



Annual Report 2020 - 2021



Contact

A Suite 2, Level 1, 104 Mulgrave Road, Cairns QLD 4870
 P (07) 4041 3833
 F (07) 4041 3533
 E info@clcac.com.au
 W www.clcac.com.au

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United we stand.

24 November 2021

Senator the Hon. Ken Wyatt Minister for Indigenous Affairs PO Box 6022 Parliament House CANBERRA ACT 2000

Dear Minister

ANNUAL REPORT 2020-2021

I am pleased to present the Carpentaria Land Council Aboriginal Corporation's Annual Report for the period 1 July 2020 to 30 June 2021.

The Annual Report includes the Corporation's Report of Operations and Audited Consolidated Financial Statements for the 2020-2021 reporting period.

Yours sincerely

Thomas Wilson

CHAIRPERSON

Glossary of Terms

ABF Australian Border Force
ABS Australian Bureau of Statistics
AGM Annual General Meeting

ATO Australian Taxation Officer

CATSI Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)

CEO Chief Executive Officer

CLCAC Carpentaria Land Council Aboriginal Corporation

DAF Department of Agriculture and Fisheries (QLD)

DAWE Department of Agriculture, Water and the Environment (Cth)

DES Department of Environment and Science (QLD)

FB Facebook

G&K Gkuthaarn and Kukatj Peoples

GGNTAC Gangalidda and Garawa Native Title Aboriginal Corporation

GRAC
IAS
Indigenous Advancement Strategy
ILUA
Indigenous Land Use Agreement
IPA
Indigenous Protected Area

JCU James Cook University

MMG Minerals and Metals Group

NAIDOC National Aborigines and Islander Day Observance Committee

NAQSNestNestNational Environmental Science ProgramNIAANational Indigenous Australians Agency

NNTT National Native Title TribunalNTA Native Title Act 1993 (Cth)NTRB Native Title Representative Body

NTSP Native Title Service Provider

ORIC Office of the Registrar of Indigenous Corporations

PEC Prescribed Body Corporate
PLO Principal Legal Officer

RNTBC Registered Native Title Representative Body

TEK Traditional Ecological Knowledge
WHS Workplace Health and Safety

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:

ENQUIRIES

Apryl Ford Contact Officer PO Box 6662 CAIRNS QLD 4870

Telephone: 07 4745 5132 Facsimile: 07 4745 204

Email: aford@clcac.com.au



Director's Report

FOR THE YEAR ENDED 30 JUNE 2021

The Directors present this Report together with the CLCAC's Financial Report for the Financial Year ended 30 June 2021 and the Auditor's Report there on.

FINANCIAL REVIEW

The net profit from ordinary activities after income tax for the year amounted to \$241,190 (2020: \$348,663).

PRINCIPAL ACTIVITIES

The principal activities of CLCAC during the course of the Financial Year related to 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 and assisting traditional owners and communities with the conduct of various Capacity Building and Economic Development projects and Land and Environment Management. Activities.

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 continue to focus on regional land and environment management activities and expansion of the Land and Environment program, and will increasingly be directed toward the work of its PBC Capacity and Economic Development Unit, in particular, supporting Native Title Prescribed Body Corporates (PBCs) to develop good, robust governance structures, increase capacity and work toward becoming financially independent of government funding support through the development of sustainable commercial enterprises.

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 2021 was an Officer of CLCAC the Auditor, a Partner in the Audit Firm, or a Director of the Audit Firm that undertook the audit of CLCAC for the 2020-2021 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 2021

PROCEEDINGS ON BEHALF OF THE CORPORATION

During the 2020-2021 year, no person has made an Application for Leave in respect of CLCAC pursuant to section 169-5 of the CATSI Act.

During the 2020-2021 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 in Burketown on 24 November 2021.

Thomas Wilson

CHAIRPERSON

THOMAS WILSON

CLCAC Board of Directors at 30 June 2021



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 and is employed by WILSSED Pty Ltd as the Ranger Coordinator of the Wellesley Islands Rangers. He enjoys fishing and hunting and spending quality time with his young family. Mr Wilson has been Chairperson of CLCAC for 12 years and is our longest serving Chair.



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 Gulf Region Aboriginal Corporation (GRAC). He is also a lead dancer with Mornington Island dancers and works at the art and craft centre.



Mr Gerald Loogatha - DIRECTOR: KAIADILT

Mr Gerald Loogatha is a Director of CLCAC and resides on Gununa, Mornington Island. Mr Loogatha is a member of the Kaiadilt Traditional Owner group. He is an experienced furniture maker and enjoys fishing, hunting and spending time with family.



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 Murrandoo Yanner – DIRECTOR: GANGALIDDA

Mr Murrandoo 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 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 Gkuthaarn Aboriginal Corporation, Director of Gkuthaarn and Kukatj 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 is also a Director of Gkuthaarn and Kukatj Aboriginal Corporation. Mr George resides in Normanton with his family and is employed by CLCAC as the Ranger Coordinator of the Normanton Ranger Group. Mr George has been integral to the many achievements and successes of CLCAC's Land and Environment program.



Mr Donald Bob - DIRECTOR: GARAWA

Mr Donald Bob is a Director of CLCAC and a senior Garawa man who resides in Burketown. Mr Bob is also a Director of Gangalidda and Garawa Native Title Aboriginal Corporation (GGNTAC). Mr Bob is employed by CLCAC as a Ranger with the Gangalidda and Garawa Ranger Group. Mr Bob enjoys fishing, hunting, spending time with his family and working with the Gangalidda and Garawa Rangers.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 2021

Mr Justin Chong – ALTERNATE DIRECTOR: LARDIL

Mr Justin Chong is an Alternate Director of CLCAC and resides Mr Michael Wilson is an Alternate Director of CLCAC and on Gununa, Mornington Island. Mr Chong enjoys fishing and hunting and spending quality time with his family.

Mr Michael Wilson - ALTERNATE DIRECTOR: YANGKAAL

resides on Gununa, Mornington Island.

Mr Christopher Loogatha – ALTERNATE DIRECTOR: KAIADILT

Mr Christopher 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 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 a long-term employee of CLCAC and was employed as Head Ranger of the Normanton Ranger Group.

Mr Richie Bee Jnr – ALTERNATE DIRECTOR: GKUTHAARN

Mr Richie Bee Jnr is an Alternate Director of CLCAC. Mr Bee is a member of the Gkuthaarn Traditional Owner group and an Alternate Director of Gkuthaarn and Kukati Aboriginal Corporation. Mr Bee resides in Normanton and was previously employed by CLCAC as a Ranger with the Normanton Ranger

Ms Maria George – ALTERNATE DIRECTOR: KUKATJ

Ms Maria George is an Alternate Director of CLCAC. Ms George is a member of the Kukatj Traditional Owner group and a Director of Gkuthaarn and Kukatj Aboriginal Corporation. Ms George 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 is also a Director of Gangalidda and Garawa Native Title Aboriginal Corporation and resides in Borroloola.

Mr Kingston Brown – ALTERNATE DIRECTOR: WAANYI

Mr Kingston Brown is an Alternate Director of CLCAC and is a member of the Waanyi Traditional Owner group. Mr Brown is also a Director of Waanyi Native Title Aboriginal Corporation (WNTAC) and resides in Doomadgee.

Mr Desmond Armstrong – ALTERNATE DIRECTOR: GANGALIDDA

Mr Desmond Armstrong is an Alternate Director of CLCAC and is a member of the Gangalidda Traditional Owner Group. Mr Armstrong resides in Burketown and is employed by CLCAC as Ranger Coordinator with the Gangalidda and Garawa Rangers. Mr Armstrong has been integral to the many achievements and successes of CLCAC's Land and Environment program.



Chief Executive Officer's Report

I am pleased to present my fourth CEO report for the Carpentaria Land Council Aboriginal Corporation's 2020-2021 period. We at CLCAC, take this moment to remember and pay our respects to all those that have come before us since the Corporation was established in 1982 and later incorporated in 1984 and give thanks to those currently with us today. I again pay homage to our first Board of Directors; Charlie Dick, Major Walden, Norris King, Tommy George, Willie Doomadgee and Phillip Yanner. We further recognise all those that have contributed in some way to the struggle for the rights and interests of our traditional owners in our indigenous communities in the Gulf. We celebrated 37 years on 27 April this year and as we look back on our accomplishments, we also look forward to the future to achieving much more. Our work is, as it was back then, still as important today and CLCAC will continue to strive to succeed on behalf of our constituents.

I wish to personally express my gratitude to our Chairperson and Directors. I always maintain that one of the reasons our Corporation has been successful is due to our strong governance. Our Board of Directors have never strayed from the path of the goals of our 9 language groups that we represent in our region and the stability of our Board has been an important testament of that. It is an honour that I, in my role as CEO, and our Organisation's staff, have the trust of the Board to carry out the functions of the Corporation on behalf of them and constituents. It is

a trust I do not take lightly, and I aim to ensure that CLCAC grows from strength to strength.

I further wish to mention my utmost appreciation to all of our staff, including our senior management team for their loyalty, support and continued commitment to our Organisation's goals and vision.

It is without question that we cannot overlook the importance of our members, native title holders and claimants for their constant support and their continued faith in us to carry out their objectives in gaining their native title rights and interests, including management of their traditional country whether through our land & environment programs or assisting through economic development opportunities including representing them in negotiations, at government events, conferences and the

CLCAC is proud to achieve the successes that we have, and this would not have been possible without our Stakeholder Partners, the State and the Commonwealth funding agencies for their continued support. We are pleased that we have been able to maintain strong working relationships with them all and hope to continue that into the future.

As of 30 June 2021, CLCAC currently employs 41 permanent staff and 2 casual staff. Our Senior Management Team comprises of myself, our Deputy CEO/Corporate Services Unit Manager, our PLO/Native Title Services Unit

Manager and a new addition to our team has been our Land & Environment Manager. The team will continue to seek every opportunity and endeavours to make every effort to identify new funding sources that can continue to provide the services and programs that are needed by our Constituents in the Region.

Corporate Services

CLCAC once again received an unqualified audit report for the 2020-2021 financial year. This achievement is once again a verification of our sound accountability and best business practice by all of our Staff and in particular our Corporate Services Unit under the strong guidance of our Corporate Services Manager.

It is unfortunate that the COVID-19 pandemic continued to have an impact on CLCAC activities through 2020-2021 however, while limitations placed on travel to and from the region led to the cancellation and postponement of some activities, we were very fortunate that our region and communities remained free of the virus. We again urge our members, Native Title Holders and Claimants to stay safe and follow the directives and recommendations handed down by the Queensland State Government and the Chief Health Officer, particularly as the State starts opening up to the Southern States that have seen significant community transmission since toward the end of 2020-2021.

Native Title

I am pleased to announce that the Gkuthaarn and Kukati Peoples Determination was held on 29 September 2020 in Normanton. The event was held at the Carpentaria Shire Hall and televised through Zoom due to CovidCOVID-19 restrictions preventing the Court and Legal Parties from attending, including the State representatives. However, this did not dampen the excitement and celebration of the Gkuthaarn & Kukatj Peoples in achieving their Native Title win. CLCAC was proud to attend the occasion with them all. We take this opportunity to congratulate the Gkuthaarn and Kukati Peoples on their achievement. This Determination takes the total number of successful Native Title Claims in our region to 10. It is with confidence that we expect the tally to increase with the Kurtijar and Waanyi #2 Claims looking highly probable they will also be determined.

Negotiations between the Waanyi People and the State of Queensland towards a consent determination of Native Title on their second Waanyi Native Title claim have been in train since early 2019. Negotiations continued throughout 2020. There were issues with increasing the number of apical ancestors and with restrictions around the right to take resources.

On 29 April 2021, the Waanyi People authorised the terms of a draft Consent Determination. Subsequently, the State of Queensland and the Respondent local government



parties also agreed to the Consent Determination. The parties informed the Court and the Consent Determination was set down to be heard on 22 September 2021.

The Kurtijar People's Native Title claim over a number of pastoral stations adjoining Delta Downs was forced into trial by those pastoral interests who would not agree to a consent determination. Most of the evidence from the Claim group members was given at Delta Downs on traditional country in September 2019. The last of the evidence was taken by the Court in Brisbane in March 2020. The Kurtijar People have been waiting for the Federal Court's decision in relation to their Native Title claim since that time. A decision should hopefully be handed down before the end of 2021.

We will continue to provide facilitation and assistance to our current four (4) PBC's in our region: Waanyi Native Title Aboriginal Corporation (WNTAC), Gulf Region Aboriginal Corporation (GRAC) and Gangalidda & Garawa native Title Aboriginal Corporation (GGNTAC) and recent inclusion of the Gkuthaarn & Kukatj Aboriginal Corporation (GKAC).

Further information on native title outputs for the 2020-2021 period can be found in Chapter 2 of our Report – Report on Performance – Native Title Output Summary.

PBC Capacity Building and Economic Development Support

I am pleased to advise that CLCAC was successful in securing two large grants from National Indigenous Australians Agency (NIAA) through their Jobs, Land and Economy funding stream for strategic capacity building and economic development planning for GGNTAC and GRAC.

CLCAC's development in the implementation of its Transitional Plan to guide, develop and support the PBC's in our region and planning for service delivery in a post-determination environment is ongoing. Unfortunately, further consultations with the PBC's and Native Title Holders that were planned but delayed by COVID-19 in the 2019-2020 period continued to be delayed due to the ongoing COVID-19 Pandemic. It is now anticipated these discussions will not progress until 2022-2023.

Further information on the support provided to PBCs for capacity building and economic development during 2020-2021 can be found in Chapter 2 of our Report – Report on Performance – Strategy 4: Prosperous Communities.

Land and Environment

CLCAC Rangers manage over 85,000 square kilometres of land and over 600 kilometres of coastline and provide support and mentorship to the Wellesley Islands Rangers

who manage the 22 Wellesley Islands. It has been a busy year for the Land & Environment Unit despite the continuing COVID-19 Pandemic and CLCAC minimising risk by placing restrictions on staff and consultants travel in or out of the region. Rangers managed to continue work with minimal disruptions and, owing to the strong outcomes of our Ranger Teams over the years, CLCAC was invited by the Commonwealth Government to apply for a 7-year commitment of funding for the existing Rangers under the Indigenous Advancement Strategy Program. The Land and Environment Team continued planning and discussions to expand the program and develop a Ranger Unit for the Waanyi People, and through the support of Waanyi Joint Venture, we successfully recruited a Projects Officer to assist with developing this important program, a long-term aspiration for CLCAC and the Waanyi People.

