CLCAC

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION

Annual Report 2019-2020

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION

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CLCAC CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION | United we stand.

13 October 2020

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

Dear Minister

ANNUAL REPORT 2019-2020

I am pleased to present the Carpentaria Land Council Aboriginal Corporation's Annual Report for the period 1 July 2019 to 30 June 2020.

The Annual Report includes the Corporation's Report of Operations and Audited Consolidated Financial Statements for the 2019-2020 reporting period.

Yours sincerely

Thomas Wilson
CHAIRPERSON

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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	Gulf Region Aboriginal Corporation
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
NAQS	Northern Australia Quarantine Strategy
NESP	National Environmental Science Program
NIAA	National Indigenous Australians Agency
NNTT	National Native Title Tribunal
NTA	Native Title Act 1993 (Cth)
NTRB	Native Title Representative Body
NTSP	Native Title Service Provider
ORIC	Office of the Registrar of Indigenous Corporations
PBC	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:

GENERAL ENQUIRIES

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MEMBER ENQUIRIES

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Director's Report

FOR THE YEAR ENDED 30 JUNE 2020

The Directors present this Report together with the CLCAC's Financial Report for the Financial Year ended 30 June 2020 and the Auditor's Report there on.

FINANCIAL REVIEW

The net profit from ordinary activities after income tax for the year amounted to $348,663 (2019: $15,575).

PRINCIPAL ACTIVITIES

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

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

EVENTS SUBSEQUENT TO REPORTING DATE

There are no significant events to report.

LIKELY DEVELOPMENTS

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

ENVIRONMENTAL REGULATION

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

DISTRIBUTIONS

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

LEAD AUDITOR'S INDEPENDENCE DECLARATION

At no time during the Financial Year ended 30 June 2020 was an Officer of CLCAC the Auditor, a Partner in the Audit Firm, or a Director of the Audit Company that undertook the audit of CLCAC for the 2019-2020 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 2020.

PROCEEDINGS ON BEHALF OF THE CORPORATION

During the 2019-2020 year, no person has made an Application for Leave in respect of CLCAC pursuant to section 169-5 of the CATSI Act.

During the 2019-2020 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 Cairns on 12 October 2020.

Thomas Wilson
CHAIRPERSON

CLCAC Board of Directors at 30 June 2020

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

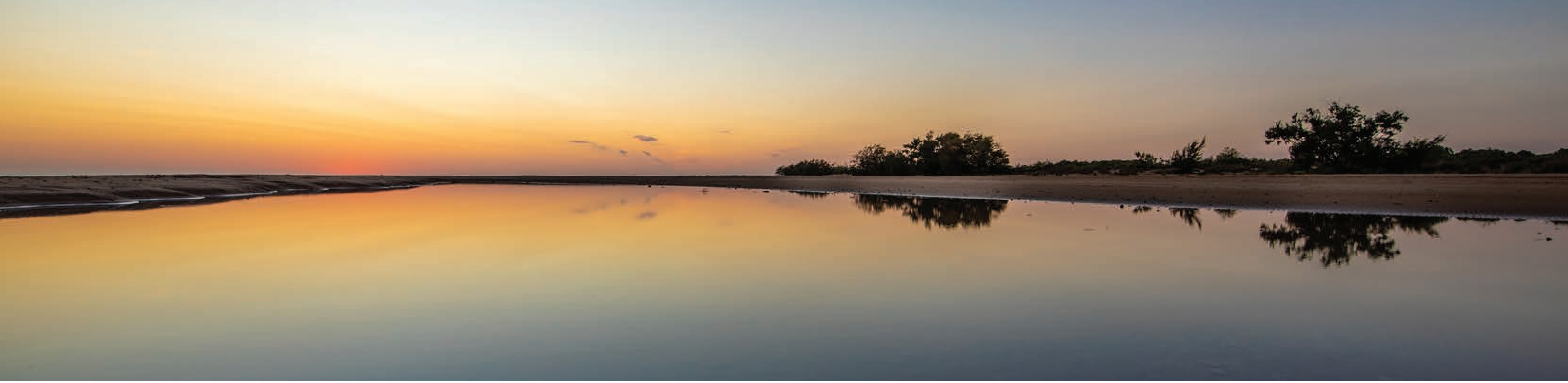
Mr Phillip George is a Director of CLCAC and a member of the Kukatj Traditional Owner group. Mr George is also a Director of Gkuthaarn and Kukatj Aboriginal Corporation. Mr George resides in Normanton with his family and is employed by CLCAC as the Ranger Coordinator of the Normanton Ranger Group. Mr 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 2020

Mr Justin Chong – ALTERNATE DIRECTOR: LARDIL

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

Mr Michael Wilson – ALTERNATE DIRECTOR: YANGKAAL

Mr Michael Wilson is an Alternate Director of CLCAC and 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 is 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 Kukatj Aboriginal Corporation. Mr Bee resides in Normanton and was employed by CLCAC as a Ranger with the Normanton Ranger Group during the reporting period.

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.

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 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

On 27 April 2020, we celebrated the 36th Anniversary of the incorporation of CLCAC. The Corporation was first established in 1982, as a community-based organisation to represent, protect and secure the rights and interest of Aboriginal people in the Gulf of Carpentaria.

We at CLCAC, would like to acknowledge our first Board of Directors; Charlie Dick, Major Walden, Norris King, Tommy George, Willie Doomadgee and Phillip Yanner. We also pay tribute to those that championed in the struggle leading to the establishment and incorporation of CLCAC. CLCAC would also like to recognize all subsequent Board of Directors and their contributions to the indigenous communities in the Gulf.

On that note, it is with great pleasure that I provide my third Report as CEO for the period 2019-2020 financial year. I personally would like to express my appreciation and acknowledgment to our Chairperson and Directors for their strong direction over the last 12 months which as we all know has been filled with lots of uncertainty in the latter 6 months of this financial period due to the Pandemic. We are grateful that our communities have continued to stay safe from the disease that has unfortunately taken so many lives, not just in Australia but globally.

I also wish to thank all of our staff, including our senior management team, for their continued commitment to our Organisation's goals and vision. Most importantly, we thank our members, native title holders and claimants for their continued support and their belief and trust 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.

CLCAC is but a small organisation with limited funding and resources, however we are 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.

As of 30 June 2020, CLCAC currently employs 37 permanent staff and 2 casual staff. Our Senior Management Team comprises of myself, our Deputy CEO/Corporate Services Unit Manager and our PLO/Native Title Services Unit Manager. Our Community & Stakeholder Officer is called upon from time to time to provide advice where required and to represent the Organisation accordingly. The team continually seeks opportunities 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 received another unqualified audit report for 2019-2020 financial year. This achievement is 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.

Due to the global COVID-19 pandemic and our State Government's response in early 2020, CLCAC took the lead before most other organisations in our region and implemented our COVID-19 Pandemic Emergency Management Response Plan. This meant that travel restrictions were imposed on all our staff and consultants preventing travel into or out of the Gulf Region. Certain members of our staff in the Cairns office were equipped with requirements to work from home and only the core Corporate Services Staff continued to work from the office. Our offices in Normanton and Burketown continued to work as normal including the Wellesley Island Rangers on Gununa (Mornington Island) with measures put in place to ensure minimal risk to staff. All offices and vehicles were equipped with appropriate signage, hand sanitisers, masks, sign on sheets and social distancing rules applied accordingly. It is unfortunate that the global COVID-19 pandemic caused by COVID-19 (coronavirus) still continues, however we are very fortunate that our region and communities are currently free of the virus and we again urge our members, Native Title Holders and Claimants to stay safe and follow the directives and guidelines handed down by the State Government and the Chief Health Officer.

Native Title

Due to the COVID-19 Pandemic, face to face meetings in the region were not able to occur during the period March – June 2020. However, the legal representatives for each Group and CLCAC continued to monitor and work together to ensure traditional owners' rights and interests were protected during this period. CLCAC will continue to assist native title claimants and PBC's to progress their native title determination applications and ancillary matters. We will continue to provide facilitation and assistance to the current three (3) PBC's in our region: Waanyi Native Title Aboriginal Corporation (WNTAC), Gulf Region Aboriginal Corporation (GRAC) and Gangalidda & Garawa native Title Aboriginal Corporation (GGNTAC).

CLCAC has been working with Gkuthaarn and Kukatj Peoples to progress their native title determination application. We are pleased to report that the matter is now working towards an agreement of all parties and a consent determination date has been scheduled for 29 September 2020 in Normanton.

