



Yamatji Marlpa
ABORIGINAL CORPORATION



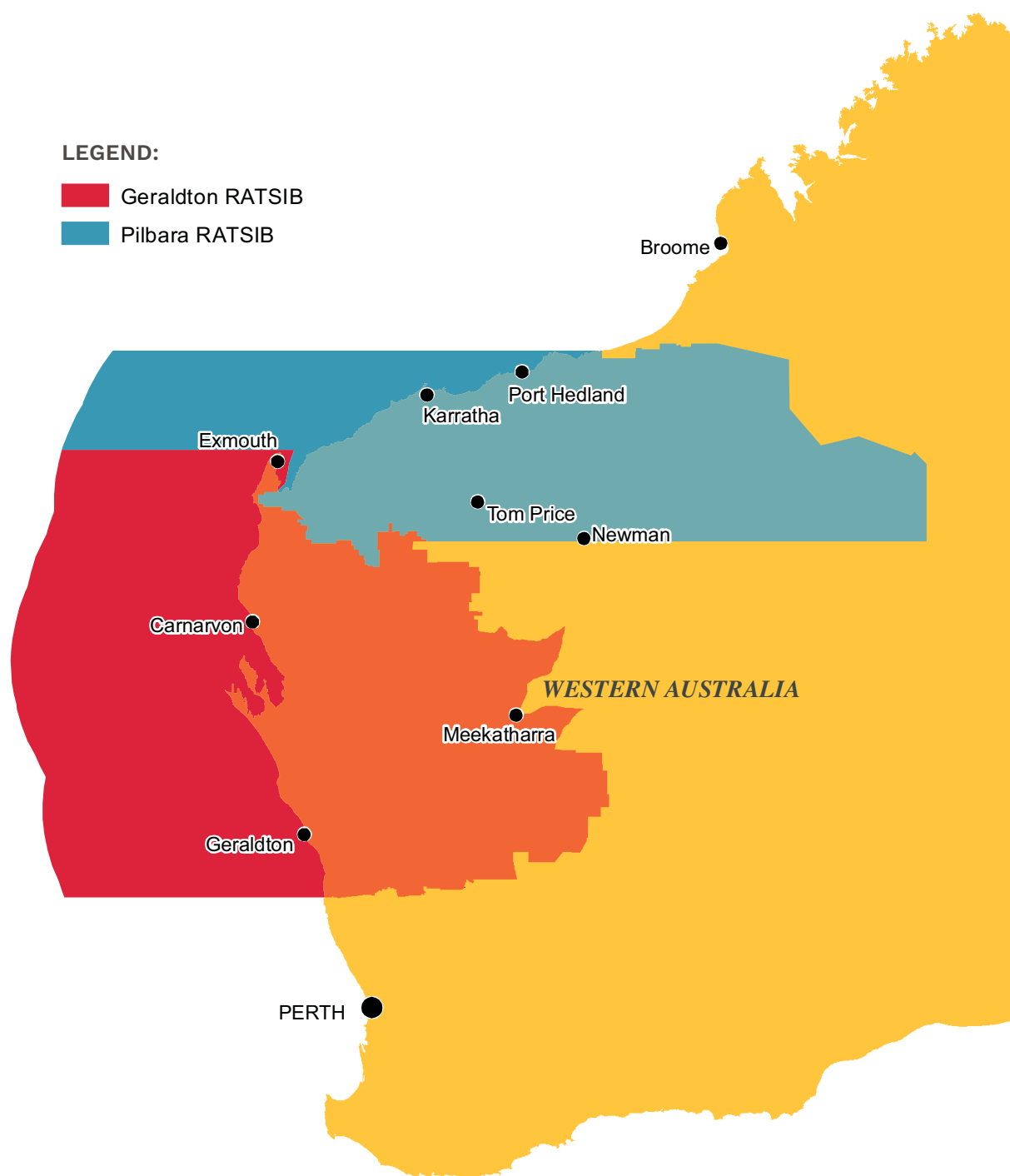
Annual Report 2023



YMAC representative areas

LEGEND:

- Geraldton RATSIB
- Pilbara RATSIB



RATSIB: Representative Aboriginal/Torres Strait Islander Body


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

*Note that, for simplicity, the term 'PBC' is used 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.

Front cover image: Kadji Kadji, Yamatji Country
(Photo: José Kalpers)

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Yamatji Marlpa Aboriginal Corporation respectfully acknowledges the Traditional Owners and custodians throughout Western Australia, and on whose Country we work. We acknowledge and respect their deep connection to their lands and waterways.

We honour and pay respect to Elders, and to their ancestors who survived and cared for Country.

Our offices are located on Whadjuk Country, Southern Yamatji Country, Yinggarda Country, Kariyarra Country, and Yawuru Country.

We recognise the continuing culture, traditions, stories and living cultures on these lands and commit to building a brighter future together.



About us

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

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

YMAC's services include:

- Legal advice and representation of Traditional Owner groups in obtaining and managing native title rights and interests.
- Anthropological services, including native title research.
- Cultural heritage services.
- Executive office, governance and administrative support to Prescribed Bodies Corporate (PBCs) and Aboriginal corporations.
- Natural resource management support, including ranger programs and land and sea management programs.
- Social surroundings project facilitation and management.
- Land administration.
- Community and economic development assistance.
- Relevant advocacy work undertaken on behalf of Traditional Owners in our representative regions.

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.

YMAC supports the establishment of a Voice to Parliament enshrined in the Australian Constitution.



YMAC staff showing their support to vote "YES" in the 2023 referendum (Photo: José Kalpers)

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.

2023 recipients of YMAC's Staff Values Awards (Photo: José Kalpers)



Co-Chairpersons' report

On behalf of Yamatji Marlpa Aboriginal Corporation (YMAC), we are pleased to present the *Annual Report 2023*.

This publication highlights activity from across our Yamatji and Marlpa regions, as we proudly continue supporting the Traditional Owners we represent to meet their native title responsibilities, and see them reach new aspirations and milestones caring for Country.

A key achievement for the organisation this year was our successful re-recognition application, reaffirming our position as the Native Title Representative Body (NTRB) for both of our representative regions for a further three years. This advice was received from Federal Minister for Indigenous Australians, the Hon. Linda Burney MP in June 2023, and is effective from 1 July 2023. In addition, we also received confirmation of three more years of funding from the National Indigenous Australians Agency (NIAA) to meet our NTRB obligations and functions for the same period. This is a great outcome, and provides YMAC with stability and the capacity to plan ahead on our important native title work. We would like to acknowledge all of the staff involved in this significant undertaking.

Throughout the reporting period, YMAC continued to perform its NTRB functions to progress several active claims, all in different stages of resolution, as well as advance the status of unclaimed areas within its representative areas. (See page 30 for more information about YMAC's claim updates.)

Further, the organisation assisted in the negotiation of multiple agreements – from Indigenous Land Use Agreements (ILUAs), to Joint Management Agreements (JMAs), to mining and petroleum agreements, to heritage agreements, and more – all with a view to empower the relevant Traditional Owners in the decision-making affecting their Country. (Read more about different agreements reached in the Legal section of this report on pages 28-32.)

Reflecting on YMAC's community engagement work this year, we would be remiss to not recognise the incredible leadership shown by local youth at the 2022 Yamatji On-Country. The strength and compassion they demonstrated, especially in the speeches they shared, was commendable – and the impact the final Call to Action statement they contributed to is already generating real, positive impacts. We know how hard staff in our Geraldton office worked in the lead up to, at, and following the event too, and we thank them for making it and the great outcomes it facilitated possible. (See page 24 for more information about the 2022 Yamatji On-Country.)

Finally, we are proud to confirm YMAC's continuing investment in Pilbara Solar, of which the organisation is 50% owner. Our involvement in Pilbara Solar specifically addresses two of YMAC's objectives, including: to support the self-determination, social, economic and political development and self-management of its members; and to participate with other Aboriginal corporations in the Yamatji and Pilbara regions in projects to their mutual benefit, including acquiring land for social, cultural and/or economic benefits for the Yamatji and Pilbara People. YMAC's investment in Pilbara Solar is regularly reviewed by the Board of Directors as the company establishes itself and develops renewable energy projects that can support First Nations peoples to achieve self-determination.

A memorandum of understanding (MOU) between the two entities is being finalised that will enable sharing of best practise approaches to business models involving First Nations peoples in this greenfields industry, while continuing to ensure client confidentiality is maintained and no conflicts of interest arise between YMAC's native title service provision and our involvement with Pilbara Solar. We look forward to seeing the full benefits of this investment materialise, and commit to continuing advocating models supporting Traditional Owners' equity in this ever-evolving sector.

We hope you enjoy this year's report, and find it both informative and interesting. Please also visit the Office of the Registrar of Indigenous Corporations (ORIC) website (www.oric.gov.au) to read the reports required of YMAC under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth) (CATSI Act).



Natalie Parker
Co-Chairperson
YMAC Board of Directors

Peter Windie
Co-Chairperson
YMAC Board of Directors

Supporting a Voice to Parliament in the Australian Constitution

In addition to our acceptance of the invitation included in the Uluru Statement from the Heart, in May, YMAC's Board of Directors officially endorsed and wholly supported the "YES" vote in relation to the referendum question on an Aboriginal and Torres Strait Islander Voice to Parliament. In making this decision, the Board agreed that recognising First Nations peoples in

the Australian Constitution, and ensuring we are represented in the decision-making that affects us – regardless of what government party is in power, or what other laws and structures come and go – is vital to improving our lives, and, critically, will provide for a better future for the generations to come.

New YMAC offices

To enhance our regional presence and accessibility, YMAC was excited to officially open two new offices this past year – one in Carnarvon (4 Francis Street) and another in Wedgefield (8 Manganese Street).

Our first-ever office in Carnarvon is designed to provide long-term support and ability to identify and meet local needs more quickly.

While our new Pilbara space has been designed to allow us to improve service provision across the entire region.

Both spaces include new meeting spaces and office space for local and visiting staff.

It was encouraging to be joined by community members and YMAC staff to celebrate the opening of these locations.

In 2023, YMAC also finished a refurbishment of its existing Perth office, with the refit including new collaboration and meeting areas for staff and clients.



Official opening of YMAC's new office in the Pilbara region (Photo: Tash Gillespie)

Queensland Knowledge Exchange and Study Trip

In early 2023, we were grateful to be hosted by several Queensland Aboriginal corporations, including North Queensland Land Council and Queensland South Native Title Services, on a knowledge exchange and study trip. The purpose of this initiative was to observe firsthand and discuss in-person shared issues and best practice responses in relation to the delivery of native title and other services.

In addition to these productive conversations, we received warm welcomes wherever we went, and wonderful cultural performances. We look forward to one day reciprocating the hospitality and generosity offered by all of our hosts.





Badimia Country (Photo: José Kalpers)

Chief Executive Officer's report

It has been so rewarding this past year to witness the positive impacts YMAC's delivery of its *Strategic Plan 2021-2025* is achieving. Taking further instruction on its implementation from our regional committees and Board of Directors, as well as our core stakeholders, we are already realising the benefits this considered and comprehensive plan is having, and I cannot wait to see what we can achieve going forward.

