

KIMBERLEY LAND
COUNCIL



2020-21

HIGHLIGHTS





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OUR VISION

The Kimberley Land Council is an organisation that works for and with Traditional Owners of the Kimberley region. The KLC is a community organisation, with a vision to get back country, look after country and get control of the future.

OUR MISSION

- To get back country
- To look after country
- To get control of the future
- To have a strong organisation

OUR OBJECTIVES

- Improve the cultural, social and economic wellbeing of Kimberley Aboriginal people
- Operate as an effective body to secure rights for and deliver the aspirations of Kimberley Traditional Owners
- Develop and implement policies, strategies and activities that deliver a high-standard of services to Traditional Owners to achieve our vision
- Develop and implement sound, appropriate and effective planning and review processes and documents

OUR VALUES

- Respect for our law and culture
- Respect for our elders and stakeholders
- Fair and transparent decision-making
- Working in partnership
- Trust and loyalty
- Justice and equality for Indigenous people
- Cultural diversity



MARBOO NGIMBI,

I am pleased to bring you my report for the 2020-21 financial year.



Reflecting on the year, I am proud of the resilience of the organisation and the team at the Kimberley Land Council. We have worked hard to achieve our mandate of native title, advocacy, enterprise development and land and sea management despite set-backs and challenges.

I have been delighted to welcome Tyronne Garstone back to the KLC as Chief Executive Officer. Having worked closely with Tyronne in his previous role, I am confident he has the skills, knowledge and experience to lead the organisation into the future.

It has been a strong year for advocacy, with the KLC using its state, national and international influence to campaign for the protection of Aboriginal heritage. The organisation continues to oppose the draft Aboriginal Cultural Heritage Bill and continues to campaign for the protection of the Martuwarra Fitzroy River.

It has been exciting to see KLC continue to explore areas of economic development, and to be part of innovative new ventures like the first ever Kimberley Indigenous Tourism Workshop held earlier this year in February.

I have spent a lot of this year travelling around the East Kimberley at many claim meetings and forums and events. It was great to attend the Kimberley Ranger Forum at Ngallagunda community in August, it is inspiring to see their work and see the ranger program continue to go from strength the strength.

> Protecting our Heritage

The KLC has been a leading voice calling on the McGowan Government to scrap the draft Aboriginal Cultural Heritage Bill.

Kimberley Aboriginal people and traditional owners around the state have been united in their opposition to the controversial bill that still leaves control of our heritage in the hands of Government.

This year the KLC has put pressure on the McGowan Government to put Traditional Owners in control about decisions about their own cultural heritage through meetings, the media and two demonstrations on the steps of WA parliament.

We will continue to put this pressure on the Government until we are assured traditional owners are front and centre in decisions about their cultural heritage.

The McGowan Government has a once in a lifetime chance to get the laws around the protection of Aboriginal Heritage right. It has been disappointing to see the Government is not listening to the concerns of Traditional Owners and continue to make the same mistakes it has made in the past.

KLC will continue our work ensuring the new laws guarantee the protection of our heritage for future generations.

> Protecting the Martuwarra

The Martuwarra (Fitzroy River) is a vital, inseparable part of our culture and our spirit. We have fought for more than 40 years for rights to our land and as native title holders, and we are now the recognised legal custodians of the land and its waterways.

The Martuwarra has been national heritage listed for its Indigenous cultural values but to date there is no plan for the management and protection of these values.

We are demanding that the government commits to resourcing further discussion through the Kimberley Land Council and the native title groups. These discussions must include all traditional owners and native title holders with an interest in the river and its catchments.

Protection of the Martuwarra is about more than squaring away a neat water management plan. The river is an intertwined part of Kimberley Aboriginal people's spiritual connection to their country and customs and this must be respected.

Before the submission period ended in August, the KLC and more than 43,000 people wrote submissions to the WA Government to protect the river in response to the Fitzroy River Water Discussion Paper.

The KLC will continue to fight for the protection of the river, and continue to tell the Government it is a best protected, not exploited.

> Supporting each other

I would like to say a big thank you to all of the KLC elders, members, directors and staff. The work you do is for the betterment for all Kimberley Aboriginal people.

Every year presents challenges, and at times the work done is difficult. Standing strong and working together is how we will ensure we continue to achieve great things for our people.

As we continue to navigate the challenges connected to the covid-19 global pandemic, the KLC will ensure safety for our members and the communities around the Kimberley is of the highest priority.

I would especially like to acknowledge the support and guidance of elders who made the long journey down to Perth to stand on the steps of Parliament and stand for Kimberley Aboriginal people asking the McGowan Government to protect our heritage.

Thank you to all the young people in the Kimberley who joined the heritage campaign and have been active voices calling for the protection of culture. I feel comforted knowing our future is in good hands. I acknowledge the people who have sadly passed away. Without the contributions of the many people who have come before us, the Kimberley Land Council would not be what it is today.

We will continue their legacy, and the Kimberley Land Council will continue to advocate for Kimberley Aboriginal people.

Anthony Watson
Chairperson, Kimberley Land Council

“TRADITIONAL OWNERS MUST BE IN CONTROL OF DECISIONS ABOUT OUR CULTURAL HERITAGE. WE WILL NOT STOP THE FIGHT UNTIL WE KNOW OUR HERITAGE IS PROTECTED FOR FUTURE GENERATIONS.”



