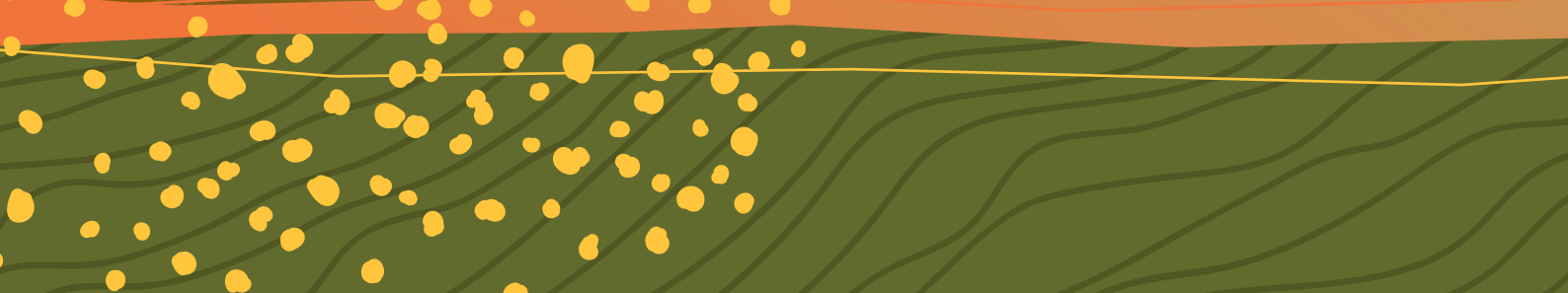
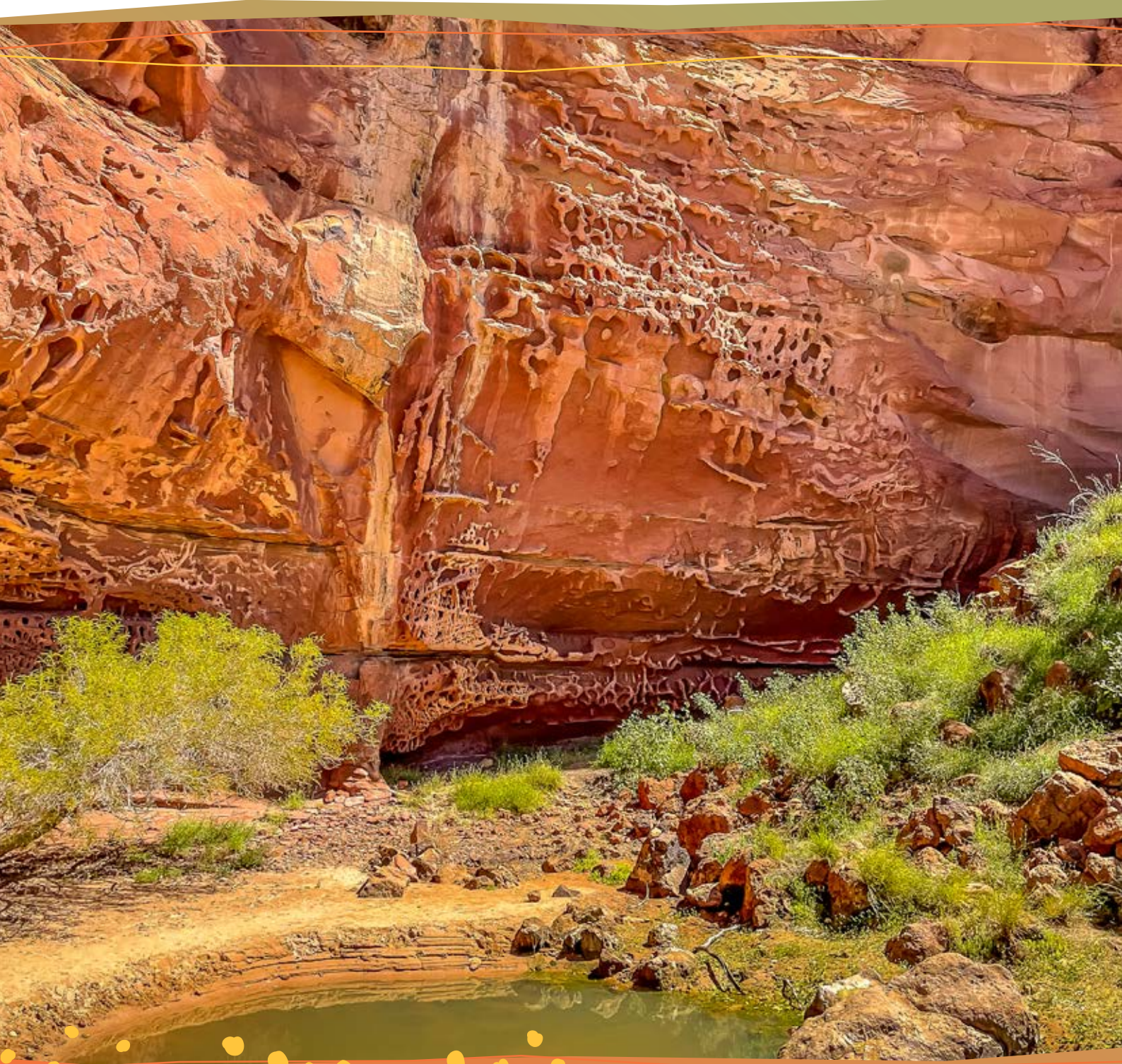
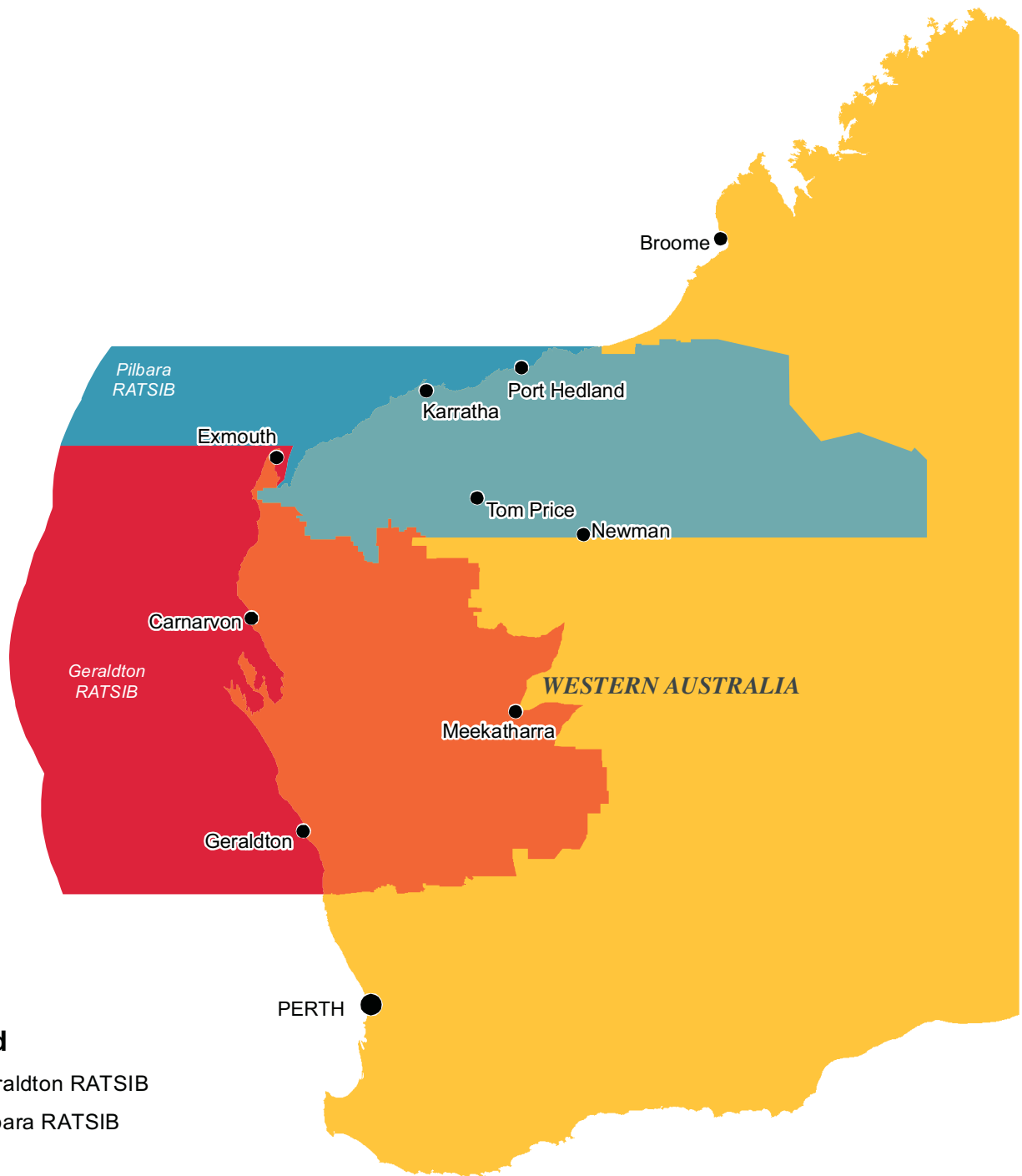


Annual Report 2021



YMAC REPRESENTATIVE AREAS



RATSIB: Representative Aboriginal/Torres Strait Islander Body

Warning: Please be advised that this publication may contain the names, images and words of deceased persons. We sincerely apologise for any distress this may cause.

Cover: Honeycomb Gorge at Kennedy National Park - Yinggarda Country, J Kalpers

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Rock and native flora on Nanda Country



ABOUT US

Yamatji Marlpa Aboriginal Corporation (YMAC) is 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 (Geraldton RATSIB) and Marlpa (Pilbara RATSIB) 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 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.

What we do:

- Provide legal representation and research knowledge to assist with native title claims.
- Support the negotiation of Indigenous Land Use Agreements (ILUAs) and native title agreements.
- Provide support to Prescribed Bodies Corporate (PBCs) and Aboriginal corporations.
- Provide cultural heritage services.
- Support 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.)

Red rock in Badimia



OUR GUIDING PRINCIPLES

The core of YMAC is Country.

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

Our VISION

Through connection to Country, Aboriginal people pursue and achieve economic, social and cultural goals and aspirations with strength and confidence.

Our MISSION

For current and future generations, we work with and for Australian Aboriginal people to protect rights and manage Country and opportunities.

Our VALUES

Our values describe our principles and desired culture; serving as a behavioural compass for Directors, Committee Members and staff.

Collaboration

Through teamwork, courage, and shared knowledge we pursue meaningful outcomes.

Professionalism

We set and maintain high standards and pursue excellence in all aspects of our work.

Integrity

We are true to our word and accountable for our actions.

Respect & Understanding

Having regard for people's views and roles and treating all with dignity. We are dedicated to listening to others and to understanding community.

CO-CHAIRPERSONS' REPORT

Key Highlights

NATIVE TITLE REPRESENTATIVE BODY RECOGNITION

Notification of Recognition for two years received from Federal Minister for Indigenous Australians, the Hon. Ken Wyatt, AM MP.

PROTECTING ABORIGINAL CULTURAL HERITAGE

Advocated for stronger protections in the *Aboriginal Cultural Heritage Bill 2021 (WA) (ACHB)*, including with the WA Alliance of Native Title Representative Bodies and Native Title Service Providers (the Alliance).

STRATEGIC PLANNING

New corporate 2021-2025 Strategic Plan for the organisation finalised in December 2020.

BOARD TRAINING

Undertook 'Navigating Conflict in Times of Change' with consultant Sarah Blake.

NINGALOO ILUA SIGNING

Baiyungu and Thalanyji Traditional Owners celebrated the signing of Ningaloo ILUA with State Government in August 2020 in Coral Bay.

YAMATJI NATION

Yamatji Nation Agreement (ILUA) conclusively registered, leading to finalisation of YMAC support of the Yamatji Nation, Hutt River and Southern Yamatji native title claims.

WAJARRI YAMATJI CLAIMS

Several previously conditional native title determinations brought closer to finalisation with the selection of a PBC to manage rights and interests.

