,008</u>	<u>68,020</u>
Total other financial assets	<u><u>136,931</u></u>	<u><u>149,643</u></u>

Note 5: Non-Financial Assets

Note 5A: Property, plant and equipment

Reconciliation of the opening and closing balances of property, plant and equipment (2017-18)

Class	Land and buildings \$	Plant and equipment \$	Motor vehicles \$	Furniture, fittings and equipment \$	Leasehold land \$	Total \$
As at 1 July 2017						
Gross book value	910,625	555,181	408,191	221,120	483,913	2,579,030
Accumulated depreciation and impairment	(1,793)	(471,665)	(380,538)	(171,698)	(483,913)	(1,509,607)
Net book value 1 July 2017	908,832	83,516	27,653	49,422	-	1,069,423
Additions:						
by purchase	-	-	-	48,048	-	48,048
Allowance for Impairment	-	-	-	-	-	-
Asset revaluations	-	-	-	-	-	-
Depreciation/amortisation expense	(34,836)	(35,137)	(18,435)	(25,609)	-	(114,017)
Disposals:						
Disposal of assets in the ordinary course of business	(53,650)	(1,519)	-	-	-	(55,169)
Net book value 30 June 2018	820,346	46,860	9,217	71,861	-	948,284
Net book value as at 30 June 2018 represented by:						
Gross book value	856,725	549,104	408,191	269,168	-	2,083,188
Accumulated depreciation and impairment	(36,379)	(502,244)	(398,973)	(197,306)	-	(1,134,904)
	820,346	46,860	9,217	71,861	-	948,284

Note 5: Non-Financial Assets (continued)

Note 5A: Property, plant and equipment (continued)

Reconciliation of the opening and closing balances of property, plant and equipment (2016-17)

Class	Land and buildings \$	Plant and equipment \$	Motor vehicles \$	Furniture, fittings and equipment \$	Leasehold land \$	Total \$
As at 1 July 2016						
Gross book value	1,628,557	595,543	408,191	201,122	483,913	3,317,326
Accumulated depreciation and impairment	(285,274)	(515,119)	(348,511)	(159,531)	(335,791)	(1,644,226)
Net book value 1 July 2016	1,343,283	80,424	59,681	41,591	148,122	1,673,100
Additions:						
by purchase	27,061	44,841	-	29,390	-	101,292
Allowance for Impairment					(148,122)	(148,122)
Asset revaluations	107,035	-	-	-	-	107,035
Depreciation/amortisation expense	(34,465)	(41,565)	(32,027)	(21,559)	-	(129,616)
Disposals:						
Disposal of assets in the ordinary course of business:	(534,081)	(185)	-	-	-	(534,266)
Net book value 30 June 2017	908,833	83,515	27,653	49,422	-	1,069,423
Net book value as at 30 June 2017 represented by:						
Gross book value	910,625	555,181	408,191	221,120	483,913	2,579,030
Accumulated depreciation and impairment	(1,793)	(471,665)	(380,538)	(171,698)	(483,913)	(1,509,607)
	<u>908,832</u>	<u>83,516</u>	<u>27,653</u>	<u>49,422</u>	<u>-</u>	<u>1,069,423</u>

Leasehold land

The leases have an 80 year term expiring on 30 June 2060. The directors determined that the Corporation assumes substantially all the risks and rewards of ownership of these leases. The directors have resolved to transfer the leases of these pastoral properties to an entity owned by the traditional owners of the land covering the area of the leasehold properties.

Note 6: Fair value measurements

Recognised fair value measurements

The Corporation measures and recognises the following assets at fair value on a recurring basis:

- Property, plant and equipment
 - Land and buildings
 - Plant and equipment
 - Motor vehicles
 - Furniture, fittings and equipment

The Corporation does not measure any liabilities at fair value on a recurring basis.

The Corporation has assets which are not measured at fair value, but for which fair values are disclosed in other notes.

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (level 2).

In accordance with AASB 13 fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset or liability (level 2)
- Fair value based on unobservable inputs for the asset and liability (level 3)

The following table categorises fair value measurements as levels 2 and 3 in accordance with AASB 13. The Corporation does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Corporation buildings, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Corporation's assets measured and recognised at fair value at 30 June 2018.

