



**Yamatji Marlpa**  
ABORIGINAL CORPORATION



# Annual Report 2020



# YMAC Representative Area

## Legend

- Pilbara RATSIB
- Geraldton RATSIB



## Warning:

Please be advised, this publication may contain the names, images and words of deceased persons. YMAC sincerely apologises for any distress this may cause.

## FRONT COVER:

Nyangumarta Country  
Photo by J Kalpers



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Nanda Country





# Introduction and Overview

Yamatji Marlpa Aboriginal Corporation (YMAC) is an Aboriginal corporation, recognised as a Native Title Representative Body (NTRB) under Section(s) 203AD of the *Native Title Act 1993* (Cth) (NTA) to preserve, protect and promote the recognition of native title in the Yamatji and Pilbara regions of Western Australia (WA).

As an Aboriginal corporation, YMAC is governed by the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth) (CATSI Act).

## YMAC'S WORK INCLUDES:

- Legal representation and research to assist with native title claims;
- Supporting the negotiation of Indigenous land use and native title agreements;
- Support services for Prescribed Bodies Corporate (PBCs) and Aboriginal corporations;
- Cultural heritage services; and
- Community, economic and environmental projects.

YMAC is required under the CATSI Act to report annually to the Office of the Registrar of Indigenous Corporations (ORIC). This includes a General Report, Financial Report, and Director's Report, with each submitted to ORIC by 31 December.

YMAC accepts the invitation contained in the Uluru Statement from the Heart and will continue to walk together with Aboriginal and Torres Strait Islander peoples in a movement of the Australian people for a better future.

## Banjima Country





# Vision, Mission, Aims, and Values

## OUR VISION

“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 and 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
- Collaboration



# Co-Chairpersons' Report

## Key Highlights

### ON-COUNTRY BUSH MEETING

Attended the 6th Annual On-Country Bush Meeting at Yule River

### 25 YEARS

Launched *25 Years Creating a Strong Future for Yamatji and Marlpa People and Country*

### ALLIANCE MEETINGS

Participated in the WA Alliance of Native Title Representative Bodies and Native Title Service Providers (the Alliance) meetings

### BOARD TRAINING

Participated in Annual Board Training Day, Perth

### EXCELLENCE AWARDS

Sponsored the *Pilbara Community Services Excellence Awards*, Port Hedland

### GNULLI NATIVE TITLE DETERMINATION

Attended the on-Country hearing of the Gnulli Native Title Determination, Carnarvon

### YMAC 25TH ANNIVERSARY

Celebrated the 25th anniversary of Yamatji Barna Baba Maaja Aboriginal Corporation (YBBMAC) – now YMAC – achieving full NTRB status under the NTA (initially relating to the Geraldton (Yamatji) region)

### YAMATJI NATION CLAIM (YNC) DETERMINATION

Attended the on-Country Yamatji Nation Claim (YNC) Consent Determination and Indigenous Land Use Agreement (ILUA) signing, Geraldton

### ABORIGINAL HERITAGE ACT 1972 REVIEW

Met with the WA Department of Planning, Lands and Heritage (DPLH) regarding the review of the *Aboriginal Heritage Act 1972* (WA) (AHA)

### STRATEGIC PLANNING

Participated in YMAC Strategic Planning workshops and consultation, Perth

### PILBARA SOLAR ACQUISITION

Confirmed YMAC's fifty percent acquisition of Pilbara Solar (PS), with our Co-Chairpersons appointed to PS's Board to represent and contribute expertise

Ngarla Country



## Welcome to the YMAC Annual Highlights Report for the 2019/20 financial year.

We are very pleased to present this report on our achievements. This year brings a fresh new approach to our reporting, which includes snapshots of accomplishments by each work area of YMAC. You can also visit the ORIC website ([www.oric.gov.au](http://www.oric.gov.au)) to read the reports required of YMAC under the CATSI Act.

YMAC proudly supported the achievement of two native title determinations this past year, in addition to settling several subsidiary claims. In December, it was tremendous to see the Yinggarda, Baiyungu and Thalanyji people – who form the Gnulli Native Title Claim – be formally recognised by the Commonwealth Government. We are excited for the Traditional Owners, who have since established two PBCs and are now progressing the important business of caring for Country and leveraging native title rights for their people and future.

The YNC was conditionally determined in February, with this claim forming part of an overarching, milestone ILUA. This was the first time in Australian native title history that such an agreement – one that includes both native title recognition and an economic package of this calibre – has been achieved. We congratulate the Traditional Owners on this significant achievement, and look forward to seeing the benefits of the ILUA be enjoyed by the community.

On 15 May, YMAC increased its interests in Pilbara Solar. Formed in 2017, PS's purpose is to develop utility scale, renewable energy solutions in which Aboriginal organisations, including PBCs, have an opportunity to own equity, maximise employment and otherwise participate in the communities in which they operate.

YMAC has continued to advocate for desperately needed changes to Aboriginal cultural heritage laws. In February, our Board of Directors met with representatives from the DPLH to provide feedback on draft proposed changes. Our priority is to see new legislation placing Aboriginal people at the centre of decision-making about what happens on-Country.

The COVID-19 pandemic has significantly impacted upon YMAC and our representative regions. Senior management and staff worked extremely hard to keep members and clients informed of how the corporation is responding to COVID-19 and is ensuring the important work associated with native title continues. This has been a challenging journey for all, and we thank everyone in the YMAC community for their patience and understanding during this difficult time. YMAC staff across all our offices joined others in our regions to assist and coordinate community support efforts. Read more about this in the 'Policy and Advocacy' section.

We have also continued to develop YMAC's next Strategic Plan. While many native title claims have been achieved – particularly in recent years – there remains outstanding and overlapping claims requiring our support. YMAC continues to deliver vital NTRB functions, as well as provide services to PBCs post-determination.

Hopefully, in a year's time we can feel grateful that we have all travelled safely through the current worldwide crisis, with minimal impact on our people and communities.

We hope you enjoy this report.

**NATALIE PARKER**  
Co-Chairperson  
Pilbara Region

**PETER WINDIE**  
Co-Chairperson  
Yamatji Region



# Chief Executive Officer's Report

## Key Highlights

### COMPENSATION WORKSHOP

Attended Arnold Bloch Leibler  
Compensation Workshop, Melbourne

### NJAMAL DETERMINATION

Invited to Njamal determination, in recognition of  
YMAC's historical contributions to the claim

### PBC TRANSITION WORKSHOP

Hosted a PBC and Aboriginal Corporations  
Transition Workshop, Perth

### ORGANISATION RESTRUCTURE

Appointed (Acting) Director of Projects to lead  
service delivery to PBCs and Aboriginal corporations,  
and restructured the Human Resources Unit

### GNULLI NATIVE TITLE CONSENT DETERMINATION

Coordinated the Gnulli Native Title  
Consent Determination, Carnarvon

### YMAC ALL STAFF CONFERENCE

Delivered the YMAC All Staff Conference  
& Annual Awards, Perth

### PILBARA SOLAR STRATEGIC PLANNING

Coordinated and participated in Pilbara Solar  
Strategic Planning workshops, Perth

### YAMATJI NATION CLAIM CONSENT DETERMINATION

Coordinated the on-Country YNC Consent  
Determination and ILUA signing, Geraldton

### PILBARA SOLAR MANAGING DIRECTOR

Appointed the new Managing Director to  
oversee Pilbara Solar operations

### COVID-19 RESPONSE PLAN

Developed YMAC's dynamic COVID-19 Response Plan

### PAV SUPPORT

Continued provision of secretariat support to  
Pilbara Aboriginal Voice (*Kakurrka Muri*) (PAV)

### NIAA FUNDING

Successfully completed operational planning  
and associated submissions to secure  
National Indigenous Australians Agency (NIAA)  
funding for the second half of 2020

### LAW REFORM

Participated in DPLH consultations on the AHA  
Review and advocated for legislative reform to  
improve protections and strengthen the environment  
for agreement making for Traditional Owners

### NIAA MEETINGS

Attended several meetings (online and in-  
person) with NIAA staff to discuss YMAC's native  
title and associated work, policy, and sector  
development issues and opportunities

### NNTC COLLABORATION

Collaborated throughout the year with member  
organisations from the National Native Title  
Council (NNTC) to plan and advocate on behalf  
of Traditional Owners to improve legislation  
and policy associated with native title

### ALLIANCE COLLABORATION

Met and collaborated with member organisations from  
the Alliance to advocate on WA State Government  
policies and programs affecting West Australian  
Traditional Owners and native title holders



I am pleased to present this Chief Executive Officer's (CEO's) Report on YMAC's achievements this last twelve months, much of it delivered under the shadow of COVID-19 and subsequent challenges in our operating environment.

Across the regions, YMAC continued to support Traditional Owners in achieving native title determinations and landmark agreements. Demand for YMAC's services as an NTRB has not declined, but rather has evolved. We continue our important work on outstanding claims and delivering representative body functions.

YMAC also delivered a range of competitive executive office and corporate services, and supported several groups to build their land and sea management programs. A new Projects Department was formed in January, which brings together these services, along with our land administration, PBC support and heritage services under the direction of our new Director of Projects.

In October, YMAC hosted a meeting of native title stakeholders focussing on issues and opportunities faced by Traditional Owners, as they transition from claim groups to corporations. Attendees heard presentations from Traditional Owners, government and others. YMAC has since shared some of our modelling work presented at this workshop with clients, and plans are underway to further consult with stakeholders to develop this information to assist groups on their native title journey.

Advocacy has again been a major focus this past year, with government reviews underway across a range of issues central to native title. Some of these issues were highlighted in May following the local, national and international response to the destruction of the Juukan Gorge in the Pilbara and subsequent announcement of the Joint Standing Committee on Northern Australia's Inquiry into the Destruction of 46,000-Year-Old Caves at Juukan Gorge in the Pilbara Region of Western Australia. Details of our advocacy work – including the vital need for legislative reform – can be viewed under the 'Policy and Advocacy' section.

YMAC's annual All Staff Conference in February once again provided an opportunity for staff to develop their skills and knowledge, and to be acknowledged through our Long Service and Value Awards. We learned from Aboriginal leaders – including performer Gina Williams, Chris Griffiths who discussed his experience with the Timber Creek compensation claim, and JulieAnn Lambourne from Tagai Management Consultants – as well as from each other, and I trust this knowledge benefits our daily work.

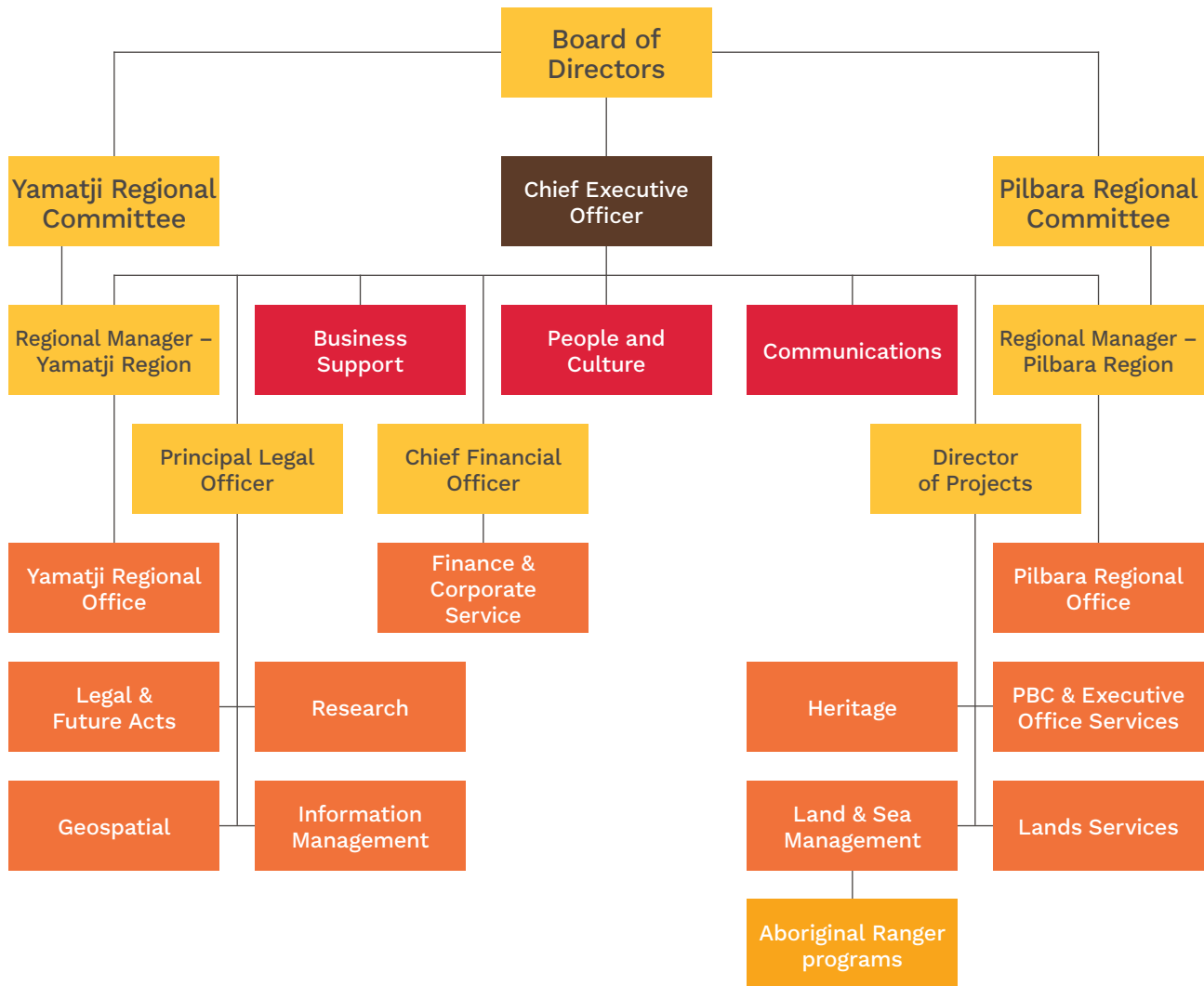
Finally, I'd like to acknowledge the generous pro-bono support YMAC receives from some of Australia's finest legal firms and independent experts. We thank Peter Seidel of Arnold Bloch Leibler, Marshall McKenna from Gilbert and Tobin, Philip Hunter from HWL Ebsworth, and Tim Lyons from Gibson Lyons, as well as John Southalan and Dr David Martin for their invaluable contributions to YMAC.