PLAN FOR OUR PARKS

Supported several native title groups in negotiations with the WA State Government relating to the rollout of the Plan for Our Parks initiative.

NATIVE TITLE SUMMIT

YMAC Directors attended 'Footprints for the future — Tracking our journey together', the Australian Institute of Aboriginal and Torres Strait Islander Studies' (AIATSIS) 2021 native title summit, in South Australia.

IN THE COMMUNITY

Supported the Red Country Music Festival, Great Northern Football League Indigenous Round, Pilbara Community Services Excellence Awards, and Danjoo Koorliny West Pilbara Tour. Continued secretariat and administrative support to Pilbara Aboriginal Voice (Kakurrka Muri) (PAV).

COMMEMORATION OF 75TH ANNIVERSARY OF PILBARA STRIKE

Assisted Pilbara Strike commemorations in Town of Port Hedland by writing a letter on behalf of the Pilbara Regional Committee in support of renaming Leap Park to Strike Park, encouraging the Town to create a new statue commemorating the Strike, and assisting the Town to reach local Strike family members to be involved in 1 May events.

Gathering of supporters at an event to celebrate renaming of Leap to Strike Park



Welcome to YMAC's 2020-21 Annual Report, presenting highlights from across our Yamatji and Marlpa regions as we support Aboriginal people in their native title journeys and beyond.

In August, Baiyungu and Thalanyji Traditional Owners signed the landmark Ningaloo ILUA with the WA State Government - the realisation of a long-held dream to have a jointly vested and jointly managed reserve on their Country.

The Yamatji Nation Agreement (ILUA) was conclusively registered in October. This marked the end of the Yamatji Nation, Hutt River and Southern Yamatji native title claims, which were represented by YMAC. We wish everyone involved every success as they commence management of their native title and landmark ILUA.

Wajarri Yamatji Claim Group made significant progress towards finalising one of Australia's largest native title claims. A PBC to manage native title interests on behalf of Wajarri Yamatji Common Law Holders has been nominated, enabling finalisation of previously conditional native title determinations.

COVID-19 affected delivery of several important native title meetings and YMAC events, including Yamatji on Country and the On-Country Bush Meeting at Yule River. ORIC made an allowance for YMAC's two Annual Regional Meetings (ARMs) to be held later than usual, in March 2021.

The need for changes to laws affecting Aboriginal cultural heritage continued to dominate the news following the destruction of 46,000-year-old caves in Juukan Gorge on Puutu Kunti Kurrama and Pinikura (PKKP) Country in 2020. Advocating for stronger protections and a more equitable agreement-making-environment has been a focus of YMAC's advocacy work for several years.

Throughout the year we worked hard to ensure the voices of Traditional Owners were heard, so that we can participate on equal footing in the State Government's proposed new regime. Read more in the 'Policy and Advocacy' section of this report.

In November, the Board finalised YMAC's 2021-2025 Strategic Plan, which in turn contributed to YMAC's February 2021 submission to Federal Minister for Indigenous Australians, the Hon. Ken Wyatt AM MP, to retain recognition as an NTRB. In June we received confirmation YMAC's NTRB recognition will continue for a further two years.

We were proud to see our Co-Chairperson – Pilbara Region, Mrs Doris Eaton recognised for her advocacy on stronger heritage protections in June, through her nomination as a finalist in the Aboriginal category of the 2021 Western Australian of the Year Awards. We look forward to celebrating more achievements of Traditional Owners in the coming year.

We hope you enjoy this year's report.

Please also visit the ORIC website (www.oric.gov.au) to read the reports required of YMAC under the CATSI Act.



Natalie Parker
Co-Chairperson
YMAC Board of Directors



Peter Windie
Co-Chairperson
YMAC Board of Directors



CHIEF EXECUTIVE OFFICER'S REPORT

Key Highlights

ONGOING OPERATIONAL FUNDING

Secured two-years of funding from the National Indigenous Australians Agency (NIAA).

LAW REFORM

Submitted several submissions to government agencies on law reform and policy areas directly impacting native title holders, and Aboriginal people and their communities.

PILBARA SOLAR

Delivered ongoing business and administrative development support of this unique renewable energy company, of which YMAC is a fifty percent shareholder.

STAFF DEVELOPMENT

Staff development highlights included delivering Cultural Awareness training in Exmouth and introduction of a new employee induction program for all YMAC staff.

GOVERNMENT MEETINGS

Undertook online and in-person meetings with senior management of NIAA and ORIC to discuss YMAC's native title and associated work, policy, and sector development issues and opportunities.



Rainbow and red dirt - Yamatji Country

ADVOCACY PARTNERS

Continued membership of the National Native Title Council (NNTC), and the Alliance, partnering on advocacy in heritage law reform.

STRATEGIC PLAN

Developed and commenced implementation of YMAC's new 2021-2025 Strategic Plan.

STRUCTURAL REVIEW

Expanded our PBC Executive Office team, including a new position in YMAC's Geraldton office. Combined and expanded our Information Management and Information Communications Technology teams to meet growing technology needs.

LEGAL REVIEW

YMAC engaged an external law firm to review our Legal team's structure and functions in order to identify areas for improvement, and thereby maximise the efficiency and effectiveness of our legal services to YMAC clients and constituents.

In an ever-changing world, I am inspired by the work we have done and the direction we are heading.

Over the past year, YMAC has continued to successfully navigate our way through trying times and an evolving set of circumstances across all of our offices due to COVID-19. We have demonstrated levels of flexibility and resolve that have inspired me. This report is a testament to our YMAC committees, directors, and staff, as well as the people for whom we work – the Traditional Owners of the Yamatji and Marlpa regions.

Across both of our representative regions YMAC has 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.

Following the formation of our New Projects department in January 2020, our PBC support and heritage services units have expanded, new land administration resources for Prescribed Bodies Corporate (PBCs) are under development by our Land Services unit, and we continue to deliver competitive and professional executive office and corporate services and support to groups (to build strong land and sea management programs).

It's great to see progress in the 'Plan for Our Parks' program. This has involved staff across several teams working with Traditional Owner groups across both regions in negotiations with State Government to become joint managers of reserves on-Country. Read more about the program under the Land and Sea Management report.

The key to YMAC's ongoing success is our strategic direction and focus. Late last year, a new strategic plan was finalised by the Board. Its implementation provides YMAC with a refreshed foundation to underpin many strategic discussions, both at the executive level and with external stakeholders.

YMAC continued to advocate for law reform in a range of areas, including aboriginal heritage laws, environment laws, the *Native Title Act (1993)* (NTA) and the CATSI Act, as well as continues to engage in important discussions on constitutional recognition and an Indigenous Voice to Federal Parliament.

Findings from the interim report to 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' reflected YMAC's long held position that the laws need to provide a better balance and be fairer for Aboriginal people. Learn more in the 'Policy and Advocacy' section of this report.

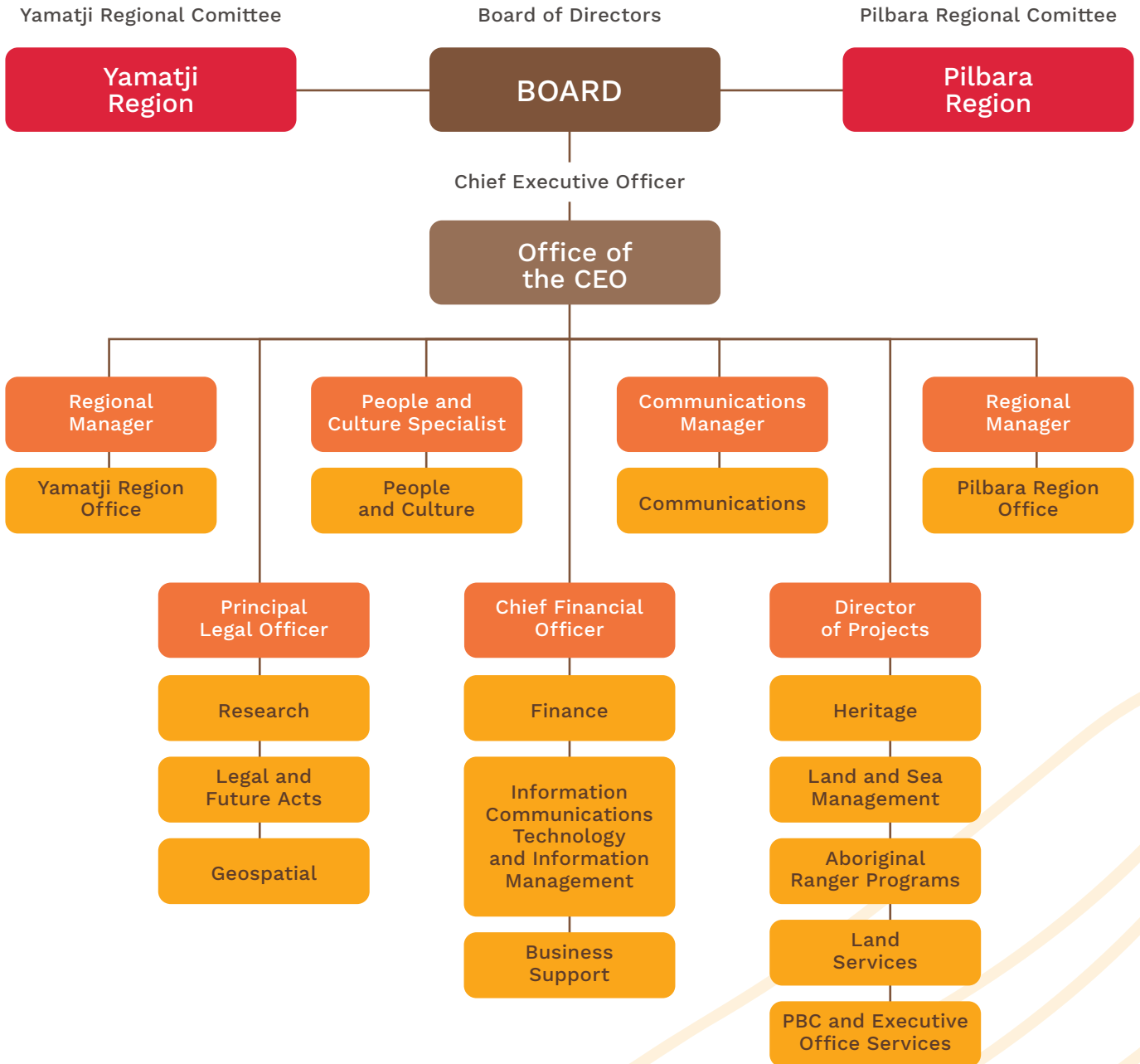
I would also like to acknowledge the generous pro-bono support YMAC receives from some of Australia's finest legal firms and independent experts. We thank Peter Seidel of Arnold Bloch Leibler, Marshall McKenna from Gilbert and Tobin, Philip Hunter from HWL Ebsworth, and Tim Lyons from Gibson Lyons, as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

Simon Hawkins
Chief Executive Officer



CORPORATE GOVERNANCE

YMAC Organisational Chart



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

The Board is accountable to the corporation's members, and ultimately responsible for the performance of YMAC's statutory functions. The Board is comprised of members from YMAC's two committees – Yamatji Regional Committee and Pilbara Regional Committee. The committees are 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. Our 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 the ongoing challenges presented by COVID-19, each committee had one less meeting than usually scheduled.

