



Yamatji Marlpa
ABORIGINAL CORPORATION



Annual Report 2022



YMAC Representative Areas

LEGEND:

- Geraldton RATSIB
- Pilbara RATSIB

RATSIB:

Representative Aboriginal/
Torres Strait Islander Body



Please be advised this publication may contain images, voices and names of deceased people. We sincerely apologise for any distress this may cause.

*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 with terminology regularly used in the native title sector.

Cover: Nyangumarta rangers looking for Wiliji (black-footed rock-wallaby) and northern quoll in suitable habitat.
Picture: Jacob Loughridge

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Below: Remnants of the
Bimbiarra Well, visited
during a cultural mapping
trip. Picture: Jessica Harris





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).

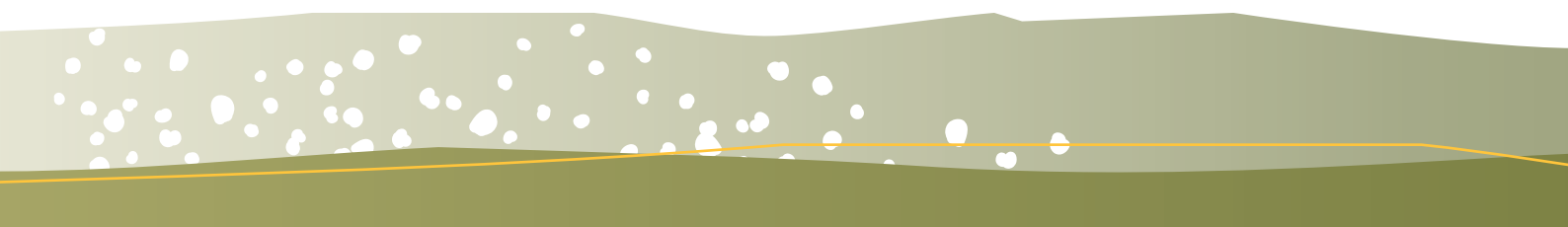
What we do:

- 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).

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.

Right: The Fortescue River in
Robe River Kuruma Country.
Picture: Amy Usher







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.

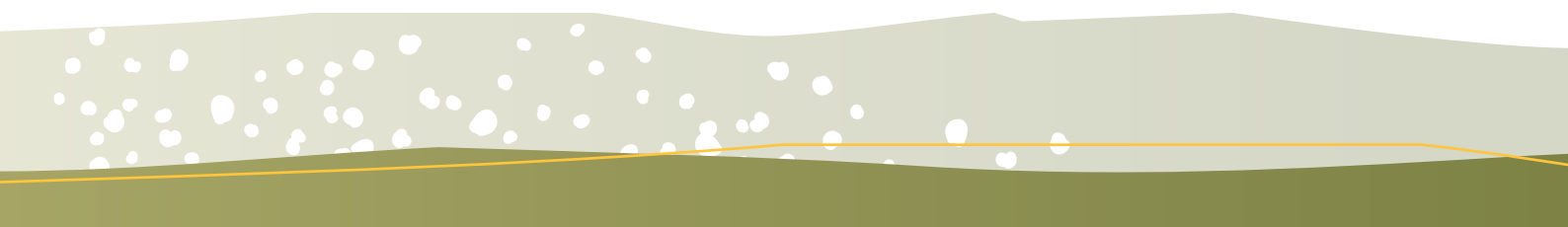
Integrity

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

Respect and 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.

Right: Pink and grey galahs
(*Eolophus roseicapilla*)
at Burringurrah complex
(Wajarri Yamatji Country).
Picture: José Kalpers







Co-Chairpersons' report

Key highlights

Protecting Aboriginal Cultural Heritage

Continued to advocate for stronger protections in the *Aboriginal Cultural Heritage Bill 2021* (WA) (ACH Bill), in conjunction with partners from the WA Alliance of Native Title Representative Bodies and Service Providers (the Alliance).

Co-design workshop

Worked with ACH Bill advocacy partners to present a two-day online workshop for Traditional Owners, industry and government to hear about international best practice in co-design and how this should inform implementing the new *Aboriginal Cultural Heritage Act 2021*.

Wadjemup

Travelled to Wadjemup (Rottnest Island) and toured the island with the Noongar Circle of Elders and State Government project coordination representatives to learn about developments in the project to recognise and commemorate the many Aboriginal people who lost their lives while incarcerated on the island.

New regional offices

Signed a lease for a new YMAC regional office space in Carnarvon (opening to the public later in 2022). Purchased and fitted out a new Pilbara office in Wedgefield, Port Hedland.

Left: 2021 Protect Aboriginal Cultural Heritage Walk.
Picture: Cole Baxter

Yamatji On-Country

After several postponements, the first two-day Yamatji On-Country meeting was held at the Gwoonwardu Mia – Gascoyne Aboriginal Cultural Centre in Carnarvon on 13 and 14 October.

Annual On-Country Bush Meeting

Following initial postponement due to COVID-19 risk concerns, coordinated the seventh Annual On-Country Bush Meeting at the Yule River Meeting Place, focusing on Aboriginal cultural heritage protection on 25 and 26 August.

Progressing native title claims

Provided legal representation and research support for the Wajarri Yamatji claimants in finalising Part D and Part E determinations and the amendment of the Part A, Part B and Part C determinations, then provided further common law holder meeting coordination support for Wajarri Yamatji Aboriginal Corporation. Made significant progress towards commencing new claims in YMAC's RATSIB area including authorising a new "Middamia" claim and organising initial meetings in relation to the "Mallina" unclaimed area.

Native title summit

Several YMAC Directors and staff attended the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) 2022 Summit, *Navigating the spaces between*, in Kabi Kabi Country on the Sunshine Coast, Queensland, on 2 and 3 June.



Co-Chairpersons' report – continued

We are pleased to present to you YMAC's 2021–2022 Annual Report, covering highlights from across our Yamatji and Marlpa regions, as we continue proudly supporting Traditional Owners to meet their native title responsibilities and reach new milestones in caring for Country.

It is fitting that, in this 30th year of the historic Mabo decision, our continued support has helped Traditional Owners reach significant native title claim milestones – such as the Wajarri Yamatji Part D and Part E determinations and amendment of the Wajarri Yamatji Part A, Part B and Part C Determinations. In June 2022, two meetings took place authorising progression on the new Middamia claim and the Mallina unclaimed area.

Read more about this important claim work on pages 30–31.

YMAC has continued to advocate for stronger cultural heritage protections in Western Australia. In December 2021, the *Aboriginal Cultural Heritage Bill 2021* was passed by the Legislative Council in Western Australian Parliament. The McGowan Government passed this contentious bill regardless of ongoing concerns raised by WA Traditional Owners.

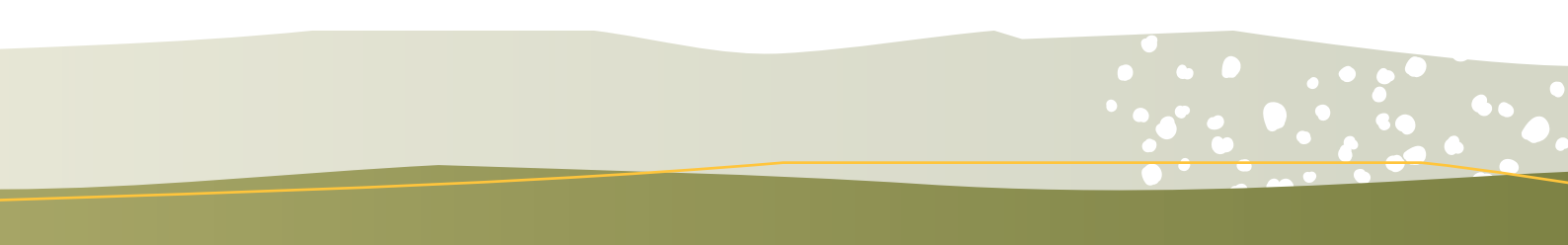
YMAC has made several submissions, conducted regional meetings and partnered with member organisations from the WA Alliance of Native Title Representatives Bodies and Service Providers (the Alliance) to campaign for stronger protections in the new laws and its associated regulations.

This work extended into our 2021 On-Country meetings – firstly, at the Annual On-Country Bush Meeting at the Yule River Meeting Place on 25 and 26 August, followed by the first-ever Yamatji On-Country, in Carnarvon, on 13 and 14 October. Read more about this work on pages 18–19.

The Board re-affirmed its commitment to supporting Pilbara Solar, of which YMAC is a 50 per cent shareholder. This investment is intended to create and increase opportunities for Aboriginal equity ownership and renewable energy as this industry continues to grow.

In 2022, YMAC undertook significant work to improve our presence in our regions. This included purchasing a new Pilbara office in Wedgefield (Port Hedland) which, among other things, will allow us to hold more meetings on our own premises and provides dedicated space for Pilbara Solar.

With increasing service provision to PBCs in the north of our Yamatji region, we also signed a lease for a new Carnarvon office. As both offices experienced fit-out delays due to high demand for building contractors, we will welcome visitors to both offices in the latter half of 2022.



During 2021–2022, we accepted an invitation to visit Wadjemup (Rottnest Island). The State Government is working on a project to appropriately recognise and commemorate the many Aboriginal people who lost their lives while incarcerated on the island. As many were from within our representative area, YMAC also provided advice and support in communicating opportunities to engage with the project to YMAC members and PBCs.

YMAC toured the island with the Noongar Circle of Elders and project coordination representatives from the State Government to learn about latest developments.

In October, YMAC had two special general meetings in our regions where members voted to change the YMAC rulebook. The updates mean the term of Regional Committee Chair and Co-Chairs has been amended to a two-year term.

This matches the same period of time a YMAC Director serves, allowing for better continuity and stability. The nomination and election process for Pilbara Regional Committee membership was also amended. Amended rulebooks are available to members by contacting YMAC offices.

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.

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Natalie Parker
Co-Chairperson
YMAC Board of Directors



Peter Windie
Co-Chairperson
YMAC Board of Directors





Chief Executive Officer's report

Key highlights

Law reform

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

Pilbara Solar

Continued to deliver ongoing business and administrative development support of this unique renewable energy development company. YMAC is a 50 per cent shareholder.

Staff development

Hosted Dr Tracy Westerman AM as she shared her knowledge on cultural competency and intergenerational trauma to all YMAC staff through a virtual conference in March.

Government meetings

Undertook several online and in-person meetings with the National Indigenous Australians Agency (NIAA) and ORIC senior management to discuss YMAC's native title and associated work, policy and sector development issues and opportunities.

Advocacy partners

Partnered with South West Aboriginal Land and Sea Council (SWALSC), Native Title Services Goldfields (NTSG) and National Native Title Council (NNTC) to advocate for stronger heritage protections in the State Government's ACH Bill.

Strategic Plan

Continued to develop and implement effective reporting structures for YMAC's 2021–2025 Strategic Plan.

Plan for Our Parks

Supported four Traditional Owner groups in the negotiations of ILUAs and joint management agreements with the WA State Government regarding the rollout of the Plan for Our Parks initiative. Our Lands Services unit also provided specialist land tenure information and advice.