**SIMON HAWKINS**  
**Chief Executive Officer**



# Corporate Governance

## YMAC Organisation Chart





YMAC is run by an Aboriginal Board of Directors, drawn from our Yamatji and Pilbara Regional Committees, who are chosen by the organisation's members.

The overall strategic and policy direction for YMAC is determined by the Board, who meet at least every four months. The Board also acts as an advocate for Traditional Owners in the Yamatji and Pilbara regions, particularly in relation to government, and development activities affecting Country.

The Board is accountable to YMAC's members and ultimately responsible for the performance of the organisation's statutory functions. The Board is comprised of members from the organisation's two Regional Committees, elected to represent their respective region. Six members from each committee join to form the twelve-member Board of Directors, providing equal representation of both the Yamatji and Pilbara regions.

This year the Board came together five times, including one meeting online, and the Co-Chairpersons met regularly with the CEO, particularly as COVID-19 continued to impact our service areas.

Policy direction for YMAC on matters specific to either the Yamatji or Pilbara region are provided by the respective Regional Committee. This year, due to challenges presented by COVID-19, each committee had one less meeting than usually scheduled.

Strategy and policy directions are implemented through the day-to-day work of staff under the management of YMAC's CEO. The organisation employs over 100 professionals from a diverse range of disciplines including law, anthropology, heritage/archaeology, governance, community liaison, executive/corporate, land and sea management, and financial and administrative services.

Regular reporting by the CEO and Executive Management Team (EMT) members to the Board, Regional Committees, stakeholders, management and funders ensures that YMAC's strategic direction is maintained, and that risks are identified and managed appropriately.

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Burringurrah, Wajarri Yamatji Country



# Board of Directors



**PETER WINDIE**  
Co-Chairperson  
Yamatji Region  
Thudgari



**NATALIE PARKER**  
Co-Chairperson  
Pilbara Region  
Nyiyaparli



**DEBORAH OAKLEY**  
Deputy Co-Chairperson  
Yamatji Region  
Malgana



**DORIS EATON**  
Deputy Co-Chairperson  
Pilbara Region  
Njamal and Pitjikirli



**RICHARD OAKLEY**  
Yamatji Region  
Malgana



**NORA COOKE**  
Pilbara Region  
Ngarla



**CICILY DOWDEN**  
Yamatji Region  
Wajarri



**TERRY JAFFREY**  
Pilbara Region  
Palyku



**DIANE STEWART**  
Pilbara Region  
Nyangumarta



**SELINA STEWART**  
Pilbara Region  
Puutu Kunti Kurrama  
and Pinikura



**ALBERT WINDER**  
Pilbara Region  
Malgana



**SHARNA OAKLEY**  
Yamatji Region  
Malgana (Appointed  
November 2019)



**PAUL BARON**  
Yamatji  
Baiyungu (Served to  
November 2019)



# Regional Committees and Executive Management Team

YMAC's two Regional Committees' representatives for the reporting period were:

## PILBARA REGIONAL COMMITTEE

### NATALIE PARKER

#### Chairperson

Niyaparli

### DORIS EATON

#### Deputy Chairperson

Njamal and Pitjkarli

### NORA COOKE

Ngarla

### TERRY JAFFREY

Palyku

### DIANE STEWART

Nyangumarta

### SELINA STEWART

Puutu Kunti Kurrama and Pinikura

### ALBERT PANTA

Ngarlawangga and Njamal

### DAVID (BARNDU) COX

Yinhawangka

### IVAN SMIRKE

Jurruru

### RAYLENE BUTTON

Kariyarra

(Served to August 2019)

## YAMATJI REGIONAL COMMITTEE

### PETER WINDIE

#### Chairperson

Thudgari

### DEBORAH OAKLEY

#### Deputy Chairperson

Malgana

### RICHARD OAKLEY

Malgana

### CICILY DOWDEN

Wajarri

### ALBERT WINDER

Malgana

### SHARNA OAKLEY

Malgana

### PAUL BARON

Baiyungu

### MERLE DANN

Thudgari

### SUSAN OAKLEY

Malgana

### BEN ROBERTS

Thudgari

### JASON WINDIE

Thudgari and Wajarri

### ROBERTA DANN

Thudgarri – Yingarrda

### TRACEY TONGA (EDNEY)

Yinngarrda, Wajarri and Banjima

### JUNE PEARCE

Wajarri Yamatji

(Appointed November 2019)

### GLENIS LITTLE

Wilunyu Amangu

(Appointed November 2019)

### RODNEY RYAN SENIOR

Wajarri / Nanda

(Served to November 2019)

## EXECUTIVE MANAGEMENT TEAM

YMAC's EMT involves senior management from across the organisation. The team met regularly over the reporting period, with discussions addressing performance and operations, strategic planning, and risk management, with a particular focus on COVID-19 and its impacts on the organisation and our representative regions.

### SIMON HAWKINS

#### Chief Executive Officer

### CHRIS DANN

#### Regional Manager – Yamatji

### DONNY WILSON

#### Regional Manager – Pilbara

### CAMERON TREES

#### Principal Legal Officer

(Appointed November 2019)

### MICHAEL MEEGAN

#### Principal Legal Officer

(Served to September 2019)

### NICHOLAS KIMBER

#### Chief Financial Officer

### KIRSTY ANDERSON

#### Director of Projects (Acting)

(Appointed January 2020)

# Corporate and Operational Performance

YMAC is governed by a series of frameworks to ensure the organisation is effectively delivering outcomes for members and clients.

YMAC's financial management system involves regular reporting that meets all applicable statutory requirements, including the NTA, CATSI Act, all tax and relevant State and Federal acts of parliament. The organisation also adheres to Australian Accounting Standards.

YMAC acknowledges ongoing grant support from the Federal Government, and the receipt of additional targeted funding in this period for priority areas.

## Financial Performance

YMAC's total income in the 2019/20 financial year declined to around \$22 million.

COVID-19 saw a reduction in fee-for-service activities, along with low investment in exploration activity across the Pilbara and Yamatji regions. Nevertheless, on account of strong cost controls and receiving JobKeeper support, a surplus has been recorded.

## Corporate Performance

### STAFFING AND SALARIES

This financial year, YMAC undertook a restructure. Our new Projects Department means that our Lands Services, PBC Executive Office, Land and Sea Management (LSM) and Heritage units now report to the Director of Projects. As well, our new People and Culture Unit delivers human resources functions, with a focus on improving workplace culture and staff wellbeing.

As at 30 June 2020, YMAC employed 124 people. Staff turnover for 2019/20 was 20 percent (the average turnover for not-for-profits is between 26 and 30 percent). YMAC's salary structure is updated on 30 September each year, with an increase commensurate with the Consumer Price Index (CPI).

### 2019/20 STAFFING

Full-time	66
Part-time	19
Casual	39
Aboriginal	49
Non-Aboriginal	75

Hutt River



## DEVELOPMENT AND TRAINING

YMAC supported several internal and external training opportunities for staff. Events and topics covered included:

- YMAC All Staff Conference – native title compensation, mindfulness, cultural awareness, and business unit updates
- Board of Directors' Annual Training Day – conflict management and resolution, and building presentation skills through storytelling
- New Yamatji Regional Committee Members' Induction
- Continuing Professional Development (CPD) opportunities across all core competency areas provided for all YMAC lawyers

## ORGANISATIONAL PLANNING

YMAC conducts annual planning sessions from February until May. This documentation forms the main part of our submission to the Commonwealth Government, for funding and approval of native title activities in the following financial year.

Reviews are performed each August and December, with internal planning and operational reviews taking place at the same time to ensure our activities continue to be aligned with our operational plans.

During the reporting period, significant time was spent developing YMAC's Strategic Plan for 2021-2025. This involved extensive consultation with management and staff, many workshops, and meetings with our Co-Chairpersons, as well as the entire Board of Directors. Additional consultation with our members and client groups is planned, which will further inform implementation plans, when the plan is launched in 2021. As COVID-19 required us to revise and amend content developed prior to March – to ensure our plan will meet new challenges as they may arise – YMAC's Strategic Plan for 2021-2025 is now scheduled for finalisation in late 2020.

## COMPLAINTS

Many issues described as 'complaints' are in fact part of regular native title business and are most often resolved informally. Formal complaints, however, are addressed pursuant to YMAC's policies and procedures. More information is available on our website.

YMAC received one formal complaint during the reporting period which was resolved.

## CONSULTANCY SERVICES

In the 2019/20 reporting period, YMAC engaged 42 consultants (excluding Traditional Owners) to undertake consultancy work at a cost of \$2,613,997.

# Key Performance Indicators of 2019/2020

Despite significant uncertainty, YMAC achieved very high productivity, and successfully navigated a complex and competitive environment. Some key performance indicators, corporate measures and transformations have included:

- Developed and implemented YMAC's COVID-19 Response Plan
- Achieved seventeenth clean audit for the corporation
- Achieved strong surplus, supporting the organisation through initial phases of COVID-19
- Successfully applied for JobKeeper
- Restructured our Human Resources Unit, enhancing support to staff
- Successfully renegotiated our Qantas service level agreement
- Implemented new videoconferencing and telecommunications hardware
- Significantly saved in organisational expenditure
- Maintained an exceptional staff retention rate
- Executed several service agreement contracts, providing transition and executive support to both new and established Aboriginal corporations
- Undertook organisational strategic planning
- Secured a strong level of funding from the Commonwealth through positive variations and our achievement of milestones
- Increased support for PBCs
- Successfully completed multiple Aboriginal corporation audits

# Policy and Advocacy

## LIST OF MAJOR SUBMISSIONS MADE

### 1 October 2019

Response to “Consultation on Human Induced Regeneration Carbon Farming Methodology and its Interactions with the Resources Sector”

### 8 November 2019

Consultation – WA Biodiscovery Bill

### 10 February 2020

Response to “Native Vegetation in Western Australia” Issues Paper

### 25 February 2020

Response to “A Path Forward: Developing the Western Australian Government’s Aboriginal Empowerment Strategy Discussion Paper”

### 10 March 2020

Presentation and submission to the Inquiry into the Native Title Legislation Amendment Bill 2019

### 18 March 2020

Letter to WA Minister for Mining regarding the impact of COVID-19 on progressing Future Act applications

### 26 March 2020

Letter to WA Minister for Aboriginal Affairs – delay request to allow for appropriate consultation on the review of the AHA around COVID-19

### 21 April 2020

Letter and Statutory Declaration re Closure of Gun Shops (No.2) Direction – Aboriginal person entitled to exercise a native title right to hunt

### 1 May 2020

Environment Protection and Biodiversity Conservation Act Review – Response to current ‘Discussion Paper’

## STAKEHOLDER EVENTS

### 15-18 August 2019

Participated in Arnold Bloch Leibler Native Title Compensation workshop

### 17 October 2019

YMAC hosted a PBCs and Aboriginal Corporations Transition workshop

### 1 November 2019

YMAC Sponsored “Aboriginal Organisation or Corporation – Outstanding Commitment to Best Practice in Member Support and Development” award in the Pilbara 4 Purpose Pilbara Community Services Excellence Awards

### 19-21 November 2019

Participated in Canberra NIAA forum to discuss future acts

### February 2020

YMAC staff and Board met with DPLH staff for consultation on review of the AHA

### 20 February 2020

YMAC presented at the Australian Institute of Aboriginal and Torres Strait Islander Studies (AITSI) NTRB Legal Workshop

### 18 June 2020

YMAC presented at Legalwise Seminars Native Title Conference 2020 Webinar

As a member of the NNTC, YMAC attended council meetings and development forums for Traditional Owners.

As a member of the WA Alliance of Representative Bodies and Service Providers, YMAC participated in regular meetings with members, working collectively to advocate on issues affecting the native title sector in WA. In August, this included meeting with WA Minister for Environment Stephen Dawson and WA Minister for Aboriginal Affairs Ben Wyatt. As COVID-19 evolved, we continued to meet throughout the period via Zoom.