At 30 June 2018	Level 2 2018	Level 3 2018
	\$	\$
Recurring fair value		
Land	160,000	-
Buildings	-	660,346
Plant and equipment	46,860	-
Motor vehicles	9,217	-
Furniture, fittings and equipment	71,861	-
	<u>287,938</u>	<u>660,346</u>
At 30 June 2017	Level 2 2017	Level 3 2017
	\$	\$
Recurring fair value		
Land	210,000	-
Buildings	-	698,832
Plant and equipment	83,516	-
Motor vehicles	27,652	-
Furniture, fittings and equipment	49,422	-
	<u>370,590</u>	<u>698,832</u>

There were no transfers between levels during the current or prior year.

The Corporation's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

Note 6: Fair value measurements (continued)

Valuation techniques used to derive fair values for level 2 and 3 valuations

Specific valuation techniques used

Valuation processes

The Corporation's valuation policies and procedures are set by the Board along with the CEO and Finance Manager. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. The Corporation's current policy for the valuation of property, plant and equipment (recurring fair value measurements) is set out in note 1.4.

(a) Land (level 2)

The Directors determined the land fair values at 30 June 2018 based on the values determined in June 2017, by independent valuer, Neil Teves AAPI, a qualified valuer.

The land is held under freehold title and the valuation accounts for the inherent physical qualities of any land component, and that any land is developed to its highest and best potential use.

Land assets comprise separate individual saleable titles which do not have restrictions which would inhibit their sale in the open property market. To comply with AASB 13 such assets have been considered firstly by way of their market value for the whole of the property as the primary valuation concept and secondly by way of the market value for the saleable land component.

To comply with AASB 13 the fair values for the three elements of the Corporation's land have been determined by the valuer by using level 2 valuation inputs : the Market Approach by direct comparison based on observable historical sales data for properties of similar nature and specification (particularly those in a similar rural location).

Land values

Land sale data has been provided and analysed to support values applied to the land assets in the 2017 evaluation for the Corporation's land. To ascertain any adjustments required to the level of land value use for the 30 June 2017 assessment, property sales trend charts have been prepared based on researched data and also by consideration of the more recent actual land sales transactions.

(b) Buildings (level 3)

The Directors determined the building fair values at 30 June 2018 based on a valuation conducted in June 2017 by independent valuer, Neil Teves AAPI, a qualified valuer.

The valuation techniques used in the 2017 independent valuation were as follows:

Current replacement cost

Reference asset replacement costs for buildings were compiled for asset valuations by reference to actual costs incurred for some of the subject assets, for similar asset improvements constructed within the North Queensland Region, and also supported by reference to available data prepared and provided by construction cost consultants and quantity surveyors. Costs are indexed to account for the location of the subject properties being away from the major supply centres or due to being in a different location to some of the other assets recently constructed. Differences associated with time factors (date of construction of other similar improvements and date of compilation of cost data in comparison to valuation data) have also been accounted for. Generally the cost data has been indexed to allow for a cost difference with the Brisbane Locality Cost Data Index being 100, Cairns Locality Cost Data Index being 110 relative to Brisbane, and Gulf Locality Cost Data Index being 150 relative to Brisbane.

Increases in costs associated with time factors, date of construction of other similar improvements and date of compilation of cost data relative to the valuation date, have also been accounted for. Whilst the construction cost for the Cairns urban area has remained stable over the past few years a different scenario is applicable for rural areas away from this coastal provincial city. There are fewer contractors willing to, or capable of managing construction in some of the more remote areas. It is necessary to arrange for transport of materials and machinery and personnel to these areas as well as arranging accommodation and provisions for workers. All of these matters have contributed to cost increases over time for remote areas and the locality and time indexation figures account for such factors.

Note 6: Fair value measurements (continued)

(b) Buildings (level 3) (continued)

Current replacement cost (continued)

Base cost data used to formulate unit valuation rates for assets has been compiled from data derived from a number of sources.

Firstly, contract costings for assets established in other Far North Queensland regions have been referred to, particularly those in remote locations or locations removed from provincial city supply centres. The costs for some of these assets established some time in the past require indexing to bring them in line with present day levels of pricing.