Left: YMAC archaeologist Joshua York examining artefacts. Picture: Sally McGann

Chief Executive Officer's report – continued

As always, the past financial year has proven to be another extremely busy, yet challenging and rewarding one for YMAC, highlighting the strength in our ability to adapt and rise to the occasion when changing needs and circumstances present themselves.

We continued to implement YMAC's 2021–2025 Strategic Plan and you will be able to see various outcomes from it throughout this report. Further work was undertaken to ensure we can appropriately plan and report to the Board as we progress with its implementation.

YMAC prides itself on a collaborative approach to service delivery. This year, in a busy and challenging operational environment, staff across teams and regional offices collaborated with each other and with our clients to coordinate and/or contribute to more than 230 meetings.

These included NIAA and/or proponent-funded (in full or in part) community information, small group, working group, applicant, claim, negotiation, pre-authorisation, authorisation, PBC Board and general meetings.

With a view to maintaining a healthy workplace and reducing the risk of COVID-19 transmission for staff and clients, YMAC continued its cautious approach to managing offices and operations. This was done alongside adopting a flexible, hybrid approach to staff working from home.



Left:
YMAC staff
presenting
at the AIATSIS
Summit 2022.
Picture: Fiona
Cooke

I am always impressed with how our staff meet the challenge of working together, remotely, while maintaining business continuity as the pandemic goes on.

Western Australia's mining boom has resulted in an increased workload, due to the corresponding increase in future acts and negotiation support for PBCs. While this has presented opportunities to our clients, it has also resulted in pressures associated with the cost of doing business and in attracting and retaining staff in a highly competitive labour environment.

Alongside the mining boom, we have also experienced increasing levels of legal work in the renewable energy space. While it is highly encouraging to see this sector growing – and the subsequent engagement with Traditional Owners – it has also been apparent that many renewable energy companies are new to the native title space. The YMAC legal team has risen to the challenges this presents to our clients, developing procedures to advance fairer and appropriate negotiations.

Over the past year, we continued to review and make additions to YMAC's policies and procedures. This included introducing and revising procedures to ensure we were ready for new requirements arising from the Western Australian introduction of the *Work, Health and Safety Act 2020* and *Legal Profession Uniform Law Application Bill 2020* (WA) (often referred to as the Uniform Laws).

Appropriate safekeeping and return of research materials continues to be a priority for YMAC and, in support of this and other administrative requirements, we started introducing a new Electronic Document Management System (EDMS). It is anticipated this will be completed in early 2023.

YMAC continued to be a strong advocate for Traditional Owners, making several submissions to state and federal government across a range of topics. Read more on pages 22-24.

Finally, I close this message by acknowledging 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, Philip Hunter from HWL Ebsworth and Tim Lyons from Gibson Lyons, as well as John Southalan and Dr David Martin for their invaluable contributions.

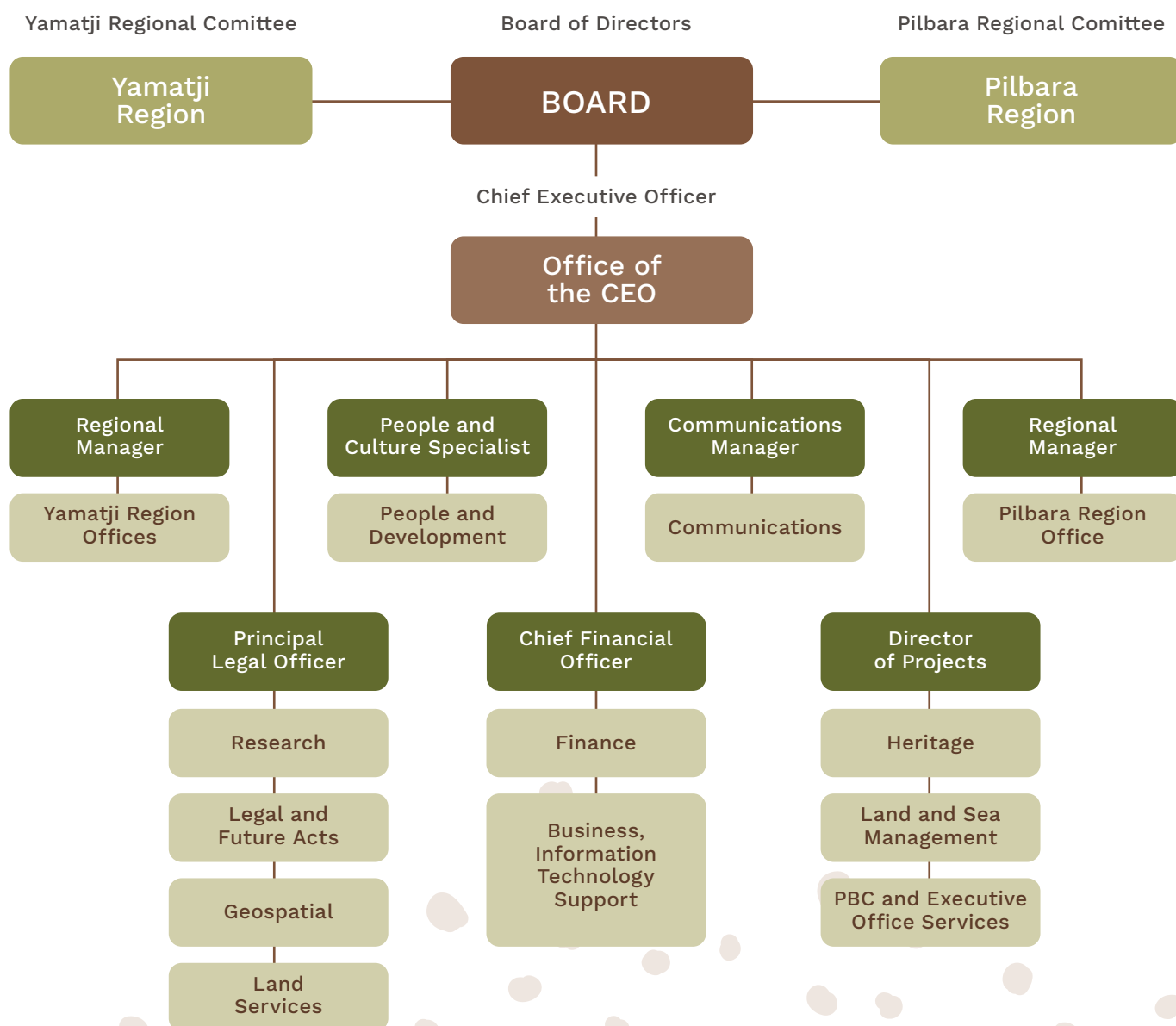


Simon Hawkins
Chief Executive Officer



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 – the 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 12-member Board of Directors, providing equal representation for both the Yamatji and Pilbara regions.

This year, the Board came together five times, including one meeting at Rottnest Island and one in Karratha. Our Co-Chairpersons met regularly with the Chief Executive Officer (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. Four regional committee meetings were held in

2021-2022 in August, October, February and May.

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 more than 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 regularly travel between our four offices in Perth, Geraldton, Hedland and Broome to deliver services. Another office is scheduled to open in Carnarvon in the second half of 2022.

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

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
(Njama and
Pitjkarli)



Richard Oakley
Yamatji Region
(Malgana)



Nora Cooke
Pilbara Region
(Ngarla)
(served to
1 February 2022)



Cicily Dowden
Yamatji Region
(Wajarri)



Raylene Button
Pilbara Region
(Kariyarra)
(appointed
1 February 2022)



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)

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)

Ben Roberts (Thudgari)

Gail Bellotti (Naaguja and Malgana)

Wayne Evans (Nanda)

Lucy-May Bulley (Yinggarda)

Revel Oakley (Malgana)
(elected 27 November 2021)

Barry Dodd
(Wilinyu and Nhanagardi)
(elected 27 November 2021)

Glenis Little
(Wilinyu and Amangu)
(served to 27 November 2021)

Paul Baron (Baiyungu)
(served to 27 November 2021)

Tracey Tonga
(Yinggarda, Wajarri and Banjima)

June Pearce (Wajarri)

Pilbara Regional Committee

Natalie Parker Chairperson (Niyaparli)

Doris Eaton Deputy Chairperson (Njamal and Pitjkarli)

Ivan Smirke (Jurruru)

Diane Stewart (Nyangumarta)

Selina Stewart
(Puutu Kunti Kurrama and Pinikura)

David (Barndu) Cox (Yinhawangka)
(re-elected 19 November 2021)

Albert Pianta (Ngarlawangga and Njamal)
(re-elected 19 November 2021)

Terry Jaffrey (Palyku)
(re-elected 19 November 2021)

Nora Cooke (Ngarla)
(re-elected 19 November 2021)

Raylene Button (Kariyarra)
(elected 19 November 2021)

Executive Management Team

Simon Hawkins Chief Executive Officer

Chris Dann Regional Manager – Yamatji

Donny Wilson Regional Manager – Pilbara

Glenn Archer Principal Legal Officer

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 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. 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 2022 period for priority areas.

Financial performance

The 2021–2022 reporting period has seen a dramatic change in the economic landscape across Australia and WA in particular. The cost of living has risen substantially with inflation at high levels. The effects of COVID-19, remote working, staff shortages and housing shortages are a reminder we live in a complex, global economic system where impacts on the other side of the world can affect us locally.

With this in mind, it is pleasing to report YMAC's total income in the 2021–2022 financial year has increased to more than \$24 million. This is a positive reflection on how YMAC continues to weather economic headwinds faced across the wider global economy.

WA's strong mining sector, coupled with a labour shortage, has resulted in an unusually tight labour market. This has had a flow-on effect during 2021–2022, resulting in YMAC experiencing higher levels of staff turnover than usual. To counter this, YMAC is committed to maintaining a supportive and healthy working environment with exceptional conditions of employment.

Multiple income streams combined with support from the Commonwealth, strong cost controls, high productivity and effective management has resulted in another strong surplus in 2021–2022. As a result, the organisation's balance sheet continues to strengthen. This, combined with efforts to retain a high-quality workforce, will stand the organisation in good stead to meet challenges ahead.

Staff and salaries

From 1 July 2021 to 30 June 2022, YMAC employed 190 staff. Staff turnover in the past financial year was 15.78 per cent (whereas the average turnover for not-for-profits is between 26 and 30 per cent). YMAC's salary structure is updated on 30 September each year, with an increase commensurate with the Consumer Price Index (CPI).

Staffing

Full-time: 110

Part-time: 25

Casual: 7 + Rangers (48) = 55

Aboriginal: 23 + Rangers (48) = 71

Non-Aboriginal: 119

Development and training

YMAC delivered several internal and external training opportunities for staff:

- Lawyers attended the national Native Title Intensive seminar in 2022.
- Select senior staff undertook applied project management training.
- Grant writing training was delivered to several staff in July 2021.
- Select staff attended the Australian Anthropological Society 2021 Online Conference.

