

YAMATJI MARLPA  
2016 ANNUAL REPORT  
ABORIGINAL CORPORATION



Yugunga-Nya Claim Area



Yamatji Marlpa  
ABORIGINAL CORPORATION

# 2016

Annual Report



PKKP Country





# INTRODUCTION & OVERVIEW



Ngarla Country

Yamatji Marlpa Aboriginal Corporation (YMAC) is the native title representative body for the Traditional Owners of the Pilbara, Murchison and Gascoyne regions of Western Australia.

YMAC represents 23 native title claim groups, all with their own culture, language and traditions. YMAC's representative area covers over one million square kilometres, with offices in Perth, Geraldton, Hedland and Tom Price.

YMAC is run by an Aboriginal Board of Directors to protect Yamatji and Marlpa Country. We do this by providing a range of professional services to Traditional Owner groups. Our work includes:

- Legal representation and research to assist with native title claims
- Negotiating land use and native title agreements
- Cultural heritage protection services
- Community, economic and environmental projects

YMAC operates under the *Native Title Act 1993* (NTA) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act).



# OUR MISSION, VISION & VALUES



Gnulli Claim Area

## OUR VISION

### “Country”

Country is our mother, our provider and keeper of our cultural belongings. Culture and Country go together. You can't have one without the other.

## OUR MISSION

To work with Yamatji and Pilbara Aboriginal people to pursue:

- Recognition and acceptance of Yamatji and Pilbara culture in Country
- A strong future for Yamatji and Pilbara people and Country

## OUR AIMS

- Ensure an enduring heritage and culture
- Resolve native title claims
- Seek outcomes that provide a strong legacy for Yamatji and Pilbara people

## OUR VALUES

- Respect
- Professionalism
- Integrity
- Honesty
- Loyalty
- Innovation



# CONTENTS



Introduction and Overview	1
Our Mission, Vision and Values	2
Co-Chairpersons' Report	4
Board of Directors	6
Pilbara Regional Committee	9
Yamatji Regional Committee	10
Chief Executive Officer's Report	12
2015/16 Highlights	14
Government Engagement and Advocacy	17
Corporate Governance	18
Organisational Structure	20
Executive Management Team	22
YMAC Organisational Chart	23
Case Studies	24
Research and Heritage	25
Knowledge Partnerships	27
Outputs	29
Roles and Functions	30
Native Title Claim Updates	32
Financials	51

# CO-CHAIRPERSONS' REPORT



*Kuruma Marthudunera Country*



**DORIS EATON**  
YMAC Co-Chairperson



**BEN ROBERTS**  
YMAC Co-Chairperson

This reporting period, the Board of Directors met with a range of key stakeholders throughout the State and on-Country.

We have attended workshops in Exmouth, the National Native Title Conference in Darwin, meetings throughout the Murchison, Gascoyne, and Pilbara, and meetings with the WA Alliance of Aboriginal Land Councils in Perth.

Alongside our regularly scheduled Committee and Board meetings, these stakeholder meetings are an important way to interact with our peers from other Native Title Representative Bodies and to share our experiences as Traditional Owners.

## ABORIGINAL HERITAGE ACT

We continue to lobby government on behalf of all Traditional Owners in WA for basic procedural fairness when it comes to the *Aboriginal Heritage Act* Amendment Bill. The Amendment Bill in its current form does not protect our heritage, culture, or traditions. In fact, it makes it harder for Aboriginal people to protect our sacred sites.

On 25 September 2015, over 300 Traditional Owners from across Western Australia attending the Yule River

on-Country bush meeting in the Pilbara. This meeting was a chance for all Aboriginal people to come together and voice their concerns.

For the second year, the Minister for Aboriginal Affairs Peter Collier was invited but did not attend, and there was no representative from the Department of Aboriginal Affairs present in his place.

We will continue to lobby the WA Government to include Aboriginal people in the drafting of the Amendment Bill, and be involved in changes which will affect our way of life. We must be part of the process otherwise our heritage, history, and culture will continue to be threatened.

## WA ALLIANCE OF ABORIGINAL LAND COUNCILS

In April 2016, we attended the WA Alliance of Aboriginal Land Councils (Alliance) meeting hosted by YMAC.







Amendment Bill and the regional services reform plan, and we engaged in strong discussions with the Premier Colin Barnett, Minister Andrea Mitchell, Hon Jacqui Boydell and Hon Robin Chapple.



*Minister Andrea Mitchell attends Alliance meeting*



*Alliance members and Premier Colin Barnett, 2016*

The Alliance meeting is a way for all Land Councils in WA to get together and talk about the issues we all face.

The meeting focused on the *Aboriginal Heritage Act*

### **PILBARA ABORIGINAL CORPORATION FORUM**

In June 2016, YMAC facilitated the Pilbara Aboriginal Corporation Forum held at Point Samson. This was a very successful meeting.

At this meeting we discussed many topics which affect Pilbara based Aboriginal corporations including resource sharing, with the aim of making the Aboriginal dollar go further. It was also a great way to build on our already strong relationships with other corporations.

On a more positive note it was a great pleasure to attend the National Native Title Conference in Darwin this year which was hosted by the Northern Land Council and the Larrakia people in Darwin.

On behalf of the Board of Directors, we would like to thank YMAC's members, committees, management and staff for their tireless commitment and to culture and Country in the Yamatji and Pilbara.



*Malgana Country*

# BOARD OF DIRECTORS



## **DORIS EATON YMAC Co-Chairperson**

Mrs Eaton is a Njamal woman from the eastern Pilbara region and in 2009 was named NAIDOC's female elder of the year.

Mrs Eaton has been involved in health programs for Aboriginal women and children, care for the elderly and has completed studies at the Bachelor Institute of Indigenous Tertiary Education in Darwin.

Mrs Eaton's driving force is to ensure that younger generations learn strong culture and law from their elders.



## **BEN ROBERTS YMAC Co-Chairperson**

Ben is a Thudgari man who lives in Carnarvon. He was instrumental in assisting his community to have their native title recognised in 2009.

He is involved in the Thudgari people's Prescribed Body Corporate, Wyamba.

Ben enjoys fishing, camping and visiting country with his children and grandchildren.

He was re-elected to the YMAC Board of Directors as the Yamatji Co-Chair at the 2015 Yamatji Annual Regional Meeting.



## **NATALIE PARKER YMAC Deputy Co-Chairperson**

Natalie is a Nyiyaparli woman from the central Pilbara region who is well known in the community for her leadership capacity.

Natalie represents her community on the board of the Gumula Aboriginal Corporation, Gumula Enterprises Pty Ltd, Meta Maya Aboriginal Corporation as well as being the first female co-chair of YMAC.

Natalie enjoys camping on country and spending quality time with her grandchildren. Her aspirations for the future include improvements in health, education and economic opportunities for Aboriginal people, and to see recognition of culture and a strong future for all.



## **VICTOR MOURAMBIANE YMAC Deputy Co-Chairperson**

Victor is a Wajarri man from Northampton who has very deep ties to the region. He gained his citizenship from the Australian Government in 1967.

He has a long history of working with the Aboriginal community, on the Commission of Elders at state and regional level, and through the Department of Justice helping prisoners. His work with Aboriginal prisoners earned him the Order of Australia. His work in native title is motivated by a desire to gain recognition for Traditional Owners.

He was elected as Deputy Chair at the Yamatji Regional Committee meeting on 28 November 2015.





#### **PAUL BARON Director**

Paul is a Baiyungu man and a member of the Gnulli native title claim. He is the general manager of the Baiyungu Aboriginal Corporation, which is involved in development and land holdings in the Coral Bay area, including the Cardabia pastoral lease.

Paul lives in Carnarvon and is a keen fisherman, but also enjoys hunting and camping in his spare time. Being on the YMAC Board of Directors is important to him because he believes that full recognition of traditional ownership provides Aboriginal people a base for building strong communities and enterprises.

Paul has sat on YMAC's Board of Directors since 2009. Paul's term as a Director ended on 28 November 2015.



#### **NORA COOKE Director**

Nora is an Ngarla woman who played an integral role in her people's native title determination in 2007.

Nora enjoys the bush life in the Pilbara, including fishing, camping, cooking and hunting. Nora has an in-depth understanding of bush medicine and provides advice to people seeking bush medicine treatments.

She also practices her culture by teaching several Aboriginal languages and running cultural awareness training at mine sites and the Wangka Maya Language Centre. To Nora, Country means to live freely on the land, gathering food and hunting.



#### **CICILY DOWDEN Director**

Cicily is a Wajarri woman and a resident of Carnarvon. She works as a transport officer for the Carnarvon Medical Service Aboriginal Corporation and is a dedicated mother and grandmother.

Cicily is pleased to be a member of the Yamatji Committee so she can work towards her vision for the future: for Aboriginal children to know their culture, language and heritage. She looks forward to seeing her grandchildren learning their languages from both sides of her family.

In her spare time, Cicily loves gardening and learning about Wajarri Country.



#### **TERRY JAFFREY Director**

Terry is from the Western Shaw River and is a member of the Palyku claim group. He has a long relationship with YMAC and has been an active supporter of native title since 2006. Terry was elected to the Board of Directors in November 2014.

Terry was originally involved in the Woodstock / Abydos Heritage Project located in the east Pilbara region in the traditional country of the Kariyarra and Palyku people. The area contains numerous sites of cultural and historical importance including mythological, ceremonial, artefacts, engravings and paintings. After extensive work, this area is currently State Heritage listed.

It is Terry's dream to have this area nationally recognised and eventually World Heritage listed.



#### **DEBORAH OAKLEY Director**

Deborah is a Malgana woman. She currently works with the Carnarvon Aboriginal Medical Service and looks forward to using her skills and cultural knowledge during her work for the Yamatji Regional Committee and Board of Directors.

Country is very precious to Deborah's heart. For her, Country goes way back to ancestors long gone and now it's up to those who are here to respect what is left.

Deborah is very active. In her spare time she enjoys singing and dancing as well as playing basketball, football, softball and darts, and going fishing and swimming.



#### **RICHARD OAKLEY Director**

Richard is a Malgana man from Carnarvon who is actively involved in his community and has experience working on a variety of boards and committees for community organisations.

Richard has been involved in native title for a long time. Access to Country to be able to pass on law and culture is very important to him. Richard would like to see recognition for all Aboriginal people and believes it is important for Aboriginal people to unite and work together to protect their culture and Country.

Richard was elected to the Board of Directors and the Yamatji Regional Committee at the Yamatji Annual Regional Meeting on 30 November 2014.



#### **DIANE STEWART Director**

Diane is a Nyangumarta woman who has been actively involved in the Nyangumarta Warrarn Aboriginal Corporation after being inspired by elders who worked towards the 2009 Nyangumarta determination.

Diane was born in Port Hedland and continues to live there today, and is proud that her family of five generations continues to have such a strong connection to Country. Diane feels a great sense of belonging when she spends time on-Country with her family, learning hunting and gathering.

Diane works as an Aboriginal and Islander Education Officer working with students, parents and the community for better outcomes for Indigenous students.



#### **SELINA STEWART Director**

Selina is a Puutu Kunti Kurrama and Pinikura (PKKP) Traditional Owner and a devoted mother and grandmother.

Selina grew up in Carnarvon and Port Hedland. She has spent 10 years working to gain native title recognition for her community and has fond memories of learning about her country from her father and grandmother.

Her drive to serve her community is inspired by her father, who was actively involved in native title and made sure his daughters could continue in his footsteps.



#### **PETER WINDIE Director**

Peter is a Thudgari man who played an integral leadership role in his people's native title determination in 2009.

Peter lives in Gascoyne Junction and is a well-respected community leader in the region. He is chairman of the Windi Mia Aboriginal Corporation, which is currently pursuing possible tourism and pastoral ventures in the Yamatji region.

Peter is passionate about Country and how deeply Aboriginal people are spiritually connected to the land.



# PILBARA REGIONAL COMMITTEE



## **RAYLENE BUTTON** Pilbara Regional Committee

Raylene is an active member of the Kariyarra native title claim, serving on the Working Group and several sub committees.



## **ALBERT PIANTA** Pilbara Regional Committee

Albert is a member of the Ngarlawangga native title claim and working group.

He is an active member of the Ngarlawangga and Njamal communities. He has worked in education and continues to focus on getting strong education and training outcomes for the whole community.



## **IVAN SMIRKE** Pilbara Regional Committee

Ivan Smirke is a member of the Jurruru working group, and was elected to the Pilbara Regional Committee in August 2014.

# YAMATJI REGIONAL COMMITTEE



## **PAUL BARON** Yamatji Regional Committee

Paul is a Baiyungu man and a member of the Gnulli native title claim. He is the general manager of the Baiyungu Aboriginal Corporation, which is involved in development and land holdings in the Coral Bay area, including the Cardabia pastoral lease.

Paul lives in Carnarvon and is a keen fisherman, but also enjoys hunting and camping in his spare time. Being on the YMAC Board of Directors is important to him because he believes that full recognition of traditional ownership provides Aboriginal people a base for building strong communities and enterprises.

Paul was reelected to the Yamatji Regional Committee on 28 November 2015.



## **DARREN CAPEWELL** Yamatji Regional Committee

Darren Capewell was elected to the Yamatji Regional Committee at the Yamatji Annual Regional Meeting on 29 November 2014.



## **RHODDA CAPEWELL** Yamatji Regional Committee

Rhodda is a member of the Wajarri Yamatji and Amangu claim groups, and she was elected to the Yamatji Regional Committee on 29 November 2014.

Being on the Yamatji Committee is important to Rhodda because it gives her the opportunity to learn more about native title and her people.

Although she did not have the opportunity to learn about her traditions as a child, Rhodda is now exploring Wajarri culture and tradition. She encourages her children to talk to the old people so they can understand their culture.



## **DION HARRIS** Yamatji Regional Committee

Dion is a Naaguja Wajarri man from Northampton. To Dion going out on-Country can be very healing and it is an important part of keeping healthy.

He learned a lot from his grandfather who was a Wajarri elder and enjoys working with young people to pass this knowledge down to future generations. He believes it is important to make sure people know more about Country to protect important sites.

He was elected to the Yamatji Regional Committee at the Yamatji Annual Regional Meeting on 29 November 2014.



## **KARLENE MONGOO** Yamatji Regional Committee

Karlene is a member of the Nanda native title claim who lives in Northampton.

She was elected to the Yamatji Regional Committee at the Annual Regional Meeting on 28 November 2015.





### **RACHEL MONGOO Yamatji Regional Committee**

Rachel is a Nanda Wajarri woman from Northampton and an active member of her community. She sits on the committee for Northampton Old School Community Initiative and is involved in taking local kids out to Country and working on art projects.

Country is very important to Rachel, to her learning from grandparents and passing knowledge down to the little ones is a vital part of protecting cultural heritage.

Rachel was elected to the Yamatji Regional Committee at the Yamatji Annual Regional Meeting on 29 November 2014.



### **DAVINA MOURAMBIKE Yamatji Regional Committee**

Davina is a Wajarri woman who lives in Northampton with her family. She has been working with Aboriginal children for 15 years to ensure they are safe and can look forward to a positive future.

Davina was re-elected to the Yamatji Committee on 28 November 2015 and has been a member of YMAC since she was 18.



### **SUSAN OAKLEY Yamatji Regional Committee**

Susan is a Malgana woman who is very active in the Carnarvon community. She is the acting Chair of the Carnarvon Aboriginal Congress, a body set up to address the needs of the community, and is part of the Carnarvon Medical Service Aboriginal Corporation. She is also involved as an umpire for local sports teams.

Country means everything to Susan. She wants Aboriginal people to be able to be free on Country, to hunt and fish and look after the land and the environment. This and her desire for justice for Aboriginal people motivates her work with YMAC.



### **RODNEY RYAN Yamatji Regional Committee**

Rodney Ryan is a Nanda and Wajarri man with a long history of working to strengthen his community. He is currently a mentor supervisor for Emu Services in youth training and employment pathways in the mining industry.

Rodney has been involved in numerous community initiatives including the Compass Program to address children's school attendance, the Carnarvon Aboriginal Congress, and the Men's Shed.

Rodney has also started 'Green Team', a natural resource management program with Rangelands Western Australia. His vision for the future is to see his community grow beyond native title, through education, environmental protection and enterprise.



### **KARLA TITTUMS Yamatji Regional Committee**

Karla is a Baiyungu woman and a member of the Gnulli claim group. She has been a member of YMAC for many years.

Karla lives in Carnarvon and has worked in child protection and drug and alcohol services for nearly 20 years.

Karla's term on the Yamatji Regional Committee ended on 28 November 2015.

# CHIEF EXECUTIVE OFFICER'S REPORT



Malgana Country



**SIMON HAWKINS**  
Chief Executive Officer

This year YMAC has worked in a progressive and busy environment despite the slow-down of mining activity in Western Australia.

YMAC has remained relevant to Traditional Owners by collaborating, partnering and representing native title groups in the Pilbara, Murchison and Gascoyne regions.

## LITIGATION

2015 was a busy year for litigation. In September 2015, the Jurruru and Puutu Kunti Kurrama and Pinikura (PKKP) peoples celebrated the legal recognition of their land and culture at on-Country Federal Court hearings which recognised their native title rights.

The third determination of the year was celebration by the Ngarluma people in December 2015. The Federal Court recognised the Ngarluma people's non-exclusive rights to the towns of Wickham, Point Samson and Karratha after these were excluded from the Ngarluma determination in 2005.

## HERITAGE LEGISLATION

In September 2015, over 300 people gathered at Yule River in the Pilbara to voice their anger over the State Government's *Aboriginal Heritage Act* (AHA) Amendment Bill and the Regional Services Reform plan, which focuses on assessing the sustainability of Aboriginal communities across Western Australia.

Those present at the meeting included Traditional Owners from all over Western Australia, Aboriginal representative bodies from the Pilbara and Kimberley regions, including the Kimberley Land Council's Deputy CEO, Tyrone Garstone and several Board members, members of Parliament including Hon Terry Redman, Minister for Regional Development, Hon Helen Morton, Minister for Child Protection, Ben Wyatt Shadow Minister for Aboriginal Affairs, Hon Robin Chapple, Member for the Mining and Pastoral Region, Hon Brendon Grylls, Member for Pilbara and Greg McIntyre SC.

The Minister for Aboriginal Affairs Hon Peter Collier, declined the invitation to speak and did not send a representative in his place for the second consecutive year.

It is unacceptable for Minister Collier to not attend this large gathering of Aboriginal people. As the Minister for Aboriginal Affairs, his attendance at the Yule River on-Country bush meeting should be a priority.