## ADVOCATING FOR LEGISLATIVE CHANGE

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Improved recognition and protection of Aboriginal heritage remains to be of major importance for YMAC. We have advocated for several years for legislative reform that will result in a more equitable position for Traditional Owners and a better balance of power in negotiations.

In February 2019, YMAC's Board of Directors, CEO, and Legal and Heritage staff met with DPLH as they finalised drafting the 'Aboriginal Cultural Heritage Act' (ACHA) (intended to replace the existing AHA).

In March, with the increasing restrictions arising from COVID-19 and to ensure full consultation with Traditional Owners was undertaken when conditions improved, YMAC wrote to the WA Minister for Aboriginal Affairs requesting a delay on the release of the Green Bill. In April, the Government announced final consultation would-be put-on hold while the Aboriginal community and key stakeholders focused on the immediate response to COVID-19.

In May, the destruction of 46,000-year-old caves in Juukan Gorge on Puutu Kunti Kurrama and Pinikura (PKKP) Country brought the State Government's heritage legislation into the international spotlight. Before, and since this tragic event, YMAC's position and campaign for reform has been consistent.

There is a strong need to have more protective measures for areas of significance, and for priority to be given to recognising and protecting Aboriginal cultural heritage in a range of legislations. Changes are needed not just through the proposed replacement of the AHA but also, for example, through Federal heritage legislation, the NTA and the Mining Act 1978 (WA); changes that would require developers, government and companies to design projects with earlier regard to Aboriginal heritage, resulting in fewer projects dependent upon the destruction of Aboriginal cultural sites.

Read more on YMAC's position on our website.

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Dingo on Baiyungu Country



### ANNUAL ON-COUNTRY BUSH MEETING AT YULE RIVER AND PILBARA ABORIGINAL VOICE (KAKURRKA MURI)

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In July 2019, the 6th Annual On-Country Bush Meeting at Yule River marked a new phase of this important gathering. This year, PAV Co-Chairs facilitated discussions, and YMAC provided event management and logistical support. Guests included WA Minister for Aboriginal Affairs Ben Wyatt, WA National Party Spokesperson for Aboriginal Affairs Terry Redman, and several other senior government officials.

Throughout the reporting period, YMAC also continued in its role as Secretariat for PAV. This work involves providing all administrative support to the group and assisting its members, as directed by them, as they continue their important efforts advocating for improvements across key issues identified by the wider Pilbara Aboriginal community.

### YAMATJI ON-COUNTRY MEETING

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The first annual Yamatji On-Country Meeting was scheduled for September 2019. The intention of this event is for Aboriginal and Torres Strait Island people from the region to discuss common social issues affecting them and their communities. However, due to Sorry Business, the meeting was postponed for 2019. Then, with the advent of COVID-19 in early-2020, the event was further postponed until large community gatherings are considered safe.

### SUPPORT FOR PBCs AND ABORIGINAL CORPORATIONS

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Recognising the need to support practical solutions to reduce risk and increase sustainability for PBCs as they work towards full functionality and independence, in October 2019, YMAC invited government and other sector stakeholders to come together to discuss issues faced by groups as they transition from being claims to becoming corporations.

CEO Simon Hawkins shared YMAC's experiences assisting groups' transition in this increasingly important area. This included presenting modelling work undertaken of the numerous governance requirements and strategic opportunities encountered. Other presentations included: Nyaparu Rose, Chairperson, Nyangumarta Warrarn Aboriginal Corporation RNTBC; Angela Elder, WA Department of Premier and Cabinet; Marshall McKenna, Partner, Gilbert and Tobin; and Dr Wayne Beswisk, from NIAA.

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The symbol of a collective  
voice at Yule River





# Community

## NAIDOC WEEK AWARDS AND EVENTS

During this year's NAIDOC Week and in the months following, YMAC staff and committee members participated in several events throughout our regions.

- Participated in the Bundiyarra NAIDOC Family Day, Geraldton
- Presented a wreath at the NAIDOC Dawn Service, Geraldton
- Attended the opening ceremony of the Gwoonwardu Mia Gascoyne Aboriginal Heritage and Cultural Centre, Carnarvon
- Malgana Elders and rangers were part of a flag raising ceremony marking the permanent installation of the Aboriginal flag at Denham Police Station
- Attended the NAIDOC March and Mayors Morning Tea, Geraldton
- Attended the Streeties Big Breakfast, Geraldton
- Hosted the presentation of the Hedland Aboriginal Strong Leaders' NAIDOC Awards at the Annual On-Country Bush Meeting at Yule River

## PILBARA 4 PURPOSE SPONSORSHIP

In 2019, YMAC sponsored the Pilbara Community Services Excellence Awards, organised by Pilbara 4 Purpose. These awards aim to promote excellence and celebrate the outstanding achievements of Pilbara-based organisations and individuals in the 'Community Services and For Purpose Sector'.

YMAC sponsored the "Aboriginal Organisation or Corporation – Outstanding Commitment to Best Practice in Member Support and Development" category, which was won by Kanyirninpa Jukurrpa Aboriginal Corporation.

## COVID-19 ACTIVITIES

Amid the uncertainties of the ongoing COVID-19 pandemic, YMAC welcomed the opportunity to offer support to regionally based initiatives. In both the Pilbara and Yamatji regions, Aboriginal leaders and other local organisations came together to work with government agencies and relevant service providers; with a focus to ensure accurate and current information was being shared with communities – especially those in remote and isolated areas – and that coordinated approaches were taken in response to each regions' needs.

### Key Actions:

- Developed a COVID-19 specific webpage on YMAC's website, as well as several e-newsletters, to share health, agency and support information.
- Involved in the REcov19ER emergency response group and associated website for the Pilbara. This included assistance with the coordination and secretarial support of regular teleconferences.
- Involved in the COVID-19 Yamatji Regional Emergency Response group. This also included assistance with the coordination and secretarial support of regular teleconferences.
- YMAC's Hedland Office acted as a referral agent (for the WA Department of Communities) for members living in the Pilbara region experiencing hardship due to COVID-19.

YMAC at Bundiyarra Family Day, Geraldton



# Roles and Functions

YMAC is the NTRB for the Traditional Owners of the Pilbara and Geraldton (Yamatji) Representative Aboriginal/Torres Strait Islander Body (RATSIB) areas of Australia. Our service provision focuses on the Pilbara, Mid West and Gascoyne regions of WA.

YMAC operates under the NTA and CATSI Act.

YMAC functions determined under the NTA include:

- Facilitation and assistance functions referred to in sections 203BA and 203BB;
- Certification functions referred to in section 203BE;
- Dispute resolution functions referred to in section 203BF;
- Notification functions referred to in section 203BG;
- Agreement-making functions referred to in section 203BH;
- Internal review functions referred to in section 203BI; and
- Other functions referred to in section 203BJ, and such other functions as are conferred on representative bodies by the act.

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Wirruwana (Dirk Hartog Island),  
Malgana Country





# Legal, Information Management, Geospatial and Research

YMAC's Legal, Information Management, Geospatial and Research (LIGR) Department works together to enable YMAC to continue to perform its NTRB functions, deliver key services to PBCs and corporations, and progress claims across our regions.

## LEGAL UNIT

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The Legal Unit includes native title lawyers employed by YMAC to provide legal advice and representation to YMAC's client groups as well as assisting YMAC to carry out its NTRB functions under the NTA. Those functions are listed in the 'Roles and Functions' section.

As Traditional Owner groups transition from native title claim groups to Registered Native Title Bodies Corporate (RNTBCs), the Legal Unit can assist with preparing compensation applications and responding to future act notices and agreement-making pursuant to service agreements.

## RESEARCH UNIT

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The Research Unit consists of trained anthropologists who work with Traditional Owners to provide research, support, and advice to the Legal Unit for the progression of native title claims. The unit also provides advice and support to PBCs post-determination, delivers training opportunities, provides logistical and administrative support for meetings, and conducts ethnographic surveys and various projects across YMAC.

## GEOSPATIAL UNIT

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The Geospatial Unit is responsible for the management of YMAC's spatial data infrastructure and service delivery. The unit provides mapping and analysis services, manages an extensive list of internal and external datasets, administers spatial systems and software, and provides training and advice to both the organisation and external parties.

## INFORMATION MANAGEMENT UNIT

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The Information Management Unit is an essential component of the broader Legal, Research and Heritage units. The unit is responsible for the acquired information from various sources, the custodianship and distribution of that information, and its archiving or deletion. The team also assists with the 'Return of Materials' (RoM) for various finalised claims, as required.

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Nyangumarta Country

## LEGAL AND RESEARCH KEY HIGHLIGHTS:

- Budina 2 Native Title Claim lodged on 3 September 2019 and registered by the National Native Title Tribunal (NNTT) on 15 November 2019
- Nanda People Part B, Malgana 2 and Malgana 3 consent determinations on 4 November 2019
- Combined Yamatji Nation, Southern Yamatji, Hutt River, Mullewa Wadjari and Widi Mob two-day ILUA and Consent Determination Authorisation Meeting held on 8 and 9 December 2019
- Gnulli Native Title Claim Consent Determination (Yinggarda People and Baiyungu and Thalanyji People) and the nomination of two separate PBCs (Yinggarda Aboriginal Corporation RNTBC and Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC (NTGAC)) on 17 December 2019
- Jurruru–Yinhawangka Gobawarra (YG) Federal Court hearings on a separate question that included on-Country evidence from claimants, expert evidence from anthropologists, and closing submissions, July 2019–February 2020.
- Yamatji Nation on-Country Conditional Consent Determination on 7 February 2020, and Yamatji Nation ILUA lodged with NNTT on 23 March 2020
- Lodgement of revised native title determination applications (for exclusive possession of some areas) on behalf of Robe River Kuruma Aboriginal Corporation RNTBC (RRKAC) on 9 April 2020 and Karlka Nyiyaparli Aboriginal Corporation RNTBC (KNAC) on 14 April 2020
- Coordination support to the 6th Annual On-Country Bush Meeting at Yule River
- Progress towards finalising the Ningaloo Body Corporate ILUA with NTGAC to enable the creation of a recreation and conservation reserve along the Ningaloo Coast

## Malgana 2 and 3 and

### Nanda Part B Overlap Determination

On 4 November 2019, the Federal Court recognised that native title in the Malgana Area of the Malgana Native Title Claim (being the land and waters that did not overlap with the Nanda Native Title Claim), was held by the Malgana People. The Federal Court determined that native title rights and interests in the overlap area (Shared Area) are held by each of the Malgana People and the Nanda People. As a result, Malgana Aboriginal Corporation RNTBC and Nanda Aboriginal Corporation RNTBC are the RNTBCs for each native title group in the Shared Area.

### LIGR Meetings Snapshot:

- 62 NIAA funded (in full or part) meetings, including community, small group, working group and Board of Directors for PBCs, held.
- Coordination of several proponent-funded meetings.
- Face-to-face meetings from mid-March until late-June were cancelled or postponed due to COVID-19 restrictions. YMAC adopted new processes throughout this time to make sure progression of client meetings could be remotely run and key matters could continue.

## Gnulli Native Title Determination





## FUTURE ACTS

“Future acts” include activities affecting native title rights and interests such as mining and exploration, fishing, tourism, other developments, and some legislative changes. WA’s resource boom has resulted in high volumes of future act work on Yamatji and Marlpa Country.

Registered native title claimants and RNTBCs have several rights under the NTA, often referred to as “procedural rights”. YMAC’s Legal Unit provides legal representation and other professional services to assist native title groups with their future act negotiations.

### Future Act Expedited Procedure/Enquiries

Expedited procedure provisions of the NTA are the most common type of future act dealt with. They concern mining exploration and prospecting applications. In these circumstances, native title parties have a right to lodge objections to the proposed granting of those tenements.

In the 2019/20 financial year, YMAC assisted native title parties by:

- Lodging 243 expedited procedure objections on behalf of native title parties,
- Agreement-making in relation to 133 prospecting and exploration applications, and
- Advocating for native title parties to have adequate time to receive and deal with notices during the COVID-19 pandemic.

### Service Agreements

As native title groups transition to RNTBCs, YMAC’s LIGR team can assist to provide services including supporting corporations to achieve their cultural, environmental and economic aspirations, as well as general PBC duties. Tailored service agreements are in place with several groups across YMAC’s representative regions that include legal and future act services, as well as geospatial, information management and anthropological services.