- Dr Tracy Westerman AM shared her knowledge on cultural competency and intergenerational trauma via a virtual presentation in March 2022.
- Lawyers and relevant professional staff maintained their continuing professional development obligations.
- Field staff continued to refresh their skills in four-wheel-drive training.
- Select staff attended the Biodiversity Conference 2021.
- First-aid certifications increased from Provide First Aid to Remote First Aid, ensuring staff have appropriate knowledge when in the field.
- Perth staff trained in first aid were taught how to use the defibrillation unit stored on-site.
- Inductions were held across the organisation (in person and remotely).
- Staff continued to be trained in-house on GIS systems.
- Select staff attended the AIATSIS Conference in June 2022.
- Continued support of staff in relevant role-based training.

Note: The annual all-staff conference and cultural awareness training were postponed in 2021–2022 due to COVID-19.

Organisational planning

YMAC's corporate 2021–2025 Strategic Plan, endorsed in December 2020, has continued to inform a fresh approach to the 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 the past financial year, YMAC engaged the services of 285 consultants and contractors to undertake work at a cost of \$2,648,468.

*Formal complaints to YMAC are addressed pursuant to our policies and procedures, available at ymac.org.au.

Key performance indicators

Despite ongoing uncertainty throughout the year, YMAC continued to achieve high productivity and successfully navigated a complex environment. Key performance indicators, corporate measures and transformations included:

- Restructuring our Corporate Services Unit into Business, Information Technology Support (BITS), capturing business support, information technology and information management in the one unit, enhancing the level of support to staff.
- Stable revenue figures, despite a complex operating environment.
- Increased staffing, providing an improved level of service to clients.
- Undertaking an organisation-wide review of policies and procedures.
- A suite of new information management policies was introduced to improve records management, including an information governance framework, records disposal assessment, procedures and classifications.
- Adopting a new ICT (information and communications technology) Security Audit Best Practice and Checklist and Disaster Recovery Plan.
- Introducing a new cyber security policy to mitigate threats.
- New data breach action plans and policies to provide significant protection.
- Adding multi-factor authentication to provide heightened secure access to systems.
- Introducing a new staff retention policy.
- Bargaining new favourable service agreements for information technology, travel and telecommunications.
- Delivering a favourable new lease agreement for the Perth office.
- Purchasing a new office in Port Hedland and completed renovations, including a new boardroom.
- Leasing new office space in Carnarvon, providing additional facilities to improve YMAC's services.
- Ensuring business continuity during COVID-19 lockdowns and restrictions.
- Undertaking strategic and business planning.

Policy, advocacy and community

YMAC is constantly advocating for the recognition of rights and empowerment of Traditional Owners in its representative areas. A key objective in our Strategic Plan 2021–2025 is to “influence policy-makers and drive the organisation’s advocacy and reform agenda”.

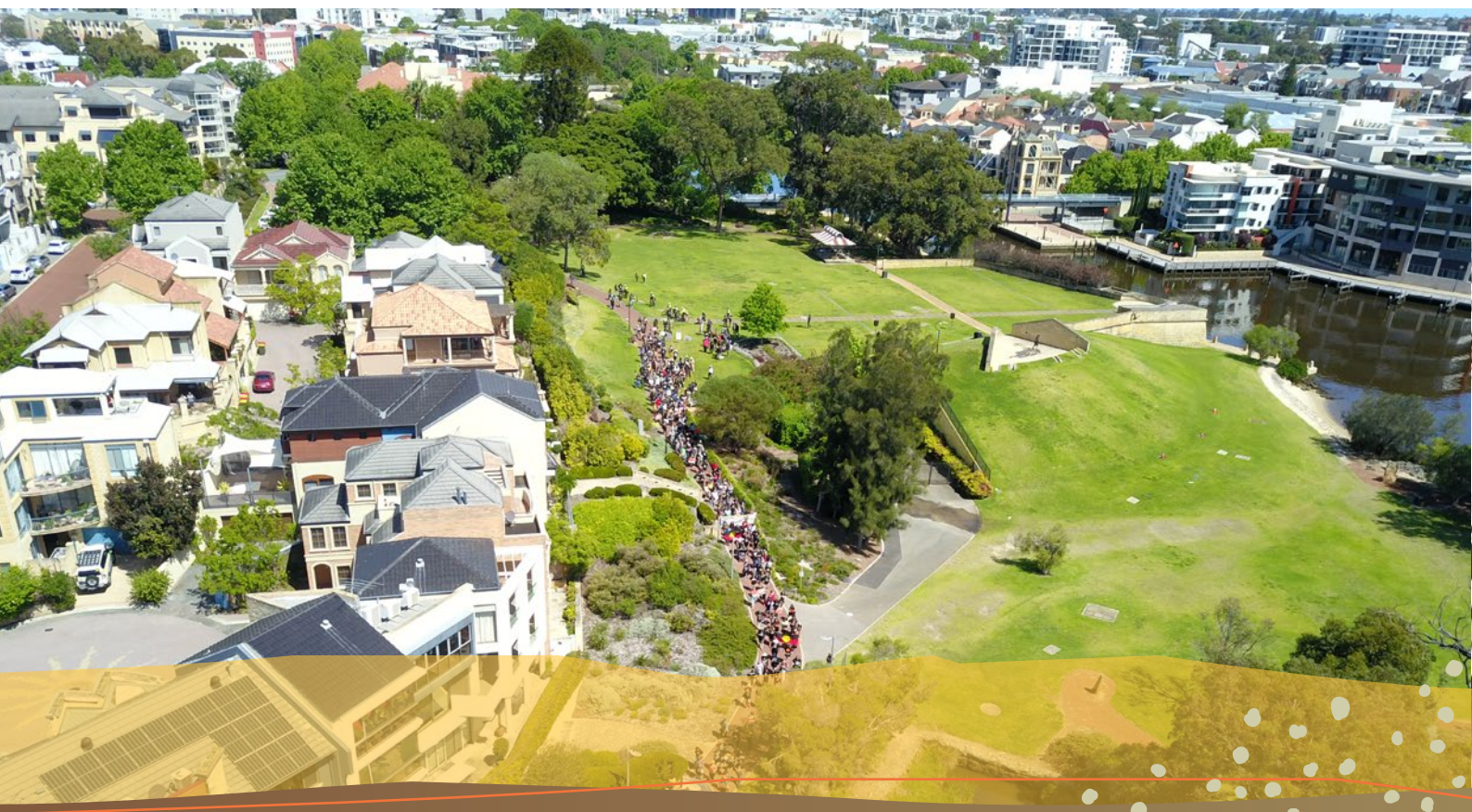
This is done through:

- written and in-person submissions
- issuing media statements
- YMAC Directors and staff participating in consultation meetings
- promoting opportunities for Traditional Owners to directly engage in, and provide input to, consultations and submissions
- partnering others through memberships of the WA Alliance of Representative Bodies and Services Providers (WA Alliance), National Native Title Council (NNTC) and First Nations Heritage Protection Alliance (FNHPA).

YMAC prides itself on being a sector leader on several key advocacy issues. There was a particular focus on Aboriginal cultural heritage protection in the 2021–2022 financial year.

YMAC is a proud member of both the WA Alliance and NNTC, often collaborating with them in our advocacy and awareness-raising activities.

Below: An aerial view of the Protect Aboriginal Cultural Heritage Walk in October 2021. Picture: Will Davis



Aboriginal cultural heritage protection

Across the reporting period, YMAC worked hard to raise concerns and demand better outcomes for Traditional Owners in relation to the State Government's introduction of the *Aboriginal Cultural Heritage Bill 2021* (WA) (ACH Bill).

This became the *Aboriginal Cultural Heritage Act 2021* (WA) (ACH Act) after it was passed by State Parliament in December 2021. Despite not being the outcome wanted, YMAC is still proud of the work undertaken and will continue to advocate for an equitable approach to cultural heritage management and protection as the government rolls out regulations and guidelines associated with the ACH Act.

For more details, visit YMAC's webpage at tinyurl.com/heritagereform, protectaboriginalheritagewa.org.au and the First Nations Heritage Protection Alliance's culturalheritage.org.au.

Key Aboriginal cultural heritage protection events

- 14 July and 2 August 2021 – ACH Bill community consultation workshops in Port Hedland and Geraldton.
- 25 and 26 August 2021 – Annual On-Country Bush Meeting at Yule River.
- 13 and 14 October 2021 – Yamatji On-Country meeting in Carnarvon.
- 23 October 2021 – Protect Aboriginal Cultural Heritage Walk [in partnership with the NNTC, South West Aboriginal Land and Sea Council (SWALSC) and Native Title Services Goldfields (NTSG)].
- 7 and 8 April 2022 – Aboriginal Cultural Heritage Protection Co-Design Workshop (in partnership with the NNTC, SWALSC and NTSG).

Below: Yule River On-Country Bush Meeting.
Picture: José Kalpers



Policy, advocacy and community – continued

Key Aboriginal cultural heritage protection submissions and other activities

- 2 July 2021 – WA Alliance letter regarding the lack of information shared about changes made to the 2020 draft of the ACH Bill.
- 13 July 2021 – WA Alliance letter providing feedback on the limitations of the State Government’s proposed stakeholder briefing session.
- 20 July 2021 – Additional feedback on the *Consultation Draft Aboriginal Cultural Heritage Bill 2020* (WA), including outcomes from the community consultation workshops organised by YMAC.
- 29 July 2021 – YMAC Directors and staff attended a State Government briefing session on ACH Bill amendments.
- 9 September 2021 – WA Alliance letter regarding the ACH Bill and proposed regulation taskforce.
- 11 September 2021 – Full-page advertisement in *The West Australian* newspaper (in partnership with the NNTC, SWALSC and NTSG).
- 29 October 2021 – YMAC CEO Simon Hawkins was a panel member at the NNTC’s Indigenous Cultural Heritage Conference, in relation to the legislative reform process undertaken by the State Government.
- 18 November 2021 – Open letter to the State Government, requesting further consideration of the ACH Bill.
- 22 November 2021 – Letter to the United Nations’ Committee on the Elimination of Racial Discrimination (UNCERD), requesting its review of the ACH Bill.
- 30 November 2021 – YMAC Directors and staff provided signatures to support the “Open Letter – Opposition to Aboriginal Cultural Heritage Bill”.
- 31 March 2022 – Feedback on, and request for amendment to, s300 of the ACH Act.
- 10 and 11 May 2022 – YMAC staff attended the State Government ACH Act stakeholder co-design workshop.
- 27 May 2022 – Written submission in response to ‘Phase 1 Consultation: ACH Act regulations and guidelines’.
- Briefings provided to several state and federal parliamentarians regarding concerns about the ACH Bill.
- YMAC Directors and staff attended various meetings with the Department of Planning, Lands and Heritage (DPLH), State Solicitor’s Office (SSO) and other organisations.
- Released several media statements (including many in partnership with the NNTC, SWALSC and NTSG) to raise awareness of ACH Bill issues. Various media interviews were also given by the YMAC CEO and Directors.
- Ongoing contributions to, and management of, the ‘Protect Aboriginal Cultural Heritage WA’ campaign website.