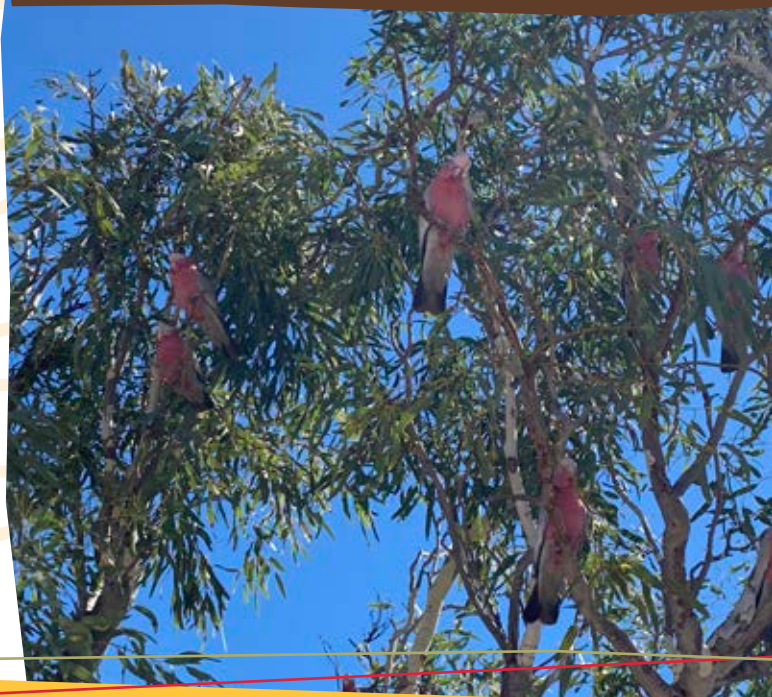
Strategy and policy directions are implemented through the day-to-day work of YMAC's staff, under the direction of the CEO. The organisation employs over 100 professionals from a diverse range of disciplines including law, anthropology, heritage/archaeology, governance, community liaison, executive/corporate, land and sea management, and financial and administrative services. Staff deliver services and regularly travel between our five offices located in Perth, Geraldton, Hedland, Broome, and Denham.

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

Galah birds - Exmouth

In December 2020, the YMAC Board finalised and endorsed the 2021-2025 Strategic Plan. The plan covers four strategic priority areas and associated initiatives to achieve success:

- 1. Deliver on our responsibilities to Traditional Owners, Common Law Holders and Country**
- 2. Build on a tradition of operational excellence**
- 3. Foster a culture of connection across and beyond YMAC**
- 4. Build capacity and mobilise opportunities**



BOARD OF DIRECTORS



Peter Windie
Co-Chairperson,
Yamatji Region
(Thudgari)



Natalie Parker
Co-Chairperson,
Pilbara Region
(Niyaparli)



Deborah Oakley
Deputy
Co-Chairperson,
Yamatji Region
(Malgana)



Doris Eaton
Deputy
Co-Chairperson,
Pilbara Region
(Njamal and
Pitjkarli)



Richard Oakley
Yamatji Region
(Malgana)



Nora Cooke
Pilbara Region
(Ngarla)



Cicily Dowden
Yamatji Region
(Wajarri)



Terry Jaffrey
Pilbara Region
(Palyku)
(Served to
17 June 2021)



Diane Stewart
Pilbara Region
(Nyangumarta)



Selina Stewart
Pilbara Region
(Puutu Kunti
Kurrama and
Pinikura)



Albert Winder
Yamatji Region
(Malgana and
Yinggarda)



Sharna Oakley
Yamatji Region
(Malgana)



Ivan Smirke
Pilbara Region
(Jurruru)
(Appointed on
17 June 2021)

Regional Committees and Executive Management Team

Yamatji Regional Committee

Peter Windie Chairperson (Thudgari)

Deborah Oakley Deputy Chairperson (Malgana)

Richard Oakley (Malgana)

Cicily Dowden (Wajarri)

Sharna Oakley (Malgana)

Albert Winder (Malgana and Yinggarda)

Merle Dann (Thudgari)

Susan Oakley (Malgana)
(Served to 27 March 2021)

Ben Roberts (Thudgari)

Jason Windie (Thudgari and Wajarri)
(Served to 27 March 2021)

Roberta Dann (Thudgari and Yinggarda)
(Served to 27 March 2021)

Tracey Tonga (Edney)
(Yinggarda, Wajarri and Banjima)

Paul Baron (Baiyungu)

June Pearce (Wajarri)

Glenis Little (Wilunyu,
Amangu and Southern Yamatji)

Gail Bellotti (Yamatji Nation, Southern Yamatji, Hutt River, Naaguja and Malgana)
(Appointed on 27 March 2021)

Wayne Evans (Southern Yamatji, Hutt River and Yamatji Nation)
(Appointed on 27 March 2021)

Lucy-May Bulley (Gnulli)
(Appointed on 27 March 2021)

Pilbara Regional Committee

Natalie Parker Chairperson (Niyaparli)

Doris Eaton Deputy Chairperson (Njamal and Pitjkarli)

Nora Cooke (Ngarla)

Terry Jaffrey (Palyku)

Ivan Smirke (Jurruru)

Diane Stewart (Nyangumarta)

Selina Stewart
(Puutu Kunti Kurrama and Pinikura)

David (Barndu) Cox (Yinhawangka)

Albert Pianta
(Ngarlawangka and Njamal)

Executive Management Team

Simon Hawkins Chief Executive Officer

Chris Dann Regional Manager – Yamatji

Donny Wilson Regional Manager – Pilbara

Cameron Trees Principal Legal Officer

Glenn Archer (Acting) Principal Legal Officer (March to June 2021)

Nicholas Kimber Chief Financial Officer

Kirsty Anderson Director of Projects

CORPORATE AND OPERATIONAL PERFORMANCE

YMAC is governed by a series of frameworks to ensure the organisation is meeting our member and client objectives.

YMAC's financial management system requires regular reporting that meets statutory requirements, including the NTA, CATSI Act, and all tax and other relevant state and federal legislation. Further, the organisation adheres to Australian Accounting and International Financial Reporting Standards.

YMAC acknowledges ongoing grant support from the Federal Government, and the receipt of additional targeted funding from various sources in the Financial Year 2021 (FY21) period for priority areas.

FINANCIAL PERFORMANCE

YMAC's total income for this reporting period increased to around \$23 million.

COVID-19 continued to present a complicated landscape to navigate, and we saw a reduction in some fee-for-service activities, along with a reduction in direct meetings activity across the Pilbara and Yamatji regions. Nevertheless, due to strong cost controls, effective and prudent financial management and support from government, a surplus has been recorded.

CORPORATE PERFORMANCE

Staff and Salaries

As at 30 June 2021, YMAC employed 148 staff. Staff turnover for FY21 was 12.1 percent (whereas 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).

Staffing

Full-time: 71
Part-time: 19
Casual: 3 + Rangers (55) = 58
Aboriginal: 13 + Rangers (55) = 68
Non-Aboriginal: 80

Staff Cultural Awareness training (2021)



Development and Training

YMAC delivered several internal and external training opportunities for staff, including:

- Regular staff inductions
- Cultural Awareness Training
 - on-Country in Exmouth
- Board of Directors Training
 - ‘Navigating Conflict in Times of Change’
- Continuing Professional Development (CPD) opportunities across all core competency areas provided for all YMAC lawyers and other interested staff.
- Launch of an online Learning Management System

Risks and restrictions associated with COVID-19 significantly impacted our ability to deliver the following events, resulting in cancellation or postponement:

- All Staff Conference (2021)
- Annual On-Country Bush Meeting at the Yule River Meeting Place (2020) (delivered 25 and 26 August 2021)
- Yamatji On-Country (2020 and 2021) (delivered 13 and 14 October 2021)

Organisational Planning

YMAC’s new corporate 2021-2025 Strategic Plan endorsed in December 2020 informs a fresh approach to development of annual business plans for all business units and regional offices.

Complaints and Enquiries

YMAC did not register any formal complaints during the reporting period.*

Consultancy Services

Throughout this financial year, YMAC engaged the services of 40 consultants (excluding Traditional Owners) to undertake work at a cost of \$3,163,144.

*Formal complaints to YMAC are addressed pursuant to YMAC’s policies and procedures. More information can be found on our website, ymac.org.au.

Key Performance Indicators

Despite significant uncertainty, YMAC continued to achieve high productivity, and successfully navigated a complex environment. Key performance indicators, corporate measures and transformations include:

- Achieved eighteenth clean audit for the corporation
- Strong surplus, supporting the organisation through COVID-19
- Restructured our Information Communications Technology (ICT) Unit, enhancing level of support to staff
- Ensured business continuity during COVID-19 lockdowns and restrictions
- Completed review and tender submission for a new Document Management System
- Rolled out new time-tracking software
- Successfully renegotiated our travel service-level agreement
- Maintained an exceptional staff retention rate
- Secured a new Pilbara office space, providing longer term security for regional staff and clients
- Secured new office space in Broome on behalf of clients
- Executed several service-agreement contracts, providing transition and support to new and existing Aboriginal corporations
- Undertook strategic and business planning
- Secured a strong level of funding from the Federal Government
- Secured two years operational funding from NIAA
- Expanded PBC services, including a new position in our Geraldton office, an increase in activity, and navigation of complex negotiations with various proponents despite the effects of COVID-19
- Successfully completed multiple Aboriginal corporation audits

POLICY AND ADVOCACY

Key Submissions

31 July 2020

Feedback to Federation of Ethnic Communities' Councils of Australia (FECCA) draft engagement guide: Encouraging Engagement: A guide for multicultural organisations to engage in reconciliation.

28 August 2020

Written submission made to the 'Inquiry into the destruction of 46,000 year-old caves at the Juukan Gorge in the Pilbara Region of Western Australia' (the Juukan Gorge Inquiry).

9 October 2020

Written submission to the State Government's 'Consultation of the Aboriginal Heritage Act review – Phase Three'.

13 October 2020

Appearance at the Joint Standing Committee on Northern Australia (the Committee) hearing in relation to the Juukan Gorge Inquiry.

23 October 2020

Written submission to the 'Inquiry into the *Social Security (Administration) Amendment (Continuation of Cashless Welfare) Bill 2020*'.

19 March 2021

Feedback provided to Indigenous Land and Sea Corporation (ILSC) on its National Indigenous Land and Sea Strategy (NILSS) discussion paper.

27 April 2021

Written submission made to NIAA regarding its 'Indigenous Voice' co-design process.

11 May 2021

Written response to the 'Finalisation of Entry in the State Register of Heritage Places of both Thomson Bay Settlement and Oliver Hill Battery, Wadjemup/Rottnest Island' survey.

31 May 2021

Feedback provided to the Environmental Protection Authority (EPA) in relation to *Environmental Protection Act 1996* (EPA) amendments public consultation process.

17 June 2021

Signatories to submission from the Alliance to WA Minister for Aboriginal Affairs, the Hon Stephen Dawson MLC on the ACHB.

Discussion at the Geraldton ACHB consult meeting in July 2021



Key Stakeholder Events and Activity

- Participated in online consultation sessions for the NIAA review of the CATSI Act.
- Promoted the Pilbara Strikes' 75th Anniversary (1 May 2021) events and made connections with Town of Port Hedland to promote involvement of family members of Strikers in anniversary activity; and encouraged further recognition of Strikers in community infrastructure.
- YMAC lawyer Julia Horsley chaired NIAA session (at Centre for Native Title Anthropology (CNTA) workshops in Alice Springs 27 – 28 May), on how recent changes to the NTA and regulations affect the relationship of PBCs with trusts.
- Staff and Directors attended the National Native Title Conference – 31 May - 4 June in South Australia, at which YMAC's Research Manager Amy Usher presented with Robe River Kuruma Aboriginal Corporation RNTBC representatives on their Return of Materials (RoM) process
- Conducted PBC / member / community consultation workshops on ACHB:
 - Karratha – 10 June 2021
 - Hedland – 11 June 2021
 - Carnarvon – 14 June 2021
 - (Geraldton postponed to July due to COVID-19)

As a member of the National Native Title Council (NNTC) and the Alliance, YMAC participated in several forums and regular meetings, working together to advocate on issues affecting the WA native title sector, with a key focus being on heritage protection and amendments to the NTA announced in 2021.

YMAC continued to advocate for a more equitable position for Traditional Owners when negotiating what happens on their Country, and stronger recognition and protections for cultural heritage.

Wild flowers on Malgana Country



Aboriginal Cultural Heritage Bill 2021

On 2 September 2020, the WA Government released the long-awaited draft ACHB. The proposed bill is set to replace the outdated *Aboriginal Heritage Act 1972* (AHA), long criticised for its failure to appropriately protect Aboriginal heritage.