Kurtijar Peoples native title claim went to trial before his Honour Justice Raries and the court hearing was held on country at Delta Downs Station in late August early September 2019. A further hearing was held in early March 2020 with expert evidence given in Brisbane. Dr Richard Martin, Anthropologist, gave evidence for Kurtijar People.

Waanyi People #2 is in progress working towards the resolution of the claim through a consent determination and is currently waiting on the State's response on the material filed, which is expected early in the 2020-2021 financial year.

Further information on native title outputs for the 2019-2020 period can be found in Chapter 2 of our Report – Report on Performance – Native Title Output Summary.

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. Further consultations with the PBC's and Native Title Holders that were planned in the 2019-2020 period were unfortunately not all achievable due to the COVID-19 Pandemic, however when further easing of restrictions occurs discussions will resume.

Land and Environment

CLCAC Rangers manage over 7,000 square kilometres of land. Despite the COVID-19 Pandemic and restrictions on travel in or out of the region taking into account that Burke Shire, Doomadgee Shire and Mornington Shire were declared COVID-19 Pandemic Free Zones in March 2020, Rangers managed to carry out a wide variety of projects using their range of skills acquired through completion of training to further utilise their expertise in all areas of activities carried out on Country.

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 still participate in their activities and gain outcomes. They participated in training via teleconference and video preparations. Also carried out fieldwork and where required video linking the required specialised support. Some of the activities undertaken were 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 and protection and management of cultural sites.

A highlight has been the partnership with Earthwatch and Plastic Collective that has secured funding through the Coca-Cola Australia Foundation. This partnership will see the delivery of a marine pollution and tidal wetland management program in the lower Gulf of Carpentaria and will establish community-based plastic recycling stations in Burketown and Normanton.

For further information on our Land and Environment Report for the 2019-2020 period, can be found in Chapter 2 of our Report – Report on Performance – Strategy 3: Country is well managed.

Promotion of CLCAC

CLCAC produces quarterly newsletters that we distribute to our members, stakeholders, funding bodies, PBC members and native title holders on our distribution list. CLCAC also has a Facebook (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 closing, I am committed to working with our CLCAC Board of Directors, our Members, Staff and stakeholder partners to achieve our strategic objectives and aspirations of our traditional owners. I am honoured to be a part of this Organisation and will always strive to continue to do my best to assist our nine (9) language groups achieve their vision.

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

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

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

Native Title

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

We assisted the Gangalidda and Garawa Peoples to obtain positive determinations of native title over their two claims. By consent, two determinations were made on 23 June 2010 *(QC04/05 and QC95/03*; *Gangalidda and Garawa People v State of Queensland* [2010] FCA 646) recognising native title rights over 5,810 square 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].

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

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 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 2021-22.

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; and protection and management of cultural sites. Strategies used to undertake this work include:

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

At 30 June 2020, 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. The Rangers are supported by professional and administrative staff, including a Regional Ranger Coordinator and Natural Resource Management Project Officer located in Normanton and Burketown respectively, three Land and Environment Projects Officers located in Cairns, and a Corporate Services and Project Support Officer located in Cairns.

Role and Functions

The Rules of CLCAC

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

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

The Native Title Act

Part 11 of the NTA sets out the functions of CLCAC as 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.

Organisational Structure

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.

Membership

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

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

Board of Directors

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

Staff Structure

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

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

Outcome and Output Structure

The Output and Outcome Structure of CLCAC as a NTSP, is generally determined by the Native Title Act 1993 (Cth). Although the terms "Outcomes" and "Outputs" are not used in the Native Title Act 1993, CLCAC uses them as a means to measure performance. Thus, the principal outcome towards which CLCAC as an NTSP strives is the recognition and protection of native title in its NTSP area. This follows from the objects set out in s.3 of the Native Title Act 1993 (Cth).

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

- <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.
- <u>OUR VALUES:</u> 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 endeavors.*
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	**9**
Total number of non-claimant applications	**0**
Total number of compensation applications	**0**
Total number of registered ILUAs	**21**
Number of new ILUAs registered in the reporting year	**3**
Total number of native title determinations made by consent determination	**7**
Number of litigated native title determinations	**2**

Analysis of performance against strategic objectives

Strategy 1: Accessible, Responsive and Well-Managed Organisation

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

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

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

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

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

1. Holding seven meetings of the Board of Directors in 2019-2020, at which the Board was provided with strategic and technical advice and administrative support in order to make informed and transparent decisions in the interests of the nine constituent traditional owner groups;
2. Developing cooperative relationships with State, Local and Federal Governments. These relationships have continued to develop through the progression, negotiation and completion of the native title determination applications in the region;
3. Regularly liaising with State and Local Governments, including the Department of Environment and Science (DES), Department of Agriculture and Fisheries (DAF), Burke Shire Council and Carpentaria Shire Council; and
4. Regularly liaising with Federal Government, including the Department of 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:

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

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

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

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

Strategy 2: Obtain Positive Determinations of Native Title & 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)

A consent determination of the Gkuthaarn & Kukatj native title claim is scheduled for 29 September 2020.
The Federal Court is expected to hand down a decision on the native title application that recognises the Gkuthaarn & Kukatj native title claim group as holding native title rights and interests over just under 844,000 hectares of their traditional country. Due to the COVID-19 pandemic, Justice Griffiths will deliver his decision in Sydney. Members of the Claim Group will gather at the Carpentaria Shire Hall in Normanton and receive the decision via videolink.
In settling its native title claim by consent, the Claim Group has also entered into three related Indigenous Land Use Agreements (ILUAs) with the Queensland State Government, the Carpentaria Shire Council and Ergon Energy. These agreements will provide beneficial outcomes for all parties. In particular, the Gkuthaarn & Kukatj, will become significant landowners in the region under grants of land from the State of Queensland under the Land Act 1994 and the Aboriginal Land Act 1991. This is in addition to the recognition of the native title rights and interests.

NUMBER OF CLAIM GROUP MEETINGS = 4
NUMBER OF CORPORATION MEETINGS = 4

Kurtijar People – QUD483/2015 (QC2015/006)
This claim has contested and uncontested areas. The contested areas went to trial during the reporting period. The trial was conducted on country at Delta Downs in August and September 2019 with expert evidence heard in Brisbane in March 2020. The Kurtijar witnesses distinguished themselves with strong and consistent evidence over a period of 7 days.
The uncontested area will be determined by the Parties all consenting to an agreed determination that native title exists. This consent determination will need to be co-ordinated with Justice Raries' decision on the contested area. The Parties are now waiting on that decision.

NUMBER OF CLAIM GROUP MEETINGS = 3

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

Significant progress was made in the 2019-20 financial year towards the resolution of the Waanyi #2 claim through a consent determination.

The State and the Applicant jointly advised the Court in August 2019 that the State considered there was a sufficient basis to accept connection for the purposes of entering into consent determination negotiations with the Applicant. The parties have been in active negotiations since then. Drafting of the proposed determination is well advanced. Further negotiation was required over a limited number of outstanding issues relating to tenure and public works, the description of the native title rights and interests in a determination, and on the application of section 47A of the Native Title Act 1993 to parts of the application area. The negotiations have also involved Doomadgee Aboriginal Shire Council and Burke Shire Council.

The parties have been assisted by Federal Court Registrars in relation to one outstanding tenure / public work issue, which remains in mediation. Further claimant evidence and submissions were also prepared to address the State's position on the description of the native title rights and interests. The State's response to that material is expected early in the 2020-21 financial year.

NUMBER OF CORPORATION MEETINGS = 8
NUMBER OF COMMUNITY MEETINGS = 2

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 2019-2020 were as follows:

TYPE OF FUTURE ACT	NUMBER OF NOTIFICATIONS
S29 NOTIFICATIONS	6
OTHER FUTURE ACTS	8
TOTAL	**14**

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

PBC Assistance - Gulf Region Aboriginal Corporation

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

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

1. Receive and respond to future act notifications;
2. Conduct community (native title holder) and general meetings;
3. Maintain a future act and a native title holder database; and
4. Comply with its CATSI obligations, including holding its AGM on 25 November 2019.

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 27 November 2019.

NUMBER OF GGNTAC BOARD MEETINGS ASSISTED BY CLCAC = 4

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;
4. Hold community (native title holder) meetings and PBC meetings: and
5. Comply with its CATSI obligations, including holding its AGM on 28 November 2019.

NUMBER OF WNTAC COMMUNITY MEETINGS ASSISTED BY CLCAC = 2

Strategy 3: Country is Well Managed

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

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

Following completion, the review will provide strategic direction for the CLCAC Land and Environment program over the next five years.