Below: The Protect Aboriginal Cultural Heritage WA website (protectaboriginalheritagewa.org.au)



Right: Members of the 1946 Pilbara Strike taking court action in 1958. Picture reproduced with permission from *The West Australian*



Other advocacy activities and events

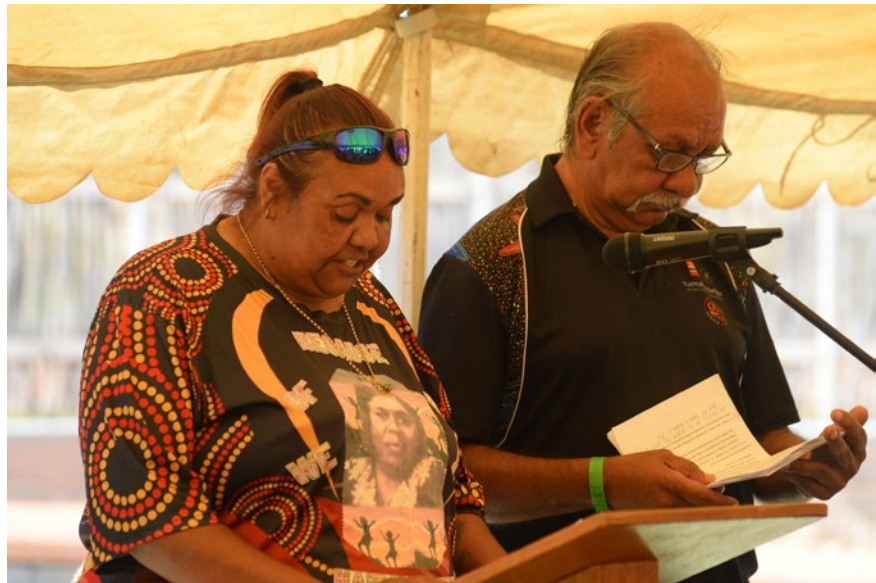
- Ongoing support and awareness-raising provided to the Wadjemup (Rottnest Island) Project, including a site visit in August 2021 attended by YMAC Directors and staff.
- Promoted events commemorating the 75th anniversary of the 1946 Pilbara Strike, including several presented by the Pilbara Strike Committee.
- Support provided, and activities undertaken, to acknowledge the 30th anniversary of the Mabo Decision, promoting the importance of the landmark case and the call to make the anniversary (3 June) recognised as a national holiday.
- YMAC staff participation in Indigenous Ranger Sector Strategy consultations.
- Sponsorship provided to the Great Northern Football League (GNFL) in support of its Indigenous Round (17–18 July 2021).
- Support provided, and activities undertaken, to acknowledge NAIDOC Week 2021 and its theme of ‘Heal Country’. The work included YMAC Directors and staff sharing messages about what healing and caring for Country means to them.
- National Reconciliation Week 2022 was acknowledged with support and activities, including YMAC staff from across our regions attending a Reconciliation WA virtual breakfast.

Policy, advocacy and community – continued

Other key submissions

- 16 July 2021 – Letter of support for the University of Western Australia’s Save Social Sciences campaign.
- 5 August 2021 – Feedback on the proposed *Guideline: Native vegetation clearing referrals under the Environmental Protection Act 1986*.
- 8 August 2021 – Feedback on the exposure draft of the *Corporations (Aboriginal and Torres Strait Islander) Amendment Bill 2021* (Cth). This included reviewing, contributing to and endorsing the larger NNTC submission.
- 17 September 2021 – Response to the *Corporations (Aboriginal and Torres Strait Islander) Amendment Bill 2021* (Cth) Senate Inquiry. YMAC reviewed and contributed to the NNTC’s submission before endorsing it.
- 23 November 2021 – Response to the *Corporations (Aboriginal and Torres Strait Islander) Amendment Regulations 2021* (Cth) (YMAC reviewed and contributed to the NNTC submission).
- 17 February 2022 – Feedback on Parks Australia’s Indigenous Engagement Program and Marine Science Program for Australian Marine Parks.
- 8 March 2022 – Written submission in response to the proposed *Mining Amendment Bill (No.2) 2021* (WA).
- 6 May 2022 – Written submission responding to the *Allocation of Aquatic Resources: Policy, principles, and processes – Discussion Draft* (December 2021).

Below: Traditional Owners Mr Albert Winder (Yinggarra) and Ms Tracey Tonga (Yinggarra, Banjima and Wadjari) speaking at Yamatji On-Country meeting in Carnarvon. Picture: José Kalpers



- 3 June 2022 – Written submission in response to proposed amendments to the *Aboriginal Affairs Planning Authority Act 1972* (WA).
- 16 June 2022 – Feedback on, and contribution to, the NNTC’s ‘Submission to the Senate Inquiry: Application of the United Nations Declaration on the Rights of Indigenous Peoples in Australia’.

Native title roles and functions

Right: Baler
shell – Cape
Range. Picture:
Bryan Rochelle



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 203BB and 203BC.
- 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.



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. It also assists YMAC to carry out its NTRB functions under the NTA. These 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 referred to 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.

The Lands team provides ongoing specialist assistance and support to the Legal unit, in relation to land tenure issues as well as managing the NTRB notification function process within YMAC.

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.

Right: Waru Creek – Nyangumarta Country.
Picture: Nadisha Senasinghe



Legal, Geospatial and Research units – cont.

Legal key highlights

Legal

Organising meetings continued to be a challenge during the reporting period. This was initially because of the State Government's COVID-19 restrictions and, later, because of COVID-19 spreading across WA. Despite this, YMAC continued to perform its statutory functions. Highlights included:

Native title claims

Continued progress in the resolution of outstanding claims and new, unclaimed areas. For details, refer to claims updates on page 30-31.

Renewable energy projects

Activities associated with renewable energy projects also constitute future acts. The rapid development of this sector, and the potential for these projects to affect great expanses of Country for significant lengths of time, means it is essential that native title parties are fully informed.

In relation to the current and projected activity in this sector, YMAC has been involved in the development of new procedures for dealing with renewable energy projects that require proponents to enter into a communications protocol and s.91 agreement.

Plan for our Parks Project

YMAC acted for four Traditional Owner groups in negotiations with the Department of Biodiversity, Conservation and Attractions (DBCA), developing ILUAs and joint management agreements governing joint vesting and joint management arrangements for national parks and conservation estates.

The Lands Services unit continued to be involved, providing specialist land tenure information and advice internally, as well as to several PBCs negotiating with the State Government.

Future acts

YMAC also assisted clients with Tribunal inquiry matters and requests for the expedited procedure statement to be removed from tenement applications. This enabled clients to enter into a right-to-negotiate process for matters that were located in culturally sensitive areas.

Other native title negotiations

YMAC continued to assist clients with negotiations for:

- carbon farming opportunities on Country
- mining agreements
- infrastructure agreements with government agencies
- heritage agreements.

YMAC also supported negotiations relating to the Square Kilometre Array (SKA) radio telescope project.



Aboriginal Cultural Heritage Bill 2021 (WA)

The Legal unit undertook a significant amount of work in relation to the ACH Bill including:

- A detailed review of changes to the draft ACH Bill – information and presentations were then shared with Traditional Owners.
- Participation at stakeholder meetings and consultation sessions with the DPLH and Aboriginal Affairs Minister.
- Drafting submissions on the updated ACH Bill and co-design of the WA Aboriginal Cultural Heritage Regulations and Guidelines.
- Involvement with the campaign against the ACH Bill.
- Participating in the *Aboriginal Cultural Heritage Act* Co-design Workshop on 7 and 8 April 2022, presented by YMAC in conjunction with NTSG and SWALSC.
- Provided comment on initial draft of the First Nations Heritage Protection Alliance's (the Alliance) draft policy position paper on First Nations Cultural Heritage protections reform.

Other submissions to government

The Legal unit also contributed its expertise to a variety of other submissions during the financial year. Go to the 'Policy, advocacy and community' section on pages 22-24 for details.

Independent law firm review

Following an independent law firm review undertaken by Arnold Bloch Leibler, key recommendations were implemented including the creation of a new YMAC corporate counsel role, appointing champions for specialist areas of law and improved use of new technology tools to increase efficiency.

Applications for assistance

YMAC reviewed procedures relating to applications for assistance, resulting in clearer guidelines and information for applications published on the YMAC website, as well as cost-savings for the organisation. This include engaging a law firm specialising in costs to review estimates of expenditure and make independent recommendations in relation to funding.

Legal, Geospatial and Research units – cont.

Claims updates

As of June 2022, YMAC represented 12 claims across its regions. YMAC is the legal representative for these claims and, additionally, performs NTRB functions for all groups within its representative areas. As of 30 June 2022, YMAC's current active claims are all in different stages of resolution.

Claim

Jurruru #1 Part B and Jurruru #2

Status

The Federal Court handed down a further decision in the Jurruru Yinhawangka Gobawarra (YG) matter on 16 September 2021. Mediation is now complete and a consent determination is expected in late 2022.

Claim

Nanda Overlap and Nanda #3

Status

Claim is overlapped by Mullewa Wadjari Community. The Federal Court handed down its decision on 16 March 2022, after a hearing in September 2021, which required Mullewa Wadjari to “show cause” why its claim should not be dismissed. Justice Debbie Mortimer made orders on 20 May 2022 which are required to be complied with by the Mullewa Wadjari applicant.



Left: Wajarri
Yamatji Country.
Picture: José Kalpers

Claim

Wajarri Yamatji (#1, #2, #4, #5, #6 and Byro Plains)

Status

The following Federal Court determinations were made by Justice John Griffiths on 29 July 2021:

- Wajarri Yamaji Aboriginal Corporation be the PBC for the Wajarri Yamatji determinations.
- Wajarri Yamatji Part D and Part E determinations.
- Amendment of the Wajarri Yamatji Part A, Part B and Part C determinations.

The minute for the Wajarri Yamatji Part F consent determination was filed with the Federal Court on 26 July 2021. This is yet to be determined because the Part F area is overlapped by Mullewa Wadjari Community.

Claim

Wajarri Yamatji (#1, #3 and #7)

Status

Claim is overlapped by Mullewa Wadjari Community. The Federal Court handed down its decision on 16 March 2022, after a hearing in September 2021, which required Mullewa Wadjari to “show cause” why its claim should not be dismissed. Justice Debbie Mortimer made orders on 20 May 2022 which are required to be complied with by the Mullewa Wadjari applicant.

New claims

YMAC is continuing to progress investigations into native title recognition in unclaimed areas within YMAC’s areas of responsibility. These include:

- Initial positive engagement with the State Solicitor’s Office regarding proposed new claims in YMAC’s RATSIB area.
- A successful authorisation meeting held in June 2022 to authorise a new Middamia claim.
- A productive pre-authorisation meeting, held in relation to the Mallina unclaimed area, laying the foundations for the next steps to progress authorisation of a claim.

There are currently 14 claims within YMAC’s RATSIB areas not legally represented by YMAC: **Gingirana #4, Marllyu Ghoorlie, Mullewa Wadjari, Tjiwarl Aboriginal Corporation RNTBC Compensation Claim, Tjiwarl Claim Group Compensation Claim, Nyamal, Palyku, Palyku #2, Yinhawangka Gobawarra, Yugunga–Nya, Yugunga–Nya #2, Martu #3, Yindjibarndi Ngurra Aboriginal Corporation RNTBC Compensation Claim and Wirrilimarra Compensation Claim.**

Legal, Geospatial and Research units – cont.