YMAC's submission in response to the draft bill addressed its content as well as the short timeline for community consultation. Following the March 2021 WA State Election, we continued to advocate for changes needed to address key issues.

This activity has included working with the Alliance to advocate for a more equitable bill, including:

- Meeting with the Minister
- Issuing media statements
- Advocating on further amendments, and that government co-design further amendments with Traditional Owners
- Coordinating several meetings in YMAC regions through which we invited Traditional Owners and representatives from PBCs to discuss the ACHB.

At the time of writing this report, YMAC believes further changes to the bill are needed. It has not yet been presented to Parliament – with a clear majority in both houses of Parliament, the need for the Government to rush such an important piece of legislation remains unclear.

Read more about YMAC's work advocating for law reform on our website.



Discussions with the Alliance in June 2021

Joint Standing Committee on Northern Australia's Inquiry into the Destruction of 46,000-Year-Old Caves at the Juukan Gorge in the Pilbara Region of Western Australia

YMAC welcomed the opportunity to participate in the Juukan Gorge Inquiry. The Inquiry has highlighted the imbalance of power existing in the AHA, and other legislation such as the *Mining Act 1978*.

YMAC made written submissions providing background on our involvement with PKKP and the Rio Tinto agreements, and detailing issues and opportunities for reform of legislation surrounding Aboriginal heritage protection in WA. YMAC also participated in a public hearing with the Committee on Tuesday, 13 October. Both the submission and statement can be found on the YMAC website.

In December 2020, the Committee released 'Never Again', an interim report, with the inquiry continuing into 2021. An anticipated final report is due to be released in October 2021.

COMMUNITY

BOOLA BARDIP WA MUSEUM

In April, YMAC Directors visited the new WA Museum Boola Bardip, which opened in November 2020. Directors were warmly welcomed by Museum CEO Alec Coles (and several exhibition and program staff). They viewed the Seven Sisters touring exhibition, and several permanent exhibitions featuring Aboriginal history and peoples from YMAC's representative regions.

The tour was followed by a luncheon that included discussion on the Museum's regional plans.

NAIDOC WEEK

The 2020 theme for NAIDOC Week was 'Always Was, Always Will Be', recognising that First Nations people have occupied and cared for this continent for over 65,000 years. The Hedland office hosted a morning tea for locals to drop in for a yarn. In November 2020, staff from YMAC's Geraldton office was able to participate in the annual Family Day at Bundiyarra.

DANJOO KOORLINY WEST PILBARA TOUR

YMAC was proud to support the PAV and Danjoo Koorliny West Pilbara Tour in May 2021 that involved the Danjoo Koorliny leadership team, in partnership with and hosted by PAV. While there, they were shown Country, and helped facilitate two community workshops – one in Roebourne, and one in Hedland.

RED COUNTRY MUSIC FESTIVAL

YMAC sponsored the June 2021 Red Country Music Festival (RCMF), following the events' 2020 postponement due to COVID-19. Held at the Red Earth Arts Precinct in Karratha, the sold-out event attracted music lovers and families, and was a great day out.

Danjoo Koorliny West Pilbara Tour

PILBARA COMMUNITY SERVICES EXCELLENCE AWARDS

In June, YMAC sponsored the 2021 Pilbara Community Services Excellence Awards (PCSEA), organised by Pilbara for Purpose. The awards promote excellence and celebrate the outstanding achievements of Pilbara-based organisations, and individuals in the 'Community Services and For Purpose Sector'. YMAC congratulates joint category winners; Val Walker and Kathy Brooker, who were presented their award at the PCSEA Gala Dinner held in Karratha by Natalie Parker (YMAC's Co-Chairperson, Pilbara Region - Board of Directors) and Doris Eaton (YMAC's Deputy Co-Chairperson, Pilbara Region - Board of Directors).

GREAT NORTHERN FOOTBALL LEAGUE

YMAC carried over its 2020 sponsorship pledge to the 2021 GNFL Indigenous Round, which took place over the weekend of 17-18 July. YMAC acknowledges the GNFL and those involved with the league on reaching its 60th anniversary in April 2021 – and the contribution the league makes to the community.

POSTPONEMENT OF YAMATJI ON-COUNTRY AND ANNUAL ON-COUNTRY BUSH MEETING AT THE YULE RIVER MEETING PLACE

Regrettably due to restrictions resulting from lockdowns arising from COVID-19, both Yamatji On-Country and the Yule River meeting were postponed to later in 2021.



ROLES AND FUNCTIONS

YMAC is the NTRB for the Traditional Owners of the Pilbara (Marlpa) and Geraldton (Yamatji) Representative Aboriginal/Torres Strait Islander Body (RATSIB) areas of Australia.

Our service provision focuses on the Pilbara, Murchison, Mid West and Gascoyne regions of WA. As an NTRB, 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**
- **Other functions referred to in section 203BJ, and such other functions as are conferred on representative bodies by the act**

Meadow Argus butterfly on rock - Yinggarda Country



LEGAL, GEOSPATIAL AND RESEARCH UNITS

YMAC's Legal, Geospatial and Research units work 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

The Legal unit includes native title lawyers employed by YMAC to provide legal advice and representation to YMAC's client groups. They also assist YMAC to carry out its NTRB functions under the NTA. Those functions are listed in the 'Roles and Functions' section of this report.

As Traditional Owner groups transition from native title claim groups to Registered Native Title Bodies Corporate (RNTBCs, also known as PBCs), YMAC's Legal Unit can assist with governance, preparing compensation applications, responding to future act notices, agreement making, and other services as requested and agreed. The Legal unit also assists the Research unit with advice relating to the Return of Materials (RoM) process following native title determinations.

GEOSPATIAL

The Geospatial unit is responsible for the management of YMAC's spatial data infrastructure and service delivery.

The Geospatial team 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 YMAC and external parties.

RESEARCH

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 team also provides advice and support to PBCs post-determination, delivers training, provides logistic and administrative support for meetings, conducts ethnographic surveys, and delivers various projects across YMAC.

Horizon at sunset - Yinggarda Country



Legal Key Highlights

Notwithstanding interruptions due to COVID-19, YMAC held 180 meetings, including NIAA and/or proponent funded (in full or in part) community, small group, working group, applicant, and PBC Board, and general meetings during the reporting period.

October 2020

Conclusive Registration of the Yamatji Nation (ILUA) – paving the way for cash and non-cash settlement benefits to flow from the State Government to Yamatji Southern Regional Corporation (YSRC); and the determination of native title for Yamatji Nation people to become unconditional (held by Bundi Yamatji Aboriginal Corporation).

October 2020

Registration of the historic Ningaloo ILUA between Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC (NTGAC) and the State Government – enabling creation of a recreation and conservation reserve along the Ningaloo Coast.

December 2020

Jurruru–Yinhawangka Gobawarra (YG) Federal Court decision to process the resolution of the overlap between Jurruru and YG handed down (mediation is still continuing, on outstanding matters).

December 2020

Yinggarda Aboriginal Corporation authorised Gascoyne Food Bowl Initiative (established by the WA Department of Primary Industries and Regional Development (DPIRD) to increase horticultural production in the Carnarvon area).

January 2021

Two successful variations of native title determinations to obtain more areas of exclusive possession achieved (in *Karlka Nyiyaparli Aboriginal Corporation RNTBC v WA* [2021] FCA 9 and *Robe River Kuruma Aboriginal Corporation RNTBC v WA* [2021] FCA 20), following overturning of Federal Court decision by the High Court.

February 2021

Budina 2 Native Title Claim determined to exist over parts of land and waters in the shires of Ashburton and Carnarvon.

March 2021

Wajarri Yamatji Native Title Claim Group decisions made via several meetings, enabling among other things finalisation of their native title claims and nomination of a PBC.

May 2021

YMAC attendance at the CNTA trusts workshop in Alice Springs, where staff were invited to chair the session delivered by NIAA on how recent changes to the NTA and regulations affect the relationship of PBCs with trusts.

June 2021

Nanda Native Title Claim Group authorised their Part C native title determination.

June 2021

Wajarri Yamatji Native Title Claim Group provided 'in principle support' for the Square Kilometre Array (SKA) radio telescope project, to be located at Boolardy and Kalli stations in the Murchison region.

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 in YMAC's representative areas. Registered native title claimants and PBCs 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 matters. Those services include lodging objections to the expedited procedure or 'fast track' procedure for mining exploration and prospecting licence applications.

From September 2020, the National Native Title Tribunal (NNTT) instituted a new process for the handling of expedited procedure objections, which includes convening a preliminary conference with the parties within two weeks of the acceptance of the objection to discuss the following:

- The status of the matter.
- How parties intend to resolve the objection.
- What steps need to be taken by each party and when.
- Whether the parties would benefit from NNTT assistance.
- Directing and convening a further conference under section 150 of the NTA to help in resolving any matter relevant to the objection (Section 150 Conference).
- Setting directions for the hearing of the objection with the Native Title Party evidence generally due three weeks after the statutory fourth month objection period (i.e., 'Directions').

Objections are handled in accordance with instructions received from the relevant registered native title claimant groups and RNTBCs. RNTBCs are unable to recover costs incurred with lodging objections or taking matters to inquiry under section 60AB of the NTA.

Objections are at risk of dismissal by the NNTT pursuant to section 148(b) of the NTA if the applicant fails within a reasonable time to proceed with the application or to comply with a direction of the NNTT in relation to the application.

Native Title Parties and grantee parties may choose to resolve the objections by way of agreement to ensure that Country is protected.

During the reporting period YMAC assisted Native Title Parties by:

- **Lodging 372 expedited procedure objections on their behalf.**
- **Assisting them to reach heritage and land access agreements in relation to 147 exploration and prospecting licences.**
- **Assisting with the registration of eleven ILUAs.**
- **Continuing to advocate on behalf of, and in consultation with, Native Title Parties to have adequate time to receive and deal with future act notices during the COVID-19 pandemic.**

Service Agreements

YMAC's Legal, Geospatial and Research teams can assist to provide services, including supporting corporations to achieve their cultural, environmental and economic aspirations.

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.

Research Key Highlights

- Facilitated the Budina 2 claim becoming determined in February 2021.
- Assisted Nanda and Wajarri Yamatji claimants to achieve exclusive possession of native title on various parcels of their Country.
- Assisted AIATSIS in finalising its three-year 'Return of Native Title Materials' project (of which YMAC was a project partner), and participated in a related case study.
- Finalised RoM presentations for several PBCs, including finessing and tailoring options for them to enter into the RoM process with YMAC.
- Entered into three RoM projects with various Yamatji and Pilbara PBCs.
- Research Manager was invited to lead a session at the April 2021 CNTA Manager's Meeting in Adelaide.
- Research Manager presented at National Native Title Conference (31 May - 4 June), alongside Robe River Kuruma Aboriginal Corporation RNTBC representatives on their RoM process, finalised in January 2020.
- Attended several training sessions funded by the Australian Government's Attorney-General's Department. Topics covered included: Trauma and Compensation (two days), RoM (two days), Social Surrounds Research (one day), Registration Test and Authorisation (one day), and Conceptualising Connections (one day).
- Worked in collaboration with YMAC Heritage teams on a multistage social surrounds project for Ngarlawangga Aboriginal Corporation RNTBC.
- Collaborative Research and Legal teams' report finalised for Karlka Nyiyaparli Aboriginal Corporation RNTBC.
- Provided support at three-day Wajarri Yamatji Claim Group meetings in March 2021, held to nominate their PBC and finalise outstanding claim matters.
- Attended and assisted at the final Nanda (Part C) Native Title Claim Group authorisation meeting in June 2021.
- Anthropological support provided for the Burringurrah (Wajarri Yamatji Country) Aboriginal Ranger project.
- Assisted (including logistically) Ngarlawangga Aboriginal Corporation RNTBC with its 'Red Dog' cross-cultural awareness virtual reality film trip.
- Assisted with two Nyangumarta Indigenous Protected Area (IPA) cultural mapping field trips, including a site re-recording.
- Provided anthropological support for the Plan for Our Parks projects and negotiations, including attendance at regional meetings and site visits.