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

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 Island 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.

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

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

CLCAC have partnered with Earthwatch and Plastic Collective to successfully secure funding through the Coca-Cola Australia Foundation to deliver a first-of-its-kind marine pollution and tidal wetland management program in the lower Gulf of Carpentaria. This program will help build the capacity of the Gangalidda and Garawa and Normanton Ranger teams to develop a wetland marine pollution and management plan and install and run plastic recycling stations in Burketown and Normanton. To date, the two Ranger teams have received saltmarsh and mangrove monitoring training through EarthWatch to begin collecting baseline saltmarsh and mangrove data across the Norman, Albert and Leichhardt River systems.

The Normanton Ranger team continued to partner with researchers from the Australia Rivers Institute of Griffith University to examine the impacts of changes to the Gulf river catchments in relation to food availability for migratory shorebirds. The project was completed during this financial year and improved the capability of the Normanton Ranger team to independently deliver accurate shorebird counts that scientifically document the unique importance of the Gulf.

The Wellesley Island Ranger team has continued to develop and strengthen partnerships with researchers while building their on-ground monitoring program. Specifically, the first year of a migratory shorebird program was delivered in collaboration with Roger Jaensch, and a marine turtle monitoring program developed with Alastair Freeman and the Queensland Department of Environment and Science was undertaken; both programs are returning significant year-round data on threatened species in the Wellesley Islands for the first time.

The fee-for-service activities undertaken by the teams continue to be delivered successfully through biosecurity contracts with the Commonwealth Department of Agriculture and Water Resources (with the addition of an aquatic pest monitoring contract in collaboration with Biosecurity Queensland) as well as the renewal of contracts to manage feral animals and weeds with the Carpentaria Shire Council and Burke Shire Council. CLCAC works closely with the Department of Agriculture under the National Australia Quarantine Strategy (NAQS) regarding various biosecurity matters. As part of this collaboration, NAQS personnel and CLCAC Rangers inspect residential areas in communities across the lower Gulf to identify any potential diseases in fruit trees, infestations of weeds and other potential problems around the yard. CLCAC Rangers also undertake community animal health surveys to record numbers of domestic animals located in the community and identify any potential disease outbreaks. This valuable service, along with specific community presentations, are important mechanisms for getting messages about biosecurity "out there" and educating the broader community on natural resource management issues affecting their area.

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 is being provided from Waanyi Downer Joint Venture and funding through the Australian Government's Capacity Building for Indigenous Rangers Strategy (CBIRS) was secured to further build the capacity of the Land and Environment Ranger units to expand upon and deliver fee for service work in the regions through further training.

This funding provided the opportunity for the CLCAC and WILSSED Rangers to successfully complete a range of introductory and refresher training for a variety of skills including; fire management, chemical control of weeds, operating chainsaws, migratory shorebird surveys and tidal wetland monitoring, first aid, feral animal management, 1080 baiting, data management, drone piloting, government investigations/compliance, maritime operations, side-by-side, 4WD recovery and marine turtle monitoring.

Additionally, this funding has provided the opportunity for CLCAC and WILSSED Rangers to work towards professional development goals through undertaking courses including Certificate II, III or IV Conservation and Land Management, Certificate I - IV Maritime Operations, Certificate IV Leadership and Management and Certificate IV Government Investigations.

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 Ranger's work and achievements in regular posts on the CLCAC and WILSSED Facebook page, 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.

CLCAC Rangers alongside various industry stakeholders also promoted the importance of the Land and Environment Ranger program, through Ranger open days in Normanton, Burketown and Mornington Island through funding provided by the Gulf Development Trust. The open days provided the opportunity for the Rangers to showcase the important work they do to protect environmental and cultural values of their country and sets a positive example in caring for country. These events also encourage the local community and others to take pride in and protect these valuable natural resources.

Rangers regularly visit all schools across the region to educate the next generation. Seasonally appropriate interactive presentations are provided in the classroom as well as fieldtrips, beach clean-ups and camps. These activities are thoroughly enjoyed by all participants, rangers 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 Wellesley Island Rangers hosted two work experience students from the community which not only helped to fulfil TAFE requirements, but showcased what a career as a Ranger would entail, generating local interest in pursuing this career path.

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. The Wellesley Island Rangers discovered, reported and destroyed a range of biosecurity risks to Mornington Island, including a foreign fishing vessel covered in marine organisms, a drum full of oil, and a weed never recorded in QLD; these management actions directly removed these threats and helped to protect the local environment.

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

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 Island Ranger team.

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

- A range of fee-for-service biosecurity activities in partnership with NAQS, such as coastal and aquatic structure pest surveillance, marine debris surveys, and animal health monitoring;
- 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, threatened species conservation and fire/weed management through school visits and programs, participation in 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

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, 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 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 2019-2020 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;
- Biodiversity monitoring to measure the success of management;
- Community and visitor education about cultural and natural values;
- Engaging Elders and Traditional Owners as mentors to familiarise rangers with cultural aspects of country;
- Developing partnerships with neighbouring communities, landholders and research agencies to identify and preserve areas of high cultural and natural values and management practices;
- Erosion mitigation and restoration works; and
- Developing and implementing landscape fire regimes for biodiversity improvement on country and within communities, incorporating both cultural and scientific practices.

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

CLCAC and WILSSED successfully secured 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-for-service opportunities and capabilities. Accredited and unaccredited units during the 2019-2020 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, vertebrate pesticide training (1080 baiting), fire and weed management, side by side utility vehicle operations, and language, literacy, and numeracy (LLN) assessments.

Wetlands not Wastelands in the Gulf of Carpentaria

During the 2019-2020 financial year, CLCAC secured the first 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 Institute, 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.

Indigenous Fire Management

CLCAC are 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. The program includes production of an annual burn plan (in collaboration with local stakeholders), establishing or upgrading fire breaks, pre and post fire plot monitoring to measure impacts, as well as carrying out on-ground burns. This program has led to the improvement of community relationships with pastoralists, local councils and other land managers across the region. The work is funded by 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.
- Community engagement and participation in best-practice weed and fire management significantly enhanced, particularly for local Traditional Owner groups, Indigenous rangers and Pastoralists.
- Reduction in fuel loads, reducing the risk of devastating wildfires and protecting communities, infrastructure and native vegetation.

Links between migratory shorebirds and Gulf River catchments

The Normanton Rangers completed a two-year collaborative project with researchers from the Australia Rivers Institute of Griffith University examining the vulnerability of food supplies for migratory shorebirds to altered flow in Gulf River catchments. The project received funding from the National Environmental Science Program (NESP). With on-ground support and training from leading ornithologist Roger Jaensch, the Rangers conducted counts of migratory shorebirds at roosting locations near the Flinders River to better understand the abundance and diversity of shorebird species that rely on the estuary and adjacent coastline for feeding grounds. Additionally, Rangers accompanied the project lead, Professor Michele Burford, and specialised volunteers from Queensland Wader Study Group (QWSG) to conduct counts at the Gilbert River and Flinders River estuaries. Findings from this project identified the importance of the river catchments to migratory and threated species and will inform future land and water planning in Northern Australia.

Wernadinga Flyway Nomination Progression to the International Secretariat

The Normanton Rangers completed shorebird surveys on the Wernadinga coastline from 2017 to 2019. Survey results demonstrated that the area meets the criteria to be nominated as an East Asian-Australasian Flyway Network Site and recognised for its international importance to migratory birds. In early 2019, the Ranger Team conducted stakeholder consultations, defined the site boundary in consultation with stakeholders, and completed a nomination document. The nomination will be the first Flyway site in Queensland not located in a protected area or Indigenous-managed lands and requires effective consultation. The nomination relies on the Team's strong working relationship with pastoralists and will be the second Flyway site nominated by the Normanton Rangers. During the 2019-2020 financial year, the nomination was reviewed by a wide range of QLD government departments and endorsed by the Minister for the Environment, Leeanne Enoch. Following state approvals, the nomination was quickly endorsed by the federal government and submitted to the East-Asian Australasian Flyway Partnership Secretariat and is currently under review by an international science panel.

Mornington Island Shorebird Project – 2019-2022

The presence and behaviour of migratory shorebird species within the Wellesley Islands are critically under surveyed. The Wellesley Island Rangers completed the first year of a three-year migratory shorebird project, funded by the Department of Environment and Science (DES). 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; exploratory surveys to locate high tide shorebird roosts (which were previously not documented) were also conducted. The team collected essential baseline data on a range of shorebird species, seven of which are threatened.