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 Registered Native Title Bodies Corporate (RNTBCs, also commonly referred to as 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. Services include lodging objections to expedited procedures or fast-track procedures for mining exploration and prospecting licence applications.

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 National Native Title Tribunal (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 2021–2022, YMAC assisted native title parties with:

- Lodging 230 expedited procedure objections.
- Reaching heritage and land access agreements for 134 exploration and prospecting licences.
- Negotiating with Department of Mines, Industry Regulation and Safety (DMIRS) to remove the expedited procedure statement, in relation to three exploration tenements, before reaching the inquiry stage.
- Submitting native title party contentions for inquiry in relation to four tenement applications, resulting in DMIRS removing the expedited procedure statement prior to the relevant inquiries being determined by the NNTT.
- Acting in relation to four additional inquiry matters.
- Negotiating the removal of an exploration tenement application over an Aboriginal reserve.
- Assisting with the registration of five ILUAs.
- Reaching three heritage agreements with a range of government bodies for infrastructure works.
- Reaching a further three heritage and infrastructure agreements with private sector proponents.
- Negotiating agreements with petroleum exploration companies.
- Advice and representation in relation to an objection to the restoration of a mining lease application in the Warden's Court.
- 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.

New expedited procedure process

YMAC adapted its procedures to meet the new DMIRS process that came into effect on 1 June 2022. This involves identifying applications for tenements where the NNTT is likely to determine the expedited procedure does not apply, should an objection be lodged.

Service agreements

YMAC's Legal, Geospatial and Research teams assist with providing services, including supporting 10 corporations to achieve their cultural, environmental and economic aspirations.

Tailored service agreements are in place with several groups across YMAC's representative regions including legal and future act services, as well as geospatial, information management and anthropological services.

Land Services team

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

In 2021–2022, the Land Services unit:

- Completed four fee-for-service (FFS) and three internal land tenure projects.
- Completed a mining tenement analysis report.
- Assisted with submissions in relation to *Land Administration Act* amendments.
- Provided ongoing internal support for land tenure and administration, as well as related State Government land policies and processes.

YMAC's Lands Services team also prepared a comprehensive guide in relation to the land governance and administrative framework in WA. This publication was provided to all PBCs within YMAC's RATSIB area and is available to PBCs in other RATSIB areas across the state.

Type of notification (2021–2022)	Number received
<i>Contaminated Sites Act 2003</i>	4
<i>Environment Protection Act 1986</i>	22
<i>Land Administration Act 1997</i>	12
Referrals direct from mining company	6
Petroleum tenement	3
<i>Rights in Water and Irrigation Act 1914</i>	1
S24GE(1) NTA	2
s24HA(7) NTA	17
s24MD(6B) NTA	25
s29 NTA (expedited procedure)	42
s29 NTA (ordinary)	4
Total notifications	138
Number of different notifications	380

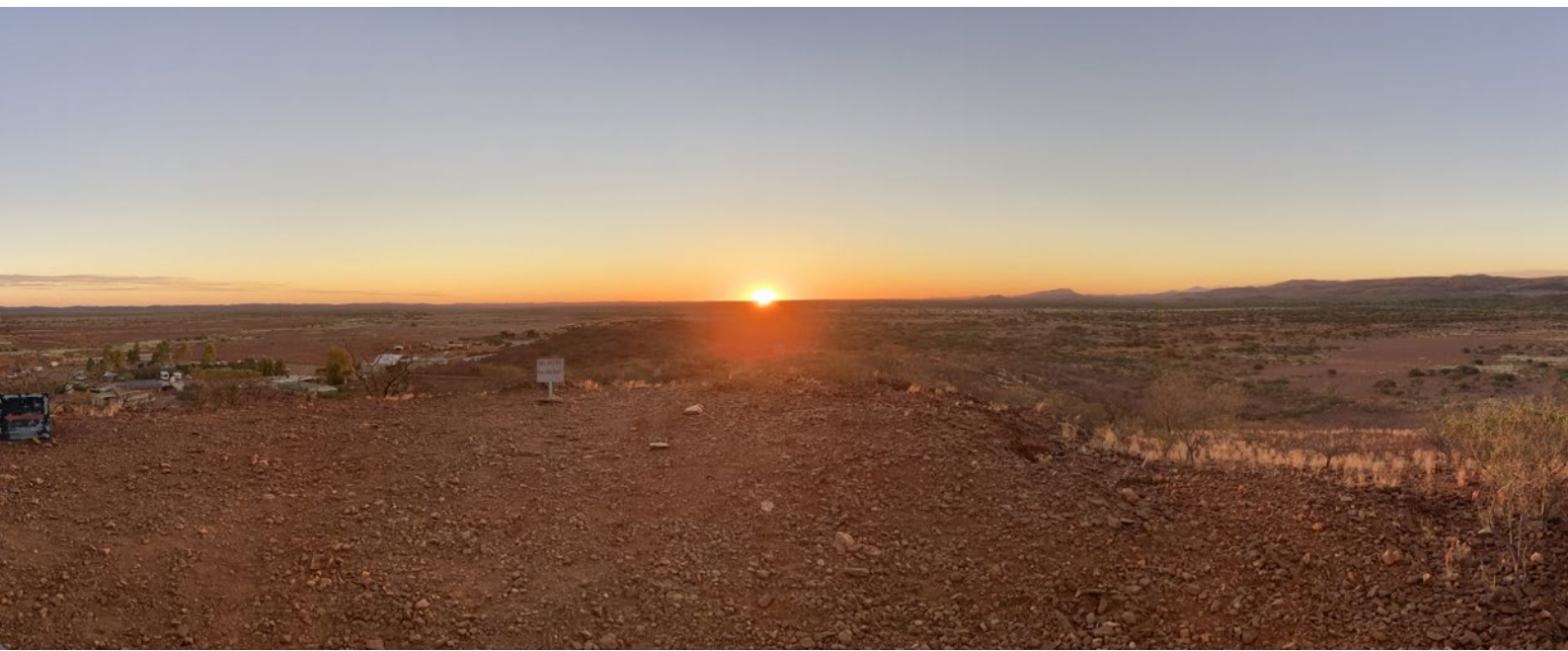
New NTRB notification process

YMAC introduced new streamlined internal procedures on 26 July 2021. Managed by the Legal unit, with the Lands Services team, this ensures notices received by YMAC are brought to the attention of relevant native title parties.

Legal, Geospatial and Research units – cont.

Research key highlights

- The Research unit attended several training sessions funded by the Australian Government's Attorney-General's Department. Topics included 'Anthropologists' role in Land, Sea, Management projects', 'Returning research materials' and 'Conflict resolution and mediation training'.
- Project partner with AIATSIS in finalising its Return of Native Title Materials project and co-author for best practice process guide.
- Finalisation and implementation of streamlined internal Research processes.
- Return of Materials (RoM) policy, process and guideline documents completed.
- Worked in collaboration with YMAC Heritage team on two multi-stage social surroundings consultation projects with Ngarlawangga Aboriginal Corporation RNTBC.
- Three RoM presentations were delivered to PBCs across our regions.
- The Research team continued to support and implement four RoM projects at various stages, including workshop engagement with PBCs and Traditional Owners.
- Onboarding and upskilling four new Research team members.
- Intensive interviews and field work for unclaimed areas and key conversations with the State of Western Australia about claim progression in these areas.
- Finalising internal reports for unclaimed areas.
- Research and logistical support at several consultations and community and PBC meetings across both regions.
- Progressing the Core External Stakeholder Consultation (CESC) project.
- High level of future act advice provided to PBCs, along with the completion of several successful future act inquiry matters.
- Anthropological support provided for the Burringurrah (Wajarri Yamatji Country) Aboriginal Ranger project and Indigenous Protected Area (IPA) application.
- Anthropological support for the Nyangumarta IPA women's cultural mapping field trip.
- Senior staff involved in the ongoing Wadjemup project that YMAC is consulting on.
- Anthropological support to Ngarlawangga Aboriginal Corporation RNTBC for first stage Traditional Ecological Knowledge projects focusing on ethnobotanicals.
- Geraldton Archiving Project – a collaborative project with the Information Management, Legal and Research units to move materials from the Geraldton office to Perth (with ongoing digitisation and indexing of those materials).
- Anthropological support for Plan for Our Parks projects and negotiations, including attendance at regional meetings and site visits.
- The Research Manager was a reference panel member for the Women in Native Title Anthropology (WiNTA) project, also attending and facilitating sessions through the online forum (September).
- A senior anthropologist completed the 'Introduction to Repatriation: Principle, Policy and Practise' course through the Australian National University (September).
- Senior Research staff presented at the 2022 Centre for Native Title Anthropology (CNTA) conference with the topic 'A critical reflection on the role (or not!) of an anthropologist in social surroundings – traps for new players' (February).
- Two research staff attended the AIATSIS conference (June).
- Authorisation of the new Middamia claim (June).



Geospatial key highlights

- Expanded use of the ArcGIS Collector for field trips by YMAC archaeologists and anthropologists. Two devices are now set up for use in the field. These provide an interactive mapping solution for the Heritage and Research staff for data collection and navigation. They also provide the ability to view Country that might not be accessible by foot by incorporating aerial imagery.
- The creation of a three-dimensional “fly-through” animated video to demonstrate the visual impact of a planned renewable energy project on Country, highlighting its potential size and scale.
- Established a set of training materials that enabled external parties and PBCs to be taught on the use of QGIS – an application that supports viewing, editing, printing and analysis of geospatial data – to meet their spatial mapping and data needs.
- Continued to develop working relationships with a number of PBCs and external proponents, helping to build upon the Spatial unit’s fee-for-service work by providing spatial and mapping support for their needs.
- Worked in collaboration with the Land Services team to streamline the process of land tenure analysis for internal and external projects. The Spatial unit developed the backend procedure to generate detailed analysis reports of tenure for further analysis by the Lands Team.
- The Spatial team remained busy supporting the spatial data and mapping needs of other YMAC departments. During the reporting period, 470 individual spatial requests were completed for the Legal, Research and Heritage units.

Above: Sunset over Cheela Plains Station.
Picture: Jessica Harris

Projects

YMAC's Projects unit brings together a range of capacity support services for our Prescribed Bodies Corporate (PBC), Aboriginal corporations and working group clients. These includes heritage support services, PBC Executive Office, Land and Sea Management and a range of social, cultural and economic development projects.

Key 2021–2022 outputs included:

- Developing social surroundings capabilities within the Heritage team, in conjunction with the Research team.
- Project management of the Plan for our Parks negotiations.
- Strategic planning services for PBC clients.
- Cultural mapping projects.
- Developing the Land Administration Governance Framework.
- Building capacity to engage with the emerging renewable energy space.
- Grant applications, implementation and acquittal.
- Extensive advocacy, particularly around State heritage legislation.

Key highlights:

Nanda – Barrel Well Nanda Community Aboriginal Corporation (BWNAC)

YMAC worked with BWNAC to develop and implement a Connecting to Country grant. The team undertook an on-Country camping trip to visit important cultural sites and engage in inter-generational knowledge transfer activities.

Ngarlawangga social surroundings

The Projects and Research units delivered various stages of the Ngarlawangga social surroundings project, including on-Country field trips, workshops, meetings and reports. The aim is to understand the environment's social dimensions and how this can be impacted by developments.