Badimia Country





Ngarlawangga Women's trip



AGs training



ILUA Expo Day, Geraldton



Yule River

## RESEARCH KEY HIGHLIGHTS:

- YMAC anthropologists provided logistical and professional support throughout the Jurruru –YG trial in July 2019. They assisted across two days of on-Country site visits to remote areas.
- YMAC's Research Unit is a project partner with AIATSIS for their 'Returning Native Title Materials' (RoM) project. This is a current project in which YMAC offers guidance and assistance on themes associated with returning materials to Traditional Owners.
- In January, two RoM projects were finalised with Robe River Kuruma Aboriginal Corporation and Wanparta Aboriginal Corporation RNTBCs. One of which became a case study for AIATSIS.
- Research anthropologists attended three Attorney General's training workshops across the reporting period. Topics covered included: 'Place-based claims', 'Writing for PBCs', and 'Anthropologists as Mediators'. Members of the Research Unit also attended other training programs throughout the period, including dispute resolution training and cultural governance.
- Research staff attended the Centre for Native Title Anthropology (CNTA) conference in Melbourne, where topics of compensation and return of materials were discussed.
- Research staff continued to contribute to and support Indigenous Protected Area (IPA) programs, including ranger programs and cultural mapping for groups in our regions (e.g. Nyagumarta and Wajarri Yamatji).
- YMAC's Research Manager was selected to be on the panel for Women in Native Title Anthropology (WiNTA) in November. The project targets issues related to supporting female anthropologists in the sector, by promoting gender equity and more inclusive workplace practices. It is funded by the Commonwealth Attorney General's Department.
- YMAC's Research and Heritage units collaborated to help facilitate a 'Women's Knowledge Project', with the goals to identify and record cultural knowledge about Ngarlawangga Country, and to provide an opportunity for women to return to their Country. Important cultural sites were formally recorded, along with flora and fauna identification and recording. Drone training was also provided to the Ngarlawangga women.

## GEOSPATIAL KEY HIGHLIGHTS:

- Produced a three-dimensional (3D) landscape map for the Yamatji Nation ILUA Expo to help explain the proposed outcomes of the agreement.
- Spent time in the field collecting drone footage to use in fly-through videos for the Yamatji Nation ILUA Expo. The videos showcased the native title, category 1 and conservation estate aspects of the agreement.
- Obtained commercial drone flying certification to increase YMAC's service offering;
- Completed first commercial project with the Lands Services Team that included complex land tenure analysis.
- Completed development of a major Geographic Information System (GIS) for a PBC. This included installation and set up of software, provision of training booklets, and advice for ongoing maintenance and data upkeep. This is the first time this type of service has been offered to YMAC clients. It is the first step in spatial data democratisation – empowering groups to better monitor and plan activity on their Country.
- Continued to work with Pilbara Solar to assist in locating potential locations for renewable energy projects.
- Continued discussions with PBCs that have little or no experience around spatial data and how best to manage, store, and display such information.

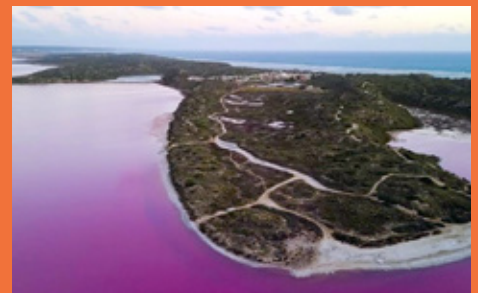
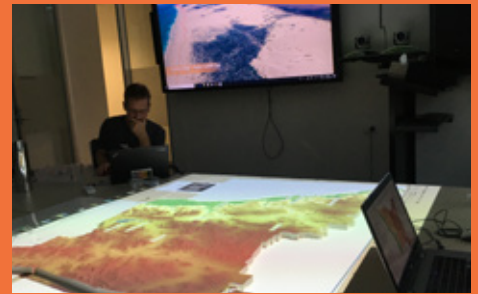
## INFORMATION MANAGEMENT KEY HIGHLIGHTS:

Over the reporting period, the Information Management Unit engaged Paragon Information Management Services to assist in improving YMAC's records management. This work included:

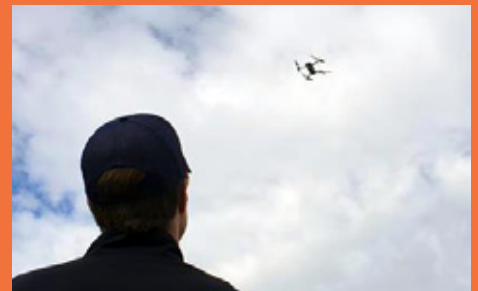
- Performing an audit of current policies and procedures for information management across the whole organisation.
- Collaborating with the Research Team to help organise materials for a smoother RoM process.
- Creating and updating current policies and procedures to ensure best practice, including on:
  - Information Governance Framework
  - Retention and Archiving Schedule
  - Change Management Plan
  - Information Classification and Controls Policy
  - Data Breach and Action Plan
  - Disaster Recovery Plan
  - Cyber Security Policy
  - System of Records Standard



Three-dimensional landscape map, Yamatji Nation ILUA Expo



Pink Lake, Hutt River



Drone Flying

## YAMATJI NATION SOUTHERN REGIONAL AGREEMENT

For many years, and particularly since 2017, YMAC supported and provided advice and representation in relation to the Yamatji Nation Southern Regional Agreement (YNSRA), to foster a strong future for Aboriginal people and Country.

The claim groups represented by YMAC are Southern Yamatji, Hutt River, and the YNC.

Following is a summary of services provided by the LIGR Department during the reporting period.

YMAC's Legal Unit prepared legal opinions, prepared documents, appeared in court, prepared briefs, instructed barristers, and provided general legal assistance and advice to YNSRA claimants on various components of the agreement.

Our Research Unit conducted fieldwork and interviews with claimants and potential claimants, prepared briefs for consultants, assisted consultants with reports and reviewed reports for submission to the State. Research staff also assisted Legal staff to communicate effectively with claimants, and assisted in developing the YNSRA Communications Strategy.

The Geospatial Unit compiled an economic land report for the Traditional Owner Negotiation Team (TONT), which categorised 1,700 available land parcels – both from the desktop and field – for economic prioritisation. They also produced a land parcel master spreadsheet linking into the State Government's land portal to list all 1,700 parcels against several economic constraints.

This report assisted decisions about the land to be part of the agreement and resulted in the production of over 50 maps highlighting various land components of the agreement throughout the negotiations. Geospatial staff also obtained drone footage of the YNSRA area that was included in several short videos showcased on Day One of the YNSRA Authorisation Meeting in December 2019.

### Yamatji Nation Claim Determination





## YNSRA AUTHORISATION MEETING – AN INNOVATIVE APPROACH TO CONSULTATION

The Yamatji Nation ILUA and Consent Determination Authorisation Meeting in December 2019 was not only one of the largest, but also one of the most innovative, authorisation meetings in WA native title history.

**Day One:** 8 December 2019 – 751 attendees

**Day Two:** 9 December 2019 – 812 attendees

On Day One, the event included an 'information expo' – an idea developed by the twelve-member YNSRA TONT who were also directly involved in its design and implementation.

The purpose of the expo was to present the terms of the ILUA and consent determination in an interactive, culturally appropriate and engaging way, to assist the involved Traditional Owners to fully understand the terms of the package being offered by the State Government.

Instead of delivering information in the usual manner, the expo consisted of a series of rooms, with each one dedicated to a specific aspect of the package. Each room featured visual displays, including video presentations, and advisors and TONT representatives were present to explain each part of the package and answer questions.

One of the highlights of the expo was the 3D representation of the ILUA area (measuring 2 metres by 1.5 metres), developed by YMAC's Geospatial Team.

The response from Traditional Owners attending the expo was overwhelmingly positive.

“I had the privilege of attending Sunday's information sessions and was overwhelmed by the community's support for this agreement.”

Ben Wyatt, WA Minister for Aboriginal Affairs



## CLAIMS UPDATES

### Claims YMAC represents

As at June 2020, YMAC represented eighteen claims across its regions. We are the legal representative for these claims and additionally perform NTRB functions for all groups within our representative areas. YMAC's current active claims are all in different stages of resolution.

Claim	Status
<b>Budina #2</b>	Lodged and registered
<b>Hutt River</b>	YMAC continues to support and provide assistance to this claim ahead of the Yamatji Nation ILUA registration
<b>Jurruru #1 Part B and Jurruru #2</b>	Two Jurruru native title claims remain on foot, both of which are overlapped by the YG claim
<b>Karlka Nyiyaparli Aboriginal Corporation RNTBC (KNAC) and State of Western Australia</b>	YMAC is assisting KNAC with a revised determination application for exclusive possession in portions of their determination area, in accordance with the terms of the consent determination
<b>Nanda Overlap and Nanda #3</b>	This claim is overlapped by Mullewa Wadjari Community and is currently in mediation
<b>Robe River Kuruma Aboriginal Corporation RNTBC (RKKAC) and State of Western Australia</b>	YMAC is assisting RKKAC with a revised determination application for exclusive possession in portions of their determination area, in accordance with the terms of the consent determination
<b>Southern Yamatji</b>	YMAC continues to support and provide assistance to this claim ahead of the Yamatji Nation ILUA registration
<b>Wajarri Yamatji (#1-#7 and Byro Plains)</b>	The Federal Court continues to case manage the outstanding eight Wajarri Yamatji claims
<b>Yamatji Nation</b>	This claim had a conditional determination hearing in February 2020. YMAC continues to support and provide assistance to this overarching claim ahead of the ILUA registration

### Claims YMAC does not represent

There are currently twelve claims within YMAC's RATSIB areas not represented by the organisation, all in different stages of resolution, to which we continue to provide NTRB functions.

Claim	Status
<b>Badimaya Barna Guda People</b>	Claim overlaps Wajarri Yamatji, Mullewa Wadjari Community and Yugunga-Nya claims
<b>Darlot</b>	General NTRB functions only
<b>Marlinyu Ghoorlie</b>	General NTRB functions only
<b>Mullewa Wadjari Community</b>	Resolution of this claim, as it relates to the YNSRA area, will be through registration of the Yamatji Nation ILUA. Mediation and other court processes are part of resolving the other portion of this claim
<b>Nyamal Additional Areas (Part 1), Nyamal Overlap and Nyamal #1</b>	Currently in litigation and represented by external legal representatives in relation to the portion that has not already had a determination
<b>Palyku and Palyku #2</b>	Currently in litigation and represented by external legal representatives
<b>Widi Mob</b>	Resolution of this claim, as it relates to the YNSRA area, will be through registration of the Yamatji Nation ILUA
<b>Yinhawangka Gobawarrah (YG)</b>	Currently in litigation and represented by external legal representatives
<b>Yugunga-Nya</b>	Represented by external legal representatives

The organisation also continues to progress investigations into native title recognition in unclaimed areas within YMAC's areas of responsibility.

# Prescribed Bodies Corporate Executive Office

During the reporting period, the PBC Executive Office Unit assisted the establishment of two new PBCs, and continued providing services to a further seven PBCs and one Aboriginal corporation, across the Yamatji and Pilbara regions.

These services include the support for functions as required under the NTA and CATSI Act, to ensure each corporation can meet their legal obligations. YMAC also provided support to other Aboriginal corporations who are governed by the CATSI Act and ORIC regulations.

The obligations of PBCs and Aboriginal corporations under the CATSI Act include conducting directors', annual general and special meetings, maintaining a register of members, keeping accounts and records, and lodging reports with ORIC.

Regular tasks undertaken by the unit include receiving and sending correspondence on behalf of the corporations, organising and facilitating meetings, working with the Chairperson/s to prepare agendas, and liaising with stakeholders wanting to engage with the corporations.

## KEY HIGHLIGHTS:

The unit also assists corporations to create policies and procedures, coordinate operational requirements, and undertake governance training to build their capacity to become self-reliant.

- Assisted the establishment of two new PBCs
- Continued to assist seven PBCs and one Aboriginal corporation

## KEY DELIVERABLES:

Over 49 days throughout the reporting period, the unit:

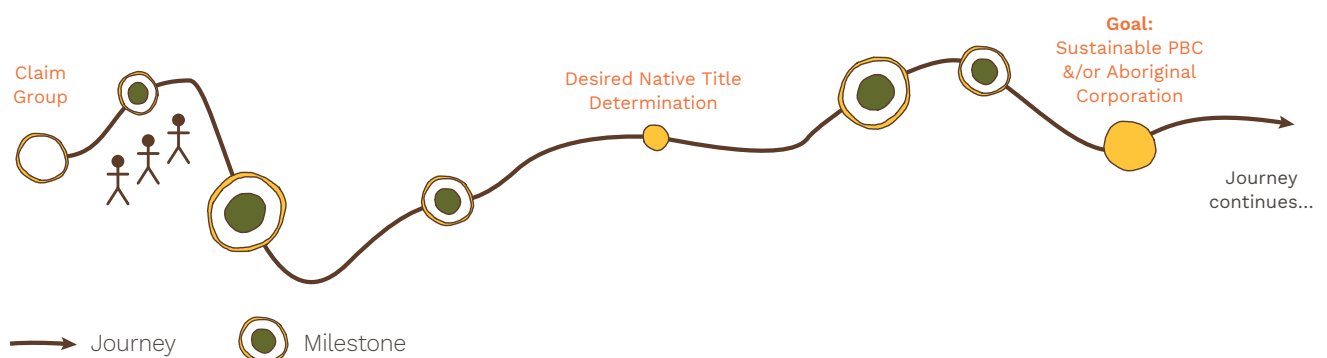
- Organised and facilitated 38 Board of Directors meetings
- Conducted three workshops, that included governance training

Additional meetings coordinated included:

- Seven general meetings
- One Common Law Holders' meeting

YMAC is looking forward to continuing its work with PBCs and other Aboriginal corporations forecasting another busy year with exciting collaborative projects.

