



CAPE YORK
LAND COUNCIL

Annual Report 2021 - 2022

'We acknowledge the Traditional Owners of Country throughout Cape York and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to the Elders past, present and emerging.'



Image: 'Superman' (Fishing), Pomputaaw

The CYLC 2021-2022 Annual Report and previous annual reports are available on our website at www.cylc.org.au

Aboriginal and Torres Strait Islander persons are warned that this annual report may contain images and or names of deceased indigenous persons or sites of cultural significance.

Enquiries may be directed to the Strategic Communications and Policy Officer. The officer can be contacted by phone on (07) 4053 9222, or by email at info@cylc.org.au



The Hon Linda Burney AM MP
Minister for Indigenous Australians
Parliament House
Canberra ACT 2600

Dear Minister

It is with pleasure that I present and submit to you the Cape York Land Council Aboriginal Corporation's (CYLC) Annual Report for the period 1 July 2021 to 30 June 2022.

This Annual Report demonstrates CYLC's ongoing work to build on its proud history of achievements since its establishment in 1990. Foremost amongst CYLC's activities is our commitment to, and delivery of, Native Title Representative Body statutory functions as required under the Native Title Act 1993 and the NIAA Program Funding Agreement. The past year, our 30th year, has been no exception to CYLC's record of solid performance.

I look forward to continuing our work to realise the long-held aspirations of the Aboriginal people of Cape York to regain and enjoy their rights to land and sea – not only to preserve their culture, but to access increased opportunities to achieve a better future.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'Richie Ah Mat'. The signature is fluid and stylized, with a long horizontal stroke at the end.

Richie Ah Mat
CHAIRPERSON

Cape York Land Council



Contents

OUR STORY	6
Chairman's Report	8
Our logo, our story	10
Our Elders' Vision	12
Our Focus	16
Corporate Governance	17
OUR PEOPLE	18
Our Board	18
Human Resources	20
OUR OUTCOMES	21
Native Title Unit	21
Anthropology and Research Unit	22
Land Reform Unit	23
Summary of Cape York Determinations	24
Northern Peninsula and North Eastern Peninsula Seas Claims	26
Strategic Outcomes	28
PBC	29
OUR BUSINESS	32
Risk Management	32
Acronyms	34
Annual Financial Report	39



Our Story

Since 1990 Cape York Land Council has successfully worked to support Cape York Traditional Owners to regain rights to land and sea, to preserve their culture, to create change and build vibrant, strong, independent communities for future generations.



Image: Celebrations

Our people, our voice

Cape York Peninsula

- Is the same size as the state of Victoria
- Is home to 17 Indigenous communities
- Has a population of almost 17,000 people, 56% of whom identify as Aboriginal or Torres Strait Islander.

Cape York Land Council

- Has a representative area covering 128,401 square kilometers (Not including sea territory)
- Ensures Traditional Owners of Cape York can speak for their Country.





Image: Wugal Wugal Fisherman

Report by the Chairman

So many deeply committed and inspirational Aboriginal leaders, have achieved so much in the more than 30 years for Cape York Indigenous people..

In the late 1980's, our Land Council was still but a hope in the hearts of our leaders for an organisation that could fight for our rights in our land and our sea.

Our Land Council started through a coming together of Cape York leaders in Townsville in July 1990 to work collectively to create a Land Council for Cape York. At that meeting in Townsville our leaders put up their own money and with the foundational support from Aurukun Community Incorporated for holding our first land conference.

The first land conference was held in Lockhart River in September 1990 and the Cape York Land Council was established.

The Cape York Land Council has operated true to the guiding vision of its founding Elders to represent and support the Aboriginal peoples of Cape York to regain rights to land and sea, so that culture is preserved and to support traditional owners to make their own decisions to achieve a better future.

Over the past three decades there are so many things that the Cape York Land Council has been able to achieve with the traditional owners of Cape York through the rights and interests that traditional owners have fought for so hard and gained.

Through 2021-22 the Cape York Land Council has continued to make very strong progress on the Cape York United #1 Claim

with multiple determinations across Cape York rapidly progressing and more than 10 consent determinations scheduled over the next 18 months, including a landmark joint settlement over land and sea country spanning Cape York and the Torres Strait that will be finally determined later this year.

So many deeply committed and inspirational Aboriginal leaders, have achieved so much in the more than 30 years for Cape York Indigenous people.

I look forward with great hope, determination and optimism for the Cape York Land Council to continue to support traditional owners to achieve their rights and aspirations for their Country.

Richie Ah Mat

CHAIRPERSON

Cape York Land Council





Image: Quintells Beach, Kids on Rock





Image: Celebrations

Our logo, our story

The Cape York Land Council (CLYC) logo signifies the importance of native title and the strength and unity of the Cape York people as they fight to assert their fundamental customary and legal rights.

Its elements represent both the law (rules of governance) and Aboriginal lore (knowledge and cultural protocols) of generations of Cape York people.

1. Central to the logo is the yuk puyngk or law stick, which today is used by the Wik People of western Cape York Peninsula to proclaim traditional laws, including ownership of land and material goods. In the logo, the law stick symbolises the strength and unity of all Cape York Aboriginal people as they united in 1990 to form the CYLC and demand recognition of their peoples and culture by the wider society.
2. The feathers at the top of the yuk puyngk in the CYLC logo form the shape of Australia with the Cape York region highlighted to show that the work to achieve native title rights for Cape York has a flow-on effect across the nation. Today the yuk puyngk appears regularly at dance and cultural ceremonies including the Laura Dance Festival and NAIDOC day. A yuk puyngk also appeared on the lawns of Parliament House in Canberra in December 1996 during the Wik Peoples vs the State of Queensland native title proceedings.



3. The colours of the CYLC logo have also been chosen to represent the importance of the earth (ochre) and the sea (blue) in native title negotiations and the intrinsic, life-long link between these elements and Aboriginal culture.
4. The circles of colour overlap to signify the coming together of Aboriginal lore and state and commonwealth law to ensure native title recognition. The overlapping also represents the Aboriginal people of Cape York walking together across two worlds to ensure they are able to build their future. The law stick ensures that the power remains in their hands.



Our logo elements

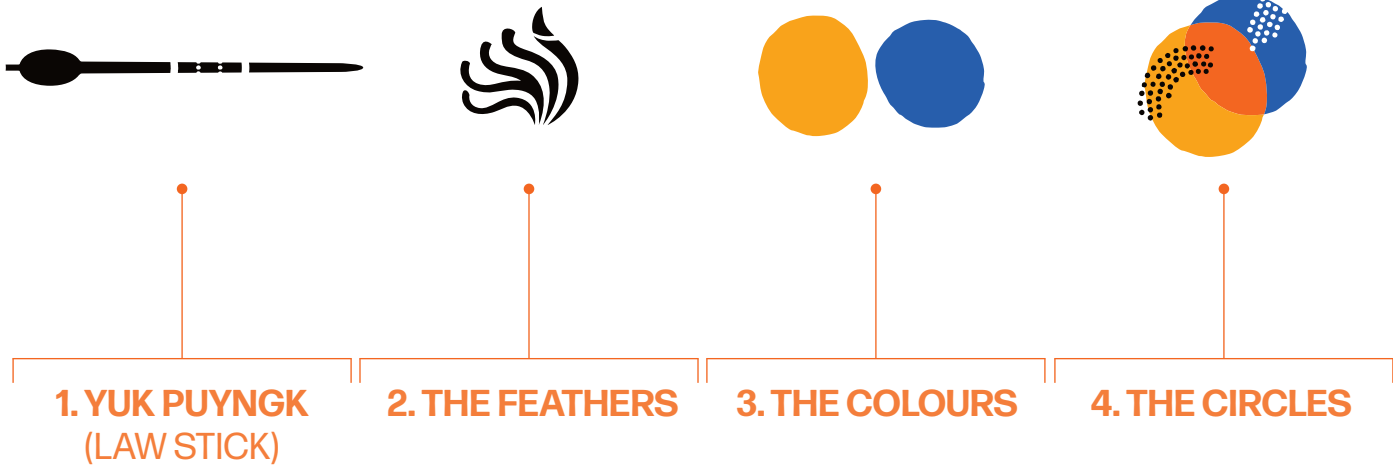




Image: Colin Lawrence (left) and Ezra Michael (right)

Our Elders' Vision

The Elders that gathered on a beach at Lockhart River in November 1990 had an unshakeable vision for their future and future generations of Cape York people.

As they drove the Aboriginal flag into the Cape's sand, they committed to creating a Cape York Land Council to effectively represent all Aboriginal peoples of Cape York to regain rights to land and sea, to preserve their culture and make their own decisions to achieve a better future.

Actions speak louder than words and they invested their own funds and own resources to ensure a land council was established and that CYLC would become a strong voice to represent them.

More than 30 years on, CYLC continues to assist Traditional Owners (TOs) to establish and manage their rights and interests in land and sea and produce social, cultural and economic benefits.

Two of the gentlemen who added their support and their voices to the establishment of the CYLC were Colin Lawrence (left) and Ezra Michael (right). Both men have since passed away.

Colin, commonly known as Domino, was a Kunjen Flying Fox Clan man with connections to Dunbar Station. He was at the original Lockhart River meeting of Traditional Owners to form the CYLC and an active advocate for Indigenous self-management.

Ezra was a Yir Yoronon Possum/Moon clan man, whose Country was next to the Kowanyumal Lagoon on the southern side of the Coleman River. He was one of the founding Elders of the Kowanyama Land Office in 1990.

The original Charter of CYLC identified a number of objectives. These included:

- Providing a vehicle for self-determination for the Aboriginal peoples of Cape York;
- Providing a representative voice for the Aboriginal peoples of Cape York in relation to land issues;
- Respecting and recognising land rights and responsibilities of TOs of land in Cape York;
- Transparency and accountability to government and TOs and partners;
- Respecting the culture of the Aboriginal peoples of Cape York Peninsula; and
- Providing opportunities for Cape York Aboriginal people to acquire management skills appropriate to the needs of their communities.