YMAC's successes are in no small part thanks to its invaluable staff, who meet the daily challenges of our working environment – both geographically and volume-wise – with professionalism, commitment and enthusiasm.

In this reporting period, all staff were lucky to come together on two occasions – in August 2022 and March 2023 – to attend internally-organised conferences and hear from both in-house and external experts on a range of topics. It is also always my pleasure at these gatherings to help recognise those staff who have been nominated by their colleagues for upholding YMAC's Values. Congratulations again to all of those recipients.

Our staff are also commended for their adaptability in response to our client needs and sector sensibilities. In May 2023, the YMAC Board of Directors approved a restructure to better align the service provision of several business units within the organisation. We now have a new position on YMAC's Executive Management Team that has responsibility for the Research, Heritage, and Land and Sea Management teams under a new directorate: Research, Country and Culture Services.

Another example of YMAC's staff readiness-for-anything and responsivity capability was evident when the organisation became aware of a cyber-attack on some aspects of our business in 2022. Navigating this territory was challenging, however, we rose to the occasion by fast-tracking the introduction of some planned new data security tools, as well as introduced new measures including further staff training to mitigate this happening in future. The Office of the Australian Information Commissioner (OAIC) reviewed and closed YMAC's reported matter on-file in June 2023.

YMAC's teams must also be commended for their vast contributions to the organisation's advocacy and law reform agenda. In this past year alone, we have provided submissions on numerous imperative issues for us, our constituents, and our clients. These include comments on and participation in consultations on the *Aboriginal Cultural Heritage Act 2021* (WA) (ACHA) regulations and guidelines, written submissions raising concerns about changes to the *Land Administration Act 1997* (WA) (LAA) and *Public Works Act 1902* (WA), and the provision of feedback in relation to the Australian Government's Productivity Commission's Closing the Gap review.

(Read more about YMAC's various submissions in the Policy, advocacy, and community section of this report on pages 22-25.)

Details of much of this work and more have been shared in the three editions of *YMAC News* produced in the last twelve-months, which are available on our website. In addition, YMAC also launched a new digital newsletter, primarily for and distributed to directors and staff of Prescribed Bodies Corporate (PBCs), in 2022. This regular communication is intended to inform its recipients of important information and opportunities related to their work and those they represent, and we hope our efforts contribute to enhancing theirs.

Finally, I would like to acknowledge the generous pro bono contributions YMAC receives from some of the country's finest legal firms and independent experts. Thank you to Peter Seidel of Arnold Bloch Leibler, Philip Hunter from HWL Ebsworth, and Tim Lyons from Gibson Lyons Lawyers.

I could not be more equal parts proud and humbled by what I have seen YMAC achieve in this reporting period; however, I am equally optimistic and excited to see what we achieve in the coming three years and beyond.



Simon Hawkins
Chief Executive Officer

Appointment to the First Nations Clean Energy and Emissions Reduction Advisory Committee

In April 2023, I was honoured to receive confirmation of my appointment to the First Nations Clean Energy and Emissions Reduction Advisory Committee. This group has been convened to assist in the development of the national 'First Nations Clean Energy Strategy' and to provide guidance across a range of clean energy and emissions reductions measures across the Australian Department of Climate Change, Energy, the Environment and

Water. Given all of YMAC's sector-leading work within the renewable energy economy – both existing and planned – I am confident, on behalf of the organisation, we will offer valuable contributions that will act to complement the shared vision of empowering First Nations peoples via equitable participation in sustainable and scalable renewables projects.

2023 Referendum awareness raising

In addition to YMAC planning its support of the “YES” campaign in the upcoming referendum, this financial year we have also been very active in our efforts to inform and promote the importance of people exercising their right to vote and the tangible implications a Voice to Parliament could have. This work has involved information sharing about the processes of how to enrol and recent changes to enrolment eligibility, as well as provision of information from

reliable sources regarding the prospects of what a successful referendum would both represent and practically mean for First Nations People.

Special mentions must be given to: Dr Hannah McGlade (member of the First Nations Referendum Engagement Group), who joined us for a presentation to all staff in March 2023; and Mr Thomas Mayo (member of the First Nations Referendum Working Group), who presented to our joint regional committees in May 2023.

YMAC's Core Stakeholder Engagement Consultation and Native Title Forums

To assist with the implementation of our *Strategic Plan 2021-2025*, YMAC undertook the Core Stakeholder Engagement Consultation (CSEC) project – which later informed our delivery of the inaugural Native Title Forums held in June 2023.

The purpose of this consultation was to: seek guidance from core stakeholders regarding their collective priorities and aspirations; inform the future direction/s of and services offered by the organisation; and provide focus relating to what additional advocacy, information sharing, and capacity building work we should be progressing.

We hosted two regional roundtables: one for the Yamatji region in November 2022, and another for the Marlpa region in February 2023.

The information gathered through this process is critical for YMAC to take into account and make practical changes to improve how we can help better inform people and corporations in our regions, and assist them in other ways by targeting

our efforts and resources where they are most needed. (See page 25 for more information about the YMAC Native Title Forums, which were a direct result of our response to listening to community during the CSEC roundtables.)



New YMAC fact sheets informed by the CSEC (Photo: Jane Mitchell)

Board of Directors



Peter Windie

Co-Chairperson,
Yamatji Region
(Thudgari)



Deborah Oakley

Deputy
Co-Chairperson,
Yamatji Region
(Malgana)



Natalie Parker

Co-Chairperson,
Pilbara Region
(Niyaparli)



Doris Eaton

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



Sharna Oakley

Yamatji Region
(Malgana)



Richard Oakley

Yamatji Region
(Malgana)



Ivan Smirke

Pilbara Region
(Jurruru)



Diane Stewart

Pilbara Region
(Nyangumarta)



Cicily Dowden

Yamatji Region
(Wajarri)



Albert Winder

Yamatji Region
(Malgana and
Yinggarda)



Raylene Button

Pilbara Region
(Kariyarra,
Yindjibarndi
and Palyku)



Terry Jaffrey

Pilbara Region
(Palyku)
(elected
February 2023)



Selina Stewart

Pilbara Region
(Puutu Kunti
Kurrama and
Pinikura)
(served to
February 2023)

Regional Committees

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)
(served to November 2022)

Ben Roberts
(Thudgari)

Gail Bellotti
(Naaguja and Malgana)

Wayne Evans
(Nanda)

Lucy-May Bulley
(Yinggarda)
(served to November 2022)

Revel Oakley
(Malgana)

Barry Dodd
(Wilinyu and Nhanagardi)

Paul Baron
(Baiyungu)
(elected November 2022)

Tracey Tonga
(Yinggarda, Wajarri and Banjima)

June Pearce
(Wajarri)

Evelyn Ronan
(Southern Yamatji)
(elected November 2022;
resigned February 2023)

Pilbara Regional Committee

Natalie Parker Chairperson
(Niyaparli)

Doris Eaton Deputy Chairperson
(Njamal and Pitjikirli)

Ivan Smirke
(Jurruru)

Diane Stewart
(Nyangumarta)

Selina Stewart
(Puutu Kunti Kurrama and Pinikura)

David (Barndu) Cox
(Yinhawangka)

Albert Pianta
(Ngarlawangga and Njamal)

Terry Jaffrey
(Palyku)

Nora Cooke
(Ngarla)

Raylene Button
(Kariyarra, Yindjibarndi and Palyku)

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

Amy Usher
Research, Country and Culture Services
Manager (appointed 22 May 2023)

Kirsty Anderson
Director of Projects
(until 23 September 2022 – with acting
arrangements in place until May 2023)



Corporate governance

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 at annual regional meetings. Six members from each committee join to form the twelve-member Board of Directors, providing equal representation for both the Yamatji and Pilbara regions.

During this reporting period, YMAC's Board of Directors met six times: twice in August 2022; once in September 2022; once in October 2022; once in November 2022; once in February 2023; once in May 2023.

Policy direction for YMAC on matters specific to either the Yamatji or Pilbara region is provided by the respective regional committee. In the 2022-23 Financial Year:

- the Yamatji Regional Committee met in August 2022, November 2022, February 2023, and May 2023;
- the Pilbara Regional Committee met in August 2022, February 2023, and May 2023; and
- both regional committees held an additional Joint Committee Meeting in May 2023.

Further, YMAC held its Pilbara Annual Regional Meeting on 18 November 2022, and its Yamatji Annual Regional Meeting on 26 November 2022.

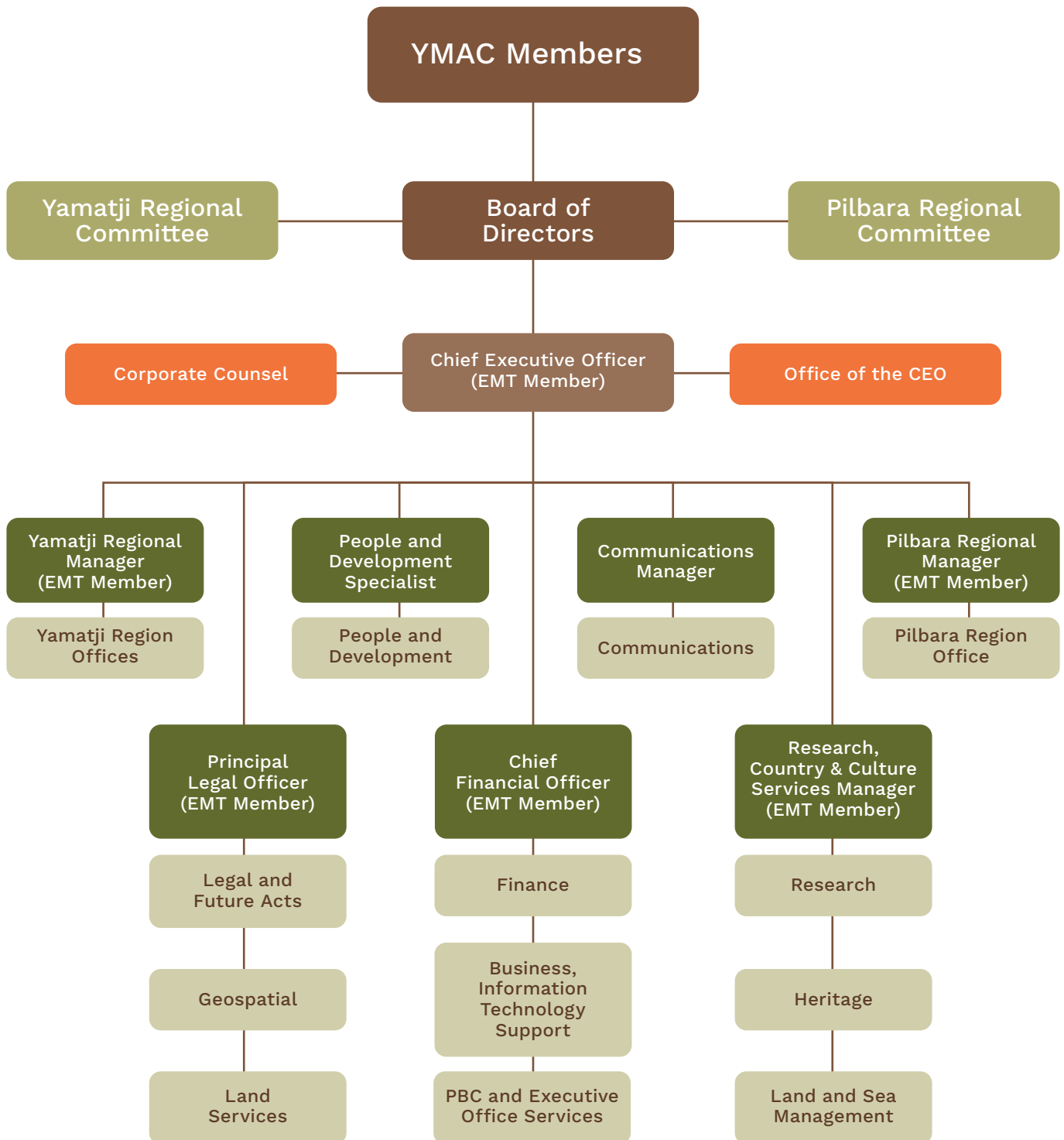
Strategy and policy directions are implemented through the day-to-day work of YMAC's staff, under the direction of the Chief Executive Officer (CEO). The organisation employs more than 100 professionals from a diverse range of disciplines including law, anthropology, heritage, environmental science, communications/marketing, archaeology, governance, community liaison, executive/corporate, land and sea management, and financial and administrative services. Staff regularly travel between our offices in Perth, Geraldton, Carnarvon, Hedland and Broome to deliver services.