Biodiversity Monitoring

The Gangalidda and Garawa Rangers conducted 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.

Marine Turtle Monitoring

Marine turtles are identified as one of the key priorities for management and conservation with the Wellesley Islands. Rangers have conducted beach transect surveys throughout the previous year to collect essential baseline information necessary to develop a scientifically robust monitoring program, including track counts and predation observations. Collected data has helped define the peak nesting time for marine turtle species and provided an index of nesting abundance. This data is being used to refine and advance the upcoming years' turtle survey methods.

The Normanton Rangers completed shorebird surveys on the Wernadinga coastline in the 2018-2019 reporting period. Survey results demonstrated that the area meets the criteria to be nominated as an East Asian-Australasian Flyway Network Site and recognised for its international importance to migratory birds. During the reporting period, the Ranger Team conducted stakeholder consultations, defined the site boundary in consultation with stakeholders, and completed a nomination document. The nomination will be the first Flyway site in Queensland not located in a protected area or Indigenous-managed lands and requires effective consultation. The nomination relies on the Team's strong working relationship with pastoralists and will be the second Flyway site nominated by the Normanton Rangers.

Strategy 4: Prosperous Communities

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

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

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

1. Continued facilitation of an IAS grant to support the development of Indigenous tourism products in Burketown, which includes Tag-A-Long Tours, a Sunset Boat Tour, Fishing Charters and Indigenous Stargazing Tours. The project has also enabled the opening of the Burketown Visitor Centre, owned and operated by Traditional Owners;
2. Establishment of the Jigija Indigenous Fire Training Program, a wholly Indigenous owned business that provides fire management and mitigation training on the traditional country of the Gangalidda People, where we are able to conduct controlled burns and demonstrate planning for fire management across different landscapes;
3. Facilitation of a Feasibility Assessment of the re-development of the Birri Fishing Lodge on Mornington Island and re-establishment as a viable tourism business on behalf of GRAC;
4. Facilitation of the purchase of Commercial Properties in Normanton and Burketown on behalf of GGNTAC; and,
5. Preparation and submission of funding applications for PBC Capacity Building to build the internal capacity of GRAC and GGNTAC PBCs and their commercial entities and will 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.

Funding Sources

As a NTSP, CLCAC's Native Title service operations were funded in 2019-2020 by the National Indigenous Australians Agency through its Native Title Program.

This year, CLCAC also received grants from:

1. 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 and Capacity Building of Indigenous Ranger Strategy funded through the Jobs, Land and Economy Programme;
2. 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. Griffith University for the Links between Gulf rivers and food for migratory shorebirds project, a collaborative Research Project linked to the Northern Australia Environmental Resources Hub, funded under the Australian Government's National Environmental Science Program (NESP);
4. Waanyi Downer Joint Venture Pty Ltd to deliver training services;

Funding release details for the reporting period were as follows:

FUNDING BODY	AMOUNT
NATIONAL INDIGENOUS AUSTRALIANS AGENCY (NIAA)	3,947,768
DEPARTMENT OF ENVIRONMENT AND SCIENCE (DES)	1,408,959
NATIONAL ENVIRONMENTAL SCIENCES PROGRAM (NESP)	14,000
WAANYI DOWNER JOINT VENTURE PTY LTD (WDJV)	170,835
TOTAL FUNDING RECEIVED	**5,541,562**

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 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 highly complex and changeable nature of native title and related areas of law;
- The evidentiary challenges of establishing the existence of native title;
- The logistical and cost implications of working in remote locations;
- The remoteness of CLCAC's region; and
- The "wet season" which affects CLCAC's ability to gain access to and perform work in large parts of its NTRB area for approximately four months per year.
- Impacts to travel to the Region by staff and consultants of the COVID-19 Pandemic

Significant changes in nature of principal functions/services

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

Complaints

There were no complaints made to CLCAC during the 2019-2020 reporting year.
Any written complaints are referred to the Chief Executive Officer who assesses them. The Chief Executive Officer may refer the complaint to an appropriate person to manage the complaint resolution process within an agreed timeframe.

Likely developments

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

Financial Performance and Position

CLCAC received an unqualified Audit Report for the year ended 30 June 2020.

CLCAC total comprehensive income for the year of $348,663 (2019: loss of $15,575). This is largely as a result in revaluation of vessels and an increase in Other Revenue, including $100,000 of Cash Boost Employer Support payments from the ATO in response to the COVID-19 Pandemic.

Total grant funding of $5,541,562 decreased compared to last year (2019: $6,718,171) This is due to a combination of the cessation of projects that were funded in the prior financial years and prepayment of funding for the Native Title Program in the 2019 financial year that related to the 2020 financial year.

Unexpended Grant Funding for the year ended 30 June 2020 from all funding sources amounted to $393,946 (2019 $1,188,847). The majority of unexpended grant funding relates to the Native Title Program and Waanyi Downer Joint Venture training funds.

The corporation's net assets have increased to $1,899,587 (2019: $1,550,924). Working capital has decreased to $525,657 (2019: $592,222).

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 2018-19 $,000	(2) BUDGET 2019-20 $,000	(3) ACTUAL 2019-20 $,000	(4) VARIATION 2019-20 $,000
EXPENDITURE				
CAPITAL	21	242	239	3
CONTESTED LITIGATION	1,013	1,226	1,263	(37)
PBC SUPPORT AND TRANSITION FUNDING*	269	236	235	3
ACTIVITIES	1,388	1,206	1,040	166
CORPORATE	426	431	436	(5)
TOTAL	**3,116**	**3,342**	**3,213**	**129**
INCOME				
NATIVE TITLE FUNDING	3,222	2,357	2,357	-
PREPAYMENT OF 19-20 LITIGATION FUNDING	409	-	-	-
OFFSET OF FUNDS FROM PREVIOUS YEAR	352	912	912	-
ACTIVITY GENERATED INCOME:				
- INTEREST EARNED	20	15	13	2
- SALE OF CAPITAL ITEMS	-	58	58	-
- OTHER ACTIVITY GENERATED INCOME	24	-	9	(9)
- LIABILITIES NOT REALISED	1	-	-	-
TOTAL	**4,028**	**3,342**	**3,349**	**(7)**
SURPLUS	**912**	**-**	**136**	**(136)**

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

Surplus
In relation to the Native Title funding grant, CLCAC has ended the financial year with a surplus of $136,082 (2019: $912,407).

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 seven 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 2019-2020:

*NR=Not Required

Prior to Board of Director's elections held on 28 October 2019

Director	Language Group	08/08/19	26/09/19	21/10/19	28/10/19
Murrandoo Yanner	*Gangalidda*	Yes	Yes	Yes	Yes
Rodney Kum Sing (Alt)	*Gangalidda*	NR	NR	NR	NR
Donald Bob	*Garawa*	Yes	Yes	Yes	Yes
Keith Rory (Alt)	*Garawa*	NR	NR	NR	NR
Marlene Logan	*Gkuthaarn*	Yes	Yes	No	Yes
Simone Moses (Alt)	*Gkuthaarn*	NR	NR	Yes	NR
Thomas Wilson	*Lardil*	Yes	Yes	Yes	Yes
Wayne Williams (Alt)	*Lardil*	NR	NR	NR	NR
Delma Loogatha	*Kaiadilt*	No	Yes	No	No
Gerald Loogatha (Alt)	*Kaiadilt*	NR	NR	Yes	Yes
Phillip George	*Kukatj*	Yes	Yes	Yes	Yes
Marus George (Alt)	*Kukatj*	NR	NR	NR	NR
Joseph Rainbow	*Kurtijar*	Yes	Yes	Yes	Yes
Lance Rapson (Alt)	*Kurtijar*	NR	NR	NR	NR
Henry Aplin	*Waanyi*	No	No	Yes	No
Kingston Brown (Alt)	*Waanyi*	NR	NR	NR	NR
Lawrence Burke	*Yangkaal*	No	No	Yes	Yes
Chicko Toby (Alt)	*Yangkaal*	NR	NR	NR	NR

After Board of Director's elections held on 28 October 2019

Director	Language Group	08/08/19	26/09/19	21/10/19
Murrandoo Yanner	*Gangalidda*	No	Yes	Yes
Desmond Armstrong (Alt)	*Gangalidda*	NR	NR	NR
Donald Bob	*Garawa*	No	Yes	Yes
Keith Rory (Alt)	*Garawa*	NR	NR	NR
Marlene Logan	*Gkuthaarn*	No	Yes	Yes
Richie Bee Jnr	*Gkuthaarn*	Yes	NR	NR
Thomas Wilson	*Lardil*	Yes	Yes	Yes
Justin Chong	*Lardil*	NR	NR	NR
Gerald Loogatha	*Kaiadilt*	No	Yes	Yes
Christopher Loogatha (Alt)	*Kaiadilt*	Yes	NR	NR
Phillip George	*Kukatj*	Yes	Yes	Yes
Maria George (Alt)	*Kukatj*	NR	NR	NR
Joseph Rainbow	*Kurtijar*	Yes	Yes	Yes
Lance Rapson (Alt)	*Kurtijar*	NR	NR	NR
Henry Aplin	*Waanyi*	Yes	Yes	No
Kingston Brown (Alt)	*Waanyi*	NR	NR	NR
Lawrence Burke	*Yangkaal*	Yes	No	Yes
Michael Wilson (Alt)	*Yangkaal*	NR	NR	NR

Contact Person

On 11th of August 2020 a motion passed by the board of directors to acknowledge the resignation of Simone Arnol from the position of contact person and a resolution made to appoint Apryl Ford.