Our work today

CYLC forms a key link in a network of specialist community-based organisations representing the It also established a Prescribed Body Corporate (PBC) Support Unit to provide support services to PBCs and Registered Native Title Bodies Corporate (RNTBCs) so that native title claimants and holders have legally compliant and capable organisations to represent their interests and achieve benefits from native title.

In addition to the statutory functions of a NTRB, CYLC also performs broader Land Council functions including:

- responding to the implementation of Queensland legislation which affects native title interests including the Aboriginal Land Act 1991 (Qld) (ALA), Aboriginal and Torres Strait Islander Land Holding Act 2013 (Qld) (LHA), Aboriginal Cultural Heritage Act 2003 (Qld) (ACHA), Cape York Peninsula Heritage Act 2007 (Qld) (CYPHA);
- participation in policy reviews and legislative amendment processes which affect native title and Aboriginal interests, participation in policy implementation such as the Cape York Welfare Reform agenda;
- participation in cultural heritage mapping and protection;
- participation in land use planning and management;
- providing a centralised, secure repository for anthropological research and genealogies;
- providing a secure repository for backup copies of important documents such as PBC legal documents;
- involvement in resolving land administration and land tenure issues on Aboriginal land;
- promoting home ownership and economic development on Aboriginal land; and
- promoting economic development and healthier living.

CYLC operates in compliance with our Rule Book, the guidelines of the Program Funding Agreement (PFA) and the requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth) (CATSIA).

Despite competing priorities and demands on resources, CYLC's focus on the protection of native title holders' interests remains its key priority, consistent with NTA s203B(4).

The organisation also ensures it is able to adapt to changing social and political environments by ensuring its work is current, relevant and effective. As interests of Cape York Aboriginal peoples. Its focus is to ensure timely and meaningful outcomes for all matters related to TO's land and sea rights and interests.

CYLC was recognised as the Native Title Representative Body (NTRB) for the Cooktown region by the commonwealth minister for Aboriginal and Torres

Strait Islander Affairs in 1993. Since that time, CYLC has undergone numerous operational and re-recognition reviews, and was recognised as the NTRB for the

Cape York Representative Area until 30 June 2018. For 2019–2020 CYLC performed the functions of the Cape York Native Title Service Provider (NTSP). From January 2021 CYLC secured re-recognition as a native title representative body for the Cape York area for a further three years under subsection 203AD(1) of the Native Title Act 1993 (NTA).

Functions

As required under the Native Title Act 1993 (Cth) (NTA), CYLC undertakes statutory functions to fulfil its role as the Cape York NTRB. These include:

- facilitation and assistance functions (s203BB);
- certification functions (s203BE);
- dispute resolution functions (s203BF);
- notification functions (s203BG);
- agreement-making functions (s203BH);
- Internal review functions (s203BI); and
- other functions (s203BJ and s203AI).

As part of its renewed strategic focus in 2020, CYLC established a Business Advisory Services Unit so that native title holders have legally compliant and capable corporations to represent their interests and achieve benefits from native title.



Map of CYLC Representative Area.





Image: Boat Jump



Our Focus



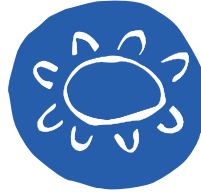
Our Mission

Through our consultation, engagement, advocacy and leadership, CYLC will empower Cape York Aboriginal people to assert, establish and manage their rights and interests in land and sea to produce social, cultural and economic benefits.



Our Vision

To be recognised as the lead support and advocacy organisation for Cape York Aboriginal land and sea rights and interests, and to create opportunities for current and future generations of Cape York Aboriginal people.



Our Values

- Honesty, integrity and fairness in dealings with Cape York Aboriginal people and other stakeholders
- Determination to drive reform through innovative delivery of services
- Respect for the people and culture that we represent
- Protection of Aboriginal cultural heritage rights and interests.



Our Commitments

- Ensure Pama's long-term visions for the future drives CYLC operations
- Advocate for Pama's rights to manage and use land for cultural, economic and social purposes
- Ensure Traditional Owners speak for their Country
- Develop future leaders by building the capability of individuals and corporations.

Strategic Direction

The implementation of the Strategic Plan and efforts to support the CYU #1 Claim continued to be the focus for the organisation during 2021-2022.

Staff from all units worked to ensure the mission, vision, values and commitments made to the Cape York people continued to shape their daily activity which comprises advice and support to RNTBCs and Aboriginal people

about land tenure, land ownership, native title, land use planning, and corporate governance.

Supporting Cape York Aboriginal people to escape welfare dependence and engage in the mainstream economy by realising the economic potential of their native title and land rights and interests remains an important priority for CYLC and RNTBCs.

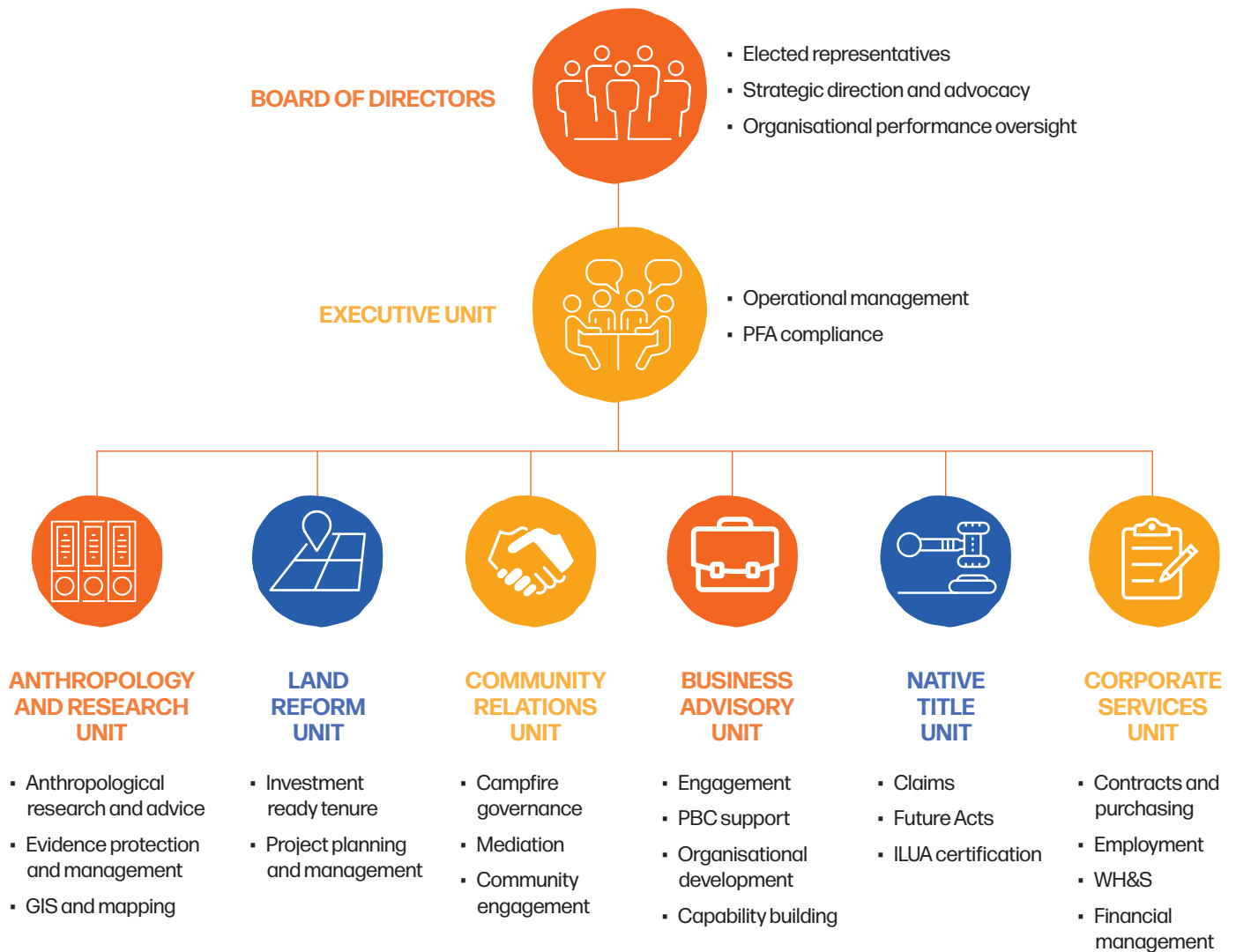
Corporate Governance

CYLC is incorporated under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. The CYLC Constitution is registered with the Office of the Registrar of Indigenous Corporations (ORIC).

Good corporate governance is achieved through strong working relationships and the separation of powers between CYLC's elected arm - the Board of Directors, and CYLC's executive arm - CYLC employees. Corporate governance is strengthened through CYLC's focus on creating a culture of fairness, transparency and

accountability, with clearly defined roles, responsibilities and reporting for CYLC's elected and executive arms.

The Board of Directors is responsible for setting strategic direction, representing Council at political forums, seminars and meetings and the overall monitoring of operations. The CEO is appointed by the Board to manage the day-to-day business of the CYLC and executes directions from the Board through the daily operations of CYLC.





The CYLC Board of Directors. Left to right: Gavin Bassani, Port Stewart, Charles Woosup, Injinoo, Richie Ah Mat (chairperson), Cairns, Bernard Charlie, Umagico, Dion Creek, Coen, Stephen Wallace, Hopevale, Michael Ross, Laura, Jonathon Korkaktain, Aurukun, Aaron Teddy, Kowanyama, Francis Walker, Wujal Wujal, Neomi Roseblade, Mapoon, Clara Day (deputy chairperson), New Mapoon, Moira Bosen, Napranum, Karen Gibson, Mossman. Absent: Dylan Harrigan, Cooktown, Rodney Accoom, Lockhart River, Devon Tarpencha, Pormpuraa

Our People: Our Board

CYLC Board of Directors

There are 17 communities within the Cape York representative area and a representative from each community is elected as a Director to sit on the CYLC Board of Directors. Directors attend regular Board meetings to ensure that all 17 communities have a voice in setting the direction of CYLC's work. If a Director is unavailable for a Board meeting, an Alternate Director with the same powers and responsibilities acts on the Director's behalf.