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

Over this reporting period, YMAC continued to observe and implement its *Strategic Plan 2021-2025*, which covers four strategic priority areas and associated initiatives to successfully:

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.

Organisational chart



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 *Native Title Act 1993* (Cth) (NTA), the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth) (CATSI Act), and all tax and other relevant state and federal legislation. The organisation also adheres to Australian Accounting and International Financial Reporting Standards.

YMAC acknowledges ongoing grant support from the Federal Government and receipt of additional targeted funding for priority areas from various sources in the 2022-2023 Financial Year. During the reporting period, YMAC successfully secured an increase in National Indigenous Australians Agency (NIAA) funding to provide essential support to claim groups, as well as operational funding for 2023-24. This outcome was possible due to the significant efforts of senior staff, and YMAC's excellent operational performance and ongoing good governance. This outstanding result will significantly contribute to providing additional services and support to clients and job security for employees.

The past period has seen a dramatic change in the economic landscape across Australia and, in particular, Western Australia. The cost of living has risen, with very high inflation. The effects of COVID-19, remote working, workforce and housing shortages, among other societal impacts, are a reminder we live in a complex, global economic system where impacts on the other side of the world can affect us locally. Additionally, Western Australia's strong mining sector (plus an additional focus on increasing heritage and community engagement expertise), coupled with a workforce shortage resulting from COVID-19, has meant operating in an unusually tight labour market.

This has all had a flow-on effect, resulting in YMAC experiencing higher levels of staff turnover than usual. This is unlikely to change significantly in the short-term and the organisation is committed to maintaining a supportive and healthy working environment. This includes ensuring the staff wellbeing by providing exceptional employment conditions and being an employer of choice in the sector.

With all this in mind, it is very pleasing to report that total income in the reporting period has remained stable. Multiple income streams, along with support from the Federal Government, strong cost controls, high productivity and effective management, have resulted in another strong surplus for YMAC in 2022-23. As a result, the organisation's Balance Sheet continues to strengthen. This, combined with efforts to retain a high-quality staff, will stand the organisation in good stead to meet the challenging future ahead. YMAC's Executive Management Team (EMT), with support of the Board of Directors, will continue to be proactive in planning for uncertainty to ensure risks and costs are contained, opportunities are able to be explored, and morale is maintained.

Consultancy services

In the 2022-2023 Financial Year, YMAC engaged the services of 390 consultants and contractors to undertake work at a cost of \$4,018,961.

Organisational planning

YMAC's corporate *Strategic Plan 2021-2025*, endorsed in December 2020, has continued to inform an effective approach to the development of annual business plans for all teams and regional offices.

Staff and salaries

From 1 July 2022 to 30 June 2023, YMAC employed 185 staff.

Full-time: 104

Part-time: 31

Casual: 50

Aboriginal: 70

Non-Aboriginal: 115

Staff turnover for this period was 17.29%. The salary structure is updated on 30 September each year with an increase commensurate with the Consumer Price Index (CPI).

Development and training

Throughout the reporting period, YMAC supported several internal and external training opportunities for staff, including:

- two All Staff Conferences: one in August 2022, and another in February 2023;
- Yamatji On-Country 2022;
- staff inductions;
- Board of Directors training;
- AIATSIS Summit;
- Continuing Professional Development opportunities across core competency areas provided for all YMAC lawyers;
- online learning management system “Go1”;
- de-escalation training;
- remote first aid; and
- 4WD training.

Organisational restructure

In May 2023, YMAC’s Board of Directors approved a restructure to better align service provision. Changes included:

- the establishment of a new business unit – Research, Country and Culture Services – which has responsibility for the Research, Heritage, and Land and Sea Management teams;
- the PBC Executive Office team now reports to the Chief Financial Officer; and
- the Principal Legal Officer now oversees the Legal and Future Acts, Geospatial, and Land Services teams.

Further, the newly appointed Research, Country and Culture Services Manager holds a position on YMAC’s EMT.

Complaints

Formal complaints to YMAC are addressed pursuant to the organisation’s policies and procedures, available at ymac.org.au.

During the reporting period, YMAC did not register any formal complaints.







Policy, advocacy, and community

A key objective in YMAC's *Strategic Plan 2021-2025* is to "influence policy-makers and drive the organisation's advocacy and reform agenda".

Consequently, YMAC is continuously advocating for legislative reforms on behalf of Traditional Owners that will:

- better protect their rights and interests;
- result in them holding an equitable position in negotiations and agreement-making; and
- enhance opportunities for their advancement and securement of prosperous futures.

This is done through:

- writing submissions;
- providing in-person submissions;
- issuing media statements;
- hosting information sessions and other events;
- having representation on committees, advisory groups, and similar;
- participating in consultations;
- promoting opportunities for Traditional Owners to directly engage in, and provide input to, consultations and submissions; and
- partnering with others through our 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).

Key policy, advocacy, and community highlights¹

3-10 July 2022 – Various NAIDOC Week ‘Get Up! Stand Up! Show Up!’ celebrations and communications

7 July 2022 – Provided comment on initial draft of the First Nations Heritage Protection Alliance’s draft policy position paper on First Nations Cultural Heritage Protections Reform

26-27 July 2022 – Partnered with NNTC and the National Indigenous Australian Agency (NIAA) in delivering the ‘PBC Regional Forum’ in Carnarvon – for Prescribed Bodies Corporate (PBCs) based in Mid West, Murchison, Gascoyne and Pilbara

28 July 2022 – Partnered with NNTC in delivering Native Title Compensation Workshop in Carnarvon

19 August 2022 – Submission in relation to the Phase 2 consultation for the *Aboriginal Cultural Heritage Act 2021* (WA) regulations and guidelines

24 August 2022 – Input provided into NIAA and Department of Justice Reporting System Project (Stage 1)

9 September 2022 – Submission in relation to the Exposure Draft – Proposed Policy Framework Guiding the use of Diversification Leases on Crown land

13-14 September 2022 – YMAC Joint Management Forum (see page 41)

13-15 September 2022 – Participation in the State Government’s *Aboriginal Cultural Heritage Act 2021* (WA) Stakeholder Co-Design Workshop

20-21 September 2022 – Support of and attendance at the inaugural Mid West Aboriginal Women’s Conference

23 September 2022 – Bundiyarra NAIDOC Family Day

12-13 October 2022 – Yamatji On-Country, including Call to Action statement (see page 24)

21 October 2022 – Submission in relation to the Consultation Draft – *Land and Public Works Bill 2022* (WA)

14 November 2022 – Questions submitted for the Aboriginal Lands Trust (ALT) meeting with the YMAC Board of Directors

14 November 2022 – Core Stakeholder Engagement Consultation – Yamatji Roundtable in Geraldton

16 November 2022 – Feedback provided in relation to the City of Greater Geraldton ‘Innovate Reconciliation Plan 2023-2025’

17 November 2022 – New YMAC Pilbara office official opening in Wedgefield

21 November 2022 – Submission in relation to the Consultation Paper for Aboriginal People – WA Biodiscovery Bill

23 November 2022 – Input provided into the Productivity Commission Closing the Gap Review

25 November 2022 – New YMAC Carnarvon office official opening

29 November 2022 – Concerns raised (in writing) with relevant State Ministers regarding the *Land and Public Works Amendment Bill 2022* (WA)

21 December 2022 – YMAC representative appointed to the WA Department of Water and Environmental Regulation (DWER) Aboriginal Water and Environment Advisory Group

6 January 2023 – Submission to State Government Phase 3 consultation for the *Aboriginal Cultural Heritage Act 2021* (WA) regulations and guidelines

3 February 2023 – Core Stakeholder Engagement Consultation – Marlpa Roundtable in Wedgefield

30 March-5 April 2023 – Queensland Knowledge Exchange and Study Trip

8-12 April 2023 – Canberra meetings with various politicians and government officials

5-12 April 2023 – Participation in the Climate Adaptation Strategy consultation led by the Federal Department of Environment

18 April 2023 – Elders and Emerging Leaders Pre-Event Yule River Workshop

30 April 2023 – YMAC representative (CEO) appointed to the First Nations Clean Energy and Emissions Reduction Advisory Committee

22 May 2023 – Official endorsement of the “YES” vote in relation to the referendum question on an Aboriginal and Torres Strait Islander Voice – and ongoing information sharing on the referendum

25 May 2023 – National Reconciliation Week Breakfast

29 May 2023 – Advice provided to WA Minister for Aboriginal Affairs and WA Minister for Mines and Petroleum in relation to Regional Standard Heritage Agreements

5-9 June 2023 – Staff and Board of Directors’ attendance at the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) Summit in Perth

15 June 2023 – Participation in the WA Planning Commission Pilbara Regional Planning Workshop

27 June 2023 – YMAC Native Title Forum – Yamatji Region

29 June 2023 – YMAC Native Title Forum – Marlpa Region

¹ Unfortunately, the 2022 Annual On-Country Bush Meeting at the Yule River Meeting Place (set for 13-14 July) had to be cancelled due to concerns related to COVID-19.

2022 Yamatji On-Country

On 12 and 13 October 2022, YMAC hosted the second annual Yamatji On-Country meeting at Bundiyarra Aboriginal Community Aboriginal Corporation in Geraldton. Both local youth and community members worked together to develop a Call to Action, which focuses on key messages presented to government addressing issues of racism, housing and accommodation, police and justice, education, health and wellbeing, and employment, training and economic development.

“Our Call to Action seeks real commitment and investment from all community stakeholders, and offers an open invitation to work with us, to achieve real and sustainable changes in our communities. As First Nations peoples, we also seek to have equal opportunities and privileges that enable us to be self-determining and afford us our rightful place in leading decision-making processes that impact us.”