## Transition Journey – Claim Group to Sustainable Corporation



This is an excerpt from YMAC's transition journey modelling work.



# Land and Sea Management

Land and Sea Management (LSM) encompasses a wide range of functions and activities that can be described as 'looking after Country'. YMAC currently provides operational and administrative support to deliver several Aboriginal LSM projects at different stages of development.

## Nyangumarta

The Nyangumarta ranger and IPA program has achieved a work plan implementation rate of more than 75 percent, despite the disruption caused by COVID-19 during this reporting period, and a turn-over of senior staff. During the pandemic lockdown phase, when access to Bidyadanga Community was highly restricted, the rangers remained active, assisting their Elders in various ways, and working alongside the Karajarri rangers in conducting municipal service tasks.

A strong focus has been the continuous training of rangers in Certificate II and Certificate III in Conservation and Land Management, and their regular participation in events such as ranger forums and conferences coordinated by the Indigenous Desert Alliance and the Ten Deserts Project, of which Nyangumarta is an essential component. Since April, the rangers have been able to engage via virtual meeting platforms to receive training and mentoring with TAFE lecturers, as well as other peak organisations.

### KEY HIGHLIGHTS

- Weed management plan completed
- Nyangumarta seasonal calendar finalised and printed
- New fee-for-service contract for ranger work with Rio Tinto secured
- 34 Indigenous rangers and advisors (a total of 6 full-time equivalent (FTE)) employed
- Assisted at the 6th Annual On-Country Bush Meeting at Yule River

### KEY ACTIVITIES

- Fire management
- Turtle and shore bird monitoring
- Fencing work
- Feral animal control
- Biosecurity and marine debris surveys
- Traditional ecological knowledge (TEK) recorded
- Two-hectare track plots
- Camera trapping
- Construction of bee and bird boxes

### Marine Debris Survey 2019-2020



## Malgana

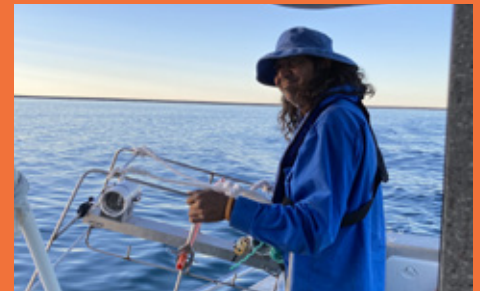
During the reporting period, the Malgana ranger program passed the critical milestone of initial capacity-building. Six rangers and the LSM Coordinator successfully completed their Certificate II in Conservation and Land Management, and attended a series of other training events and study tours. The attendance rate for the accredited training blocks continued to be impressive, highlighting a strong commitment to the initiative. The same group of rangers have also managed to complete two blocks of training under the Certificate III course, despite travel restrictions imposed at the time, and thanks to a mixed delivery approach with students spread between Shark Bay, Geraldton, Perth and Albany.

The Malgana rangers are now job-ready and have started working on various projects in the Shark Bay area, on land and sea. Activities undertaken to-date have been very diverse and form part of either a works program implemented for DBCA, or as pilot fee-for-service initiatives for the University of Western Australia, Rangelands NRM WA, Bush Heritage Australia, and the Ecological Restoration Program on Dirk Hartog Island National Park.

YMAC staff and the Malgana rangers also assisted in the organisation of the three-day Malgana Science Management Capacity Building workshop, which was funded by the Western Australian Marine Science Institution. The event was attended by eleven Malgana rangers and Elders, along with several marine scientists based in Perth

### KEY ACTIVITIES:

- Seagrass restoration tasks
- Erosion control
- Track reconciliation
- Installation of bollards and wheel stops
- Sensor camera data analysis
- Setting and retrieving baited remote underwater video stations (BRUVS)
- Marine park patrols
- Crewing for vessel operations on the WA Department of Biodiversity, Conservation and Attractions (DBCA) barge
- Visitor interactions within François Peron National Park



Richard Cross, BRUVS project – Baited remote underwater video systems, at Hamelin Pool marine reserve



Rangers planning route through remote area



Wirruwana (Dirk Hartog Island), Malgana Country





Burringurrah Rangers on Country

## Burringurrah (Wajarri Yamatji)

A new ranger project, entitled 'Protecting cultural assets and traditional knowledge in the Burringurrah (Mt Augustus) complex', officially started this financial year. It is supported through the DBCA 'Aboriginal Ranger Program' funding initiative. Meenangu Wajarri Aboriginal Corporation (MWAC) is the project's lead organisation, with YMAC delivering services to implement the work plan. Six rangers have started casual employment with MWAC, with more expected to join the group in future. A first field trip was organised in March, enabling a first assessment of significant cultural sites and key threatening processes, complemented by a thorough desktop review based on information available to YMAC.

The next steps of this project will include further field trips, formal and informal training, collection of TEK, and various on-Country works such as track clearing and reconciliation, signage and marking, spring and water point cleaning, and so on.

MWAC and YMAC have also managed to secure a small grant to kick-start the consultation process around the potential to create an IPA in the Burringurrah complex.

## Other LSM initiatives

- The LSM Unit has prepared two new funding applications in close partnership with PBCs and other local Aboriginal corporations.
- The LSM unit contributed expertise to a number of YMAC's internal policies and several public submissions.
- LSM staff are assisting seven different groups through the 'Plan for Our Parks' initiative, involving:
  - Creating new conservation reserves jointly vested and managed between the State Government and Traditional Owners
  - Complex ILUA negotiations that cover employment of Aboriginal rangers, fee-for-service work and governance structures



# Lands Services

Land tenure offers viable economic, social and cultural outcomes when sound land administration governance can be achieved. YMAC's Lands Services Unit is focused on achieving positive tenure outcomes for Aboriginal people.

## KEY ACTIVITIES:

- Providing land and tenure information to PBCs and Aboriginal people
- Negotiating with the State Government to achieve improved land management outcomes for Traditional Owners
- Developing land and tenure related manuals and resources to assist Traditional Owners' understanding and administration of their property
- Delivering a 'Crown Land Workshop' for YMAC staff

## KEY HIGHLIGHTS:

### Pilbara Solar

Identification of existing interest holders and understanding current land use is vital to ensure that the correct stakeholders are appropriately consulted should a development proceed. For Pilbara Solar, the Lands Services Unit analysed and identified land around Port Hedland and Newman appropriate for the development of a renewable energy facility. This analysis, along with Land Assembly Reports, enabled Pilbara Solar to negotiate land tenure for an identified site and provided a solid basis for discussions with stakeholders around other sites.

### YNSRA

The Lands Services Team provided technical land assessments and reviewed draft land tenure documentation for the YNSRA, as well as drafted a management plan scoping document for the Lucky Bay Reserve.

### Land Tenure Analysis Project

Along with the Geospatial Team, Lands Services staff collaborated on a commercial project where they were able to ensure that native title holders were identified as key stakeholders and advocated for an ILUA approach, as opposed to the compulsory acquisition of native title rights. The Lands Services Unit has developed a draft strategy aimed at assisting Aboriginal people to get better access to land and formalise their land tenure. Investigations into how this can be achieved, as well as funding options, are being considered.

## What is Land Tenure?

Land tenure is the way a party/person holds or occupies an area of land. It is a way of identifying who has the right to use and occupy land according to the different types of ownership.

Land is generally referred to in two categories:

- Freehold land
- Non-freehold land or Crown land, which may either be leased or licensed.

Crown Land Tenure Types:

- Unallocated Crown Land
- Conditional Tenure Land
- State Forest and Timber Reserves
- Reserves
- Leases
- Roads, Public Access Routes, Railways

# Heritage

During the reporting period, YMAC's Heritage Unit's activities remained steady throughout the Yamatji and Pilbara regions until COVID-19 made Aboriginal communities vulnerable. During high-risk times between March and June, Heritage staff ensured no field work occurred on-Country. The Heritage Team continues to work with Traditional Owners to ensure everyone is feeling safe, while protecting Country also remains a priority.

## KEY OUTPUTS:

- Coordinated 35 survey and monitoring trips;
- With Traditional Owners, YMAC staff conducted 14 of these surveys.

## KEY INITIATIVES ON-COUNTRY:

### Hutt River

YMAC conducted a heritage survey at the Hutt River Lagoon Pink Lake area where tourism developments will take place as part of the Hutt River Native Title Claim Area. This work has ensured developments and ongoing tourist visitation will be sustainable, safe, and not negatively impact on heritage sites.

Women's cultural trip  
on Ngarlawangga Country

### Nganhurra Thanardi Garrbu

#### Aboriginal Corporation RNTBC

YMAC participated in consultations to ensure heritage values along the Ningaloo Coast are protected and managed collaboratively by the DBCA and NTGAC. This was achieved through the on-Country recording of site boundaries and values, as well as the collection of recommendations from Traditional Owners.

### Ngarlawangga Country

YMAC's Heritage Unit collaborated with our Research Team on the 'Women's Knowledge Trip', with the goal to record cultural knowledge about Ngarlawangga Country, families and language from key knowledge holders.

### Working with the Procedural Fairness System

YMAC was successful in overturning an initial decision by DPLH which ensured a very important waterway in the Pilbara became a 'Registered Site'. When informed of the initial decision against the site, the Heritage team worked collaboratively with the relevant PBC to challenge this decision through discussions with DPLH.





# Financial Report

## as at 30 June 2020

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Amounts shown in these financial statements may not add to the correct sub-totals or totals due to rounding.



# Independent Auditor's Report

## Independent Auditor's Report

### To the Members of Yamatji Marlpa Aboriginal Corporation

#### Report on the Audit of the Financial Report

##### Opinion

We have audited the financial report of Yamatji Marlpa Aboriginal Corporation ("the Corporation") and its controlled entities ("the Consolidated Entity"), which comprises the consolidated statement of financial position as at 30 June 2020, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by the Directors and Chief Executive 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.

In our opinion:

- a. the accompanying financial report of Yamatji Marlpa Aboriginal Corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:
  - (i) giving a true and fair view of the Corporation's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
  - (ii) complying with Australian Accounting Standards and the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* and any applicable determinations made by the registrar of Aboriginal Corporations under Division 336 of the Act.

##### Basis for Opinion

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

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



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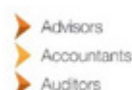
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## Independent Auditor's Report

To the Members of Yamatji Marlpa Aboriginal Corporation (Continued)



### Other Information

The directors are responsible for the other information. The other information comprises the information included in the Consolidated Entity's annual report for the year ended 30 June 2020, but does not include the financial report and our auditor's report thereon.

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

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

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

### Responsibilities of the Directors for the Financial Report

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

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

### Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## Independent Auditor's Report

To the Members of Yamatj Marlpa Aboriginal Corporation (Continued)



- Obtain an understanding of internal control relevant to the audit 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 Consolidated Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consolidated Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Consolidated Entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Consolidated Entity audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**BENTLEYS**  
**Chartered Accountants**

Dated at Perth this 14<sup>th</sup> day of October 2020

**DOUG BELL CA**  
**Partner**



## Statement by Directors, Chief Executive Officer and Chief Financial Officer

In our opinion, at the date of this statement, the attached financial statements for the year ended 30 June 2020:

- a) are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:
  - i) giving a true and fair view of the Corporation's position as at 30 June 2020 and of its performance, for the financial year ended on that date; and
  - ii) complying with Australian Accounting Standards (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.