MESSAGE FROM THE CEO



It is with great honour that I have returned to the Kimberley Land Council as CEO this year. For me, the KLC holds a special place as a leading peak body that strongly advocates on key issues impacting Aboriginal lives.

The KLC continues to operate with the highest principles of integrity, and I look forward to working with our members to ensure KLC continues to deliver tangible benefits for the Kimberley region.

This highlights book reflects on the 2020/2021 financial year and the extensive achievements that have been made by the team despite the challenges of a global pandemic.

This year the KLC secured re-recognition as a native title representative body for the Kimberley area for a further two years under subsection 203AD(1) of the Native Title Act 1993 (the Act). The organisation has continued to achieve positive native title outcomes for Kimberley Aboriginal people, with two native title determinations and the establishment of four new PBCs. There are now 26 PBCs in the Kimberley region and more than 95% of the Kimberley region has been native title determined as of June 30 2021. The KLC continues to provide legal, funding and governance support to PBCs.

The KLC has been successful in securing seven-year funding for ranger groups, which will give security to the program and will ensure country is looked after by Traditional Owners.

Two new Indigenous Protected Areas have been established this year, the KLC extends congratulations to Nyul Nyul and Mayala. The benefits of IPAs and Indigenous rangers are clear and the KLC will continue to support their establishment. Traditional Owners should be given the opportunity to flourish, and should be recognised for their dedication and knowledge to caring for country that they have been exercising for millenia.

The KLC has been strong in its opposition to the introduction of laws that do not ensure Traditional Owners have control over matters concerning their cultural heritage. The KLC will continue to campaign for the protection of Aboriginal Heritage, including for the protection of the Martuwarra Fitzroy river.

I look forward to leading the organisation to the next chapter alongside members, the board and staff.

Tyronne Garstone
CEO, Kimberley Land Council

OUR BOARD



CHAIRMAN/ CULTURAL ADVISOR
Anthony Watson



CULTURAL ADVISOR
Annette Kogolo



CULTURAL ADVISOR
Frank Davey



CULTURAL ADVISOR
Irene Davey

The KLC Board of Directors provides leadership and direction to the organisation and ensures it operates properly and fairly on behalf of all its members.



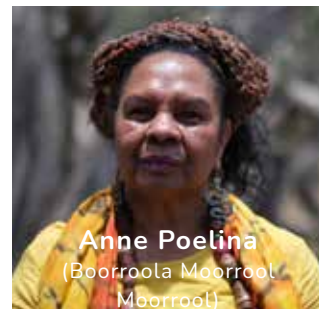
Nolan Hunter
(Director)



Russell Davey
(Bardi Jawi)



Wayne Bergmann
(Joombarn-buru)



Anne Poelina
(Booroola Moorrool
Moorrool)



Clement Maraltadj
(Balangarra)



Percy Brown
(Ngurrara & YMN)



Elizabeth Dixon
(Jabirr Jabirr/Ngumbarl)



Nathan Lennard
(Giniyiawarmi Yoowaniya)



Greg Tait
(Ngarrawanii)



Thomas King
(Karajarri)



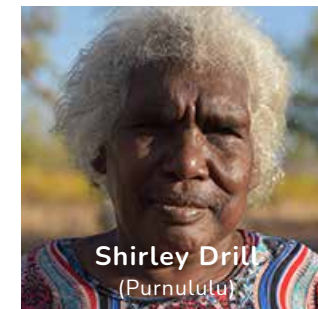
John Hamilton
(Jarui)



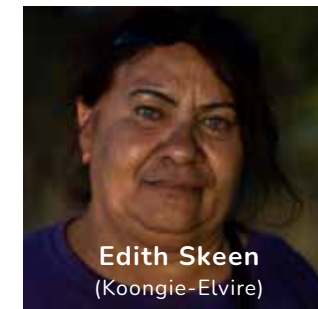
Jean Malay
(Yuriyangam Taam)

The KLC's governance is dictated primarily by legislative framework, its Constitution and the statutory requirements of the CATSI Act. KLC is governed by a Board of Directors who are elected by our members to represent the interests of Kimberley Aboriginal people. Members are only eligible to be a Director by being nominated by a Registered Native Title Body Corporate (PBC) or a native title claim group. There is a maximum number of 32 directors that can sit on the Board, including four cultural advisers. Directors are elected to the Board every two years, with the last election occurring at the 2020 Annual General Meeting held at Kooljaman.

In November 2020, Anthony Watson was re-elected as the Chair of the KLC and at the April 2021 Board meeting, Frank Davey was elected as the Deputy Chair of the KLC. The Chair and Deputy Chair are responsible for making sure the KLC functions effectively. They provide leadership to the KLC, the Board of Directors, the CEO and staff. They also act as organisation spokespeople and the interface between the KLC and the broader community. The KLC Board of Directors meets a minimum of four times a year to set the direction of the organisation, establish priorities and direct the development of the strategic plan.