-Quote from the 2022 Yamatji On-Country Call to Action



Traditional Owners delivering the 2022 Yamatji On-Country Call to Action (Photo: Tash Gillespie)

2023 Yule River Meeting Pre-Event Workshop

To best prepare for the 2023 Annual On-Country Bush Meeting at the Yule River Meeting Place, YMAC sent an open invitation to Pilbara Elders and emerging leaders to participate in a planning workshop – held in April 2023 in Port Hedland.

Attendees at the workshop resolved to develop a draft Call to Action – in alignment with existing government commitments and frameworks.

A working group was nominated to finalise the draft Call to Action that would be presented to and further discussed with community at the July 2023 Yule River meeting.



Attendees at the 2023 Yule River Meeting Pre-Event Workshop (Photo: Tash Gillespie)

YMAC Native Title Forums

In June 2023, YMAC held our first ever Native Title Forums – one in Carnarvon and another in Port Hedland.

We hosted these events to create opportunity for participants to learn more about and discuss native title processes, as well as key issues facing Traditional Owners in our Yamatji and Marlpa regions.

A key output resulting from the Native Title Forums has been the development of a set of new and updated fact and information sheets – now available on YMAC's website. They cover a range of topics and issues, including on various law reforms, native title compensation, renewable energy projects, and more.

Feedback received about the forums has been overwhelmingly positive. Suggestions for improvements to content and format will be considered for future events.



Attendees at the Marlpa Region Native Title Forum (Photo: Jane Mitchell)



YMAC staff presenting at the Yamatji Region Native Title Forum (Photo: Jane Mitchell)



Children playing in Brown's Pool (Photo: Radhika Kayarat)

Native title roles and functions

YMAC is the Native Title Representative Body (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 Western Australia (WA). As an NTRB, YMAC operates under the *Native Title Act 1993* (Cth) (NTA) (and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth) (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

YMAC's Legal team includes native title lawyers who provide legal advice and representation to our client groups. It also assists YMAC to carry out its Native Title Representative Body (NTRB) functions under the *Native Title Act 1993* (Cth) (NTA) (see previous page).

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

Further, our Land Services team provides ongoing specialist assistance and support to the Legal team in relation to land tenure issues as well as managing the NTRB notification function process within YMAC.

Key legal highlights

Plan for Our Parks

In 2022-2023, YMAC acted for three PBC clients in negotiations with the WA Department of Biodiversity, Conservation and Attractions (DBCA), developing Indigenous Land Use Agreements (ILUAs) and Joint Management Agreements (JMAs) governing joint vesting and joint management arrangements for national parks and conservation estates. In 2022-2023, two of these ILUAs were authorised by Traditional Owner groups. As of 30 June 2023, one of these ILUAs was registered with the National Native Title Tribunal (NNTT).

Native title claims

Continued progress in the resolution of outstanding claims and new, unclaimed areas. (See page 30 for more on our claim work.)

Future acts

Assisted clients with NNTT 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, or resulted in proponents withdrawing their applications for matters that were located in culturally-sensitive areas. (See page 31 for more on our future acts work.)

Other native title negotiations

Continued to assist clients with negotiations for:

- carbon farming opportunities on Country,
- mining and petroleum agreements,
- licences under section 91 of the *Land Administration Act 1997* (WA) (LAA), and
- heritage agreements.

Applications for assistance

Finalised a review of procedures relating to Applications for Assistance, resulting in clearer guidelines and information for applicants published on the YMAC website. The Application for Assistance form was revised in early 2023 and is also available on the YMAC website.

Renewable energy projects

Activities associated with renewable energy projects also constitute future acts. YMAC assists clients in relation to proposed renewable energy projects on their Country. 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. YMAC has prioritised the development of Renewable Energy Best Practice Standards to guide engagement by proponents with First Nations groups in relation to renewable energy projects.

Offshore developers

Assisted clients with responding to the high volume of requests from offshore developers to consult with clients/PBCs urgently following the National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA) decision to halt projects until companies can demonstrate sufficient consultation with Traditional Owners following *Santos NA Barossa Pty Ltd v Tipakalippa* [2022] FAFC 193 in December 2022. YMAC has developed a draft consultation framework, titled *Draft Consultation Framework: a path to meaningful consultation with First Nations Peoples on offshore oil and gas projects*.

This framework is intended to guide industry on how to effectively consult with PBCs to ensure effective, efficient, and culturally appropriate consultation. YMAC has commenced seeking feedback on the consultation framework.

Aboriginal Cultural Heritage Act 2021 (WA) (ACHA)

The Legal team continued to undertake a significant amount of work in relation to the ACHA leading up to it coming into effect on 1 July 2023. This included (but was not limited to):

- participation at stakeholder meetings and consultation sessions with the WA Department of Planning, Lands, and Heritage (DPLH) and WA Minister for Aboriginal Affairs on the draft regulations and guidelines supporting the ACHA;
- preparation and delivery of presentations on various aspects of the ACHA, in particular requirements relating to the need to appoint Local Aboriginal Cultural Heritage Services (LACHS) and available funding from DPLH; and
- revising alternative heritage agreements to reflect the changes brought about by the ACHA.

Other submissions to government

Contributed expertise to a variety of other submissions during the reporting period. (See the 'Policy, advocacy, and community' section on pages 22-25.)

Independent law firm review

Following an independent law firm review undertaken by Arnold Bloch Leibler, YMAC has continued to implement key recommendations.

Claim updates

As of June 2023, YMAC was the legal representative for six claims across its regions. Additionally, YMAC performs NTRB functions for all groups within its representative areas.

As of 30 June 2023, YMAC's current active claims are all in different stages of resolution.

Jurruru #1 Part B and Jurruru #2 status

The Jurruru #1 Part B and Jurruru #2 claims, which were represented by YMAC, were determined on 26 August 2022 in conjunction with the Yinhawangka Gobawarra claim. The determined PBCs are the Jurruru Aboriginal Corporation RNTBC and the Gobawarra Yinhawangka Aboriginal Corporation RNTBC.

Middamia Native Title Claim status

The Middamia Native Title Claim (formerly referred to as Middalya) was accepted for registration by the NNTT on 22 November 2022.

Nanda People and Nanda #3 status

A minute of consent determination for the Nanda People and Nanda #3 claims was filed with the Federal Court on 25 June 2021. This is yet to be determined because the area is overlapped by the Mullewa Wadjari Community claim.

The Federal Court made trial programming orders on 10 October 2022. Aboriginal evidence has now been submitted by all parties with expert evidence to be completed and filed in August and September 2023. It is likely the proceedings will be listed for a trial in April 2024.

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

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

The Federal Court made trial programming orders on 10 October 2022. Aboriginal evidence has now been submitted by all parties with expert evidence to be completed and filed in August and September 2023. It is likely the proceedings will be listed for a trial in April 2024.

Yindjibandi Ngurra Aboriginal Corporation Compensation Claim

YMAC is an active respondent in this compensation claim. YMAC is seeking to have input and assist the Court to establish legal precedent which is beneficial to native title parties generally.

Unclaimed areas

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

- continued engagement with the State Solicitor's Office (SSO) regarding proposed new claims in YMAC's RATSIB areas, and
- continued engagement with people who may hold native title in the unclaimed areas, including consultations, site visits and field trips.

Claims not legally represented by YMAC

There are currently 13 claims within YMAC's RATSIB areas not legally represented by YMAC: Gingirana #4, Marlinyu Ghoorlie, Mullewa Wadjari, Tjiwarl Aboriginal Corporation RNTBC Compensation Claim, Tjiwarl Claim Group Compensation Claim, Nyamal, Palyku, Palyku #2, Yugunga-Nya, Yugunga-Nya #2, Martu #3, Yindjibarndi Ngurra Aboriginal Corporation RNTBC Compensation Claim, and Wirrilimarra Compensation Claim.

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 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 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 2022-2023, YMAC assisted native title parties with:

- lodging 156 expedited procedure objections;
- reaching heritage and land access agreements for 60 exploration and prospecting licences;
- negotiating with the WA Department of Mines, Industry Regulation and Safety (DMIRS) to remove the expedited procedure statement, in relation to five exploration tenements, before reaching the inquiry stage;
- submitting native title party contentions for inquiry in relation to one tenement application, resulting in DMIRS removing the expedited procedure statement prior to the relevant inquiry being determined by the NNTT;
- acting in relation to one additional inquiry matter;
- making applications to the NNTT to require DPLH to produce closed site files;
- assisting three groups to reach section 31 agreements and ancillary agreements;
- the registration of one ILUA;
- finalising and executing two section 91 licence agreements; and
- reaching a heritage and infrastructure agreement with a private sector proponent.

Regulation 9 certificates

Following changes to the *Native Title (Prescribed Body Corporate) Regulations 1999* (Cth), YMAC has continued to assist its PBC clients with developing certificates in order to comply with Regulation 9 in relation to native title decisions.

Service agreements

Tailored service agreements, which include the provision of legal and future act services, as well as geospatial and land services, are in place with several groups/PBCs across YMAC's representative regions.

NTRB notification process

Managed by the Legal team, supported by the Land Services team, the NTRB notification process ensures notices received by YMAC are brought to the attention of relevant native title parties.

In the 2022-2023 reporting period there was a total of 202 notifications processed by YMAC, up from 138 notifications in 2021-2022.

Type of notification	Number received
<i>Contaminated Sites Act 2003</i> (WA)	7
<i>Environment Protection Act 1986</i> (WA)	32
LAA	22
Referrals direct from mining company	28
Petroleum tenement	3
s24HA(7)	22
s24MD(6B) NTA	27
S24KA NTA	1
s29 NTA (expedited procedure)	49
s29 NTA (ordinary)	10
<i>Local Government Act 1995</i> (WA)	1
Total notifications	202
Number of different tenements	343

Land Services

Land tenure offers viable economic, social and cultural outcomes when sound land administration governance can be achieved.

YMAC's Land Services team assists with achieving positive tenure outcomes for our clients, as well as providing expertise and collating land tenure analyses for both YMAC and external clients.

In addition, Land Services undertakes the future act notification function for Aboriginal corporations and claimants, as required under the *Native Title Act 1993* (Cth) (NTA).

In 2022–23, YMAC's Land Services team:

- completed two land tenure analyses over specific Badimia areas for YMAC's Legal team;
- completed one land tenure analysis over the Ngarlawangga Determination Area for the Prescribed Body Corporate (PBC);
- provided ongoing land tenure oversight and support to YMAC's Legal team and Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC (NTGAC) for the Ningaloo Indigenous Land Use Agreement (ILUA);
- prepared a briefing for the YMAC Board of Directors on the divestment of Aboriginal Lands Trust (ALT) properties;
- delivered internal training on licences under section 91 of the *Land Administration Act 1997* (WA) (LAA);
- contributed to YMAC's submission on the LAA consultation bill;
- provided ongoing land tenure advice to Pilbara Solar; and
- attended to over 200 future act notifications on behalf of YMAC clients.