Strategic planning

In the past year, YMAC has worked with Nganhurra Thanardi Garrbu, Yingarrda, Nanda, Budina and Malgana Aboriginal Corporations to design strategic plans that include their mission, vision and values.



Left: Nanda Country. Picture: José Kalpers

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 the requirements of ORIC and its individual rule books (to ensure each corporation meets its legal obligations). YMAC also provided support to other Aboriginal corporations governed by the CATSI Act and ORIC regulations.

The obligations of PBCs and Aboriginal corporations under the CATSI Act include conducting annual general, special and directors' 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 included 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. The unit also worked collaboratively with clients to create policies and procedures, coordinated operational requirements and undertook governance training to build its capacity to become more self-reliant.

Throughout the reporting period, the PBC Executive Office unit coordinated 60 board and negotiation meetings and two community information sessions, conducted nine workshops (topics included governance training, rule book review and strategic planning) and assisted clients with eight general meetings.

Transition Journey – Claim Group to Sustainable Corporation



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

Land and Sea Management

Land and Sea Management (LSM) encompasses a wide range of functions and activities that can be 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 the flagship Indigenous Protected Area (IPA) and ranger program in collaboration with Nyangumarta Warrarn Aboriginal Corporation.

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.

Nyangumarta

Sorry Time and Elders passing had a significant impact on the work of Nyangumarta rangers in the 2021–2022 financial year.

Bidyadanga community was locked down and COVID swept through the community and team at varying times. Despite these hurdles, the team managed 862 ranger days in the field with 81 Elder days, completing 85 per cent of the original ranger work plan and 80 per cent of the IPA annual plan.

Trips implemented included a ranger exchange to Kiwirrkurra, supported by the Indigenous Desert Alliance (IDA), and the Kimberley Ranger Forum at Ngallagunda Community, along the Gibb River. Two rangers completed their Certificate III in Conservation and Land Management; another completed a Certificate II and won an industry award.

The team recently recruited a new ranger coordinator; the person previously in the role was promoted to IPA coordinator. Two Nyangumarta rangers were also promoted to senior rangers, demonstrating a clear pathway to future leadership positions.

Other key activities and outcomes achieved by the Nyangumarta rangers included:

- The IDA and DBCA supported helicopter and fixed-wing aerial burning operations across the IPA, as well as numerous ground-burning events where rangers were taught by other rangers.
- Toilets and hot showers were built at the Nyangumarta block (near Eighty Mile Beach) with help from Friends of the Desert.
- Fencing 7km along Great Northern Highway/entrance to Walyarta Conservation Park with DBCA.
- Acquiring two Utility Task Vehicles (UTV) with 13 rangers completing TAFE training in their safe operation and use.
- Reciprocal hosting of Kiwirrkurra rangers on Nyangumarta Country, showing them Salt Creek and how to spear stingray for the first time.
- Participating in a world-first, two-way science presentation via Zoom with about 900 school-aged children and rangers from Cape York, via the Family Bookform platform.
- Regular ranger involvement with La Grange schoolchildren working on projects such as bush medicine and native birds.
- A native bee box installation at Walyarta.
- The women’s cultural mapping project along Walyarta, Eighty Mile Beach and in the desert.
- Various native flora and fauna surveys covering animals such as flatback turtles, bilbies, marsupial moles, dingoes and black-foot rock wallabies.
- Fee-for-service work for Asian Renewable Energy Hub, DBCA and Rio Tinto.
- Ranger videos were showcased on Indigenous Community Television (ICT).
- Biosecurity and marine debris surveys for the Federal Department of Agriculture, Water and Environment through a fee-for-service contract.

Rangers and senior staff also took part in several events, including:

- Threatened species workshop in Fitzroy Crossing.
- IDA women's mentoring workshops.
- Kimberley Ranger Network Forum – Ngallagunda community.
- IDA ranger exchange with Kiwirrkurra rangers and Elders.
- Conference of the Indigenous Salt Water Advisory Group (Kimberley).
- IDA online conference and presentation.
- Yule River 2021 Bush Meeting.

Below: Ranger Denzel at a soak
in Nyangumarta Country.
Picture: Jacob Loughridge



Land and Sea Management – continued

Malgana

On 1 October 2021, Malgana Aboriginal Corporation (MAC) took over full management responsibility for this ranger program. Below is a summary of outcomes achieved during the first quarter of FY22 when YMAC was still implementing part of the work plan.

Achievements

- During the reporting period, 116 ranger days were worked – about the equivalent of two full-time Indigenous employees.
- Activities as part of DBCA's works program and an increasing amount of fee-for-service work for the Ecological Restoration Program on Dirk Hartog Island National Park.
- DBCA tasks included assistance in national park work such as:
 - sensor camera data transfer (20,000 files reviewed and analysed).
 - service runs (16 days over three months).
 - weed management (6ha of land treated).
 - feral animal control (3km of feral fence maintained).
 - wildlife monitoring (122 records of fauna and flora added to the database).
- Five Malgana rangers successfully completed their Certificate III in Conservation and Land Management. Three rangers attended a three-day workshop on fire management at Eurardy Station.

Burringurrah (Wajarri Yamatji)

During the reporting period, YMAC had only limited involvement in the Burringurrah ranger program because the project's responsibility was handed to the Wajarri Yamatji PBC.

An expert ethnobotanist hired by YMAC to assist Traditional Owners with collecting and compiling Traditional Ecological Knowledge (TEK) in Burringurrah organised a workshop in August 2021.

Elders and rangers were able to clarify some language names and traditional uses for certain plants. In December 2021, the expert produced the final version of the TEK report, containing a list of 55 plants with a traditional value to the Burringurrah people.

An in-house YMAC anthropologist has continued to compile data that will be used in a final report on the cultural mapping of 20 priority sites. This map, once produced, will remain the intellectual property of Burringurrah Traditional Owners and will not be disclosed outside the group without their permission.

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

Other LSM highlights this reporting period:

- The LSM central unit now has two full-time staff (program manager and project coordinator) to support and supervise existing projects, develop new activities and provide targeted input into YMAC's natural management and environmental matters.
- The LSM team has also continued to assist several groups through the Plan for our Parks initiative by attending workshops and negotiation meetings, reviewing key joint management documents and assisting the legal department.
- YMAC actively assisted Bundi Yamatji Aboriginal Corporation (BYAC) in their successful submission to a round of funding under the Sea Country IPA consultation program.
- YMAC is now helping Ngarlawangga Aboriginal Corporation (NAC) in their representation on the Pilbara Cultural Land Management Project (an initiative gathering 12 language groups, coordinated by the Pilbara Development Commission). YMAC is also working to support the delivery of a Healthy Country Plan for Ngarlawangga people.
- The LSM unit contributed subject matter expertise on several internal policies and public submissions.

Below: The Carnarvon workshop on Burringurrah Traditional Ecological Knowledge (TEK).
Picture: José Kalpers



Heritage

During the reporting period, YMAC's Heritage unit activities continued to rise as exploration companies, major mining companies and government infrastructure agencies worked to keep pace with the current mining boom. To accommodate the increase in project numbers, the Heritage unit welcomed two new archaeologists and an anthropologist.

COVID-19 continued to be a major consideration in the execution of field projects. The Heritage unit worked with Traditional Owners to develop COVID safety plans to ensure everyone felt safe while protecting Country.

Below: The Yinggarda survey for Main Roads Western Australia.
Picture: Sally McGann



Key highlights:

Ngarlawangga Country

During the reporting period, YMAC's Heritage and Research units were engaged by Ngarlawangga Aboriginal Corporation RNTBC to undertake social surroundings fieldwork for Rio Tinto's Environmental Protection Authority application. Staff continued to conduct field trips with Ngarlawangga community representatives to discuss the potential impact of mining on important cultural sites, as well as the aesthetic, economic and social aspects of the landscape.

Nganhurra Thanardi Garbu Aboriginal Corporation RNTBC

In 2022, YMAC facilitated an on-the-ground survey to record the cultural values of water at Cape Range National Park. Baiyungu and Yinnigurrura Heritage Custodians drove this project to record and protect local heritage values because increased development and intensified WA tourism may have an impact on the landscape in Exmouth and Cape Range.

Further to this, in June 2022, a team from YMAC went to Qualing Pool in Exmouth with Baiyungu and Yinnigurrura Heritage Custodians to discuss cultural values and boundaries for a proposed conservation reserve with the DBCA. These consultations will allow Baiyungu and Yinnigurrura Heritage Custodians to celebrate the heritage of the area with visitors to Exmouth while protecting important cultural values.

Yinggarda Aboriginal Corporation RNTBC

During 2021 and 2022, YMAC facilitated discussions with Yinggarda Heritage Custodians regarding the Gascoyne River. Main Roads Western Australia plans to improve the safety of bridges in the region and were keen to protect the cultural values of the waterways during this process.

Key outputs:

- Coordinated 99 survey and monitoring trips; 62 were surveys or other investigations.
- With Traditional Owners, YMAC staff conducted 16 of these surveys.

AIATSIS Summit 2022

In June, a member of the Heritage unit travelled with other YMAC staff and Directors to the Sunshine Coast to attend the National Native Title Conference.

This year, the conference celebrated the 30th anniversary of the Mabo decision, with many excellent speakers from around Australia addressing a multitude of topics including cultural information and intellectual property protection, fire management and Indigenous-led research.

On the final day, Federal MP Linda Burney gave her first address to First Nations people since her appointment as Minister for Indigenous Australians and popular singer Christine Anu delivered a spectacular concert at the Friday night gala dinner.

Financial report

Financial report for the year ended 30 June 2022

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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 2022, 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 2022 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 2022, but does not include the financial report and our auditor's report thereon.

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

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



D M BELL CA
Director

Dated this 14th day of October 2022
Perth, Western Australia

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 2022:

- (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 2022 and of its performance, for the financial year ended on that date; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007*.
- (b) there are reasonable grounds to believe that Yamatji Marlpa Aboriginal Corporation will be able to pay its debts as and when they become due and payable.