The Yule River on-Country bush meeting produced two clear outcomes from those in attendance.

On the AHA Amendment Bill:

*The Community demands that procedural fairness is in the Aboriginal Heritage Act 1972 (WA) for decisions affecting the heritage of Traditional Owners, and that other legal challenges available to protect threatened heritage sites be investigated; and*

*A delegation will again be sent to Parliament to seek a meeting with the Minister for Aboriginal Affairs, Hon Peter Collier MLC. The Government will ensure the Minister for Aboriginal Affairs will attend the Annual On-Country Bush Meeting each year.*





On the Regional Services Reform Plan:

*The Community demands a commitment from the State Government to engage with Aboriginal leaders, organisations and service providers to:*

- A) Develop terms of reference for the Kimberley and Pilbara Strategic Regional Advisory Councils;*
- B) Address these issues more broadly across Western Australia, beyond only forming advisory councils in the Pilbara and Kimberley regions;*
- C) Ensure decisions are made with the direct involvement of and for the genuine benefit of Aboriginal communities; and that*
- D) The Minister for Regional Development and the Minister for Child Protection agree to attend the 2016 Annual On-Country Bush Meeting at the Yule River Meeting Place, to provide a report on Aboriginal engagement and the advances that have been made to improve remote Western Australian Aboriginal communities.*

## ALLIANCE MEETING

In April 2016, the WA Alliance of Aboriginal Land Councils (Alliance) met at the Perth office of YMAC to discuss issues which affect all Land Councils in WA.



WA Alliance of Aboriginal Land Councils Meeting, 2016

This year the Alliance discussions focussed on the *Aboriginal Heritage Act* Amendment Bill and the Regional Services Reform.

Several members of Parliament also attended to answer questions and listen the Alliance's concerns. The group heard from the Premier, Hon Colin Barnett, Minister for Child Protection, Hon Andrea Mitchell, Hon Jacqui Boyde, Member for Mining and Pastoral Region and Hon Robin Chapple, Member for Mining and Pastoral Region. Discussions were robust between the Alliance and the members' of Parliament.

## AGREEMENTS

YMAC has been involved in many significant agreements between Traditional Owners and miners. This reporting period was no exception.

After 13 years of negotiation, the Banjima people and Rio Tinto Iron Ore signed a Claim Wide Participation Agreement. This agreement not only is significant for the Banjima people, it also marks the final agreement between Traditional Owners in the Pilbara and Rio Tinto Iron Ore.

YMAC also assisted the Yinhawangka, Puutu Kunti Kurrama & Pinikura, Kuruma Marthudunera, Yinhawangka, Ngarlawangga and Nyiyaparli peoples with their agreements.



YMAC celebrates final Rio Tinto agreements, 2016

## WDLAC

During the reporting period, YMAC won the tender to provide executive office support to the Western Desert Lands Aboriginal Corporation. During this three year tenure, I will be acting as the Contact Person for WDLAC to ensure YMAC's long history of solid governance is transferred to the Martu people's Prescribed Body Corporate WDLAC.

## STAFFING AND OPERATIONS

YMAC has seen its 13th consecutive clear external audit.

We are grateful for the funding received from the Department of Prime Minister and Cabinet which is vital for us to continue our level of services to Traditional Owners.

I'm also pleased to report that this year has seen low staff turnover with a better than average retention rate.

I would like to thank YMAC's Board of Directors for their continued guidance and support and acknowledge staff for their dedication and professionalism in our work for Yamatji and Marlpa Traditional Owners.

# 2015/16 HIGHLIGHTS



*Amangu Claim Area*

## ABORIGINAL HERITAGE ACT AMENDMENT BILL

The *Aboriginal Heritage Act* Amendment Bill is still an ongoing issue for Aboriginal people. To date, the State Government has led a deliberate campaign to exclude Land Councils from any form of genuine consultation when it comes to the Amendment Bill.

Despite not being debated in Parliament for over 12 months, the WA State Government has shown its intent to proceed with the *Aboriginal Heritage Act* Amendment Bill after restoring it to the Notice Papers on 19 February 2016.

The *Aboriginal Heritage Act* Amendment Bill has been unanimously rejected by Traditional Owners, elders and the wider community due to its lack of procedural fairness, and that it does not address the fundamental inequities held within the Act.

## NYANGUMARTA WARRARN IPA DEDICATION

On July 16, 2015 the Nyangumarta people held a dedication ceremony to celebrate the Indigenous Protected Area (IPA).

An IPA is an area of land and/or sea over which Indigenous Traditional Owners have entered into a voluntary agreement with the Commonwealth for the purposes of promoting biodiversity and cultural resource conservation.

The Nyangumarta IPA covers about 28,420 square kilometres and will be managed by the Nyangumarta Rangers according to International Union for Conservation of Nature (IUCN) standards. This combines meaningful Aboriginal employment with the fulfilment of cultural obligations by Traditional Owners.

The day was marked with the signing of the official Indigenous Protected Area certificate between the Department of Prime Minister and Cabinet and the Nyangumarta Warrarn Aboriginal Corporation.

## JURRURU DETERMINATION

On 1 September 2015 the Jurruru people celebrated the legal recognition of their land and culture at an on-Country Federal Court hearing to recognise their native title rights over part of Jurruru Country.

Federal Court judge Justice Neil McKerracher made the determination recognising the Jurruru people's non-exclusive rights to the land. The Jurruru native title determination application was filed in 2000.

Jurruru Country covers approximately 10,500 square kilometres of land in the Southwest Pilbara region. The Jurruru people, along with representatives from government and pastoral industries attended the Court hearing, held on-Country at Perrys Flat, on Kooline pastoral station, west of Paraburdoo.



*Jurruru Traditional Owner Ivan Smirke and children*

## PKKP DETERMINATION

On 2 September 2015, the Puutu Kunti Kurrama and Pinikura (PKKP) peoples celebrated the legal recognition of their land and culture at a Federal Court hearing recognising their native title rights.

Federal Court judge Justice Neil McKerracher made the consent determination recognising the PKKP peoples' non-exclusive rights to the land. The PKKP native title determination application was filed in 2001 and covers





approximately 9,500 square kilometres of land in the Shire of Ashburton in the Pilbara region of Western Australia.

The PKKP peoples, along with representatives from government, mining and pastoral industries attended the Court hearing. The PKKP native title determination is made up of two separate but related language groups, the Puutu Kuntj Kurrama people and the Pinikura people, who together claimed rights and interests within the determination.



*2015 On-Country Bush Meeting at Yule River*

### YULE RIVER ON-COUNTRY BUSH MEETING

On Friday 25 September 2015, over 300 people gathered at Yule River in the Pilbara to voice their anger and outrage over the State Government's *Aboriginal Heritage Act* Amendment Bill and the Regional Services Reform plan, which focuses on assessing the sustainability of Aboriginal communities across Western Australia.

The discussions were led by YMAC Co-Chair and respected Njamal elder Mrs Doris Eaton and respected Banjima elder Mr Maitland Parker.

Those present at the meeting included Traditional Owners from all over Western Australia, Aboriginal representative bodies from the Pilbara and Kimberley regions, members of Parliament including Terry Redman, Minister for Regional Development, Helen Morton, Minister for Child Protection, Ben Wyatt, Shadow Spokesman for Aboriginal Affairs, Robin Chapple, Member for the Mining and Pastoral Region,

Brendon Grylls, Member for Pilbara and Greg McIntyre SC.

The annual on-Country bush meeting gave attendees to rare opportunity to question Minister Redman and Minister Morton on the Regional Services Reform plan announced in May 2015. The Minister for Aboriginal Affairs Peter Collier declined the invitation to speak and did not send a representative in his place, for the second year.

### CLAIM PROGRESS IN YAMATJI REGION

Significant claim progress has been made across the Yamatji claim groups. This year the Malgana Connection report was submitted to the State along with multiple supplementary reports which include Nanda and Budina.

### NANDA HISTORIES IN KALBARRI

Knowledge Partnerships has been working with the Department of Parks and Wildlife (DPaW) and the Nanda people to research, produce and install interpretive signage throughout Kalbarri National Park. The project will include the telling of stories about certain spots within the park and the greater history of the Nanda people and its connection to the area. There will also be special signage for visitors explaining the proper protocols and procedures for taking care of Country during their stay.



*Members of the Nanda Working Group, DPaW, and YMAC*

### KM PRESERVATION EVIDENCE

YMAC was pleased to represent the Kuruma Marthudunera (KM) people during the collection of Preservation Evidence in October 2015. A team of YMAC research, heritage and legal staff along with State and Commonwealth lawyers accompanied KM elders to a variety of sites, and observed the telling of the KM people's connection to Country before Justice Rangiah of the Federal Court.

The Preservation Evidence will support a legal challenge in early 2017 to gain a determination for a larger area of traditional KM lands.



*KM Traditional Owner M Lockyer on-Country*

While an offer of consent determination was made for the eastern claim area, the court will hear how the KM people have a significant and lasting connection to the entire Robe River region.

### BANJIMA BHP AGREEMENT

BHP Billiton Iron Ore (BHPIO) signed a new native title agreement with the Banjima people in Western Australia on 4 November 2015.

The BHP Billiton Banjima Comprehensive Agreement covers an area of 8263 square kilometres and includes a number of the Company's Pilbara-based iron ore operations and most of the Banjima Native Title determination area.

The area of the BHP Billiton Banjima Comprehensive Agreement includes some BHPIO's interests at Mining Area C, Yandi, Munjina, Upper Marillana, Ministers North, parts of Mudlark, Roy Hill and Marillana.



*Banjima Traditional Owners with BHP Iron Ore executives*

### NGARLUMA RECOGNITION

In December 2015, the Ngarluma people celebrated the legal recognition of their land and culture at a Federal Court hearing to recognise their native title rights.

Federal Court judge, Justice McKerracher made the determination recognising the Ngarluma people's non-exclusive rights to the towns of Wickham, Point Samson and Karratha after these were excluded from the Ngarluma determination in 2005.

This application was filed in 2008 and covers about 21.5 square kilometres of land in the Shire of Roebourne, over the town sites of Wickham, Point Samson and Karratha.

The Ngarluma Aboriginal Corporation will administer their business.

### 70TH ANNIVERSARY OF THE PILBARA STRIKE

May 1 2016 marked the 70th anniversary of the 1946 Pilbara Strike when Aboriginal stockmen and station workers went on strike to protest the harsh and unfair treatment they faced. The date of the strike was also International Workers' Day and the start of shearing season, and to this day, remains the longest strike in Australia's history.

YMAC has a close connection with this historic event – two of YMAC's core members are descendants of these heroic strikers. YMAC co-Chair Doris Eaton and Deputy Regional Manager Nyaparu Rose continue to share the legacy of their fathers Ernie Mitchell and Peter Coppin with YMAC.



*Family and friends of Peter Coppin commemorate the strike*

### RIO TINTO IRON ORE AGREEMENTS CONCLUDE

For 13 years, YMAC has been a part of negotiating mining lease agreements between Rio Tinto and six claim groups in the Pilbara. In April 2016, a land use agreement between the Banjima people and Rio Tinto Iron Ore (RTIO) was signed, marking the end of agreements between Traditional Owners of the Pilbara and the miners.

Through these agreements, the Puutu Kunti Kurrama people and the Pinikura peoples, Kuruma Marthudunera, Yinhawangka, Ngarlawangga, Banjima and Nyiyaparli peoples will have access to work, training, business, environmental management, land access and financial stability for generations.

### KENNEDY RANGE 4WD TRACK UPGRADE

The Department of Parks and Wildlife (DPaW) obtained funding to upgrade and promote the existing 4WD track along the west side and across the top of the Kennedy Range with walk trails, day use areas, toilet blocks and campgrounds.

Before the project began, DPaW requested that Traditional Owners participate in a heritage survey to ensure that the proposed development did not interfere with any heritage sites. A site name and directional signs have since been installed and the Shire of Upper Gascoyne has submitted another R4R application to help fund the proposed north south track along the escarpment on the east side of the range. Also, the Kennedy Range Visitor Guide has been updated to include an Aboriginal history section.

DPaW will continue to work with Traditional Owners in planning future recreation sites and experiences and appropriate cultural information for the area.



# GOVERNMENT ENGAGEMENT & ADVOCACY



Badimia Country

During the reporting period YMAC was actively involved in advocacy for Traditional Owners through the following avenues:

## SUBMISSIONS & REPRESENTATIONS

- Letter to YMAC Members about meetings between the Department of Aboriginal Affairs (DAA) and industry about the Robinson v Fielding decision – July 2015
- Letter to Minister for Aboriginal Affairs Peter Collier responding to the DAA information sessions, and advising him of our letter to our members – July 2015
- Letter to Minister for Aboriginal Affairs regarding the *Aboriginal Heritage Act* Amendment Bill and procedural fairness – July 2015
- Submissions to the Law Reform Commission of Western Australia regarding advice on proposed legislative changes to the *Firearms Act 1973* (WA) – January 2016
- Submissions to the Department of Lands regarding advice on proposed legislative changes to the *Land Administration Act 1997* (WA) and the implications of a new 'Rangelands Lease' – May 2016

## STAKEHOLDER ENGAGEMENT & ADVOCACY

- Chamber of Minerals and Energy Native Title and Aboriginal Heritage Working Group
- WA Alliance of Land Councils Meeting
- CEO / Chair Forum – National Native Title Council
- Board Member, National Native Title Council
- Meeting of the Pilbara Aboriginal Corporation Forum

## PRESENTATIONS AT CONFERENCES & EVENTS

- On-Country Bush Meeting – Yule River, September 2015
- CEDA Conference - Carnarvon, October 2015
- Australian Association of Archaeologist Conference – Fremantle, December 2015
- Australian Anthropological Society Conference – Melbourne, December 2015
- Centre for Native Title Anthropology – Brisbane, February 2016
- National Native Title Conference – Darwin, June 2016
- Legalwise Native Title Conference – Perth, June 2016

# CORPORATE GOVERNANCE



Nyangumarta Country

YMAC is governed by complementary frameworks to ensure the organisation is effective, delivers quality outcomes, and is efficient in its use of resources to deliver services.

Staff are employed to deliver outputs that align with Operational Plans and comply with all relevant statutory and regulatory requirements. Regular reporting to the Board, Committees, stakeholders, management and funders ensures that the strategic direction is maintained. The YMAC constitution is strengthened by sound and clear policies and procedures which are consistently applied.

YMAC has an effective and efficient financial management system and framework which is robust and transparent. Regular reporting within the organisation adheres to all applicable statutory requirements including the *Native Title Act, Corporations (Aboriginal and Torres Strait Islander) Act 2006*, all tax Acts and relevant State and Federal Acts.

The organisation also adheres to Australian Accounting Standards, with the three senior finance personnel suitably qualified with continuing professional development obligations.

YMAC acknowledges support from the Federal Government and the receipt of additional targeted funding for priority areas to counter the significant increase in input costs and to be able to meet the demands of progressing native title outcomes. However, in view of the continuing high level of operational activity and the low level of alternative revenue sources exacerbated by the significant decline in the resources sector, the organisation continues to struggle to reduce cost levels in regions where the cost of living is well above the Australian average and where skills are at a shortage.

## PLANNING

Both divisions of YMAC conduct planning sessions, which begin in February and culminate in May, when an annual operational planning document forms the main part of a submission to the Commonwealth for funding and approval

of native title activities in the following financial year. Reviews are performed in December and August and are submitted to the Department of Prime Minister and Cabinet. Internal planning and operational reviews take place at the same time to ensure that our activities continue to be aligned with the Operational Plan.

## REPORTING

Regular reporting on multiple levels, both externally and internally ensures that the organisation is well managed, and that risks are identified and managed appropriately. A Policy and Procedure manual, endorsed by the Board of Directors, provides a framework for effective governance including appropriate and prudent delegations. External auditors are appointed to give assurance to the Board that financial matters are performed to the requisite standard.

## RISK ASSESSMENT

YMAC has monthly financial and operational meetings with relevant staff and managers to assess current performance and operations. From these meetings, possible risks are identified and action plans are made to mitigate against, or to eliminate, risk.

These meetings are held at different levels, ranging from operational staff to the Executive Management Team, with strategic risks taken to a Board level.

## COMPLAINTS

The principal mechanism for dealing with complaints about the services provided by YMAC are the native title claim working groups, which act as a clearing house for most issues. On the occasions when a complaint cannot be dealt with at a working group, or the complainant is not a current client of YMAC, then a formal complaint can be made to the organisation pursuant to current policies and procedures. Specific procedures exist in relation to clients or constituents seeking review of decisions made by YMAC,



which are designed to ensure that the complainant is dealt with fairly and impartially. A two page document entitled *"If you have a complaint / Application for Internal Review"* is available at all offices for clients' use.

YMAC received two formal complaints in the 2015/16 reporting period and all were resolved.

## STAFFING LEVELS

The organisation has long-serving core staff and low staff turnover. Although the Pilbara region continues to have minimal infrastructure and a higher cost of living means it continues to be difficult to source staff for this region. Despite these challenges, YMAC has been able to attract qualified and experienced legal, anthropological and other professionals throughout the reporting period.

Workforce planning takes account of YMAC's strategic, business, and operational plans and its organisational structure. During this reporting period, YMAC has reviewed its staffing levels in order to meet funding and workload for claims, future acts and heritage. At the end of the reporting period, YMAC had a total of 96 staff, with the following breakdown:

- Full time - 77
- Part time - 10
- Casual - 9
- Indigenous - 18
- Non-Indigenous - 78

## STAFF EDUCATION AND TRAINING

YMAC works to provide staff with appropriate training and educational opportunities, adding to the skills-base from which the organisation can draw.

Staff training included attendance at the 2016 Australian Anthropology/Archaeology Conferences, 2016 National Native Title Conference by selected staff, and individual staff training and professional development to assist staff in the performance of their duties.

Legal staff are required to obtain Continuous Professional Development (CPD) points to renew their practice certificates each year. Other professional staff are also required to undertake CPD training to maintain their professional qualifications. YMAC continues to have Quality Assurance status as a recognised provider of CPD training for lawyers.

## BOARD AND COMMITTEE TRAINING

Providing training opportunities for Board and Committee members continues to be a priority for YMAC. In the reporting period, Board members and Regional Committee members attended governance training.

Board members have been provided with professional development opportunities and selected members of the Board attended the 2016 National Native Title Conference held in Darwin and a workshop on an Introduction to Corporate Governance held in Perth. All Regional Committee members have an Induction Day in February and a Corporate Governance workshop in May.