Shirley Drill
(Purnululu)



Edith Skeen
(Koongie-Elvire)



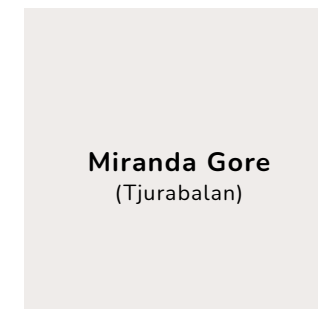
Trevor Cox
(Nimanburr)



Robert Watson
(Nyikina Mangala)



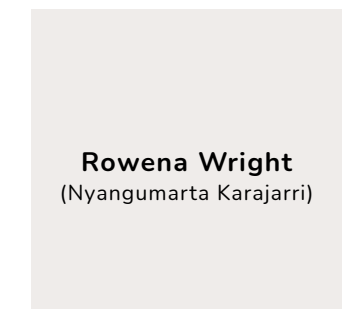
Kamus Green
(Bunuba)



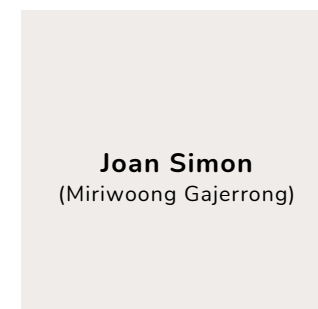
Miranda Gore
(Tjurabalan)



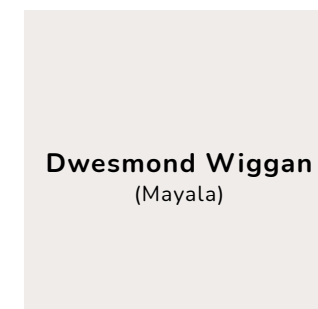
Glenn Bonney
(Kurungal)



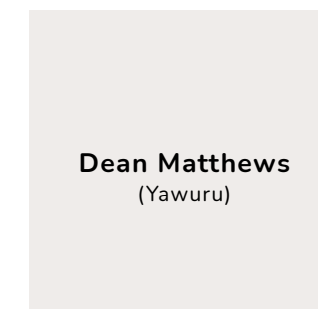
Rowena Wright
(Nyangumarta Karajarri)



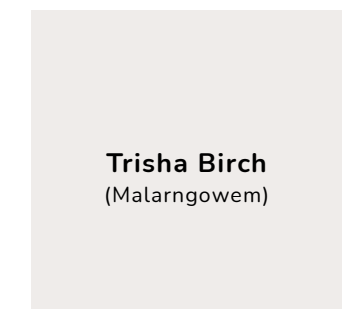
Joan Simon
(Miriwoong Gajerrong)



Dwesmond Wiggan
(Mayala)



Dean Matthews
(Yawuru)



Trisha Birch
(Malarngowem)

CORPORATE GOVERNANCE

The Chief Executive Officer of the Kimberley Land Council is responsible for the day-to-day operational and administrative management of the KLC, and is supported by a Senior Management team. The CEO is the interface between the board of directors and KLC staff. The CEO also works to achieve the strategic objectives of the organisation.

The KLC acknowledges the support of the Australian Government through the National Indigenous Australians Agency [NIAA] and other funding bodies which support the KLC in operational and activity-based programs. However, the KLC continues to struggle to reduce ever-increasing costs amid a lack of resources. Holding on-country meetings and providing travel and accommodation arrangements for Traditional Owners, Directors and staff continues to be challenging, particularly when working in extremely remote parts of the Kimberley.

Risk Management

Understanding the risks we face and managing them appropriately will enhance our ability to make better decisions and deliver on our strategic objectives. The Board of Directors is ultimately responsible for risk management and it approves the organisation's risk appetite as recommended by the senior management team and must regularly review, approve and maintain oversight of the organisation's risk management policy. The Board receives updates about key risks, changes in risks and emerging risks.

Stringent financial and operational procedures are maintained and applied to make sure the organisation is effectively managed. The KLC employs a Chief Financial Officer, who is a Chartered Accountant and forms part of the KLC's senior management team. The KLC also retains an auditor to assist the organisation with financial management, compliance and risk analysis.

The senior management team is responsible for planning the activities, services and projects necessary to manage risk. The management team meets regularly to review progress and identify upcoming issues and regularly reports back to the Board of Directors. The KLC is proactive in identifying potential financial and operational issues to ensure appropriate action is taken to minimise or exclude those risks.

Ethical Standards

All Kimberley Land Council employees are required to maintain high standards of honesty, integrity and respect while behaving in an appropriate and fair manner. Employees conduct their work in accordance with the ethical standards relevant to their particular professions and codes of conduct. Staff performance guidelines are included in the KLC's policies and procedures and the KLC Code of Conduct.

External Scrutiny

An annual financial audit was conducted by Moore Stephens WA Pty Ltd and can be found in the Financial Statements section of this Annual Report.

Complaints

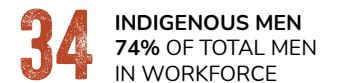
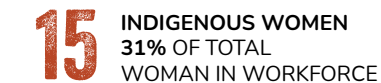
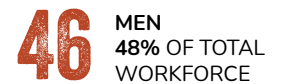
The KLC received four complaints in the reporting period. Three have been resolved in accordance with our complaints process outlined as part of the KLC's policies and procedures.