We are very proud of our Land and Environment Team and Rangers as they did not let the COVID-19 Pandemic restrictions impede their ability to deliver the services we provide to the community year in and year out. Our Rangers continued to deliver specialised, highly regulated activities over the past year that require extensive training and licencing, including contract aerial culling of feral animals, implementation of 1080 baiting programs on a fee-for-service basis for the local councils, large-scale controlled burning including authorised Rangers working as Fire Wardens, and chemical control of weeds. Some

of the other activities undertaken were early detection biosecurity surveillance, monitoring and management of marine turtles, general biodiversity, saltwater crocodiles, migratory shorebirds and coastal wetlands, wetland rehabilitation, and protection and management of cultural sites. The Rangers presented on their activities to the wider community in meetings and forums and made sure to keep our youth engaged with presentations, on-Country knowledge transfer camps, and junior Ranger activities.

A highlight has been the invitation for CLCAC to sit on the National Feral Pig Action Plan (NFPAP) Implementation Committee and to Chair the Indigenous Advisory Panel. The purpose of the committee is to improve feral pig management approaches and investment, and to raise awareness of feral pig issues (NFPAP). The Land & Environment Unit is recognised as a leader in landscape scale, multi-tenure, integrated pest management of feral pigs and will be increasingly involved through the committee in demonstrating best practice management methods. CLCAC stands out for the training and development we provide to our Rangers to carry out these highly specialised operations.

For further information on our Land and Environment Report for the 2020-2021 period, can be found in Chapter 2 of our Report – Report on Performance – Strategy 3: Country is well managed.



Promotion of CLCAC

CLCAC continues to produce quarterly newsletters that we distribute to our members, stakeholders, funding bodies, PBC members and native title holders on our distribution list.

As mentioned in previous reports, CLCAC also has a Facebook (FB) and Instagram page. There are regular uploads of posts of interest to our followers that include Ranger activities, meeting notices, position adverts etc. The redevelopment of our YouTube channel is still ongoing. CLCAC has Ranger Group FB pages and each Ranger Group regularly posts activities to showcase their work. All FB posts are shared so that all followers can be updated accordingly. CLCAC is also currently working toward redeveloping its website.

In conclusion, I wish to ensure to our members that I am committed to working with our CLCAC Board of Directors, our members, staff and stakeholder partners and continually work towards achieving our strategic objectives and aspirations of our traditional owners. I am humbled

that I have been given this great opportunity in my position as CEO of CLCAC and am always honoured to be a part of this Organisation and promise to always strive to continue to do my best.

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:

- 1. KURTIJAR
- 2. GKUTHAARN
- 3. KUKATJ
- 4. GANGALIDDA
- 5. KAIADILT
- 6. LARDIL
- 7. YANGKAAL
- 8. WAANYI
- 9. 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, CLCAC assists 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 eight of the nine language groups in our region: the Waanyi, Gangalidda, Garawa, Lardil, Yangkaal, Kaiadilt, Gkuthaarn and Kukatj 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 remaining language group, the Kurtijar People currently 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 kilometres 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].



In March 2019, the Federal Court of Australia made orders recognizing exclusive native title in favour of the Gangalidda People over the pastoral stations Pendine (Gangalidda Pendine Claim QUD660/2017) and Konka (Gangalidda Pendine Claim QUD660/2017). These two native title claims were supported by CLCAC and progressed very quickly through the claim process as the previous successful determinations in favour of Gangalidda (along with Garawa) in 2010 and 2015 were relied upon as evidence that the pastoral stations were part of traditional Gangalidda country.

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 nine 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 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. During the reporting period CLCAC assisted the Gkuthaarn and Kukatj People to establish Gkuthaarn and Kukatj Aboriginal Corporation, which will become the RNTBC when the claim is determined by consent in the next reporting period. CLCAC expects the establishment of a fifth PBC following the finalisation of a native title claim in the region for the Kurtijar People.

Together these five PBCs will represent all nine Gulf language groups with the vast majority of the native title holders

PBC	DETERMINATION(S)	DATE OF INCORPORATION	NUMBER OF DIRECTORS	NUMBER OF MEMBERS	ICN
WNTAC	Aplin on behalf of the Waanyi Peoples v State of Queensland (No 3)	16/09/2010	5	359	7448
GGNTAC	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; Gangalidda Pendine Claim; Gangalidda Konka Claim	26/04/2010	10	154	7365
GRAC	Lardil Peoples v State of Queensland; Lardil, Yangkaal, Gangalidda and Kaiadilt Peoples v State of Queensland	08/11/2008	12	141	7139
GKAC	Phillip George and Leanne Edwards on behalf of the Gkuthaarn and Kukatj Peo- ple v State of Queensland	04/09/2018	8	80	8895

residing in the remote communities of Doomadgee, Gununa, Normanton, Robinson River, Borroloola 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 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.

During the reporting period, CLCAC consulted with GGNTAC and GRAC to prepare and submit funding applications for PBC Capacity Development through NIAA's Jobs, Land and Economy Programme. If successful, the funding will support the PBCs on a path to sustainable growth and independence over a three-year period.

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. Whilst the largest mining operation in the region, Century Mine owned by MMG, shut down in 2016, New Century Resources reopened the mine in August 2018 and recommenced operations with an initial focus on zinc-rich tailings. However, these mining operations have an end date (which is unknown at this point). There is, therefore, a need to diversify the economic base of the region in order to 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 (PBCs); 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.

During the course of 2019-20 CLCAC was planning for and consulting with various agencies to hold another Forum in the region in the first quarter of 2020-21, however the impact of the COVID-19 Pandemic has delayed the event until at least 2023.

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 PBCs 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 during this period, with funding from a range of sources, have included early detection biosecurity surveillance; monitoring and management of marine turtles, general biodiversity, saltwater crocodiles, migratory shorebirds, and coastal wetlands; feral animal and weed control; wetland rehabilitation; fire management; community engagement and education; coastal surveillance and visitor management, joint-fisheries patrols, 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 Western 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 2021, CLCAC engaged twenty-seven (27) staff funded through its Land and Environment management programs, including nineteen (19) full-time Indigenous Rangers and two (2) Indigenous Ranger Coordinators over two Ranger Units in Normanton and Burketown. CLCAC also provides mentorship and assistance to the Wellesley Islands Rangers, a Wellesley Island Land & Sea Economic Development Pty Ltd (WILSSED) ranger team composed of three (3) Indigenous Rangers and one (1) Indigenous Ranger Coordinator.

All Ranger teams are supported by professional and administrative staff, including a Regional Land & Environment Projects Coordinator located in Normanton, a Natural Resource Management Project Officer located in Burketown, three (3) Land and Environment Projects Officers based in Cairns, and a Corporate Services and Project Support Officer located in Cairns. The program is strategically led and managed by a Land and Environment Manager based in the Cairns office.



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 a NTRB/SP. 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, CLCAC's Contact Person, with assistance from the Principal Legal Officer and 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.



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 three Organisational Units:

- Corporate Services;
- Native Title Services and 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:

- <u>OUR VISION</u>: 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.
- <u>OUR PRINCIPLES</u>: 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
Accessible, responsive and well managed organisation	 Improve opportunities for communities to engage with our activities and programs. To share information about our programs and performance and let people know about how we will respond to future opportunities and challenges. Manage resources sustainably. Develop staff to meet current and future needs and deliver services our clients need and are happy with.
Obtain positive determinations of Native Title and assist Prescribed Body Corporates	 To provide high quality professional services to secure native title or alternative settlement outcomes for Traditional Owners. To assist Native Title Holders to protect their rights and interests and successfully access financial opportunities which may flow. Support and foster PBC's to be self-sufficient, charting and managing their own direction. Seek out organisations and supporters who share similar social investment objectives and build long term sustainable partnerships that will assist in these endeavours.
Country is well managed	 To be the best land and sea unit across Northern Australia. To combine the best available science with traditional knowledge and practices. To improve how we manage country and in partnership with others grow the range of services we deliver. To encourage our community and others to take positive actions in relation to environmental sustainability and to lead by example.
Prosperous communities	 To support and foster community development, entrepreneurs, enterprises and small businesses and help them establish in local and regional markets. 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. To encourage our community and others to take positive actions in relation to developing prosperous and sustainable communities.



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	3
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	10
Total number of non-claimant applications	1
Total number of compensation applications	0
Total number of registered ILUAs	23
Number of new ILUAs registered in the reporting year	2
Total number of native title determinations made by consent determination	8
Number of litigated native title determinations	2

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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:

- 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;
- 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
- 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:

- Holding six (6) meetings of the Board of Directors in 2020-21, 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;
- Fostering 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;
- 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
- Regularly liaising with Federal Government, including the Department of Agriculture, Water and the Environment (DAWE), the National Indigenous Australians Agency (NIAA), the Department of Agriculture and Australian Border Force (ABF).

Objective - Manage resources sustainably.

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

- Ensuring compliance with The Corporation's Rule Book and reporting obligations under the CATSI Act;
- 2. Development of new policies and plans to manage risk;
- 3. Reviewing and updating CLCAC's Strategic Plan;
- Development and implementation of a Business Continuity Plan;
- Undertaking an internal review of CLCAC's financial controls and processes for maintaining a positive organisational culture;
- Holding regular Senior Management Group strategic planning meetings forward planning is undertaken and financial performance and budget compliance are regularly monitored; and
- 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. Developing individual training and development schedules;
- Continuing to implement our Performance and Development Review for all staff with annual reviews; and
- Consultation with clients to determine their current needs and future aspirations to factor into CLCAC's forward planning.





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

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

Native title determination applications assisted by CLCAC in this reporting period were:

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
WAANYI PEOPLE #2	QC 2018/004	QUD747/2018	9/11/2018

Gkuthaarn and Kukatj People – QUD685/12 (QC2012/019)

Gkuthaarn & Kukatj Aboriginal Corporation RNTBC

On 29 September 2020 the Gkuthaarn & Kukatj native title claim came to a successful end when the Federal Court handed down its decision on the native title application. The Court's decision recognised the Gkuthaarn & Kukatj native title claim group as holding native title rights and interests in approximately 844,000 hectares of their traditional country.

Associated with the Determination of Native Title, the Gkutharrn & Kukatj Claim Group also entered into three related Indigenous Land Use Agreements (ILUAs) with the Queensland State Government, the Carpentaria Shire Council and Ergon Energy.

On 29 June 2021, as a result of the Queensland State Government ILUA, the freehold ownership of over 50 blocks of land in and around Normanton were transferred to the Gkuthaarn & Kukatj Aboriginal Corporation RNTBC making the Native Title holders significant land owners in the town district in addition to their Native Title rights interests throughout the region now recognised by the Australian legal system.

NUMBER OF CLAIM GROUP MEETINGS = 11 NUMBER OF CORPORATION MEETINGS = 4 NUMBER OF FUTURE ACT MATTERS = 5

Kurtijar People – QUD483/2015 (QC2015/006)

Native Title Claim

The Kurtijur People's claim was forced into trial by pastoral interests. Most of the evidence from the Claim group members was given at Delta Downs on traditional country in September 2019. The last of the evidence was taken by the Court in Brisbane in March 2020. The Kurtijar People have been waiting for the Federal Court's decision in relation to their Native Title claim since that time. A decision should hopefully be handed down before the end of 2021.

The Parties are now waiting on that decision.

NUMBER OF COMMUNITY/CLAIM GROUP MEETINGS = 1 NUMBER OF FUTURE ACT MATTERS - 3

Waanyi People #2 - QUD747/2018 (QC2018/004)

Waanyi Native Title Aboriginal Corporation RNTBC

Native Title Claim

The Waanyi #2 Native Title claim over areas of the pastoral property known as Turn Off Lagoon is expected to be finalised late in September 2021 by way of a consent determination. The proposed determination is notable for the expanded description of certain Native Title rights that will be recognised by the State of Queensland in a consent determination. Further claimant evidence and submissions were required by the State before it was prepared to recognise the wider description of the Waanyi People's rights.

NUMBER OF CORPORATION MEETINGS = 14 NUMBER OF COMMUNITY MEETINGS = 3 NUMBER OF FUTURE ACT MATTERS = 12

Gangalidda and Garrawa Native Title Aboriginal Corporation RNTBC

No present Native Title claims

Number of Corporation Meetings – 6

Number of Community/Claim Group Meetings - 1

Number of Future Act Matters – 0

Gulf Region Aboriginal Corporation RNTBC

No present Native Title Claims

Number of Corporation Meetings – 6

Number of Community/Claim Group Meetings – 1

Number of Future Act Matters - 0

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 2020-2021 were as follows:

Type of Future Act	Number of Notifications
S29 Notifications	0
Other future acts	8
TOTAL:	8



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:

- Conduct community (native title holder) and general meetings;
- 2. Maintain a future act and a native title holder database; and
- 3. Comply with its CATSI obligations, including holding its AGM on 25 November 2020.

NUMBER OF GRAC BOARD MEETINGS ASSISTED BY CLCAC = 8

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; Taylor on behalf of the Gangalidda and Garawa Peoples #2 v State of Queensland; Taylor on behalf of the Gangalidda People v State of Queensland (The Gangalidda People Pendine Claim); and Taylor on behalf of the Gangalidda People v State of Queensland (The Gangalidda People Konka Claim)

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; and
- 5. Comply with its CATSI obligations, including holding its AGM on 17 November 2020.

NUMBER OF GGNTAC BOARD MEETINGS ASSISTED BY CLCAC = 5

NUMBER OF GGNTAC COMMUNITY MEETINGS ASSISTED BY CLCAC= 1

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;
- Hold community (native title holder) meetings and PBC meetings: and
- 5. Comply with its CATSI obligations, including holding its AGM on 19 November 2020.

NUMBER OF WNTAC BOARD MEETINGS ASSISTED BY CLCAC = 9

NUMBER OF COMMUNITY MEETINGS ASSISTED BY CLCAC = 3



Strategy 3: Country is Well Managed

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

CLCAC's aim is to continue and enhance our natural resource management operations at regional landscape scale and to position ourselves as a high-quality regional service provider. This approach will require ranger units working across the whole bioregion, taking in all nine language groups with permanent bases located at Burketown, Normanton, Mornington Island and Bidunggu/ Gregory.