## SALARY LEVELS

The salary structure of YMAC staff is based on the YMAC Enterprise Agreement 2012.

## SALARY AWARDS

YMAC has now entered in to a new bargaining process to succeed the 2012 YMAC Enterprise Agreement. YMAC remains under constant pressure to offer competitive salary levels in order to secure experienced and qualified staff.

## OCCUPATIONAL HEALTH & SAFETY

There were no reported issues during the reporting period. Four-wheel drive and first aid training for new field staff members continues to be provided, with refreshers for existing staff. Individual training in Occupational Health and Safety was provided in this financial year.

YMAC are also in the process of developing a check list for field staff when taking Traditional Owners on-Country. This checklist will help identify those Traditional Owners who have specific health issues which will enable the YMAC field staff be better equipped in the event of a medical emergency.

Policies and procedures continue to be reviewed to ensure compliance.

## CODES OF CONDUCT

The organisation has a code of conduct, signed by each member of staff as well as a Policy and Procedures manual, which contains YMAC's code of ethics.

## CONSULTANCY SERVICES

YMAC actively pursues value for money for the provision of all its services and always seeks to obtain at least three quotes for services where possible. Many corporate services are outsourced, enabling YMAC to reduce risk and to access specialist services.

In the 2015/2016 reporting period YMAC engaged 43 Consultants (excluding Traditional Owners) to undertake consultancy work at a cost of \$2,412,086.

Consultants are used when there is a requirement for specialised services which cannot be met by YMAC staff due to insufficient in-house resources, or where independent advice is required.

# ORGANISATIONAL STRUCTURE



Ngarlawangga Country

## MEMBERS

YMAC membership is open to all adult Yamatji and Marlpa people, including people who live in other areas but who have a traditional connection to country. Members are entitled to vote at Annual Regional Meetings and Special General Meetings.

## WORKING GROUPS

Each native title claim represented by YMAC has an elected representative body called a working group. A working group is composed of Aboriginal people with the cultural knowledge, and recognised status to have authority in matters affecting country.

Working groups are a powerful voice for Traditional Owners to participate in decisions that affect their country and communities. A working group provides a delegated authority to a group of representatives to further negotiations to a point where recommendations can be taken back to the broader Traditional Owner community. The working group structure also provides government and industry with established frameworks and opportunities for effective engagement with Aboriginal communities.

## REGIONAL COMMITTEES

The policy direction for YMAC on native title matters that are specific to either the Yamatji or Pilbara regions are provided by the two Regional Committees. Yamatji Regional Committee members are voted in at the Yamatji Annual Regional Meeting.

Each native title claim represented by YMAC in the Pilbara nominates a representative to its Pilbara Regional Committee at native title claim group community meetings. For this reporting period the Yamatji Regional Committee held five meetings, including a joint Regional Committee

with the Pilbara Regional Committee and the Pilbara Regional Committee held five meetings, including a joint Regional Committee with the Yamatji Regional Committee during this reporting period to discuss YMAC business.

## BOARD OF DIRECTORS

YMAC's overall policy direction is provided by its Board of Directors. The Board acts as an advocate for Traditional Owners in the Pilbara and Yamatji regions, particularly in relation to government activities affecting country, as well as mining and development issues.

Ultimately responsible for the performance of the organisation's statutory functions, the Board of Directors is also accountable to the members of the organisation.

The Board of Directors is made up of members of the organisation's two Regional Committees. Six members from each committee join to form the 12 member Board of Directors, providing equal representation of both the Yamatji and Pilbara regions.

During the reporting period the Board of Directors' members were:

Pilbara Member	Meetings Attended	Eligible Meetings
Doris Eaton (Co-Chair)	5	5
Natalie Parker (Deputy Chair)	5	5
Nora Cooke	4	5
Terry Jaffrey	4	5
Diane Stewart	5	5
Selina Stewart	5	5



Yamatji Member	Meetings Attended	Eligible Meetings
Ben Roberts (Chair)	5	5
Victor Mourambine (Deputy Chair)	2	2
Paul Baron	3	3
Cicily Dowden	5	5
Deborah Oakley	5	5
Richard Oakley	5	5
Peter Windie	5	5

### PILBARA REGIONAL COMMITTEE ATTENDANCE

During the reporting period the members of the Pilbara Regional Committee were:

Pilbara Committee Member	Meetings Attended	Eligible Meetings
Doris Eaton (Chair)	2	5
Natalie Parker (Deputy Chair)	5	5
Raylene Button	4	5
Nora Cooke	5	5
Terry Jaffrey	3	5
Albert Pianta	5	5
Ivan Smirke	0	5
Diane Stewart	5	5
Selina Stewart	2	5

### YAMATJI REGIONAL COMMITTEE ATTENDANCE

During the reporting period the members of the Yamatji Regional Committee were:

Yamatji Committee Member	Meetings Attended	Eligible Meetings
Ben Roberts (Chair)	5	5
Victor Mourambine (Deputy Chair)	5	5
Paul Baron	4	5
Darren Capewell	3	5
Rhodda Capewell	5	5
Cicily Dowden	4	5
Dion Harris	4	5
Karlene Mongoo	4	4
Rachel Mongoo	5	5
Davina Mourambine	3	5
Deborah Oakley	4	5
Richard Oakley	3	5
Susan Oakley	4	5
Rodney Ryan	2	5
Karla Tittums	1	1
Peter Windie	5	5



*Budina Country*

# EXECUTIVE MANAGEMENT TEAM

Organisational performance management is the function of the Executive Management Team (EMT), which consists of seven senior officers:



## **SIMON HAWKINS** Chief Executive Officer

As Chief Executive Officer (CEO), Simon Hawkins is responsible for the overall management of the organisation on behalf of the Board of Directors, and acts as Corporation Secretary.

The CEO is accountable for the responsibilities of the organisation. He ensures that the policies and decisions of the Board of Directors and the Regional Committees are implemented, that the organisation observes its legal responsibilities, and that it meets its obligations under agreements entered into with other parties.

In promoting the interests of YMAC and its clients, the CEO lobbies government industry for policy change and negotiates funding for new and existing projects.



## **DONNA MURDOCK** Regional Manager, Yamatji Region

The Yamatji Regional Manager position was held by Donna Murdock for the reporting period.

Donna has been working with YMAC as the Regional Manager for the Yamatji Region since May of 2010. Before that, she served as the Deputy Regional Manager of the Yamatji Region from 2007 to 2010, and Office Manager for YMAC's Geraldton team from 1999 to 2007.



## **DONNY WILSON** Regional Manager, Pilbara Region

The Pilbara Regional Manager position was held by Donny Wilson for the reporting period.

Donny has been working with YMAC as the Regional Manager for the Pilbara Region since September of 2013. Before that, he served as the Deputy Regional Manager for the Pilbara Region from 2007 to 2013. Donny started off with YMAC as an Community Liaison Officer with YMAC's Pilbara team.



## **NICK KIMBER** Chief Financial Officer

The Chief Financial Officer (CFO) is responsible for overseeing the financial, corporate governance, IT, and HR requirements of the organisation.

The CFO provides timely and accurate information to the CEO, Board and Committees for strategic decision making and to ensure efficient and effective use of resources to meet the dynamic and challenging conditions of the economy.

The CFO position was held by Nick Kimber for the reporting period. Nick is a qualified Fellow of CPA Australia (FCPA).



## **MICHAEL MEEGAN** Principal Legal Officer

The Principal Legal Officer (PLO) is responsible for managing the legal operations of the organisation in accordance with the *Native Title Act (NTA)*. The PLO advises on matters related to the NTA and associated legislation, as well as other Commonwealth and State laws and statutes affecting the interests of native title holders in the Murchison, Gascoyne and Pilbara regions.

The position involves coordinating relationships between the organisation and the claimant groups, intra-indigenous mediation in relation to the claims process, preparation and lodgement of native title claims, progress and resolution of native title claims and future act processes.

The PLO position was held by Michael Meegan for the reporting period.





### OLIVIA NORRIS Director of Heritage and Research

The Director of Research and Heritage is responsible for managing the organisation's research and heritage programs.

The research program provides anthropological and other specialised research on behalf of native title claimants to establish connection to land and waters under traditional law and custom. Research is also prepared for the purposes of resolving boundary overlaps, group membership, litigation and other purposes related to establishing native title.

The heritage program is responsible for cultural heritage protection. The biodiversity and spatial units undertakes a number of community projects. The Heritage, Biodiversity and Spatial units managed by the Director of Research and Heritage now fall under Knowledge Partnerships.

The position of Director of Research and Heritage was held by Olivia Norris for the reporting period.

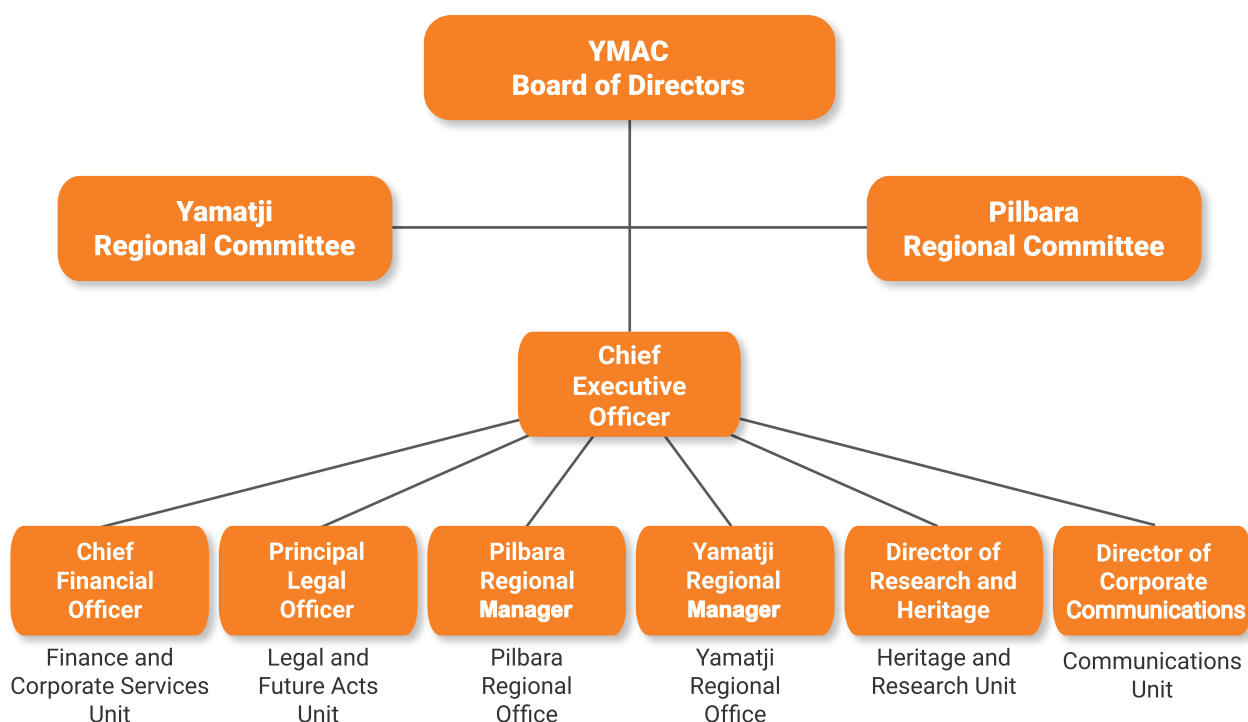


### LEANNE ALBERGHINI Director of Corporate Communications

The Director of Corporate Communications is responsible for managing the internal and external communications requirements. The Director of Corporate Communications provides regular reports to the Board and Regional Committees on the strategic direction of YMAC's communications.

The position of Director of Corporate Communications was held by Leanne Alberghini for the reporting period.

## YMAC ORGANISATIONAL CHART



# CASE STUDIES



*Maitland and Slim Parker, Banjima Traditional Owners*



*Nyaparu Rose (CEO, NWAC), speaks at the IPA dedication*

## BANJIMA/BHPIO AGREEMENT

In 2015, BHP Billiton signed a new native title agreement with the Banjima people in Western Australia.

The BHP Billiton Banjima Comprehensive Agreement covers an area of 8263 square kilometres and includes a number of the Company's Pilbara-based iron ore operations and most of the Banjima Native Title determination area.

The agreement has a life of more than 100 years and it provides long term-certainty for both BHP Billiton and the Banjima people. This is based on the current and potential future developments with regards to how BHP Billiton will respect and treat the Banjima people's land.

***"The Banjima people are privileged to be at the forefront of a future that can truly be fabulous in all areas of our lives."***

***Change is the name of the game if we the Banjima people are to build prosperity through self-determination.***

***This will enable sustainability of our law and culture for future generations to come."***

***- Slim Parker, Banjima Native Title Aboriginal Corporation, RNTBC***

## NYANGUMARTA IPA

In 2015, a dedication ceremony was held signifying the establishment of the Indigenous Protected Area (IPA) for the Nyangumarta people.

The IPA means that Traditional Owners of the land entered into a voluntary agreement with the Australian government for the purposes of promoting biodiversity and cultural resource conservation.

The Nyangumarta IPA covers about 28,420 square kilometres and will be managed by the Nyangumarta Rangers according to International Union for Conservation of Nature (IUCN) standards. This combines meaningful Aboriginal employment with the fulfilment of cultural obligations by Traditional Owners.

The day was marked with the signing of the official Indigenous Protected Area certificate between the Department of Prime Minister & Cabinet and the Nyangumarta Warrarn Aboriginal Corporation.

***"As a Nyangumarta elder, I am very proud of this achievement for the Nyangumarta people."***

***Having our IPA will allow us to maintain our significant sites, and look after our Country – from the desert to the sea."***

***- Nyaparu Rose, Nyangumarta Warrarn Aboriginal Corporation CEO***



# RESEARCH & HERITAGE



Banjima Country

## KNOWLEDGE PARTNERSHIPS

YMAC's strategic plan has now been fully endorsed and supported by YMAC's Board. One of the plan's Strategic Focus Areas is Services and Partnerships, and we are pleased to confirm that the Knowledge Partnerships sub-brand will now apply to our new services non-native title projects. For more information on Knowledge Partnerships, turn to page 27.

## NYANGUMARTA WARRARN IPA

The Nyangumarta Warrarn Indigenous Protected Area (IPA) was officially recognised by the Commonwealth in April 2015. To celebrate this event a dedication ceremony was held on-Country near Eighty-Mile Beach, with Traditional Owners, partners, VIP guests and journalists in attendance on 16 July, 2015.

During the reporting period, an ethno-botanical survey was conducted in September 2015 in the coastal strip and the wetland area of the IPA to collect essential information about the flora. The survey involved the participation of five rangers and three elders, with a support group of consultants and YMAC staff. The information from this survey and the one conducted in 2014 will be collated to inform management techniques and to produce booklets for use by the Nyangumarta people. This publication will be produced with funds obtained from the National Landcare program.

The Ranger group is now fully functional, with vehicles, tools, camping and communications equipment. A ranger coordinator, recruited in November 2015, provides support and guidance to the group. The Rangers are starting to implement the management plan for the IPA, with activities ranging from cultural protection to tourism development to general land management tasks.

Professional development of the Rangers is an ongoing process, with study tours, on-the-job capacity building and

certified training courses on offer. Funding for this program, coming mainly from the Commonwealth, increased during the reporting period but more efforts are required to secure long-term and sustainable financial support.

## FACILITATION AND COORDINATION OF CONSULTATIONS BETWEEN BHP BILLITON & TRADITIONAL OWNERS IN THE PILBARA

Under a Strategic Environmental Assessment (SEA) funding agreement between BHP Billiton Iron Ore (BHPBIO) and YMAC, an independent consultant has been recruited to facilitate consultations with the Traditional Owners of the area where BHPBIO intends to expand their activities in the next 100 years.

The three primary groups are Banjima, Nyiyaparli and Yinhawangka, and the three secondary groups are Kariyarra, Palyku and Ngarlawangga. Up to three rounds of consultation meetings were held with each group, and the process is due to be completed during the next reporting period.

The final report will highlight the concerns raised by the Traditional Owners, and pave the way for meaningful partnerships with BHPBIO once expansion works begin.

## ABORIGINAL HERITAGE ACT AMENDMENT BILL

There are fundamental issues with the proposed amendments to the *Aboriginal Heritage Act*, in particular procedural fairness, the lack of consultation in preparing the Bill, and the weakened decision making capacity of the Aboriginal Cultural Materials Committee (ACMC).

In April 2016, the WA Alliance of Aboriginal Land Councils (Alliance) met to discuss several issues, including the *Aboriginal Heritage Act* Amendments Bill 2014.

During this reporting period, the Amendment Bill has yet to be debated.

## HERITAGE MANAGEMENT

During the reporting period YMAC has worked to build its professional capacity to undertake all levels of heritage surveying in-house. This ensures a continuity of representation and provides a stronger voice for Traditional Owners when engaging proponents. This also provides greater opportunities for YMAC to undertake heritage compliance visits at the request of Traditional Owners and allows YMAC to offer specialised heritage advice at Working Group and Liaison Committee meetings.

Beyond our role as heritage service provider for a number of claim groups, YMAC is committed to assisting claim groups to fulfil their aspirations relating to heritage management, and projects which promote and protect the cultural values of Traditional Owner groups.

YMAC is in the process of assisting with the transition of several Traditional Owner groups to manage their own heritage at the community level. YMAC continues to support the transition of heritage services back to groups and to encourage capacity development and skills training of Traditional Owners.

## PROFESSIONAL DEVELOPMENT OF ANTHROPOLOGICAL STAFF

YMAC has developed and implemented an innovative professional development training program in order to grow the capacity of research staff within the dynamic and pressured native title environment.

Over the last three years, the Research and Heritage unit received \$200,000 funding from the Commonwealth Attorney-General's Department for the program, and was recently successful in securing further funding to maintain and build on this training program into the future.

Over the last 12 months, YMAC held a further five professional development workshops for staff anthropologists, delivered through collaboration between YMAC senior anthropologists, consultant experts in the field and senior legal staff.

The workshops covered a range of best practice principles and practical examples, including:

- Translating Anthropology for Legal Purposes – Culturally Strong Governance
- Theory Relevant to Native Title Anthropology – Genealogy Workshop
- Ethics in the Field – Working with Gender Restrictions
- Heritage Practice
- Spatial Training

The training program has been highly successful and continues to contribute to better research outcomes and staff retention.