Sunset at Middalya Station (Photo: Ken Capewell)





Geospatial

The Geospatial team is responsible for the management of YMAC's spatial (i.e., mapping) data, infrastructure, and service delivery. It provides map development and analysis services, manages an extensive list of geographic/spatial datasets (internal and external), administers the organisation's spatial systems and software, and provides related training and advice to both YMAC staff and clients.

In 2022–23, YMAC's Geospatial team:

- completed 391 spatial requests – 359 internal and 32 external;
- developed a concept dataset for the storage and management of agreement areas and related exclusion zones associated with mining agreements and the future acts process. This proposal aims to ensure consistency in advice concerning the application of exclusion zone buffers across neighbouring agreements, and will offer enhanced searchability, ensuring accessibility of this data for future requirements;
- explored various product solutions for the interactive presentation of spatially related data, providing valuable insights to end-users, including creating an online dashboard showcasing mining activity and land utilisation in a determination area;
- developed a new software (FME) script that highlights changes to mining tenements over time in a determination area, which will help to identify updates to tenement size/status, proponents, and any tenement withdrawals or new applications;
- sorted and archived approximately 550 hard copy legacy maps from the Perth office to offsite storage, helping with the improvement of record keeping of spatial data and assisting with the organisation becoming “paper-lite”; and
- initiated an improvement project of the Heritage team's survey database, which involved extensive data cleansing and updating attribute data from completed surveys to ensure consistent and searchable information, as well as enhancing map templates and layer styles for seamless integration into reports.

Research

YMAC's Research team consists of anthropologists who work with Traditional Owners across our representative areas for a range of projects both pre- and post-determination.

Under the Australian process for a native title claim – as laid out in the *Native Title Act 1993* (Cth) (NTA) – claimants must prove that continuity of connection to Country through traditional laws and customs has continued to exist beyond European settlement. The role of an anthropologist in this process is to: research and review archival documents, maps, and any other applicable information; conduct interviews; support consultant anthropologists; and work together with Traditional Owners to create reports which can go to the State of Western Australia or before the Federal Court. Review the full list of YMAC's functions under the NTA on page 27.

Native title research can take years to collect, analyse and refine, all to ensure that as many of the right people as possible are being heard and represented correctly.

This work involves working closely with Traditional Owners connected to Country, as well as working closely with YMAC's Legal and Geospatial teams.

Once a native title determination has been reached, YMAC's Research team still have a lot of work to do. Our Return of Materials (RoM) process allows us to ensure the materials collected throughout the claim process are given back to the rightful owners, which can take some time to organise and distribute correctly. We also work closely with YMAC's Legal, Land and Sea Management, Heritage, Geospatial and PBC Executive Office teams to assist with many projects and negotiations in the post-determination space, including providing specialised anthropological advice.



YMAC's Research team in the field on Wajarri Country (Photo: José Kalpers)

Key research highlights

- Middamia claim registered in November 2022.
- Undertook intensive interviews, family consultations, field work and site visits for unclaimed areas and key conversations with the State of Western Australia about claim progression in these areas.
- Finalised several internal and external reports for unclaimed areas.
- Provided research support for the ongoing Wajarri/Nanda/Mullewa Wadjari litigation, including the engagement of two Expert Anthropologists.
- Provided research and logistical support at consultation, community and Prescribed Body Corporate (PBC) meetings across both regions (see page 43).
- Provided high level of future act advice to PBCs, and completed several successful future act inquiry matters.
- Provided ongoing membership advice to several PBCs.
- Provided anthropological support for Plan for Our Parks projects and negotiations, including attendance at information sessions.
- Partnered with the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) to finalise its 'Return of Native Title Materials' project, and co-authored the related best practice process guide.
- RoM policy endorsed by the YMAC Board.
- Continued to support and implement four RoM projects at various stages, including presentations and workshops with PBCs and Traditional Owners.
- Finalised and implemented streamlined internal Research processes and new field work and safety procedures.
- Supported the delivery of YMAC's Core External Stakeholder Consultation (CESC) project, which lead to the two Native Title Forums hosted in 2023 (see page 25).
- Continued working in collaboration with YMAC's Heritage team on two multi-stage social surroundings consultation projects with Ngarlawangga Aboriginal Corporation RNTBC.
- Finalised reporting related to the 'Nyangumarta Indigenous Protected Area Women's Cultural Mapping Fieldtrip'.
- Research Manager was a reference panel member for the Women in Native Title Anthropology (WiNTA) project, also attending and facilitating sessions at the forum in October 2022.
- Three staff completed 'Cultural Heritage and the Law' at Flinders University.
- Staff attended the Australian Anthropological Society (AAS) conference in Melbourne in December 2022.
- Staff attended information session provided to AAS, Australian Association of Consulting Archaeologists Inc. (AACAI), Anthropological Society of Western Australia (ASWA), and Australian Archaeological Association Inc. (AAA) members on the *Aboriginal Cultural Heritage Act 2021* (WA) (ACHA) and associated regulations and guidelines.
- Staff participated in the State Government's ACHA education workshops.
- Staff attended the Queensland Knowledge Exchange and Study Trip in March-April 2023.
- Staff attend the AIATSIS Summit in June 2023.
- Staff attended several training sessions funded by the Australian Government's Attorney-General's (AG's) Department. Topics included 'Current and Future Challenges for Anthropologists in the Native Title Sector', and 'Navigating Intersections Between Lawyers and Anthropologists in Native Title Anthropology'.
- Successful application of an AG's grant for the 2023-2025 period.
- Partnered with Curtin University to develop an internship program for 3rd Year Anthropology and History students, with placements commencing in June 2023.

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’. It is one of the most promising land access outcomes in the context of self-determination for the Traditional Owners YMAC represents.

YMAC’s LSM team provides customised services to meet the specific needs of our clients, helping them to meet their short- and long-term goals, identify appropriate resources, and manage projects on their Country. This work can involve project management, cultural heritage and environmental conservation planning, fieldwork, grant seeking, geospatial (mapping) support, on-the-ground delivery of works, administrative tasks, media liaison, reporting, and much more.

In this reporting period, YMAC provided operational and administrative support to deliver several Aboriginal LSM projects throughout its representative regions, including its flagship program on Nyangumarta Country.

Nyangumarta

The Nyangumarta rangers have had another great year delivering on their ambitious program, focusing on the management of their Indigenous Protected Area (IPA). The two main grants of this program saw completion rates of, respectively, 87% for the ranger component, and 89% for the IPA grant. Contractually, the main funding body remains the National Indigenous Australians Agency (NIAA).

However, this past year, further diversification of additional funding sources, such as the Indigenous Desert Alliance (IDA), the WA Department of Biodiversity, Conservation and Attractions (DBCA), the Australian Department of Agriculture, Fisheries and Forestry, Thylation Foundation, as well as income from an increasing portfolio of fee-for-service jobs performed by the rangers, has occurred.



Nyangumarta Country
(Photo: Jacob Loughridge)

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

- A total of about 100 Nyangumarta Traditional Owners, including Elders, rangers and children participated in four large return-to-Country trips, promoting Nyangumarta cultural values and the transfer of traditional knowledge between generations.
- The IPA contains more than 400 rocky outcrops scattered over about 20,000 km² in the Great Sandy Desert, many of them in very remote areas. During several field trips, using 4WDs, helicopters and side-by-side buggies, the rangers have started to systematically survey those outcrops, looking for threatened species (particularly northern quolls and black-footed rock wallabies) and re-discovering significant cultural sites, such as rock paintings and artefacts.
- The rangers removed a total of ten feral cats from their IPA. After 18 months of navigating a complex process of approvals and funding requirements, the project was finally successful in securing and deploying four Felixer cat-grooming traps, which will initially target the areas where feral cats overlap with rock wallabies and bilbies, increasing the survival rates of these threatened species.
- The first phase of their dingo project has been completed, yielding exciting preliminary information about the population in the IPA, including data on their movements and diet, as well as their cultural significance for Traditional Owners.
- The project initiated or strengthened a series of partnerships with various organisations, including: Environs Kimberley, Central Queensland University, Charles Darwin University, University of Western Australia, Indigenous Salt Water Advisory Group, WA Department of Fisheries, Karajarri rangers, and Ngurrara rangers.
- Nyangumarta joined four other ranger groups on the Sandy Deserts Fire and Biodiversity Project, supported by the National Environmental Science Program, which aims to conduct fire management that is better informed by scientific and cultural data.
- New infrastructure was developed in the IPA, such as the installation of a cyclone-proof 40-foot sea container at the seasonal ranger base (Eighty Mile Beach) and the building of toilets at the start of Nyangumarta Highway.
- Rangers continued developing two-way science learning with La Grange school in Bidyadanga, including hosting a week-long on-Country trip where they supported teachers to deliver classroom activities in conjunction with ranger activities, such as identifying bush food/medicine, two-hectare plots, mole holes and visiting cultural sites. Two rangers also flew to Perth to participate in a Two-Way Science Workshop, contributing to a textbook produced by the WA Department of Education.
- The rangers participated in numerous other forums, conferences and exchanges, regionally and nationally. For instance, a group spent more than ten days travelling overland to attend the annual IDA conference in Yulara (Uluru), leading a convoy of five ranger teams in nine vehicles. Also, two female rangers were selected to attend a ten-day Desert Women Rangers Leadership Trip run by IDA and Thin Green Line in Melbourne.
- New rangers continue to join the group as the program becomes more and more popular among the Nyangumarta Traditional Owners. Four of the rangers are now employed on fixed-term contracts, while about 40 casual rangers and cultural advisors participate in the tasks in a more flexible way. All rangers have completed accredited training units in Conservation and Ecosystem Management, through North Regional TAFE in Broome.
- The new IPA plan of management (2022-2032) was produced through extensive consultation with the rangers and Elders, and will be used to strategically guide the management and financing of ranger activities on Nyangumarta Country.
- Fire management on a mining tenement was successfully carried out by the rangers, in partnership with, and under the supervision of, Rio Tinto. This was the first time the rangers did this type of sensitive work in a fee-for-service context.

Other key LSM projects

Nganhurra Thanardi Garrbu Aboriginal Corporation

YMAC's LSM team provided regular support to Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC (NTGAC) in a number of areas, particularly in relation to the proposed Exmouth Gulf Marine Park. Key highlights included:

- participation in, and facilitation of, a multi-day boat trip to the Exmouth Gulf with Baiyungu Traditional Owners and staff from DBCA;
- review of terms of reference for the production of a Sea Country Plan to be delivered with the assistance of specialist consultants;
- assistance in preparing and delivering a presentation to the Exmouth Gulf Task Force, a structure established by the WA Minister for Environment with the purpose of facilitating within-government coordination of the environmental management of the Exmouth Gulf and its surrounds; and
- preliminary discussions around the production of Indigenous Cultural Intellectual Property (ICIP) protocols to be used for the planning and management of marine and terrestrial conservation reserves.

Ngarlawangga Aboriginal Corporation

YMAC's LSM team continued helping Ngarlawangga Aboriginal Corporation RNTBC (NAC) in their representation on the Pilbara Cultural Land Management Project (PCLMP): an initiative gathering twelve language groups in the Pilbara, coordinated by the Pilbara Development Commission, and financially supported by Lotterywest, Rio Tinto, BHP and NIAA.