CLCAC is always pursuing opportunities to strengthen and grow as we strive to be the best. During the 2019-20 financial year, CLCAC began a comprehensive external review of the Land and Environment Program. The purpose of the review is to identify:

- Benefits of the program;
- Areas for improving efficiencies;
- Operational gaps including skills, capacity, resourcing;
- Workforce planning priorities and career pathways;
- Future risks including externalities like funding models and recommended responses to these;
- Optimum resourcing and operating models; and
- Future opportunities for program expansion and

sustainability, specifically opportunities for innovation, partnering and commercialisation of the program's competitive strengths.

Initially delayed by impacts from COVID-19 lockdowns, during the 2020-2021 reporting period, the consultant engaged to undertake the review took on new opportunities and was not available to complete the consultancy. The review will be completed after an alternative consultant is identified and engaged. Following completion, the review will provide strategic direction for the CLCAC Land and Environment program over the next five years.

A key step towards the development and implementation of the strategic approach was achieved in February 2021 with the creation of a Land & Environment Manager position within the unit. This position has not been active since 2014. Under the direction of the CEO, the position is responsible for the leadership, professional development, and management of the Land and Environment Unit. The newly appointed manager will actively seek out additional funding and fee for service opportunities as well as engage with key stakeholders to continue the development of a sustainable land management business for the long-term benefit of the Traditional Owners and communities of the Southern Gulf of Carpentaria.

Another notable achievement of the Land & Environment

Unit in 2020–2021 has been the progression towards developing a CLCAC Waanyi Ranger Program. Once established, all nine Traditional Owner groups in the CLCAC region will have representation within the dedicated ranger units. Waanyi Joint Venture (WJV) provided funding to CLCAC in December 2020 to support the development of the Waanyi Ranger Program as a key strategic focus area for CLCAC and WJV. A Land & Environment Projects Officer was recruited in June 2021 to assist with securing long-term funding and to support the development of the program. The Projects Officer position will commence in September 2021. In addition, the Century Environment Committee (CEC) provided infrastructure funding to support the development of the Waanyi Ranger Program. The development of the program now requires long-term funding which is being actively pursued by the Land & Environment Unit.

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

CLCAC's Land and Environment Program is recognised for innovation in combining Western science and new technologies with TEK. A combination of Western science and TEK continues to inform decision making and the implementation of our land and sea management activities.

The CLCAC Ranger program has become well renowned across Northern Australia for the development, planning

and delivery of successful fire management on country. The CLCAC (Gangalidda-Garawa and Normanton) and Wellesley Islands Ranger teams deliver tailored fire management at sites to reduce fuel loading, control woody weed infestations, and enhance habitat for our native fauna. Controlled burns were also implemented to protect culturally significant areas and infrastructure, using a combination of traditional burning practices and modern scientific knowledge to inform fire management. CLCAC continues to review, refine, and redevelop the Gulf Savannah Fire Management Guidelines to ensure the program remains on the forefront of management, and is proving to be a valuable planning resource for all land managers in the region.

CLCAC's weed management program remains on the forefront, utilising the expertise of specialised CLCAC staff and reviewing and updating treatment methods, equipment, and monitoring and evaluation. The CLCAC and Wellesley Islands Ranger teams deliver up-to-date best practice management, ensuring effective and efficient use of resources to tackle invasive plants to protect the environment at a range of priority sites on Country as well as through the fee-for-service program.

All Ranger teams are strategically working to expand and standardise biodiversity management through a regional approach. Regional plans for individualised management

objectives (such as crocodiles, general biodiversity, migratory shorebirds, etc.) are being developed collaboratively, incorporating both Traditional Knowledge collated through discussions with Rangers and Traditional Owners and Western Science research and scientific expert advice to improve monitoring and outcomes for native flora and fauna.

With increasing outside interest in irrigated agriculture and water extraction in Northern Australia, the Land & Environment Unit has launched a water quality monitoring program to gather baseline data and to identify any impacts to fresh and saltwater systems caused by contamination, altered waterflow, saltwater incursion into freshwater environments, and other measurable threats to water systems. Scoping for the water quality monitoring program began in November 2020 with the selection of leading scientists from the Australian Rivers Institute (Griffith University) to deliver training in water sampling techniques, long-term monitoring, incident response, and data analysis. Consultations led by each Ranger unit with Traditional Owners and pastoralists enabled the teams to map out preliminary areas of concern and identify threats. On-ground training began with the Wellesley Islands Rangers in June 2021 and will continue into 2022 to establish the long-term program, coupling rigorous scientific methods with traditional knowledge of Gulf water systems.

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

CLCAC's Land and Environment Program continues to have the support of all PBCs and claim groups in the region, who have confirmed that they wish CLCAC to continue to manage land and sea programs on their behalf.

CLCAC does not directly receive funding for The Wellesley Islands Ranger Program, which is directly funded by NIAA through GRAC's wholly owned and controlled entity, Wellesley Islands Land Sea Social Economic Development Pty Ltd (WILSSED). CLCAC provides facilitation, administration and project-based support to the Wellesley Islands Ranger Program, and both CLCAC and WILSSED ranger groups work closely to share skills and knowledge and to leverage training opportunities in the region. Information provided in this report on the outcomes of the Wellesley Islands Ranger Program is included to give a full overview of the Land and Environment outcomes in the region and has the full support of WILSSED Pty Ltd.

Achieving the vision and desired outcomes of a regional-based Land and Environment Management Program requires cooperation, commitment and resources from all levels of government, research institutions, the corporate sector and existing and potential partners. CLCAC has

continued to attract a high level of funding assistance from both State and Federal Governments and other stakeholders in the 2020-2021 financial year.

In the past year, CLCAC has developed new partnerships with global businesses, conservation organisations, government agencies, scientists and resource managers, as well as continuing to strengthen existing partnerships that provide the Rangers with training and upskilling opportunities.

Visitor compliance and enforcement activities have been identified as key strategic priorities to increase CLCAC's involvement in protecting Country. Two Rangers from each team began training in Cert IV Government Investigations in November 2019 and continued through 2020 - 2021 to gain skills required for compliance work. CLCAC has engaged a specialised consultant to assist in establishing clear compliance risk frameworks, strategies, policies, procedures, plans, and reporting templates to ensure the Land & Environment Unit effectively manages compliance activities.

Putting the initiative into action, CLCAC facilitated discussions with senior executives of Fisheries Queensland and Queensland Boating & Fishing Patrol (QBFP) in early 2021 to discuss a clear pathway and required training for select Rangers to gain fisheries compliance powers. CLCAC Senior Management will continue to advocate for compliance powers in discussion with the government executives, while the Rangers continue to build confidence with the agencies by providing valuable contributions in joint fisheries patrols with Fisheries Queensland and Queensland Police Service (QPS) officers. Additionally, for the long-term protection of fisheries resources, in April 2021 CLCAC and WILSSED secured seats on the newly established Gulf of Carpentaria Inshore Fishery Working Group to provide advice and recommendations for the sustainable and responsible management of fish stocks in the Gulf. Furthermore, in June 2021, CLCAC established communication with Australia Border Force (ABF) and the Australian Federal Police (AFP) and is actively working towards collaborations to improve protection of Country through strategic partnerships with these enforcement

In June 2021, CLCAC was invited to become a member of the National Feral Pig Action Plan's (NFPAP) Implementation Committee and to chair its Indigenous Engagement Advisory Panel at a national level. The purpose of the committee is to "facilitate the delivery of feral pig management approaches on a national, regional and local scale, undertake stakeholder engagement, drive effective investment and raise awareness of feral pig issues" (NFPAP). CLCAC is recognised as a leader in landscape scale, multi-tenure, integrated pest management of feral pigs



and will be increasingly involved through the committee in demonstrating best practice methods and advising on the level of investment required to effectively manage feral pigs at a national scale. The success of CLCAC's feral animal management program will be highlighted and profiled.

CLCAC is in the second year of a three-year partnership with Earthwatch and Plastic Collective to deliver a first-of-its-kind marine pollution and tidal wetland management program in the lower Gulf of Carpentaria with funding through the Coca-Cola Australia Foundation's Environmental Flagship Grant. This program is building the capacity of the Gangalidda and Garawa and Normanton Ranger teams to develop a wetland marine pollution and management plan and to install and run plastic recycling stations in Burketown and Normanton. To date, the two Ranger teams have:

- Completed saltmarsh, mangrove and pollution monitoring training through Earthwatch,
- Completed "know your plastics" training through Plastic Collective,
- Collected wet and dry season saltmarsh, mangrove and pollution baseline data across the Norman, Albert and Leichhardt River systems, and
- Removed 330kg of discarded waste from the Norman, Albert and Leichhardt River systems

In 2020-2021, CLCAC finalised involvement in two collaborative research projects funded through the National

Environmental Science Program (NESP), one assessing the causes of the 2015 mangrove dieback with James Cook University and Mangrove-Watch researchers and the other examining the links between Gulf rivers and food for migratory shorebirds with Griffith University researchers from the Australia Rivers Institute. The Ranger Coordinators are featured in project impact videos highlighting the outcomes and values of the research alongside other experts from government and university sectors. The partnership between CLCAC and the NESP Northern Australia Environmental Resources Hub led to additional funding offered in May 2021 to support a Lower Gulf of Carpentaria Shorebird Stakeholder Forum. The purpose of the forum is to develop a strategic action plan for future shorebird conservation activities in the lower Gulf and, pending travel restrictions, to host an on-Country ceremony to celebrate the successful nomination of the Wernadinga Flyway Site to the East-Asian Australasian Flyway Partnership (EAAFP) by the Normanton Rangers.

The Wellesley Islands Ranger team has continued to develop and strengthen partnerships with researchers while building their on-ground monitoring programs. Specifically, the second year of a migratory shorebird program was delivered in consultation with renowned ornithologist Roger Jaensch, and the solid relationship with Col Limpus (Chief Scientific Officer – Wildlife and Threatened Species Operations) and the Department of Environment and Science helped secure additional funding for marine turtle projects.



The CLCAC and Wellesley Islands Ranger teams continue to deliver a range of fee-for-service activities, through contracts with Commonwealth Department of Agriculture, Water and the Environment, Biosecurity Queensland, and local shire councils. CLCAC works closely with the Department of Agriculture under the National Australia Quarantine Strategy (NAQS) regarding various biosecurity matters. As part of this collaboration, Rangers inspect residential areas in communities across the lower Gulf to identify any potential diseases in fruit trees, infestations of weeds, domestic animal diseases and surveillance for other potential biosecurity risks. Rangers also undertake coastal surveillance activities, playing an essential role in early detection of potential marine pests and identifying current marine debris hotspots. The teams are recognised for their commitment on delivering these activities, and in 2020 the Wellesley Islands Ranger unit was the recipient of the National Australian Biosecurity Community Award for their work on-ground in identifying and mitigating biosecurity threats to the Wellesley Islands.

CLCAC has continued to secure contracts through successful and well-established programs to manage feral animals and weeds with the Carpentaria Shire Council and Burke Shire Council. In 2020 -2021, the Gangalidda & Garawa Rangers delivered 1080 baiting through a fee-for-service contract with Burke Shire Council on four properties to reduce the impacts of feral pigs and

wild dogs in the region covering an area of nearly one million hectares. The Normanton Rangers delivered 1080 baiting on 22 properties covering a vast area of nearly five million hectares through a contract with Carpentaria Shire Council. Weed control accounted for multiple feefor-service contracts with both councils targeting areas and weed species in line with each shire's biosecurity plans and integrated planning frameworks. Weed works were undertaken in Karumba as well as the Burketown airport, dump, sewage treatment area and causeway, and the main road between Burketown and Gregory.

Building on the success of the mainland teams' established fee-for-service programs, the Wellesley Islands Ranger team secured their first fee-for-service weed management contact with the Mornington Island Council in May 2021. While the unit has been carrying out biosecurity fee-for-service activities for years, this is the first locally acquired contract, and recognises the ability of the team to deliver meaningful and positive land management activities within the local community.

The capacity of the Ranger teams to deliver land and sea management is continually being improved through accredited and non-accredited training. Funds for training support continues to be provided from Waanyi Joint Venture (WJV), with the 2018-2020 funding contract extended through 2021-2022 due to the excellent

performance of the Land & Environment Unit and clear training outcomes of the program. Training to further build the capacity of the Land and Environment Ranger units to expand upon and deliver fee for service work in the regions was supported through funding provided by the Australian Government's Capacity Building for Indigenous Rangers Strategy (CBIRS).

Supported by CBIRS funding, Mathali (a new Wellesley Islands Ranger vessel) was delivered to the Ranger base on Mornington Island in June 2021. This long-awaited vessel is critical in expanding the Ranger unit's on-ground management and enables the team to access all areas of the IPA for the first time. Funding through NIAA's IAS program was also secured for the build of fit-for-purpose barge vessel to support Wellesley Islands Ranger activities.

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 the Rangers' work and achievements in regular posts on the CLCAC and WILSSED Facebook pages, CLCAC website and articles in the quarterly newsletter. Rangers provide regular updates to Traditional Owners through Native Title, community and board meetings as well as participating in community events and NAIDOC week celebrations and

maintaining relationships on-ground.

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, beach clean-ups and camps. These activities are thoroughly enjoyed by all participants, ages included. The breadth and diversity of youngsters clambering 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! School visits also strengthen the CLCAC ideal that being a ranger is a viable career path. The Gangalidda and Garawa Rangers run a yearly knowledge transfer camp where visiting families partake in knowledge transfer activities such as cooking bush foods, shelter building and spear making. This camp provides an important platform for transferring traditional knowledge to community members and building the younger generation's interest in the land and sea Ranger program.

The Wellesley Islands Ranger team regularly delivers presentations to the local school, as well as conducting regular community events (including NAIDOC) to raise awareness of current environmental issues such as invasive pests, animal disease, marine debris, threatened species and crocodile safety. In consultation with a range of stakeholders, the team is developing a recycling program to help reduce the amount of plastic and waste that

enters landfill or pollutes the local beaches. CLCAC works closely with the Department of Agriculture under the National Australia Quarantine Strategy (NAQS) regarding various biosecurity matters. As part of this collaboration, Rangers have been trained by NAQS personnel to inspect residential areas in communities and beaches across the lower Gulf to assess animal health for infectious new diseases, detect infestations of weeds, and track levels of marine debris and monitor for potential new marine pests. This valuable service, along with specific community presentations and engagement, are important mechanisms for getting messages about biosecurity "out there" and educating the broader community on natural resource management issues affecting their area.