Data available from Rawlinson's Quantity Surveyors has also been considered. Such data is generally state capital city based and indexing is required to account for regional location factors.

Thirdly, assets recently established by the Carpentaria Land Council, or by other similar entities which have established new assets in the area or other areas, have been investigated and the costs of such assets have been analysed. Where such cost data is available but relates to assets established in recent-but past years, the cost data has been indexed to bring it in line with present day equivalent costing. This is considered an appropriate basis as the original cost data may relate to the actual or very similar items as those being valued. Consideration has been given to individual fit-out and finish for the assets when making comparisons with the cost data and decreases or increases have been made when considered appropriate.

If required, consideration has also been given to any refurbishment or upgrades to any of the assets subsequent to the previous valuations.

When comparing the subject and base costing assets, consideration has been given to location; land size and shape; zoning; aspect; land topography; services; and design; construction; and general condition of improvement components.

Accumulated depreciation

The depreciation rates applied for the valuation process are generally based on a gradual deterioration in the assets over time, but also account for abnormal adverse depreciation with accelerated depreciation in rates being applied if considered appropriate. Where there have been refurbishment works completed, the depreciation rate has been adjusted to account for the improved condition of the asset.

When considering the estimated remaining life of each of the assets, consideration has been given to the construction; present age; condition; serviceability; climate conditions, and present and potential utilisation. Investigations have been made into the lifespan of the assets to better understand the factors influencing sustainable physical, functional, and economic asset life-expectancy. This has been combined with general information collated by the valuer over a long period of working within the regional areas of North Queensland.

Life expectancy

The valuation as assessed is based on the asset life expectancy. The remaining life of the asset has been determined by reference to its general physical condition, design, and economic and functional utility. Obsolescence as well as physical depreciation has been considered.

Sensitivity of valuation to unobservable inputs

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value, useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The two significant unobservable inputs are the asset's condition rating and residual value. These inputs range from 0% - 100% between the different assets. The relationship these inputs have to the fair value of the assets is the following: the higher the condition rating/residual value, the higher the fair value of the asset.

(c) Plant and equipment, motor vehicles, and furniture, fittings and equipment

The Directors performed an internal valuation using directly observable inputs to determine the fair value of these assets at 30 June 2018. The valuation indicated that the carrying value of these assets to 30 June 2018 approximated their fair value.

Note 7: Financial Liabilities

	2018	2017
	\$	\$
Note 7A: Suppliers		
Trade creditors	406,155	472,034
Total supplier payables	<u>406,155</u>	<u>472,034</u>

Settlement is usually made in 60 days.

Note 7B: Grants		
Unexpended balances	1,394,046	1,434,757
Total grants	<u>1,394,046</u>	<u>1,434,757</u>

Note 7C: Other payables		
Monies held in trust	9,769	45,000
Salaries and wages	55,922	60,503
Superannuation	15,861	16,526
Annual leave	162,272	164,981
PAYG payable	26,464	40,457
Other	19,437	29,516
Total other payables	<u>289,725</u>	<u>356,983</u>

The Corporation's exposure to currency and liquidity risk related to trade and other payables is disclosed in Note 14.

Note 8: Employee Entitlements

	2018	2017
	\$	\$
Note 8A: Employee entitlements		
Long service leave	<u>229,023</u>	270,334
Total employee entitlements	<u><u>229,023</u></u>	<u><u>270,334</u></u>
Employee entitlements are represented by:		
Current	229,023	246,888
Non-current	-	23,446
Total employee entitlements	<u><u>229,023</u></u>	<u><u>270,334</u></u>
Long service leave provision movements		
Balance at beginning of financial year	270,334	246,686
Long service leave entitlement arising	30,981	50,488
Long service leave entitlement extinguished	-	-
Long service leave entitlement paid	<u>(72,292)</u>	<u>(26,839)</u>
Balance at end of financial year	<u><u>229,023</u></u>	<u><u>270,334</u></u>

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 dependent on employees attaining the required years of service. 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 the reporting date.