## CLAIM RESEARCH OVERVIEW

This reporting period has been one of intense research activity within tight timeframes set by the Federal Court.

In the Yamatji region, YMAC has submitted another connection report and supplementary report, and made major progress towards completing connection and supplementary reports for three other claims.

In the Pilbara region, two expert reports were filed, and witness statements ahead of hearings for three claims were completed.

Intensive work ahead of conferences of experts, resolving claim overlaps and research towards establishing occupation and exclusive possession in support of upcoming native title determinations is ongoing.

For further detail please see the individual claim updates.







*Yinhawangka Country*

## KNOWLEDGE PARTNERSHIPS UPDATE

YMAC Knowledge Partnerships is YMAC's approach to providing better client-focused services to Traditional Owner groups.

Our hope is that through sharing our in-house skills through partnerships, we are able to assist in the creation of important and successful outcomes for Traditional Owners in a variety of areas – including commercial, cultural and community projects.

Knowledge Partnerships aims to be the Traditional Owner's first choice when it comes to assistance and capacity building to fulfil responsibilities related to corporation establishment, management and administration, on-Country management, heritage protection and advocacy, and community projects.

Our vision is to facilitate the realisation of the aspirations of Traditional Owner groups. Knowledge Partnerships recognises that to ensure accountability it is critical that the knowledge and understanding built over decades remains accessible to Traditional Owners as a not-for-profit service.

The term 'Knowledge Partnerships' is reflective of our commitment to offer meaningful collaborations. We believe in the strength that comes from combining traditional cultural knowledge with the support of YMAC's corporate and technical experience to create robust outcomes for Traditional Owners and their Country. Knowledge Partnerships is a cross-organisational initiative, with contributions from staff in all YMAC departments.

Knowledge Partnerships strives to take a holistic approach to service delivery as we view every partnership as an opportunity to broadly engage with Aboriginal Corporations, Community Groups and Prescribed Bodies Corporate (PBC) to offer a range of complimentary services which ensure these organisation's needs are met and positive outcomes are achieved.

Below are some examples of Knowledge Partnerships projects undertaken during the reporting period.

## KM TRADITIONAL ECOLOGICAL KNOWLEDGE

Traditional Ecological Knowledge (TEK) projects combine local and indigenous knowledge systems with scientific and western philosophic systems to create a comprehensive and holistic understand of ecology and environments.

In an effort to preserve some of the Kuruma Marthudunera (KM) ecological knowledge, YMAC was directed by the KM claim group to prioritise facilitating and documenting these practices and knowledge so that they can be available to future generations.

In 2015 the KM people with funding secured by YMAC from Lotterywest and the support of the Kuruma Marthudunera Aboriginal Corporation (KMAC), engaged in a Knowledge Partnership project to record the Traditional Ecological Knowledge of contemporary KM Aboriginal elders and knowledge holders.

The project focused on the area around the Bungaroo Valley and a section of the Robe River near Pannawonica in Western Australia.

The KM people aimed to record a number of plants and their traditional uses during two seasonal periods in August and November. KM participants led the project along with anthropologists and a local ethnobotanist. A report of the trips and its findings was delivered to the KM community, KMAC and Lotterywest in March 2016.

## YINHAWANGKA DATABASE

YMAC has worked with a number of native title claim groups to develop return and access protocols for their native title research materials.

YMAC has also assisted other NTRBs with developing their policies and processes around this important work.

Knowledge Partnerships is currently working with the Yinhawangka people as they come close to their consent determination, not only on the return of research materials process, but also on the development of an electronic database tailored to the needs of the Yinhawangka Community, and the local Aboriginal corporation – which will likely become the PBC.

### NANDA & GNULLI WORKING WITH DPAW

Department of Parks and Wildlife (DPAW) wanted to upgrade a 4WD track across the Kennedy Range and put in some car parks, toilets, look-out points and signage.

Recognising the Kennedy Range as a significant Aboriginal site, DPAW contacted Knowledge Partnerships to undertake consultation with the Gnulli Traditional Owners. Knowledge Partnerships was able to facilitate a one-week trip with an anthropologist who took out two separate groups of elders who could speak for the two areas of the Kennedy Range.

This consultation trip ensured the proposed 4WD track and other proposed upgrades would not impact any areas of cultural significance, and additionally provided opportunity for the Gnulli Traditional Owners to provide their insight into information for the signage. This was provided back to DPAW in a comprehensive report. DPAW has had site name and directional signs installed and will next look at site design.

The Shire has also submitted a Royalties for Regions application to help fund the proposed upgrades. The Kennedy Range Visitor guide brochure has been updated, including the Aboriginal history section.

In response to interest from the Nanda Working Group and DPAW, Knowledge Partnerships has developed a proposal to provide a report as the basis for the Kalbarri National Park Nanda Interpretive Signage project.

In developing the report, YMAC Knowledge Partnerships will ensure that Traditional Owners maintain control of their cultural knowledge and the way that it is shared.

YMAC Knowledge Partnerships will engage with traditional owners who have an in-depth knowledge of the cultural landscape of the area to undertake research aimed at gathering stories and information for interpretive signs in the Kalbarri National Park.

### WDLAC EXECUTIVE OFFICE SUPPORT

YMAC was successful in tendering for the provision of all Executive Office Support for Western Desert Lands Aboriginal Corporation (WDLAC), the representative body for the Martu native title determination. YMAC was appointed on 28 February 2016 for a three year period.

Under Knowledge Partnerships, YMAC will be supporting WDLAC through the following services:

- CEO services: to enable WDLAC to implement strong and sensible governance, and assist the Martu people to be able to self-govern
- CFO services: YMAC will support WDLAC develop sound financial strategies, enabling the Martu people to better understand their financial position
- Legal Services: YMAC will provide legal services to WDLAC

Knowledge Partnerships will offer other forms of Executive Office support for WDLAC including developing a Strategic Plan which will guide WDLAC's direction for the next three years.

YMAC is pleased to be able to work closely with the Board of Directors, the Martu people and WDLAC to restore good governance and self-determination.







Nyangumarta Country

Facilitation and assistance:	Number:
<b>The Claims Experience</b>	
Claimant Applications	0
Active claims represented at 1 July 2015	30
Plus Claims Filed this year by NTRB	1
Less Claims Determined 2015-16	4
Less Claims Dismissed 2015-16	1
Less Claims Withdrawn 2015-16	0
+ or - Other disposition (describe)	0
Active Claims represented at 30 June 2016	26
- Number of these registered by NNTT	25
Claims in Development	3
<b>The Agreements Experience</b>	
Agreements Concluded	269
ILUAs concluded and registered	9
Future Act Notices received	670
Objections to s29 notices	517
<b>Complaints and Disputes</b>	
Complaints	2
- Received	2
- Resolved	2
- Pending	0
Requests for Review of decisions not to assist	0
- Requests Received	2
- Reviews Completed	1

# ROLES & FUNCTIONS



*Yugunga-Nya Claim Area*

## FACILITATION AND ASSISTANCE

YMAC strives to provide Traditional Owners with best practice standards for representation of their native title claims and beyond. In doing this, it meets and exceeds its requirements as a native title representative body to:

- Research and prepare native title applications.
- Assist native title claimants in consultations, mediations, negotiations and proceedings relating to recognition of native title.

During the reporting period YMAC continued undertaking comprehensive anthropological research and completing connection reports with appropriate anthropological and legal review.

YMAC Legal has progressed four claims towards consent determinations in this financial year and in relation to other claims to consent determinations and resolution of overlaps and other outstanding claim issues.

YMAC is committed to providing the best possible outcome for the Traditional Owners it represents by the resolution of native title claims in a certain and comprehensive manner.

In relation to overlapping claims, where appropriate, YMAC participates in collaborative conflict resolution with the native title groups it represents.

Where necessary, YMAC has taken action to strike out or list matters for trial where it considers this is the most appropriate course of action to resolve outstanding native title claims.

## PROVIDING ASSISTANCE

During the reporting period, YMAC provided legal, research and mediation assistance to 23 claim groups within the Pilbara and Yamatji regions.

YMAC will not provide assistance to a new claim that overlaps with an existing assisted claim without the consent of the existing claim. Once assistance is approved, YMAC will assess its priorities which will, in turn, determine the direction of its activities.

A number of new claims have been authorised by groups on areas where overlaps do not exist.

The type and level of assistance provided will be reviewed on an ongoing basis and will depend on a number of factors including:

- The need to comply with relevant Federal Court orders.
- The overall level of resources available to the organisation.
- YMACs obligations under S203BA and S203BB of the *Native Title Act* (NTA).

## DISPUTE RESOLUTION

The processes of gaining recognition of native title and negotiating future act and heritage matters all affect Traditional Owners deeply because of their relationship to Country.

These processes often raise difficult issues for native title claimants to consider and make decisions about. Very often these matters involve contest and dispute and YMAC staff are called upon to assist with these matters.

During the reporting period, YMAC has been committed to honouring individuals and family groups involved in the native title process, while at the same time fulfilling its functions under the *Native Title Act* (NTA) to the broader claim group and to assist those persons who may hold native title.





## MEDIATION PROGRAMS

During the reporting period YMAC has participated in mediation as part of its commitment to resolving native title claims. Native Title mediation is a discrete form of alternative dispute resolution which draws on the specific skills of Native Title practitioners with legal, anthropological and alternative dispute resolution skills.

The particular set of skills YMAC staff have developed is best described as a collaborative conflict resolution practice drawing on the multidisciplinary skills unique to YMAC.

The process of mediation involves many participants. YMAC team members develop a range of strategies to assist parties in resolving Native Title and other related issues.

This includes meeting separately with individuals and families at their homes or on country, setting up meetings in a culturally appropriate way, and recognising the importance

of showing respect for elders. YMAC uses internal and external chairpersons to help run meetings.

## PRESCRIBED BODIES CORPORATE

During the reporting period YMAC has actively participated in mediation as part of its commitment to resolving native title claims.

YMAC continues to provide assistance to Prescribed Bodies Corporate (PBC) from time to time in accordance with its *Native Title Act* functions.



Amangu Claim Area



# NATIVE TITLE CLAIM UPDATES



Amangu Claim Area

## AMANGU

### Claim Location and Background

The Amangu native title claim covers approximately 27,388 square kilometres of land and sea in the Yamatji region. It lies in the City of Greater Geraldton and the Shires of Carnamah, Chapman Valley, Irwin, Mingenew, Morawa, Northampton, Perenjori, Three Springs and Yalgoo.

The Amangu claim is situated within the geographic area designated by YMAC as the Geraldton Settlement Area (GSA). The GSA comprises the Amangu, Hutt River, Mullewa Wadjari, Naaguja and Widi Mob claims.

### Native Title Claim Progress

These claims are part of what has been known as the Alternative Settlement strategy and more recently the Court has been describing as the Geraldton Cluster.

The three YMAC represented claims plus Mullewa Wadjari and Widi Mob are involved in negotiations. The main aim is negotiating outcomes and secondary aim is reducing the risks of litigation if negotiated outcomes cannot be finalised.

All five claims receive regular attention from the Federal Court through case management conferences and Court correspondence. Meetings continue to resolve boundary and membership issues.

### Future Act Developments

There is an ongoing level of future act activity in the Amangu claim area. Several Right to Negotiate matters are currently in negotiations in relation to Petroleum and Railway Corridor projects. The Working Group has met with a number of companies on several occasions during the reporting period.

The Amangu claim group continues to experience a steady flow of Right to Negotiate matters, particularly in relation to oil and gas. Petroleum exploration agreements were successfully finalised with two companies in November 2015. Negotiations are currently on foot in relation to four other pending petroleum exploration permits, and one petroleum production licence.

### DPMC Funded Meetings

14 July 2015 - Amangu and Mullewa Wadjari Elders Meeting  
25 September 2015 - Amangu and Mullewa Wadjari Elders Meeting  
2 October 2015 - Amangu and Mullewa Wadjari Elders Meeting  
8 March 2016 - Amangu Working Group Meeting  
9 March 2016 - Amangu Working Group Meeting  
17 May 2016 - Amangu Mediation Team Meeting  
24 May 2016 - Amangu Mediation Team Meeting  
13 June 2016 - Amangu Working Group Meeting  
14 June 2016 - Amangu Working Group Meeting (1 hour funded by future act proponent)

### Case Management Conferences

9 July 2015  
3 November 2015  
3 December 2015  
14 December 2015  
18 December 2015  
15 February 2016  
23 March 2016  
30 May 2016  
15 June 2016

### Mediations

17 December 2015  
15 February 2016  
24 February 2016  
8 March 2016  
21 March 2016  
7 April 2016  
10 May 2016  
11 May 2016  
26 May 2016  
27 May 2016

### Orders

13 July 2015  
27 August 2015  
14 October 2015  
27 November 2015  
22 March 2016

### Additional Meetings

16 May 2016 - Negotiation Meeting





*Badimia Country*

# BADIMIA

## Claim Location and Background

The Badimia native title claim covered approximately 36,129 square kilometres of land in the Yamatji Region. It lies in the Shires of Cure, Dalwallinu, Menzies, Mount Magnet, Mount Marshall, Perenjori, Yalgoo and Yilgarn.

## Native Title Claim Progress

The final hearing for the Badimia trial was in April 2013 at the Federal Court. The decision of Justice Barker was that native title does not exist in the Badimia claim area. YMAC and Badimia appealed this decision. On 18 May 2015 a full Federal Court of five judges determined that Justice Barker's decision was correct at law.

YMAC stands by the Form 1 native title application filed on behalf of the Badimia people as presented to Justice Barker and continues to support the Badimia people in their fight for recognition as Traditional Owners of Badimia Country and caretakers of Badimia Culture. Accordingly, YMAC is assisting the Badimia people with replacing the claim group with an Aboriginal Corporation.

The purpose of the Aboriginal Corporation is to continue to maintain Badimia people's connection to Country and Culture and to seek partnerships with stakeholders in the Badimia region in relation to land management and other strategies.

YMAC is engaging with State Government and other stakeholders including the Department of Parks and Wildlife, Northern Area Catchment Council, Pew Charitable Trusts to discuss land management partnerships on Badimia country.

## Future Act Developments

There is a moderate level of future act activity in the Badimia claim.

The Badimia community continues to engage with various companies with respect to implementation of existing agreements. YMAC is assisting Badimia Land Aboriginal Corporation with Badimia heritage template letters.

## Additional Meetings

30 June 2016 - Badimia Applicant and Former Working Group



*Banjima Country*

## BANJIMA

### Claim Location and Background

The Banjima native title determination area covers approximately 10,200 square kilometres of land in the Pilbara region. It lies in the Shires of Ashburton and East Pilbara.

YMAC now only represents the Banjima with respect to the State of Western Australia's High Court Special Leave application which is due to be heard on 28 July 2016.

### Native Title Claim Progress

Banjima successfully defended the State's appeal against exclusive possession and the issue relating to the northern boundary. The State has lodged an interlocutory application questioning certain aspects of the Full Court decision. On 12 June 2015 the Full Court dismissed the State's appeal.

The State of Western Australia filed a High Court Special Leave application challenging a number of issues surrounding exclusive possession and the application s47B that formed part of the original decision handed down by Justice Barker in August 2013. This matter will be heard during the next reporting period.

### Future Act Developments

The Banjima finalised their significant claim wide agreements with both Rio Tinto Iron Ore and BHP Billiton Iron Ore during the past 12 months. These agreements will provide substantial benefits to the Banjima people for generations to come.



*Budina Country*

## BUDINA

### Claim Location and Background

The Budina native title claim covers approximately 4,096 square kilometres of land in the Yamatji region. It lies in the Shires of Ashburton, Carnarvon and Upper Gascoyne.

### Native Title Claim Progress

A Connection Report was provided to the State in 2013. Since that time YMAC has provided the State additional information and responded to queries when they arose, providing a Supplementary Connection Report in March 2015.

### Future Act Developments

YMAC continued to provide notification and agreement making assistance to the Budina claim group in relation to future acts.





*Gnulli Claim Area*



*Hutt River Claim Area*

## GNULLI

### Claim Location and Background

The Gnulli native title claim covers approximately 82,708 square kilometres of land and sea in the Yamatji Region. It lies in the Shires of Ashburton, Carnarvon, Exmouth and Upper Gascoyne.

### Native Title Claim Progress

Through 2015 and continuing into 2016 is a very intensive period of research for the Gnulli native title claim.

Dr David Martin has been contracted to co-author the Gnulli connection report and its material with YMAC anthropologist Carmen Cummings.

### Future Act Developments

In relation to Future Act matters, the claim has a modest but steady amount of resource related work to be undertaken. It also has some work related to coastal conservation reserves and the adjacent pastoral leases.

## HUTT RIVER

### Claim Location and Background

The Hutt River claim covers approximately 5,893 square kilometres of land and sea in the Yamatji region. It lies in the Shires of Chapman Valley and Northampton.

### Native Title Claim Progress

These claims are part of what has been known as the Alternative Settlement strategy, and more recently the Court has been describing the claims as the Geraldton Cluster.

The three YMAC represented claims and both Mullewa Wadjari and Widi Mob are involved in negotiations. The aim is to negotiate outcomes, and to reduce the risk of litigation if these outcomes cannot be finalised.

All five claims receive regular attention from the Federal Court through case management conferences and Court correspondence.

### Future Act Developments

YMAC continues to provide assistance to Hutt River in relation to future acts and heritage.

### Additional Meetings

5 May 2016 - Working Group and Mediation Meeting  
 23 May 2016 - Working Group and Mediation Meeting  
 21-23 June 2016 - Family Meetings  
 24 June 2016 - Working Group and Mediation Meeting  
 25 June 2016 - Claim Group Authorisation Meeting



Jurruru Country

## JURRURU, JURRURU #2, & JURRURU #3

### Claim Location and Background

Jurruru traditional country covers approximately 10,933 square kilometres of land in the South West Pilbara region in the Shires of Ashburton and Upper Gascoyne.

### Native Title Claim Progress

The Jurruru people were recognised as the native title holders of approximately 7,064 square kilometres of land in a decision handed down by the Federal Court at an on-Country hearing on 1 September 2015 (Jurruru people Part A determination).

The determination was made by consent of all the parties to the proceedings, and it covers that portion of the Jurruru claim that was not overlapped by the Gobawarra Minduarra Yinhawanga (GMY) claim.

The hearing was attended by community members, YMAC staff, representatives of the various respondent parties and relevant government officials.

The remaining Jurruru native title claims cover approximately 3,870 square kilometres of land. Throughout the reporting period YMAC has continued to represent the Jurruru claims in the Federal Court case management process.