**NATALIE PARKER**  
Co-Chairperson YMAC  
14 October 2020



**PETER WINDIE**  
Co-Chairperson YMAC  
14 October 2020



**SIMON HAWKINS**  
Chief Executive Officer YMAC  
14 October 2020



**NICK KIMBER**  
Chief Financial Officer YMAC  
14 October 2020

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2020**

		Entire Operations		Native Title	
	Note	2020 \$	2019 \$	2020 \$	2019 \$
<b>REVENUE</b>					
<b>Revenues from ordinary activities</b>					
Revenue from Commonwealth Government - Operational		14,309,765	12,909,368	14,309,765	12,909,368
Revenue from Services	5A	4,796,694	7,478,186	1,605,343	1,474,810
Interest	5B	165,538	223,621	-	93,999
Gain on Sale of PPE	5C	260,533	471,027	148,953	381,275
Other	5D	2,501,508	2,512,071	50,448	497,147
<b>Revenues from ordinary activities</b>		<b>22,034,038</b>	<b>23,594,273</b>	<b>16,114,509</b>	<b>15,356,599</b>
<b>EXPENSES</b>					
<b>Expenses from ordinary activities</b>					
Employees	6A	(9,906,758)	(9,432,803)	(8,499,113)	(7,899,099)
Insurance expense		(67,740)	(55,404)	(65,113)	(52,406)
Office Supplies expense		(284,612)	(305,346)	(277,428)	(296,651)
Travel & Meeting costs		(2,058,065)	(3,088,655)	(1,965,817)	(2,993,022)
Motor vehicle expenses		(205,386)	(221,542)	(166,024)	(178,804)
Contractors and consultant fees		(3,761,346)	(5,857,948)	(2,546,336)	(2,570,229)
Impairment & Write off Expenses	6C	-	(1,459)	-	-
Lease expenses		(316,570)	(756,517)	(809,929)	(748,443)
Long Service Leave expense		26,949	69,908	123,954	106,473
Depreciation and amortisation	6B	(1,162,666)	(583,956)	(293,001)	(299,416)
Value of assets sold	5C	-	-	-	-
Cost Recovery expenses		(1,240,560)	(1,441,878)	(621,344)	(662,505)
Payroll and support Costs		(578,750)	(513,541)	(525,488)	(445,444)
Telephone		(225,143)	(262,032)	(215,450)	(253,765)
Ancillary costs, fees & provisions		(422,891)	(345,855)	(362,555)	(289,990)
Interest expense		(131,387)	-	-	-
Share of associates net loss for the period		-	(701)	-	-
<b>Expenses from ordinary activities</b>		<b>(20,334,985)</b>	<b>(22,797,729)</b>	<b>(16,223,644)</b>	<b>(16,583,301)</b>
<b>Operating surplus/(deficit) from ordinary activities</b>	<b>14</b>	<b>1,699,053</b>	<b>796,544</b>	<b>(109,135)</b>	<b>(1,226,702)</b>
<b>Changes to asset revaluation reserve</b>	<b>8B</b>	<b>-</b>	<b>(540,135)</b>	<b>-</b>	<b>(210,135)</b>
<b>Total revenues, expenses and valuation adjustments recognised directly in equity</b>		<b>-</b>	<b>(540,135)</b>	<b>-</b>	<b>(210,135)</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>1,699,053</b>	<b>256,409</b>	<b>(109,135)</b>	<b>(1,436,837)</b>

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



# CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2020

		Entire Operations		Native Title	
	Note	2020 \$	2019 \$	2020 \$	2019 \$
<b>ASSETS</b>					
<b>Current</b>					
Cash & Cash Equivalents	7A	6,779,386	8,292,925	(9,693,816)	(5,310,434)
Trade & Other Receivables	7B	1,135,185	2,639,674	769,097	1,156,394
Other Investment	7C	5,121,639	521,639	5,021,639	521,639
Total current assets		13,036,210	11,454,238	(3,903,080)	(3,632,401)
<b>Non-Current assets</b>					
Land and buildings	8A	1,798,234	1,855,970	948,234	992,705
Plant and equipment	8B	1,155,894	1,102,084	677,796	375,237
Other	8D	15,590	118,084	15,590	116,973
Right of Use Assets	2	2,860,081	-	2,860,081	-
Total non-current assets		5,829,799	3,076,138	4,501,701	1,484,916
<b>Total Assets</b>		<b>18,866,009</b>	<b>14,530,376</b>	<b>598,621</b>	<b>(2,147,485)</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	9A	2,334,061	2,311,748	2,148,080	2,070,156
Other provisions	9B	34,867	30,066	34,867	30,066
<b>Total provisions</b>		<b>2,368,928</b>	<b>2,341,814</b>	<b>2,182,947</b>	<b>2,100,222</b>
<b>Payables</b>					
Suppliers	10	356,182	1,005,126	211,292	536,894
Unexpended grants	11	2,172,330	1,442,758	1,646,845	1,140,023
Income received in advance	12	279,619	577,324	156,675	391,924
Accruals	13	707,672	1,107,294	707,672	1,107,294
Lease liability	2	3,079,838	-	3,079,838	-
<b>Total payables</b>		<b>6,595,641</b>	<b>4,132,502</b>	<b>5,802,322</b>	<b>3,176,135</b>
<b>Total liabilities</b>		<b>8,964,569</b>	<b>6,474,316</b>	<b>7,985,269</b>	<b>5,276,356</b>
<b>Net assets/(liabilities)</b>		<b>9,901,440</b>	<b>8,056,060</b>	<b>(7,386,648)</b>	<b>(7,423,840)</b>
<b>EQUITY</b>					
Revaluation reserve		94,437	94,437	546,784	546,784
Retained surplus/(Accumulated losses)		9,807,003	7,961,623	(7,933,432)	(7,970,624)
<b>Total equity</b>	14	<b>9,901,440</b>	<b>8,025,060</b>	<b>(7,386,648)</b>	<b>(7,423,840)</b>
<b>Current assets</b>		<b>13,036,210</b>	<b>11,454,238</b>	<b>(3,903,080)</b>	<b>(3,632,401)</b>
<b>Non-current assets</b>		<b>5,829,799</b>	<b>3,076,138</b>	<b>4,501,701</b>	<b>1,484,916</b>
<b>Current liabilities</b>		<b>6,039,730</b>	<b>6,327,272</b>	<b>5,092,492</b>	<b>5,175,582</b>
<b>Non-current liabilities</b>		<b>2,924,839</b>	<b>147,044</b>	<b>2,892,777</b>	<b>100,774</b>

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

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

		Entire Operations		Native Title	
	Note	2020 \$	2019 \$	2020 \$	2019 \$
<b>OPERATING ACTIVITIES</b>					
<b>Cash Received</b>					
Receipts from government		16,331,345	14,352,184	16,331,345	14,352,184
Goods and services		9,444,688	9,118,344	1,832,801	1,146,277
Interest received		165,538	223,621	-	93,999
<b>Total Cash Received</b>		<b>25,941,571</b>	<b>23,694,149</b>	<b>18,164,146</b>	<b>15,592,460</b>
<b>Cash Used</b>					
Suppliers		(11,402,562)	(13,569,560)	(8,879,603)	(8,233,394)
Employees		(9,693,925)	(9,408,956)	(8,133,664)	(8,013,384)
GST paid to ATO		(837,944)	(939,969)	(554,755)	(653,163)
Repayment of lease liability interest		(144,526)	-	-	-
<b>Total Cash Used</b>		<b>(22,078,957)</b>	<b>(23,915,485)</b>	<b>(17,568,022)</b>	<b>(16,899,941)</b>
<b>Net cash received from/(used in) operating activities</b>	15A	<b>3,862,614</b>	<b>(221,336)</b>	<b>596,124</b>	<b>(1,307,481)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash Received</b>					
Proceeds from sales of property, plant and equipment		298,580	537,880	187,000	394,380
<b>Total Cash Received</b>		<b>298,580</b>	<b>537,880</b>	<b>187,000</b>	<b>394,380</b>
<b>Cash Used</b>					
Purchase of property, plant and equipment		(666,506)	(921,099)	(666,506)	(921,099)
<b>Total Cash Used</b>		<b>(666,506)</b>	<b>(921,099)</b>	<b>(666,506)</b>	<b>(921,099)</b>
<b>Net cash used in investing activities</b>		<b>(367,926)</b>	<b>(383,219)</b>	<b>(479,506)</b>	<b>(526,719)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash Used</b>					
Repayments of lease liability principal		(408,227)	-	-	-
<b>Total Cash Used</b>		<b>(408,227)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash used in financing activities</b>		<b>(408,227)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>3,086,461</b>	<b>(604,555)</b>	<b>116,618</b>	<b>(1,834,200)</b>
Cash and cash equivalents at the beginning of the reporting period		8,814,564	9,419,119	(4,788,795)	(2,954,595)
<b>Cash and cash equivalents at the end of the reporting period</b>	15B	<b>11,901,025</b>	<b>8,814,564</b>	<b>(4,672,177)</b>	<b>(4,788,795)</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 2020**

	Retained Earnings Entire Operations		Asset Revaluation Reserve Entire Operations		Total Equity Entire Operations	
	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$
<b>OPENING BALANCE</b>						
Balance carried forward from previous period	7,961,623	7,165,079	94,437	634,572	8,056,060	7,779,651
Change in accounting policy <sup>1</sup>	146,327	-	-	-	146,327	-
Opening balance	8,107,950	7,165,079	94,437	634,572	8,202,387	7,779,651
<b>COMPREHENSIVE INCOME</b>						
Surplus/(deficit) for the period	1,699,053	796,544	-	-	1,699,053	796,544
Net Revaluation Decrement	-	-	-	(540,135)	-	(540,135)
Total comprehensive income	1,699,053	796,544	-	(540,135)	1,699,053	256,409
Closing balance as at 30 June	9,807,003	7,961,623	94,437	94,437	9,901,440	8,056,060

1 Refer to Note 1.17 for retained earnings impact on adoption of new accounting standards.

## SCHEDULE OF COMMITMENTS AS AT 30 JUNE 2020

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>BY TYPE</b>				
<b>Commitments Receivable</b>				
Infrastructure, plant and equipment	-	-	-	-
<b>Total commitments receivable</b>	-	-	-	-
<b>Other Commitments</b>				
Operating leases	-	2,836,207	-	2,836,207
<b>Total Other Commitments</b>	-	2,836,207	-	2,836,207
<b>Net Commitments by Type</b>	-	2,836,207	-	2,836,207
<b>BY MATURITY</b>				
<b>Operating Lease Commitments</b>				
One year or less	-	839,313	-	839,313
Greater than one year	-	1,996,894	-	1,996,894
<b>Total Operating Lease Commitments</b>	-	2,836,207	-	2,836,207
<b>Net Commitments by Maturity</b>	-	2,836,207	-	2,836,207

NB: Commitments are GST inclusive where relevant. Refer to Note 1.17 for application of AASB 16 Leases, as all operating leases are now coded as lease liabilities in the statement of financial position.

## SCHEDULE OF ASSET ADDITIONS FOR THE PERIOD ENDED 30 JUNE 2020

	Heritage & Cultural 2020 \$	Plant & Equipment 2020 \$	Total 2020 \$
<b>The following non-financial non-current assets were added in 2019-2020</b>			
By Purchase - Government Funding	-	551,088	551,088
By Purchase - Other	-	54,826	54,826
<b>Total Additions</b>	-	605,914	605,914

# Notes to the Consolidated Financial Statements

AS AT 30 JUNE 2020

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:

- (i) Finance Minister's Orders (or FMO); and
- (ii) 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;
- 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.



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 is measured when or as the control of the goods or services is transferred to a customer. Depending on the terms of the contract and the laws that apply to the contract, control of the goods and services may be transferred over time or at a point in time.

If control of the goods and services transfers over time, revenue is recognised over the period of the contract by reference to the progress towards complete satisfaction of that performance obligation.

If a customer pays consideration before the Corporation transfers the goods or services to the customer, the Corporation presents the contract liability (referred to as deferred revenue) when the payment is made. A contract liability is the Corporation's obligation to transfer goods or services to a customer for which the Corporation has received consideration.

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.

Leave is shown as at 30 June 2020. 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 1058 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

The Corporation leases various commercial properties. Until the 2019 financial year, leases of commercial properties and office equipment were classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) were charged to profit or loss on a straight-line basis over the period of the lease.

From 1 July 2019, leases are recognised as a right of use asset and a corresponding liability at the date at which the leased asset is available for use by the Corporation. Each lease payment is allocated between the liability and finance cost. The right-of-use asset is depreciated over the lease term on a straight-line basis. Assets and liabilities arising from a lease are initially measured on a present value basis. Lease Liability includes the net present value of the following lease payments:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that are based on an index or a rate

Right of Use Assets are measured at cost comprising the following:

- The amount of the initial measurement of the lease liability net of any previously recognised onerous lease provisions; and
- Any restoration costs applicable to the lease.

Payments associated with short-term leases and leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short term leases are leases with a lease term of 12 months or less. Low-value assets comprise of office equipment.

#### 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 Financial Instruments

Financial assets and financial liabilities are recognised in the Corporation's statement of financial position when the Corporation becomes a party to the contractual provisions of the instrument.

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

### Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates;
- the business model for managing the financial assets comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss. The initial designation of the financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

### Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

## 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

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

### Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for derecognition of financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Corporation no longer controls the asset (ie the Corporation has no practical ability to make a unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.



**Derecognition of financial liabilities**

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

**1.10 Impairment of Financial Assets**

The Corporation recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost or fair value through other comprehensive income.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

The Corporation uses the simplified approach to impairment, as applicable under AASB 9: Financial Instruments:

**Simplified approach**

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times. This approach is applicable to:

- trade receivables or contract assets that result from transactions within the scope of AASB 15: Revenue from Contracts with Customers and which do not contain a significant financing component; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables was used taking into consideration various data to get to an expected credit loss (ie diversity of customer base, appropriate groups of historical loss experience, etc).

**Recognition of expected credit losses in financial statements**

At each reporting date, the Corporation recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value, with changes in fair value recognised in other comprehensive income. Amounts in relation to change in credit risk are transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

**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.

### 1.13 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

Land and building assets are valued every three years. Formal valuations are carried out by an independent qualified valuer. In FY2020 the revaluations were conducted by an independent valuer Michael Maurici (Opteon (Midwest WA) Pty Ltd). 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.

### Impairment

All assets were assessed for impairment at 30 June 2020. 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.