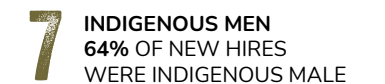
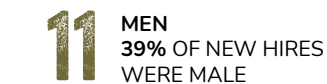
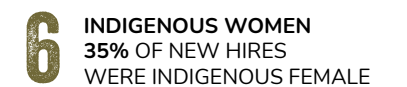
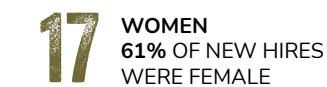
STAFF DEMOGRAPHICS



TOTAL STAFF
(AT 30 JUNE 2021)



NEW HIRES



ECONOMIC DEVELOPMENT

Kimberley Indigenous Tourism Workshop

In mid-march the KLC brought together its Indigenous Tourism Partners on Miriwoong country to take another step towards Aboriginal economic empowerment.

The workshop attracted fifty attendees from at least twelve different Kimberley native title groups, with the West, Central, South, East and North Kimberley all well represented.

With famed Yamatji man, Ernie Dingo, and Yawuru tourism professional Bart Pigram joining, participants explored a range of sectoral themes including strategic planning, skills identification, financial literacy as well as sharing real on-the-ground experiences from industry heavy weights.

By co-hosting the first Kimberley indigenous Tourism Workshop alongside the West Australian Indigenous Tourism Operators Council (WAITOC) and MG Corporation, the KLC reaffirmed its intention to continue contributing to Aboriginal economic development across the region.

The workshop was a great success and the KLC looks forward to hosting similar events in future. Thank you to the participants and presenters, the KLC looks forward to partnering with them on their tourism journeys.



NATIVE TITLE REPRESENTATIVE BODIES RECOGNITION

Native Title Representative Bodies (NTRBs) can be recognised under the Native Title Act for different areas around the country. 'Recognition' means that the NTRB is responsible for assisting Traditional Owners to get native title recognised and to protect it. 'Recognition' is usually for a period between 1 and 6 years. The KLC has been the NTRB for the Kimberley region since 2000 and on 1 July 2021 this recognition was renewed for a further two years.



OUR FUTURE

2020-24 Strategic Plan

In 2019 KLC board appointed a subcommittee of 10 board members with a range of skills and experience to commence work on the development of KLC's strategic plan under a project entitled KLC Our Future 2024.

The KLC board identified that the organisation has achieved excellent outcomes for Traditional Owners through the recognition of native title and establishment of land and sea management activities. The organisation is and will continue to be driven by Traditional Owners (our members). However, the environment and needs of Traditional Owners have been changing as Registered Native Title Body Corporates (RTNBCs) have been established and Traditional Owners advance as Nations and take control of what native title can achieve.

The KLC board and senior executive staff recognised the organisation was at a special juncture to shape a future and build upon the influence and authority KLC has established over the past 40 years.

Over an 18 month period the subcommittee, KLC executive staff and the board developed KLC's Strategic Plan 2020-2024. The Strategic Plan was developed after extensive engagement with KLC membership, RTNBCs, other NTRBs/SPs and stakeholders to help inform and shape a plan for the future direction of KLC.

The Kimberley Land Council (KLC) Strategic Plan 2020-2024 provides high level strategies and objectives for the KLC with a future strategic vision centred in Empowerment in Nation Building, Native Title Rights and Recognition, Partnerships and Relationships and Financially Sustainable Operations which collectively are seen as the driving force to:

“Empowering PBCs capacity and capability for all PBCs to be in a position to run themselves and benefit from opportunities through their ownership, partnership and engagement in economic development, strategic partnerships and joint ventures”.

This vision reflects the KLC, how it has been defined both as a Land Council and a Native Title Representative Body, and as a powerful change agent in Indigenous Affairs over the past 40 years in getting back country, looking after country and controlling the future. The way in which the KLC is organised and operates, to continue to shape and influence change and the impact the organisation will have to achieve the impacts identified in the Strategic Plan 2020-2024 and beyond, will require a targeted approach including through its people, processes and systems.

In 2020/21, with this strategic direction now firmly in place the organisation has been working on identifying the operations (people, process and systems) that will support the KLC to deliver on the strategies and objectives set by the board. In 2020/21 the KLC delivered a range of projects and services funded under the key grant agreements KLC have for native title and land and sea management which have been effective vehicles for achieving outcomes, but the organisation has also commenced working on a framework to review and identify the change management process that is needed to provide the KLC with the structure, resources, processes and capabilities (structural and operational) to best enable the organisation to drive and deliver its functions and the impact/change required for achieving the Strategic Plan 2020-2024.



NATIVE TITLE AND PBC



Update on claims

> Birriman-gan

Since the Federal Court recognised the exclusive native title rights and interests of Birriman-gan native title holders in December 2019, PBC establishment has progressed through numerous claim group and applicant meetings. A PBC may be nominated before the end of 2021.

> Joombarn-buru

The Joombarn-buru claim was made over an area of unclaimed land on the Dampier Peninsula in November 2019. It was then combined with two existing native title claims (Mt Jowlaenga and Mt Jowlaenga #2). A consent determination of native title is likely to be made before the end of 2021.