Remuneration of Senior Staff

Three employees received a salary of more than $100,000 during the 2019-2020 reporting Period. CLCAC adopts a Salary Framework more in line with the Queensland State Public Service Award. Salaries are reviewed annually and adjusted in accordance with movements in relevant State Awards, subject to budgetary pressures and constraints. Salaries were reviewed and Salary Frameworks were adjusted in the second half of the 2019-2020 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 and the Principal Legal Officer.

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; and
- Risk Management Policy

CHAPTER 4
EXTERNAL SCRUTINY

Judicial Review

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

External Independent Audit

Independent audit of CLCAC's financial records was undertaken by Grant Thornton for the 2019-2020 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 13 October 2020.

CHAPTER 5
MANAGEMENT OF HUMAN RESOURCES

Staffing Retention and Turnover

CLCAC has Performance and Development Review processes in place and undertakes annual reviews for all employees. During the reporting period Individual Training Plans, incorporating identified training priorities and individual aspirations, were finalised in consultation with all Rangers and will be rolled out across all administrative and professional support positions in 2019-2020. CLCAC's strong commitment to assisting staff with their ongoing career development has promoted a strong, healthy culture within the workplace, resulting in a higher percentage of employee retention and has helped CLCAC maintain its reputation as an employer of choice.

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

Cairns Office:

Land & Environment Projects Support Officer – Burketown GG Ranger Unit

Burketown:

• 3 Indigenous Rangers.

As at 30 June 2020 CLCAC employed thirty- seven (37) permanent employees and two (2) casual employees. There were three (3) vacant full-time ranger positions for the Gangalidda and Garawa Burketown Ranger unit, Two (2) Positions for the Cairns Office. Senior Finance Officer & Finance Officer and One (1) position for the PBC Support Services Team.

CLCAC'S staffing levels (permanent positions) at 30 June 2020 were as follows:

Chief Executive Officer (1)		
CORPORATE SERVICES UNIT	**NATIVE TITLE SERVICES UNIT**	**LAND & ENVIRONMENT MANAGEMENT UNIT**
CORPORATE SERVICES MANAGER AND DEPUTY CEO	PRINCIPAL LEGAL OFFICER	REGIONAL RANGER COORDINATOR
SENIOR FINANCE OFFICER (VACANT)	PBC SUPPORT SERVICES PROJECT OFFICER (2) (1 VACANCY)	RANGER COORDINATORS (2)
FINANCE OFFICER (VACANT)	COMMUNITY AND STAKEHOLDER OFFICER	HEAD RANGER (2)
HR AND OHS COMPLIANCE OFFICER	ADMINISTRATION & PROJECT SUPPORT OFFICER	RANGERS (18 FTE & 1 CASUAL, PLUS 3 FTE VACANCIES)
CORPORATE PROJECT OFFICER		NATURAL RESOURCE MANAGEMENT OFFICER
CORPORATE SERVICES AND PROJECT SUPPORT OFFICER		LAND AND ENVIRONMENT PROJECTS OFFICER (3)
4	**5**	**27**

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

	INDIGENOUS	NON-INDIGENOUS	TOTAL
MALE	23	5	28
FEMALE	2	7	9
TOTAL	**24**	**12**	**37**

Staff Training and Professional Development

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

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

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

CLCAC is developing specific programs aimed at:

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

Native Title and Corporate Courses and Conferences

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

- FRDC Indigenous Fisheries Harvest Data Workshop
- AIATSIS NTRB Legal Workshop
- AIATSIS - Indigenous Culture and Policy Symposium (TS to reconfirm)
- TAE40116 Training and Assessor
- Certificate IV WHS

Land and Environment Courses and Conferences

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

- First Aid in Remote Situations, including CPR & Defibrillation;
- Certificate I in Maritime Operations (General Deckhand)
- 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 in WHS;
- Certificate IV in Government Investigations;
- TAE40116 Training and Assessor;
- Certificate III in Dog Behaviour and Training;
- 1080 Baiting Training with Biosecurity;
- Units of competency toward Certificate II and III of Conservation and Land Management, including:

1. Certificate II of Conservation and Land Management CLCAC Mandatory Core Units of Competency:

Operate & maintain chainsaws, fell small trees, operate a 4x4 on unsealed roads, operate side by side utility vehicles, participate in WHS processes, environmentally sustainable work practice & apply chemicals under

supervision.

2. Certificate III of Conservation and Land Management:

Eight (8) Rangers successfully completed the qualification for Certificate III in Conservation and Land Management.

Other Rangers are progressing and have completed:

Control weeds, prepare and apply chemicals & transport and store chemicals.

- Bird and animal biodiversity surveys;
- Marine turtle monitoring at Mon Repos; and
- Units of competencies towards Certificate IV Leadership and Management for the Ranger Coordinators and Head Rangers

Workplace Health and Safety Performance

CLCAC is cognisant of and complies 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 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.

CLCAC have selected three employees to commence Certificate IV WHS. This is 12-month course and these employees will mentor the existing HSRs' Ranger from each unit to undertake the same level of training.

The Ranger units also selected their Deputy Health and Safety Representatives to commence their training. These positions will be able to undertake this role when the existing HSRs' are on leave.

Insurances - Indemnity and Insurance Premiums

CLCAC has had association liability insurance cover of $5 million and public liability cover of $20 million for the entire 2019-2020 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 22 Consultancy Services Arrangements in 2019-2020 in respect of the Native Title Program. 17 contracts related to the provision of Legal Services, two (2) contracts to Anthropological Services, two (2) contract was 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.

CLCAC CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION | United we stand.

ABN 99 121 997 933 - ICN 268

ANNUAL FINANCIAL REPORT
2019-2020

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
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Statutory Financial Report

Abbreviations

ADBT	Aboriginal Development Benefits Trust
CBIRS	Capacity Building of Indigenous Rangers
CLCAC	Carpentaria Land Council Aboriginal Corporation
DATSIP	Department of Aboriginal and Torres Strait Island Partnerships
DAWE	Department of Agriculture, Water and the Environment
DES	Department of Environment and Science
EOI	Expression Of Interest
IPA	Indigenous Protected Area
NAIDOC	National Aborigines and Islanders Day Observance Committee
NIAA	National Indigenous Australians Agency
NESP	National Environmental Sciences Program
PBC	Prescribed Body Corporate
QCF	Queensland Community Fund
WDJV	Waanyi Downer 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 34, 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 2020 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 13th day of October 2020

Thomas Wilson
Chairperson

CARPENTARIA LAND COUNCIL ABORIGINAL CORPORATION
STATEMENT OF FINANCIAL POSITION
as at 30 June 2020

	Notes	2020 $	2019 $
ASSETS			
Financial assets			
Cash and cash equivalents	4A	**2,016,498**	2,924,464
Trade and other receivables	4B	**281,555**	105,322
Other financial assets	4C	**89,264**	79,052
Total financial assets		**2,387,317**	3,108,838
Non-financial assets			
Property, plant and equipment	5A	**1,177,656**	905,972
Assets held for sale	5B	**-**	52,728
Right of use assets	10	**435,247**	-
Total non-financial assets		**1,612,903**	958,700
Total assets		**4,000,220**	**4,067,539**
LIABILITIES			
Payables			
Suppliers	7A	**547,152**	771,200
Grants	7B	**-**	1,188,847
Other payables	7C	**454,947**	325,291
Contract Liabilities	7D	**393,946**	-
Lease Liabilities	10	**444,684**	-
Total payables		**1,840,729**	2,285,339
Provisions			
Employee entitlements	8	**259,904**	231,278
Total provisions		**259,904**	231,278
Total liabilities		**2,100,633**	2,516,616
Net assets		**1,899,587**	1,550,924
EQUITY			
Asset revaluation reserve		**1,292,135**	1,174,389
Retained surplus		**607,452**	376,535
Total equity		**1,899,587**	1,550,924
Current assets		**2,387,317**	3,108,838
Non-current assets		**1,612,903**	958,702
Current liabilities		**1,861,660**	2,516,616
Non-current liabilities		**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 2020