Geospatial Key Highlights

- Implemented use of ArcGIS Collector: a streamlined data collection system for archaeological and anthropological field surveys through use of a smart device, GPS booster, and online data integration.
- Produced an ArcGIS StoryMap for the Wajarri Yamatji Authorisation Meeting, providing an interactive way to engage with information and maps.
- Continued building relationships with different PBC clients, demonstrating the use of dashboards to access up-to-date snapshots of activity on their land.
- Assisted YMAC's Lands Services unit with several commercial projects, working to further automate the spatial data analysis process.
- Continued providing support to Pilbara Solar regarding placement of renewable energy projects.

Yardi Creek near Exmouth - Baiyungu Country





YMAC staff at Wajarri Yamatji meeting

Yamatji Nation Southern Regional Agreement – Landmark Achievement

The Yamatji Nation Southern Regional Agreement (YNSRA) Indigenous land use agreement (ILUA) was registered with the NNTT in July 2020, with conclusive registration achieved in October 2020. This agreement has been recognised by the NNTC as “one of the most significant native title agreements in Australia.”¹

In addition to the ILUA providing for the determination of native title for Yamatji Nation people to become unconditional – it also includes a diverse range of benefits, with a strong focus on economic development. As DMIRS notes on its website: “The making of the Yamatji Nation native title determination and the signing of the Indigenous Land Use Agreement (ILUA) in Geraldton were landmark achievements... The [ILUA] will provide an enduring benefits package to ensure self-determination and long-term economic independence and opportunity for Yamatji people.”²

Ningaloo Conservation Estate ILUA – Historic Commitment

Following an on-Country signing held in August, the Ningaloo Conservation Estate ILUA was registered with the NNTT in October 2020.

This agreement between NTGAC and the State Government provides for the joint management and joint vesting of the existing Ningaloo Marine Park (260,000 hectares) and Cape Range National Park (50,000 hectares) – as well as the creation of about 78,000 hectares of new conservation areas extending over approximately 215 kilometres of the Ningaloo Coast. A joint management body comprising representatives from NTGAC and the Parks and Wildlife Service at the Department of Biodiversity, Conservation and Attractions (DBCA) will be responsible for the conservation estate.

At the ILUA signing the then-Environment Minister the Hon Stephen Dawson MLA noted that, “with this historic ILUA and joint management agreement, [the State Government] is committed to working closely with traditional owners to manage the reserves while maintaining cultural significance, protecting wildlife and providing tourism and recreational opportunities for all Western Australians.”³

1: nntc.com.au/news_latest/yamatji-nation-indigenous-land-use-agreement-registered/

2: www.dmp.wa.gov.au/Minerals/Yamatji-Nation-Indigenous-Land-28481.aspx

3: www.mediastatements.wa.gov.au/Pages/McGowan/2020/12/New-Ningaloo-Coastal-Reserves-created-under-Plan-for-Our-Parks.aspx

Wajarri Yamatji Authorisation

At a venue set up to comply with COVID-19 regulations (consisting of a large marquee on an oval with a capacity for 500 people to sit spaced apart), the Wajarri Yamatji Native Title Claim Group held a series of pivotal meetings in March 2021, which paved the way for finalisation of native title determinations and ILUA negotiations.

As part of the meetings, YMAC provided information by way of an ArcGIS StoryMap. This was a first for YMAC and it meant that attendees could view and interact with maps of their Country using their smartphones. Feedback about the inclusion of this presentation was highly positive, with participants sharing how much they enjoyed exploring and engaging with the display.

Further, following the community decision during these meetings to provide ‘in principle support’ for the SKA radio telescope project (which is to be located on Wajarri Yamatji Country), the Commonwealth Government (CSIRO) published the following remarks on its SKA website (skatelescope.org.au):

“Respectful dialogue and engagement with Indigenous communities has also been a hallmark of the project, with the signing of a Memorandum of Understanding between the San Council of South Africa and SARAo and, just last week, in principle support for the project from the Wajarri Yamatji, the traditional owners of the land on which the SKA-Low telescope will be built.”

Burringurrah Country



Claims Updates

As at June 2021, YMAC represented twelve 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
Jurruru #1 Part B and Jurruru #2	Jurruru–Yinhawangka Gobawarra (YG) Federal Court decision on the overlap between Jurruru and YG was handed down – mediation continues on outstanding matters, both claims still on foot.
Nanda Overlap and Nanda #3	Claim is overlapped by Mullewa Wadjari Community and is currently in mediation.
Wajarri Yamatji (#1-#7 and Byro Plains)	As of 30 June 2021, the Federal Court continued to case manage the outstanding eight Wajarri Yamatji claims
Budina # 2	Budina 2 native title claim determined to exist over parts of land and waters in the shires of Ashburton and Carnarvon.
Hutt River	Claim determined as part of the Yamatji Nation determination following registration of the ILUA.
Southern Yamatji	Determined as part of the Yamatji Nation determination following registration of the ILUA.
Yamatji Nation	Determined following registration of the ILUA.
Karlka Nyiyaparli Aboriginal Corporation RNTBC (KNAC) and State of Western Australia	Successful variation of native title determinations to obtain more areas of exclusive possession following overturning of Federal Court decision by High Court.
Robe River Kuruma Aboriginal Corporation RNTBC v WA	Successful variation of native title determinations to obtain more areas of exclusive possession following overturning of Federal Court decision by High Court.

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

There are currently 10 claims within YMAC's RATSIB areas not legally represented by YMAC: **Gingirana #4, Marlinyu Ghoorlie, Mullewa Wadjari, Tjiwarl Aboriginal Corporation RNTBC Compensation Claim, Tjiwarl Claim Group Compensation Claim, Palyku, Palyku #2, Yinhawangka, Gobawarra, and Yugunga-Nya.**



Nanda Country

PROJECTS

YMAC's Projects department was formed in January 2020 in response to the emerging needs and aspirations of our RNTBC (also known as PBCs) and Aboriginal corporation clients.

The unit brings together a holistic team of specialists in the fields of heritage, executive office and governance, lands services, and land and sea management fields. They work collaboratively – within the organisation and with clients – to develop and implement fit-for-purpose responses to address cultural, social, and economic developments.

As an emerging area of YMAC's service provision, projects staff continue to evolve and explore ways to best support our clients with innovative and affordable solutions.

During the reporting period, we have applied this approach to delivering:

- Heritage projects resulting from the exploration boom,
- Social surroundings, cultural values, and cultural mapping projects in collaboration with YMAC's Research Unit.
- Governance training.
- Strategic planning workshops and support.
- Negotiation support, including for Plan for Our Parks and carbon farming.
- Land tenure education and advice.
- Ranger programs (and smaller targeted grants) that are active in protecting and promoting Country.

Ben Puglisi (General Manager, NWAC second from left) and Nyangumarta Rangers





Strategic Planning Workshop in June 2021

PBC Executive Office

During the reporting period, YMAC's PBC Executive Office unit provided services to several RNTBCs and one Aboriginal corporation across the Yamatji and Pilbara regions.

This included the provision of support in relation to functions as prescribed in the NTA and CATSI Act, as well as requirements per ORIC and their individual Rule Books, (to ensure each corporation meets its 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.

To assist client corporations in meeting these requirements, regular tasks undertaken by the unit include; receiving and sending correspondence on their behalf, organising and facilitating meetings, working with Chairperson/s to prepare agendas, and liaising with stakeholders wanting to engage with them. Further, the unit also works collaboratively with clients to create policies and procedures, coordinates operational requirements, and undertakes governance training to build their capacity to become more self-reliant.

Throughout the reporting period, the PBC Executive Office Unit organised and facilitated 45 Board of Directors meetings, conducted 13 workshops that included governance training, and coordinated eight general and two Common Law Holders' meetings.

LAND AND SEA MANAGEMENT

Land and Sea Management (LSM) encompasses a wide range of functions and activities that can be broadly described as ‘looking after Country’

In this reporting period, YMAC provided operational and administrative support to deliver several Aboriginal LSM projects throughout its representative regions, including three core ranger programs: Nyangumarta, Malgana, and Burringurrah (Wajarri Yamatji).

Each program is at a different stage of development, demonstrating YMAC’s capability to customise its services to meet the specific needs of clients; helping them to meet their short-term and long-term goals, identify appropriate resources, and manage projects on their Country.

Sun setting Nyangumarta Country



Nyangumarta

The Nyangumarta rangers had an active year, now having completed over 80 percent of their original Commonwealth-funded work plans and getting out on-Country for a total of 451 ranger- and 241 Elder-days in the field.

With COVID-19 restrictions easing up, the rangers were also able to implement additional activities with other stakeholders. This included aerial and ground burning, (supported by the 10 Deserts Project and Department of Biodiversity, Conservation and Attractions (DBCA)), and a knowledge exchange with Nyikina Mangala Traditional Owners at Erskine Range on survey techniques of the warru (black-footed rock-wallaby) – facilitated by World Wide Fund for Nature (WWF-Australia).



The team also created a new position, welcoming onboard a new female Ranger Coordinator in April 2021.

Other key activities and outcomes achieved by the Nyangumarta rangers during this financial year included:

- Reviewed and consulted on the Nyangumarta Warrarn Indigenous Protected Area (IPA) Management Plan.
- Conducted cultural mapping trips with both men and women's groups (Walyarta and desert).
- Collected and utilised bush medicine (as part of Traditional Ecological Knowledge (TEK) recording efforts).
- Constructed toilets with TAFE and Friends of the Desert at Djimu Gurru (Camp 2).
- Cleared and graded 145km of Nyangumarta Highway to improve access and comfortability for desert trips.
- Undertook various TAFE and other training courses.
- Conducted fee-for-service (FFS) work for the Asian Renewable Energy Hub (AREH), which included solar cleaning, monitoring, and reporting.
- Carried out various invasive species mitigation and monitoring activities, including feral animal (e.g., camels, cattle, cats) control and collecting weed samples for DNA recording with DBCA.
- Carried out various native flora and fauna (e.g., flatback turtles, black-footed rock-wallabies, bilbies, marsupial moles, dingoes) monitoring activities, including camera trapping.
- Conducted biosecurity and marine debris surveys for the Department of Agriculture, Water and Environment (Commonwealth).
- Participated in:
 - Kimberley Ranger Network Forum held at Notre Dame, Broome;
 - Pilbara Ranger Forum held at Cossack;
 - Indigenous Desert Alliance (IDA) Conference (online);
 - North Australia Savanna Fire Forum (online) and;
 - IDA Women's Mentoring Workshops.



Mulla mulla flowers on Malgana Country

Malgana

The first phase of the Malgana ranger project, with funding from the State Government's Aboriginal Ranger Program (ARP1), was successfully completed on 30 September 2020. The second phase (ARP2) was immediately initiated, this time with an additional focus on employment.

As at 31 June 2021, the funding agreement for ARP2 is now directly between DBCA and Malgana Aboriginal Corporation (MAC), with YMAC implementing the work plans under a service agreement.

The Rangers received numerous positive reviews from the stakeholders they assisted, with unanimous praise for their professionalism, work ethics and commitment to Country and Culture.

Achievements

- Ranger employment was tripled.
- Approximately 500 'Ranger-days' were worked during the reporting period, in addition to the 260 days worked by the LSM coordinator, equating to approximately three full-time equivalent Indigenous employees.
- Activities comprised of DBCA's works program; and an increasing component of fee-for-service work for the Ecological Restoration Program on Dirk Hartog Island National Park, the University of Western Australia, Bush Heritage and Rangelands NRM.
- DBCA tasks include assistance in national park work such as:
 - sensor camera data transfer
 - service runs
 - weed management
 - feral animal control
 - wildlife monitoring
- Cert III in Conservation and Land Management near completion, final units scheduled for the end of 2023.
- Rangers and YMAC assisted organising a five-day workshop with CSIRO support, through the National Environmental Science Program (NESP), 'Learning and sharing knowledge for climate change'. The event was attended by 27 people.