> Purnululu and Gajangana Jaru

The KLC provides legal representation for the Purnululu claim and funding assistance for the Gajangana Jaru claim. An on-country trial was held for the overlapping Purnululu and Gajangana Jaru claims in August 2019. In October 2020 Justice Mortimer of the Federal Court handed down her decision on who the native title holders are for the Purnululu National Park area, finding that some (but not all) members of both claim groups hold rights and interests in the area. The two claims are now in mediation and a determination may be made over the claim areas in 2022.

> Koongie-Elvire

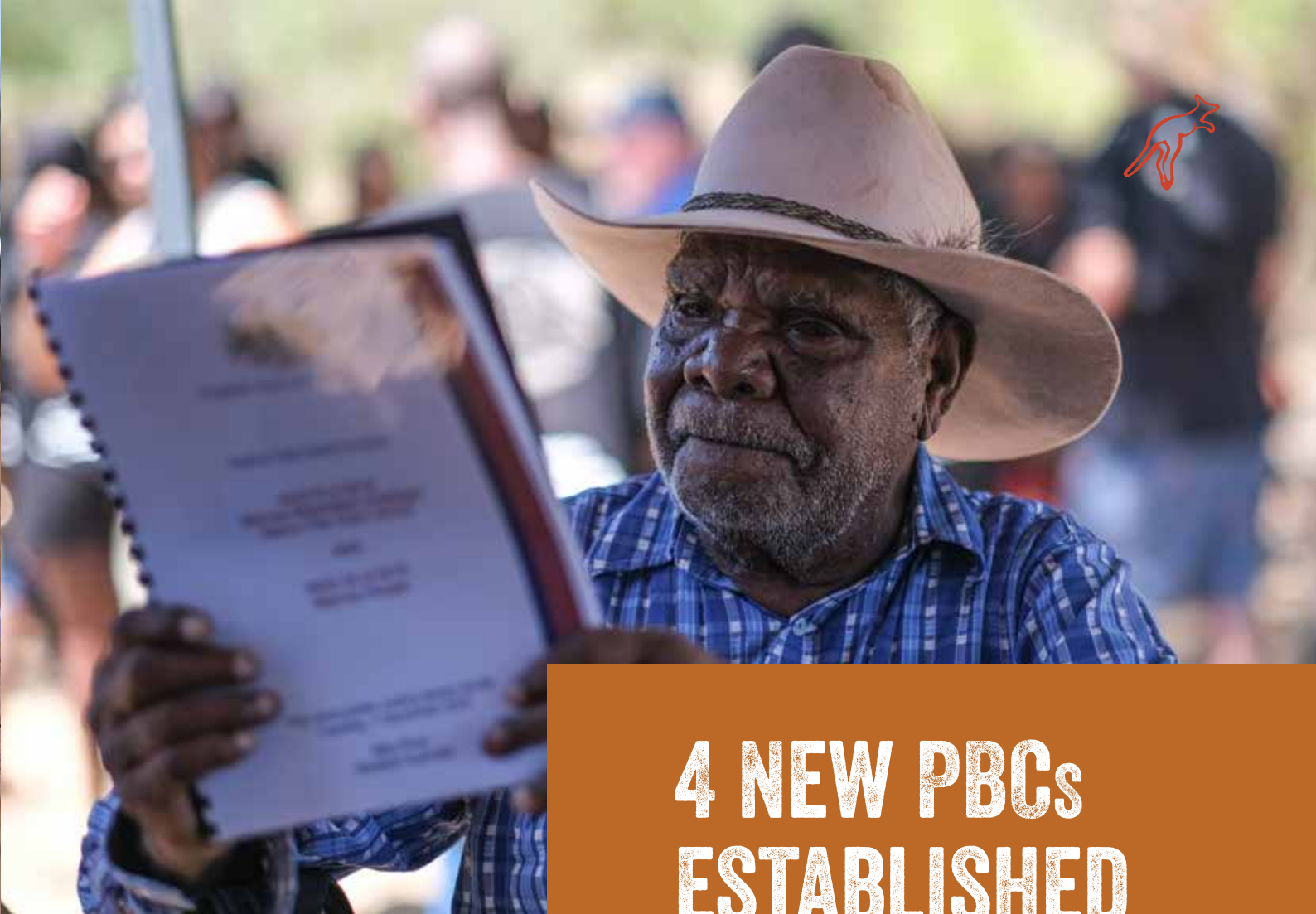
In April 2021 the Koongie-Elvire Applicant appointed a new legal representative. The Federal Court is now case managing the Koongie-Elvire claim together with the claim made over the Halls Creek area (Ngarrawanji #3) as the two claims relate to neighbouring areas of land.

> Ngarrawanji #3

The Ngarrawanji #3 claim was made over the Halls Creek area on 29 January 2021. The KLC does not provide legal representation for the claim. The Ngarrawanji #3 claim is not registered and the Federal Court is case managing this claim and the Koongie-Elvire claim together as the two claims relate to neighbouring areas of land.

> Ngarrawanji

The Federal Court recognised native title in the area of Moola Bulla pastoral lease and adjoining parcels of unallocated Crown land in May 2019 however nomination of a PBC by the native title claim group was delayed by COVID restrictions. A meeting of the claim group in September 2020 did not result in a PBC being nominated and the Federal Court is now mediating the issue. Further meetings for the development of a PBC are planned in the future but may be affected by border closures and other COVID restrictions.