Land and sea management projects underway during the last year were:

Nijinda Durlga Indigenous Protect Area for Gangalidda Traditional country

The Nijinda Durlga IPA was declared in 2014 over an area of 250,000 hectares. 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 marine turtle monitoring, fire and weed management, feral animal management, migratory shorebird monitoring and marine debris clean ups along the coastline.

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

This Project is funded by the Australian Government's National Indigenous Australians Agency (NIAA) Indigenous Advancement Strategy (formerly administered through the Working on Country Program) to support nine Indigenous Ranger positions, 6 in Burketown on the Gangalidda & Garawa team and 3 in Normanton. 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, joint fisheries 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 Normanton Rangers (Gkuthaarn, Kukatj & Kurtijar)

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 2020-2021 financial year.

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

- Fire, weed, and feral animal management;
- Preserving key wetlands and ecosystems of high biodiversity or cultural significance through activities such as weed and feral animal control and restoration works;
- · Coastal wetland monitoring and marine debris surveys;
- 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;
- Joint fisheries patrols;
- 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.



Capacity Building for Indigenous Rangers Strategy (CBIRS): Fee-for-Service Support

CLCAC and WILSSED continued to receive funding through the Australian Government's National Indigenous Australians Agency (NIAA) CBIRS Program to support training for the Gangalidda & Garawa, Normanton, and Wellesley Islands Ranger teams to expand fee-forservice opportunities and capabilities. Accredited and unaccredited units during the 2020-2021 financial year included a wide range of practical and classroom-based training in maritime operations, data collection and management, workplace health and safety, leadership and management, government investigations, vertebrate pesticide training (1080 baiting), water quality, fire and weed management, side by side utility vehicle operations and computer and information technology. Funding also expanded internal support for all Ranger teams, facilitating face-to-face on-site mentoring, training and capacitybuilding trips by CLCAC administrative and project support officers throughout the region.

Wetlands not Wastelands in the Gulf of Carpentaria

In October 2020, CLCAC secured the first global corporate sector funded project to be implemented by the Ranger teams in Burketown and Normanton. The project, "Wetlands not Wastelands in the Gulf of Carpentaria," is an innovative multi-partner project that received Coca-Cola Australia Foundation's inaugural Environmental Flagship Partner Grant in 2019. The three-year pilot project will develop a marine pollution and tidal wetlands management plan across the Lower Gulf and establish community-based

plastic recycling stations in Burketown and Normanton to recover, recycle and upcycle plastic waste into valuable products.

The project brings together Earthwatch Australia, an international not-for-profit rated by the Financial Times as one of the Top 10 Global Environmental NGOs for Corporate Sector Partnerships; Plastic Collective, an innovative and cutting-edge business responsible for developing Plastic Neutral certification for corporates and developing recycling machinery to assist remote resource recovery programs and CLCAC's award-winning Ranger Teams in Burketown and Normanton.

During the 2020-2021 financial year, the Normanton and Gangalidda and Garawa Rangers completed training in coastal wetland (mangrove and saltmarsh) and pollution monitoring with Earthwatch. The Rangers extended these skills to collect baseline coastal wetland survey data across the Norman, Albert and Leichhardt River systems.

The Rangers also established pollution monitoring transects across the three river systems, collecting over half a tonne of discarded waste. The Rangers completed plastic sorting training with Plastic Collective which provided them with the skills to sort materials removed from the environment in preparation for processing in plastic recycling machinery which is scheduled for delivery in the 2021-2022 financial year.

During the 2020-2021 financial year Wetlands not Wastelands project partners and CLCAC discussed local waste recycling options and potential collaboration and partnerships with local councils and waste recycling facilities into the future.

Indigenous Fire Management

CLCAC is continuing to build capacity within the Ranger teams, using traditional fire management practices together with modern scientific knowledge to implement planned burning across the region. Primary objectives are to control the extent and severity of savannah wildfires as well as protect infrastructure and community. These practices reduce greenhouse gas emissions and contribute to other land management objectives such as improved control of environmental weeds, increased habitat suitability for terrestrial species and reducing fuel loads in fire-prone areas to help protect infrastructure. The program includes a yearly fire management training week to build Rangers' skills in fire management; production of an annual burn plan; planning, workshops and communications with local stakeholders to collaboratively deliver on local fire management priorities; establishment or upgrading of fire breaks; pre and post fire plot monitoring to measure impacts; as well as carrying out prescribed on-ground burns. This program has led to the improvement of community, building relationships with pastoralists, local councils, local fire brigades and volunteers, and other land managers across the region. The work is funded through various sources including IAS, IPA, DES, Queensland Rural Fire Service and the private sector.

Key outcomes include:

- The application of more ecologically appropriate fire regimes across bigger areas that will lead to improved protection of fire-sensitive plant and animal communities and improve habitat condition and resilience.
- An improvement in the connectivity, extent and condition of remnant vegetation through the active management and control of priority weeds (including parkinsonia, prickly acacia, rubber vine, leucaena and neem tree), creating a management linkage between significant wetlands, pristine river catchments (previously declared Wild River Areas), priority remnant vegetation patches and National Parks in the region.
- Enhanced community engagement and participation in best-practice weed and fire management, particularly for local Traditional Owner groups, Indigenous rangers and Pastoralists.
- Reducing fuel loads, decreasing the severity, extent, and frequency of large-scale, late season wildfires that negatively impact on native flora and fauna, infrastructure and the local community.

Feral Animal Control

In 2020, Northern Gulf Resource Management Group (NGRMG) provided funding to CLCAC through the

Queensland and Federal Governments' Disaster Recovery Funding Arrangements to undertake aerial culling at a regional scale across Carpentaria Shire.

The aims of the NGRMG-funded CLCAC aerial pig control program were to:

- Coordinate an aerial pig control program in the Carpentaria Shire, including liaising with landholders and local government as required for successful delivery of the program
- Undertake an aerial pig control program targeting priority areas over two years as identified during consultation with local government and landholders, and
- Monitor the effectiveness of the program and collect data on the numbers and locations of pigs culled during the program.

In August and November 2020, two CLCAC shooters completed 17 days of aerial culling on Delta Downs, Dunbar, and Miranda Stations. A total of 8,522 feral pigs were removed through the program across an area of approximately 14,944 sq km (1,494,359 hectares). Station managers reported that feral pig numbers are down compared to previous years, which may be in large part due to a significant reduction in the population through earlier CLCAC aerial culling operations from 2011-2015. Lower numbers may also be the result of seasonal variation and positive results from the ongoing 1080 baiting program administered by the Carpentaria Shire Council with CLCAC delivering the on-ground component since 2013.

All properties involved in the program provided considerable in-kind support by providing all avgas required, matching the number of helicopter air hours, and providing accommodation and food for shooters and pilots.

CLCAC will highlight the effectiveness of the feral pig culling program, including the reduction of environmental impacts, and will seek sustained investment for the control program as a member of the National Feral Pig Action Plan Implementation Committee and chair of the Indigenous sub-committee.

The Gangalidda & Garawa Rangers continued annual aerial culling operations for large vertebrates in 2020-2021 throughout Gangalidda Country to improve wetlands and land condition. Efforts over four days in early December 2020 focused on the Gunnamulla coast and surrounding areas and the Nicholson River region.

Shorebird Conservation and Management

As part of CLCAC's commitment to regional migratory shorebird monitoring and management within the lower Gulf of Carpentaria, the Normanton Rangers secured



funding in May 2021 through the National Environmental Science Program (NESP) to host a shorebird stakeholder meeting scheduled for September 2021, bringing together experts and representatives from relevant organisations to strategically plan future shorebird monitoring and habitat management in the lower Gulf. Invitees include Birdlife Australia (BLA), Queensland Wader Study Group (QWSG), Roger Jaensch of Jaensch Ornithology and Conservation (JOC), the Fuller Lab at University of Queensland (UQ), and the Queensland and Commonwealth Governments. An action plan will be developed from the meeting to strategically steer future efforts across all Ranger units.

The Wellesley Islands Rangers completed the second year of a three-year migratory shorebird project (Mornington Island Shorebird Project – 2019-2022). CLCAC received funding by the Department of Environment and Science (DES) on behalf of the Wellesley Islands Rangers for this project.

The presence and behaviour of migratory shorebird species within the Wellesley Islands has been critically under-surveyed historically and basic scientific information missing, however the launch of this project is establishing baseline data and providing a better understanding of how the Wellesley Islands support shorebirds and migratory pathways. The Rangers deliver this project in collaboration with ornithologist Roger Jaensch, BirdLife Australia and Queensland Wader Study Group. This project aims to fill significant knowledge gaps and provide an investigative platform for the potential development of a Flyway Network Site nomination on Mornington Island. Migratory shorebird numbers and occurrence were surveyed four times throughout the year at various sites. The team

collected essential baseline data on a range of shorebird species, seven of which are threatened, which will be used to develop a long-term monitoring program and management plan.

In December 2020, the Normanton Rangers successfully achieved the nomination of the Wernadinga Flyway Site to the East-Asian Australasian Flyway Network on Kukatj Country. The nomination is the culmination of three years of shorebird surveys by the Normanton Rangers in consultation with ornithologist Roger Jaensch, historical count data provided by QWSG, one year of consultation and site boundary mapping, and a rigorous review and endorsement process by the state and federal governments, as well as review and approval by the Flyway Secretariat and an international science panel.

The Wernadinga Flyway Site is the third internationally recognised site established by CLCAC and is the first in Queensland not located in an already established protected area or Indigenous-owned lands. The nomination required effective consultation and relied on the CLCAC's strong working relationship with pastoralists. Planning for an official Wernadinga Flyway Site on-Country ceremony began in May 2021 through funding provided by NESP, however COVID-19 travel restrictions necessitated rescheduling this significant event until the dry season in 2022, pending travel restrictions.

Biodiversity Monitoring

The Gangalidda and Garawa Rangers continue to conduct biodiversity surveys at local fire and weed management sites to determine the presence/absence and abundance

of native fauna. The surveys provide a measure of the health of the country the Rangers manage and found that these areas support fire sensitive species and indicated the success of fire management objectives.

In 2020 -- 2021, the WILSSED program significantly expanded their biodiversity and environmental survey work, with the unit carrying out general biodiversity live fauna trapping and camera trapping for the first time. Focus was on training and building capacity in the team in a range of new methods and techniques that had previously not been exposed to including in the field (live trapping pitfall, box and funnel traps; camera trapping; data collections apps) as well as in data management (photo processing and analysis, data management). A pilot live trapping survey was undertaken in November 2020, focusing on training in use of field equipment, scientific methods and data collection/management, while contributing valuable baseline data for future monitoring. Initial results suggest the documentation of two species previously not recorded in the Islands. Two camera trapping surveys delivered by the Wellesleys Islands team have revealed native and feral animal occurrence across different habitats on Mornington Island.

Marine Turtle Monitoring

Marine turtles are identified as one of the key priorities for management and conservation within the Wellesley Islands, and the Wellesley Islands team was successful in securing a three-year grant (2020 -- 2023) from the Department of Environment and Science to design and implement a marine turtle research and monitoring program to inform the development of practical management guidelines for the Wellesley Islands. The project is entitled "Climate Impacts on Threatened Marine Turtles in the Wellesley Islands" and is a Community Sustainability Action grant recipient through Queensland's Threatened Species Recovery and Resilience Grant Program. Rangers are continuing their already established beach track count surveys which provide a yearly index of nesting abundance on Mornington Island, and additional nesting success surveys have been initiated to determine the hatchling success rates of local turtle nests.

The Gangalidda and Garawa Rangers continued their annual marine turtle and knowledge transfer camp on the Gunnumulla coast in September 2020. Cultural knowledge was passed down to youth and the annual turtle track, nest, and adult nesting surveys ran for 18 consecutive days to coincide with the peak of the nesting season. The surveys play an important role in understanding the importance of the coastline to these threatened species and how to protect them into the future.

While the coastline in the Normanton Ranger region

supports the lowest levels of marine turtle nesting of all Ranger units, the adjacent seagrass beds are important habitat and three sections of coast were surveyed in September and October 2020 in an effort to clearly identify the peak nesting season to inform more targeted surveys in the future.

Water Quality Monitoring

Following a successful project between the Normanton Rangers and Griffith University examining how impacts to Gulf rivers may impact food availability for shorebirds, CLCAC engaged the project researchers from Griffith University's Australian Rivers Institute to provide training to all Ranger teams in water quality monitoring.

In June 2020, the Wellesley Islands Rangers undertook initial baseline water quality sampling, with training and support provided by the experts. Nineteen sites were selected across Mornington Island to look for potential contaminates, understand impacts of runoff and assess saltwater incursion. Sampling will be conducted every year to monitor for changes in water quality or composition, and methods will be standardised across the CLCAC Ranger teams to deliver a regional approach. Training for the CLCAC teams will occur when COVID-19 travel risks reduce for consultants traveling from SE Queensland.

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

This program is funded by the Australian Government's National Indigenous Australians Agency (NIAA) IPA
Program, supporting the employment of 3 Ranger positions and 1 Ranger Coordinator. The Wellesley Islands Land
Sea Social Economic Development Pty Ltd (WILSSED)'s Ranger Program was established in 2016 by the Gulf
Region Aboriginal Corporation (GRAC) to implement the Thuwathu/Bujimulla IPA Management Plan across the Wellesley Islands. CLCAC provides administrative and project-based support to the Wellesley Islands Ranger

Overall, the program delivers a range of on-ground land management activities including:

- A range of fee-for-service activities through partnerships with NAQS (delivering on biosecurity activities such as coastal and aquatic structure pest surveillance, marine debris surveys, and animal health monitoring) as well as with the Mornington Shire Council delivering weed management;
- Marine turtle surveys and monitoring to determine abundance and success of nesting on Mornington Island;



- Fire management to protect infrastructure and the local community, reducing fuel loads and the risk of wildfires on Mornington Island;
- Community engagement and awareness building of environmental concerns such as crocodile safety, marine debris, threatened species conservation and fire/weed management through school visits and programs, local events and stakeholder engagement;
- Migratory shorebird counts to determine abundance and habitat use on Mornington Island, and collect baseline data to support listing the Wellesley Islands as an East Asian-Australasian Flyway Network Site of international importance;
- Weed management, specifically surveillance, treatment, eradication and monitoring of priority weeds and weeds of national significance;
- Consultation and regular communication with Traditional Owners to record and utilise Traditional Knowledge, address local concerns as they arise and ensure the Ranger program is working towards Traditional Owner aspirations

Indigenous Advancement Strategy (IAS) Rangers – Wellesley Islands Rangers (lardil, Kaiadilt, Yangkaal), based on Mornington Island

The Wellesley Islands Ranger team has consistently demonstrated success in delivering a range of land and cultural heritage management, including targeted threatened species projects, weed and fire management, biodiversity work, cultural site management and

restoration, and biosecurity surveillance while effectively engaging with external stakeholders, supporting the local community and undertaking research projects. Significant groundwork (such as training and skill building within the team, multifaceted project development and delivery, and establishing relationships) has been undertaken to ensure the program can continue to build sustainably into the future. Confidence in the program and the team's abilities is being recognised, and the Wellesley Islands Rangers recently received a significant outcome which will substantially develop the team's capacity and capabilities to deliver land management. WILSSED secured IAS funding that will:

- Support three additional ranger positions, bringing the team to 7
- Provide essential assets including the delivery of a fit-for-purpose, custom built barge capable of carrying the team and equipment throughout all of the Wellesley Islands
- Expand land and sea country management, incorporating all areas of the IPA not previously accessible to the team.