YMAC has also worked with the Jurruru people to resolve the overlapping Gobawarra Minduarra Yinhawanga (GMY) claim through the case management process and a series of hearings in the Federal Court.

On 30 June 2016, the GMY claim was dismissed thereby removing the GMY overlap of the Jurruru and Jurruru #2 claims. The Jurruru will now engage with the State in relation to the resolution of the remaining Jurruru claims.

### Future Act Developments

There has been a low level of future act activity within the Jurruru claim area. YMAC continues to assist the Jurruru people with advice and negotiations where future act notices are received and are assisting the Jurruru people in protecting their heritage and native title rights and interests in their country.

### DPMC Funded Meetings

16 November 2015 - Jurruru Community Meeting - DPMC  
30 March 2016 - Jurruru Community Meeting - DPMC  
31 March 2016 - Jurruru Strategic Planning Community Meeting - DPMC

### Case Management Conference

2 February 2016

### Hearing

1 September 2015 - Consent Determination Hearing  
10 August 2015 - Administrative Hearing  
6 November 2015 - Directions Hearing

### Court Dates

3 July 2015  
27 August 2015  
30 March 2016  
17 May 2016  
21 June 2016  
30 June 2016





Kariyarra Country

# KARIYARRA

## Claim Location and Background

The Kariyarra native title claim covers approximately 16,686 square kilometres of land and sea in the Pilbara region. It lies in the Shires of Ashburton, East Pilbara, Roebourne and the Town of Port Hedland.

## Native Title Claim Progress

The State provided the Kariyarra with a draft consent determination offer on 30 September 2015. On 3 March 2016, the Kariyarra wrote to the State about issues they had with the State's offer, and the State replied by agreeing with most of the proposed amendments.

The Commonwealth government has requested further evidence from the Kariyarra to support of its native title determination application. If the issue of the Indigenous Respondents can be resolved, it is hoped that the Consent Determination will be finalised by the end of 2016. YMAC is working with the Kariyarra to resolve a dispute with members of the Kariyarra claim group who are opposing the native title claim in the Federal Court (referred to as Indigenous Respondents).

On 23 March 2016, the Court heard reasons why the Indigenous Respondents should not be allowed to oppose the claim. The next court date is 27 July 2016, where the Court will give all the parties another opportunity to say why the Indigenous Respondents should or shouldn't be allowed to oppose the native title claim.

If the Indigenous Respondents are allowed to continue to oppose the claim, then the Judge will need to decide the issue of claim group membership by trial in court. If a trial is needed it will take longer to finalise the Kariyarra claim.

## Future Act Developments

YMAC continues to assist the Kariyarra people in relation to a large number of heritage agreements, mining agreements, as well as making progress in relation to negotiations of large future act matters with BHP Billiton Iron Ore and the State Department of Lands.

The Kariyarra Aboriginal Corporation (KAC) is now registered, which will manage the BHP and State Land Agreement when they are finalised. YMAC will work with the Kariyarra to develop skills with the KAC directors and to develop a good management structure, including a working arrangement with Mugarinya and heritage management in accordance with Kariyarra law and culture.

## DPMC Funded Meetings

22 September 2015 - Working Group Meeting  
8 – 11 February 2016 - Family Meetings  
12 February 2016 - Working Group Meeting

## Case Management Conference

27 January 2016

## Directions Hearing

27 January 2016

## Additional Meetings

10 August 2015 - Working Group Meeting with FMG  
6 October 2015 - Heritage Sub-Committee Meeting with FMG  
27 October 2015 - Working Group Meeting with Mineral Resources  
19 November 2015 - Working Group Meeting with BHP  
26 November 2015 - Working Group Meeting with Several Proponents  
10 December 2015 - Directors Meeting with BHP  
16 March 2016 - Working Group Meeting with FMG  
18 April 2016 - Working Group Meeting with FMG  
24 May 2016 - Working Group Meeting with FMG

## Other Court Dates

27 January 2016



*Kuruma Marthudunera Country*

# KURUMA MARTHUDUNERA

## Claim Location and Background

The Kuruma Marthudunera (KM) native title claim covers approximately 11,926 square kilometres of land in the Pilbara region. It lies in the Shires of Ashburton and Roebourne.

## Native Title Claim Progress

The consent determination for KM Part A previously scheduled for 12 October 2015 did not take place as negotiations with the State in relation to exclusive possession were not yet finalised. Following the provision of further anthropological materials, the negotiations in relation to exclusive possession over certain areas have now been finalised. YMAC will now progress the resolution of KM Part A by consent as soon as possible.

Preservation evidence was heard from five KM people and two elders from other claim groups on-Country from 13-16 October 2015. The event went very well and the court praised the organisation of the event.

The balance of the KM claim area (Part B) is proceeding to trial in order to prove native title in relation to an area which includes the Western part of the Robe River. The trial has now been listed for five days in April 2017.

## DPMC Funded Meetings

7-10 September 2015 - KM Preservation Evidence  
13-16 October 2015 - KM Preservation Hearing  
10 March 2015 - KM Community meeting (50% proponent funded and 50% DPMC funded)

## Case Management Conferences

10 March 2015  
6 November 2015

## Additional Meetings

10 November 2015  
10 March 2016  
16 June 2016





Malgana Country

# MALGANA

## Claim Location and Background

The Malgana claim covers approximately 36,072 square kilometres of land and sea in the Yamatji region. It lies in the Shires of Carnarvon, Murchison, Shark Bay and Upper Gascoyne.

## Native Title Claim Progress

The Malgana connection report was written by Dr Anna Kenny with the assistance of YMAC anthropologists, and was completed over the course of 2015.

At a meeting on 31 October 2015, the Malgana claim group decided to support the provision by YMAC of the Malgana connection report to the State of Western Australia on a without prejudice basis. At this meeting, the Malgana claim group also authorised important amendments to the claim group description and authorised a replacement applicant to make the amended claim in the Federal Court.

The Malgana connection report was provided to the State on 11 December 2015. This completed the final milestone in an intensive Federal Court Work Plan for the Malgana claim group through the 2015 calendar year.

## Future Act Developments

YMAC continues to provide the Malgana claim group with assistance in relation to future acts, heritage services, and community development, and land and sea management activities.

## DPMC Funded Meetings

18 August 2015 - Malgana Working Group meeting  
19 August 2015 - Malgana Working Group meeting  
15 September 2015 - Perth location meeting  
16 September 2015 - Geraldton location meeting  
18 September 2015 - Denham location meeting  
19 September 2015 - Carnarvon location meeting  
31 October 2015 - Malgana claim group meeting  
16 June 2016 - Malgana Working Group meeting  
17 June 2016 - Malgana Working Group meeting

## Case Management Conferences

16 October 2015



Naaguja Country

# NAAGUJA

## Claim Location and Background

The Naaguja claim covers approximately 5,581 square kilometres of land and water in the Yamatji region. It lies in the City of Greater Geraldton and the Shires of Chapman Valley, Irwin and Northampton. It includes the town site of Geraldton.

## Native Title Claim Progress

These claims are part of what has been known as the Alternative Settlement strategy and more recently the Court has been describing as the Geraldton Cluster.

The three YMAC represented claims plus Mullewa Wadjari and Widi Mob are involved in negotiations. The main aim is negotiating outcomes and secondary aim is reducing the risks of litigation if negotiated outcomes cannot be finalised.

All five claims receive regular attention from the Federal Court through case management conferences and Court correspondence.

During the reporting period, the Federal Court made orders in the five Geraldton-region claims, including the Naaguja claim. The orders are designed to enable the five claim groups to resolve outstanding claim overlaps and enable them to formulate any proposals that they might put to the State to resolve the claims by way of a settlement. To facilitate these objectives, the Court has referred the five claims, including the Naaguja claim, to mediation.

The first Federal Court mediation with the Naaguja claim group was held on 28 April 2016.

## Future Act Developments

YMAC continues to provide assistance to the Naaguja people in relation to future acts, heritage and agreement implementation and compliance.

## DPMC Funded Meetings

22 June 2016 - Working Group meeting

## Other Court Dates

9 July 2015  
15 July 2015  
3 November 2015  
3 December 2015  
14 December 2015  
18 December 2015  
15 February 2016  
23 March 2016  
15 June 2016





Nanda Country

## NANDA

### Claim Location and Background

The Nanda native title claim covers approximately 23,110 square kilometres of land and sea in the Yamatji region. It lies in the Shires of Chapman Valley, Murchison, Northampton and Shark Bay.

### Native Title Claim Progress

YMAC provided the State the Nanda Connection Report in December 2014.

The State responded to the Nanda Connection Report with two letters. YMAC is to provide the State with two supplementary connection reports in the second half of 2016.

### Future Act Developments

YMAC continues to assist the Nanda native title claimants in relation to future act and heritage matters.

### DPMC Funded Meetings

19 April 2016

### Case Management Conferences

16 October 2015

21 March 2016



Ngarla Country

## NGARLA

### Claim Location and Background

The Ngarla native title determination covers approximately 176 square kilometres of land in the South-West Pilbara region. It lies in the Shire of East Pilbara and the town of Port Hedland.

### Native Title Claim Progress

YMAC continues to represent the Ngarla people in their native title proceedings in relation to potential future claims, such as the unclaimed area to the east of the current boundary.

### Future Act Developments

During the reporting period YMAC assisted with settling the Damper Salt dispute.

### Additional Meetings

29 September 2015



Ngarlawangga Country

# NGARLAWANGGA

## Claim Location and Background

The Ngarlawangga native title claim covers approximately 6,117 square kilometres of land in the Central Pilbara region. It lies in the shires of East Pilbara and Meekatharra.

## Native Title Claim Progress

In November 2015, the State of Western Australia and all respondents to the Ngarlawangga people's native title claim indicated their support for a negotiated outcome. In December 2015, the Ngarlawangga Working Group instructed YMAC to commence negotiations towards a consent determination of the Ngarlawangga People's native title rights.

## Future Act Developments

In the second half of 2015, the Ngarlawangga people participated in BHP Billiton's Strategic Environmental Assessment (SEA) for its Eastern Pilbara operations and recorded their concerns and feedback as to BHP's ongoing and planned mining operations in the area.

Ngarlawangga Aboriginal Corporation (NAC) continues to be the claim group's Local Aboriginal Corporation with respect to the Rio Tinto Northern Area Participation Agreement, and Ngurra Burna (a subsidiary of YMAC) continues to provide executive office services to NAC with respect to the implementation of that agreement.

## DPMC Funded Meetings

9 December 2015 - Working Group Meeting  
27 June 2016 - Special Pastoral ILUA Negotiation team meeting

## Additional Meetings

28 August 2015  
14 October 2015  
10 December 2015  
5 May 2016

## Other Court Dates

18 November 2015  
8 March 2016





Ngarluma Country

## NGARLUMA & NGARLUMA TOWNSITES CLAIM

### Claim Location and Background

The Ngarluma native title claim covers approximately 21.5 square kilometres of land in the Pilbara region. It lies in the Shire of Roebourne.

### Native Title Claim Progress

YMAC is moving towards a consent determination for Ngarluma town sites.

### Future Act Developments

YMAC does not represent the Ngarluma people in relation to future acts or heritage matters.

### Future Act Developments

YMAC did not assist the Ngarluma people in relation to future acts or heritage matters prior to the determination.

YMAC now has a service agreement with the Ngarluma Aboriginal Corporation (NAC) for work in relation to expedited procedure objections.

### DPMC Funded Meetings

19 December 2015  
21 December 2015

## NGARLUMA TOWNSITES CLAIM

### Claim Location and Background

The Ngarluma Townsites native title claim covered approximately 21.5 square kilometres of land in the Pilbara region over the town sites of Karratha, Wickham, Point Sampson and Dampier. It lies in the Shire of Roebourne.

### Native Title Claim Progress

A consent determination was made in the Federal Court on 21 December 2015 in favour of the Ngarluma people in relation to Karratha, Wickham and Point Samson.

During the reporting period, YMAC continued to represent the Ngarluma claim group in finalising the terms of the consent determination, organising for the nomination of the PBC and the determination.



Njamal Country

## NJAMAL & NJAMAL #10

### Claim Location and Background

The Njamal and Njamal #10 native title claims cover approximately 33,612 square kilometres of land and sea in the Pilbara region. They lie in the Shire of East Pilbara and the Town of Port Hedland.

### Native Title Claim Progress

The Njamal native title claims continued negotiations towards a consent determination over the 2015-2016 financial year with a focus on areas of exclusive possession. Between March and May 2016, YMAC brought section 66B applications to change the members of the applicant on both the Njamal claims, and these were approved by the Federal Court in early May 2016.

In May 2016 the Njamal people passed a resolution at a claim group meeting terminating the services of YMAC. On 26 May 2016 YMAC filed notices of ceasing to act in the Federal Court.

### Future Act Developments

YMAC assisted the Njamal people with future act negotiations up until the Njamal Claim Group terminated YMAC's services in May 2016.

### DPMC Funded Meetings

15 September 2015  
17 September 2015 - DPMC WGM  
1-2 March 2016  
3-4 March 2016 - DMPC elders and Working Group meetings  
24 May 2016 - NJA community meeting (half DPMC funded - half Altura funded)

### Case Management Conferences

6 July 2015  
7 October 2015  
15 December 2015  
9 February 2016

### Additional Meetings

23 July 2015  
27 July 2015  
28 July 2015  
29 July 2015  
9 September 2015  
16 September 2015  
17 September 2015  
20 October 2015  
21 October 2015  
15 March 2016  
16 March 2016  
17 March 2016  
4 May 2016  
18 May 2016  
19 May 2016  
24 May 2016





*Nyangumarta Country*

# NYANGUMARTA

## Claim Location and Background

The Nyangumarta native title determination covers approximately 34,000 square kilometres of land in the Pilbara region. It lies in the Shires of Broome and East Pilbara.

## DPMC Funded Meetings

20 October 2015 - Directors Meeting  
21 October 2015 - PBC AGM  
9 June 2016 - Directors Meeting

## Native Title Claim Progress

The Nyangumarta claim is determined, but YMAC continues to represent the Nyangumarta People in their future act and heritage matters.

## Future Act Developments

The State and the Nyangumarta people were engaged in lengthy negotiations regarding an ILUA for the creation and joint management of marine parks and conservation reserves in the Nyangumarta determination area, particularly the Eighty Mile Beach Marine Park and the Walyarta Conservation Reserve.

The ILUA (incorporating a joint management agreement) is now operative, having been signed by the state government in December 2014. The ILUA acknowledges that the Nyangumarta People will pursue other opportunities to protect and manage conservation and cultural values in their determination area.

The inaugural joint management body meeting was held on 29 April 2015 and a management plan has been developed for the Eighty Mile Beach Marine Park.



## NIYIYAPARLI & NIYIYAPARLI #3

### Claim Location and Background

The Niyiyaparli native title claim covers approximately 36,684 square kilometres of land in the Pilbara region. It lies in the Shires of Ashburton, East Pilbara, Meekatharra and Wiluna. The Niyiyaparli #3 Claim was lodged in 2013 over two parcels of land next to the Niyiyaparli native title claim.

### Native Title Claim Progress

In September 2015 the State offered to enter into negotiations towards a consent determination recognising non-exclusive and non-commercial native title on certain conditions (including the exclusion of parts of the claim area and a recognised Niyiyaparli apical ancestor).

The Niyiyaparli people were not prepared to enter into negotiations on these terms and an expert anthropologist has been engaged to complete a supplementary report addressing the State's issues.

On 28 October 2015, Justice Barker ordered that the Wunna Niyiyaparli Separate Question be decided separately from any other question in the Wunna Niyiyaparli native title claim, Niyiyaparli and Niyiyaparli #3 native title claims.

The Wunna Niyiyaparli Applicant has indicated to the Court that they do not intend to participate in the Separate Question Trial. An expert anthropological report, six affidavits and Niyiyaparli preservation evidence have been filed to support the Niyiyaparli people's case.

### Future Act Developments

A majority of future acts are covered by existing agreements and Indigenous Land Use Agreements (ILUAs). Two ILUAs were registered on the Register of Indigenous Land Use Agreements and one ILUA was authorised and executed by the claim group in the reporting period.

The Niyiyaparli native title claim group is currently in the right to negotiate with two iron ore companies. The Niyiyaparli Working Group continues to consider and deal with all new future act matters not already covered by land access agreements or ILUAs.

### DPMC Funded Meetings

13 November 2015 - Claim Group Meeting  
24 June 2016 - Claim Group Meeting

### Case Management Conferences

10 March 2015  
22 September 2015  
1 December 2015  
13 April 2016

### Additional Meetings

15 July 2015 - Claim Group Implementation Meeting  
21 July 2015 - Implementation Committee Meeting  
5 August 2015 - Implementation Working Group Meeting  
19 August 2015 - Implementation Committee Meeting  
2 October 2015 - Implementation Committee Meeting  
7 October 2015 - Elders Forum  
13 October 2015 - Implementation Committee Meeting  
15 October 2015 - Implementation Committee Meeting  
26 October 2015 - Implementation Committee Meeting  
17 November 2015 - Implementation Committee Meeting  
24 November 2015 - Implementation Claim Group Meeting  
30 November 2015 - Negotiation Working Group Meeting  
22 February 2016 - Implementation Committee Meeting  
23 February 2016 - Elders Forum  
29 March 2016 - Implementation Working Group Meeting  
1 April 2016 - Implementation Claim Group Meeting  
19 April 2016 - Implementation Committee Meeting  
17 May 2016 - Implementation Committee Meeting  
20 May 2016 - Applicants Meeting  
17 June 2016 - Negotiation Working Group Meeting

### Wunna Niyiyaparli Directions Hearings

21 August 2015	13 April 2016
28 October 2015	3 May 2016
13 November 2015	18 May 2016





## PALYKU

### Claim Location and Background

The Palyku native title claim covers approximately 9,521 square kilometres of land in the Pilbara region. It lies in the Shires of Ashburton and East Pilbara.

### Native Title Claim Progress

YMAC is working on finalising a supplementary report to respond to the State's questions relating to the Connection Report. YMAC is currently waiting on the State's response to the supplementary report.

### Future Act Developments

YMAC does not represent the Palyku people in relation to future acts or heritage matters.

### DPMC Funded Meetings

12 August 2015 - Working Group Meeting  
18 April 2016 - Community Meeting

### Case Management Conferences

10 November 2015  
15 December 2015  
26 April 2016

## PUUTU KUNTI KURRAMA & PINIKURA (PKKP)

### Claim Location and Background

The Puutu Kunti Kurrama and Pinikura (PKKP) native title determination covers approximately 9,521 square kilometres of land in the Pilbara Region. It lies in the Shire of Ashburton.