In accordance with the CYLC Constitution, the Board of Directors has responsibility for:

- receiving and considering reports from the CEO and other members of the senior management team regarding CYLC operations
- monitoring the financial position of CYLC
- deciding on allocation of resources to particular projects
- being informed of changes or proposed changes to the way CYLC conducts its work
- setting policy
- dealing with complaints; and
- other functions as accepted from time to time

Board Meetings

The Board of Directors meets at least four times per year and receives presentations from the CEO and senior management team on CYLC activities for the relevant period. Reporting on all areas of CYLC operations takes place at each Board meeting, including reports from the CEO, Deputy CEO, Principal Legal Officer (PLO) and Finance Manager. After considering these reports the Board provides advice and direction to assist the senior management team to set priorities and identify actions which contribute to achieving the aims of CYLC and the Aboriginal people of Cape York.

Cooktown director Dylan Harrigan resigned from the board on 23 February 2022.

At present we have one vacancy for a Director at Cooktown, and three vacancies for Alternate Directors in Aurukun, Cooktown, and Mapoon.

Directors' responsibilities

Directors are informed regularly about the Code of Conduct. The Induction for all Directors covers training around CYLC Policy, Procedures and the Separation of Powers. Directors are made

aware of the responsibilities that accompany their position as part of the election process, and further training is part of their ongoing development. Regular governance training is provided to assist the Directors to perform their duties in accordance with the principles of good governance and the responsibilities of an NTSP / NTRB under the NTA, CATSIA, the CYLC Constitution and Program Funding Agreement.

Over 2021 - 22 the Board met on four occasions:

- 09 and 10 November 2021 in Cairns
- 28 Feb 2022 via teleconference
- 08 - 10 April 2022 in Cairns

Table 1: Director meeting attendance 1 July 2021 to 30 June 2022

CYLC Director Meeting Attendance 1 July 2021 to 30 June 2022					
Community	Director	Meetings eligible to attend	Meetings attended	Alternate Director	Meetings attended
Aurukun	Jonathon Korkaktain	4	3	Vacant	-
Cairns	Richard Ah Mat	4	4	John Takai	0
Coen	Dion Creek	4	3	Allan Creek	0
Cooktown	Dylan Harrigan	4	0	Vacant	-
Hopevale	Stephen Wallace	4	3	Katherine Steffenson	0
Injinoo	Charles Woosup	4	3	Dale Salee	1
Kowanyama	Aaron Teddy	4	4	Brenda Aidan	0
Laura	Michael Ross	4	1	Fred Coleman	0
Lockhart River	Rodney Aczoom	4	2	Faye Hobson	0
Mapoon	Neomi Rosedale	4	4	Maria Pitt	0
Mossman	Karen Gibson	4	2	Gerhardt Pearson	1
Napranum	Moira Bosen	4	4	Richard Barkley	0
New Mapoon	Clara Day	4	4	Marlene Bond	0
Pormpuraaw	Devon Tarpencha	4	1	Renee Shortjoe	0
Port Stewart	Gavin Bassani	4	3	Karen Liddy	0
Umagico	Bernard Charlie	4	2	Gwen Toby	2
Wujal Wujal	Francis Walker	4	2	Dawn Harrigan	1





Human Resources

Key areas of responsibility include:

- Recruitment, Selection and Hiring
- Benefits, Compensation and Job Classification
- Policy Development
- Collective Bargaining
- Legal Compliance and Reporting

CYLC is committed to professional development for staff through offering regular training and development programs including, seminars, workshops, both internal and external and attendance to conferences.

In 2021-2022 the organisation focused its efforts in also increasing its internal capacity to upskill staff and provide better services to Cape York PBCs. External courses attended included:

- Upskilling in Computer Software
- Cultural Awareness
- Specific purpose legal Seminars and workshops
- First Aid – CPR
- 4WD Training

Lana Traineeship Program

We are still working with youth to provide a to encourage, nurture and build the capability of Pama youth to be future leaders for Cape York land and sea matters.

The Lana program, for TOs between the ages of 18 and 25, was introduced to support and develop the next generation of leaders from the Cape and is based in Cairns in the CYLC office.



Our Outcomes: Native Title Unit

Over the past 30 years, CYLC has successfully pursued the recognition of Aboriginal land rights and native title (known as claims) and led innovative reform on Cape York. Our small team of dedicated professionals in the Native Title Unit work closely with native title groups across the Cape to support them through the CYU #1 Claim, a claim which covers approximately 55% of Cape York. This includes supporting groups to implement comprehensive Traditional Owner-led boundary identification, negotiation and mediation plans and establishing strong prescribed bodies corporate to manage native title post-determination. The NTU also provides legal services to support other land matters of interest to Cape York Aboriginal People.

Cape York United #1 Native Title Claim

In 2014 CYLC undertook a comprehensive information and consultation process across Cape York and regional Queensland, seeking authorisation for the lodgment of a large regional native title determination application to cover almost all land within the Cape York Representative Area that was not already claimed or determined. The consultation and authorisation process authorised the large, united regional claim, now known as the CYU #1 Claim. It is one of the largest current claims in Australia.

The key principle of the CYU #1 Claim is that the Traditional Owners for an area continue to speak for their Country according to their laws and customs. Any future acts and other activities occurring on Cape York must comply with the relevant provisions of the Native Title Act 1993 (Cth).

The CYLC team consulted extensively with members of the native title claim group to progress the first areas of the CYU #1 Claim to determination on the east coast of the Cape York Peninsula. This involved boundary resolutions meetings as part of the "Traditional Owner Led Boundary Identification, Negotiation and Mediation Process", meetings to resolve group descriptions and the incorporation of new prescribed bodies corporate.

In 2021, the Uutaalnganu Native Title Group and the Kuuku Ya'u Native Title Group became the first two groups to have their native title recognised as part of the CYU#1 Claim.

In 2022, the Native Title Unit continued to progress the CYU#1 Claim. Throughout the year, it achieved:

- Over 60 meetings right across Cape York - from Thursday Island to Palm Island;
- The authorisation of six proposed determinations for Ayapathu, Lama Lama, Northern Kaanju, Southern Kaantju, Atambaya, Gudang Yadhaykenu.
- The incorporation of six new PBCs.
- Determination Hearings and Celebrations.

The two determination hearings in 2021 took place in Cairns and were heard by her Honour Justice Mortimer of the Federal Court of Australia. The events were attended by representatives from the State of Queensland and other guests and were a great success.

CYLC anticipates a further twenty determinations over the next three years as part of the CYU#1 Claim.

Native Title Claims Process





Image: Kuuku Ya'u Traditional Food-Medicine

Anthropology and Research

The Anthropology and Research Unit (ARU) plays a critical role in CYLC by providing anthropological, historical, and genealogical research and information based on field and archival research, and drawing on the work that has been conducted by CYLC staff and consultants over its history of operations.

It provides anthropological advice and assistance at CYLC, including advice for the Native Title Unit

(NTU) to progress current and future claims and post determination matters. Often this is in response to a request to identify the TOs of a project area, and people who should be consulted or notified in relation to projects or land use proposals.

The ARU also holds and manages anthropological, genealogical and ethnohistorical information in trust for TOs in secure and culturally appropriate ways.

Through the 2021-2022 financial year, the ARU consisted of three anthropology staff, one administration officer, and the research unit manager.

The ARU supported the NTU to progress the CYU #1 Claim. Through the 2021-2022 year, tasks associated with the CYU #1 Claim took up most of the time of the ARU. These included reviewing reports provided by consultant anthropologists,

providing advice to the legal team, assisting the running of claim group meetings, and claimant consultations. These efforts were aimed at supporting the NTU to comply with court-ordered timetables of the steps needed to achieve consent determinations.

Over 2021-2022, the ARU:

- completed the transition to a new system for storing and cataloguing CYLC's collection of ethnohistorical materials, which involved making electronic copies of all materials, so that they are now integrated with the electronic media used in record creation and staff communication.
- continued the development of a Cape-wide genealogy database, through the collection of Family Information Forms and obtaining records from relevant government departments and other sources of archival information.
- assisted the Future Acts Unit with TOs consultations regarding future act matters.
- conducted a number of cultural heritage surveys, including the production of reports; and
- continued development of an Information Management Policy.



Image: Hopevale Fishing

Land Reform Unit

Cape York Aboriginal people aspire to utilise their rights and interests in land for not only their personal and family use, but also to support their social and economic development. There is however a complex array of tenures, rights, interests, and Government legislation that constrain the use of their traditional lands for economic purposes. The constraints are intended to protect Native Title interests, but prohibit the efficient implementation of economic development projects as apply to both TOs and potential investors who would like to conduct business on Aboriginal freehold land on Cape York.

CYLC received funding to address these issues in April 2019, and subsequently set up a Land Reform Unit (LRU). The resources of the LRU are limited, however it aims to assist Indigenous land holding bodies and TOs in relation to matters such as:

- formalising interests in land;
- rule book advice;
- decision-making processes;
- negotiation of agreements with both TOs and third party proponents;
- addressing and reducing Local Government rates liabilities that are often crippling to Indigenous land holding bodies; and
- leasing land for home ownership and commercial activities.

The Unit currently has two lawyers with anthropological advice and administration support provided by other CYLC units as required.

During 2020-2021 LRU provided approximately 350 hours of pro bono legal advice and representation to Indigenous land holding bodies. This would amount to anywhere between \$150,000 and \$200,000 in legal expenses TOs would have incurred if the work was carried out by private, for-profit law firms.



Summary of Cape York determinations, NTDA's, ILUAs, FANs and SLD transfers

Native Title Determinations

Over the period 2021-2022 no Native Title Determinations were made in the CYLC Representative Area.