Strategy 4: Prosperous Communities

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

Objective - To collaborate with government, industry and others to achieve this objective and form partnerships to ensure success and a higher

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

In 2020-2021, CLCAC has continued to undertake a range of activities to support and foster economic development

- 1. Continued identification of opportunities and associated funding to support the development of Indigenous tourism products in Burketown, including preparation and submission of a funding application for Yagurli Tours Pty Ltd to establish a hot air balloon tour in partnership with Balloon Aloft.
- 2. Engagement and facilitation of consultant services to develop business plans for two wholly Indigenous-
 - GGNTAC's Jigija Indigenous Fire Training Program providing fire management and mitigation training on the Traditional Country of the Gangalidda People; and

- GRAC's Birri Fishing Lodge on Mornington Island, to re-establish as a viable tourism entity.
- 3. Commitment to a broad range of training including governance training, Chairperson and Director mentoring and financial literacy training to build Board capacity.
- 4. Successful application for funding of architectural services to support a renovation project at one of GGNTAC's commercial properties in Normanton.
- 5. Increasing the internal capacity of GRAC and GGNTAC PBCs and their commercial entities, including engagement and facilitation of consultant services to produce Strategic and Economic Development Plans that will inform future business opportunities and support the sustainable growth and independence of the PBCs into the future.
- 6. Development of a GRAC website which in time will showcase the tourist options and educate the public on GRAC matters and life in the Wellesley Islands.
- 7. Creation of a GRAC Cultural Induction Program to educate Island visitors to the importance of cultural protocol and boundaries while they are on the Island.
- 8. Continued support of GGNTAC and GRAC PBCs by providing support service project officers for each PBC to facilitate all PBC matters and manage funding budgets effectively.



Funding Sources

As a NTSP, CLCAC's Native Title service operations were funded in 2021-2022 by the National Indigenous Australians Agency through its Native Title Program.

This year, CLCAC also received grants from:

- National Indigenous Australians Agency (NIAA) for the management of the Njinda Durlga Indigenous Protected Area (IPA), Indigenous Ranger Program for the Gangalidda & Garawa and Gkuthaarn, Kukatj and Kurtijar Ranger units, Capacity Building of Indigenous Ranger Strategy and Strategic PBC Capacity Building for GGNTAC and GRAC funded through the Jobs, Land and Economy Programme;
- Queensland Government's Department of Environment and Science (DES) for the Indigenous Land and Sea Ranger Programs in the Burketown and Normanton regions and a Migratory Shorebird Project at the Wellesley Islands;

- 3. Earthwatch Australia for the Wetlands not Wastelands in the Gulf Of Carpentaria project;
- Waanyi Joint Venture Pty Ltd (WJV) to deliver training services and for the planning and development of an on-country Waanyi Ranger Program;
- Century Environment Committee (CEC) for capital infrastructure to support a Waanyi Ranger base;
- 6. Northern Gulf Resource Management Group (NGRMG) for an aerial feral pig control project in the Carpentaria Shire Local Government Area; and,
- 7. Griffith University and James Cook University to support an on-country Migratory Shorebird Flyway Ceremony and Stakeholder Engagement meeting, both to be held in 2021-2022.

Funding release details for the reporting period were as follows:

FUNDING BODY	AMOUNT
NATIONAL INDIGENOUS AUSTRALIANS AGENCY (NIAA)	5,995,155
DEPARTMENT OF ENVIRONMENT AND SCIENCE (DES)	1,457,900
EARTHWATCH AUSTRALIA	120,000
WAANYI JOINT VENTURE PTY LTD (WDJV)	205,305
CENTURY ENVIRONMENT COMMITTEE (CEC)	227,273
NORTHERN GULF RESOURCE MANAGEMENT GROUP (NGRMG)	132,000
GRIFFITH UNIVERSITY AND JAMES COOK UNIVERSITY	30,000
TOTAL FUNDING RECEIVED	8,167,633



Factors, Events and Trends Affecting Performance

The single greatest factor that continues to affect CLCAC's performance of it objects and functions is financial resourcing for Support personnel in an ever-increasing competitive funding environment, impacting the Organisation's ability to expand its workforce to respond to increasing demands and take advantage of new and emerging opportunities. 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 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.
- Impacts to travel to the Region by staff and consultants of the COVID-19 Pandemic, which has continued beyond the 2020-2021 financial 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 was one complaint made to CLCAC during the 2020-2021 reporting year, however the complaint was in relation to a decision made by a Native Title group and not CLCAC and was deemed to be invalid by the CLCAC Board of Directors. Any written complaints are referred to the CEO who assesses them. The CEO may refer the complaint to the Board of Directors or an appropriate person to manage the complaint resolution process within an agreed timeframe.

Likely developments

It is envisaged that CLCAC will continue its existing operations, subject to the receipt of ongoing funding from Government and other sources. It is expected that during the next three years, the principal activities of CLCAC will be directed toward a focus on unresolved complex Native Title issues, the expansion of the regional Land & Environment Program and PBC Support and Business and Economic Development Unit, and toward CLCAC's transition to a Post Determination service delivery model.

Financial Performance and Position

CLCAC received an unqualified Audit Report for the year ended 30 June 2021.

CLCAC recorded a total comprehensive income for the year of \$244,413 (2020: \$348,663). This is largely as a result of the revaluation of CLCAC's Land and Buildings in the reporting period.

Total grant funding of \$8,167,633 increased compared to last year (2020: \$5,541,562) This is due to the success of CLCAC securing funding from NIAA for two significant PBC Strategic Capacity Building projects on behalf GGNTAC and GRAC as well as an increase in project funding from various sources to support Land and Environment management activities and prepayment of funding for the Native Title Program in the 2021 financial year that relates to the 2022 and 2023 financial years.

Unexpended Grant Funding for the year ended 30 June 2021 from all funding sources amounted to \$2,680,580 (2020 \$393,946). The majority of unexpended grant funding relates to the Native Title Program, PBC Strategic Capacity Building Projects, Waanyi Joint Venture training funds and CEC funding for capital infrastructure for the proposed Waanyi Ranger Program.

The corporation's net assets have increased to \$2,140,776 (2020: \$1,899,587). Working capital has increased to \$811,304 (2020: \$525,657).

Comparison of Financial Information – Native Title Funding Grant

The following table illustrates the comparison of financial information for 2018-2019 and 2019-2020 in relation to the Native Title Program Funding Agreement:

NTSP FUNCTIONS (Funds utilised under Native Title Program Funding Agreement)	(1) ACTUAL 2019-20 \$,000	(2) BUDGET 2020-21 \$,000	(3) ACTUAL 2020-21 \$,000	(4) VARIATION 2020-21 \$,000
EXPENDITURE				
CAPITAL	239	0	-	-
CONTESTED LITIGATION	1,263	334	7	327
PBC SUPPORT AND TRANSITION FUNDING*	235	277	258	19
ACTIVITIES	1,040	1,404	827	577
CORPORATE	436	578	577	2
TOTAL	3,213	2,594	1,668	925
INCOME				
NATIVE TITLE FUNDING	2,357	2,448	2,448	-
PREPAYMENT OF 21-22 FUNDING	-	480	480	-
PREPAYMENT OF 22-23 FUNDING		80	80	-
OFFSET OF FUNDS FROM PREVIOUS YEAR	912	136	136	-
ACTIVITY GENERATED INCOME:				
- INTEREST EARNED	13	8	1	7
- SALE OF CAPITAL ITEMS	58	0	-	-
- OTHER ACTIVITY GENERATED INCOME	9	1	9	(8)
- LIABILITIES NOT REALISED	-	-	-	-
TOTAL	3,349	3,154	3,155	(1)
SURPLUS	136	(560)	1,487	(927)

Surplus

In relation to the Native Title funding grant, CLCAC has ended the financial year with a surplus of \$1,486,604 (2020: \$136,082).



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 2021 Annual General Meeting.

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

List of current CLCAC Directors and Alternate Directors

GULF LANGUAGE GROUP	DIRECTOR	ALTERNATE DIRECTOR
GANGALIDDA	Murrandoo Yanner	Desmond Armstrong
GARAWA	Donald Bob	Keith Rory
LARDIL	Thomas Wilson	Justin Chong
KAIADILT	Gerald Loogatha	Christopher Loogatha
YANGKAAL	Lawrence Burke	Michael Wilson
KUKATJ	Phillip George	Maria George
KURTIJAR	Joseph Rainbow	Lance Rapson
GKUTHAARN	Marlene Logan	Richie Bee Jnr
WAANYI	Henry Aplin	Kingston Brown

Attendance Records – Board of Director's Meetings 2020-2021:

*NR=Not Required

Director	Language Group	20/07/20	11/08/20	12/10/20	18/11/20	05/05/21	06/05/21
Murrandoo Yanner	Gangalidda	Yes	Yes	Yes	Yes	Yes	Yes
Desmond Armstrong (Alt)	Gangalidda	NR	NR	NR	NR	NR	NR
Donald Bob	Garawa	Yes	Yes	Yes	Yes	Yes	Yes
Keith Rory (Alt)	Garawa	NR	NR	NR	NR	NR	NR
Marlene Logan	Gkuthaarn	No	Yes	No	Yes	Yes	Yes
Richie Bee Jnr	Gkuthaarn	No	NR	No	NR	NR	NR
Thomas Wilson	Lardil	Yes	Yes	Yes	Yes	Yes	Yes
Justin Chong	Lardil	NR	NR	NR	NR	NR	NR
Gerald Loogatha	Kaiadilt	No	Yes	No	Yes	Yes	Yes
Christopher Loogatha (Alt)	Kaiadilt	No	NR	Yes	NR	NR	NR
Phillip George	Kukatj	No	No	Yes	Yes	No	No
Maria George (Alt)	Kukatj	No	No	NR	NR	No	No
Joseph Rainbow	Kurtijar	Yes	Yes	Yes	Yes	Yes	Yes
Lance Rapson (Alt)	Kurtijar	NR	NR	NR	NR	NR	NR
Henry Aplin	Waanyi	No	Yes	No	Yes	Yes	Yes
Kingston Brown (Alt)	Waanyi	Yes	NR	NR	NR	NR	NR
Lawrence Burke	Yangkaal	No	Yes	Yes	Yes	Yes	Yes
Michael Wilson (Alt)	Yangkaal	Yes	NR	NR	NR	NR	NR





Contact Person

Apryl Ford was appointed to the position of Contact Person by the Board of Directors on 11th of August 2020 and remains in the position of Contact Person.

Remuneration of Senior Staff

Three employees received a salary of more than \$100,000 during the 2020-2021 reporting Period. CLCAC adopts a Salary Framework more in line with the Queensland State Public Service Award. Salaries are reviewed annually and may be adjusted in accordance with movements in relevant State Awards, subject to budgetary pressures and constraints. Salaries were reviewed and Salary Frameworks were adjusted in the 2020-2021 financial year.

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, Principal Legal Officer (PLO) and the Land and Environment Manager.

The CEO of CLCAC is Rachel Amini-Yanner.

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;
- Firearms Policy and Procedures;
- Guidelines for Assistance in Native Title Matters;
- Performance and Development Review Policy;
- Working with Children;
- Risk Management Policy;
- Pandemic Emergency Management Plan;
- Fraud and Corruption Control Plan; and
- Business Continuity Plan



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 2020-2021 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 17 September 2021.

Worksafe Queensland

Worksafe Old investigated CLCAC's workplace policies and procedures, following a complaint made by a staff member. The investigation concluded there were deficiencies in CLCAC's workplace documentation, which has now been rectified.

CHAPTER 5

MANAGEMENT OF HUMAN RESOURCES

Staffing Retention and Turnover

CLCAC has undertaken the annual performance management of staff, promoted training and continuously strived to retain and attract suitable employees. To cope with a significant increase in operations over the past few years CLCAC created three new positions. These positions will assist in improving and further enhancing opportunities within the organisation. These new positions are as follows:

- Land & Environment Manager
- Land & Environment Projects Officer (Waanyi Rangers)
- People and Payroll Officer
- Corporate Services Administration Officer (Trainee)

Three of these positions were successfully filled during the 2020-21 financial year, including an internal promotion of the Normanton Land and Environment Projects Officer to Land & Environment Manager, while recruitment was ongoing for one position into the 2021-22 financial year.

CLCAC also welcomed our first two female rangers based in the Gangalidda Garawa Ranger Unit at Burketown.

At the commencement of the reporting period CLCAC had six positions vacant across the Corporate Services, Native Title & PBC Support Services and Land and Environment units. CLCAC managed to recruit for these vacancies as well as the new positions and any others that became available during the year. New staff were appointed to the following positions during the financial year:

Cairns Office:

- Land and Environment Manager
- Senior Finance Officer
- Finance Officer
- Corporate Services & Project Support Officer
- People and Payroll Officer
- Land & Environment Projects Support Officer
- PBC Capacity and Economic Development Project Officer
- Media and Corporate Compliance Officer (previously known as the Corporate Services and Projects

Burketown:

• Indigenous Rangers

Normanton:

- Indigenous Rangers
- Internal promotion to Ranger Coordinator
- Internal promotion to Head Ranger
- Rebranding of the Regional Ranger Coordinator to Regional Land & Environment Projects Coordinator.