Note 9: Cash Flow Reconciliation

	2018	2017
	\$	\$
Reconciliation of operating result to net cash from operating activities:		
Net loss for the year	(96,823)	(692,544)
Adjustment for:		
Depreciation /amortisation	114,017	129,616
Impairment	-	148,122
Bad debts	-	-
(Gain)/loss on disposal of property, plant and equipment	55,169	529,266
(Increase) / decrease in trade and other receivables	(10,827)	20,911
(Increase) / decrease in prepayments and other financial assets	12,712	(107,153)
Increase / (decrease) in suppliers and other payables	(133,137)	(102,766)
Increase / (decrease) in unexpended grants	(40,711)	(188,754)
Increase / (decrease) in employee entitlements	<u>(41,312)</u>	<u>23,649</u>
Net cash from operating activities	<u><u>(140,912)</u></u>	<u><u>(239,654)</u></u>

Note 10: Contingent Liabilities and Assets

The Corporation did not have any contingent liabilities or assets at 30 June 2018 (2017: nil)

Note 11: Commitments

	2018	2017
	\$	\$
Operating lease commitments		
Non-cancellable operating lease commitments are payable as follows:		
One year or less	257,027	236,074
From one to five years	350,804	440,525
Total operating lease commitments	<u>607,831</u>	<u>676,599</u>

The Corporation leases office space under operating leases. Lease payments are increased every year to reflect market rentals. None of the leases include contingent rentals.

Note 12: Remuneration of Auditors

	2018	2017
	\$	\$
Audit services		
Statutory audit services - Grant Thornton	27,500	25,300
	<u>27,500</u>	<u>25,300</u>

Note 13: Related Party Disclosures

Transactions with key management personnel

In addition to their salaries, the Corporation also provides non-cash benefits to key management personnel, and contributes to a post-employment defined contribution superannuation fund on their behalf.

Key management personnel compensation

The key management personnel compensation included in employee expenses in the statement of profit or loss and other comprehensive income is as follows:

	2018	2017
	\$	\$
Short term employee benefits	305,080	196,436
Long term benefits	(9,149)	23,446
Post-employment benefits	23,976	12,159
	<u>319,906</u>	<u>232,040</u>

Key management personnel compensation includes wages and salaries, annual leave, accrued superannuation, and other allowances and amounts paid by the Corporation during the year.

Loans to key management personnel

No loans have been made to key management personnel during the year (2017: \$Nil).

Other key management personnel transactions

The aggregate amounts recognised during the year relating to key management personnel and their other related entities were as follows:

- Various directors of the Corporation were employed by the Corporation during the financial year and received total remuneration of \$249,333 (2017: \$423,145).
- Relatives of various directors were employed by the Corporation during the financial year and received total remuneration of \$332,011 (2017: \$421,469).
- A number of the Corporation's 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 with key management personnel and their related entities were no more favourable than those available, or might be reasonably expected to be available, on similar transactions to non-key management personnel related entities on an arm's length basis.

Note 14: Financial Instruments

Note 14A: Financial risk management

The Corporation has exposure to the following risks from its use of financial instruments:

- credit risk
- liquidity risk
- market risk

This note presents information about the Corporation's exposure to each of the above risks, its objectives, policies and processes for measuring and managing risk.

Risk management framework

The board of directors has overall responsibility for the establishment and oversight of the risk management framework and it is responsible for developing and monitoring risk management policies.

Risk management policies are established to identify and analyse the risks faced by the Corporation, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Corporation's activities. The Corporation, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

Credit risk

Credit risk is the risk of financial loss to the Corporation if a counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Corporation's receivables.

Approximately 98% (2017 - 97%) of the Corporation's revenue is attributable to Government funding and accordingly, this is considered low risk.

Liquidity risk

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they fall due.

The Corporation is reliant on regular funding releases from Government agencies. The Corporation ensures these releases are forthcoming by meeting the terms and conditions set down in funding agreements.

An agreement is in place with the Commonwealth Bank of Australia whereby pre-approved finance is available for asset purchases up to \$500,000.

Market risk

Market risk is the risk that changes in market prices, such as interest rates will affect the Corporation's income.

Interest makes up approximately 1% (2017 - 1%) of the Corporation's income. The Corporation's policy is to ensure monies are held with a major bank at the best available interest rate.