Native Title Determination Applications

Over 2021-2022, CYLC commissioned anthropological research to support its projects and provided legal services to manage NTDA's active in the CYLC Representative Area.

Table 1: CYLC Representative Area NTDA Status

Application name	Date filed	Tribunal file number	Federal Court file number	Date claim entered on register
Cape York United # 1 Claim	12/12/2014	QC2014/008	QUD673/2014	06/02/2015
Northern Peninsula Sea Claim	27/02/2017	QC2017/002	QUD114/2017	Not yet registered
North Eastern Peninsula Sea Claim Group	27/02/2017	QC2017/003	QUD115/2017	Not yet registered

Over 2021-2022 several other NTDA's were being progressed within CYLC's Representative Area but CYLC is not providing legal

and anthropological services to support these NTDA's. (Table 1A)

Table 1A: Other Cape York Representative Area NTDA's

Application name	Date filed	Tribunal file number	Federal Court file number	Date claim entered on register
Kurtjar People	18/06/2015	QC2015/006	QUD483/2015	15/04/2016
Kaurareg People #3	30/08/2010	QC2010/003	QUD24/2019	03/12/2010
Kaurareg People #2	28/08/2008	QC2008/007	QUD10/2019	13/02/2009
Torres Strait Regional Sea Claim	23/11/2001	QC2001/042	QUD27/2019	05/07/2002

Indigenous Land Use Agreements

Over 2021 - 22 no Indigenous Land Use Agreement (ILUA) were registered with the National Native Title Tribunal (NNTT) for the CYLC Representative Area.

Future Act Notices

Over 2021 - 22, 124 FANs were received by CYLC for the CYLC Representative Area.

Table 1B: CYLC Representative Area Future Act Notices received

Future act	FANs Received
24HA Permits	78
24KA – Facilities for service to public	5
S29 - EPM	21
S29 - ML	10
24GB – Future Acts primary productions	1
Miscellaneous	9
Total*	124



Image: Travel by tractor, Aurukun Outstation





Image: Throwing Net - Mangrove

Northern Peninsula and North Eastern Peninsula Seas Claims

For many Aboriginal people, or saltwater people, the sea is integral to their concepts of Country and identity. Harvesting its bounty is part of the deep cultural and spiritual connection they have with the oceans and waterways that form part of their Country.

CYLC has been working with the claimant groups for the sea claims for many years. During the 2021-2022 year, these groups agreed with one another and with overlapping sea claim groups from neighbouring Torres and Endeavour Straits on where geographical boundaries for native title consent determinations should be. That agreement is intended to be reflected in native title determination agreements which will then be put to the claim groups for authorisation. Each claimant will also be asked to authorise a Customary Rights Agreement recognising pre-existing reciprocal non-native title customary rights of sea country use and access.

Each claimant group will also be asked to nominate the Northern Cape and Torres Strait United Indigenous Corporation to be the prescribed body corporate to hold, as agent, the native title rights and interests in those areas of the combined sea claims which

are below the high-water mark. That corporation is representative in structure, drawing its membership from each of the nominated local registered native title bodies corporate from the Torres Strait and northern Cape York.

The Federal Court of Australia has set a date of 30 November 2022 for the making of determinations of native title for each of the five claimant groups from the Torres and Cape who, at that time, will have had areas of sea country and islands ready for native title determination.

There are some areas of sea country and islands within the sea claims not yet ready for a determination of native title for various reasons. These areas will not be determined on 30 November 2022 and are still progressing toward native title determination by consent under separate Court timetables (aside from an area of sea and islands between the Kaurareg home islands and the islands of Moa and Badu which went to trial).



Background

The Northern Peninsula and North Eastern Peninsula Sea Claims were filed in the Federal Court in 2017.

The Northern Peninsula Claim is over sea Country and islands of Ankamunthi and Gudang

Yadhaykenu Peoples and the North Eastern claim is over sea Country and islands of Gudang Yadhaykenu Peoples. These claims overlapped the now determined sea claims lodged for the Kaurareg Peoples and Part B of the Torres Strait Regional Seas Claim.

Anthropological research was initially concentrated on claim overlaps with the Kaurareg Claimants and significant progress was made in addressing the overlap issues with the initial prospect of a single large, combined claim being developed by a Joint Working Group.

The Torres Strait Regional Seas Claim Part C is intended to be filed at the end of the 2021-2022 year over sea country off the east of northern Cape York and overlaps part of the North Eastern Peninsula Sea Claim and an area where the Wuthathi People also assert native title rights and interests.

That proposal did not eventuate, with the Working Group, instead agreeing on boundaries for sea country and islands which are timetabled to be determined on 30 November 2022.

That agreement was reached in 2021 and was a result of numerous Working Group meetings convened under the cover of Court-facilitated mediation. The contributions of Judicial Registrar Simon Grant and his co-mediator Mr Murandoo Yanner were instrumental in assisting the claimant groups in reaching that agreement.



Strategic Outcomes

The Strategic Outcomes Unit works to ensure the protection and promotion of Cape York Aboriginal peoples' rights and interests in land and sea as part of the legislative process.

It does this by responding to submissions and reviews of State and Commonwealth legislation and policy. Each response reflects the challenges and aspirations of Cape York TOs. This ensures their position and the protection and promotion of their native title and other rights, interests, and aspirations is clearly articulated.

The protection of cultural heritage continued to be a focus during the 2021-2022 year.

CYLC also commenced a partnership with the Cooperative Research Centre for Northern Australia (CRCNA) to identify how the objectives of the Developing Northern Australia agenda can be implemented on Cape York to assist with economic development on Aboriginal land. The first project being developed is for a joint project to investigate and unlock the economic potential of Cape York water (from the rights created through the Cape York Water Plan (Qld) 2019) for Cape York First Nations.

During the reporting period, CYLC's policy engagement with the Queensland Government included submissions to:

- Queensland Government's proposed changes to the laws for recognising, protecting, and conserving Aboriginal and Torres Strait Islander cultural heritage and the review of the Aboriginal Cultural Heritage Act 2003.
- the Transport and Resources Committee Inquiry and proposed changes in the Land and Other Legislation Amendment Bill 2022.

CYLC's policy engagement with the Commonwealth Government included submissions:

- to the National Climate Resilience and Adaptation Strategy
- to the National Native Title Tribunal about proposed changes to the management of expedited procedure objections in Queensland to strengthen the power of NT holders and the protection of cultural heritage.



Image: Gladys amongst mangroves

Prescribed Body Corporate Unit

(Previously known as the Business Advisory Services Unit)

As part of the Native Title Claim process, the Native Title Holders nominate an Aboriginal Corporation to hold their Native Title at an Authorisation Meeting. At this meeting, Native Title Holders also nominate and elect Directors of the Aboriginal Corporation to represent them.

At the Native Title Determination, the Aboriginal Corporation is granted Native Title as trustee or agent on behalf of the people and that corporation is thereafter referred to as the "Prescribed Body Corporate" (PBC).

The Cape York Land Council (CYLC) PBC Unit provides capacity development support services to PBCs to assist them fulfil their legislative requirements and meet their responsibilities to their members and Native Title Holders.

The PBC Unit is comprised of two lawyers, a senior business support officer and two business support officers.

The PBC Unit supports PBCs to:

- consolidate their corporate and governance skills, traditional knowledge, and systems; and
- manage their Native Title Rights and Interests to ensure there is proper consultation with Native Title Holders before a Native Title Decision is made;
- achieve their cultural and corporate obligations and aspirations.

Tailored services are provided directly to individual PBCs based on their specific needs and aspirations through training and information workshops and forums.

The PBC Unit's key services provided directly to individual PBCs are:

- delivery of PBC basic Support Funding administered by the Federal Government, through the National Indigenous Affairs Agency (NIAA);
- organisational and logistical support to assist PBCs with general meetings and director meetings and to develop systems and practices required to function as an efficient corporations;
- governance support and training to establish, embed and maintain the fundamentals of running a PBC, convening member and director meetings and managing risks;

- sustainable financial positioning to support for PBCs to engage in enterprise development and grant applications to realise social, cultural and economic benefits from Native Title and other opportunities;
- assisting with employment of people as coordinators of PBCs through PBC Support Funding;
- legal advice on:
 - the difference between Native Title and Land Title;
 - the transfer of Aboriginal freehold land from land trusts to PBCs;
 - amendment of rule books to comply native title legislation;
 - compliance with PBC specific legislation and the rule book;
 - offers of compensation by referral to independent valuers;
 - body corporate indigenous land use agreements (ILUAs);
 - proposed activity notices issued under ILUAs;
- applications to be the Cultural Heritage Body and review of Cultural Heritage Agreements;
- leases, licences and other commercial arrangements;
- commercial litigation.

CYLC's 2021-2022 Native Title Determinations have resulted in the establishment of the following new PBCs in the CYLC Native Title Representative Body area:

1. Uutaalnganu Aboriginal Corporation RNTBC;
2. Kaapay Kuuyun Aboriginal Corporation RNTBC;
3. Gudang Yadhaykenu Aboriginal Corporation RNTBC;
4. Southern Kaantju Aboriginal Corporation RNTBC;
5. Northern Kaanju Aboriginal Corporation RNTBC;
6. Ayapathu Aboriginal Corporation RNTBC;
7. Lama Lama Aboriginal Corporation RNTBC;
8. Atambaya Aboriginal Corporation RNTBC.





Image: Koanyama

Community Relations Unit

A return to face-to-face conversations as COVID-19 restrictions eased was the focus for the Community Relations and Dispute Resolution Unit (CRDRU) during the 2020-2021 year. It also enabled the team to go on a roadshow that focused on reconnecting Aboriginal people from the broader community back with their families on the Cape.

From March to May in 2021, the team travelled to every community across the Cape as well as Townsville, Yarrabah, Mossman and Palm Island, to assist with informing people about the CYU #1 Claim and through a series of pre-authorisation meetings (see figure below). The meetings, held every week, were well attended and well received.

The team also made a lot of connections in the Mareeba Area and this resulted in increased involvement with the CYU #1 Claim.