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



Natalie Parker
Co-Chairperson
YMAC

14 October 2022



Peter Windie
Co-Chairperson
YMAC

14 October 2022



Simon Hawkins
Chief Executive Officer
YMAC

14 October 2022



Nick Kimber
Chief Financial Officer
YMAC

14 October 2022

Consolidated Statement of Profit or Loss and Other Comprehensive Income

for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
REVENUE			
Revenues from ordinary activities			
Revenue from Commonwealth			
Government - Operational		15,402,740	12,624,821
Revenue from Services	5A	6,617,474	6,410,749
Interest	5B	34,502	126,006
(Loss)/Gain on Sale of PPE	5C	70,584	(5,571)
Other	5D	2,446,253	3,735,570
Revenues from ordinary activities		24,571,553	22,891,575
EXPENSES			
Expenses from ordinary activities			
Employees	6A	(11,896,206)	(10,263,066)
Insurance expense		(93,408)	(135,045)
Office Supplies expense		(289,399)	(245,287)
Travel & Meeting costs		(2,138,976)	(2,584,609)
Motor vehicle expenses		(237,212)	(220,317)
Contractors and consultant fees		(2,648,468)	(3,163,144)
Lease expenses		(339,433)	(349,318)
Long Service Leave expense	6A	(127,462)	(26,760)
Depreciation and amortisation	6B	(1,236,658)	(1,189,674)
Cost Recovery expenses		(2,445,875)	(2,175,731)
Payroll and support Costs		(568,175)	(604,252)
Telephone		(217,965)	(218,764)
Ancillary costs, fees & provisions		(472,424)	(317,907)
Interest expense		(105,773)	(124,567)
Expenses from ordinary activities		(22,817,434)	(21,618,441)
Operating surplus/(deficit) from ordinary activities	14	1,754,119	1,273,134
Changes to asset revaluation reserve	8B	35,100	-
Total revenues, expenses and valuation adjustments recognised directly in equity		35,100	-
Total changes in equity other than those resulting from transactions with owners as owners attributable to the members of Yamatji Marlpa Aboriginal Corporation	14	1,789,219	1,273,134

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

Consolidated Statement Of Financial Position

at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current			
Cash & Cash Equivalents	7A	8,389,365	9,738,989
Trade & Other Receivables	7B	3,859,365	3,112,345
Other	8D	194,759	160,301
Other Investment	7C	11,837,052	12,521,645
Total current assets		24,280,541	25,533,280
Non-Current assets			
Land and buildings	8A	3,011,082	2,588,817
Plant and equipment	8B	917,488	891,338
Right of Use Assets	2A	1,843,728	2,457,893
Total non-current assets		5,772,298	5,938,048
Total Assets		30,052,839	31,471,328
LIABILITIES			
Provisions			
Employees	9A	3,566,494	2,526,378
Total provisions		3,566,494	2,526,378
Payables			
Suppliers	10	1,573,932	1,638,886
Unexpended grants	11	3,287,109	5,292,068
Income received in advance	12	4,557,625	6,371,569
Accruals	13	1,708,543	1,604,845
Lease liability	2B	2,395,343	2,863,008
Total payables		13,522,552	17,770,376
Total liabilities		17,089,046	20,296,754
Net assets/(liabilities)		12,963,793	11,174,574
EQUITY			
Revaluation reserve		129,537	94,437
Retained surplus/(Accumulated losses)		12,834,256	11,080,137
Total equity	14	12,963,793	11,174,574
Current assets		24,280,541	25,533,280
Non-current assets		5,772,298	5,938,048
Current liabilities		14,999,389	17,572,171
Non-current liabilities		2,089,657	2,724,583

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

Consolidated Statement of Cash Flows

for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
OPERATING ACTIVITIES			
Cash Received			
Receipts from government		13,035,529	23,423,263
Goods and services		8,851,535	9,654,398
Interest received		59,287	99,831
Total Cash Received		21,946,351	33,177,492
Cash Used			
Suppliers		(10,068,553)	(9,270,460)
Employees		(10,970,852)	(9,839,622)
GST paid to ATO		(1,240,585)	(1,381,273)
Repayment of lease liability interest		(105,773)	(124,567)
Total Cash Used		(22,385,763)	(21,115,922)
Net cash received from/(used in) operating activities	15A	(439,412)	12,061,570
INVESTING ACTIVITIES			
Cash Received			
Proceeds from sales of property, plant and equipment		75,000	-
Total Cash Received		75,000	-
Cash Used			
Purchase of property, plant and equipment		(1,139,926)	(1,184,108)
Total Cash Used		(1,139,926)	(1,184,108)
Net cash used in investing activities		(1,064,426)	(1,184,108)
FINANCING ACTIVITIES			
Cash Used			
Repayments of lease liability principal		(529,879)	(517,845)
Total Cash Used		(529,879)	(517,845)
Net cash used in financing activities		(529,879)	(517,845)
Net Increase (Decrease) in cash held		(2,034,217)	10,359,608
Cash and cash equivalents at the beginning of the reporting period		22,260,634	11,901,025
Cash and cash equivalents at the end of the reporting period	15B	20,226,417	22,260,634

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

Consolidated Statement of Changes in Equity for the year ended 30 June 2022

Statement of Financial Position as at 30 June 2022							
		Retained Earnings		Asset Revaluation Reserve		Total Equity	
	Notes	2022	2021	2022	2021	2022	2021
		\$	\$	\$	\$	\$	\$
Opening Balance							
Balance carried forward from previous period		11,080,137	9,807,003	94,437	94,437	11,174,574	9,901,440
Opening balance		11,080,137	9,807,003	94,437	94,437	11,174,574	9,901,440
Comprehensive Income							
Surplus/(deficit) for the period		1,754,119	1,273,134	-	-	1,754,119	1,273,134
Net Revaluation Increment/(Decrement)		-	-	35,100	-	35,100	-
Total comprehensive income		1,754,119	1,273,134	35,100	-	1,789,219	1,273,134
Closing balance as at 30 June		12,834,256	11,080,137	129,537	94,437	12,963,793	11,174,574

Schedule of Commitments as at 30 June 2022

	Notes	2022 \$	2021 \$
BY TYPE			
Other Commitments			
Service Agreements		120,000	216,000
Capital Commitments		357,000	-
Total Other Commitments		477,000	216,000
Net Commitments by Type		477,000	216,000
BY MATURITY			
Service Agreements			
One year or less		453,000	96,000
Greater than one year		24,000	120,000
Total Operating Lease Commitments		477,000	216,000
Net Commitments by Maturity		477,000	216,000

Schedule of Asset Additions for the period ended 30 June 2022

					Heritage & Cultural		Plant & Equipment		Total	
					Notes	2022	2022	2022	2022	2022
						\$	\$	\$	\$	\$
The following non-financial non-current assets were added in 2021-2022										
By Purchase - Government Funding						-	247,922		247,922	
By Purchase - Other						-	788,374		788,374	
Total Additions						-	1,036,296		1,036,296	

Notes to the Consolidated Financial Statements

as at 30 June 2022

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 2022

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 2022

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 2022. 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 2022

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 2022

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 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.9. 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 2022

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 FY2022, the revaluations of 171 Marine Terrace, Geraldton and 45 Forrest Street, Geraldton were conducted by an independent valuer Tony Gorman (Acumentis (WA) Pty Ltd). A valuation of 8 Manganese St, Wedgefield was not conducted as it was purchased within the last three years. Land and buildings are measured at fair cost less accumulated depreciation.

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

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

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

Depreciation

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

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

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

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

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

Notes to the Consolidated Financial Statements

as at 30 June 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1.13. Property, Plant and Equipment (continued)

Impairment

All assets were assessed for impairment at 30 June 2022. 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 2022

1.17. Application of new and revised Accounting Standards

New, revised or amending Accounting Standards and Interpretations adopted

In the year ended 30 June 2022, 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 2022. 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.

	2022	2021
	\$	\$
NOTE 2 - L EASES		
Note 2A Right of Use Assets		
Opening Right of Use Assets	2,457,893	2,860,081
Additions during the year	4,428	242,623
Depreciation	(618,593)	(644,811)
Closing Balance	1,843,728	2,457,893
Note 2B Lease Liability		
Opening Lease Liability	2,863,008	3,079,838
Additions during the year	4,428	242,623
Interest expense	105,773	124,567
Repayments	(577,866)	(584,020)
Closing Balance	2,395,343	2,863,008
Lease Liability - Current	612,793	469,764
Lease Liability - Non-current	1,782,550	2,393,244
Total Lease Liability	2,395,343	2,863,008

The Corporation held leases for office space during the year. The average lease term at 30 June 2022 is 2.2 years.

Notes to the Consolidated Financial Statements

as at 30 June 2022

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

There have been no significant events subsequent to the balance sheet date identified.

	2022	2021
	\$	\$
NOTE 5 - INCOME		
Note 5A Rendering of Services		
Rendering of services to:		
External entities	6,617,474	6,410,749
Total rendering of services	6,617,474	6,410,749
Note 5B Interest		
Deposits	34,502	126,006
Total finance income	34,502	126,006
Note 5C Sales of Assets		
Plant and equipment:		
Proceeds from disposal	75,500	-
Net book value of assets disposed	(4,916)	(5,571)
Net profit from disposal of plant and equipment	70,584	(5,571)
Note 5D Other Gains		
Other grants:		
Staffing	1,868,107	1,525,992
Expenses and capital	36,478	45,128
Other Income	541,668	2,164,450
Total Other	2,446,253	3,735,570

Notes to the Consolidated Financial Statements

as at 30 June 2022

	2022	2021
	\$	\$
NOTE 6 - EXPENSES		
Note 6A Employee Benefits		
Wages and Salaries	10,882,937	9,350,702
Superannuation	887,283	806,899
Other employee benefits	125,986	105,465
Total Employee Expenses	11,896,206	10,263,066
Long Service Leave expense	127,462	26,760
Total Employee Benefits	12,023,668	10,289,826
Note 6B Depreciation and Amortisation		
Depreciation of property, plant and equipment	614,612	541,086
Amortisation of leased assets	3,453	3,777
Depreciation of right of use assets	618,593	644,811
Total depreciation and amortisation	1,236,658	1,189,674
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	11,177	5,640
Leasehold improvements	3,453	3,777
Plant and equipment	227,750	185,694
Motor Vehicles	375,685	349,752
Right of Use Assets	618,593	644,811
Total depreciation and amortisation	1,236,658	1,189,674
NOTE 7 - FINANCIAL ASSETS		
Note 7A Cash and cash equivalents		
Cash on hand	920	289
Cash on deposit	8,388,445	9,738,700
Total cash and cash equivalents	8,389,365	9,738,989
Cash at bank earns interest at tiered interest rates determined by the bank.	8,389,365	9,738,989

Notes to the Consolidated Financial Statements

as at 30 June 2022

	2022 \$	2021 \$
7 - FINANCIAL ASSETS (CONTINUED)		
Note 7B Trade and Other Receivables		
Trade receivables	1,676,199	1,224,912
Less: Provision for doubtful debts	(1,611)	(4,866)
	1,674,588	1,220,045
Income receivable	2,123,196	1,831,268
Other receivables	61,581	61,031
Total Trade and other receivables (net)	3,859,365	3,112,345
All receivables are current assets.		
Receivables are aged as follows:		
Overdue by:		
Less than 30 days	98,944	1,111,909
30 to 60 days	356,800	73,775
60 to 90 days	665,233	32,543
More than 90 days	555,222	6,684
Total Trade receivables (gross)	1,676,199	1,224,912
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	1,611	4,866
Total Allowance for Doubtful Debts	1,611	4,866
Note 7C Other Investments		
Deposits	11,837,052	12,521,645

Short term deposits are made with varying periods of between three and eight months depending on the immediate cash requirements of the Corporation, and earn interest at the respective short term deposit rates. Guarantees to the value of \$451,639 are held with the bank as security over term deposits