### Native Title Claim Progress

During the reporting period YMAC staff worked hard to progress a consent determination held on-Country on 2 September 2015.

### Future Act Developments

The Puutu Kunti Kurrama and Pinikura Aboriginal Corporation (PKKPAC) is now responsible for future acts and related native title matters.

### Additional Meetings

6 July 2015  
17 July 2015  
4 August 2015  
9 September 2015  
12 November 2015  
14 December 2015  
30 October 2015  
10 May 2016



Wajarri Yamatji Country

# WAJARRI YAMATJI

## Claim Location and Background

The Wajarri Yamatji native title claim covers approximately 100,701 square kilometres of land in the Yamatji region. It lies in the City of Greater Geraldton and the Shires of Chapman Valley, Cue, Meekatharra, Mount Magnet, Murchison, Northampton, Shark Bay, Upper Gascoyne and Yalgoo. This claim combines the former Wajarri Elders and the Ngoonooru Wadjari claims.

## Native Title Claim Progress

The State has made an offer to negotiate a consent determination over the non-overlapped areas of the Wajarri Yamatji native title claim. Negotiations towards a consent determination between respondent parties and the Wajarri Yamatji claim group are currently underway.

The claim has been provisionally listed for a consent determination in April 2017. The Wajarri Yamatji claim is overlapped by the Widi Mob and Mullewa Wadjari claims. In the reporting period, YMAC has conducted additional research to seek to facilitate the resolution of overlaps.

## Future Act Developments

YMAC continues to assist with negotiations about a range of right to negotiate matters, expedited procedure inquiry matters and other future acts.

Negotiations with the Commonwealth for an Indigenous Land Use Agreement that enables the grant of tenure for Australian Square Kilometre Array Project, to be located at Boolardy Station, are currently underway.

A range of other right to negotiate matters are in progress in this reporting period. This includes petroleum exploration permits applied for by Palatine Energy, Rusa Resources

and Pangaea Resources, and mining leases applied for by Athena Resources and Polaris Australasia Resources as well as a number of small-project mining lease applications.

Progress on negotiations with the State and other parties with the aim of finalising a consent determination.

## DPMC Funded Meetings

7 September 2015 - Working Group meeting  
8 September 2015 - Working Group meeting  
21 March 2016 - Working Group meeting  
22 March 2016 - Pastoral negotiation meeting  
10 June 2016 - PBC meeting  
20 June 2016 - Working Group Meeting

## Case Management Conferences

16 October 2015  
3 March 2016  
11 March 2016  
17 June 2016

## Additional Meetings

22 November 2015 - Community Meeting  
15 December 2015 - Working Group  
23 March 2016 - Working Group meeting





Yinhawangka Country

# YINHAWANGKA

## Claim Location and Background

The Yinhawangka native title claim covers approximately 10,150 square kilometres of land in the Pilbara region. It lies in the Shires of Ashburton and Meekatharra.

## Native Title Claim Progress

In September 2015, the State agreed to enter into negotiations towards a consent determination in favour of the Yinhawangka people over the land and waters subject to the Yinhawangka Claims recognising non-exclusive native title.

All of the other respondents to the Yinhawangka Claims have agreed in principle to the recognition of the Yinhawangka people's native title. The Yinhawangka people have instructed YMAC to seek the recognition of exclusive possession native title in relation to discrete areas of cultural significance and work is ongoing to progress those negotiations with the State.

The Yinhawangka Claim Group and Working Group have instructed YMAC to do all things necessary and reasonable to progress negotiations with the State and other respondents with a view to achieving a positive determination of native title by the end of 2016. Negotiations with the pastoralists represented by the Pastoralists and Graziers Association are progressing.

The Yinhawangka people have agreed in principle to the nomination of Yinhawangka Aboriginal Corporation (YAC) to be appointed as the prescribed body corporate.

## Future Act Developments

YMAC assisted the Yinhawangka People reach a project agreement with BHP Billiton Iron Ore in 2016. YMAC currently provides advice on implementation matters arising from the 2013 Rio Tinto Claim Wide Participation Agreement

and the 2016 BHP Billiton Project Agreement and related documents. YMAC has also assisted the Yinhawangka People with protecting their heritage by negotiating a number of exploration heritage agreements over the claim area and preparing for expedited procedure inquiry matters.

YMAC advised the Yinhawangka Claim in relation to the proposed amendment and restatement of the BHP IBN Mining Area C Agreement.

In addition to providing advice on mining related future acts, YMAC assisted the Yinhawangka people to negotiate and authorise an Indigenous Land Use Agreement with the State of Western Australia.

This ILUA creates a managed reserve with a management order to Yinhawangka Aboriginal Corporation in respect of Bellary Springs Community and surrounds for the Yinhawangka people's Social, Cultural and Economic Development Purposes.

## DPMC Funded Meetings

22 October 2015 - Claim Group Meeting  
23 March 2016 - Claim Group Meeting  
25 May 2016 - Claim Group Meeting  
14 June 2016 - Working Group Meeting

## Case Management Conferences

16 February 2016

## Additional Meetings

6 August 2015 - Negotiation Claim Group Meeting  
27 August 2015 - Implementation Working Group Meeting  
12 October 2015 - Implementation Board Meeting\*  
21 October 2015 - Implementation Working Group Meeting  
19 November 2015 - Implementation Claim Group Meeting  
20 November 2015 - Implementation Claim Group Meeting  
1 March 2016 - Heritage Sub Committee Meeting  
22 June 2016 - Heritage Sub Committee Meeting



# EASTERN GURUMA

## Claim Background

YMAC does not represent the Eastern Guruma people but has continued to monitor the progress of this claim and has attended Federal Court directions hearings and mediation in the National Native Title Tribunal, as well as the final determination hearing.

YMAC has and will continue to carry out its function as a representative body in notifying the Eastern Guruma people of future acts and communicating in relation to Indigenous Land Use Agreements.

# THUDGARI

## Claim Background

An authorisation meeting and community meeting for a new claim occurred in Carnarvon on 6 June 2015.

All decisions necessary to lodge a claim were made including appointment of a lawyer to represent the group.

YMAC was not instructed to represent the group.

YMAC's role through the remainder of the reporting period has been to address issues flowing from the meeting including speaking with members of the claim group and helping direct them to their new legal representation.

# YUGUNGA-NYA

## Claim Location and Background

The Yugunga-Nya native title claim covers approximately 30,341 square kilometres of land in the Yamatji region. It lies in the Shires of Cue, Meekatharra, Mount Magnet, Sandstone and Wiluna.

## Native Title Claim Progress

Ongoing research is being progressed on a staged basis in relation to the Connection Report for the claim. YMAC will progress the staged research through a combination of intensive in-house anthropological work and targeted consultant anthropologist input.

## Future Act Developments

YMAC continues to assist the Yugunga-Nya people in relation to heritage, mining and infrastructure agreements. The claim continues to experience a Future Act workload from both existing and developing non-iron ore related mining activity.

## DPMC Funded Meetings

28 October 2015 - Working Group Meeting  
8-9 June 2016 - Working Group Meeting (also partly proponent funded)

## Case Management Conferences

5 February 2015  
4 May 2016



# FINANCIALS



*Budina Country*

## CONTENTS

Independent Auditor's Report	52
Statement by Directors, CEO, and CFO	54
Consolidated Statement of Profit or Loss and Other Comprehensive Income	55
Consolidated Statement of Financial Position	56
Consolidated Statement of Cash Flows	57
Consolidated Statement of Changes in Equity	58
Schedule of Commitments & Asset Additions	59
Notes to the Consolidated Financial Statements	60
Auditor's Declaration of Independence	77

# INDEPENDENT AUDITOR'S REPORT



## Independent Auditor's Report

### To the Members of Yamatji Marlpa Aboriginal Corporation

We have audited the accompanying financial report of Yamatji Marlpa Aboriginal Corporation ("the Entity") and Controlled Entities ("the Consolidated Entity"), which comprises the consolidated statement of financial position as at 30 June 2016, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Directors, Chief Executive Officer and Chief Financial Officer of the Consolidated Entity, comprising the Corporation and the entities it controlled at the year's end or from time to time during the financial year.

Bentleys Audit & Corporate  
(WA) Pty Ltd  
London House  
Level 3,  
216 St Georges Terrace  
Perth WA 6000  
PO Box 7775  
Cloisters Square WA 6850  
ABN 33 121 222 802  
T +61 8 9226 4500  
F +61 8 9226 4300  
bentleys.com.au

### The Responsibility of the Directors, Chief Executive Officer and Chief Financial Officer for the Financial Report

The Directors, Chief Executive Officer and Chief Financial Officer are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* ("CATSIA"), and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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



A member of Bentleys, a network of independent accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only and are separate legal entities and not in Partnership. Liability limited by a scheme approved under Professional Standards Legislation.





## Independent Auditor's Report

To the Members of Yamatji Marlpa Aboriginal Corporation *(Continued)*



### Opinion

In our opinion, the financial report of Yamatji Marlpa Aboriginal Corporation presents fairly; in all material respects, the Consolidated Entity's financial position and its financial performance for the year then ended in accordance with Australian Accounting Standards and the Finance Minister's Orders made under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* ("CATSIA").

**BENTLEYS**  
Chartered Accountants

**DOUG BELL CA**  
Director


Dated at Perth this 7<sup>th</sup> day of October 2016

# STATEMENT BY DIRECTORS, CEO, & CFO


In our opinion, at the date of this statement, the attached financial statements for the year ended 30 June 2016:

- (a) are in accordance with the Corporations (*Aboriginal and Torres Strait Islander*) Act 2006, including:
  - (i) giving a true and fair view of the consolidated entity's position as at 30 June 2016 and of its performance, for the financial year ended on that date; and
  - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and Corporations (*Aboriginal and Torres Strait Islander*) Regulations 2007.
- (b) there are reasonable grounds to believe that Yamatji Marlpa Aboriginal Corporation will be able to pay its debts as and when they become due and payable.

This Statement is made in accordance with a resolution of the Board of Directors.




Doris Eaton  
Co-Chairperson  
YMAC  
7 October 2016



Ben Roberts  
Co-Chairperson  
YMAC  
7 October 2016



Simon Hawkins  
Chief Executive Officer  
YMAC  
7 October 2016



Nick Kimber  
Chief Financial Officer  
YMAC  
7 October 2016



# CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended 30 June 2016

	Notes	Entire Operations		Native Title	
		2016	2015	2016	2015
		\$	\$	\$	\$
<b>REVENUE</b>					
<i>Revenues from ordinary activities</i>					
Revenue from Commonwealth Government - Operational		12,203,413	12,136,996	12,203,413	12,136,996
Revenue from Services	5A	5,344,289	7,209,899	2,205,389	2,358,847
Interest	5B	178,296	209,791	1,471	-
Gain on Sale of PPE	5C	153,289	205,152	100,759	205,152
Other	5D	2,598,553	1,499,643	1,970,438	1,175,769
<b>Revenues from ordinary activities</b>		<b>20,477,840</b>	<b>21,261,481</b>	<b>16,481,470</b>	<b>15,876,764</b>
<b>EXPENSE</b>					
<i>Expenses from ordinary activities</i>					
Employees	6A	8,909,222	8,274,596	7,968,882	7,674,582
Insurance expense		55,831	65,770	55,831	65,410
Office Supplies expense		241,789	411,529	241,050	400,052
Travel & Meeting costs		2,289,074	2,197,045	2,098,589	2,077,840
Motor vehicle expenses		217,287	253,221	204,166	253,055
Contractors and consultant fees		4,237,278	5,273,137	2,152,493	1,764,713
Impairment & Write off Expenses	6C	-	39,691	-	22,389
Impairment of investment in associate	7E	230,769	-	-	-
Lease expenses		1,067,994	1,118,580	1,067,994	1,118,580
Long Service Leave expense	6A	166,865	48,221	163,840	52,899
Depreciation and amortisation	6B	564,276	534,008	435,583	403,037
Value of assets sold	5C	-	-	-	-
Cost Recovery expenses		1,242,326	1,058,184	1,003,866	879,698
Payroll and support Costs		552,470	553,974	510,445	488,304
Telephone		287,422	288,469	281,131	274,547
Ancillary costs, fees & provisions		346,009	313,682	308,839	286,618
Share of associates net loss for the period	7E	35,181	-	-	-
<b>Expenses from ordinary activities</b>		<b>20,443,793</b>	<b>20,430,107</b>	<b>16,492,709</b>	<b>15,761,725</b>
<b>Operating surplus/(deficit) from ordinary activities</b>	<b>14</b>	<b>34,048</b>	<b>831,375</b>	<b>(11,241)</b>	<b>115,041</b>
<b>Changes to asset revaluation reserve</b>	<b>8B</b>	<b>(256,747)</b>	<b>-</b>	<b>(134,400)</b>	<b>-</b>
<b>Total revenues, expenses and valuation adjustments recognised directly in equity</b>		<b>(256,747)</b>	<b>-</b>	<b>(134,400)</b>	<b>-</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners attributable to the members of Yamatji Marlpa Aboriginal Corporation</b>	<b>14</b>	<b>(222,699)</b>	<b>831,375</b>	<b>(145,641)</b>	<b>115,041</b>

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

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2015

		Entire Operations		Native Title	
	Note s	2016 \$	2015 \$	2016 \$	2015 \$
<b>ASSETS</b>					
<i><b>Current</b></i>					
Cash & Cash Equivalents	7A	5,723,423	7,764,656	(3,352,507)	(1,243,951)
Trade & Other Receivables	7B	1,212,348	1,960,486	630,815	1,281,589
Other Investment	7C	383,967	383,967	383,967	383,967
<b>Total current assets</b>		<b>7,319,738</b>	<b>10,109,109</b>	<b>(2,337,725)</b>	<b>421,605</b>
<i><b>Non-Current assets</b></i>					
Land and buildings	8A	2,644,010	2,619,586	1,359,795	1,317,239
Plant and equipment	8B	732,135	1,013,260	500,268	913,963
Other	8D	6,765	19,359	6,765	19,359
Investments accounted for using the equity method	7D	34,050	-	-	-
<b>Total non-current assets</b>		<b>3,416,960</b>	<b>3,652,205</b>	<b>1,866,828</b>	<b>2,250,561</b>
<b>Total Assets</b>		<b>10,736,698</b>	<b>13,761,314</b>	<b>(470,897)</b>	<b>2,672,166</b>
<b>LIABILITIES</b>					
<i><b>Provisions</b></i>					
Employees	9A	1,839,996	1,633,563	1,648,694	1,542,355
Other provisions	9B	28,000	34,125	28,000	34,125
<b>Total provisions</b>		<b>1,867,996</b>	<b>1,667,688</b>	<b>1,676,694</b>	<b>1,576,480</b>
<i><b>Payables</b></i>					
Suppliers	10	345,580	698,074	148,332	599,966
Unexpended grants	11	917,735	1,146,160	980,460	1,136,560
Income received in advance	12	444,273	2,844,109	264,636	2,737,722
Accruals	13	956,247	977,715	956,247	973,064
Other payables					
<b>Total payables</b>		<b>2,663,835</b>	<b>5,666,058</b>	<b>2,349,675</b>	<b>5,447,312</b>
<b>Total liabilities</b>		<b>4,531,831</b>	<b>7,333,746</b>	<b>4,026,369</b>	<b>7,023,791</b>
<b>Net Assets</b>		<b>6,204,867</b>	<b>6,427,568</b>	<b>(4,497,266)</b>	<b>(4,351,625)</b>
<b>EQUITY</b>					
Revaluation reserve		634,572	891,319	756,919	891,319
Retained surplus		5,570,297	5,536,249	(5,254,184)	(5,242,943)
<b>Total equity</b>	<b>14</b>	<b>6,204,869</b>	<b>6,427,568</b>	<b>(4,497,265)</b>	<b>(4,351,624)</b>
<b>Current assets</b>		<b>7,326,503</b>	<b>10,128,468</b>	<b>(2,330,960)</b>	<b>440,964</b>
<b>Non-current assets</b>		<b>3,410,196</b>	<b>3,632,846</b>	<b>1,860,063</b>	<b>2,231,203</b>
<b>Current liabilities</b>		<b>4,352,022</b>	<b>7,176,517</b>	<b>3,880,637</b>	<b>6,882,450</b>
<b>Non-current liabilities</b>		<b>179,809</b>	<b>157,229</b>	<b>145,732</b>	<b>141,341</b>

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



# CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2015

	Notes	Entire Operations		Native Title	
		2016	2015	2016	2015
		\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
<i>Cash Received</i>					
Receipts from government		12,075,679	12,716,843	12,075,679	12,597,722
Goods and services		8,022,609	9,275,487	3,770,776	4,025,413
Interest		178,296	209,791	1,471	-
<b>Total Cash Received</b>		<b>20,276,584</b>	<b>22,202,121</b>	<b>15,847,926</b>	<b>16,623,135</b>
<i>Cash Used</i>					
Suppliers		11,614,824	12,502,080	8,580,422	8,240,330
Employees		8,783,623	8,493,455	7,940,353	7,885,428
GST paid to ATO		1,190,453	1,400,286	949,291	1,159,784
<b>Total Cash Used</b>		<b>21,588,900</b>	<b>22,395,821</b>	<b>17,470,066</b>	<b>17,285,542</b>
<b>Net cash from operating activities</b>	<b>15</b>	<b>(1,312,316)</b>	<b>(193,700)</b>	<b>(1,622,140)</b>	<b>(662,407)</b>
<b>INVESTING ACTIVITIES</b>					
<i>Cash Received</i>					
Proceeds from sales of property, plant and equipment		177,650	270,158	120,150	270,158
<b>Total Cash Received</b>		<b>177,650</b>	<b>270,158</b>	<b>120,150</b>	<b>270,158</b>
<i>Cash Used</i>					
Payment for investments	7E	300,000	-	-	-
Purchase of property, plant and equipment		606,567	312,939	606,567	312,939
<b>Total Cash Used</b>		<b>906,567</b>	<b>312,939</b>	<b>606,567</b>	<b>312,939</b>
<b>Net cash used by investing activities</b>		<b>(728,917)</b>	<b>(42,781)</b>	<b>(486,417)</b>	<b>(42,781)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(2,041,233)</b>	<b>(236,481)</b>	<b>(2,108,557)</b>	<b>(705,188)</b>
Cash and cash equivalents at the beginning of the reporting period		8,148,623	8,385,105	(859,983)	(154,796)
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>15B</b>	<b>6,107,390</b>	<b>8,148,623</b>	<b>(2,968,540)</b>	<b>(859,983)</b>

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

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2016

	Retained Earnings Entire Operations		Asset Revaluation Reserve Entire Operations		Total Equity Entire Operations	
	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$
<b><i>Opening Balance</i></b>						
Balance carried forward from previous period	5,536,249	4,704,874	891,319	891,319	6,427,568	5,596,193
Opening balance	5,536,249	4,704,874	891,319	891,319	6,427,568	5,596,193
<b><i>Comprehensive Income</i></b>						
Surplus/(deficit) for the period	34,048	831,375			34,048	831,375
Net Revaluation Decrement			(256,747)	-	(256,747)	-
<b>Total comprehensive income</b>	34,048	831,375	(256,747)	-	(222,699)	831,375
<b>Closing balance as at 30 June</b>	5,570,297	5,536,249	634,572	891,319	6,204,869	6,427,568



# SCHEDULE OF COMMITMENTS & ASSET ADDITIONS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>BY TYPE</b>				
<i>Commitments Receivable</i>				
Infrastructure, plant and equipment	-	-	-	-
<b>Total commitments receivable</b>	-	-	-	-
<i>Other Commitments</i>				
Operating leases	5,356,553	1,432,325	5,356,553	1,432,325
<b>Total Other Commitments</b>	5,356,553	1,432,325	5,356,553	1,432,325
<b>Net Commitments by Type</b>	5,356,553	1,432,325	5,356,553	1,432,325
<b>BY MATURITY</b>				
<i>Operating Lease Commitments</i>				
One year or less	920,574	888,125	920,574	888,125
Greater than one year	4,435,979	544,200	4,435,979	544,200
<b>Total Operating Lease Commitments</b>	5,356,553	1,432,325	5,356,553	1,432,325
<b>Net Commitments by Maturity</b>	5,356,553	1,432,325	5,356,553	1,432,325

NB: Commitments are GST inclusive where relevant.