The PCLMP seeks to build the collective technical capability and skills of project partners and develop a set of common digital platforms, tools and resources that support collaboration in data collection and sharing, sustainable environmental and cultural land monitoring and management activities, and the preservation of natural and cultural heritage.

The LSM team also managed to secure funding for the development of a Healthy Country Plan for Ngarlawangga people, through the State-funded Aboriginal Ranger Program and Rio Tinto. The first planning workshop was held in Karratha in December 2022, and initial sections of the Healthy Country Plan were drafted with input from NAC members and Elders.

Other key LSM highlights

The LSM team continued to assist several groups through the Plan for Our Parks initiative, attending workshops and negotiation meetings, reviewing key joint management documents, and assisting YMAC's Legal team.

In November 2022, YMAC was invited by Country Needs People to attend a two-day workshop in Canberra, where several organisations exchanged on their experiences managing ranger programs and IPAs. The second day included an advocacy event at Parliament House, where ministers and members of parliament committed to continue supporting First Nations peoples in their aspirations to look after Country.

The prospectus for a proposed Burringurrah (Mount Augustus) IPA was finalised and several dozen hard copies distributed to Traditional Owners and their Prescribed Body Corporate (PBC), Wajarri Yamaji Aboriginal Corporation. This 28-page advocacy document makes the case for a new IPA in Western Australia, promoting its biodiversity and cultural values.

The LSM team contributed subject matter expertise on several internal policies and public submissions.

YMAC's Joint Management Forum

In September 2022, YMAC was proud to present its free online 'Joint Management Forum'.

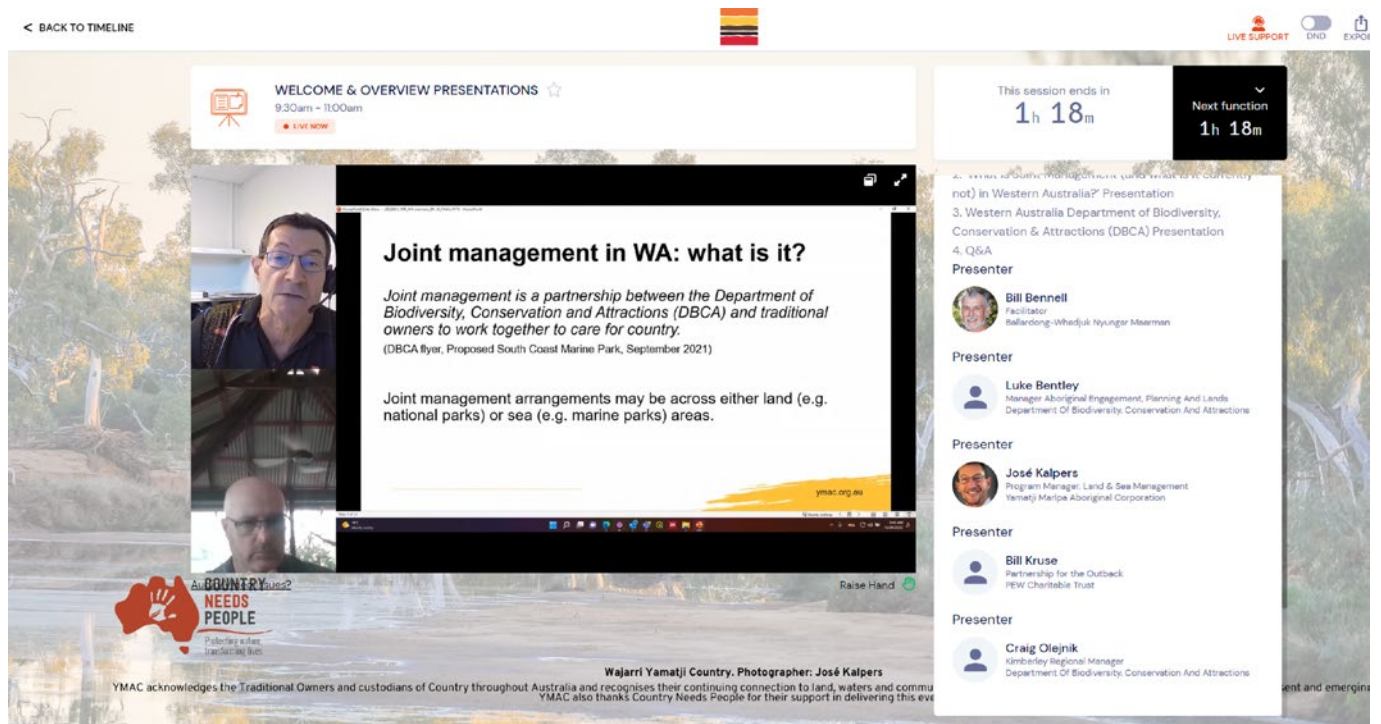
Bringing Traditional Owners and other land and sea management experts together for the first time in ten years, the event was an opportunity to explore the processes that have been undertaken to date, share knowledge, discuss lessons learned and address challenges while exploring future opportunities for the sector.

Supported by Country Needs People, the two-day forum heard individual joint management journeys and observations from the Pilbara's Nyangumarta Warrarn Aboriginal Corporation, Kimberley's Nyamba Buru Yawuru Aboriginal Corporation, Western Desert's Tarlka Matuwa Piarku Aboriginal Corporation – Mantjiljarra Yulparirra, South Coast's Esperance Tjaltjraak Native Title Aboriginal Corporation, Queensland's Wuthathi Aboriginal Corporation, and Victoria's Gunaikurnai Land &

Waters Aboriginal Corporation, alongside career experts including YMAC Land and Sea Management Program Manager Dr José Kalpers, Dr Bill Kruse from Pew Charitable Trusts, and Charles Darwin University's Dr Dermot Smyth, as well as DBCA.

Some of the priority issues that were raised during the forum included the need for better cooperation between State Government agencies, as well as the State and Federal Government, the need for more flexible and responsive approaches to joint management, the importance of developing whole-of-Country management plans, as well as further developing an Indigenous "community of practice" for people working in land and sea management.

Visit YMAC's website (ymac.org.au) for more information, including the post-forum Outcomes Report and links to the recorded sessions and transcripts.



YMAC LSM staff presenting at the Joint Management Forum

Heritage

YMAC's Heritage team provides a range of services (via agreement) to our clients dependent on and tailored to their unique needs and requirements, and as directed by them. We are committed to using our experience and expertise to build the internal capability of groups and their Prescribed Bodies Corporate (PBCs) to place First Nations peoples front and centre of the decision-making and management of their cultural heritage.

Our heritage services include (but are not limited to):

- organising archaeological and ethnographic heritage surveys;
- assisting in the ongoing protection of sites and cultural heritage by submitting heritage information;
- managing heritage requests under both State and Federal legislation;
- providing social surrounds advice;
- reviewing environmental reports; and
- providing environmental engagement.

The 2022-23 Financial Year has been one of growth for YMAC's Heritage team.

The ever-expanding mining and exploration industry in Western Australia now includes new pushes to clear land for renewable energy infrastructure. This space became more complex by the introduction of the *Aboriginal Cultural Heritage Act 2021* (WA) (ACHA), resulting in an industry overhaul of heritage management.

Further, as social surrounds investigation and reporting becomes both more prevalent and more in demand in Western Australia, YMAC's Heritage team has begun to develop understanding and specialisation in this field also.

This includes a member of the team undertaking a Masters-level professional certification in environmental, social, and governance values and social responsibility

to expand YMAC's capabilities, as well as the employment of a fulltime environmental scientist to work in this developing space.

In 2022–23, YMAC's Heritage team:

- increased to ten full-time employees to accommodate an increasing workload, and with a view to expand its business offerings into social surrounds consultation;
- coordinated 90 survey and monitoring trips – with Traditional Owners, YMAC staff conducting 26 of these trips;
- collaborated with YMAC's Research team on two multi-stage social surroundings consultation projects with Ngarlawangga Aboriginal Corporation RNTBC;
- collaborated with YMAC's Geospatial team to improve the organisation's survey database;
- attended the 2023 Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) Summit in Perth;
- participated in the State Government's ACHA Stakeholder Co-Design Workshop;
- participated in the State Government's ACHA education workshops;
- contributed to several written submissions in response to consultations on the ACHA regulations and guidelines; and
- contributed to advice provided to WA Minister for Aboriginal Affairs and WA Minister for Mines and Petroleum in relation to Regional Standard Heritage Agreements.

PBC Executive Office

YMAC provides services to Prescribed Bodies Corporate (PBCs) and other Aboriginal corporations across the Yamatji and Pilbara regions through its PBC Executive Office team, as well as through other units of the organisation.

This includes the provision of support in relation to functions as prescribed in the *Native Title Act 1993* (Cth) (NTA) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (Cth) (CATSI Act), as well as the requirements of the Office of the Registrar of Indigenous Corporations (ORIC) and its individual rule books (to ensure each corporation meets its legal obligations).

YMAC also provides support to other Aboriginal corporations governed by the CATSI Act and ORIC regulations.

Some of 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 include receiving and sending correspondence on their behalf, organising and facilitating meetings, working with chairpersons to prepare agendas, and liaising with stakeholders wanting to engage with them. YMAC also works collaboratively with clients to create policies and procedures, coordinate operational requirements and undertake governance training to build capacity and become more self-reliant.

YMAC also provides myriad other services, including providing updates and notifications to PBCs on any significant legislative changes (e.g. the *Aboriginal Cultural Heritage Act 2021* (WA) (ACHA) and Local Aboriginal Cultural Heritage Services (LACHS)), and providing information on PBC Basic Support Funding and how to apply.

We also present information about basic support funding and governance assistance at PBC forums, participate in workshops with other representative bodies to share information and develop best practice standards, promote other training opportunities, monitor compliance, and offer other assistance as required.

Throughout the reporting period, YMAC's PBC Executive Office team and other units:

- provided updates, notifications and training opportunities to all 34 PBCs in its representative regions;
- directly provided support and services to ten PBCs and one other Aboriginal corporation;
- coordinated 107 board meetings;
- coordinated and assisted clients to hold four community information sessions and five Common Law Holder meetings;
- conducted 17 workshops (topics included governance training, rule book workshops, consultations, fieldtrips, and return of research materials); and
- assisted clients with seven general meetings.

Financial report

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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 2023, 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 2023 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 2023, 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.

Independent Member of



PERTH • SYDNEY • MELBOURNE • BRISBANE • ADELAIDE • DARWIN

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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.