	Notes	2020 $	2019 $
INCOME			
Revenue			
Revenue from Government	2A	**6,329,573**	6,923,371
Other revenue	2C	**412,843**	217,176
Gain on disposal of assets	2D	**3,428**	-
Total revenue		**6,745,843**	7,140,547
Total income		**6,745,843**	7,140,547
EXPENSES			
Employee expenses	3A	**2,824,279**	2,690,610
Suppliers	3B	**3,315,187**	4,432,626
Depreciation	3C	**376,184**	105,842
Interest	3D	**26,537**	-
Other	3E	**1,724**	-
Total expenses		**6,543,912**	7,229,077
Results from operating activities		**201,931**	(88,530)
Finance income	2B	**28,986**	51,378
Net finance income		**28,986**	51,378
Profit (loss) before tax		**230,917**	(37,152)
Tax expense	1.9	**-**	-
Net profit (loss) for the year		**230,917**	(37,152)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Revaluation of property, plant and equipment		**117,746**	52,727
Total comprehensive income for the year		**348,663**	15,575

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 2020

	Retained surplus		Asset revaluation reserve		Total equity	
	2020	2019	**2020**	2019	**2020**	2019
	$	$	**$**	$	**$**	$
Balance at 1 July	**376,535**	413,687	**1,174,389**	1,121,661	**1,550,924**	1,535,348
Total comprehensive income for the year						
Profit/(loss) for the year	**230,917**	(37,152)	**-**	-	**230,917**	(37,152)
Movement in asset revaluation reserve	**-**	-	**117,746**	52,728	**117,746**	52,728
Total comprehensive income for the year	**230,917**	(37,152)	**117,746**	52,728	**348,663**	15,576
Balance at 30 June	**607,452**	376,535	**1,292,135**	1,174,389	**1,899,587**	1,550,924

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 2020

	Notes	2020 $	2019 $
OPERATING ACTIVITIES			
Cash received			
Services and grants		**6,329,571**	7,410,510
Other revenue		**877,628**	186,332
Interest		**28,986**	51,378
Total cash received		**7,236,185**	**7,648,220**
Cash used			
Employees and suppliers		**(7,615,793)**	(7,134,961)
Net GST received from/(paid to) the ATO		**(74,092)**	(260,825)
Total cash used		**(7,689,885)**	(7,395,786)
Net cash from operating activities	9	**(453,700)**	**252,433**
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of assets		**58,000**	-
Total cash received		**58,000**	-
Cash used			
Purchase of property, plant and equipment		**(256,657)**	(63,530)
Total cash used		**(256,657)**	(63,530)
Net cash from investing activities		**(198,657)**	(63,530)
FINANCING ACTIVITIES			
Payment of Lease Liabilities		**(255,609)**	
Net cash from financing activities		**(255,609)**	-
Net increase in cash and cash equivalents		**(907,966)**	188,904
Cash and cash equivalents at 1 July		**2,924,464**	2,735,560
Cash and cash equivalent at 30 June	4A	**2,016,498**	**2,924,464**

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

Note 1: Summary of significant accounting policies

1.1 Basis of preparation

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

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

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

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.

AASB 15 Revenue from Contracts with Customers
The Corporation has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

AASB 16 Leases
The Corporation has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 *'Leases'* and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases. AASB 15 was adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained profits as at 1 July 2019 as per the below summary.

The impact of adoption on opening retained surplus as at 1 July 2019 was as follows:-

Operating lease commitments as at 1 July 2019 (AASB 117)	558,007
Finance lease commitments as at 1 July 2019 (AASB 117)	-
Operating lease commitments based on the weighted average incremental borrowing rate of 6%	(22,053)
Short-term assets leases not recognised as right-of-use asset (AASB 16)	(40,683)
Low-vale asset leases not recognised as right-of-use asset (AASB 16)	-
Accumulated depreciation as at 1 July 2019 (AASB 16)	-
Right-of-use assets (AASB 16)	**495,271**
Lease liabilities - (AASB 16)	495,271
Reduction in opening retained surplus as at 1 July 2019	**-**

Note 1: Summary of significant accounting policies (continued)

1.1 Basis of Preparation (continued)

New or amended Accounting Standards and Interpretations adopted (continued)

AASB 1058 Income of Not-for-Profit Entities
The Corporation has adopted AASB 1058 from 1 January 2019. The standard replaces AASB 1004 '*Contributions*' in respect to income recognition requirements for not-for-profit entities. 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 where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to 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 entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Impact of adoption
AASB 15, AASB 16 and AASB 1058 were adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained surplus as at 1 July 2019.

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

1.2 Use of estimates and judgements

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

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

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

1.3 Financial instruments

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).

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).

Note 1: Summary of significant accounting policies (continued)

1.3 Financial Instruments (continued)

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
- 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
- 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.

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:

	2020	2019
Buildings	20 years	20 years
Plant and equipment	3-5 years	4-5 years
Furniture, fittings and equipment	3-8 years	3-5 years
Motor vehicles	4 years	4 years

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

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

Short-term benefits

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

Note 1: Summary of significant accounting policies (continued)

1.6 Employee benefits (continued)

Short-term benefits (continued)

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

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

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

Termination benefits

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

1.7 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.

Policy applicable from 1 July 2019

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.

Sale of goods.

Sales are recognised when products are delivered to the customer and there is no unfulfilled obligation that could affect the acceptance of the products. Delivery occurs when the products have been collected by the customer or delivered to the specified location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Corporation has objective evidence that all criteria for acceptance have been satisfied.

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.

Note 1: Summary of significant accounting policies (continued)

1.8 Revenue (continued)

Policy applicable from 1 July 2019 (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.

Policy applicable before 1 July 2019

Sales of goods

Revenue was previously recognised when the significant risks and rewards of ownership had been transferred to the customer, recovery of the consideration was probable, the associated costs and possible return of goods could be estimated reliably, there was no continuing management involvement with the goods, and the amount of revenue could be measured reliably. Revenue was measured net of returns, trade discounts and volume rebates. The timing of the transfer of risks and rewards varied depending on the individual terms of the sales agreement.

Services

Revenue from rendering of services was previously recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion was assessed based on surveys of work performed.

Grants and other contributions
Policy applicable from 1 July 2019

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.

Volunteer services

The Corporation has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such services is also not recognised.

Grants and other contributions
Policy applicable before 1 July 2019

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

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

Where grants and other contributions were received that were reciprocal in nature, revenue was recognised over the term of the funding arrangements.

Note 1: Summary of significant accounting policies (continued)

1.8 Revenue (continued)

Grants and other contributions (continued)
Policy applicable before 1 July 2019 (continued)

Revenue from a non-reciprocal grant that was not subject to conditions was recognised when the Corporation obtained control of the funds, economic benefits were probable and the amount could be measured reliably. Where a grant may be required to be repaid if certain conditions were not satisfied, a liability was recognised at year end to the extent that conditions remained unsatisfied.

Where the Corporation received a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset was recognised at fair value and a corresponding amount of revenue was recognised.

Volunteer services

The Corporation did not previously recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such services was also not recognised.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

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 New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Corporation for the annual reporting period ended 30 June 2020. The Corporation has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

1.12 Leases

The Corporation has applied AASB 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under AASB 117 and IFRIC 4. The details of accounting policies under AASB 117 and IFRIC 4 are disclosed separately.

Policy applicable from 1 July 2019

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. This policy is applied to contracts entered into on or after 1 July 2019.

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.

Note 1: Summary of significant accounting policies (continued)

1.12 Leases (continued)

As a lessee (continued)
Policy applicable from 1 July 2019 (continued)

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

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

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

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

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

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

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

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

Policy applicable before 1 July 2019

For contracts entered into before 1 July 2019, the Corporation determined whether the arrangement was or contained a lease.
As a lessee

At inception or on reassessment of an arrangement that contained a lease, the Corporation separated payments and other consideration required by the arrangement into those for the lease and those for other elements on the basis of their relative fair values. If the Corporation concluded for a finance lease that it was impracticable to separate the payments reliably, an asset and a liability were recognised at an amount equal to the fair value of the underlying asset. Subsequently the liability was reduced as payments were made and an imputed finance cost on the liability was recognised using the Corporation's incremental borrowing rate.