Now in its second year, the Unit's team worked on further developing the campfire governance model to empower Traditional Owners to be a part of the process of native title. The model's aim is to create culturally appropriate conversations and interactions.

Campfire Governance focuses on campfire conversations or meetings designed to bring family groups together to listen and contribute to ideas that might impact land, lore, Country, culture or custom.

The unit also assists with the management of benefits flowing from native title rights, such as the distribution of compensation payments associated with ILUAs, as well as supporting incorporated and unincorporated Aboriginal groups to establish rules and processes for benefits distributions.

The CRDRU support also includes the facilitation of group meetings, seeking legal advice on fiduciary duties, and engaging external experts to help design distribution rules and processes.



Image: Spirit of Wik I, Aurukun Wetlands





Image: Kuuku Ya'u Traditional Food - Medicine

Our Business: Risk Management

CYLC has implemented a number of risk management policies and strategies over the reporting period to minimise the impact on the organisation's strategic priorities, operational goals and objectives.

In recognition of the potential impacts of COVID-19 on the Cape York community and family connections living elsewhere, CYLC also streamlined its risk management strategy to keep Aboriginal and Torres Strait Islander peoples safe.

Policies and strategies included:

- implementing a COVID-19 safety plan that meets the needs of TOs wanting to participate in native title claim and associated meetings;
- continuing to offer virtual alternatives to attending face-to-face meetings by providing Zoom and teleconferencing options;
- identifying the need for a stakeholder engagement and communications strategy for the organisation;
- regular 4WD training to upskill staff needing to travel regularly to remote communities;
- First Aid training; and
- cultural awareness training.

Effective risk management has been a success factor for realising CYLC's strategic objectives. CYLC has implemented an on-going internal risk management and control framework to identify risks and to take appropriate mitigation initiatives.

This risk management process has been embedded into all aspects of the organisation including:

- organisational culture;
- operational planning;
- projects, programs and events;
- decision making processes;
- business and financial process; and
- strategic planning.

Our risk management system is regularly reviewed to:

- ensure that it is being applied across all levels, serving as an influence on all decisions on operations, service delivery and service development;
- ensure compliance to our legal and corporate obligations. These include reporting, accounting, licensing, workplace relations, work health and safety activities and corporate and legal obligations; and
- ensure that the framework continues to provide a strong foundation from which we can successfully deliver our strategic priorities.



Image: Setting crab pots, silhouette, Elim, Hopevale

Workplace Health and Safety

CYLC acts in accordance with the code of practice under section 274 of the *Work Health and Safety Act 2011*

(the WHS Act). CYLC has developed and implemented comprehensive policies and procedures to assist in minimising workplace health and safety risks, as well as introducing standardised reporting procedures to ensure a consistent approach to the risk management process.

CYLC abides by the Queensland Work Health and Safety Act 2011.

CYLC has developed and implemented Fleet Management Policies and Procedures to ensure the safety of our staff who are regularly travelling by road to Cape York communities.

CYLC has developed and implemented a COVID-19 Safety Management Plan. The CYLC COVID-19 Safety Management Plan outlines CYLC's approach to ensure effective management of COVID-19 for our operations, employees and clients.

External Auditors

CYLC engages an external auditor annually to evaluate our internal controls. This includes:

- evaluating financial statements and assessing accounts for accuracy and compliance;
- investigating internal systems and operations;
- assessing risk management approaches;
- performing audits for other departments, as needed;
- reporting on errors and fraud; and
- providing feedback reports on findings.

Monitoring and Review

CYLC monitors risks and treatment actions on an ongoing basis. Performance of the risk management system and outstanding risk treatment actions will be reported to the CYLC Board.



Acronyms

ACHA	Aboriginal Cultural Heritage Act 2003 (Qld)
AGM	Annual General Meeting
ALA	Aboriginal Land Act 1991 (Qld)
Balkanu	Balkanu Cape York Development Corporation
CATSI Act	Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)
CHA	Cultural Heritage Agreement
Cth	Commonwealth
CYLC	Cape York Land Council Aboriginal Corporation
CYPAL	Cape York Peninsula Aboriginal Land
CYPHA	Cape York Peninsula Heritage Act 2007 (Qld)
DOGIT	Deed of Grant in Trust
FAN	Future Act Notice
F/T	Full Time
GIS	Geographic Information System
ha	Hectares
ILUA	Indigenous Land Use Agreement
LHA	Aboriginal and Torres Strait Islander Land Holding Act 2013 (Qld) (Land Holding Act)
MOU	Memorandum of Understanding
NTA	Native Title Act 1993 (Cth)
NNTT	National Native Title Tribunal
NTDA	Native Title Determination Application
NTRB	Native Title Representative Body
NTPCs	Native Title Protection Conditions
NTU	Native Title Unit
ORIC	Office of the Registrar of Indigenous Corporations
PDR	Peninsula Development Road
PLO	Principal Legal Officer
P/T	Part Time
PBC	Prescribed Body Corporate
PFA	Program Funding Agreement
PLO	Principal Legal Officer
PM&C	Department of the Prime Minister and Cabinet
QRBA	Queensland Representative Body Alliance
RNTBC	Registered Native Title Body Corporate
SLD	State Land Dealings
SP	Service Provider
WCCCA	Western Cape Communities Co-existence Agreement 2001



Image: Pointing to Moon - Aurukun











Cape York Land Council Aboriginal Corporation

ABN 22 965 382 705 ICN 1163

Annual Financial Report
For the year ended 30 June 2022



Contents

Directors' report	41
Auditor's independence declaration	44
Statement of comprehensive income	45
Statement of financial position	46
Statement of changes in equity	47
Statement of cash flows	48
Notes to the financial statements	49
Directors' declaration	66
Independent auditor's report	68

Abbreviations

NIAA National Indigenous Australians Agency

PBC Prescribed Body Corporate

Directors' Report

The directors present their report together with the financial statements of Cape York Land Council Aboriginal Corporation (the "Corporation") for the financial year ended 30 June 2022 and the auditor's report thereon.

Operating and financial review

The Corporation's operations involve the advocacy of land issues on behalf of the Aboriginal people in the Cape York Peninsula region. The Corporation's main projects during this financial year include land advocacy working the North West Cape and Northern Peninsula Area in relation to the continuation and development of mining and exploration activities. The Corporation also underwent an internal restructure to improve its ability to provide PBC assistance, future acts, mediation and dispute resolution, anthropology work and compensation. The results from operations and financial position of the Corporation outlined in the financial statements are consistent with the expectations of directors.

The net deficit from ordinary activities after income tax amounted to \$41,694 (2021: \$103,578).

State of affairs

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

Principal activities

The principal activities of the Corporation during the course of the financial year continue to be the advocacy of land issues on behalf of Aboriginal people in the Cape York Peninsula region.

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

Events subsequent to reporting date

There has not arisen in the interval between the end of the financial year and the date of this report any matter or circumstance that has significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation, in future financial years.

Likely developments

During March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organisation. The spread of COVID-19 and the pressure on grant funded entities to comply with additional safety measures has led to increased responsibilities to deal with COVID risks. The way that the Corporation conducted business had to change significantly due to restrictions on travel in the Cape York Peninsula region resulting in lower travel and accommodation costs due to meetings being conducted via Zoom and also employees working from home. Operations are starting to return to pre-COVID-19 operations with travel to the Cape York Peninsula region reoccurring.

The directors do not envisage any material threats to the Corporation's liquidity or its viability in the foreseeable future, the Corporation will continue to adapt its plans and operations to address any future changes in which it and its members find themselves.

The directors envisage that the Corporation will continue its existing operations, subject to the continued receipt of future funding from government and other sources.

Environmental regulation

The Corporation's operations are not subject to any particular and significant environmental regulations under either Commonwealth or State legislation. However, the board believes that the Corporation has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Corporation.

Distributions

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



Directors

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

Community	Name	Special responsibilities	No of meetings attended	No of meetings held
Cairns	Richard Ah Mat	Chairperson	5	5
Cairns	John Takai	Alternate Director	1	5
Aurukun	Jonathan Korkatain	Director	4	5
Coen	Dion Creek	Director	-	5
Coen	Allan Creek	Alternate Director	5	5
Cooktown	Dylan Harrigan*	Director	-	2
Hope Vale	Stephen Wallace	Director	4	5
Hope Vale	Katherine Steffensen	Alternate Director	-	5
Injinoo	Charles Woosup	Director	4	5
Injinoo	Dale Salee	Alternate Director	1	5
Kowanyama	Aaron Teddy	Director	5	5
Kowanyama	Brenda Aiden	Alternate Director	0	5
Laura	Michael Ross	Director	3	5
Laura	Fred Coleman	Alternate Director	-	5
Lockhart River	Rodney Accoom	Director	2	5
Lockhart River	Faye Hobson	Alternate Director	-	5
Mapoon	Neomi Rosedale	Director	5	5
Mapoon	Maria Pitt**	Alternate Director	-	5
Mossman	Karen Gibson	Director	4	5
Mossman	Gerhardt Pearson	Alternate Director	-	5
Napranum	Moira Bosen	Director	5	5
Napranum	Richard Barkley	Alternate Director	-	5
New Mapoon	Clara Day	Director	5	5
New Mapoon	Clara Day	Alternate Director	-	5
Pormpuraaw	Devon Tarpencha	Director	1	5
Pormpuraaw	Renee Shortjoe	Alternate Director	-	5
Port Stewart	Gavin Bassani	Director	4	5
Port Stewart	Karen Liddy	Alternate Director	-	5
Umagico	Bernard Charlie	Director	3	5
Umagico	Gwen Toby	Alternate Director	1	5
Wujal Wujal	Francis Walker	Director	4	5
Wujal Wujal	Dawn Harrigan	Alternate Director	1	5

* Officer resigned at the February board meeting held on 28 February 2022. The number of meetings attended reflects the number of meetings held during the time the director held office during the year.