**1.14 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.

**1.15 Comparatives**

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

**1.16 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.

**1.17 Application of new and revised Accounting Standards****New, revised or amending Accounting Standards and Interpretations adopted**

The Corporation 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 are described below:

**AASB 15 Revenue from Contracts with Customers & AASB 1058 Income of Not-for-Profit Entities**

These standards are applicable for not-for-profit entities to annual reporting periods beginning on or after 1 January 2019. 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 changes in accounting policies resulting from the adoption of AASB 15 & AASB 1058 did not have a material impact on the Corporation's financial statements.

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.



**AASB 16 Leases**

The Corporation has adopted AASB 16 with effect from 1 July 2019 but has not restated comparatives for the 2019 reporting period, as permitted under the specific transitional provisions in the standard. The reclassifications and the adjustments arising from the new leasing rules are therefore recognised in the opening balance sheet on 1 July 2019.

AASB 16 introduces a new framework for accounting for leases and replaces AASB 117 Leases and sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under AASB 117. At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e. the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e. the right-of-use asset). Lessees are required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

On adoption of AASB 16, the Corporation recognised lease liabilities in relation to leases which had previously been classified as 'operating leases' under the principles of AASB 117. These liabilities were measured at the present value of the remaining lease payments, discounted using the lessees' incremental borrowing rate as of 1 July 2019. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be determined, the lessee's incremental borrowing rate is used. The weighted average lessee's incremental borrowing rate applied to the lease liabilities on 1 July 2019 was 4%.

The following table provides a reconciliation of the operating lease commitments disclosed in the Schedule of Commitments to the expected total lease liability to be recognised at 1 July 2019:

	\$
<b>Operating lease commitments as at 30 June 2019</b>	<b>2,836,207</b>
Discounted using incremental borrowing rate	2,391,884
Less: Variable lease payments not related to an index	(964,764)
Add: Extension options	1,894,012
Add: Adjustment to lease incentive receivable	129,821
<b>Lease liability recognised at 1 July 2019</b>	<b>3,450,953</b>
Of which are:	
Current lease liability	371,115
Non-current lease liability	3,079,838
<b>Total</b>	<b>3,450,953</b>

The associated right-of-use assets for property leases were measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 30 June 2019. There were no onerous lease contracts that would have required an adjustment to the right-of-use assets at the date of initial application.

The recognised right of use assets related entirely to properties.

The change in accounting policy affected the following items in the balance sheet on 1 July 2019:

- Right of Use Assets – increase by \$3,450,953
- Lease Liability – increase by \$3,450,953
- Other Payables – decrease by \$146,327

The net impact on Retained Earnings on 1 July 2019 was an increase of \$146,327.

**Practical expedients applied**

In applying AASB 16 for the first time, the Corporation has used the following practical expedients permitted by the standard:

- To use a single discount rate for a portfolio of leases with reasonably similar characteristic
- Reliance on previous assessments on whether leases are onerous;
- The accounting for operating leases with a remaining lease term of less than 12 months as at 1 July 2019 as short-term leases;
- To use hindsight in determining the lease term where lease contracts include options to extend or terminate the lease; and
- The exclusion of initial direct costs for the measurement of the right-of-use asset at the date of initial application

## Note 2 Leases

### Note 2A Right of Use Assets

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Opening Right of Use Assets	3,450,953	-	3,450,953	-
Additions during the year	-	-	-	-
Depreciation	(590,872)	-	(590,872)	-
Closing Balance	2,860,081	-	2,860,081	-

### Note 2B Lease Liability

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Opening Lease Liability	3,450,953	-	3,450,953	-
Additions during the year	-	-	-	-
Interest expense	131,387	-	131,387	-
Repayments	(502,502)	-	(502,502)	-
Closing Balance	3,079,838	-	3,079,838	-
Lease Liability - Current	372,051	-	372,051	-
Lease Liability - Non-current	2,707,787	-	2,707,787	-
Total Lease Liability	3,079,838	-	3,079,838	-

Refer to note 1.17 for further details on the adoption of AASB 16 Leases.

The Corporation held leases for office space during the year. The average lease term at 30 June 2020 is 5.4 years.

## 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 \$5,217,125 for the July-December 2020 period. Subsequent events have been evaluated through to October 14, 2020 which is the date of this financial report. There have been no significant events subsequent to the balance sheet date other than described above.

## Note 5 Income

### Note 5A Rendering of Services

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>Rendering of services to:</b>				
External entities	4,796,694	7,478,186	1,605,343	1,474,810
<b>Total rendering of services</b>	<b>4,796,694</b>	<b>7,478,186</b>	<b>1,605,343</b>	<b>1,474,810</b>

### Note 5B Interest

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Deposits	165,538	223,621	-	-
<b>Total finance income</b>	<b>165,538</b>	<b>223,621</b>	<b>-</b>	<b>-</b>

### Note 5C Sales of Assets

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>Plant and equipment:</b>				
Proceeds from disposal	298,580	537,881	187,000	394,381
Net book value of assets disposed	(38,047)	(66,854)	(38,047)	(13,106)
<b>Net profit from disposal of plant and equipment</b>	<b>260,533</b>	<b>471,027</b>	<b>148,953</b>	<b>381,275</b>

### Note 5D Other Gains

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>Other grants:</b>				
Staffing	1,420,565	2,302,477	50,448	313,850
Expenses and capital	65,643	209,593	-	183,297
Other Income	1,015,300	-	-	-
<b>Total Other</b>	<b>2,501,508</b>	<b>2,512,071</b>	<b>50,448</b>	<b>497,147</b>



## Note 6 Expenses

### Note 6A Employee Benefits

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Wages and Salaries	8,936,850	8,444,747	7,659,857	7,060,163
Superannuation	774,609	771,130	667,174	647,369
Other employee benefits	195,299	216,926	172,081	191,567
<b>Total Employee Expenses</b>	<b>9,906,758</b>	<b>9,432,803</b>	<b>8,499,113</b>	<b>7,899,098</b>

### Note 6B Depreciation and Amortisation

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Depreciation of property, plant and equipment	519,601	491,978	254,073	237,755
Amortisation of leased assets	52,192	91,978	38,928	61,661
Depreciation of right of use assets	590,872	-	-	-
<b>Total depreciation and amortisation</b>	<b>1,162,665</b>	<b>583,956</b>	<b>293,001</b>	<b>299,416</b>
<i>The aggregate amounts of depreciation or amortization expensed during the reporting period for each class of depreciable asset are as follow:</i>				
Buildings on freehold land	5,543	8,604	5,543	8,604
Leasehold improvements	52,192	91,978	38,928	61,661
Plant and equipment	169,896	120,731	90,060	76,652
Motor Vehicles	344,162	362,643	158,469	152,499
Right of Use Assets	590,872	-	-	-
<b>Total depreciation and amortisation</b>	<b>1,162,665</b>	<b>583,956</b>	<b>293,001</b>	<b>299,416</b>

### Note 6C Write Down and Impairment of Assets

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Write downs	-	1,459	-	-
<b>Total write down and impairment of assets</b>	<b>-</b>	<b>1,459</b>	<b>-</b>	<b>-</b>

## Note 7 Financial Assets

### Note 7A Cash and cash equivalents

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Cash on hand	606	802	606	802
Cash on deposit	6,778,780	8,292,123	(9,694,422)	(5,311,236)
<b>Total cash and cash equivalents</b>	<b>6,779,386</b>	<b>8,292,925</b>	<b>(9,693,816)<sup>2</sup></b>	<b>(5,310,434)</b>

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

### Note 7B Trade and Other Receivables

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Trade receivables	648,417	1,172,027	334,117	513,809
Less: Provision for doubtful debts	(115,669)	(21,764)	(7,319)	(13,442)
	532,748	1,150,263	326,798	500,367
Income receivable	538,669	1,414,284	387,300	590,878
Other receivables	63,768	75,127	54,999	65,149
<b>Total Trade and other receivables (net)</b>	<b>1,135,185</b>	<b>2,639,674</b>	<b>769,097</b>	<b>1,156,394</b>
<i>All receivables are current assets.</i>				
Receivables are aged as follows:				
Overdue by:				
Less than 30 days	447,208	1,129,971	334,117	509,299
30 to 60 days	-	4,647	-	2,694
60 to 90 days	81,950	1,645	-	-
More than 90 days	119,259	35,764	-	1,815
<b>Total Trade receivables (gross)</b>	<b>648,417</b>	<b>1,172,027</b>	<b>334,117</b>	<b>513,809</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	115,669	21,764	7,319	13,442
<b>Total Allowance for Doubtful Debts</b>	<b>115,669</b>	<b>21,764</b>	<b>7,319</b>	<b>13,442</b>

<sup>2</sup> Native Title negative cash balance represents a deficit in funding for the purposes of Native Title works which is funded through Heritage Income from Entire Operations.

**Note 7C Other Investments**

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Deposits	5,121,639	521,639	5,021,639	521,639

Short term deposits are made with varying periods of between three and eight months depending on the immediate cash requirements of the Association, and earn interest at the respective short term deposit rates.

**Note 7D Investments accounted for using the equity method**

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Associated Companies	-	701	-	-

**Note 7E Associated Companies**

	Ownership Interest Entire Operations		Carrying amount of investment Entire Operations	
	2020 %	2019 %	2020 \$	2019 \$
Pilbara Solar Pty Ltd	50%	25%	-	-

Pilbara Solar Pty Ltd currently has no assets or liabilities and there was no cost related to the initial investment, and as such there is nil carrying value at 30 June 2020.



## Note 8 Non-Financial Assets

### Note 8A Land and Buildings

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>Freehold land</b>				
At valuation 30 June 2020	1,525,000	1,525,000	675,000	675,000
<b>Total freehold land</b>	<b>1,525,000</b>	<b>1,525,000</b>	<b>675,000</b>	<b>675,000</b>
<b>Buildings on freehold land</b>				
At valuation 30 June 2020	275,000	275,000	275,000	275,000
Accumulated Depreciation	(5,543)	-	(5,543)	-
<b>Total buildings on freehold land</b>	<b>269,457</b>	<b>275,000</b>	<b>269,457</b>	<b>275,000</b>
<b>Leasehold improvements</b>				
At fair value	367,913	367,913	246,645	246,645
Accumulated Depreciation	(364,136)	(311,943)	(242,868)	(203,939)
<b>Total leasehold improvements</b>	<b>3,777</b>	<b>55,970</b>	<b>3,777</b>	<b>42,706</b>
<b>Total land and buildings (non-current)</b>	<b>1,798,234</b>	<b>1,855,970</b>	<b>948,234</b>	<b>992,706</b>

### Note 8B Property, Plant and Equipment

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
<b>Plant and equipment</b>				
At cost	2,423,014	2,272,678	1,276,005	1,119,116
Accumulated depreciation	(1,267,120)	(1,170,594)	(598,209)	(743,879)
Write Downs	-	-	-	-
<b>Total Plant and Equipment (non-current)</b>	<b>1,155,894</b>	<b>1,102,084</b>	<b>677,796</b>	<b>375,237</b>
<i>All revaluations are independent and are conducted in accordance with the revaluation policy stated at Note 1.13. In 2019 the revaluations were conducted by an independent valuer Michael Maurici (Opteon (Midwest WA) Pty Ltd).</i>				
<b>Movement in asset revaluation reserve</b>				
Opening Balance	94,437	634,572	546,784	756,919
Decrement for land	-	(412,000)	-	(82,000)
Decrement for buildings	-	(128,135)	-	(128,135)
<b>Closing Balance</b>	<b>94,437</b>	<b>94,437</b>	<b>546,784</b>	<b>546,784</b>

**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 2019</b>						
Gross value	2,167,913	2,272,678	4,440,591	1,196,645	1,119,116	2,315,761
Accumulated depreciation/impairment	(311,943)	(1,170,594)	(1,482,537)	(203,939)	(743,879)	(947,818)
<b>Closing Net Book Value</b>	<b>1,855,970</b>	<b>1,102,084</b>	<b>2,958,054</b>	<b>992,706</b>	<b>375,237</b>	<b>1,367,943</b>
<b>Additions</b>						
By purchase	-	605,914	605,914	-	551,088	551,088
Depreciation/Amortisation expense	(57,735)	(514,058)	(571,793)	(44,471)	(248,530)	(293,001)
Revaluation Decrement - Building	-	-	-	-	-	-
Revaluation Decrement - Land	-	-	-	-	-	-
<b>Disposals</b>						
Other Disposals	-	(38,047)	(38,047)	-	-	-
Asset transfers	-	-	-	-	-	-
<b>As at 30 June 2020</b>						
Gross book value	2,167,913	2,423,014	4,590,926	1,196,645	1,276,005	2,472,649
Accumulated depreciation/impairment	(369,679)	(1,267,120)	(1,636,798)	(248,411)	(598,209)	(846,619)
<b>Closing Net Book Value</b>	<b>1,798,234</b>	<b>1,155,894</b>	<b>2,954,128</b>	<b>948,234</b>	<b>677,796</b>	<b>1,626,030</b>