Note 14B: Credit risk

Exposure to credit risk

The carrying amount of the Corporation's financial assets represents the maximum credit exposure. The Corporation's maximum exposure to credit risk at the reporting date was:

	2018	2017
	\$	\$
Cash and cash equivalents	2,735,560	2,924,518
Trade and other receivables	33,522	22,695
Other	136,931	149,643
	<u>2,906,013</u>	<u>3,096,856</u>

Note 14: Financial Instruments (Continued)

Note 14B: Credit risk (continued)
Exposure to credit risk (continued)

The Corporation has no exposure to credit risk outside Australia.

The Corporation's maximum exposure to credit risk for trade receivables at reporting date by customer was:

	2018	2017
	\$	\$
Government related entities	621	1,794
Other	32,901	20,901
	33,522	22,695

Impairment losses

The aging of the Corporation's trade receivables at the reporting date was:

	Gross	Impairment	Gross	Impairment
	2018	2018	2017	2017
	\$	\$	\$	\$
Not overdue	33,522	-	17,635	-
Overdue by:				
Less than 30 days	-	-	5,060	-
31 to 60 days	-	-	-	-
61 to 90 days	-	-	-	-
More than 90 days	-	-	-	-
	33,522	-	22,695	-

Note 14C: Liquidity risk

The following are the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting arrangements:

2018	Carrying	Contractual	6 months or	6-12 months	1-2 years	2-5 years
	Amount	Cash Flow	less	\$	\$	\$
	\$	\$	\$	\$	\$	\$
Trade and other payables	924,902	924,902	924,902	-	-	-
	924,902	924,902	924,902	-	-	-
2017	Carrying	Contractual	6 months or	6-12 months	1-2 years	2-5 years
	Amount	Cash Flow	less	\$	\$	\$
	\$	\$	\$	\$	\$	\$
Trade and other payables	1,099,351	1,099,351	1,075,905	-	23,446	-
	1,099,351	1,099,351	1,075,905	-	23,446	-

Note 14D: Currency risk

The Corporation is not exposed to foreign currency risk.

Note 14: Financial Instruments (Continued)

Note 14E: Interest rate risk

Profile

At the reporting date the interest rate profile of the Corporation's interest-bearing financial instruments was:

	2018	2017
	\$	\$
Variable rate instruments		
Cash and cash equivalents	<u>2,735,560</u>	<u>2,924,518</u>

Fair value sensitivity analysis for fixed rate instruments

As the Corporation does not fair value any financial instruments at fixed rates through the statement of profit or loss and other comprehensive income, a change of 100 basis points in interest rates would not increase or decrease the Corporation's results or equity.

Cash flow sensitivity analysis for variable rate instruments

A change of 100 basis points in interest rates would increase or decrease the Corporation's results and equity by:

	2018	2017
	\$	\$
	<u>27,356</u>	<u>29,245</u>

Note 14F: Fair values

The fair values of financial assets and liabilities approximate the carrying amounts shown in the statement of financial position.

Note 15: Economic Dependency

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 ability of the Corporation to continue its operations at current levels is dependent upon future ongoing funding being provided by Commonwealth and State funding bodies. The Corporation believes that the necessary funding will continue to be forthcoming for the year ending 30 June 2019.

Independent auditor's report

Independent auditor's report to the members of Carpentaria Land Council Aboriginal Corporation

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Opinion

We have audited the financial report of Carpentaria Land Council Aboriginal Corporation (the "Corporation"), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other 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 Carpentaria Land Council Aboriginal Corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:

- a giving a true and fair view of the Corporation's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards and the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Act.

Basis for opinion

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

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

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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 2018, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the directors for the financial report

The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

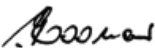
Auditor's responsibilities for the audit of the financial report

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

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



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



G J Coonan
Partner – Audit & Assurance

Cairns, 27 September 2018

Auditor's independence declaration

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Auditor's independence declaration to the directors of Carpentaria Land Council 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 Carpentaria Land Council Aboriginal Corporation for the year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been:

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



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



G J Coonan
Partner – Audit & Assurance
Cairns, 27 September 2018

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