** Officer resigned on 16 November 2021. The number of meetings attended reflects the number of meetings held during the time the director held office during the year.

Secretary

Darren Sullivan was appointed to the position of secretary on 11 May 2021.

Proceedings on behalf of the Corporation

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

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

Auditor's independence declaration

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

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

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



Richie Ah Mat
CHAIRPERSON

Date: 17/10/22



Auditor's independence declaration

To the directors of Cape York 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 Cape York Land Council Aboriginal Corporation for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

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

Grant Thornton

Grant Thornton Audit Pty Ltd
Chartered Accountants

Helen Wilkes

H A Wilkes
Partner – Audit & Assurance
Cairns, 17th October 2022

Statement of Comprehensive Income

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Revenue	7	8,871,713	8,658,267
Expenses			
Employee expenses	8	4,182,010	4,395,973
Supplier expenses	8	4,445,512	4,076,382
Depreciation and amortisation expenses			
Property, plant and equipment	11	113,324	145,568
Right-of-use assets	12	102,949	101,860
Net loss on disposal of fixed assets		1,435	3,876
Grants repaid	7	31,818	-
		<u>8,877,048</u>	<u>8,723,659</u>
Results from operating activities		<u>(5,335)</u>	<u>(65,392)</u>
Finance income		881	2,561
Finance costs	18	<u>(37,240)</u>	<u>(40,747)</u>
Net finance costs		<u>(36,359)</u>	<u>(38,186)</u>
Net surplus / (deficit) before tax		<u>(41,694)</u>	<u>(103,578)</u>
Income tax expense	6.5	-	-
Net surplus / (deficit)		<u>(41,694)</u>	<u>(103,578)</u>
Other comprehensive income			
Decrease in asset revaluation reserve	19	-	<u>(29,921)</u>
Total comprehensive income		<u>(41,694)</u>	<u>(133,499)</u>

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



Statement of Financial Position

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Cash and cash equivalents	9	9,109,047	6,209,038
Trade and other receivables	10	69,841	164,379
Prepayments		54,734	44,550
Accrued income		-	11,966
Current assets		9,233,622	6,429,933
Property, plant and equipment	11	323,425	403,615
Right-of-use assets	12	782,013	850,081
Non-current assets		1,105,438	1,253,696
Total assets		10,339,060	7,683,629
Liabilities			
Trade and other payables	14	1,631,680	1,111,519
Contract liability	15	7,118,972	4,871,603
Provisions	17	83,787	87,129
Lease liabilities	18	97,751	89,916
Current liabilities		8,932,190	6,160,167
Provisions	17	13,471	24,585
Lease liabilities	18	732,706	796,490
Non-current liabilities		746,177	821,075
Total liabilities		9,678,367	6,981,242
Net assets		660,693	702,387
Equity			
Revaluation reserves	19	658,922	658,922
Retained surplus		1,771	43,465
Total equity		660,693	702,387

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

Statement of Changes in Equity

For the year ended 30 June 2022

	Note	Reserves \$	Retained surplus \$	Total equity \$
Attributable to members of the Corporation				
Balance at 1 July 2020		688,843	147,043	835,886
Total comprehensive income				
Net deficit		-	(103,578)	(103,578)
Total other comprehensive income	19	(29,921)	-	(29,921)
Total comprehensive income		(29,921)	(103,578)	(133,499)
Balance at 30 June 2021		658,922	43,465	702,387
Balance at 1 July 2021				
		658,922	43,465	702,387
Total comprehensive income				
Net deficit		-	(41,694)	(41,694)
Total other comprehensive income	19	-	-	-
Total comprehensive income		-	(41,694)	(41,694)
Balance at 30 June 2022		658,922	1,771	660,693

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



Statement of Cash Flows

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Cash receipts from funding bodies		11,933,710	8,063,400
Cash receipts from services provided		391,820	290,787
Cash paid to suppliers and employees		(9,263,763)	(8,632,513)
Cash generated from / (used in) operating activities		3,061,767	(278,326)
Interest received		881	2,561
Net cash from/(used in) operating activities	20	<u>3,062,648</u>	<u>(275,765)</u>
Cash flows from investing activities			
Acquisition of property, plant and equipment	11	(34,569)	(34,139)
Proceeds from sale of property, plant and equipment		-	32,671
Net cash from/(used in) investing activities		<u>(34,569)</u>	<u>(1,468)</u>
Cash flows from financing activities			
Lease repayments		(128,070)	(125,712)
Net cash from/(used in) financing activities		<u>(128,070)</u>	<u>(125,712)</u>
Net increase / (decrease) in cash and cash equivalents		2,900,009	(402,945)
Cash and cash equivalents at 1 July	9	6,209,038	6,611,983
Cash and cash equivalents at 30 June	9	<u>9,109,047</u>	<u>6,209,038</u>

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

Notes to the Financial Statements

1. Reporting entity

Cape York Land Council Aboriginal Corporation (the "Corporation") is domiciled and incorporated in Australia. The Corporation's registered office is at 32 Florence Street, Cairns, Queensland. The Corporation is a not-for-profit entity and is primarily involved in native title advocacy matters.

2. Basis of accounting

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures adopted by the Australian Accounting Standards Board ('AASB') and the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

Because the Corporation is a not-for-profit entity and Australian Accounting Standards include requirements for not-for profit entities which are inconsistent with International Financial Reporting Standards ("IFRSs") to the extent these inconsistencies are applied, the financial statements of the Corporation do not comply with IFRSs adopted by the International Accounting Standards Board. The main impact is the timing of the recognition of grant income.

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

Basis of measurement

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

3. Functional and presentation currency

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

4. Use of judgements and estimates

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of the Corporation's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

Judgements

Information about judgements made in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in Note 7 – Revenue from contracts with customers and Note 17 – Provisions.

Assumptions and estimation uncertainties

During March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organisation. The spread of COVID-19 and the pressure on grant funded organisations to comply with additional safety measures to deal with emerging COVID risks. The way that the Corporation does business has change significantly due to restrictions on travel in the Cape York Peninsula region resulting in lower travel and accommodation costs due to meetings being conducted via Zoom and also employees working from home. Operations are starting to return to pre-COVID-19 operations with travel to the Cape York Peninsula region reoccurring.

The directors do not envisage any material threats to the Corporation's liquidity or its viability in the foreseeable future, the Corporation will continue to adapt its plans and operations to address any future changes in which it and its members find themselves.

Accordingly, management is not aware of any assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next financial year.

Economic dependency and going concern

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

The Corporation has historically had a working capital shortfall for many years which has been rectified in recent years.

A positive working capital position was maintained as at 30 June 2022. At 30 June 2022, current assets amounted to \$9,233,622 (2021: \$6,429,933) and current liabilities amounted to \$8,932,190 (2021: \$6,160,167) leaving a positive working capital position of \$301,432 (2021: \$296,766).

Accordingly, the ability of the Corporation to continue its operations at current levels and continue as a going concern is dependent upon future ongoing funding and support being provided by government funding bodies. Such funding and support from NIAA, the Corporation's main funding provider, has been secured until the period ending 30 June 2023.

The Corporation has no reason to believe that funding will not continue after this date. Therefore, the directors are confident that the Corporation will continue as a going concern for the foreseeable future.

However, should future government funding be significantly reduced or curtailed, the Corporation would be unlikely to be able to continue its operations at current levels.



Notes to the Financial Statements (Continued)

5. Changes to standards and significant accounting policies

Standards issued but not yet effective

A number of new standards and amendments to standards are effective for annual periods beginning on or after 1 July 2021, and have not been applied in preparing these financial statements, except for as detailed below. The Corporation has not yet assessed the impact of these new or amended standards, although it is not expected to be significant.

Except for as detailed below the Corporation does not plan to adopt these standards early.

New and amended standards adopted

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

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

6. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements (except for the changes in accounting policies as explained in Note 5).

6.1. Revenue recognition

Revenue arises mainly from government grants, rendering of services and interest income.

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.

Operating revenue

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.

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.

Notes to the Financial Statements (Continued)

6.2 Grants and other contributions

Grants under AASB 15

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

Grants under AASB 1058

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

The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to 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.

6.3. Finance income and finance costs

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

6.4 Employee benefits

Short-term benefits

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

Defined contribution plans

Obligations for contributions to defined contribution plans are expensed as the related service is provided. 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 employee benefits

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

Termination benefits

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

6.5 Income tax

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



Notes to the Financial Statements (Continued)

6.6 Property, plant and equipment

Recognition and measurement

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment losses.

Items of property, plant and equipment are initially measured and recognised at cost. Cost includes expenditures that are directly attributable to the acquisition of the asset.;

Purchased software that is integral to the functionality of the related equipment is capitalised as part of the equipment. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

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

Plant and equipment and motor vehicles are subsequently measured on the revaluation basis, at fair value, in accordance with AASB 116 Property, Plant and Equipment. Leasehold improvements are measured at cost.

Property, plant and equipment assets measured at fair value are revalued, with sufficient regularity, so as to ensure that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets. This process involves the valuer physically sighting a representative sample of the Corporation's assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Further details in relation to valuers, the methods of valuation and the key assumptions used are disclosed in Note 11.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the revaluation reserve, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation reserve of that asset class.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in income or expenses.

Subsequent expenditure

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

Depreciation

Depreciation is calculated to write off the cost of property, plant and equipment less their estimated residual values using the straight line basis over their estimated useful lives and is generally recognised in income. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Corporation will obtain ownership by the end of the lease term.

The estimated useful lives of property, plant and equipment are as follows:

- Leasehold improvements 5-10 years
- Plant and equipment 3-5 years
- Motor vehicles 4-8 years

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

6.7 Financial instruments

Recognition, initial measurement and derecognition

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

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

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

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

Classification and subsequent measurement FINANCIAL ASSETS

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

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

Classifications are determined by both:

Notes to the Financial Statements (Continued)

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

FINANCIAL LIABILITIES

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

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

6.8 Impairment

Non-derivative financial assets

FINANCIAL ASSETS AND CONTRACT ASSETS

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

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

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

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

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

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

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

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

TRADE AND OTHER RECEIVABLES AND CONTRACT ASSETS

The Corporation makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Corporation uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses.