**Assets at valuation**

	Entire Operations			Native Title		
	Land & Buildings \$	Plant & Equipment \$	Total \$	Land & Buildings \$	Plant & Equipment \$	Total \$
<b>As at 30 June 2020</b>						
Gross value	2,167,913	2,423,014	4,590,926	1,196,645	1,276,005	2,472,649
Accumulated depreciation/ amortisation	(369,679)	(1,267,120)	(1,636,798)	(248,411)	(598,209)	(846,619)
<b>Closing Net Book Value</b>	<b>1,798,234</b>	<b>1,155,894</b>	<b>2,954,128</b>	<b>948,234</b>	<b>677,796</b>	<b>1,626,030</b>
<b>As at 1 July 2019</b>						
Gross value	2,167,913	2,272,678	4,440,591	1,196,645	1,119,116	2,315,761
Accumulated depreciation/ amortisation	(311,943)	(1,170,594)	(1,482,537)	(203,939)	(743,879)	(947,818)
<b>Closing Net Book Value</b>	<b>1,855,970</b>	<b>1,102,084</b>	<b>2,958,054</b>	<b>992,706</b>	<b>375,237</b>	<b>1,367,943</b>

**Note 8D Other Non-Financial Assets**

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Prepayments	15,590	118,084	15,590	116,973

## Note 9 Provisions

### Note 9A Employee Provisions

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Salaries and wages	23,459	21,777	23,459	21,777
Leave	2,310,602	2,289,971	2,124,621	2,048,379
<b>Total employee provisions</b>	<b>2,334,061</b>	<b>2,311,748</b>	<b>2,148,080</b>	<b>2,070,156</b>
No more than 12 months	2,117,009	2,164,704	1,963,090	1,969,382
More than 12 months	217,052	147,044	184,990	100,774
	2,334,061	2,311,748	2,148,080	2,070,156

### Note 9B Other Provisions

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Provision for Audit Fees	34,867	30,066	34,867	30,066
	34,867	30,066	34,867	30,066

## Note 10 Payables

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Trade creditors and accruals	299,434	844,262	154,544	376,030
GST payable/(receivable)	53,067	156,022	53,067	156,022
Operating Lease Rentals	3,681	4,842	3,681	4,842
<b>Total Supplier Payables</b>	<b>356,182</b>	<b>1,005,126</b>	<b>211,292</b>	<b>536,894</b>

All suppliers are current and settlement is usually made net 30 days.

## Note 11 Unexpected Grant

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Unexpended grant carried forward	2,172,330	1,442,757	1,646,845	1,140,022

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.

## Note 12 Income received in Advance

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
Opening Balance	577,324	473,741	391,924	329,795
Movement	(297,705)	103,583	(235,249)	62,129
<b>Closing Balance</b>	<b>279,619</b>	<b>577,324</b>	<b>156,675</b>	<b>391,924</b>



## Note 13 Other Payables

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Accrued Wages/Superannuation	340,980	177,409	340,980	177,409
General accruals	185,662	637,288	185,662	637,288
Assets/benefits held for return/distribution	181,030	292,597	181,030	292,597
<b>Total Other Payables</b>	<b>707,672</b>	<b>1,107,294</b>	<b>707,672</b>	<b>1,107,294</b>

## Note 14 Equity

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
<b>Analysis of equity</b>				
Accumulated surplus carried forward	7,961,623	7,165,079	(7,970,624)	(6,743,922)
Change in accounting policy	146,327	-	146,327	-
Accumulated surplus as at 1 July	8,107,950	7,165,079	(7,824,297)	(6,743,922)
Surplus from ordinary activities	1,699,053	796,544	(109,135)	(1,226,702)
Accumulated surplus as at 30 June	9,807,003	7,961,623	(7,933,432)	(7,970,624)
Revaluation reserve	94,437	94,437	546,784	546,784
<b>Total equity as at 30 June</b>	<b>9,901,440</b>	<b>8,056,060</b>	<b>(7,386,648)</b>	<b>(7,423,840)</b>

## Note 15 Cash Flow Reconciliation

### Note 15A Reconciliation of operating surplus to net cash from operating activities

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Operating (deficit)/surplus before extraordinary items	1,699,053	796,544	(109,135)	(1,226,702)
<b>Non-Cash Items</b>				
Depreciation and amortisation	1,162,666	583,956	293,001	299,416
Write down of non-financial assets	-	701	-	-
(Gain)/Loss on disposal of assets	(260,534)	(471,027)	(148,953)	(381,275)
<b>Changes in assets and liabilities</b>				
(Increase) / decrease in receivables	1,345,342	(1,092,573)	228,150	(530,910)
(Increase) / decrease in prepayments	102,494	154,677	101,384	155,788
Increase / (decrease) in employee provisions	77,470	(116,534)	133,081	(170,613)
Increase / (decrease) in payables	(939,776)	(25,971)	(616,434)	(326,830)
Increase / (decrease) in unexpended grants	729,573	(239,887)	506,823	10,869
Increase / (decrease) in income in advance	(297,705)	103,583	(235,249)	62,129
Increase / (decrease) in GST payable	244,031	85,195	443,456	800,647
<b>Net cash from / (used by) operating activities</b>	<b>3,862,614</b>	<b>(221,336)</b>	<b>596,124</b>	<b>(1,307,481)</b>

### Note 15B 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:

	Entire Operations		Native Title	
	2020	2019	2020	2019
	\$	\$	\$	\$
Total cash and cash equivalents	6,779,386	8,292,925	(9,693,816)	(5,310,434)
Deposits	5,121,639	521,639	5,021,639	521,639
	<b>11,901,025</b>	<b>8,814,564</b>	<b>(4,672,177)</b>	<b>(4,788,795)</b>

## Note 16 Remuneration of Key Executive Management

	Entire Operations		Native Title	
	2020 Number	2019 Number	2020 Number	2019 Number
Nil - \$99,999	-	1	-	1
\$100,000 - \$199,999	4	1	4	1
\$200,000 - \$299,999	1	2	1	2
\$300,000 - \$399,999	1	1	1	1
\$400,000 - \$499,999	-	-	-	-
	6	5	6	5

	Entire Operations		Native Title	
	2020 \$	2019 \$	2020 \$	2019 \$
The aggregate amount of total remuneration of officers shown above.	1,161,868	1,176,843	1,161,868	1,176,843

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

## 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	
	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$	2020 \$	2019 \$	2020 %	2019 %
<b>Financial Assets</b>										
Cash on hand	-	-	-	-	606	802	606	802	-	-
Deposits at call	4,078,780	1,792,123	-	-	-	-	4,078,780	1,792,123	1.60%	2.45%
Receivables for services (gross)	-	-	-	-	648,417	1,172,027	648,417	1,172,027	-	-
Other	-	-	-	-	655,503	1,645,433	655,503	1,645,433	-	-
Term deposit	-	-	7,821,639	7,021,639	-	-	7,821,639	7,021,639	1.60%	2.45%
<b>Total</b>	<b>4,078,780</b>	<b>1,792,123</b>	<b>7,821,639</b>	<b>7,021,639</b>	<b>1,304,527</b>	<b>2,818,262</b>	<b>13,204,945</b>	<b>11,632,024</b>		
<b>Total Assets</b>							<b>18,866,009</b>	<b>14,530,375</b>		
<b>Financial Liabilities</b>										
Trade creditors	-	-	-	-	303,115	849,104	303,115	849,104	n/a	n/a
Grants payable	-	-	-	-	2,172,330	1,442,758	2,172,330	1,442,758	n/a	n/a
Other payables	-	-	-	-	4,067,128	1,684,618	4,067,128	1,684,618	n/a	n/a
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,542,573</b>	<b>3,976,480</b>	<b>6,542,573</b>	<b>3,976,480</b>		
<b>Total Liabilities</b>							<b>8,964,569</b>	<b>6,474,316</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.

## 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 2020 \$	Not Past Due nor Impaired 2019 \$	Past due or impaired 2020 \$	Past due or impaired 2019 \$
Cash at Bank	6,779,386	8,292,925	-	-
Receivables for goods and services	447,208	1,129,970	85,540	42,056
<b>Total</b>	<b>7,226,594</b>	<b>9,422,895</b>	<b>85,540</b>	<b>42,056</b>

Ageing of financial assets that are past due but not impaired for 2020:

	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Receivables for goods and services	-	81,950	3,590	85,540

Ageing of financial assets that are past due but not impaired for 2019:

	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Receivables for goods and services	4,647	1,645	35,764	42,056

### 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) 2020 \$	2019 \$	Equity Higher/(Lower) 2020 \$	2019 \$
Full Operations				
+1% increase in interest rate	40,788	17,921	40,788	17,921
-1% decrease in interest rate	(40,788)	(17,921)	(40,788)	(17,921)

## Note 19 Remuneration of Auditors

	2020 \$	2019 \$
The fair value of services provided was:		
Audit services	32,500	71,720

## Note 20 Subsidiary

Name of subsidiary	Principal Activity	Proportion of ownership interest and voting power held by the Corporation
		2020 % 2019 %
YM Services Level 8, 12-14 The Esplanade, Perth	Management	100% 100%

## Note 21 Average Staffing Levels

	2020 Number	2019 Number
The average staffing levels for the entity during the year	102	114

## Note 22 Directors Remuneration

	2020	2019
Nil–\$149,999	13	12
\$150,000–\$224,999	-	-
\$225,000–\$239,999	-	-
Total number of directors of the Corporation	13	12

Directors	2020 \$	2019 \$
Remuneration	32,645	34,832
Expenses	48,573	48,813
Total remuneration	81,273	83,645

Remuneration for attending Board of Directors meetings includes super and tax withheld. Expenses include travel, accommodation and flights paid to Directors to attend Board of Directors meetings



## Note 23 Related Party Disclosures

### 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.

	2020 \$	2019 \$
Loans to directors outstanding at year-end	8,623	3,063

### Payment to Directors-related Consultant Entities

	2020 \$	2019 \$
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.

	2020 \$	2019 \$
Consultant payments to Directors during the year:	10,750	2,032

# Auditor's Independence Declaration



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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 partner for the audit of the financial statements of Yamatji Marlpa Aboriginal Corporation for the financial year ended 30 June 2020, 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

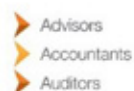
**BENTLEYS**  
Chartered Accountants

**DOUG BELL CA**  
Partner

Dated at Perth this 14<sup>th</sup> day of October 2020



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# Abbreviations, Acronyms, and Acknowledgements

<b>3D</b>	three-dimensional
<b>ACHA</b>	Aboriginal Cultural Heritage Act
<b>AHA</b>	<i>Aboriginal Heritage Act 1972 (WA)</i>
<b>AIATSIS</b>	Australian Institute of Aboriginal and Torres Strait Islander Studies
<b>BRUVS</b>	Baited Remote Underwater Video Stations
<b>CATSI Act</b>	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)</i>
<b>CEO</b>	Chief Executive Officer
<b>CNTA</b>	Centre for Native Title Anthropology
<b>CPD</b>	Continuing Professional Development
<b>CPI</b>	Consumer Price Index
<b>DBCA</b>	WA Department of Biodiversity, Conservation and Attractions
<b>DPLH</b>	WA Department of Planning, Lands and Heritage
<b>EMT</b>	Executive Management Team
<b>FTE</b>	Full-time equivalent
<b>GIS</b>	Geographic Information System
<b>ILUA</b>	Indigenous Land Use Agreement
<b>IPA</b>	Indigenous Protected Area
<b>KNAC</b>	Karlka Nyiyaparli Aboriginal Corporation RNTBC
<b>LIGR</b>	Legal, Information Management, Geospatial and Research
<b>LSM</b>	Land and Sea Management
<b>MWAC</b>	Meenangu Wajarri Aboriginal Corporation
<b>NIAA</b>	National Indigenous Australians Agency
<b>NNTC</b>	National Native Title Council
<b>NNTT</b>	National Native Title Tribunal
<b>NTA</b>	<i>Native Title Act 1993 (Cth)</i>
<b>NTGAC</b>	Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC
<b>NTRB</b>	Native Title Representative Body
<b>ORIC</b>	Office of the Registrar of Indigenous Corporations
<b>PAV</b>	Pilbara Aboriginal Voice ( <i>Kakurrka Muri</i> )
<b>PBCs</b>	Prescribed Bodies Corporate
<b>PKKP</b>	Puutu Kunti Kurrama and Pinikura
<b>PS</b>	Pilbara Solar
<b>RATSIB</b>	Representative Aboriginal/Torres Strait Islander Body
<b>RNTBCs</b>	Registered Native Title Bodies Corporate
<b>RoM</b>	Return of Materials
<b>RRKAC</b>	Robe River Kuruma Aboriginal Corporation RNTBC
<b>TEK</b>	Traditional Ecological Knowledge
<b>the Alliance</b>	WA Alliance of Native Title Representative Bodies and Native Title Service Providers
<b>TONT</b>	Traditional Owner Negotiation Team
<b>WA</b>	Western Australia
<b>WiNTA</b>	Women in Native Title Anthropology
<b>YBBMAC</b>	Yamatji Barna Baba Maaaja Aboriginal Corporation
<b>YG</b>	Yinhawangka Gobawarra
<b>YMAC</b>	Yamatji Marlpa Aboriginal Corporation
<b>YNC</b>	Yamatji Nation Claim
<b>YNSRA</b>	Yamatji Nation Southern Regional Agreement

## ACKNOWLEDGEMENTS

Thank you to all the YMAC staff who supplied photos for the 2019/20 Annual Report.



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