Burringurrah (Wajarri Yamatji)

During the reporting period, there were three main areas of focus for the Burringurrah ranger project: ethno-botany, cultural mapping, and their IPA proposal.

An expert ethnobotanist was hired by YMAC to assist the Traditional Owners in collecting and compiling Traditional Ecological Knowledge (TEK) in the Burringurrah complex. A five-day field trip was held on-Country in August 2020, with several rangers and Elders participating. This was followed by a one-day workshop in Carnarvon (in October 2020), where additional Elders were able to clarify some language names and traditional uses for certain plants.

A total of about 60 plants have been collected so far, and their names and uses have been documented.

Another field trip or indoor workshop will be required in the coming year, to provide a more complete picture of TEK in the Burringurrah area. After that, the collection of additional knowledge will be ongoing, with rangers and Elders continuing to update information and grow the TEK database.

Cultural mapping was conducted during two field trips, with both registered sites and other places of cultural significance visited. Priority sites were identified, and so were their threats and potential protection strategies. Rangers were trained in data collection, using the Fulcrum platform. The next step will be to compile the draft cultural map, which will remain the intellectual property of Burringurrah Traditional Owners and will not be disclosed outside of the group.

Further, a draft prospectus has been produced to support the case for an IPA covering the Burringurrah complex. Once finalised, this document will be used to assure stakeholders and funding bodies of the merit when considering appropriate consultations on the potential IPA.

Other LSM achievements this reporting period:

- The LSM Unit assisted Badimia in successfully applying for a small grant under the 'Connecting to Country' initiative – funded by the WA Department of Local Government, Sport and Cultural Industries (DLGSCI); and has provided technical input into designing a data collection app.
- LSM staff continue to assist several groups through the 'Plan for Our Parks' initiative.
- The LSM unit contributed subject matter expertise on several internal policies and public submissions.

LAND SERVICES

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

During the reporting period, this unit:

- Completed ten fee-for service land tenure projects.
- Delivered land tenure presentations to the YMAC Board of Directors, as well as numerous PBCs.
- Provided support to YMAC's Land and Sea Management unit through the drafting of a prospectus for the creation of an IPA at Burringurrah.
- Provided ongoing internal support in relation to land tenure and administration, as well as related State Government land policies and processes.
- Developed a new Land Governance and Administration Framework for publication in the latter half of 2021.

Native Title and Land Tenure

There are fundamental differences between land tenure and native title rights. Land tenure is the various types of rights and interests that governments can create or grant over land. By contrast, native title arises as a result of the recognition, under Australian common law, of pre-existing Indigenous rights and interests according to traditional laws and customs.

Native title is not a grant or right created by governments.

Find out more at:
ag.gov.au/legal-system/native-title

Key Highlights

Pilbara Solar

Assisted in securing land tenure for a Pilbara Solar renewable energy project near Port Hedland, and also undertook a desktop land assessment for the development of an offshore renewable energy project within the Yamatji region.

Plan for Our Parks

Involved with Plan for Our Parks negotiations, providing land tenure information and advice internally, as well as to several of the PBCs negotiating with State Government regarding this initiative.

Delivery of Land Tenure Reports

Prepared several land tenure reports, including for Nyangumarta Warrarn Aboriginal Corporation RNTBC, Badimia Native Title Claim Group, and Karajarri Lands. These reports help gain a better understanding of the various land tenure and interest holders that exist within the subject areas.

Policy Statement: Land in WA, Recognition of Traditional Owners

In November 2020, the YMAC Board formally adopted the Land Services unit's proposed policy position: "Traditional Owners should be formally recognised as the owners of Crown land in Western Australia (WA). Legislation should be amended to reflect Aboriginal people (i.e. the respective Traditional Owners) as the rightful owners of the State's Crown land in WA, with the power to use and manage this Country as they see fit."

Land meets water in Baiyungu Country



HERITAGE

During the reporting period, requests to YMAC's Heritage unit for surveys and monitoring projects rose exponentially. Projects that had been postponed due to COVID-19 precautions were reactivated, and the relative safety of WA made it an attractive place for mining investment. To accommodate this increased demand, the unit welcomed two new archaeologists to the team.

Due to ongoing concerns related to COVID-19, the Heritage team also worked with Traditional Owners and consultants to ensure everyone's health and safety while they were out on-Country.

In total, YMAC coordinated 84 survey and monitoring trips during this financial year. Of these, 16 were conducted by in-house staff accompanied by Traditional Owners; the remainder were undertaken by external consultants in attendance with Traditional Owners.

Key Highlights

Nanda - Murchison Station

Working with Nanda Traditional Owners, YMAC conducted a heritage survey at Murchison Station, where a renewable energy company plans to install two temporary meteorological masts to collect information about the wind and solar resources within Nanda Country. This work has allowed a promising sustainable business to conduct investigations and potentially operate in the Murchison subregion.

Baiyungu Cultural Awareness

In May 2021, members of the Heritage team were given the opportunity to be involved in Cultural Awareness training provided by Aboriginal YMAC staff and Baiyungu Traditional Owners in Exmouth. Highlights of the training included the wonderful Welcome to Country by Hazel Walgar in Cape Range National Park, going on a walk alongside Yardie Creek, and learning and discussing the history and stories of the area. The Heritage team, who ordinarily coordinate surveys for small specific projects, acknowledged the value of gaining a holistic view of the area through the lens of cultural knowledge.

Ngarlawangga Country

The Heritage team received training in the social surrounds approach to protecting Country and cultural heritage and has been investigating ways this could be incorporated into studies prior to mining and other projects. During the reporting period, YMAC's Heritage and Research teams were engaged by Ngarlawangga Aboriginal Corporation RNTBC to undertake social surroundings fieldwork for Rio Tinto's Environmental Protection Authority (EPA) application. Staff spent a week in the field with members of the Ngarlawangga community, discussing important cultural sites, plants and animals, and the impact of mining to their Country. These discussions were valuable and informative, and provided the community with the opportunity to discuss important matters openly with the proponent.

National Native Title Conference

In June, a Heritage team representative attended the National Native Title Conference in Adelaide, alongside other YMAC delegates. The conference presented a wonderful opportunity to gain knowledge of native title matters from around Australia, with highlights including a cultural tour with the local Kurna Traditional Owners, an ethics workshop with AIATSIS, and many discussions about the importance of community-led consultation and research.

FINANCIAL REPORT

Financial Report as at June 30 2021

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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 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 2021, 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 2021 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.

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 2021, but does not include the financial report and our auditor's report thereon.

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

In connection with our audit of the financial report, our responsibility is to read the other information 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.

- 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.



HALL CHADWICK WA AUDIT PTY LTD



DOUG BELL CA
Partner

Dated this 12th day of October 2021

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 2021:

- (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 2021 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

08 October 2021



Peter Windie
Co-Chairperson
YMAC

08 October 2021



Simon Hawkins
Chief Executive Officer
YMAC

08 October 2021



Nick Kimber
Chief Financial Officer
YMAC

08 October 2021

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended 30 June 2021

	Entire Operations		Native Title		
	Notes	2021 \$	2020 \$	2021 \$	2020 \$
REVENUE					
Revenues from ordinary activities					
Revenue from Commonwealth					
Government - Operational		12,624,821	14,309,765	12,624,821	14,309,765
Revenue from Services	5A	6,410,749	4,796,694	921,213	1,605,343
Interest	5B	126,006	165,538	-	-
(Loss)/Gain on Sale of PPE	5C	(5,571)	260,533	(314)	148,953
Other	5D	3,735,570	2,501,508	5,193	50,448
Revenues from ordinary activities		22,891,575	22,034,038	13,550,913	16,114,509
EXPENSES					
Expenses from ordinary activities					
Employees	6A	(10,263,066)	(9,906,758)	(7,895,186)	(8,499,113)
Insurance expense		(135,045)	(67,740)	(132,126)	(65,113)
Office Supplies expense		(245,287)	(284,612)	(236,591)	(277,428)
Travel & Meeting costs		(2,584,609)	(2,058,065)	(2,389,287)	(1,965,817)
Motor vehicle expenses		(220,317)	(205,386)	(140,170)	(166,024)
Contractors and consultant fees		(3,163,144)	(3,761,346)	(1,416,831)	(2,546,336)
Lease expenses		(349,318)	(316,570)	(841,642)	(809,929)
Long Service Leave expense		(26,760)	26,949	(10,903)	123,954
Depreciation and amortisation	6B	(1,189,674)	(1,162,666)	(316,614)	(293,001)
Cost Recovery expenses		(2,175,731)	(1,240,560)	(871,974)	(621,344)
Payroll and support Costs		(604,252)	(578,750)	(541,205)	(525,488)
Telephone		(218,764)	(225,143)	(215,265)	(215,450)
Ancillary costs, fees & provisions		(317,907)	(422,951)	(295,164)	(362,555)
Interest expense		(124,567)	(131,387)	-	-
Expenses from ordinary activities		(21,618,441)	(20,334,985)	(15,302,958)	(16,223,644)
Operating surplus/(deficit) from ordinary activities	14	1,273,134	1,699,053	(1,752,045)	(109,135)
Changes to asset revaluation reserve	8B	-	-	-	-
Total revenues, expenses and valuation adjustments recognised directly in equity		-	-	-	-
Total changes in equity other than those resulting from transactions with owners as owners attributable to the members of Yamatji Marlpa Aboriginal Corporation	14	1,273,134	1,699,053	(1,752,045)	(109,135)

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

at 30 June 2021

	Notes	Entire Operations		Native Title	
		2020 \$	2021 \$	2020 \$	2021 \$
ASSETS					
Current					
Cash & Cash Equivalents	7A	9,738,989	6,779,386	(7,925,769)	(9,693,816)
Trade & Other Receivables	7B	3,112,345	1,135,185	206,741	769,097
Other Investment	7C	12,521,645	5,121,639	12,021,645	5,021,639
Total current assets		25,372,979	13,036,210	4,302,617	(3,903,080)
Non-Current assets					
Land and buildings	8A	2,588,817	1,798,234	938,817	948,234
Plant and equipment	8B	891,338	1,155,894	618,207	677,796
Other	8D	160,301	15,590	160,301	15,590
Right of Use Assets	2A	2,457,893	2,860,081	2,860,081	2,860,081
Total non-current assets		6,098,349	5,829,799	4,577,406	4,501,701
Total Assets		31,471,328	18,866,009	8,880,023	598,621
LIABILITIES					
Provisions					
Employees	9A	2,526,378	2,334,061	2,287,298	2,148,080
Total provisions		2,526,378	2,334,061	2,287,298	2,148,080
Payables					
Suppliers	10	1,638,886	356,182	696,343	211,292
Unexpended grants	11	5,292,068	2,172,330	4,657,275	1,646,845
Income received in advance	12	6,371,569	279,619	5,693,117	156,675
Accruals	13	1,604,845	742,539	1,604,845	742,539
Lease liability	2B	2,863,008	3,079,838	3,079,838	3,079,838
Total payables		17,770,376	6,630,508	15,731,418	5,837,189
Total liabilities		20,296,754	8,964,569	18,018,716	7,985,269
Net assets/(liabilities)		11,174,574	9,901,440	(9,138,693)	(7,386,648)
EQUITY					
Revaluation reserve		94,437	94,437	546,784	546,784
Retained surplus/(Accumulated losses)		11,080,137	9,807,003	(9,685,477)	(7,933,432)
Total equity	14	11,174,574	9,901,440	(9,138,693)	(7,386,648)
Current assets		25,372,979	13,036,210	4,302,617	(3,903,080)
Non-current assets		6,098,349	5,829,799	4,577,406	4,501,701
Current liabilities		17,572,171	6,039,730	15,048,910	5,092,492
Non-current liabilities		2,724,583	2,924,839	2,969,806	2,892,777