2 NATIVE TITLE DETERMINATIONS

IN THE 20/21 YEAR

The **Warrwa Combined Part A and Warrwa Mawadjala Gadjidgar** determination was made on 1 December 2020. The Federal Court of Australia recognised native title in the area of Point Torment, Meda and Kimberley Downs Stations and east of Derby.

The **Boorroola Moorrool Moorrool** determination was made by the Federal Court on 30 November 2020. The Federal Court of Australia recognised native title over areas of pastoral lease, the intertidal zone, waters and some islands in the King Sound.

26 PBCs

IN THE KIMBERLEY REGION
AS OF 30 JUNE 2021

MORE THAN 95%

OF THE KIMBERLEY REGION WAS NATIVE
TITLE DETERMINED AT END 20/21 YEAR



4 NEW PBCs ESTABLISHED

IN THE 20/21 YEAR

- **Warrwa People Aboriginal Corporation RNTBC** (registered 4 November 2020)
- **Jaru Aboriginal Corporation RNTBC** (registered on 7 June 2021)
- **Malarngowem Aboriginal Corporation RNTBC** (registered on 3 June 2021)
- **Yurriyangem Taam Aboriginal Corporation RNTBC** (registered on 30 June 2021)



Native Title Role and Functions

The Native Title Act allows the Minister to recognise organisations as “representative bodies” for a period up to six years. Representative bodies have duties (functions) and obligations under the Native Title Act, and are provided with grant funding by the Commonwealth Government each financial year to carry out those duties and obligations.

The functions of representative bodies are set out in section 203B of the Native Title Act.

A representative body has the following functions:

- (a) *the facilitation and assistance functions referred to in section 203BB;*
- (b) *the certification functions referred to in section 203BE;*
- (c) *the dispute resolution functions referred to in section 203BF;*
- (d) *the notification functions referred to in section 203BG;*
- (e) *the agreement making function referred to in section 203BH;*
- (f) *the internal review functions referred to in section 203BI;*
- (g) *the functions referred to in section 203BJ and such other functions as are conferred on representative bodies by this Act.*

Facilitation and Assistance Functions

Representative body functions are carried out in accordance with available resources and competing priorities, however priority must be given to the protection of native title rights and interests.

The **facilitation and assistance functions** of representative bodies are:

- (a) to research and prepare native title applications, and to facilitate research into, preparation of and making of native title applications; and

- (b) to assist registered native title bodies corporate, native title holders and persons who may hold native title (including by representing them or facilitating their representation) in consultations, mediations, negotiations and proceedings relating to the following:

- (i) native title applications;
- (ii) future acts;
- (iii) indigenous land use agreements or other agreements in relation to native title;
- (iv) rights of access conferred under the Native Title Act or otherwise;
- (v) any other matters relating to native title or to the operation of the Native Title Act.

The KLC carries out its facilitation and assistance functions by allocating resources to native title claim groups to progress their native title claims, to prescribed bodies corporate, for the negotiation of agreements or resolution of disputes, future acts, and other matters relating to native title. The KLC also provides legal advice and representation where requested and if appropriate.

Native Title Assistance

During the 2020-21 reporting period, the KLC provided native title assistance to 16 native title claims and 25 PBCs within the Kimberley region. Throughout the year, the number of claims has fluctuated as some claims have been determined or withdrawn, and other claims have been lodged.

Claims

All the native title claims the KLC provides facilitation and assistance to are important, but with limited resources available, not all claims can be progressed at the same time. Claim priority assessment determines the direction of organisational activities. The prioritisation of claims is informed by, but not limited

to, resourcing considerations, Federal Court case management priorities, and the availability of suitably qualified consultants such as anthropologists.

PBCs

The KLC also provided assistance to a number of PBCs in relation to establishment, meeting assistance, expert advice, resources, and governance and compliance matters. There is a high level of demand for the KLC to provide assistance to PBCs that otherwise have limited resourcing to carry out their statutory and corporate governance functions.

Applications for Assistance

Individuals or groups may apply to the KLC for assistance in relation to a native title matter, such as to research and lodge a new native title claim, resolve a native title dispute, or agreement-making. The KLC Native Title Grants Committee is a subcommittee of the KLC Board which considers and decides on applications for assistance.

In the reporting period, the KLC received nine applications for assistance. Five of these applications were considered and decided on by the Native Title Grants Committee in the reporting period, while a further three were considered just after the end of the reporting period (on 1 July 2021). The remaining application for assistance was considered by the Native Title Grants Committee after the end of the reporting period (in December 2021).

Certification Functions

The KLC’s representative body functions include certifying that native title claims and indigenous land use agreements (ILUAs) have been properly authorised by native title holders or claimants. The KLC certified 12 Indigenous land use agreements (ILUAs) in the reporting period. The KLC did not certify any new native title claims in the reporting period.

Dispute Resolution Functions

It is the KLC’s policy is, wherever possible, resolve disputes relating to native title applications by consultation at claimant meetings and during the course of claim preparation.

The existence of disputes can have a significant detrimental impact on the ability of Traditional Owners to exercise their native title rights and interests, or to have those rights and interests recognised.

For example, the existence of a dispute might have a negative impact on:

- priority for assistance;
- registering a native title claim (because of adverse impacts on certification or authorisation processes);
- responding to future acts; and
- obtaining a determination of native title.