## Schedule of Asset Additions

for the period ended 30 June 2016

	Heritage & Cultural	Plant & Equipment	Total
Notes	2016	2016	2016
	\$	\$	\$
<b>The following non-financial non-current assets were added in 2015-2016</b>			
By Purchase - Government Funding	-	218,235	218,235
By Purchase - Other	-	370,448	370,448
<b>Total Additions</b>	-	588,683	588,683

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

The financial statements cover the consolidated financial statements of Yamatji Marlpa Aboriginal Corporation (YMAC) as a Group. YMAC is an association incorporated under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI) with its principal place of business and registered address at Level 8, 12-14 The Esplanade, Perth WA 6000.

## **Note 1 Summary of Significant Accounting Policies**

### **1.1 Basis of Preparation of the Consolidated Financial Statements**

The consolidated financial statements are required by clause 1(b) of Schedule 1 to the Commonwealth Authorities and Companies Act general purpose financial statements.

The statements have been prepared in accordance with:

- Finance Minister's Orders (or FMO) for reporting periods ending on or after 1 July 2011; and
- Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The consolidated financial statements have been prepared on an accrual basis and in accordance with historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. Amounts shown in these financial statements may not add to the correct sub-totals or totals due to rounding

Assets and liabilities are recognised in the statement of financial position for not-for-profit report entities when and only when it is probable that future economic benefits will flow to the entity or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under Agreements Equally Proportionately Unperformed are not recognised unless required by an accounting standard. Liabilities and assets that are unrecognised are reported in the Schedule of Commitments.

Unless alternative treatment is specifically required by an accounting standard, income and expenses are recognised in the statement of comprehensive income when, and only when, the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

### **Basis of consolidation**

The consolidated financial statements incorporate the financial statements of the Corporation and entities (including structured entities) controlled by the Corporation and its subsidiaries. Control is achieved when the Corporation:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns.

The Corporation reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the Corporation has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Corporation considers all relevant facts and circumstances in assessing whether or not the Corporation's voting rights in an investee are sufficient to give it power, including:

- the size of the Corporation's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;  
but
- potential voting rights held by the Corporation, other vote holders or other parties;
- rights arising from other contractual arrangements; and any

additional facts and circumstances that indicate that the Corporation has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous members' meetings.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## 1.1 Basis of Preparation of the Consolidated Financial Statements (Cont'd)

### Basis of consolidation (cont'd)

Consolidation of a subsidiary begins when the Corporation obtains control over the subsidiary and ceases when the Corporation loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Corporation gains control until the date when the Corporation ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the members of the Corporation and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the members of the Corporation and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

## 1.2 Revenue

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- The amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- The probable economic benefits associated with the transaction will flow to the entity.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for services are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collectability of the debt is no longer probable.

Revenue from disposal of non-current assets is recognised when control of the asset has passed to the buyer.

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the relevant asset.

Revenue from grants received from government funding organisations is recognised when received, and is deferred as a liability to the extent that unspent grants are required to be repaid to the funding organisation.

## 1.3 Employee Benefits

### *Benefits*

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

Liabilities for short term employee benefits (as defined in AASB 119) and termination benefits due within 12 months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as net total of the present value of the future cash outflows to be made in respect of services provided by employees up to the reporting date.

### *Leave*

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

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including YMAC's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

Leave is shown as at 30 June 2016. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

## ***Superannuation***

Contributions are made to employee superannuation fund of their choice and charged as expenses when incurred.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final month of the year.

## **1.4 Grants**

Most grant agreements require YMAC to perform services, provide facilities or meet eligibility criteria. In these cases, YMAC recognises grant liabilities only to the extent that the services required have not been performed or the eligibility criteria have not been satisfied by YMAC.

In cases where grant agreements are made without conditions to be monitored, liabilities are recognised on signing the agreement.

Grants relating to the purchase of property plant and equipment are recognized at fair value and treated as an asset and as income when the Corporation gains control of the contribution. This is in accordance with the treatment of grants under AASB 1004 of the Australian Accounting Standards. Not for profit entities are still required to comply with AASB under IFRS and, therefore, there is no change on the treatment of Grants on adoption of IFRS.

## **1.5 Leases**

YMAC has entered into commercial leases on certain motor vehicles where it is not in the best interest of the Corporation to purchase these assets. Leases where the lessor effectively retains substantially all the risks and rewards incidental to ownership of assets are classified as operating leases.

Operating lease payments are expensed on a straight line basis over the lease term which is representative of the pattern of benefits derived from the leased assets.

## **1.6 Cash**

Cash and cash equivalents includes cash on hand and demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. Cash is recognised at its nominal amount. Interest is credited to revenue as it accrues.

## **1.7 Other Financial Assets**

Term deposits are recognised at cost.

## **1.8 Financial Risk Management**

YMAC's activities expose it to normal commercial financial risk. As a result of the nature of YMAC 's business and internal and Australian Government policies, dealing with the management of financial risk, YMAC 's exposure to market, credit, liquidity and cash flow and fair value interest rate risk is considered to be low.

## **1.9 Derecognition of Financial Assets and Liabilities**

Financial assets are derecognized when the contractual rights to the cash flows from the financial assets expire or the asset is transferred to another Entity. In the case of a transfer to another Entity, it is necessary that the risks and rewards of ownership are also transferred. Financial liabilities are derecognized when the obligation under the contract is discharged or cancelled or expired.

## **1.10 Impairment of Financial Assets**

If there is objective evidence that impairment has occurred for receivables, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognized in the statement of comprehensive income.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## 1.11 Other Financial Liabilities

Trade creditors and accruals are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

## 1.12 Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

### 1.14A Property, Plant and Equipment

#### *Revaluations*

##### *Basis*

Land, buildings and infrastructure are carried at valuation, being revalued with sufficient frequency such that the carrying amount of each asset class is not materially different, as at reporting date, from its fair value. Valuations undertaken in any year are as at 30 June.

Fair values for each class of asset are determined as shown below

Asset class	Fair value measured at:
Land	Market selling price
Buildings	Market selling price
Leasehold improvements	Depreciated replacement cost
Plant and equipment	Market selling price

Land and building assets are valued every three years. Formal valuations are carried out by an independent qualified valuer. In 2015-2016, the revaluations were conducted by an independent valuer Oscar D'Souza (Prime Property Valuations). Land and buildings are measured at fair cost less accumulated depreciation.

Plant and equipment is stated at cost less accumulated depreciation and any impairment in value.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

#### *Depreciation*

Depreciable property plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to YMAC using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives) and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Residual values are re-estimated for a change in prices only when assets are revalued.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Buildings on freehold land	2%
Leasehold improvements	25%
Plant and equipment	25%
IT equipment	33.3%
Motor Vehicles	25%

The aggregate amount of depreciation allocated for each class of asset during the reporting period is disclosed in Note 8B.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## ***Impairment***

All assets were assessed for impairment at 30 June 2016. Where indications of impairment exists, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate cash flows, and the asset would be replaced if the YMAC were deprived of the asset; its value in use is taken to be its depreciated replacement cost.

## ***Decommissioning, Restoration and Make-good***

When assessing accommodation leases for the preparation of the opening balance sheet, no obligations under the leases for make-good were determined.

In relation to non-financial assets, YMAC has assessed at the reporting date that there is no obligation for decommissioning, restoration or make good.

## **1.15 Taxation**

YMAC is exempt from all forms of taxation except fringe benefits tax and the goods and services tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

## **1.16 Comparatives**

Where necessary, the prior year comparatives have been amended to facilitate comparison with the current year presentation of financial information.

## **1.17 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Corporation's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

## **1.18 Application of new and revised Accounting Standards**

### **New, revised or amending Accounting Standards and Interpretations adopted**

The group has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the group during the financial year.

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

### **New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the group for the annual reporting period ended 30 June 2016. The group's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the group, are set out below.



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## ***AASB 9 Financial Instruments***

This standard is applicable to annual reporting periods beginning on or after 1 January 2018. The standard replaces all previous versions of AASB 9 and completes the project to replace IAS 39 'Financial Instruments: Recognition and Measurement'.

AASB 9 introduces new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost, if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows, which arise on specified dates and solely principal and interest. All other financial instrument assets are to be classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading) in other comprehensive income ('OCI').

For financial liabilities, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in OCI (unless it would create an accounting mismatch). New simpler hedge accounting requirements are intended to more closely align the accounting treatment with the risk management activities of the entity. New impairment requirements will use an 'expected credit loss' ('ECL') model to recognise an allowance. Impairment will be measured under a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. The standard introduces additional new disclosures.

The group will adopt this standard from 1 July 2018 but the impact of its adoption is yet to be assessed by the group.

## ***AASB 15 Revenue from Contracts with Customers***

This standard is applicable to annual reporting periods beginning on or after 1 January 2018. The standard provides a single standard for revenue recognition. The core principle of the standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

The standard will require: contracts (either written, verbal or implied) to be identified, together with the separate performance obligations within the contract; determine the transaction price, adjusted for the time value of money excluding credit risk; allocation of the transaction price to the separate performance obligations on a basis of relative stand-alone selling price of each distinct good or service, or estimation approach if no distinct observable prices exist; and recognition of revenue when each performance obligation is satisfied. Credit risk will be presented separately as an expense rather than adjusted to revenue. For goods, the performance obligation would be satisfied when the customer obtains control of the goods. For services, the performance obligation is satisfied when the service has been provided, typically for promises to transfer services to customers. For performance obligations satisfied over time, an entity would select an appropriate measure of progress to determine how much revenue should be recognised as the performance obligation is satisfied.

Contracts with customers will be presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Sufficient quantitative and qualitative disclosure is required to enable users to understand the contracts with customers; the significant judgements made in applying the guidance to those contracts; and any assets recognised from the costs to obtain or fulfil a contract with a customer.

The group will adopt this standard from 1 July 2018 but the impact of its adoption is yet to be assessed by the group.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## **AASB 16 Leases**

This standard is applicable to annual reporting periods beginning on or after 1 January 2019. The standard replaces AASB 117 'Leases' and for lessees will eliminate the classifications of operating leases and finance leases. Subject to exceptions, a 'right-of-use' asset will be capitalised in the statement of financial position, measured as the present value of the unavoidable future lease payments to be made over the lease term. The exceptions relate to short-term leases of 12 months or less and leases of low-value assets (such as personal computers and small office furniture) where an accounting policy choice exists whereby either a 'right-of-use' asset is recognised or lease payments are expensed to profit or loss as incurred. A liability corresponding to the capitalised lease will also be recognised, adjusted for lease prepayments, lease incentives received, initial direct costs incurred and an estimate of any future restoration, removal or dismantling costs.

Straight-line operating lease expense recognition will be replaced with a depreciation charge for the leased asset (included in operating costs) and an interest expense on the recognised lease liability (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results will be improved as the operating expense is replaced by interest expense and depreciation in profit or loss under AASB 16. For classification within the statement of cash flows, the lease payments will be separated into both a principal (financing activities) and interest (either operating or financing activities) component. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

The group will adopt this standard from 1 July 2019 but the impact of its adoption is yet to be assessed by the group.

## **Note 2 Operating Leases**

Operating leases included are effectively non – cancellable and comprise:

<i>Nature of lease</i>	<i>General Description of leasing arrangements</i>
Leases for office accommodation.	Lease payments are subject to annual increases in accordance with upwards movements in the Consumer Price Index. Three premises' initial leases are still current and two may be renewed from two to five years at YMAC's option.
Leases for staff accommodation	Lease payments are subject to annual increases in accordance with upwards movements in the Consumer Price Index. Two premises are rented on a periodic basis.
Agreements for the provision of motor vehicles to senior officers.	No contingent rentals exist.

## **Note 3 Economic Dependency**

Yamatji Marlpa Aboriginal Corporation is an association incorporated under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI)*

YMAC is dependent on funding from the Commonwealth of Australia for its continued existence and ability to carry on its normal activities.

## **Note 4 Subsequent Events**

YMAC have received confirmation from the Commonwealth of Australia of the provision of funding of \$10,709,300 for the 2016/17 financial year. Subsequent events have been evaluated through to October 7, 2016 which is the date of this financial report. There have been no significant events subsequent to the balance sheet date other than described above.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>NOTE 5 Income</b>				
<b>Note 5A Rendering of Services</b>				
<i>Rendering of services to:</i>				
External entities	5,344,289	7,209,899	2,205,389	2,358,847
<b>Total rendering of services</b>	<b>5,344,289</b>	<b>7,209,899</b>	<b>2,205,389</b>	<b>2,358,847</b>
<b>Note 5B Interest</b>				
Deposits	178,296	209,791	1,471	-
<b>Total finance income</b>	<b>178,296</b>	<b>209,791</b>	<b>1,471</b>	<b>-</b>
<b>Note 5C Sales of Assets</b>				
<i>Plant and equipment:</i>				
Proceeds from disposal	177,650	270,158	120,150	270,158
Net book value of assets disposed	(24,361)	(65,005)	(19,391)	(65,005)
<b>Total net profit from disposal of plant and equipment</b>	<b>153,289</b>	<b>205,153</b>	<b>100,759</b>	<b>205,153</b>
<b>Note 5D Other Gains</b>				
<i>Other grants:</i>				
Staffing	1,340,370	742,916	712,254	423,243
Expenses and capital	1,258,184	756,727	1,258,184	752,527
<b>Total Other</b>	<b>2,598,553</b>	<b>1,499,643</b>	<b>1,970,438</b>	<b>1,175,770</b>
<b>NOTE 6 Expenses</b>				
<b>Note 6A Employee Benefits</b>				
Wages and Salaries	7,997,506	7,317,690	7,124,758	6,770,040
Superannuation	723,441	658,357	660,692	607,296
Other employee benefits	188,275	298,549	183,432	297,245
Leave and other entitlements	166,865	48,221	163,840	52,899
Provision for redundancy	-	-	-	-
<b>Total Employee Expenses</b>	<b>9,076,087</b>	<b>8,322,817</b>	<b>8,132,722</b>	<b>7,727,480</b>
<b>Note 6B Depreciation and Amortisation</b>				
Depreciation of property, plant and equipment	513,743	534,804	402,104	400,033
Amortisation of leased assets	50,532	(797)	33,479	3,004
<b>Total depreciation and amortisation</b>	<b>564,275</b>	<b>534,007</b>	<b>435,583</b>	<b>403,037</b>
<b>Note 6C Write Down and Impairment of Assets</b>				
Write downs	-	39,691	-	22,389
<b>Total write down and impairment of assets</b>	<b>-</b>	<b>39,691</b>	<b>-</b>	<b>22,389</b>



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$

## Note 7 Financial Assets

### Note 7A Cash and cash equivalents

Cash on hand	530	697	530	697
Cash on deposit	5,722,893	7,763,958	(3,353,037)	(1,244,648)
<b>Total cash and cash equivalents</b>	<b>5,723,423</b>	<b>7,764,655</b>	<b>(3,352,507)</b>	<b>(1,243,951)</b>

*Cash at bank earns interest at tiered interest rates determined by the bank.*

### Note 7B Trade and Other Receivables

Trade receivables	492,884	1,172,087	217,798	961,652
Less: Provision for doubtful debts	(16,180)	(20,153)	(5,977)	(14,606)
	476,704	1,151,934	211,821	947,046
Income receivable	563,468	705,636	264,420	249,410
Other receivables	172,176	102,916	154,574	85,133
<b>Total Trade and other receivables (net)</b>	<b>1,212,348</b>	<b>1,960,486</b>	<b>630,815</b>	<b>1,281,589</b>

All receivables are current assets.