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

Assets held under other leases were classified as operating leases and were not recognised in the Corporation's statement of financial position.

Note 1: Summary of significant accounting policies (continued)

1.12 Leases (continued)

As a lessee (continued)
Policy applicable before 1 July 2019 (continued)

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

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

Note 2: Revenue and income

	2020	2019
	$	$
Note 2A: Revenue from Government		
Grants received - ADBT	**-**	22,000
Grants received - NIAA	**3,947,768**	5,042,239
Grants received - DES	**1,408,959**	1,401,091
Grants received - DATSIP	**-**	1,500
Grants received - NESP	**14,000**	40,000
Grants received - QCF	**-**	24,663
Grants received - WDJV	**170,835**	186,678
	5,541,562	6,718,171
Contract liabilities / unexpended grant balances at the beginning of the year	**1,188,847**	1,394,046
Grants repaid	**(6,890)**	-
Contract liabilities / unexpended grant balances at the end of the year	**(393,946)**	(1,188,847)
Total revenue from Government	**6,329,573**	6,923,371

	2020	2019
Note 2B: Finance income		
Interest income on bank deposits	**28,986**	51,378
Total interest	**28,986**	51,378

	2020	2019
Note 2C: Other revenue		
Reimbursement of wages	**39,750**	70,723
Administration levy	**65,504**	38,795
CLCAC contributions	**10,000**	43,700
Grant related income	**43,000**	3,750
Wages subsidy	**100,000**	-
Sundry income	**154,589**	60,207
Total other revenue	**412,843**	217,176

	2020	2019
Note 2D: Gain on disposal of assets		
Gain on disposal of assets	**3,428**	-
Total gain on disposal of assets	**3,428**	-

Note 3: Expenses

	2020	2019
	$	$
Note 3A: Employee expenses		
Wages and salaries	**2,433,439**	2,412,908
Superannuation	**224,735**	206,673
Leave and other entitlements	**146,247**	70,274
Recruitment	**19,859**	755
Total employee expenses	**2,824,279**	2,690,610

	2020	2019
Note 3B: Suppliers		
Motor vehicle expenses	**44,098**	383,203
Native Title implementation expenses	**1,700,878**	2,093,570
Repairs and maintenance expenses	**173,525**	239,269
Service expenses	**259,226**	459,618
Supplies	**664,776**	552,205
Travel expenses	**458,426**	692,815
Workers compensation premiums	**14,258**	11,945
Total supplier expenses	**3,315,187**	4,432,626

	2020	2019
Note 3C: Depreciation		
Depreciation:		
Buildings	**34,836**	35,086
Plant and equipment	**27,511**	29,358
Motor vehicles	**51,181**	9,218
Furniture, fittings and equipment	**24,147**	32,181
	137,675	105,842
Right of use asset depreciation		
Buildings	**119,561**	-
Plant and equipment	**118,948**	-
	238,509	-
Total depreciation	**376,184**	105,842

	2020	2019
Note 3D: Interest expense		
Leases	**26,537**	-
Total interest expense	**26,537**	-

	2020	2019
Note 3E: Other expenses		
Bad debts written off	**1,724**	-
Total other expenses	**1,724**	-

Note 4: Financial assets

	2020	2019
	$	$
Note 4A: Cash and cash equivalents		
Cash on hand or on deposit	**2,016,498**	2,924,464
Total cash and cash equivalents	**2,016,498**	2,924,464

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

	2020	2019
Goods and services	**160,804**	64,365
Total trade and other receivables (gross)	**160,804**	64,365
Less: Allowance for expected credit losses*	**-**	-
GST receivable from the ATO	**70,751**	40,958
Accrued income	**50,000**	-
Total trade and other receivables (net)	**281,555**	105,322

*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

	2020	2019
Prepayments	**67,110**	-
Other	**22,154**	79,052
Total other financial assets	**89,264**	79,052

Note 5: Non-financial assets

Note 5A: Property, plant and equipment

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

Class	**Land and buildings $**	**Plant and equipment $**	**Motor vehicles $**	**Furniture, fittings and equipment $**	**Work in progress $**	**Total $**
As at 1 July 2019						
Gross book value	856,725	584,684	273,383	219,591	20,600	1,954,983
Accumulated depreciation and impairment	(71,465)	(531,602)	(273,383)	(172,561)	-	(1,049,009)
Net book value 1 July 2019	**785,260**	**53,082**	**-**	**47,030**	**20,600**	**905,974**
Additions:						
by purchase	**-**	**12,722**	**238,759**	**5,176**	**-**	**256,657**
by gift / donation	**-**	**36,800**	**-**	**-**	**-**	**36,800**
Asset revaluations	**-**	**117,746**	**-**	**-**	**-**	**117,746**
Depreciation expense	**(34,836)**	**(27,511)**	**(51,181)**	**(24,147)**	**-**	**(137,675)**
Reclassification to assets held for sale	**-**	**-**	**-**	**-**	**-**	**-**
Disposals:	**-**	**-**	**-**	**-**	**-**	**-**
Disposal of assets in the ordinary course of business	**-**	**-**	**-**	**(1,845)**	**-**	**(1,845)**
Transfers	**-**	**-**	**-**	**20,600**	**(20,600)**	**-**
Net book value 30 June 2020	**750,424**	**192,839**	**187,579**	**46,814**	**-**	**1,177,656**
Net book value as at 30 June 2020 represented by:						
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)**
	750,423	**192,838**	**187,579**	**46,814**	**-**	**1,177,656**

Note 5: Non-financial assets (continued)

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

Reconciliation of the opening and closing balances of property, plant and equipment (2018-19)

Class	Land and buildings $	Plant and equipment $	Motor vehicles $	Furniture, fittings and equipment $	Work in progress $	Total $
As at 1 July 2018						
Gross book value	856,725	549,104	408,191	269,168	-	2,083,18
Accumulated depreciation and impairment	(36,379)	(502,244)	(398,974)	(197,307)	-	(1,134,904
Net book value 1 July 2018	820,346	46,860	9,217	71,861	-	948,28
Additions:						
by purchase	-	35,581	-	7,349	20,600	63,53
Asset revaluations	-	-	52,727		-	52,72
Depreciation expense	(35,086)	(29,359)	(9,217)	(32,180)	-	(105,842
Disposals:	-	-	(52,727)	-	-	(52,727
Disposal of assets in the ordinary course of business:	-	-	-	-	-	
Net book value 30 June 2019	785,260	53,082	-	47,030	-	905,97
Net book value as at 30 June 2019 represented by:						
Gross book value	856,725	584,684	273,383	219,591	20,600	1,954,98
Accumulated depreciation and impairment	(71,465)	(531,602)	(273,383)	(172,561)	-	(1,049,011
	785,260	53,082	-	47,030	20,600	905,97

Note 5: Non-financial assets (continued)

	2020 $	2019 $
Note 5B: Assets held for sale		
Motor vehicles held for sale	-	52,728
Total assets held for sale	-	52,728

Accounting Policy

Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than continuing use and a sale is highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell. Assets classified as held for sale are not depreciated or amortised.

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 2020.

At 30 June 2020	**Level 2 2020 $**	**Level 3 2020 $**
Recurring fair value		
Land	**160,000**	**-**
Buildings	**-**	**590,423**
Plant and equipment	**192,838**	**-**
Motor vehicles	**187,579**	**-**
Furniture, fittings and equipment	**46,815**	**-**
	587,232	**590,423**

At 30 June 2019	**Level 2 2019 $**	**Level 3 2019 $**
Recurring fair value		
Land	160,000	-
Buildings	-	625,260
Plant and equipment	53,082	-
Motor vehicles	-	-
Furniture, fittings and equipment	47,031	-
	260,113	625,260

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

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

Note 6: Fair value measurements (continued)

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

Specific valuation techniques used

Valuation processes

The Corporation's valuation policies and procedures are set by the Board along with the CEO and 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 2019 based on the values determined in June 2017, by independent valuer, Neil Teves AAPI, a qualified valuer.

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

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

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

Land values

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

(b) Buildings (level 3)

The Directors determined the building fair values at 30 June 2019 based on a valuation conducted in June 2017 by independent valuer, Neil Teves AAPI, a qualified valuer.