The process for achieving successful native title determinations often raises difficult questions for claimants. Disputes may arise, particularly where the relationship between the Native Title Act and traditional law and customs is not clear. As a result, the KLC may be called upon to assist in resolving disputes.

It is a requirement of the Native Title Act for the KLC to make all reasonable efforts to minimise the number of overlapping native title claim applications. The dispute resolution function assists to streamline the native title process and increase certainty for parties involved in native title matters.

The KLC provided assistance for mediation of disputes that affected nine different native title claim groups during the reporting period. All of this dispute resolution assistance involved some level of formal mediation by the Federal Court.

Notification Functions

The KLC ensures that native title holders and claimants are informed about any future act notices that are received and could potentially affect native title rights and interests. The KLC works to provide advice to native title holders and claimants while informing them of relevant time limits in which to respond to any of these notices.

The KLC also has its own internal notification process for informing native title holders and claimants of claim group meetings. The KLC endeavours to keep extensive and up-to-date claim group member lists and contact details. Native title holders and claimants are notified of meetings through posted and hand-delivered letters, emails, phone calls, the posting of notices on public boards throughout the Kimberley, Facebook, posting of notices on the KLC website, and advertising in local newspapers.

Agreement making function

The KLC represents many native title claim groups and PBCs in negotiations relating to matters such as post-determination land management, heritage protection agreements, and commercial land uses by third parties. The KLC has been extremely successful at negotiating positive agreements on behalf of Traditional Owners.

Internal Review Functions

The internal review functions of representative bodies require that they have a process in place for PBCs, native title claimants, native title holders, and people who may hold native title to seek a review of the decisions and actions of the representative body, and this process must be publicised.

Internal Review – Applications for Assistance

The KLC's internal review process in relation to applications for assistance is set out in the Guidelines for Assistance in Native Title Claims, which is available in hard copy from the KLC, and information regarding the process can also be found on the KLC website (www.klc.org.au). A decision on an application for assistance is made by a Native Title Grants Committee (NTGC). Applicants can seek a review of a decision made by a NTGC.

In response to applications for review, a Review Committee assesses the application and determines if the decision made by the NTGC was fair and proper. If the applicants are still not satisfied, they can make an application to have the decision reviewed under the Administrative Decisions (Judicial Review) Act 1977 (Cth) and s203FB of the Native Title Act. There were no internal reviews of applications for assistance in the reporting period.

Other Functions

Other functions of representative bodies are set out in section 203BJ of the Native Title Act. These other functions, and KLC's performance against them, are set out below.

Enter into written arrangements with other representative bodies so that the representative body can exercise its facilitation and assistance functions and co-operate with other representative bodies for the purpose of promoting the effective and efficient exercise of the functions and powers of representative bodies

The KLC has entered into arrangements with Central Desert Native Title Services (and its predecessors) for the representation of native title claimants in the south of the Kimberley region whose traditional country extends into both the Kimberley and Central Desert region. No activities relevant to these arrangements

occurred during the report period, however informal engagement occurs as required with Central Desert Native Title Services, the Central Land Council, Northern Land Council, and Yamatji Marlpa Aboriginal Corporation.

Identify persons who may hold native title in the area for which the body is the representative body.

The KLC undertakes these functions as a matter of course in conducting the research and community consultations before a native title claim is lodged, and in preparing connection material for a native title claim. KLC also provides assistance where possible and practicable to PBCs who need to identify common law holders in order to exercise their statutory functions under the Native Title Act and Native Title (Prescribed Bodies Corporate) Regulations 1999 (Cth).

Take appropriate action to promote understanding among Aboriginal people living in the area about native title, and inform PBCs, native title holders, and people who may hold native title about matters which may impact native title, and consult with Aboriginal communities about matters which are being dealt with by the representative body which may affect them.

The KLC regularly publishes newsletters and claim updates to inform people who may hold native title, as well as the broader Kimberley community, of matters relevant to native title in the Kimberley region.

NTRB Activity Summary

Complaints and Disputes

Received	4
Resolved	3
Pending	1

Requests for Native Title assistance

Received	9
Completed - Assistance Granted	0
Completed - Assistance Not Granted	5
Pending a decision (at the end of the reporting period)	4

Requests for review of decisions not to assist

Received	0
Completed	N/A

Heritage Act

In September 2020 the State Government released its draft Aboriginal Cultural Heritage Bill, after several years of consultations with Traditional Owner groups and industry. The proposed new law will replace the outdated Aboriginal Heritage Act 1972. The State's new approach in the Aboriginal Cultural Heritage Bill was an "impact assessment" approach, which requires the impact of an activity on cultural heritage to be assessed as part of the heritage approvals process.

The State Government identified this as an important new way of looking at cultural heritage. In September 2020 the KLC met with representatives of PBCs and native title groups from across the Kimberley and discussed the Aboriginal Cultural Heritage Bill. Traditional Owners recognised important positive developments in the new law, including significant increases to penalties for harm to cultural heritage including prison, and a much broader definition of what causes "harm". However, the Aboriginal Cultural Heritage Bill also included some fundamental flaws, including:

- key decisions in the 'impact assessment' process were made by proponents, including whether cultural heritage existed in the place they wanted to do their development, whether the cultural heritage would be impacted, and what level of assessment the development should follow;
- depending on the decisions made by a developer or proponent, Traditional Owners may get no notice at all of a proposal to do something on country, and except for the highest level of impact there is no rights for Traditional Owners to object or say that the damage to cultural heritage shouldn't be allowed; and
- for the highest impact activities, proponents must try to negotiate an agreement with Traditional Owners however if no agreement is reached the Minister decides whether or not the damage or destruction to cultural heritage can happen.