HALL CHADWICK

- 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 6th day of October 2023
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 2023:

- (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 2023 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
6 October 2023



Peter Windie
Co-Chairperson
YMAC
6 October 2023



Simon Hawkins
Chief Executive Officer
YMAC
6 October 2023



Nick Kimber
Chief Financial Officer
YMAC
6 October 2023

Consolidated Statement of Profit or Loss and Other Comprehensive Income

for the year ended 30 June 2023

Notes	2023 \$	2022 \$
REVENUE		
Revenues from ordinary activities		
Revenue from Commonwealth		
Government - Operational	15,233,425	15,402,740
Revenue from Services	5A 7,686,325	6,617,474
Interest	5B 335,281	34,502
Gain/(Loss) on Sale of PPE	5C 64,922	70,584
Other	5D 2,629,112	2,446,253
Revenues from ordinary activities	25,949,065	24,571,553
EXPENSES		
Expenses from ordinary activities		
Employees	6A (13,165,231)	(11,896,206)
Insurance expense	(119,552)	(93,408)
Office supplies expense	(344,062)	(289,399)
Travel & meeting costs	(1,632,413)	(2,138,976)
Motor vehicle expenses	(324,785)	(237,212)
Contractors and consultant fees	(4,018,961)	(2,648,468)
Lease expenses	(306,765)	(339,433)
Long service leave expense	6A (221,278)	(127,462)
Depreciation and amortisation	6B (893,994)	(1,236,658)
Cost recovery expenses	(2,946,785)	(2,445,875)
Payroll and support costs	(643,717)	(568,175)
Telephone	(226,676)	(217,965)
Ancillary costs, fees & provisions	(395,707)	(472,424)
Share of associate net profit/(loss) for the period	7D -	-
Interest expense	(122,741)	(105,773)
Expenses from ordinary activities	(25,362,667)	(22,817,434)
Operating surplus/(deficit) from ordinary activities	14 586,398	1,754,119
Changes to asset revaluation reserve	8B -	35,100
Total revenues, expenses and valuation adjustments recognised directly in equity	586,398	1,789,219
Total changes in equity other than those resulting from transactions with owners as owners attributable to the members of Yamatji Marlpa Aboriginal Corporation	586,398	1,789,219

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

Consolidated Statement Of Financial Position

at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Current			
Cash & Cash Equivalents	7A	5,666,175	8,389,365
Trade & Other Receivables	7B	3,346,648	3,859,365
Other	8D	498,231	194,759
Other Investment	7C	9,706,308	11,837,052
Total current assets		19,217,362	24,280,541
Non-Current assets			
Land and buildings	8A	3,112,717	3,011,082
Plant and equipment	8B	613,515	917,488
Right of Use Assets	2A	1,854,309	1,843,728
Investments accounted for using the equity method	7D	-	-
Total non-current assets		5,580,541	5,772,298
Total Assets		24,797,903	30,052,839
Liabilities			
Provisions			
Employees	9A	4,164,068	3,566,494
Total provisions		4,164,068	3,566,494
Payables			
Suppliers	10	817,835	1,573,932
Unexpended grants	11	1,602,859	3,287,109
Income received in advance	12	186,208	4,557,625
Accruals	13	1,895,278	1,708,543
Lease liability	2B	2,581,464	2,395,343
Total payables		7,083,644	13,522,552
Total liabilities		11,247,712	17,089,046
Net assets/(liabilities)		13,550,191	12,963,793
Equity			
Revaluation reserve		129,537	129,537
Retained surplus/(Accumulated losses)		13,420,654	12,834,256
Total equity	14	13,550,191	12,963,793
Current assets		19,217,362	24,280,541
Non-current assets		5,580,541	5,772,298
Current liabilities		8,577,296	14,999,389
Non-current liabilities		2,670,416	2,089,657

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

Consolidated Statement of Cash Flows

for the year ended 30 June 2023

Notes	2023	2022
	\$	\$

Operating Activities

Cash Received

Receipts from government	14,709,826	13,035,529
Goods and services	7,379,608	8,851,535
Interest received	255,487	59,287
Total Cash Received	22,344,921	21,946,351

Cash Used

Suppliers	(12,089,752)	(10,068,553)
Employees	(12,721,807)	(10,970,852)
GST paid to ATO	(1,756,282)	(1,240,585)
Repayment of lease liability interest	(122,741)	(105,773)
Total Cash Used	(26,690,582)	(22,385,763)
Net cash received from/(used in) operating activities	15A (4,345,661)	(439,412)

Investing Activities

Cash Received

Proceeds from sales of property, plant and equipment	66,750	75,000
Total Cash Received	66,750	75,000

Cash Used

Purchase of property, plant and equipment	(338,226)	(1,139,926)
Total Cash Used	(338,226)	(1,139,926)
Net cash used in investing activities	(271,746)	(1,064,926)

Financing Activities

Cash Used

Repayments of lease liability principal	(236,797)	(529,879)
Total Cash Used	(236,797)	(529,879)
Net cash used in financing activities	(236,797)	(529,879)
Net Increase (Decrease) in cash held	(4,853,934)	(2,034,217)
Cash and cash equivalents at the beginning of the reporting period	20,226,417	22,260,634
Cash and cash equivalents at the end of the reporting period	15B 15,372,483	20,226,417

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

Consolidated Statement of Changes in Equity for the year ended 30 June 2023

		Retained Earnings		Asset Revaluation Reserve		Total Equity	
	Notes	2023	2022	2023	2022	2023	2022
		\$	\$	\$	\$	\$	\$
Opening Balance							
Balance carried forward from previous period		12,834,256	11,080,137	129,537	94,437	12,963,793	11,174,574
Opening balance		12,834,256	11,080,137	129,537	94,437	12,963,793	11,174,574
Comprehensive Income							
Surplus for the period		586,398	1,754,119	-	-	586,398	1,754,119
Net Revaluation Increment		-	-	-	35,100	-	35,100
Total comprehensive income		586,398	1,754,119	-	-	586,398	1,789,219
Closing balance as at 30 June		13,420,654	12,834,256	129,537	129,537	13,550,191	12,963,793

Schedule of Commitments as at 30 June 2023

	Notes	2023	2022
		\$	\$
BY TYPE			
Other Commitments			
Service Agreements		-	120,000
Capital Commitments		492,029	357,000
Total Other Commitments		492,029	477,000
Net Commitments by Type		492,029	477,000
BY MATURITY			
Other Commitments			
One year or less		492,029	453,000
Greater than one year		-	24,000
Total Commitments		492,029	477,000
Net Commitments by Maturity		492,029	477,000

Schedule of Asset Additions for the period ended 30 June 2023

		Heritage & Cultural	Plant & Equipment	Total
	Notes	2023	2023	2023
		\$	\$	\$
The following non-financial non-current assets were added in 2022-2023				
By Purchase - Government Funding		-	283,421	283,421
By Purchase - Other		-	24,058	24,058
Total Additions		-	307,479	307,479

Notes to the Consolidated Financial Statements

as at 30 June 2023

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 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 2023

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 2023

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 2023. 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 2023

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 2023

1.7. Financial Instruments (continued)

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 2023

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 2023

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 2023

1.13. Property, Plant and Equipment (continued)

Impairment

All assets were assessed for impairment at 30 June 2023. 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 2023

1.17. Application of new and revised Accounting Standards

New, revised or amending Accounting Standards and Interpretations adopted

In the year ended 30 June 2023, 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 2023. 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.

	2023	2022
	\$	\$
NOTE 2 - LEASES		
Note 2A Right of Use Assets		
Opening Right of Use Assets	1,843,728	2,457,893
Additions during the year	396,586	4,428
Depreciation	(386,005)	(618,593)
Closing Balance	1,854,309	1,843,728
Note 2B Lease Liability		
Opening Lease Liability	2,395,343	2,863,008
Additions during the year	390,232	4,428
Interest expense	122,741	105,773
Repayments	(326,852)	(577,866)
Closing Balance	2,581,464	2,395,343
Lease Liability - Current	427,800	612,793
Lease Liability - Non-current	2,153,664	1,782,550
Total Lease Liability	2,581,464	2,395,343

The Corporation held leases for office space during the year. The average lease term at 30 June 2023 is 5.1 years.

Notes to the Consolidated Financial Statements

as at 30 June 2023

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.

	2023	2022
	\$	\$
NOTE 5 - INCOME		
Note 5A Rendering of Services		
Rendering of services to:		
External entities	7,686,325	6,617,474
Total rendering of services	7,686,325	6,617,474
Note 5B Interest		
Deposits	335,281	34,502
Total finance income	335,281	34,502
Note 5C Sales of Assets		
Plant and equipment:		
Proceeds from disposal	66,750	75,500
Net book value of assets disposed	(1,828)	(4,916)
Net profit from disposal of plant and equipment	64,922	70,584
Note 5D Other Gains		
Other grants:		
Staffing	1,480,185	1,868,107
Expenses and capital	428,974	36,478
Other Income	719,953	541,668
Total Other	2,629,112	2,446,253

Notes to the Consolidated Financial Statements

as at 30 June 2023

NOTE 6 - EXPENSES

Note 6A Employee Benefits

	2023 \$	2022 \$
Wages and Salaries	11,612,770	10,882,937
Superannuation	1,234,024	887,283
Other employee benefits	318,437	125,986
Total Employee Expenses	13,165,231	11,896,206
Long Service Leave expense	221,278	127,462
Total Employee Benefits	13,386,509	12,023,668

Note 6B Depreciation and Amortisation

Depreciation of property, plant and equipment	494,060	614,612
Amortisation of leased assets	13,929	3,453
Depreciation of right of use assets	386,005	618,593
Total depreciation and amortisation	893,994	1,236,658

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	21,801	11,177
Leasehold improvements	13,929	3,453
Plant and equipment	244,174	227,750
Motor Vehicles	228,085	375,685
Right of Use Assets	386,005	618,593
Total depreciation and amortisation	893,994	1,236,658

NOTE 7 - FINANCIAL ASSETS

Note 7A Cash and cash equivalents

Cash on hand	629	920
Cash on deposit	5,665,546	8,388,445
Total cash and cash equivalents	5,666,175	8,389,365
Cash at bank earns interest at tiered interest rates determined by the bank	5,666,175	8,389,365

Notes to the Consolidated Financial Statements

as at 30 June 2023

	2023 \$	2022 \$
Note 7B Trade and Other Receivables		
Trade receivables	686,107	1,676,199
Less: Provision for doubtful debts	(1,763)	(1,611)
	684,344	1,674,588
Income receivable	2,569,129	2,123,196
Other receivables	93,175	61,581
Total Trade and other receivables (net)	3,346,648	3,859,365

All receivables are current assets.

Receivables are aged as follows:

Overdue by:		
Less than 30 days	243,162	98,944
30 to 60 days	242,412	356,800
60 to 90 days	47,613	665,233
More than 90 days	152,920	555,222
Total Trade receivables (gross)	686,107	1,676,199

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	1,763	1,611
Total Allowance for Doubtful Debts	1,763	1,611

Note 7C Other Investments

Deposits	9,706,308	11,837,052
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Short term deposits are made with varying periods of between three and eight months depending on the immediate cash requirements of the 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.

Note 7D Investments accounted for using the equity method

Associated Companies	-	-
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YMAC holds 50% of the issued capital of Pilbara Solar Pty Ltd, which constitutes an investment in an associate. The carrying amount of the investment at balance date is nil (FY2022: nil) and the share of net profit or loss in associate in FY2023 is nil (FY2022: nil).

YMAC has incurred costs on behalf of Pilbara Solar Pty Ltd of \$825,013, however as at balance date the balance has been provided for in full. The recoverability of the balance will be assessed annually for impairment purposes.