Notes to the Consolidated Financial Statements

as at 30 June 2022

	2022 \$	2021 \$
NOTE 8 - NON FINANCIAL ASSETS		
Note 8A Land and Buildings		
Freehold land		
-At valuation 30 June 2022	1,910,000	2,205,000
Total freehold land	1,910,000	2,205,000
Buildings on freehold land		
-At valuation 30 June 2022	1,073,484	395,000
-Accumulated Depreciation	(5,774)	(11,183)
Total buildings on freehold land	1,067,710	383,817
Leasehold improvements		
-At fair value	389,198	367,913
-Accumulated Depreciation	(355,826)	(367,913)
Total leasehold improvements	33,372	-
Total land and buildings (non-current)	3,011,082	2,588,817
Note 8B Property, Plant and Equipment		
Plant and equipment		
-At cost	3,081,131	2,581,171
-Accumulated depreciation	(2,163,643)	(1,689,833)
-Write Downs	-	-
Total Plant and Equipment (non-current)	917,488	891,338
All revaluations are independent and are conducted in accordance with the revaluation policy stated at Note 1.13. In FY2022, the revaluations of 171 Marine Terrace, Geraldton and 45 Forrest Street, Geraldton were conducted by an independent valuer Tony Gorman (Acumentis (WA) Pty Ltd). A valuation of 8 Manganese St, Wedgefield was not conducted as it was purchased within the last three years.		
Movement in asset revaluation reserve		
Opening Balance	94,437	94,437
Increment/(Decrement) for land	(295,000)	-
Increment/(Decrement) for buildings	330,100	-
Closing Balance	129,537	94,437

Notes to the Consolidated Financial Statements

as at 30 June 2022

NOTE 8 - NON FINANCIAL ASSETS (CONTINUED)

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

Item	Land & Buildings	Plant & Equipment	Total
As at 1 July 2021	\$	\$	\$
Gross value	2,967,913	2,581,171	5,549,084
Accumulated depreciation and impairment	(379,096)	(1,689,833)	(2,068,929)
Opening Net Book Value	2,588,817	891,338	3,480,155
Additions			
By purchase	401,795	634,501	1,036,296
Depreciation/Amortisation expense	(14,630)	(603,435)	(618,065)
Revaluation Decrement - Building	330,100	-	330,100
Revaluation Decrement - Land	(295,000)	-	(295,000)
Disposals			
Other Disposals	-	(4,916)	(4,916)
As at 30 June 2022			
Closing Net Book Value	3,011,082	917,488	3,928,570

Assets at valuation	Land & Buildings	Plant & Equipment	Total
Item	\$	\$	\$
As at 30 June 2022			
Gross value	3,372,682	3,081,131	6,453,813
Accumulated depreciation/amortisation	(361,600)	(2,163,643)	(2,525,243)
Closing Net Book Value	3,011,082	917,488	3,928,570
As at 1 July 2021			
Gross value	2,967,913	2,581,171	5,549,084
Accumulated depreciation/amortisation	(379,096)	(1,689,833)	(2,068,929)
Closing Net Book Value	2,588,817	891,338	3,480,155

NOTE 8D OTHER NON-FINANCIAL ASSETS

	2022	2021
	\$	\$
Prepayments	194,759	160,301

All other non-financial assets are current assets

Notes to the Consolidated Financial Statements

as at 30 June 2022

	2022	2021
	\$	\$
NOTE 9 - PROVISIONS		
Note 9A Employee Provisions		
Salaries and wages	27,136	25,151
Employee provisions	3,539,358	2,501,227
Total employee provisions	3,566,494	2,526,378
No more than 12 months	3,259,387	2,195,039
More than 12 months	307,107	331,339
	3,566,494	2,526,378
NOTE 10 - SUPPLIER PAYABLES		
Trade creditors	924,329	969,720
GST payable/(receivable)	609,097	633,033
Operating Lease Rentals	40,506	36,132
Total Supplier Payables	1,573,932	1,638,886
All suppliers are current and settlement is usually made net 30 days.		
NOTE 11 - UNEXPENDED GRANTS		
Unexpended grant carried forward	3,287,109	5,292,068
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	6,371,569	279,619
Movement	(1,813,944)	6,091,950
Closing Balance	4,557,625	6,371,569
NOTE 13 - ACCRUALS		
Accrued Wages/Superannuation	613,771	598,867
General accruals	902,984	786,190
Assets/benefits held for return/distribution	191,788	219,788
Total Accruals	1,708,543	1,604,845
NOTE 14 - EQUITY		
Analysis of equity		
Accumulated surplus carried forward	11,080,137	9,807,003
Change in accounting policy	-	-
Accumulated surplus as at 1 July	11,080,137	9,807,003
Surplus from ordinary activities	1,754,119	1,273,134
Accumulated surplus as at 30 June	12,834,256	11,080,137
Revaluation reserve	129,537	94,437
Total equity as at 30 June	12,963,793	11,174,574

Notes to the Consolidated Financial Statements

as at 30 June 2022

	2022	2021
	\$	\$
NOTE 15 - CASH FLOW RECONCILIATION		
Note 15A Reconciliation of operating surplus to net cash from operating activities		
Operating (deficit)/surplus before extraordinary items	1,754,119	1,273,134
Non- Cash Items		
Depreciation and amortisation	1,236,658	1,189,674
(Gain)/Loss on disposal of assets	(70,584)	5,571
Changes in assets and liabilities		
(Increase) / decrease in receivables	(747,020)	(1,977,160)
(Increase) / decrease in prepayments	(34,458)	(144,711)
Increase / (decrease) in employee provisions	1,040,116	192,317
Increase / (decrease) in payables	38,744	2,145,010
Increase / (decrease) in unexpended grants	(2,004,959)	3,119,738
Increase / (decrease) in income in advance	(1,813,944)	6,091,950
Increase / (decrease) in GST payable	161,916	166,047
Net cash from / (used by) operating activities	(439,412)	12,061,570
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	8,389,365	9,738,989
Deposits	11,837,052	12,521,645
	20,226,417	22,260,634
NOTE 16 - REMUNERATION OF KEY EXECUTIVE MANAGEMENT		
	NO.	NO.
Nil - \$99,999	-	-
\$100,000 - \$199,999	3	4
\$200,000 - \$299,999	2	1
\$300,000 - \$399,999	1	1
\$400,000 - \$499,999	-	-
	6	6
	\$	\$
The aggregate amount of total remuneration of officers shown above.	1,409,671	1,271,386
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 2022

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	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	%	%

Financial Assets

Cash on hand	-	-	-	-	920	289	-	-
Deposits at call	8,388,445	9,738,700	-	-	-	8,388,445	9,738,700	0.59%
Receivables for services (gross)	-	-	-	-	1,676,199	1,224,912	1,224,912	-
Other	-	-	-	-	2,184,777	1,892,299	1,892,299	-
Term deposit	-	-	11,837,052	12,521,645	-	11,837,052	12,521,645	0.59%
Total	8,388,445	9,738,700	11,837,052	12,521,645	3,861,896	3,117,500	24,087,393	25,377,845
Total Assets							30,052,839	31,471,328

Financial Liabilities

Trade creditors	-	-	-	-	964,835	1,005,852	964,835	1,005,852	n/a	n/a
Grants payable	-	-	-	-	3,287,109	5,292,068	3,287,109	5,292,068	n/a	n/a
Other payables	-	-	-	-	8,661,511	10,839,422	8,661,511	10,839,422	n/a	n/a
Total	-	-	-	-	12,913,455	17,137,342	12,913,455	17,137,342		
Total Liabilities							17,089,046	20,296,754		

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 2022

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
	2022	2021	2022	2021
Cash at Bank	8,839,365	9,738,989	-	-
Receivables for goods and services	98,944	1,111,909	1,575,644	108,136
Total	8,938,309	10,850,898	1,575,644	108,136

Ageing of financial assets that are past due but not impaired for 2022

	31 to 60 days	61 to 90 days	90+ days	Total
Receivables for goods and services	356,800	665,233	553,611	1,575,644

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

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)	
	2022	2021	2022	2021
	\$	\$	\$	\$
Full Operations				
+1% increase in interest rate	83,884	97,387	83,884	97,387
-1% decrease in interest rate	(83,884)	(97,387)	(83,884)	(97,387)

Notes to the Consolidated Financial Statements

as at 30 June 2022

NOTE 19 - REMUNERATION OF AUDITORS

The fair value of services provided was:

	2022	2021
	\$	\$
Audit services	52,764	46,507

NOTE 20 - SUBSIDIARY

Name of subsidiary	Principal Activity	Proportion of ownership interest and voting power held by the Corporation	
		2022	2021
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:	121	114
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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	51,840	59,114
Expenses	52,055	67,589
	103,895	126,703

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:	801	4,048
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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:	25,771	-
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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 Marpa Aboriginal Corporation.

As lead audit director for the audit of the financial statements of Yamatji Marpa Aboriginal Corporation for the financial year ended 30 June 2022, 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



D M BELL CA
Director

Dated this 14th day of October 2022
Perth, Western Australia

Abbreviations, acronyms and acknowledgments

AASB	Australian Accounting Standards Board	IPA	Indigenous Protected Area
ACH Act	<i>Aboriginal Cultural Heritage Act 2021 (WA)</i>	LSM	Land and Sea Management
ACH Bill	<i>Aboriginal Cultural Heritage Bill 2021 (WA)</i>	MAC	Malgana Aboriginal Corporation
AIATSIS	Australian Institute of Aboriginal and Torres Strait Islander Studies	NAC	Ngarlawangga Aboriginal Corporation
AREH	Asian Renewable Energy Hub	NAIDOC	National Aborigines and Islanders Day Observance Committee
ATO	Australian Taxation Office	NIAA	National Indigenous Australians Agency
BITS	Business, Information Technology Support	NNTC	National Native Title Council
BYAC	Bundi Yamatji Aboriginal Corporation	NNTT	National Native Title Tribunal
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
CESC	Core External Stakeholder Consultation	NTRB	Native Title Representative Body
CNTA	Centre for Native Title Anthropology	ORIC	Office of the Registrar of Indigenous Corporations
CPI	Consumer Price Index	PBC*	Prescribed Body Corporate
Cth	Commonwealth	RATSIB	Representative Aboriginal/Torres Strait Islander Body
DBCA	WA Department of Biodiversity, Conservation and Attractions	RNTBC*	Registered Native Title Body Corporate
DMIRS	WA Department of Mines, Industry Regulation and Safety	RoM	Return of Materials
DPLH	WA Department of Planning, Lands and Heritage	SKA	Square Kilometre Array
FA	Future Act	SSO	State Solicitor's Office
FFS	Fee-for-service	SWALSC	South West Aboriginal Land and Sea Council
FNHPA	First Nations Heritage Protection Alliance	TEK	Traditional Ecological Knowledge
FY22	Financial Year 2022	the Alliance	WA Alliance of Native Title Representative Bodies and Service Providers
GST	Goods and Services Tax	UNCERD	United Nations' Committee on the Elimination of Racial Discrimination
ICN	Indigenous Corporation Number	UTV	Utility Task Vehicles
ICT	Indigenous Community Television or Information and Communications Technology	WA	Western Australia
IDA	Indigenous Desert Alliance	WiNTA	Women in Native Title Anthropology
IFRS	International Financial Reporting Standards	YG	Yinhawangka Gobawarrah
IFRA	Land and Sea Management	YMAC	Yamatji Marlpa Aboriginal Corporation

*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 with terminology regularly used in the native title sector.

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