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

CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

	Notes	Entire Operations		Native Title	
		2020 \$	2021 \$	2020 \$	2021 \$
OPERATING ACTIVITIES					
Cash Received					
Receipts from government		23,423,263	16,331,345	23,423,263	16,331,345
Goods and services		9,654,398	9,444,688	1,545,870	1,832,801
Interest received		99,831	165,538	-	-
Total Cash Received		33,177,492	25,941,571	24,969,133	18,164,146
Cash Used					
Suppliers		(9,770,460)	(11,402,562)	(7,301,830)	(8,879,603)
Employees		(9,839,622)	(9,693,925)	(7,508,984)	(8,133,664)
GST paid to ATO		(1,381,273)	(837,944)	(1,117,897)	(554,755)
Repayment of lease liability interest		(124,567)	(144,526)	-	-
Total Cash Used		(21,115,922)	(22,078,957)	(15,928,711)	(17,568,022)
Net cash received from/(used in) operating activities	15A	12,061,570	3,862,614	9,040,422	596,124
INVESTING ACTIVITIES					
Cash Received					
Proceeds from sales of property, plant and equipment		-	298,580	-	187,000
Total Cash Received		-	298,580	-	187,000
Cash Used					
Purchase of property, plant and equipment		(1,184,108)	(666,506)	(272,369)	(666,506)
Total Cash Used		(1,184,108)	(666,506)	(272,369)	(666,506)
Net cash used in investing activities		(1,184,108)	(367,926)	(272,369)	(479,506)
FINANCING ACTIVITIES					
Cash Used					
Repayments of lease liability principal		(517,845)	(408,227)	-	-
Total Cash Used		(517,845)	(408,227)	-	-
Net cash used in financing activities		(517,845)	(408,227)	-	-
Net Increase (Decrease) in cash held		10,359,608	3,086,461	8,768,053	116,618
Cash and cash equivalents at the beginning of the reporting period		11,901,025	8,814,564	(4,672,177)	(4,788,795)
Cash and cash equivalents at the end of the reporting period	15B	22,260,634	11,901,025	4,095,876	(4,672,177)

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

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2021

	Notes	Retained Earnings Entire Operations		Asset Revaluation Reserve Entire Operations		Total Equity Entire Operations	
		2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2021 \$
Opening Balance							
Balance carried forward from previous period		9,807,003	7,961,623	94,437	94,437	9,901,440	8,056,060
Change in accounting policy		-	146,327	-	-	-	146,327
Opening balance		9,807,003	8,107,950	94,437	94,437	9,901,440	8,202,387
Comprehensive Income							
Surplus/(deficit) for the period		1,273,134	1,699,053	-	-	1,273,134	1,699,053
Net Revaluation Decrement		-	-	-	-	-	-
Total comprehensive income		1,273,134	1,699,053	-	-	1,273,134	1,699,053
Closing balance as at 30 June		11,080,137	9,807,003	94,437	94,437	11,174,574	9,901,440

SCHEDULE OF COMMITMENTS as at 30 June 2021

	Notes	Entire Operations		Native Title	
		2021 \$	2020 \$	2021 \$	2020 \$
BY TYPE					
Other Commitments					
Service Agreements		216,000	-	216,000	-
Total Other Commitments		216,000	-	216,000	-
Net Commitments by Type		216,000	-	216,000	-
BY MATURITY					
Service Agreements					
One year or less		96,000	-	96,000	-
Greater than one year		120,000	-	120,000	-
Total Operating Lease Commitments		216,000	-	216,000	-
Net Commitments by Maturity		216,000	-	216,000	-

NB: Commitments are GST inclusive where relevant.

SCHEDULE OF ASSET ADDITIONS for the period ended 30 June 2021

	Notes	Heritage & Cultural	Plant & Equipment	Total
		2021 \$	2021 \$	2021 \$
The following non-financial non-current assets were added in 2020-2021				
By Purchase - Government Funding		-	247,922	247,922
By Purchase - Other		-	828,540	828,540
Total Additions		-	1,076,462	1,076,462

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.1 Basis of Preparation of the Consolidated Financial Statements (continued)

Basis of consolidation (continued)

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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 2021. 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11.9. Derecognition of Financial Assets and Liabilities (continued)

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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.

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%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.13. Property, Plant and Equipment (continued)

Depreciation (continued)

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 2021. 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

1.17. Application of new and revised Accounting Standards

New, revised or amending Accounting Standards and Interpretations adopted

In the year ended 30 June 2021, the Directors have reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to the Company and effective for the current annual reporting period. As a result of this review, the Directors have determined that there is no material impact of the new and revised Standards and Interpretations on the Company and, therefore, no material change is necessary to Consolidated Entity accounting policies.

The Directors have also reviewed all of the new and revised Standards and Interpretations in issue not yet adopted for the year ended 30 June 2021. As a result of this review the Directors have determined that there is no material impact of the Standards and Interpretations in issue not yet adopted on the Company and, therefore, no change is necessary to Consolidated Entity accounting policies.

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$
NOTE 2 - LEASES				
Note 2A Right of Use Assets				
Opening Right of Use Assets	2,860,081	3,450,953	2,860,081	3,450,953
Additions during the year	242,623	-	-	-
Depreciation	(644,811)	(590,872)	-	(590,872)
Closing Balance	2,457,893	2,860,081	2,860,081	2,860,081
Note 2B Lease Liability				
Opening Lease Liability	3,079,838	3,450,953	3,079,838	3,450,953
Additions during the year	242,623	-	-	-
Interest expense	124,567	131,387	-	131,387
Repayments	(584,020)	(502,502)	-	(502,502)
Closing Balance	2,863,008	3,079,838	3,079,838	3,079,838
Lease Liability - Current	469,764	372,051	372,051	372,051
Lease Liability - Non-current	2,393,244	2,707,787	2,707,787	2,707,787
Total Lease Liability	2,863,008	3,079,838	3,079,838	3,079,838

The Corporation held leases for office space during the year. The average lease term at 30 June 2021 is 4.3 years.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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

Subsequent events have been evaluated through to October 8, 2021 which is the date of this financial report. There have been no significant events subsequent to the balance sheet date identified.

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$
NOTE 5 - INCOME				
Note 5A Rendering of Services				
Rendering of services to:				
External entities	6,410,749	4,796,694	921,213	1,605,343
Total rendering of services	6,410,749	4,796,694	921,213	1,605,343
Note 5B Interest				
Deposits	126,006	165,538	-	-
Total finance income	126,006	165,538	-	-
Note 5C Sales of Assets				
Plant and equipment:				
Proceeds from disposal	-	298,580	-	187,000
Net book value of assets disposed	(5,571)	(38,047)	(314)	(38,047)
Net profit from disposal of plant and equipment	(5,571)	260,533	(314)	148,953
Note 5D Other Gains				
Other grants:				
Staffing	1,525,992	1,420,565	-	50,448
Expenses and capital	45,128	65,643	3,864	-
Other Income	2,164,450	1,015,300	1,330	-
Total Other	3,735,570	2,501,508	5,193	50,448

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$
NOTE 6 - EXPENSES				
Note 6A Employee Benefits				
Wages and Salaries	9,350,702	8,936,850	7,180,109	7,659,857
Superannuation	806,899	774,609	618,095	667,174
Other employee benefits	105,465	195,299	96,982	172,081
Total Employee Expenses	10,263,066	9,906,758	7,895,186	8,499,113
Note 6B Depreciation and Amortisation				
Depreciation of property, plant and equipment	541,086	519,601	312,837	254,073
Amortisation of leased assets	3,777	52,192	3,777	38,928
Depreciation of right of use assets	644,811	590,872	-	-
Total depreciation and amortisation	1,189,674	1,162,665	316,614	293,001
The aggregate amounts of depreciation or amortization expensed during the reporting period for each class of depreciable asset are as follow:				
Buildings on freehold land	5,640	5,543	5,640	5,543
Leasehold improvements	3,777	52,192	3,777	38,928
Plant and equipment	185,694	169,896	116,594	90,060
Motor Vehicles	349,752	344,162	190,603	158,469
Right of Use Assets	644,811	590,872	-	-
Total depreciation and amortisation	1,189,674	1,162,665	316,614	293,001
NOTE 7 - FINANCIAL ASSETS				
Note 7A Cash and cash equivalents				
Cash on hand	289	606	289	606
Cash on deposit	9,738,700	6,778,780	(7,926,058)	(9,694,422)
Total cash and cash equivalents	9,738,989	6,779,386	(7,925,769)	(9,693,816)
Cash at bank earns interest at tiered interest rates determined by the bank.	9,738,989	6,779,386	(7,925,769) ¹	(9,693,816) ¹

¹ 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$
7 - FINANCIAL ASSETS (CONTINUED)				
Note 7B Trade and Other Receivables				
Trade receivables	1,224,912	648,417	41,911	334,117
Less: Provision for doubtful debts	(4,866)	(115,669)	(2,709)	(7,319)
	1,220,045	532,748	39,201	326,798
Income receivable	1,831,268	538,669	110,676	387,300
Other receivables	61,031	63,768	56,864	54,999
Total Trade and other receivables (net)	3,112,345	1,135,185	206,741	769,097

All receivables are current assets.

Receivables are aged as follows:

Overdue by:				
Less than 30 days	1,111,909	447,208	39,202	334,117
30 to 60 days	73,775	-	-	-
60 to 90 days	32,543	81,950	-	-
More than 90 days	6,684	119,259	2,709	-
Total Trade receivables (gross)	1,224,912	648,417	41,911	334,117

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	4,866	115,669	2,709	7,319
Total Allowance for Doubtful Debts	4,866	115,669	2,709	7,319

Note 7C Other Investments

Deposits	12,521,645	5,121,639	12,021,645	5,021,639
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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

Associated Companies	-	-	-	-
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	Ownership Interest		Carrying amount of investment	
	Entire Operations		Entire Operations	
	2021	2020	2021	2020
	%	%	\$	\$

Note 7E Associated companies

Name				
Pilbara Solar Pty Ltd	50%	50%	-	-

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 2021.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

	Entire Operations		Native Title	
	2021	2020	2021	2020
	%	%	\$	\$
NOTE 8 - NON FINANCIAL ASSETS				
Note 8A Land and Buildings				
Freehold land				
-At valuation 30 June 2021	2,205,000	1,525,000	675,000	675,000
Total freehold land	2,205,000	1,525,000	675,000	675,000
Buildings on freehold land				
-At valuation 30 June 2021	395,000	275,000	275,000	275,000
-Accumulated Depreciation	(11,183)	(5,543)	(11,183)	(5,543)
Total buildings on freehold land	383,817	269,457	263,817	269,457
Leasehold improvements				
-At fair value	367,913	367,913	246,645	246,645
-Accumulated Depreciation	(367,913)	(364,136)	(246,645)	(242,868)
Total leasehold improvements	-	3,777	-	3,777
Total land and buildings (non-current)	2,588,817	1,798,234	938,817	948,234
Note 8B Property, Plant and Equipment				
Plant and equipment				
-At cost	2,581,171	2,423,014	1,464,050	1,276,005
-Accumulated depreciation	(1,689,833)	(1,267,120)	(845,843)	(598,209)
-Write Downs	-	-	-	-
Total Plant and Equipment (non-current)	891,338	1,155,894	618,207	677,796
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).				
Movement in asset revaluation reserve				
Opening Balance	94,437	94,437	546,784	546,784
Decrement for land	-	-	-	-
Decrement for buildings	-	-	-	-
Closing Balance	94,437	94,437	546,784	546,784

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

NOTE 8 - NON FINANCIAL ASSETS (CONTINUED)

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
As at 1 July 2020	\$	\$	\$	\$	\$	\$
Gross value	2,167,913	2,423,014	4,590,926	1,196,645	1,276,005	2,472,649
Accumulated depreciation and impairment	(369,679)	(1,267,120)	(1,636,798)	(248,411)	(598,209)	(846,619)
Opening Net Book Value	1,798,234	1,155,894	2,954,128	948,234	677,796	1,626,030
Additions						
By purchase	800,000	276,462	1,076,462	-	247,608	247,608
Depreciation/Amortisation expense	(9,417)	(535,446)	(544,863)	(9,417)	(307,197)	(316,614)
Revaluation Decrement - Building	-	-	-	-	-	-
Revaluation Decrement - Land	-	-	-	-	-	-
Disposals						
Other Disposals	-	(5,572)	(5,572)	-	-	-
Asset transfers						
As at 30 June 2021						
Closing Net Book Value	2,588,817	891,338	3,480,155	938,817	618,207	1,557,024