As at 30 June 2021 CLCAC employed forty one (41) permanent employees and two (2) casual employees. There was one (1) vacant full-time ranger position for the Gangalidda and Garawa Burketown Ranger unit and one (1) full-time vacancy in the Corporate Services Unit.



CLCAC'S staffing levels (permanent positions) at 30 June 2021 were as follows:

Chief Executive Officer (1)

Chief Executive Officer (1)					
CORPORATE SERVICES UNIT	NATIVE TITLE SERVICES UNIT	LAND & ENVIRONMENT MANAGEMENT UNIT			
CORPORATE SERVICES MANAGER AND DEPUTY CEO	PRINCIPAL LEGAL OFFICER	LAND & ENVIRONMENT MANAGER			
SENIOR FINANCE OFFICER	PBC SUPPORT SERVICES PROJECT OFFICER (2)	LAND & ENVIRONMENT PROJECTS COORDINATOR			
FINANCE OFFICER	PBC CAPACITY & ECONOMIC DEVELOPMENT PROJECT OFFICER (1)	RANGER COORDINATORS (2)			
CORPORATE SERVICES AND PROJECT SUPPORT OFFICER	COMMUNITY AND STAKEHOLDER OFFICER	HEAD RANGERS (2)			
MEDIA & CORPORATE COMPLIANCE OFFICER	ADMINISTRATION & PROJECT SUPPORT OFFICER	RANGERS (17) (1 VACANCY)			
HR, OHS COMPLIANCE & TRAINING COORDINATOR		NATURAL RESOURCE MANAGEMENT OFFICER			
PEOPLE & PAYROLL OFFICER		LAND AND ENVIRONMENT PROJECTS OFFICER			
CORPORATE SERVICES ADMINISTRATION OFFICER TRAINEE (VACANT)					
8	6	28			

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	19	7	26
FEMALE	4	11	15
TOTAL	23	18	41

Staff Training and Professional Development

Staff training and professional development continues to be a significant priority for CLCAC and CLCAC acknowledges the importance of setting work and training priorities to maximise the benefits to participating staff. CLCAC continues to rely heavily on Government and other funders to sponsor training and professional development for staff. CLCAC was able to secure significant contributions from NIAA and Waanyi Joint Venture during the 2020-21 financial year to support further training for Rangers, offering a more technical skill base to increase their capacity to be able to take on current and emerging Fee For Service Opportunities.

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 the organisation and to build capacity for their PBC in readiness for future economic development opportunities.

CLCAC continually develops and seeks out 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.

Training scheduled to take place in the 2020-21 financial year was impacted at times due to the ongoing COVID-19 Pandemic. Where possible, training was delivered through alternative means, such as digital conferencing, in place of usual face to face delivery methods.

Training that was unable to be successfully delivered to the required standard using alternative means, and that required face to face delivery, was rescheduled to a later date when it was safer for the community for trainers to travel out to the lower Gulf region.

Native Title and Corporate Courses and Conferences

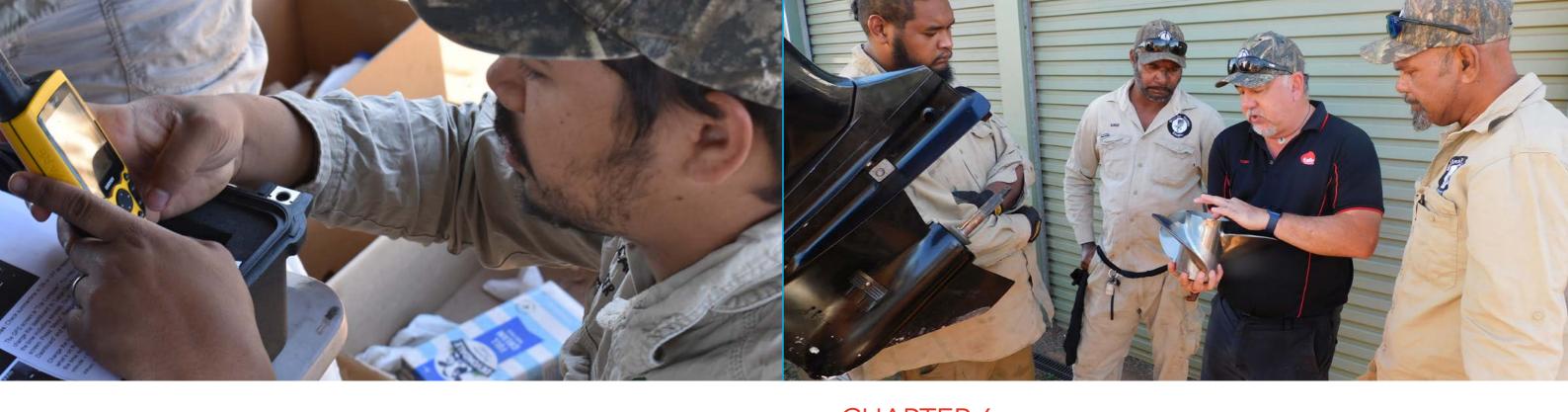
Staff from the Corporate Services attended the following training during the reporting period:

- AIATSIS Native Title Conference;
- Certificate IV in Business Administration;

- Provide First Aid and Provide First Aid in Remote Situations;
- WHS Compliance (Workplace Bullying and Harassment) Training;
- WHS Compliance (Fire Warden and Evacuation)
 Training; and,
- FileMaker Database Training.

Land and Environment Courses and Conferences

- Staff from the Land and Environment Unit attended the following training courses:
- WHS Compliance (Workplace Bullying and Harassment) Training;
- AIATSIS Native Title Conference;
- First Aid in Remote Situations, including CPR & Defibrillation;
- Certificate II in Maritime Operations (Coxswain Grade 1 Near Coastal);
- Short Range Operator Certificates (SROCP);
- CLCAC Data Management Training;
- Ranger development with videography & photography;
- Fire Training including Indigenous Fire Management Units;
- Certificate IV in WHS;
- Certificate IV in Government Investigations;
- 1080 Baiting Training with Biosecurity;
- Units of competency toward Certificate II and III of Conservation and Ecosystem Management;
- Bird and animal biodiversity surveys;
- Marine turtle monitoring at Mon Repos;
- Completion of Units of competencies towards
 Certificate IV Leadership and Management for the
 Ranger Coordinators and Head Rangers; and,
- Crocodile egg harvesting through a Ranger Exchange with Pormpuraaw Rangers.



Workplace Health and Safety Performance

There were no notifiable incidents recorded by CLCAC during the 2020-21 financial year.

CLCAC is cognisant of and compliant with Workplace 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 and Deputy Health & Safety Officer for each unit where WHS is tabled, audited and monitored at all times to ensure that all CLCAC employees work in a safe and healthy environment.

Three (3) employees completed a Certificate IV Workplace Health and Safety. These employees will mentor the existing Health and Safety Representatives from each unit to undertake the same level of training. Fire wardens were appointed at each location and relevant training undertaken.

Insurances - Indemnity and Insurance Premiums

CLCAC has maintained association liability insurance cover of \$5 million and public liability cover of \$20 million for the entire 2020-21 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 21 Consultancy Service Arrangements in 2020-21 in respect of the Native Title Program. 15 contracts related to the provision of Legal Services, one (1) contract to Anthropological Services, four (4) contracts related to Accounting and Financial services, and one (1) contract to other Consultancy Services.

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.





United we stand.

ABN 99 121 997 933 - ICN 268

ANNUAL FINANCIAL REPORT 2020-2021



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Statement of changes in equity
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Abbreviations

CEC Century Environment Committee

CLCAC Carpentaria Land Council Aboriginal Corporation
DAWE Department of Agriculture, Water and the Environment

DES Department of Environment and Science

GU Griffith University
JCU James Cook University

NIAA National Indigenous Australians Agency
NESP National Environmental Sciences Program
NGRMG Northern Gulf Resource Management Group

WJV Waanyi Joint Venture Pty Ltd

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION DIRECTORS' DECLARATION

In the opinion of the directors of Carpentaria Land Council Aboriginal Corporation ("the Corporation"):

- (a) the financial statements and notes, set out on pages 2 to 30, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2017*, including:
 - (i) giving a true and fair view of the Corporation's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
 - (ii) complying with Australian Accounting Standards, the *Corporations (Aboriginal and Torres Strait Islander)*Regulations 2017 and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*.
- (b) there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors:

Dated at this 29th day of September 2021

Thomas Wilson Chairperson

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION STATEMENT OF FINANCIAL POSITION

as at 30 June 2021

		2021	2020
ACCETC	Notes	\$	\$
ASSETS Financial assets			
Cash and cash equivalents	4A	4,854,676	2,016,498
Trade and other receivables	4B	263,804	281,555
Other financial assets	4C	22,080	22,154
Total financial assets	_	5,140,560	2,320,207
Non-financial assets	-		
Prepayments	5A	95,765	67,110
Property, plant and equipment	5B	1,214,005	1,177,656
Right of use assets	10	1,472,218	435,247
Total non-financial assets	_	2,781,988	1,680,013
Total assets	_	7,922,548	4,000,220
	_		
LIABILITIES			
Payables			
Suppliers	7A	842,670	547,152
Other payables	7B	487,997	454,947
Contract liabilities	7C	2,680,580	393,946
Lease liabilities	10	1,495,432	444,684
Total payables	_	5,506,679	1,840,729
Provisions	•	.==	050.004
Employee entitlements	8 _	275,093	259,904
Total provisions	_	275,093	259,904
Total liabilities	_	5,781,772	2,100,633
Net assets	_	2,140,776	1,899,587
1101 400010	=	2,1.0,1.0	1,000,007
EQUITY			
Asset revaluation reserve		1,536,547	1,292,135
Retained surplus		604,229	607,452
Total equity	_	2,140,776	1,899,587
• •	=	, -, -	, ,
Current assets		5,236,325	2,387,317
Non-current assets		2,686,223	1,612,903
Current liabilities		4,425,021	1,861,660
Non-current liabilities		1,356,751	238,973
			,

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 2021

	Notes	2021 \$	2020 \$
INCOME			
Revenue			0.000.570
Revenue from grants	2A	5,880,999	6,329,573
Other revenue	2C	353,887	412,843
Gain on disposal of assets Total revenue	2D _	6,234,886	3,428 6,745,843
Total revenue	-	6,234,000	0,745,645
Total income	-	6,234,886	6,745,843
EXPENSES			
Employee expenses	3A	2,991,207	2,824,279
Suppliers	3B	2,733,202	3,315,187
Depreciation	3C	412,455	376,184
finance costs	3D	54,388	26,537
Other	3E	-	1,724
Loss on disposal of assets	3F _	50,000	
Total expenses	_	6,241,251	6,543,912
Results from operating activities	<u>-</u>	(6,366)	201,931
Finance income	2B	3,143	28,986
Net finance income	_	3,143	28,986
Surplus (deficit) before tax Tax expense	1.9	(3,223)	230,917
Net surplus (deficit) for the year	_	(3,223)	230,917
Other comprehensive income Items that will not be reclassified to profit or loss			
Revaluation of property, plant and equipment	_	244,413	117,746
Total comprehensive income for the year	=	241,190	348,663

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 2021

			Asset reva	aluation		
	Retained s	urplus	reserve		Total ed	quity
_	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$
Balance at 1 July	607,452	376,535	1,292,135	1,174,389	1,899,587	1,550,924
Total comprehensive income for the year						
Surplus/(deficit) for the year	(3,223)	230,917	_	_	(3,223)	230,917
Increase in asset revaluation reserve	-	-	244,413	117,746	244,413	117,746
Total comprehensive income for the year	(3,223)	230,917	244,413	117,746	241,190	348,663
Balance at 30 June	604,229	607,452	1,536,548	1,292,135	2,140,776	1,899,587

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 2021

	Notes	2021 \$	2020 \$
OPERATING ACTIVITIES	Notes	Ψ	Ψ
Cash received			
Services and grants		8,131,883	6,329,571
Other revenue		364,829	877,628
Interest		3,143	28,986
Total cash received	_	8,499,855	7,236,185
Cash used	_		
Employees and suppliers		(4,871,505)	(7,615,793)
Net GST paid to the ATO		(505,462)	(74,092)
Total cash used	_	(5,376,967)	(7,689,885)
Net cash from operating activities	9	3,122,888	(453,700)
INVESTING ACTIVITIES	=		
Cash received			
Proceeds from sale of assets		-	58,000
Total cash received	_	-	58,000
Cash used	_	_	•
Purchase of property, plant and equipment		(5,419)	(256,657)
Total cash used	_	(5,419)	(256,657)
Net cash used in investing activities	_	(5,419)	(198,657)
FINANCING ACTIVITIES	=		
Payment of lease liabilities		(279,291)	(255,609)
Net cash used in financing activities	_	(279,291)	(255,609)
	=		
Net increase/(decrease) in cash and cash equivalents		2,838,178	(907,966)
Cash and cash equivalents at 1 July		2,016,498	2,924,464
Cash and cash equivalent at 30 June	4A	4,854,676	2,016,498

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

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies

1.1 Basis of preparation

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. The financial statements were authorised for issue by the Board of Directors on the date shown on the directors' declaration.

Carpentaria Land Council Aboriginal Corporation ("the Corporation") is an Aboriginal Corporation domiciled in Australia. 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 ("AASBs") 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 main impact is the timing of the recognition of grant income.

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.

New or amended Accounting Standards and Interpretations adopted

The Corporation has adopted all of the new or amended Accounting Standards and Interpretations issued by the AASB that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Corporation.

Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning on or after after 1 July 2021, and have not been applied in preparing these financial statements. The following new standards may have an impact on the Corporation's financial statements, although any such impact has not yet been fully assessed:

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

The Corporation does not plan to adopt these standards early.

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

Financial assets and financial liabilities are recognised when the Corporation becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below. Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

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CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies (continued)

1.3 Financial Instruments (continued)

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI).

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

- The entity's business model for managing the financial asset; and
- The contractual cash flow characteristics of the financial assets.

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

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

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Corporation's cash and cash equivalents, trade and most other receivables fall into this category of 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.

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.

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies (continued)

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 work in progress, 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. Work in progress is measured at cost. 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:

Asset class Fair value measured at
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.

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. Freehold land is not depreciated.