Non-financial assets

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

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

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

Impairment losses are recognised in expenses.

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

6.9 Provisions

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



Notes to the Financial Statements (Continued)

6.10 Leases

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

As a lessee

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

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

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Corporation by the end of the lease term or the cost of the right-of-use asset reflects that the Corporation will exercise a purchase option. In that case, the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain 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 has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets and short-term leases. The Corporation recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

6.11 Significant accounting policies- Software-as-a-Service (SaaS) arrangements

SaaS arrangements are service contracts providing the Corporation with the right to access the cloud provider's application software over the contract period. As such the Corporation does not receive a software intangible asset at the contract commencement date. A right to receive future access to the supplier's software does not, at the contract commencement date, give the Corporation the power to obtain the future economic benefits flowing from the software itself and to restrict others' access to those benefits.

7. Revenue

Revenue streams

	2022 \$	2021 \$
Revenue from contracts with customers		
Grants and donations (under AASB 15) NIAA (formerly DPM&C)	10,848,826	8,063,400
Grant balances at 1 July	4,839,785	5,069,601
Grant balances at 30 June	(7,118,972)	(4,839,785)
	<u>8,569,639</u>	<u>8,293,216</u>
Operating revenue (under AASB 15) Recoverable income	187,091	254,555
Reimbursements received – State land dealings	83,165	110,496
	<u>270,256</u>	<u>365,051</u>
Total revenue from contracts with customers	<u>8,839,895</u>	<u>8,658,267</u>
Other income		
Grants and donations (under AASB 1058) Gambling Community Benefit Fund		
Grant balances at 1 July	31,818	31,818
Grant balances at 30 June	-	(31,818)
	<u>31,818</u>	<u>-</u>
Total other income		
	<u>8,871,713</u>	<u>8,658,267</u>
Total revenue		
	<u>(31,818)</u>	<u>-</u>
Grants repaid - Gambling Community Benefit Fund		
	<u>(31,818)</u>	<u>-</u>
Contract liabilities		
Grants and donations (under AASB 15)	(7,118,972)	(4,839,785)
Grants and donations - Gambling Community Benefit Fund (under AASB 1058)	-	(31,818)
	<u>(7,118,972)</u>	<u>(4,871,603)</u>



Notes to the Financial Statements (Continued)

Disaggregation of revenue from contracts with customers

In the table above, revenue from contracts with customers is disaggregated by major sources/types of revenue. All revenue from contracts with customers is derived in the one geographical region – Far North Queensland.

Performance obligations and revenue recognition policies

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

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

GRANTS

Grants (other than certain capital grants) are accounted for under AASB 15 where the grant income arises from an agreement which is enforceable and contains sufficiently

specific performance obligations. As such, the revenue is recognised when each performance obligation is satisfied. The performance obligations are varied based on the requirements under the relevant funding agreements. Payment terms also vary depending on the terms of the grant.

Cash is received up front for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the recognition of revenue reflects the transfer of control.

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

8. Expenses

Employee expenses

	2022 \$	2021 \$
Wages and salaries	2,974,470	3,169,109
Superannuation	404,532	411,288
Leave and entitlements	614,545	638,364
Staff professional development	58,318	29,502
Fringe benefits tax	-	(1,852)
Other employee expenses	130,145	149,562
	<u>4,182,010</u>	<u>4,395,973</u>

Supplier expenses

Motor vehicle	129,896	121,362
Rent and occupancy costs	37,618	48,683
Service expenses	2,619,451	2,351,359
Supplies	430,026	364,220
Travel expenses	1,228,830	1,149,608
Minor capital purchases	(309)	41,150
	<u>4,445,512</u>	<u>4,076,382</u>

9. Cash and Cash Equivalents

	2022 \$	2021 \$
Bank balances	9,106,047	6,206,038
Cash on hand	3,000	3,000
Cash and cash equivalents in the statement of cash flows	<u>9,109,047</u>	<u>6,209,038</u>

10. Trade and other Receivables

	2022 \$	2021 \$
Trade receivables	69,841	164,379
Less: Allowance for impairment losses	-	-
	<u>69,841</u>	<u>164,379</u>

Allowance for impairment

The Corporation has not recognised a loss in income in respect of the expected credit losses for the year ended 30 June 2022 (2021: nil).



11. Property, Plant and Equipment

Reconciliation of carrying amount

	Leasehold Improvements Cost \$	Plant and equipment Fair Value \$	Motor Vehicles Fair Value \$	Work in progress \$	Total \$
Cost					
Balance at 1 July 2020	575,170	350,606	459,835	-	1,385,611
Additions	-	34,139	-	-	34,139
Disposals	-	(8,581)	-	-	(8,581)
Revaluation	-	(265,155)	-	-	(265,155)
Balance at 30 June 2021	575,170	111,009	459,835	-	1,146,014
Balance at 1 July 2021	575,170	111,009	459,835	-	1,146,014
Additions	1,855	20,385	-	12,329	34,569
Disposals	-	(1,915)	-	-	(1,915)
Revaluation	-	-	-	-	-
Balance at 30 June 2022	577,025	129,479	459,835	12,329	1,178,668
Depreciation and impairment					
Balance at 1 July 2020	575,149	191,230	73,721	-	840,100
Depreciation for the year	21	56,290	89,257	-	145,568
Disposals	-	(8,035)	-	-	(8,035)
Revaluation	-	(235,234)	-	-	(235,234)
Balance at 30 June 2021	575,170	4,251	162,978	-	742,399
Balance at 1 July 2021	575,170	4,251	162,978	-	742,399
Depreciation for the year	18	28,566	84,740	-	113,324
Disposals	-	(480)	-	-	(480)
Revaluation	-	-	-	-	-
Balance at 30 June 2022	575,188	32,337	247,718	-	855,243
Carrying amounts					
At 30 June 2020	21	159,376	386,114	-	545,511
At 30 June 2021	-	106,758	296,857	-	403,615
At 30 June 2022	1,837	97,142	212,117	12,329	323,425

Fair value measurements

The following table presents the Corporation's assets measured and recognised at fair value.

	2022 \$	2021 \$
Fair value		
Plant and equipment	97,142	106,758
Motor vehicles	212,117	296,857
	<u>309,259</u>	<u>403,615</u>

The most recent comprehensive valuation of plant and equipment was carried out as at 30 June 2021 and the most recent comprehensive valuation of motor vehicles was carried out as at 30 June 2020. There have been no changes in the fair value of motor vehicles since the last comprehensive valuation. Both the plant and equipment and motor vehicle valuations were

conducted by Mr Stacey Quaid of Quaid Auctioneers, a registered, independent appraiser having an appropriate recognised qualification and recent experience in the location and category of the plant and equipment being valued. Fair values were determined on the basis of market value (Level 1 inputs).

12. Right-of-use Assets

Reconciliation of carrying amount

	Buildings \$	Plant and equipment \$	Total \$
Cost			
Balance at 1 July 2020	1,018,084	24,409	1,042,493
Re-measurement	10,256	-	10,256
Balance at 30 June 2021	1,028,340	24,409	1,052,749
Balance at 1 July 2021	1,028,340	24,409	1,052,749
Re-measurement	34,881	-	34,881
Balance at 30 June 2022	1,063,221	24,409	1,087,630
Depreciation and impairment			
Balance at 1 July 2020	94,706	6,102	100,808
Depreciation for the year	95,758	6,102	101,860
Balance at 30 June 2021	190,464	12,204	202,668
Balance at 1 July 2021	190,464	12,204	202,668
Depreciation for the year	96,847	6,102	102,949
Balance at 30 June 2022	287,311	18,306	305,617
Carrying amounts			
At 30 June 2021	837,876	12,205	850,081
At 30 June 2022	775,910	6,103	782,013

The Corporation leases land and buildings for its office under agreement for 5 years with options to extend for a further 5 years. The lease has various escalation clauses. On renewal, the terms of the leases are renegotiated. The Corporation also leases photocopiers under agreements for 5 years.

The Corporation leases storage sheds under agreements of less than a year. These leases are short-term, so have been expensed as incurred and not capitalised as right-of-use assets.



13. Financial instruments – Fair Values

Accounting classifications and fair values

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

Note	Carrying amount		
	2022 \$	2021 \$	
Financial assets measured at amortised cost			
Cash and cash equivalents	9	9,109,047	6,209,038
Trade and other receivables	10	69,841	164,379
		<u>9,178,888</u>	<u>6,373,417</u>
Financial liabilities measured at amortised cost			
Trade and other payables	14	1,164,883	602,265
Lease liabilities	18	830,457	886,406
Unexpended grants	15	7,118,972	4,871,603
		<u>9,114,312</u>	<u>6,360,274</u>

14. Trade and other Payables

	2022 \$	2021 \$
Trade payables	432,720	318,184
Accrued expenses	63,200	55,337
GST payable	487,225	65,246
PAYG payable	67,438	61,898
Salaries and wages accrued	114,300	101,600
Liability for annual leave	247,392	255,753
Liability for sick leave	158,678	189,223
Liability for time-in-lieu (toil)	60,727	64,278
	<u>1,631,680</u>	<u>1,111,519</u>

15. Contract liabilities

	2022 \$	2021 \$
Current liabilities		
Unexpended grants	<u>7,118,972</u>	<u>4,871,603</u>

16. Employee benefits

The Corporation makes contributions to defined contribution plans. The amount recognised as an expense was \$404,532 for the year ended 30 June 2022 (2021: \$411,288).

17. Provisions

Current

Long service leave	83,787	87,129
Not current		
Long service leave	13,471	24,585
Balance at 1 July	111,714	161,774
Provision made during the year	24,431	42,270
Provisions used during the year	(38,887)	(92,330)
Balance at 30 June	97,258	111,714

Long service leave

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

The Corporation has determined that it is not eligible for QLeave portable long service leave given that it does not meet the definition of a community service organisation.