Notes to the Consolidated Financial Statements

as at 30 June 2023

NOTE 8 - NON FINANCIAL ASSETS

Note 8A Land and Buildings

	2023 \$	2022 \$
Freehold land		
-At valuation 30 June 2023	1,910,000	1,910,000
Total freehold land	1,910,000	1,910,000
Buildings on freehold land		
-At valuation 30 June 2022	1,209,274	1,073,484
-Accumulated Depreciation	(28,589)	(5,774)
Total buildings on freehold land	1,180,685	1,067,710
Leasehold improvements		
-At fair value	390,773	389,198
-Accumulated Depreciation	(368,741)	(355,826)
Total leasehold improvements	22,032	33,372
Total land and buildings (non-current)	3,112,717	3,011,082

Note 8B Property, Plant and Equipment

Plant and equipment		
-At cost	3,080,657	3,081,131
-Accumulated depreciation	(2,467,142)	(2,163,643)
-Write Downs	-	-
Total Plant and Equipment (non-current)	613,515	917,488

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	129,537	94,437
Increment/(Decrement) for land	-	(295,000)
Increment/(Decrement) for buildings	-	330,100
Closing Balance	129,537	129,537

Notes to the Consolidated Financial Statements

as at 30 June 2023

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

Item			
	Land & Buildings	Plant & Equipment	Total
As at 1 July 2022	\$	\$	\$
Gross value	3,372,682	3,081,131	6,453,813
Accumulated depreciation and impairment	(361,600)	(2,163,643)	(2,525,243)
Opening Net Book Value	3,011,082	917,488	3,928,570
Additions			
By purchase	137,365	170,114	307,479
Depreciation/Amortisation expense	(35,730)	(472,259)	(507,989)
Revaluation Decrement - Building	-	-	-
Revaluation Decrement - Land	-	-	-
Disposals			
Other Disposals	-	(1,828)	(1,828)
As at 30 June 2023			
Closing Net Book Value	3,112,717	613,515	3,726,232

Assets at valuation

Item			
	Land & Buildings	Plant & Equipment	Total
As at 30 June 2023	\$	\$	\$
Gross value	3,510,047	3,080,657	6,590,704
Accumulated depreciation/amortisation	(397,330)	(2,467,142)	(2,864,472)
Closing Net Book Value	3,112,717	613,515	3,726,232
As at 1 July 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

Note 8D Other Non-Financial Assets

	2023	2022
	\$	\$
Prepayments	498,231	194,759

All other non-financial assets are current assets.

Notes to the Consolidated Financial Statements

as at 30 June 2023

	2023	2022
	\$	\$
NOTE 9 - PROVISIONS		
Note 9A Employee Provisions		
Salaries and wages	-	27,136
Employee provisions	4,164,068	3,539,358
Total employee provisions	4,164,068	3,566,494
No more than 12 months	3,647,315	3,259,387
More than 12 months	516,753	307,107
	4,164,068	3,566,494
NOTE 10 - SUPPLIER PAYABLES		
Trade creditors	856,256	924,329
GST payable/(receivable)	(76,038)	609,097
Operating Lease Rentals	37,617	40,506
Total Supplier Payables	817,835	1,573,932
All suppliers are current and settlement is usually made net 30 days.		
NOTE 11 - UNEXPENDED GRANTS		
Unexpended grant carried forward	1,602,859	3,287,109
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	3,287,109	6,371,569
Movement	(3,100,901)	(1,813,944)
Closing Balance	186,208	4,557,625
NOTE 13 - ACCRUALS		
Accrued Wages/Superannuation	719,062	613,771
General accruals	997,867	902,984
Assets/benefits held for return/distribution	178,349	191,788
Total Accruals	1,895,278	1,708,543
NOTE 14 - EQUITY		
Analysis of equity		
Accumulated surplus carried forward	12,834,256	11,080,137
Surplus from ordinary activities	586,398	1,754,119
Accumulated surplus as at 30 June	13,420,654	12,834,256
Revaluation reserve	129,537	129,537
Total equity as at 30 June	13,550,191	12,963,793

Notes to the Consolidated Financial Statements

as at 30 June 2023

NOTE 15 - CASH FLOW RECONCILIATION

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

	2023	2022
	\$	\$
Operating surplus before extraordinary items	586,398	1,754,119
Non- Cash Items		
Depreciation and amortisation	893,994	1,236,658
(Gain)/Loss on disposal of assets	(64,922)	(70,584)
Changes in assets and liabilities		
(Increase) / decrease in receivables	512,716	(747,020)
(Increase) / decrease in prepayments	(303,472)	(34,458)
Increase / (decrease) in employee provisions	624,710	1,040,116
Increase / (decrease) in payables	(596,498)	38,744
Increase / (decrease) in unexpended grants	(1,684,250)	(2,004,959)
Increase / (decrease) in income in advance	(4,371,418)	(1,813,944)
Increase / (decrease) in GST payable	57,081	161,916
Net cash used in operating activities	(4,345,661)	(439,412)

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	5,666,175	8,389,365
Deposits	9,706,308	11,837,052
	15,372,483	20,226,417

NOTE 16 - REMUNERATION OF KEY EXECUTIVE MANAGEMENT

	NO.	NO.
Nil - \$99,999	1	-
\$100,000 - \$199,999	3	3
\$200,000 - \$299,999	2	2
\$300,000 - \$399,999	-	1
\$400,000 - \$499,999	1	-
	7	6
	\$	\$
The aggregate amount of total remuneration of officers shown above.	1,506,491	1,409,671

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 2023

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
	2023	2022	2023	2022	2023
	\$	\$	\$	\$	%
	2023	2022	2023	2022	2023
	\$	\$	\$	\$	%

Financial Assets

Cash on hand	-	-	-	-	629	920	629	920	-	-
Deposits at call	5,665,546	8,388,445	-	-	-	-	5,665,545	8,388,445	1.88%	0.59%
Receivables for services (gross)	-	-	-	-	686,107	1,676,199	686,107	1,676,199	-	-
Other	-	-	-	-	2,662,304	2,184,777	2,662,304	2,184,777	-	-
Term deposit	-	-	9,706,308	11,837,052	-	-	9,706,308	11,837,052	1.88%	0.59%
Total	5,665,546	8,388,445	9,706,308	11,837,052	3,349,040	3,861,896	18,720,894	24,087,393		
Total Assets							24,797,903	30,052,839		

Financial Liabilities

Trade creditors	-	-	-	-	893,874	964,835	893,874	964,835	n/a	n/a
Grants payable	-	-	-	-	1,602,859	3,287,109	1,602,859	3,287,109	n/a	n/a
Other payables	-	-	-	-	4,662,950	8,661,511	4,662,950	8,661,511	n/a	n/a
Total	-	-	-	-	7,159,683	12,913,455	7,159,683	12,913,455		
Total Liabilities							11,247,712	17,089,046		

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 2023

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
	2023	2022	2023	2022
Cash at Bank	5,666,175	8,839,365	-	-
Receivables for goods and services	243,162	98,944	441,182	1,575,644
Total	5,909,337	8,938,309	441,182	1,575,644

Ageing of financial assets that are past due but not impaired for 2023

	31 to 60 days	61 to 90 days	90+ days	Total
Receivables for goods and services	242,412	47,613	151,157	441,182

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

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)	
	2023	2022	2023	2022
	\$	\$	\$	\$
Full Operations				
+1% increase in interest rate	56,655	83,884	56,655	83,884
-1% decrease in interest rate	(56,655)	(83,884)	(56,655)	(83,884)

Notes to the Consolidated Financial Statements

as at 30 June 2023

NOTE 19 - REMUNERATION OF AUDITORS

The fair value of services provided was:

	2023	2022
	\$	\$
Audit services	66,784	52,764

NOTE 20 - SUBSIDIARY

Name of subsidiary	Principal Activity	Proportion of ownership interest and voting power held by the Corporation	
		2023	2022
YM Services Level 8, 12 The Esplanade, Perth	Management	100%	100%

NOTE 21 - AVERAGE STAFFING LEVELS

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

	No.	No.
	126	121

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	72,149	51,840
Expenses	95,952	52,055
	168,101	103,895

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.

	2023	2022
	\$	\$
Loans to directors outstanding at year-end:	3,194	801

Payment to Directors-related Consultant Entities:

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

Consultant payments to Directors

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

Consultant payments to Directors during the year:	-	25,771

To The Board of Directors

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 339-50 OF THE CORPORATIONS (ABORIGINAL AND TORRES STRAIT ISLANDER) ACT 2006

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

As lead audit director for the audit of the financial statements of Yamatji Marlpa Aboriginal Corporation for the financial year ended 30 June 2023, 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 6th day of October 2023
Perth, Western Australia

Abbreviations and acronyms

AAA	Australian Archaeological Association Inc.	LSM	Land and Sea Management
AACAI	Australian Association of Consulting Archaeologists Inc.	MOU	memorandum of understanding
AAS	Australian Anthropological Society	NAC	Ngarlawangga Aboriginal Corporation RNTBC
ACHA	<i>Aboriginal Cultural Heritage Act 2021</i> (WA)	NIAA	National Indigenous Australians Agency
AG's	Australian Government's Attorney-General's [Department]	NOPSEMA	National Offshore Petroleum Safety and Environmental Management Authority
AIATSIS	Australian Institute of Aboriginal and Torres Strait Islander Studies	NNTC	National Native Title Council
ALT	Aboriginal Lands Trust	NNTT	National Native Title Tribunal
ASWA	Anthropological Society of Western Australia	NTA	<i>Native Title Act 1993</i> (Cth)
CATSI Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i> (Cth)	NTGAC	Nganhurra Thanardi Garrbu Aboriginal Corporation RNTBC
CEO	Chief Executive Officer	NTRB	Native Title Representative Body
CSEC	Core Stakeholder Engagement Consultation	OAIC	Office of the Australian Information Commissioner
DBCA	WA Department of Biodiversity, Conservation and Attractions	ORIC	Office of the Registrar of Indigenous Corporations
DMIRS	WA Department of Mines, Industry Regulation and Safety	PBC	Prescribed Body Corporate
DPLH	WA Department of Planning, Lands, and Heritage	PBCs	Prescribed Bodies Corporate
DWER	WA Department of Water and Environmental Regulation	PCLMP	Pilbara Cultural Land Management Project
EMT	Executive Management Team	RATSIB	Representative Aboriginal/Torres Strait Islander Body
FNHPA	First Nations Heritage Protection Alliance	RNTBC	Registered Native Title Body Corporate
ICIP	Indigenous Cultural Intellectual Property	RNTBCs	Registered Native Title Bodies Corporate
IDA	Indigenous Desert Alliance	RoM	Return of Materials
ILUA	Indigenous Land Use Agreements	SSO	State Solicitor's Office
IPA	Indigenous Protected Area	WA	Western Australia
JMAs	Joint Management Agreements	WA Alliance	WA Alliance of Representative Bodies and Services Providers
LAA	<i>Land Administration Act 1997</i> (WA)	WiNTA	Women in Native Title Anthropology
LACHS	Local Aboriginal Cultural Heritage Services	YMAC	Yamatji Marlpa Aboriginal Corporation

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Back cover image: Local wildlife at Burringurrah (Photo: José Kalpers)



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