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

	2021	2020
Buildings	20 years	20 years
Plant and equipment	3-5 years	3-5 years
Furniture, fittings and equipment	3-8 years	3-8 years
Motor vehicles	4 years	4 years

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

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies (continued)

1.5 Impairment

Financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses - the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements include loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Trade and other receivables

The Corporation applies a simplified approach in calculating expected credit losses (ECLs) which requires lifetime expected credit losses to be recognised from initial recognition of the receivables.

Therefore, the Corporation does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Corporation has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Trade and other receivables are recognised at amortised cost, less any allowance for expected credit losses.

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.

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.

1.6 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 benefits 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 oncosts. 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.

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies (continued)

1.6 Employee benefits (continued)

Short-term benefits (continued)

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.

1.7 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.

1.8 Revenue

Revenue arises mainly from government grants.

Revenue from contracts with customers

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

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

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

Services

Revenue from services is recognised in the financial year in which the performance obligations are considered met. For fixed-price contracts, the Corporation has determined that most of its contracts satisfy the overtime criteria, because the customer simultaneously receives and consumes the benefits provided by the Corporation's performance as it performs. The Corporation recognises revenue using the input method, based on costs incurred in the period for each performance obligation to be recognised over time.

Estimates of revenues, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in income or expense in the year in which the circumstances that give rise to the revision become known to management.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies (continued)

1.8 Revenue (continued)

Contract balances

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

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

Grants and other contributions

Grants under AASB 15

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

Grants under AASB 1058

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

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

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

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

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

1.9 Taxation

Income tax

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

1.10 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 Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, 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.

1.11 Leases

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

for the year ended 30 June 2021

Note 1: Summary of significant accounting policies (continued)

1.11 Leases (continued)

As a lessee

At commencement or on modification of a contract that contains a lease component, the Corporation allocates the consideration in the contract to each lease component on the basis of its relative stand-alone price. However, for the leases of property, the Corporation has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

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

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

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

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

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

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

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

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

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

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

SS CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 2: Revenue and income		
	2021	2020
	\$	\$
Note 2A: Revenue from grants		
Grants under AASB 15		
Grants received - Earthwatch	120,000	-
Grants received - NIAA	5,995,155	3,947,768
Grants received - DES	1,457,900	1,408,959
Grants received - NGRMG	132,000	-
Grants received - NESP	-	14,000
Grants received - GU	15,000	-
Grants received - JCU	15,000	_
Grants received - CEC	227,273	-
Grants received - WJV	205,305	170,835
	8,167,633	5,541,562
Contract liabilities / unexpended grant balances at the beginning of the year	393,946	1,188,847
Grants repaid		(6,890)
Contract liabilities / unexpended grant balances at the end of the year	(2,680,580)	(393,946)
Total revenue from grants	5,880,999	6,329,573

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

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

Grants (other than certain capital grants) are accounted for under AASB 15 where the grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations. As such, the revenue is recognised when each performance obligation is satisfied. The performance obligations are varied based on he requirements under the relevant funding agreements and include performance obligations. Payment terms can vary depending on the terms of the grant. cash is received up front for some grants and on the achievement of certain payments milestones for others.

Each performance obligation is considered to ensure that the reconciliation of revenue reflects the transfer of control. Within funding agreements, there may be some performance obligations where control transfers as a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally he input methods, being either costs or time incurred are considered to be most appropriate methods to reflect the transfer of benefits.

Note 2B: Finance income

Interest income on bank deposits	3,143	28,986
Total interest	3,143	28,986
N / 22 24		
Note 2C: Other revenue		
Reimbursement of wages	106,368	39,750
Administration levy	96,025	65,504
CLCAC contributions	-	10,000
Grant related income	-	43,000
Wages subsidy	25,455	100,000
Sundry income	115,926	154,589
Gain on lease modification	10,113	-
Total other revenue	353,887	412,843
Note 2D: Gain on disposal of assets		
Gain on disposal of assets	-	3,428
Total gain on disposal of assets		3,428

for the year ended 30 June 2021

Note 3A: Employee expenses 2021 20 Wages and salaries 2,670,602 2,433,4 Superannuation 232,917 224,7 Leave and other entitlements 64,150 146,2 Recruitment 23,537 19,8 Total employee expenses 2,991,207 2,824,2 Note 3B: Suppliers Motor vehicle expenses 279,241 44,0 Native Title implementation expenses 926,904 1,700,8 Repairs and maintenance expenses 926,904 1,700,8 Repairs and maintenance expenses 926,904 1,700,8 Service expenses 926,904 1,700,8 Stervice expenses 926,904 1,700,8 Stervice expenses 926,904 1,700,8 Supplies 646,196 664,7 Travel expenses 457,220 458,4 Workers compensation premiums 18,804 14,2 Total supplier expenses 34,836 34,8 Plant and equipment 57,285 27,5 Motor vehicles 51,1	Note 3: Expenses			
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Note 3A: Employee expenses 2,670,602 2,433,4 Wages and salaries 232,917 224,7 Leave and other entitlements 64,150 146,2 Recruitment 23,537 19,8 Total employee expenses 2,991,207 2,824,2 Note 3B: Suppliers 279,241 44.0 Motor vehicle expenses 279,241 44.0 Native Title implementation expenses 296,904 1,700,8 Repairs and maintenance expenses 280,834 299,204 Service expenses 280,834 298,2 Supplies 464,196 664,7 Service expenses 457,220 458,4 Supplies 464,196 664,7 Travel expenses 457,220 458,4 Supplies 457,220 458,4 Total supplier expenses 2,733,202 3,315,1 Note 3C Depreciation 34,836 34,8 Buildings 34,836 34,8 Plant and equipment 57,285 27,285 Motor vehicles 51,86			2020	
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Motor vehicle expenses 279,241 44,0 Native Title implementation expenses 926,904 1,700,8 Repairs and maintenance expenses 124,766 173,5 Service expenses 280,834 259,2 Supplies 646,196 664,7 Travel expenses 457,220 458,4 Workers compensation premiums 18,041 14,2 Total supplier expenses 2,733,202 3,315,1 Note 3C: Depreciation Depreciation: 8018 Buildings 34,836 34,8 Plant and equipment 57,285 27,5 Motor vehicles 51,181 51,1 Furniture, fittings and equipment 20,180 24,1 Furniture, fittings and equipment 20,180 24,1 Buildings 86,963 119,5 Plant and equipment 162,010 118,9 Plant and equipment 162,010 118,9 Plant and equipment 248,973 238,5 Total depreciation 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Note 3D: Finance cost 54,388 26,5 Note 3E: Other expenses - 1,7 Note 3F: Loss on disposal of assets				
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Travel expenses 457,220 458,4 Workers compensation premiums 18,041 14,2 Total supplier expenses 2,733,202 3,315,1 Note 3C: Depreciation Depreciation: Buildings 34,836 34,8 Plant and equipment 57,285 27,5 Motor vehicles 51,181 51,1 Furniture, fittings and equipment 20,180 24,1 163,482 137,6 Right of use asset depreciation: 86,963 119,5 Plant and equipment 162,010 118,9 Plant and equipment 162,010 118,9 Total depreciation 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Note 3D: Finance cost 54,388 26,5 Note 3E: Other expenses 54,388 26,5 Note 3E: Other expenses - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000			259,22	
Workers compensation premiums 18,041 14,2 Total supplier expenses 2,733,202 3,315,1 Note 3C: Depreciation Buildings Buildings 34,836 34,336 34,836 34,836 34,336 34,386 34,336 34,336 34,336			664,77	
Note 3C: Depreciation 2,733,202 3,315,1 Depreciation: Buildings 34,836 34,8 Plant and equipment 57,285 27,5 Motor vehicles 51,181 51,1 Furniture, fittings and equipment 20,180 24,1 Right of use asset depreciation: 86,963 119,5 Buildings 86,963 119,5 Plant and equipment 162,010 118,9 Plant and epuipment 412,455 376,1 Note 3D: Finance cost 248,973 238,5 Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000				
Note 3C: Depreciation Depreciation: 34,836 34,8 Buildings 34,836 34,8 Plant and equipment 57,285 27,5 Motor vehicles 51,181 51,1 Furniture, fittings and equipment 20,180 24,1 163,482 137,6 Right of use asset depreciation: 86,963 119,5 Plant and equipment 162,010 118,9 Plant and equipment 162,010 118,9 Total depreciation 412,455 376,1 Note 3D: Finance cost 412,455 376,1 Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses 54,388 26,5 Note 3F: Loss on disposal of assets - 1,7 Note 3F: Loss on disposal of assets 50,000	·			
Depreciation: Buildings 34,836 34,836 34,836 14,836	Total Supplier expenses	<u> </u>	3,313,10	
Buildings 34,836 34,8 Plant and equipment 57,285 27,5 Motor vehicles 51,181 51,181 Furniture, fittings and equipment 20,180 24,1 163,482 137,6 Right of use asset depreciation: 36,963 119,5 Buildings 86,963 119,5 Plant and equipment 162,010 118,9 248,973 238,5 Total depreciation 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses 54,388 26,5 Note 3E: Other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000	Note 3C: Depreciation			
Plant and equipment Motor vehicles 57,285 27,5 Motor vehicles 51,181 51,1 Furniture, fittings and equipment 20,180 24,1 163,482 137,6 Right of use asset depreciation: 86,963 119,5 Buildings 86,963 119,5 Plant and equipment 162,010 118,9 248,973 238,5 Total depreciation 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses 54,388 26,5 Note 3E: Other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000				
Motor vehicles 51,181 51,1 Furniture, fittings and equipment 20,180 24,1 163,482 137,6 Right of use asset depreciation: 86,963 119,5 Buildings 86,963 119,5 Plant and equipment 162,010 118,9 248,973 238,5 Total depreciation 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses 54,388 26,5 Note 3E: Other expenses - 1,7 Note 3F: Loss on disposal of assets - 1,7 Note 3F: Loss on disposal of assets 50,000			34,83	
Furniture, fittings and equipment 20,180 24,1 163,482 137,6 Right of use asset depreciation: Buildings 86,963 119,5 Plant and equipment 162,010 118,9 248,973 238,5 Total depreciation 412,455 376,1 Note 3D: Finance cost Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses Bad debts written off - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets Note 3F: Loss on disposal of assets So,000				
Right of use asset depreciation: Buildings				
Buildings 86,963 119,5 Plant and equipment 162,010 118,9 248,973 238,5 Total depreciation 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000	r urmare, mange and equipment		137,67	
Plant and equipment 162,010 118,9 248,973 238,5 248,973 238,5 376,1 412,455 376,1 Note 3D: Finance cost 54,388 26,5 Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000	Right of use asset depreciation:			
Total depreciation 248,973 238,5 Note 3D: Finance cost 412,455 376,1 Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000			119,56	
Note 3D: Finance cost 54,388 26,5 Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses - 1,7 Bad debts written off - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000	Flant and equipment			
Note 3D: Finance cost Leases	Total depreciation			
Leases 54,388 26,5 Total finance costs 54,388 26,5 Note 3E: Other expenses - 1,7 Bad debts written off - 1,7 Total other expenses - 1,7 Note 3F: Loss on disposal of assets 50,000	rotal depreciation	412,433	370,10-	
Note 3E: Other expenses Bad debts written off Total other expenses Note 3F: Loss on disposal of assets Loss on disposal of assets 50,000	Note 3D: Finance cost			
Note 3E: Other expenses Bad debts written off Total other expenses Note 3F: Loss on disposal of assets Loss on disposal of assets 50,000	Leases	54,388	26,53	
Bad debts written off Total other expenses Note 3F: Loss on disposal of assets Loss on disposal of assets 50,000	Total finance costs	54,388	26,53	
Bad debts written off Total other expenses Note 3F: Loss on disposal of assets Loss on disposal of assets 50,000				
Total other expenses - 1,7 Note 3F: Loss on disposal of assets Loss on disposal of assets 50,000	·		4.70	
Note 3F: Loss on disposal of assets Loss on disposal of assets 50,000			1,724	
Loss on disposal of assets 50,000	Total other expenses		1,724	
Loss on disposal of assets 50,000	Note 3F: Loss on disposal of assets			
Total loss on disposal of assets 50,000		50,000		
	Total loss on disposal of assets	50,000		

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 4: Financial assets		
	2021	2020
	\$	\$
Note 4A: Cash and cash equivalents		
Cash on hand or on deposit	4,854,676	2,016,498
Total cash and cash equivalents	4,854,676	2,016,498
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	238,755	160,804
Total trade and other receivables (gross)	238,755	160,804
Less: Allowance for expected credit losses*	-	
GST receivable from the ATO	25,049	70,751
Accrued income	-	50,000
Total trade and other receivables (net)	263,804	281,555
*Based on an assessment of historical credit loss experience adjusted for forward looking factors, the expected credit loss % is zero.		
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		
Other financial assets	22,080	22,154
Total other financial assets	22,080	22,154
Note 5: Non-Financial assets		
Note 5A: Prepayments		
Prepayments	95,765	67,110
Total prepayments	95,765	67,110

for the year ended 30 June 2021

Note 5: Non-financial assets (continued)

Note 5B: Property, plant and equipment

Reconciliation of the opening and closing balances of property, plant and equipment (2020-21)

				Furniture,		
	Land and	Plant and	Motor	fittings and	Work in	
Class	buildings	equipment	vehicles	equipment	progress	Total
	\$	\$	\$	\$	\$	\$
As at 1 July 2020						
Gross book value	856,725	587,729	512,143	204,298	-	2,160,895
Accumulated depreciation and impairment	(106,301)	(394,891)	(324,564)	(157,483)	-	(983,239)
Net book value 1 July 2020	750,423	192,838	187,579	46,814	-	1,177,656
Additions:						
by purchase	-	2,945	-	2,474	-	5,419
Asset revaluations	244,413	-	-	-	-	244,413
Depreciation expense	(34,836)	(57,285)	(51,181)	(20,180)	-	(163,482)
Disposals:						-
Disposal of assets in the ordinary course of business						
-Sloman Street Burketown	(50,000)	-	-	-	-	(50,000)
Net book value 30 June 2021	910,000	138,498	136,398	29,109	-	1,214,005
Net book value as at 30 June 2021 represented by:						
Gross book value	910,000	540,707	374,030	161,210	-	1,985,947
Accumulated depreciation and impairment	-	(402,209)	(237,632)	(132,101)	-	(771,942)
- -	910,000	138,498	136,398	29,109	-	1,214,005

for the year ended 30 June 2021

Note 5: Non-financial assets (continued)