Item	Entire Operations			Native Title		
	Land & Buildings	Plant & Equipment	Total	Land & Buildings	Plant & Equipment	Total
As at 30 June 2021	\$	\$	\$	\$	\$	\$
Gross value	2,967,913	2,581,171	5,549,084	1,196,645	1,464,050	2,660,695
Accumulated depreciation/amortisation	(379,096)	(1,689,833)	(2,068,929)	(257,828)	(845,843)	(1,103,671)
Closing Net Book Value	2,588,817	891,338	3,480,155	938,817	618,207	1,557,024
As at 1 July 2020						
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)
Closing Net Book Value	1,798,234	1,155,894	2,954,128	948,234	677,796	1,626,030

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$

Note 8D Other Non-Financial Assets

Prepayments	160,301	15,590	160,301	15,590
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All other non-financial assets are current assets.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$
NOTE 9 - PROVISIONS				
Note 9A Employee Provisions				
Employee provisions	2,526,378	2,334,061	2,287,298	2,148,080
Total employee provisions	2,526,378	2,334,061	2,287,298	2,148,080
No more than 12 months	2,195,038	2,117,009	2,025,280	1,963,090
More than 12 months	331,339	217,052	262,018	184,990
	2,526,378	2,334,061	2,287,298	2,148,080
NOTE 10 - SUPPLIER PAYABLES				
Trade creditors	969,720	299,434	27,177	154,544
GST payable/(receivable)	633,033	53,067	633,033	53,067
Operating Lease Rentals	36,132	3,681	36,132	3,681
Total Supplier Payables	1,638,886	356,182	696,343	211,292
All suppliers are current and settlement is usually made net 30 days.				
NOTE 11 - UNEXPENDED GRANTS				
Unexpended grant carried forward	5,292,068	2,172,330	4,657,275	1,646,845
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				
Opening Balance	279,619	577,324	156,675	391,924
Movement	6,091,950	(297,705)	5,536,442	(235,249)
Closing Balance	6,371,569	279,619	5,693,117	156,675
NOTE 13 - ACCRUALS				
Accrued Wages/Superannuation	598,867	340,980	598,867	340,980
General accruals	786,190	220,529	786,190	220,529
Assets/benefits held for return/distribution	219,788	181,030	219,788	181,030
Total Accruals	1,604,845	742,539	1,604,845	742,539
NOTE 14 - EQUITY				
Analysis of equity				
Accumulated surplus carried forward	9,807,003	7,961,623	(7,933,432)	(7,970,624)
Change in accounting policy	-	146,327	-	146,327
Accumulated surplus as at 1 July	9,807,003	8,107,950	(7,933,432)	(7,824,297)
Surplus from ordinary activities	1,273,134	1,699,053	(1,752,045)	(109,135)
Accumulated surplus as at 30 June	11,080,137	9,807,003	(9,685,477)	(7,933,432)
Revaluation reserve	94,437	94,437	546,784	546,784
Total equity as at 30 June	11,174,574	9,901,440	(9,138,693)	(7,386,648)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

	Entire Operations		Native Title	
	2021	2020	2021	2020
	\$	\$	\$	\$
NOTE 15 - CASH FLOW RECONCILIATION				
Note 15A Reconciliation of operating surplus to net cash from operating activities				
Operating (deficit)/surplus before extraordinary items	1,273,134	1,699,053	(1,752,045)	(109,135)
Non- Cash Items				
Depreciation and amortisation	1,189,674	1,162,666	316,614	293,001
Write down of non-financial assets	-	-	-	-
(Gain)/Loss on disposal of assets	5,571	(260,534)	314	(148,953)
Changes in assets and liabilities				
(Increase) / decrease in receivables	(1,977,160)	1,345,342	562,356	228,150
(Increase) / decrease in prepayments	(144,711)	102,494	(144,711)	101,384
Increase / (decrease) in employee provisions	192,317	77,470	139,218	133,081
Increase / (decrease) in payables	2,145,010	(939,776)	1,347,357	(616,434)
Increase / (decrease) in unexpended grants	3,119,738	729,573	3,010,430	506,823
Increase / (decrease) in income in advance	6,091,950	(297,705)	5,536,442	(235,249)
Increase / (decrease) in GST payable	166,047	244,031	24,447	443,456
Net cash from / (used by) operating activities	12,061,570	3,862,614	9,040,422	596,124

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:

Total cash and cash equivalents	9,738,989	6,779,386	(7,925,769)	(9,693,816)
Deposits	12,521,645	5,121,639	12,021,645	5,021,639
	22,260,634	11,901,025	4,095,876	(4,672,177)

NOTE 16 - REMUNERATION OF KEY EXECUTIVE MANAGEMENT

	NO.	NO.	NO.	NO.
Nil - \$99,999	-	-	-	-
\$100,000 - \$199,999	4	4	4	4
\$200,000 - \$299,999	1	1	1	1
\$300,000 - \$399,999	1	1	1	1
\$400,000 - \$499,999	-	-	-	-
	6	6	6	6
	\$	\$	\$	\$
The aggregate amount of total remuneration of officers shown above.	1,271,386	1,161,868	1,271,386	1,161,868

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	%	%
Financial Assets										
Cash on hand	-	-	-	-	289	606	289	606	-	-
Deposits at call	9,738,700	4,078,780	-	-	-	-	9,738,700	4,078,780	0.74%	1.60%
Receivables for services (Gross)	-	-	-	-	1,224,912	648,417	1,224,912	648,417	-	-
Other	-	-	-	-	1,892,299	655,503	1,892,299	655,503	-	-
Term deposit	-	-	12,521,645	7,821,639	-	-	12,521,645	7,821,639	0.74%	1.60%
Total	9,738,700	4,078,780	12,521,645	7,821,639	3,117,500	1,304,527	25,377,845	13,204,945		
Total Assets							31,471,328	18,866,009		
Financial Liabilities										
Trade creditors	-	-	-	-	1,005,852	303,115	1,005,852	303,115	n/a	n/a
Grants payable	-	-	-	-	5,292,068	2,172,330	5,292,068	2,172,330	n/a	n/a
Other payables	-	-	-	-	10,839,422	4,067,128	10,839,422	4,067,128	n/a	n/a
Total	-	-	-	-	17,137,342	6,542,573	17,137,342	6,542,573		
Total Liabilities							20,296,754	8,964,569		

Financial assets

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

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

Financial liabilities

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

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	Not Past Due nor Impaired	Past due or impaired	Past due or impaired
	2021	2020	2021	2020
Cash at Bank	9,738,989	6,779,386	-	-
Receivables for goods and services	1,111,909	447,208	108,136	85,540
Total	10,850,898	7,226,594	108,136	85,540

Ageing of financial assets that are past due but not impaired for 2021

	31 to 60 days	61 to 90 days	90+ days	Total
Receivables for goods and services	73,775	32,543	1,818	108,136

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

Note 18B Liquidity Risk

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

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

Note 18C Interest rate risk

	Surplus Higher/(Lower)		Equity Higher/(Lower)	
	2021	2020	2021	2020
	\$	\$	\$	\$
Full Operations				
+1% increase in interest rate	97,387	40,788	97,387	40,788
-1% decrease in interest rate	(97,387)	(40,788)	(97,387)	(40,788)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

as at 30 June 2021

NOTE 19 - REMUNERATION OF AUDITORS

The fair value of services provided was:

	2021	2020
	\$	\$
Audit services	46,507	32,500

NOTE 20 - SUBSIDIARY

Name of subsidiary	Principal Activity	Proportion of ownership interest and voting power held by the Corporation	
		2021	2020
YM Services Level 8, 12-14 The Esplanade, Perth	Management	100%	100%

NOTE 21 - AVERAGE STAFFING LEVELS

The average staffing levels for the entity during the year were:

	114	102
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NOTE 22 - DIRECTORS REMUNERATION

The number of directors of the corporation included in these figures are shown

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

Directors

	\$	\$
Remuneration	59,114	32,645
Expenses	67,589	48,573
	126,703	81,218

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.

Loans to directors outstanding at year-end:	4,048	8,623
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Payment to Directors-related Consultant Entities:

Payments to director-related entities during the year:	-	-
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Consultant payments to Directors

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

Consultant payments to Directors during the year:	-	10,750
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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 Maripa Aboriginal Corporation.

As lead audit partner for the audit of the financial statements of Yamatji Maripa Aboriginal Corporation for the financial year ended 30 June 2021, 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



HALL CHADWICK WA AUDIT PTY LTD



DOUG BELL CA
Partner

Dated this 12th day of October 2021

ABBREVIATIONS, ACRONYMS AND ACKNOWLEDGEMENTS

ACHB	<i>Aboriginal Cultural Heritage Bill 2021 (WA)</i>	IPA	Indigenous Protected Area
AHA	<i>Aboriginal Heritage Act 1972 (WA)</i>	IT	Information Technology
AIATSIS	Australian Institute of Aboriginal and Torres Strait Islander Studies	LSM	Land and Sea Management
AREH	Asian Renewable Energy Hub	MAC	Malgana Aboriginal Corporation
ARM	Annual Regional Meeting	NAIDOC	National Aborigines and Islanders Day Observance Committee
ARP	Aboriginal Ranger Program	NESP	National Environmental Science Program
BYAC	Bundi Yamatji Aboriginal Corporation	NIAA	National Indigenous Australians Agency
CATSI Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)</i>	NTA	<i>Native Title Act 1993 (Cth)</i>
CEO	Chief Executive Officer	NTGAC	Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC
CNTA	Centre for Native Title Anthropology	NTRB	Native Title Representative Body
CPD	Continuing Professional Development	ORIC	Office of the Registrar of Indigenous Corporations
CPI	Consumer Price Index	PAV	Pilbara Aboriginal Voice (<i>Kakurrka Muri</i>)
CSIRO	Commonwealth Scientific and Industrial Research Organisation	PBC*	Prescribed Body Corporate
Cth	Commonwealth	PKKP	Puutu Kunti Kurrama and Pinikura
DBCA	WA Department of Biodiversity, Conservation and Attractions	RATSIB	Representative Aboriginal/Torres Strait Islander Body
DLGSCI	WA Department of Local Government, Sport and Cultural Industries	RNTBC*	Registered Native Title Body Corporate
DMIRS	WA Department of Mines, Industry Regulation and Safety	RoM	Return of Materials
DPIRD	WA Department of Primary Industries and Regional Development	SKA	Square Kilometre Array
EMT	Executive Management Team	TEK	Traditional Ecological Knowledge
EPA	WA Environmental Protection Authority	the Alliance	WA Alliance of Native Title Representative Bodies and Native Title Service Providers
FECCA	Federation of Ethnic Communities' Councils of Australia	the Committee	Joint Standing Committee on Northern Australia
FFS	fee-for-service	the Juukan Gorge Inquiry	Inquiry into the destruction of 46,000 year old caves at the Juukan Gorge in the Pilbara Region of Western Australia
FY21	Financial Year 2021	WA	Western Australia
ICN	Indigenous Corporation Number	WWF	World Wide Fund for Nature
IDA	Indigenous Desert Alliance	YG	Yinhawangka Gobawarra
ILSC	Indigenous Land and Sea Corporation	YMAC	Yamatji Marlpa Aboriginal Corporation
ILUA	Indigenous Land Use Agreement	YNSRA	Yamatji Nation Southern Regional Agreement
NILSS	National Indigenous Land and Sea Strategy	YSRC	Yamatji Southern Regional Corporation
NNTC	National Native Title Council	NNTC	National Native Title Council
NNTT	National Native Title Tribunal	NNTT	National Native Title Tribunal

*Note that for simplicity we have used the term PBC in this report to refer to both Prescribed Bodies Corporate (PBCs) and Registered Native Title Bodies Corporate (RNTBCs), in line terminology regularly used in the native title sector.

Acknowledgements

Thank you to all the YMAC staff and external photographers who supplied photos for this Annual Report.

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