### *Receivables are aged as follows:*

#### *Overdue by:*

Less than 30 days	351,878	770,270	160,032	635,279
30 to 60 days	135,379	62,860	38,798	15,510
60 to 90 days	797	318,672	18,170	310,863
More than 90 days	4,829	20,285	797	-
<b>Total Trade receivables (gross)</b>	<b>492,883</b>	<b>1,172,087</b>	<b>217,797</b>	<b>961,652</b>

### *Allowance for Doubtful Debts is aged as follows:*

#### *Overdue by:*

Less than 30 days	-	-	-	-
30 to 60 days	-	-	-	-
60 to 90 days	-	-	-	-
More than 90 days	16,180	20,153	5,977	14,606
<b>Total Allowance for Doubtful Debts</b>	<b>16,180</b>	<b>20,153</b>	<b>5,977</b>	<b>14,606</b>

### Note 7C: Other Investments

Deposits	383,967	383,967	383,967	383,967
----------	---------	---------	---------	---------

*Short term deposits are made with varying periods of between six and nine months depending on the immediate cash requirements of the Association, and earn interest at the respective short term deposit rates. Guarantees to the value of \$506,529 are held with the bank as security over term deposits*

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Note 7D: Investments accounted for using the equity method</b>				
Associated Companies	34,050	-	-	-

	Ownership Interest		Carrying amount of investment	
	Entire Operations		Entire Operations	
	2016	2015	2016	2015
	%	%	\$	\$
<b>Note 7E: Associated Companies</b>				
<b>Name /Principal Activities/Country of Inc./Shares</b>				
<b>Unlisted</b>				
First Indigenous Capital/Funds Management/Australia/Ord	23.08%	0.00%	34,050	-

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$

a. Movements in the year in equity accounted investment in associated companies:

Balance at the beginning of the financial year	-	-	-	-
Add: New investments during the year	300,000	-	-	-
Share of associated company's loss	(35,181)	-	-	-
Impairment of investment in associate	(230,769)	-	-	-
Balance at end of the financial year	34,050	-	-	-

b. Equity accounted profits of associates are broken down as follows:

Share of associates loss	(35,181)	-	-	-
--------------------------	----------	---	---	---

c. Summarised presentation of aggregate assets, liabilities and performance of associates:

Current Assets	148,930	-	-	-
Non-Current Assets	-	-	-	-
Total Assets	148,930	-	-	-
Current Liabilities	70	-	-	-
Total Liabilities	70	-	-	-
Net Assets	148,860	-	-	-
Revenues	-	-	-	-
Loss after income tax of associates	152,450	-	-	-

d. Ownership interest in First Indigenous Capital(FIC) at the end of that companies reporting period was 23.08% of ordinary shares. The end of the reporting period of FIC is 30 June 2016. The end of the reporting period coincides with the entity's holding company. FIC's principal place of business is 977-979 Wellington Street, West Perth WA 6005.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Note 8 Non Financial Assets</b>				
<b>Note 8A Land and Buildings</b>				
<i>Freehold land</i>				
-At valuation 30 June 2016	1,937,000	2,212,347	757,000	910,000
<b>Total freehold land</b>	<b>1,937,000</b>	<b>2,212,347</b>	<b>757,000</b>	<b>910,000</b>
<i>Buildings on freehold land</i>				
-At valuation 30 June 201	393,000	390,000	393,000	390,000
-Accumulated Depreciation	-	(7,800)	-	(7,800)
<b>Total buildings on freehold land</b>	<b>393,000</b>	<b>382,200</b>	<b>393,000</b>	<b>382,200</b>
<i>Leasehold improvements</i>				
-At fair value	382,489	42,986	261,221	42,986
-Accumulated Depreciation	(68,479)	(17,947)	(51,426)	(17,947)
<b>Total leasehold improvements</b>	<b>314,010</b>	<b>25,039</b>	<b>209,795</b>	<b>25,039</b>
<b>Total land and buildings (non-current)</b>	<b>2,644,010</b>	<b>2,619,586</b>	<b>1,359,795</b>	<b>1,317,239</b>

## Note 8B Property, Plant and Equipment

### Plant and equipment

-At cost	2,763,424	2,852,471	2,024,522	2,349,601
-Accumulated depreciation	(2,031,288)	(1,839,212)	(1,524,254)	(1,435,638)
-Write Downs	-	-	-	-
<b>Total Plant and Equipment (non-current)</b>	<b>732,136</b>	<b>1,013,259</b>	<b>500,268</b>	<b>913,963</b>

All revaluations are independent and are conducted in accordance with the revaluation policy stated at Note 1.14A. In 2015-2016, the revaluations were conducted by an independent valuer Oscar D'Souza (Prime PropertyValuations).

### Historical Cost

Freehold land	1,937,000	2,212,347	757,000	910,000
Buildings on freehold land	393,000	390,000	393,000	390,000

No indicators of impairment were found for infrastructure, plant and equipment.

### Movement in asset revaluation reserve

Opening Balance	891,319	891,319	891,319	891,319
Decrement for land	(275,347)		(153,000)	
Increment for buildings	18,600		18,600	
<b>Closing Balance</b>	<b>634,572</b>	<b>891,319</b>	<b>756,919</b>	<b>891,319</b>



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## Note 8C Reconciliation of the opening and closing balances of property, plant and equipment

Item	Entire Operations			Native Title		
	Land & Buildings \$	Plant & Equipment \$	Total \$	Land & Buildings \$	Plant & Equipment \$	Total \$
<b>As at 1 July 2015</b>						
Gross value	2,645,333	2,852,471	5,497,804	1,342,986	2,349,601	3,692,587
Accumulated depreciation and impairment	(25,747)	(1,839,212)	(1,864,959)	(25,747)	(1,435,638)	(1,461,385)
<b>Closing Net Book Value</b>	<b>2,619,586</b>	<b>1,013,259</b>	<b>3,632,846</b>	<b>1,317,239</b>	<b>913,963</b>	<b>2,231,203</b>
<b>Additions</b>						
By purchase	339,503	249,180	588,683	218,235	-	218,235
Depreciation/Amortisation expense	(58,332)	(505,943)	(564,275)	(41,279)	(394,304)	(435,583)
Revaluation Increment - Building	18,600		18,600	18,600		18,600
Revaluation Decrement - Land	(275,347)		(275,347)	(153,000)		(153,000)
<b>Disposals</b>						
Other Disposals	-	(24,361)	(24,361)	-	(19,391)	(19,391)
Asset transfers						
<b>As at 30 June 2016</b>						
Gross book value	2,712,489	2,763,424	5,475,913	1,411,221	2,024,522	3,435,743
Accumulated depreciation/impairment	(68,479)	(2,031,288)	(2,099,767)	(51,426)	(1,524,254)	(1,575,680)
<b>Closing Net Book Value</b>	<b>2,644,010</b>	<b>732,136</b>	<b>3,376,146</b>	<b>1,359,795</b>	<b>500,268</b>	<b>1,860,063</b>
<b>Assets at valuation</b>						
Item	Entire Operations			Native Title		
	Land & Buildings \$	Plant & Equipment \$	Total \$	Land & Buildings \$	Plant & Equipment \$	Total \$
<b>As at 30 June 2016</b>						
Gross value	2,712,489	2,763,424	5,475,913	1,411,221	2,024,522	3,435,743
Accumulated depreciation/amortisation	(68,479)	(2,031,288)	(2,099,767)	(51,426)	(1,524,254)	(1,575,680)
<b>Closing Net Book Value</b>	<b>2,644,010</b>	<b>732,135</b>	<b>3,376,146</b>	<b>1,359,795</b>	<b>500,268</b>	<b>1,860,063</b>
<b>As at 1 July 2015</b>						
Gross value	2,645,333	2,852,471	5,497,804	1,342,986	2,349,601	3,692,587
Accumulated depreciation/amortisation	(25,747)	(1,839,212)	(1,864,959)	(25,747)	(1,435,638)	(1,461,385)
<b>Closing Net Book Value</b>	<b>2,619,586</b>	<b>1,013,259</b>	<b>3,632,846</b>	<b>1,317,239</b>	<b>913,963</b>	<b>2,231,203</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Note 8D Other Non-Financial Assets</b>				
Prepayments	6,765	19,359	6,765	19,359
All other non-financial assets are current assets.				
<b>Note 9 Provisions</b>				
<b>Note 9A Employee Provisions</b>				
Salaries and wages	60,212	52,541	60,212	52,541
Leave	1,779,784	1,581,022	1,588,482	1,489,815
<b>Total employee provisions</b>	<b>1,839,996</b>	<b>1,633,563</b>	<b>1,648,694</b>	<b>1,542,356</b>
No more than 12 months	1,660,188	1,476,334	1,502,962	1,401,014
More than 12 months	179,809	157,229	145,732	141,341
	1,839,997	1,633,563	1,648,694	1,542,355
<b>Note 9B Other Provisions</b>				
Provision for Audit Fees	28,000	34,125	28,000	34,125
<b>Note 10 Payables</b>				
Trade creditors and accruals	395,239	559,551	197,990	470,164
GST receivable	(67,538)	120,644	(67,538)	111,922
Operating Lease Rentals	17,879	17,879	17,879	17,879
<b>Total Supplier Payables</b>	<b>345,580</b>	<b>698,074</b>	<b>148,331</b>	<b>599,965</b>
All suppliers are current and settlement is usually made net 30 days.				
<b>Note 11 Unexpended Grant</b>				
Unexpended grant carried forward	917,735	1,146,160	980,460	1,136,560
Unexpended grant carried forward represents grant funds received specifically for approved budget items and which are repayable to the funding organisation to the extent the funds are unspent.				
<b>Note 12 Income received in Advance</b>				
Opening Balance	2,844,109	3,313,107	2,737,722	2,979,206
Movement	(2,399,836)	(468,998)	(2,473,086)	(241,484)
Closing Balance	444,273	2,844,109	264,636	2,737,722
<b>Note 13 Other Payables</b>				
Accrued Wages/Superannuation	178,402	92,371	178,402	92,371
General accruals	491,604	604,143	491,604	599,492
Assets/benefits held for return/distribution	286,240	281,200	286,240	281,200
<b>Total Other Payables</b>	<b>956,246</b>	<b>977,714</b>	<b>956,246</b>	<b>973,063</b>
<b>Note 14 Equity</b>				
<i>Analysis of equity</i>				
Accumulated surplus as at 1 July	5,536,249	4,704,874	(5,242,943)	(5,357,983)
Surplus from ordinary activities	34,048	831,375	(11,241)	115,041
Accumulated surplus as at 30 June	5,570,297	5,536,249	(5,254,184)	(5,242,942)
Revaluation reserve	634,572	891,319	756,919	891,319
<b>Total equity as at 30 June</b>	<b>6,204,869</b>	<b>6,427,568</b>	<b>(4,497,265)</b>	<b>(4,351,623)</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

	Entire Operations		Native Title	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Note 15 Cash Flow Reconciliation</b>				
<b>Note 15 A Reconciliation of operating surplus to net cash from operating activities</b>				
Operating surplus before extraordinary items	34,048	831,375	(145,641)	115,040
<b>Non- Cash Items</b>				
Depreciation and amortisation	564,276	534,008	435,583	403,037
Gain on Disposal of PPE	(153,289)	(205,152)	(100,759)	(205,152)
Impairment of investment in Associate	230,769			
Share of loss/(profit) from Associate	35,181			
Revaluation (Increment)/Decrement	-	-	-	-
<b>Changes in assets and liabilities</b>				
(Increase) / decrease in receivables	861,806	(691,671)	471,314	(700,134)
(Increase) / decrease in prepayments	12,594	(7,704)	12,594	(7,954)
Increase / (decrease) in employee provisions	190,553	94,251	90,459	106,943
Increase / (decrease) in payables	(271,811)	(155,871)	(279,236)	(68,061)
Increase / (decrease) in unexpended grants	(228,425)	116,860	(156,100)	193,460
Increase / (decrease) in income in advance	(2,399,836)	(468,998)	(2,473,085)	(241,485)
Increase / (decrease) in GST payable	(188,183)	(240,797)	522,732	(258,099)
<b>Net cash from / (used by) operating activities</b>	<b>(1,312,316)</b>	<b>(193,699)</b>	<b>(1,622,138)</b>	<b>(662,405)</b>

## Note 15 B Reconciliation of cash

Reconciliation of cash at the end of the financial year (as shown in the Statement of Cash flow) to the related item in the financial report is as follows:

Total cash and cash equivalents	5,723,423	7,764,656	(3,352,507)	(1,243,951)
Deposits	383,967	383,967	383,967	383,967
	<b>6,107,390</b>	<b>8,148,623</b>	<b>(2,968,540)</b>	<b>(859,984)</b>

## Note 16 Remuneration of Key Executive Management

	2016	2015	2016	2015
The aggregate amount of total remuneration of officers shown above.	1,382,286	1,137,132	1,382,286	1,137,132

Executive remuneration includes salary, superannuation and associated costs paid to officers employed for the full financial year.

Appointments to executive positions were effected during the year and the positions have now been permanently filled.



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## Note 17 Financial Instruments

### Note 17A Interest Rate Risk

	Floating Interest Rate		Fixed Interest Rate Maturing in 1 Year or less		Non- Interest Bearing		Total		Weighted Average	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$	\$	\$	%	%
<b>Financial Assets</b>										
Cash on hand	-	-	-	-	530	697	530	697	-	-
Deposits at call	1,066,364	2,209,068			-	-	1,066,364	2,209,068	2.84%	2.64%
Receivables for services (gross)	-	-	-	-	492,884	1,172,087	492,884	1,172,087	-	-
Other					668,107	929,196	668,107	929,196	-	-
Term deposit	-	-	5,040,496	5,938,857			5,040,496	5,938,857	2.84%	2.64%
<b>Total</b>	<b>1,066,364</b>	<b>2,209,068</b>	<b>5,040,496</b>	<b>5,938,857</b>	<b>1,161,521</b>	<b>2,101,980</b>	<b>7,268,381</b>	<b>10,249,905</b>		
<b>Total Assets</b>							<b>10,736,699</b>	<b>13,761,313</b>		
<b>Financial Liabilities</b>										
Trade creditors					413,118	577,430	413,118	577,430	n/a	n/a
Grants payable					917,735	1,146,160	917,735	1,146,160	n/a	n/a
Other payables					1,400,520	3,821,824	1,400,520	3,821,824	n/a	n/a
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,731,373</b>	<b>5,545,414</b>	<b>2,731,373</b>	<b>5,545,414</b>		
<b>Total Liabilities</b>							<b>4,599,370</b>	<b>7,213,102</b>		

#### Financial assets

The net fair values of cash, deposits on call and non-interest-bearing monetary financial assets approximate their carrying amounts.

The net fair values of the term deposits are based on discounted cash flows using current interest rates for assets with similar risk profiles.

#### Financial liabilities

The net fair values for trade creditors and grant liabilities, all of which are short-term in nature, are approximated by their carrying amounts.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## Note 18 Risk Exposures and Responses

### Note 18A Credit Risk

The maximum exposures to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the Statement of Financial Position.

The Corporation has no significant exposures to any concentrations of credit risk.

**Credit risk of financial instruments not past due or individually determined as impaired:**

	Not Past Due nor Impaired 2016	Not Past Due nor Impaired 2015	Past due or impaired 2016	Past due or impaired 2015
Cash at Bank	5,723,423	7,764,656	-	-
Receivables for goods and services	351,878	770,270	141,006	401,817
<b>Total</b>	<b>6,075,301</b>	<b>8,534,926</b>	<b>141,006</b>	<b>401,817</b>

**Ageing of financial assets that are past due but not impaired for 2016**

	31 to 60 days	61 to 90 days	90+ days	Total
Receivables for goods and services	135,379	797	778	136,954

**Ageing of financial assets that are past due but not impaired for 2015**

	31 to 60 days	61 to 90 days	90+ days	Total
Receivables for goods and services	62,860	318,672	20,285	401,817

### Note 18B Liquidity Risk

This is highly unlikely due to government funding and mechanisms available to YMAC and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

YMAC manages its budgeted grant funds to ensure it has adequate funds to meet payments as they fall due. In addition, YMAC has policies in place to ensure timely payments are made when due and has no past experience of default.

### Note 18C Interest rate risk

	Surplus Higher/(Lower)		Equity Higher/(Lower)	
	2016	2015	2016	2015
	\$	\$	\$	\$
<b>Full Operations</b>				
+1% increase in interest rate	10,664	22,091	10,664	22,091
-1% decrease in interest rate	(10,664)	(22,091)	(10,664)	(22,091)

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## Note 19 Remuneration of Auditors

	2016	2015
	\$	\$
The fair value of services provided was:		
Audit services	20,391	41,712

## Note 20 Subsidiary

Name of subsidiary	Principal Activity	Proportion of ownership interest and voting power held by the Group	
		2016	2015
YM Services Level 8, 12-14 The Esplanade, Perth	Management Services	100%	100%

## Note 21 Average Staffing Levels

	2016	2015
	\$	\$
The average staffing levels for the entity during the year were:	96	91

## Note 22 Directors Remuneration

The number of directors of the Corporation included in these figures are shown below in the relevant remuneration bands:

\$ Nil - \$ 149,999	13	12
\$ 150,000 - \$ 224,999	-	-
\$ 225,000 - \$ 239,999	-	-
Total number of directors of the Corporation	13	12

Directors	\$	\$
Remuneration	34,779	45,546
Expenses	83,489	71,238
Remuneration for attending Board of Directors meetings including super and tax withheld	118,268	116,784
Expenses include travel, accommodation and flights paid to Directors to attend Board of Directors meetings		



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 30 June 2016

## Note 23 Related Party Disclosures

2016	2015
\$	\$

### *Loans to Directors:*

These comprise overpayments of travel allowances to attend meetings.

Most of these overpayments have since been recovered. The balance will be recovered from future travel allowance payments made.

Loans to directors outstanding at year-end:	2,911	1,601
---	-------	-------

### *Payment to Directors-related Consultant Entities:*

Payments to director-related entities during the year:	-	-
--	---	---

### *Consultant payments to Directors*

These include payments made to directors on arm's length commercial terms for attendance at meetings or participation in survey related activities.

Consultant payments to Directors during the year:	14,355	9,163
---	--------	-------

# AUDITOR'S DECLARATION OF INDEPENDENCE



Bentleys Audit & Corporate  
(WA) Pty Ltd

London House  
Level 3,  
216 St Georges Terrace  
Perth WA 6000

PO Box 7775  
Cloisters Square WA 6850

ABN 33 121 222 802

T +61 8 9226 4500  
F +61 8 9226 4300

[bentleys.com.au](http://bentleys.com.au)

To The Board of Directors

## Auditor's Independence Declaration under Section 339-50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006

In accordance with section 339-50 of the Corporations (Aboriginal and Torres Strait Islander) Act 2006, I am pleased to provide the following declaration of Independence to the Board of Directors of Yamatji Marlpa Aboriginal Corporation.

As lead audit director for the audit of the financial statements of Yamatji Marlpa Aboriginal Corporation for the financial year ended 30 June 2016, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Yours faithfully

**BENTLEYS**  
Chartered Accountants

**DOUG BELL CA**  
Director

Dated at Perth this 7<sup>th</sup> day of October 2016



A member of Bentleys, a network of independent accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only and are separate legal entities and not in Partnership. Liability limited by a scheme approved under Professional Standards Legislation.







country  
**culture**  
people  
**future**