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

Reconciliation of the opening and closing balances of property, plant and equipment (2019-20)

			Furniture,		
Land and	Plant and	Motor	fittings and	Work in	
buildings	equipment	vehicles	equipment	progress	Total
\$	\$	\$	\$	\$	\$
856,725	584,684	273,383	219,591	20,600	1,954,983
(71,465)	(531,602)	(273,383)	(172,561)	-	(1,049,009)
785,260	53,082	-	47,030	20,600	905,974
-	12,722	238,759	5,176	-	256,657
-	36,800	-	-	-	36,800
-	117,746	-	-	-	117,746
(34,836)	(27,511)	(51,181)	(24,147)	-	(137,675)
					,
-	-	-	(1,845)	-	(1,845)
-	-	-	20,600	(20,600)	-
750,424	192,839	187,578	46,813	-	1,177,656
856,725	587,729	512,143	204,298	-	2,160,895
(106,301)	(394,891)	(324,564)	(157,483)	-	(983,239)
750,423	192,838	187,579	46,814	-	1,177,656
	buildings \$ 856,725 (71,465) 785,260 - (34,836) - 750,424 856,725 (106,301)	buildings equipment \$ \$ 856,725 584,684 (71,465) (531,602) 785,260 53,082 - 12,722 - 36,800 - 117,746 (34,836) (27,511) - - -	buildings equipment vehicles 856,725 584,684 273,383 (71,465) (531,602) (273,383) 785,260 53,082 - - 12,722 238,759 - 36,800 - - 117,746 - - (34,836) (27,511) (51,181) - - - 750,424 192,839 187,578 856,725 587,729 512,143 (106,301) (394,891) (324,564)	Land and buildings Plant and equipment Motor vehicles fittings and equipment 856,725 584,684 273,383 219,591 (71,465) (531,602) (273,383) (172,561) 785,260 53,082 - 47,030 - 12,722 238,759 5,176 - 36,800 - - - 117,746 - - - (34,836) (27,511) (51,181) (24,147) - - - 20,600 750,424 192,839 187,578 46,813 856,725 587,729 512,143 204,298 (106,301) (394,891) (324,564) (157,483)	Land and buildings Plant and equipment Motor vehicles fittings and equipment Work in progress 856,725 584,684 273,383 219,591 20,600 (71,465) (531,602) (273,383) (172,561) - 785,260 53,082 - 47,030 20,600 - 12,722 238,759 5,176 - - 36,800 - - - - 117,746 - - - - (34,836) (27,511) (51,181) (24,147) - - - - 20,600 (20,600) 750,424 192,839 187,578 46,813 - 856,725 587,729 512,143 204,298 - (106,301) (394,891) (324,564) (157,483) -

for the year ended 30 June 2021

Note 6: Fair value measurements

Recognised fair value measurements

The Corporation measures and recognises the following classes of property, plant and equipment at fair value on a recurring basis:

- 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 2021.

At 30 June 2021	Level 2	Level 3
	2021	2021
	\$	\$
Recurring fair value		
Land	70,000	-
Buildings		840,000
Plant and equipment	138,498	-
Motor vehicles	136,398	-
Furniture, fittings and equipment	29,109	-
	374,005	840,000
At 30 June 2020	Level 2	Level 3
At 30 Julie 2020		
	2020 \$	2020
Decumina fair value	a	\$
Recurring fair value Land	160,000	
	100,000	590,423
Buildings	100.000	390,423
Plant and equipment	192,838	-
Motor vehicles	187,579	-
Furniture, fittings and equipment	46,815	-
	587,232	590,423

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.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

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 Corporate Services 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 2021 based on the values determined in June 2021, by independent valuer, Acumentis, 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 2021 evaluation for the Corporation's land. To ascertain any adjustments required to the level of land value use for the 30 June 2021 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 2021 based on a valuation conducted in June 2021 by independent valuer, Acumentis, a qualified valuer.

The valuation techniques used in the 2021 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 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.

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

for the year ended 30 June 2021

Note 6: Fair value measurements (continued)

(b) Buildings (level 3) (continued)

Current replacement cost (continued)

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, vessels and furniture, fittings and equipment

The Directors performed an internal valuation using directly observable inputs to determine the fair value of the other assets in these classes at 30 June 2021. The valuation indicated that the carrying value of these assets to 30 June 2021 approximated their fair value.

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 7: Financial liabilities		
	2021	2020
	\$	\$
Note 7A: Suppliers		
Trade creditors	842,670	547,152
Total supplier payables	842,670	547,152
Settlement is usually made in 60 days.		
Note 7B: Other payables		
Monies held in trust	25,474	9,768
Salaries and wages	107,432	81,557
Superannuation	22,527	18,192
Annual leave	283,802	288,127
PAYG payable	35,556	30,848
Other	13,206	26,455
Total other payables	487,997	454,947

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

Note 7C: Contract Liabilities

Earthwatch	103,189	_
NIAA	1,956,427	168,628
DES	87,590	-
DAWE	-	43,228
WJV	276,101	177,025
CEC	227,273	-
GU	15,000	5,065
JCU	15,000	
Total Contract Liabilities	2,680,580	393,946

for the year ended 30 June 2021

Note 8: Employee entitlements		
	2021	2020
Employee entitlements	\$	\$
Long service leave	275,093	259,904
Total employee entitlements	275,093	259,904
Employee entitlements are represented by:		
Current	195,896	237,053
Non-current	79,198	22,851
Total employee entitlements	275,093	259,904
Long service leave provision movements		
Balance at beginning of financial year	259,904	231,278
Long service leave entitlement arising	81,629	35,525
Long service leave entitlement extinguished	-	-
Long service leave entitlement paid	(66,440)	(6,899)
Balance at end of financial year	275,093	259,904

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.

7 CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 9: Cash flow reconciliation		
	2021	2020
	\$	\$
Reconciliation of operating result to net cash from operating activities:		
Total comprehensive income for the year	241,190	348,663
Less: Revaluation of property, plant and equipment	244,413	117,746
Net surplus/(deficit) for the year	(3,223)	230,917
Adjustment for:		
Depreciation (property, plant and equipment)	163,483	137,676
(Gain)/loss on disposal of property, plant and equipment	50,000	(3,428)
(Increase) / decrease in trade and other receivables	17,751	(163,033)
(Increase) / decrease in prepayments and other financial assets	(28,581)	(60,212)
Increase / (decrease) in suppliers and other payables	328,567	(94,391)
Increase / (decrease) in unexpended grants	2,286,634	(794,900)
Increase / (decrease) in leases	293,068	265,046
Increase / (decrease) in employee entitlements	15,189	28,626
Net cash from operating activities	3,122,888	(453,700)

for the year ended 30 June 2021

Note 10: Right-of use assets and lease liabilities

	Buildings	Equipment	Total
Cost	\$	\$	\$
Balance at 1 July 2019	-	-	-
Additions	254,379	419,377	673,756
Disposals	<u> </u>	<u> </u>	<u>-</u>
Balance at 30 June 2020	254,379	419,377	673,756
Balance at 1 July 2020	254,379	419,377	673,756
Additions	533,146	59,703	592,849
Disposals	(47,376)	-	(47,376)
Modifications	591,069	5,326	596,395
Balance at 30 June 2021	1,331,218	484,406	1,815,624
Depreciation and impairment			
Balance at 1 July 2019	-	-	-
Depreciation for the year	(119,561)	(118,948)	(238,509)
Disposals	(440.504)	- (440.040)	(000 500)
Balance at 30 June 2020	(119,561)	(118,948)	(238,509)
Balance at 1 July 2020	(119,561)	(118,948)	(238,509)
Depreciation for the year	(86,963)	(162,010)	(248,973)
Disposals	47,376	-	47,376
Modifications	96,698	<u> </u>	96,698
Balance at 30 June 2021	(62,450)	(280,958)	(343,408)
Carrying Amounts			
At 30 June 2020	134,818	300,429	435,247
At 30 June 2021	1,268,769	203,449	1,472,218
		2021	2020
		\$	\$
Lease liabilities			
Current		217,878	228,562
Non-current	_	1,277,556	216,122
	=	1,495,434	444,684
Movement of lease liabilities during the year			
Balance at 1 July		444,684	_
Amount recognised on adoption of AASB 16		-	673,756
Additions		592,849	-
Modifications		682,804	-
Lease payments		(279,291)	(255,609)
Interest	<u>-</u>	54,387	26,537
	-	1,495,432	444,684

The Corporation leases premises for its offices and ranger operations under agreements of between 3 and 5 years, with in some cases options to extend. On renewal, the terms of the leases are renegotiated. The Corporation also leases motor vehicles on 3 year terms.

> 2021 2020 \$

Short term or low value leases

- 11 Wurrup St, Normanton (9 month period)

40,774 Rent paid

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 10: Right of use assets and liabilities (continued)

Terms and repayment schedule

The terms and conditions of outstanding loans are as followings:

	Nomina	rear or	race value	Carrying	race value	Carrying
	Interest Rate	Maturity	2021	amount 2021	2020	amount 2020
Lease liabilities	6%	2021-2036	1,985,792	1,495,432	472,559	444,684
Total interest-bearing liabilities	·		1,985,792	1,495,432	472,559	444,684

Lease liabilities

Lease liabilities are payable as follows:

	Future		Present value
	minimum lease		of minimum lease
	payments 2021	Interest 2021	payments 2021
	\$	\$	\$
ess than one year	280,837	80,885	199,952
etween one and five years	853,288	238,120	615,168
fore than five years	851,667	171,355	680,312
-	1,985,792	490,360	1,495,432

for the year ended 30 June 2021

Note 11: Contingent liabilities and assets

The Corporation did not have any contingent liabilities or assets at 30 June 2021 (2020: nil).

Note 12: Remuneration of auditors		
	2021	2020
	\$	\$
Audit services		
Auditors of the Corporation - Grant Thornton		
Audit of financial statements - 2021	6,500	-
Audit of financial statements - 2020	19,915	8,535
Audit of financial statements - 2019	- -	19,180
	26,415	27,715

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CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 13: Related party disclosures

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:

	2021	2020
	\$	\$
Short term employee benefits	449,861	425,419
Long term benefits	12,377	12,377
Post-employment benefits	39,784	35,112
	502,022	472,907

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

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.

Loans to key management personnel

No loans have been made to key management personnel during the year (2020: \$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 \$302,762 (2020: \$238,036).
- Relatives of various directors were employed by the Corporation during the financial year and received total remuneration of \$193,405 (2020: \$317,241).
- 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.

for the year ended 30 June 2021

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 96 % (2020 - 93%) of the Corporation's revenue is attributable to Government funding and accordingly, this is considered low risk.

Based on an assessment of historical credit loss experience adjusted for forward looking factors, the expected credit loss % is zero.

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 \$700,000.

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 0.04 % (2020 - 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:

	2021	2020
	\$	\$
Cash and cash equivalents	4,854,676	2,016,498
Trade and other receivables	263,804	281,555
Other	22,080	89,264
	5,140,560	2,387,317

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

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:

	2021	2020
	\$	\$
Government related entities	118,036	56,522
Other	120,719	104,283
	238,755	160,805

Impairment losses

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

	Gross 2021 \$	Impairment 2021 \$	Gross 2020 \$	Impairment 2020 \$
Not overdue Overdue by:	203,557	-	154,016	-
Less than 30 days	35,198	_	6,788	_
31 to 60 days	· -	-	-	-
61 to 90 days	-	-	-	-
More than 90 days	-	-	-	-
	238,755	-	160,804	-

Note 14C: Liquidity risk

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

2021	Carrying Amount \$	Contractual Cash flow \$	6 months or less \$	6-12 months	1-2 years \$	2-5 years \$
Trade and other payables	1,330,667	1,330,667	1,330,667	-	-	_
	1,330,667	1,330,667	1,330,667	-	-	-
2020	Carrying Amount \$	Contractual Cash flow \$	6 months or less	6-12 months	1-2 years \$	2-5 years \$
Trade and other payables	1,002,100 1,002,100	1,002,100 1,002,100	1,002,100 1,002,100	- -	- -	<u>-</u> -

Note 14D: Currency risk

The Corporation is not exposed to foreign currency risk.

for the year ended 30 June 2021

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:

	2021	2020
	\$	\$
Variable rate instruments		
Cash and cash equivalents	4,854,676	2,016,498

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:

\$	\$
48,547	20,165

2020

2024

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 majority of this funding is provided on an annual basis. The Corporation believes that the necessary funding will continue to be forthcoming for the year ending 30 June 2022. Such funding and support from NIAA, the Corporation's main funding provider, has been secured until the period ending 30 June 2023.

Note 16: COVID-19 impact

The Corporation has been impacted by the COVID-19 pandemic largely through travel restrictions. This has limited staff and members of the Corporation from visiting community locations and the ability to undertake consultation activities in person. Whilst these activities have not been able to be undertaken in person, alternative arrangements have been put in place in the short term. Overall the corporation has concluded that COVID-19 has not had a material impact on balances or transactions in the financial statements.

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Independent auditor's report

Cairns Corporate Tower Level 13 15 Lake Street Cairns QLD 4870

Correspondence to: PO Box 7200 Cairns QLD 4870

T+61 7 4046 8888
F+61 7 4051 0116
E info.cairns@au.gt.com
W www.grantthornton.com.au

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

Opinio

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 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year 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 2021 and of its financial performance for the year then ended; and
- 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, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

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

The directors are responsible for the other information. The other information comprises the information included in the Corporation's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

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

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

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on 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 relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Corporation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors responsibilities/ar4.pdf.

This description forms part of our auditor's report.

Grant Thornton

Grant Thornton Audit Pty Ltd Chartered Accountants

H A Wilkes

Partner - Audit & Assurance

Cairns, 29 September 2021



Auditor's independence declaration

Cairns Corporate Tower Level 13 15 Lake Street Cairns QLD 4870

Correspondence to: PO Box 7200 Cairns QLD 4870

T +61 7 4046 8888
F +61 7 4051 0116
E info.cairns@au.gt.com
W www.grantthornton.com.au

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 2021, I declare that, to the best of my knowledge and belief, there have been:

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

Grant Thornton

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

Wilker

H A Wilkes

Partner - Audit & Assurance

Cairns, 29 September 2021

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