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

Current replacement cost

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

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

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

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

A marine valuer was engaged to provide the directors with a market valuation of the corporations vessels as at 30 June 2020. The values provided were adopted by the directors and resulted in an asset revaluation of $117,746 in 2020 representing the difference between the carrying value of the vessels and the market values provided by the marine valuer as at 30 June 2020.

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 2020. The valuation indicated that the carrying value of these assets to 30 June 2020 approximated their fair value.

Note 7: Financial liabilities

	2020	2019
	$	$
Note 7A: Suppliers		
Trade creditors	**547,152**	771,200
Total supplier payables	**547,152**	771,200

Settlement is usually made in 60 days.

Note 7B: Grants		
Unexpended balances		1,188,847
Total grants	**-**	1,188,847

Note 7C: Other payables		
Monies held in trust	**9,768**	9,768
Deposits received	**-**	2,085
Salaries and wages	**81,557**	57,425
Superannuation	**18,192**	17,877
Annual leave	**288,127**	199,179
PAYG payable	**30,848**	29,564
Other	**26,455**	9,392
Total other payables	**454,947**	325,291

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

Note 7D: Contract Liabilities

NIAA	**168,628**	-
DAWE	**43,228**	-
WDJC	**177,025**	-
Griffith Uni - Mornington Island Shore Bird Project	**5,065**	-
Total Contract Liabilities	**393,946**	-

Note 8: Employee entitlements

	2020 $	2019 $
Employee entitlements		
Long service leave	**259,904**	231,278
Total employee entitlements	**259,904**	231,278
Employee entitlements are represented by:		
Current	**237,053**	231,278
Non-current	**22,851**	-
Total employee entitlements	**259,904**	231,278
Long service leave provision movements		
Balance at beginning of financial year	**231,278**	229,023
Long service leave entitlement arising	**35,525**	46,394
Long service leave entitlement extinguished	**-**	(15,819)
Long service leave entitlement paid	**(6,899)**	(27,869)
Balance at end of financial year	**259,904**	231,278

The provision for long service leave represents the Corporation's best estimate of the future benefit that employees have earned. The amount and timing of the associated outflows is uncertain and dependent on employees attaining the required years of service. Where the Corporation no longer has the ability to defer settlement of the obligation beyond 12 months from the reporting date, liabilities are presented as current. This would usually occur when employees are expected to reach the required years of service in the 12 months from the reporting date.

Note 9: Cash Flow Reconciliation

	2020 $	2019 $
Reconciliation of operating result to net cash from operating activities:		
Total comprehensive income for the year	**348,663**	15,575
Less: Revaluation of property, plant and equipment	117,746	52,727
Net surplus/(deficit) for the year	**230,917**	(37,152)
Adjustment for:		
Depreciation (property, plant and equipment)	137,676	105,842
(Gain)/loss on disposal of property, plant and equipment	(3,428)	-
(Increase) / decrease in trade and other receivables	(163,033)	(30,845)
(Increase) / decrease in prepayments and other financial assets	(60,212)	16,921
Increase / (decrease) in suppliers and other payables	(94,391)	400,612
Increase / (decrease) in unexpended grants	(794,900)	(205,199)
Increase / (decrease) in leases	265,046	-
Increase / (decrease) in employee entitlements	28,626	2,255
Net cash from operating activities	**(453,700)**	252,434

Note 10: Lease assets and liabilities

	2020 $	2019 $
Right-of use asset - buildings		
At cost	**254,379**	-
Accumulated depreciation	**(119,561)**	-
	134,818	-
Right-of use asset - vehicles		
At cost	**419,377**	-
Accumulated depreciation	**(118,948)**	-
	300,429	-
	435,247	-

Movements in carrying amounts for each class of right of use assets

	Right-of-use assets-buildings $	Right-of-use assets-vehicles $	Total $
Year ended 30 June 2020			
balance at the beginning of the year	-	-	-
Amount recognised on adoption of AASB 16	254,379	240,892	495,271
Additions	-	178,485	178,485
Depreciation	(119,561)	(118,948)	(238,509)
	134,818	**300,429**	**435,247**

	2020 $	2019 $
Lease liabilities		
Current	**228,562**	-
Non-current	**216,122**	-
	444,684	-
Movement of lease liabilities during the year		
Balance at 1 July	**-**	-
Amount recognised on adoption of AASB 16	**673,756**	-
Lease payments	**(255,609)**	-
Interest	**26,537**	-
	444,684	-

The Corporation leases premises for its offices and ranger operations under agreements of between 3 and 5 years. On renewal, the terms of the leases are renegotiated. The Corporation also leases motor vehicles via 3 year operational leases.

Note 10: Lease assets and liabilities (continued)

Terms and repayment schedule

The terms and conditions of outstanding loans are as followings:

	Nominal Interest Rate	Year of Maturity	Face value 2020	Carrying amount 2020	Face value 2019	Carrying amount 2019
Lease liabilities	6%	2021-2023	472,559	444,684	-	-
Total interest-bearing liabilities			472,559	444,684		

Note 11: Contingent liabilities and assets

The Corporation did not have any contingent liabilities or assets at 30 June 2020 (2019: nil).

Note 12: Remuneration of auditors

	2020	2019
	$	$
Audit services		
Statutory audit services - Grant Thornton	**29,965**	28,000
	29,965	28,000

Note 13: Related party disclosures

Transactions with key management personnel

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

Key management personnel compensation

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

	2020	2019
	$	$
Short term employee benefits	**425,419**	349,218
Long term benefits	**12,377**	11,506
Post-employment benefits	**35,112**	35,029
	472,908	395,752

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

Loans to key management personnel

No loans have been made to key management personnel during the year (2019: $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 $238,036 (2019: $232,840).
- Relatives of various directors were employed by the Corporation during the financial year and received total remuneration of $317,241 (2019: $291,090).
- A number of the Corporation's key management personnel, or their related parties, hold positions in other entities that result in them having control or significant influence over these entities. A number of these entities transacted with the Corporation during the year. The terms and conditions of the transactions with key management personnel and their related entities were no more favourable than those available, or might be reasonably expected to be available, on similar transactions to non-key management personnel related entities on an arm's length basis.

Note 14: Financial instruments

Note 14A: Financial risk management

The Corporation has exposure to the following risks from its use of financial instruments:
- credit risk
- liquidity risk
- market risk

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

Risk management framework

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

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

Credit risk

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

Approximately 93% (2019 - 97%) 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 1% (2019 - 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:

	2020	2019
	$	$
Cash and cash equivalents	**2,016,498**	2,924,464
Trade and other receivables	**281,555**	105,322
Other	**89,264**	79,052
	2,387,317	3,108,838

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:

	2020	2019
	$	$
Government related entities	**56,522**	6,865
Other	**104,283**	57,500
	160,805	64,365

Impairment losses

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

	Gross 2020 $	**Impairment 2020 $**	Gross 2019 $	Impairment 2019 $
Not overdue	**154,016**	-	61,226	-
Overdue by:				
Less than 30 days	**6,788**	-	1,242	-
31 to 60 days	**-**	-	-	-
61 to 90 days	**-**	-	-	-
More than 90 days	**-**	-	1,897	-
	160,804	-	64,365	-

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:

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**	-	-	-

2019	Carrying Amount $	Contractual Cash flow $	6 months or less $	6-12 months $	1-2 years $	2-5 years $
Trade and other payables	1,096,492	1,096,492	1,096,492	-	-	-
	1,096,492	1,096,492	1,096,492	-	-	-

Note 14D: Currency risk

The Corporation is not exposed to foreign currency risk.

Note 14: Financial instruments (continued)

Note 14E: Interest rate risk

Profile

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

	2020 $	2019 $
Variable rate instruments		
Cash and cash equivalents	**2,016,498**	2,924,464

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:

	2020 $	2019 $
	20,165	29,245

Note 14F: Fair values

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

Note 15: Economic dependency

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

The ability of the Corporation to continue its operations at current levels is dependent upon future ongoing funding being provided by Commonwealth and State funding bodies. The Corporation believes that the necessary funding will continue to be forthcoming for the year ending 30 June 2021.

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

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

Opinion

We have audited the financial report of Carpentaria Land Council Aboriginal Corporation (the "Corporation"), which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of 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 2020 and of its financial performance for the year then ended; and

b complying with Australian Accounting Standards and the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Act.

Basis for opinion

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

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

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 2020, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the directors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

G J Coonan
Partner – Audit & Assurance

Cairns, 13 October 2020

Grant Thornton

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Auditor's independence declaration

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 2020, 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

G J Coonan
Partner – Audit & Assurance

Cairns, 13 October 2020

CLCAC

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