18. Leases

Leases as lessee

The Corporation leases its Cairns office from Cape York Building Pty Ltd. The initial period of the lease was five years and expired on 31 March 2020. This lease was renewed for a term of five years with an option to renew the lease after that date for a further five years. Lease payments are increased every year to reflect market rentals.

The Corporation leases two photocopiers from Canon Finance. The lease was entered into on 1 July 2018 for five years, expiring on 29 May 2023.

None of the leases include contingent rentals.

	2022 \$	2021 \$
Leases under AASB 16		
Interest on lease liabilities	37,240	40,747
Expenses relating to short-term leases	8,509	8,509
Lease liabilities		
	2022 \$	2021 \$
Current		
Lease liabilities	97,751	89,916
Non-current		
Lease liabilities	732,706	796,490
Total lease liabilities	830,457	886,406



Maturity analysis of future lease payments

Lease liabilities are payable as follows:

	Future minimum lease payments	Interest	Present value of minimum lease payments	Future minimum lease payments	Interest	Present value of minimum lease payments
	2022 \$	2022 \$	2022 \$	2021 \$	2021 \$	2021 \$
Less than one year	131,943	34,192	97,751	126,780	36,864	89,916
Between one and five years	500,973	93,251	407,722	487,019	106,387	380,632
More than five years	344,419	19,435	324,984	450,299	34,441	415,858
	<u>977,335</u>	<u>146,878</u>	<u>830,457</u>	<u>1,064,098</u>	<u>177,692</u>	<u>886,406</u>

19. Capital and reserves

Revaluation reserve

The revaluation reserve relates to the revaluation of property, plant and equipment.

Movements in the revaluation reserve were as follows:

	2022 \$	2021 \$
Balance at beginning of financial year	658,922	688,843
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Plant and equipment	-	(29,921)
Motor vehicles	-	-
Balance at the end of financial year	<u>658,922</u>	<u>658,922</u>

The closing balance of the revaluation reserve comprises the following asset categories:

	2022 \$	2021 \$
Plant and equipment	116,101	116,101
Motor vehicles	542,821	542,821
	<u>658,922</u>	<u>658,922</u>

20. Reconciliation of cash flows from operating activities

	2022 \$	2021 \$
Net surplus/(deficit)	(41,694)	(103,578)
<i>Adjustments for:</i>		
Depreciation	113,324	145,568
Amortisation	102,949	101,860
Loss/(gain) on disposal of fixed assets	1,435	3,876
Interest expense	37,240	40,747
	<u>213,254</u>	<u>188,473</u>
<i>Changes in:</i>		
Trade and other receivables	94,538	(116,740)
Contract liabilities	2,247,369	(110,097)
Trade and other payables – suppliers and employees	520,161	(229,816)
Prepayments	(10,185)	(3,367)
Employee benefits	(14,455)	(50,060)
Accrued revenue	11,966	45,842
Net cash from operating activities	<u>3,062,648</u>	<u>(275,765)</u>

21. Related parties

Transactions with key management personnel

Key management personnel compensation

The key management personnel compensation comprised the following:

	2022 \$	2021 \$
Key management personnel compensation	<u>686,854</u>	<u>743,104</u>

Compensation of the Corporation's key management personnel includes salaries, non-cash benefits and contributions to a post-employment defined contribution plan.

The above compensation for 2022 includes an amount of \$258,034 paid to Balkanu Cape York Development Corporation Pty Ltd in respect of its employee Mr Terry Piper who has acted as CEO since the departure of the previous CEO. This secondment arrangement has also been disclosed within the related party expenses shown for Balkanu Cape York Development Corporation Pty Ltd below.

On 27 September 2022 Mr Dion Creek was appointed as CEO for the corporation.

Loans to directors and key management personnel

No loans have been made to directors or key management personnel during the year ended 30 June 2022 (2021: nil).

Key management personnel and director transactions

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

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



The aggregate value of transactions and outstanding balances relating to key management personnel and entities over which they have control or significant influence were as follows:

		Transaction values for the year ended 30 June		Balance outstanding as at 30 June	
		Income	Expenses	Debtors	Creditors
		\$	\$	\$	\$
2022					
APN Cape York	(ix)	8,320	-	-	-
Balkanu Cape York Development Corporation Pty Ltd	(i)	91,651	269,205	11,263	24,673
Balkanu Cape York Development - Coen Guesthouse	(ii)	-	8,840	-	327
Cape York Institute	(iii)	-	86,000	-	-
Cape York Corporation Pty Ltd	(iv)	24,728	-	14,466	-
Oikola Aboriginal Corporation	(vi)	-	273	-	273
Poonko Strathgordon Aboriginal Corporation	(viii)	277,453	-	-	-
Sash Kai Kai	(ix)	-	3,927	-	-
2021					
Balkanu Cape York Development Corporation Pty Ltd	(i)	112,559	176,427	12,257	23,645
Balkanu Cape York Development - Coen Guesthouse	(i)	-	13,818	-	-
Cape York Institute	(iv)	289	39,769	289	-
Cape York Corporation Pty Ltd	(i)	-	2,027	-	-
Cape York Building Pty Ltd	(i)	-	119,012	-	-
The Cape York Partnership Group Ltd	(iii)	290	-	290	-
Ipima Ikaya Aboriginal Corporation	(x)	-	5,940	-	-
Kalan Enterprises / (Coen Car Hire)	(ii)	-	1,923	-	-
Mokwiri Aboriginal Corporation RNTBC	(vii)	-	380	-	-
Ngan Aak-Kunch Aboriginal Corporation	(v)	37,433	-	197	-
Oikola Aboriginal Corporation	(vi)	-	1,730	-	-
Poonko Strathgordon Aboriginal Corporation	(viii)	29,194	-	2,073	-
Sash Kai Kai	(ix)	-	4,605	-	-

- (i) During the year the Corporation paid reimbursements for planning works performed for the Florence St building extension to Cape York Corporation Pty Ltd as trustee for the Cape York Aboriginal Charitable Trust – Allan Creek was a director during the financial year.
- During the year the Corporation leased the office building from Cape York Building Pty Ltd as trustee for the Cape York Building Unit Trust.
 - During the year the Corporation has purchased accommodation from the Balkanu Coen Guesthouse and collected revenues from Balkanu Cape York Development Corporation Pty Ltd for the provision of a legal officer – Richie Ah Mat, Allan Creek, Charles Woosup and Moira Bosen were directors during the financial year. Terry Piper (Balkanu CEO) was engaged under a secondment agreement to fill the Acting CEO role for a period in the current year.
- (ii) During the year the Corporation shared vehicle expenses with the Cape York Partnership Group Ltd – Richie Ah Mat and Dion Creek were directors during the financial year.
- (iii) During the year the Corporation paid for meeting expenses to the Cape York Institute – Richie Ah Mat was a director during the financial year.

- (iv) During the year Ngan Aak-Kunch Aboriginal Corporation reimbursed the Corporation for expenses paid by the Corporation on their behalf – Jonathan Korkaktain was a director during the financial year.
- (v) During the year the Corporation purchased catering from Oikola Aboriginal Corporation – Michael Ross was a director during the financial year.
- (vi) During the year Poonko Strathgordon Aboriginal Corporation reimbursed the Corporation for expenses paid by the Corporation on their behalf – Devon Tarpencha was a director during the financial year.
- (vii) During the year the Corporation purchased catering from Sash Kai Kai – owned by Richie Ah Mat's family member.
- (viii) During the year the Corporation paid sitting fees under the Queensland Health Cultural Heritage Agreement to Ipima Ikaya Aboriginal Corporation – Charles Woosup was a director during the financial year.
- (ix) APN Cape York reimbursed the Corporation for expenses paid by the Corporation on their behalf – Jonathan Korkaktain was a director during the financial year.

22. Auditor's remuneration

	2022	2021
Audit services	\$	\$
Auditors of the Corporation – Grant Thornton		
Audit of financial statements	26,000	26,750
Other regulatory audit services	-	-
	<u>26,000</u>	<u>26,750</u>
Other services		
Auditors of the Corporation – Grant Thornton		
Other assurance and taxation services	18,270	29,110
	<u>44,270</u>	<u>55,860</u>

23. Commitments

At 30 June 2022 the Corporation did not have any capital commitments.



Directors' Declaration

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

- a the financial statements and notes are in accordance with the Corporations (*Aboriginal and Torres Strait Islander Regulations 2017*), including:
 - i giving a true and fair view of the Corporation's financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and
 - ii complying with Australian Accounting Standards – Simplified Disclosures and the Corporations (*Aboriginal and Torres Strait Islander Regulations 2017*) and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*; and

- b there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors:



Richie Ah Mat
CHAIRPERSON

Date: 17/10/22



Image: Alick and Gordon Pablo, Shelburne Bay

Independent auditor's report

To the members of Cape York Land Council Aboriginal Corporation

Report on the audit of the financial report

Opinion

We have audited the financial report of Cape York Land Council Aboriginal Corporation (the "Corporation"), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Cape York 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 2022 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards – AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2017* and any applicable determinations made by the Registrar of Aboriginal Corporations under Division 336 of the Act.

Basis for opinion

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

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

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

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

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

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

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

Responsibilities of the directors for the financial report

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

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

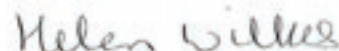
Auditor's responsibilities for the audit of the financial report

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

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



Grant Thornton Audit Pty Ltd
Chartered Accountants



H A Wilkes
Partner – Audit & Assurance
Cairns, 17th October 2022







CAPE YORK LAND COUNCIL

The CYLC 2021-2022 Annual Report and previous annual reports are available on our website at www.cylc.org.au

Aboriginal and Torres Strait Islander persons are warned that this annual report may contain images and or names of deceased indigenous persons or sites of cultural significance.

Enquiries may be directed to the Strategic Communications and Policy Officer. The officer can be contacted by phone on (07) 4053 9222, or by email at info@cylc.org.au