Traditional Owners and the KLC were also very concerned about the proposed new "Aboriginal Heritage Register", which the State would set up to list all of the cultural heritage in Western Australia. Any person or corporation other than Traditional Owners must report any knowledge they have about cultural heritage so it can be recorded on the Aboriginal Heritage Register. This would force organisations like KLC, KALACC and PBCs, as well as the staff and consultants of those organisations, to report all of their knowledge about cultural heritage to the State Government.

The KLC made a submission to the State in October 2020 that called for the Aboriginal Cultural Heritage Bill to be scrapped and a new bill written that recognised Traditional Owners as the proper authority to make decisions about their cultural heritage.

The KLC, and anyone else who made submissions to the State in October 2020, did not receive a response to their concerns. However, the State has now released information on changes made to the Aboriginal Cultural Heritage Bill. These will include scrapping the 'impact assessment' process so that a development's impact on cultural heritage is not considered at all when deciding what assessment pathway if follows. The changes also remove the penalty of imprisonment for serious damage to cultural heritage and remove appeal rights for Traditional Owners and developers against the Minister's decision to approve a management plan. Developers can object to a decision to refuse a lower level Permit, although Traditional Owners do not have that same right to object if a permit is granted.

The KLC continues to call on the State Government for a new law to replace the Aboriginal Heritage Act that recognises Traditional Owner as the only people with authority to make decisions about their own cultural heritage. The KLC is working with industry to develop principles for the new law that meet the concerns of Traditional Owners and provide industry with a social licence to operate.





LAND AND SEA



Look after country,
and it will look after you.

The Land and Sea Management Unit has been responsive to environmental, social and economic needs across the Kimberley region and has undertaken a diverse range of activities to reflect this in the past financial year. We have strengthened traditional burning practices and land management practices, through better engagement with traditional owners and are monitoring the biodiversity and ecological impacts across all programs.

The Land & Sea Management Unit has prioritised traditional ecological science, including cultural heritage in all of our activities. This will mean working more closely with PBC's and traditional owners to plan and implement our work. We have seen an increase in traditional owner employment and training, with great success in youth and women ranger programs.

We were successful in our application to NIAA for the Indigenous Ranger Program which means we have security and stability to continue to grow our Rangers and strengthen our land management practices to incorporate local needs. In collaboration with an increase in Indigenous Protected Areas, we well positioned to deliver social, cultural and economic benefits to our Communities.

KLC SUCCESSFUL IN APPLICATION FOR 7 YEAR EXTENSION TO THE RANGER PROGRAM

WHICH GIVES SECURITY TO THE PROGRAM AND WILL ENSURE COUNTRY IS LOOKED AFTER BY TRADITIONAL OWNERS.



2 NEW INDIGENOUS PROTECTED AREAS

ACROSS THE DAMPIER PENINSULA

BUCCANEER ARCHIPELAGO MARINE PARK AND DRAFT MANAGEMENT PLAN UNDERWAY

WUNGURR RANGER PROGRAM DIVESTED

FROM KLC TO WILLINGGIN ABORIGINAL CORPORATION

“The KLC is proud that Willinggin are now taking on the next challenge by increasing service-delivery to include a broader range of Traditional Owner lead programs. We look forward to continuing to support Willinggin in future caring for country and protecting heritage.”

KLC Chair, Anthony Watson



150 RANGERS

ATTENDED THE HIGHLY SUCCESSFUL KIMBERLEY RANGER FORUM 2021, INCLUDING VISITING YIRRALKA RANGERS FROM ARNHEM LAND

“I’m going to be driving back home from this ranger forum happy. I’m going to be taking the message back that these young rangers are going somewhere, and that they are feeling proud and feeling happy to be part of the ranger program.”

Kevin George, Bardi Jawi Ranger





NEW WOMEN'S RANGER PROGRAM ON KIJA COUNTRY

'LEADER IN ME' LEADERSHIP PROGRAM ATTENDED BY WOMEN RANGER GROUPS

INCLUDING BARDI JAWI, NYUL NYUL, YAWURU AND KARAJARRI WOMEN RANGER GROUPS



FIRST YOUTH RANGER PROGRAM

COMMENCED AT BALANGARRA



NIGHT PARROT SURVEYS

CONDUCTED ACROSS PARUKU IPA WITH PARUKU, NGURRA KAYANTA AND NGURURRPA RANGERS HAVE INFORMED FIRE PLANNING AND FERAL ANIMAL CONTROL TO PROTECT THIS ENDANGERED BIRD.

Training success

KLC has worked with all ranger groups in the Kimberley Ranger Network to coordinate a total of over 60 training events for men and women rangers.

Training is of a very high standard, with most courses being accredited and rangers work towards certificates in Conservation, Land Management and horticulture. Rangers also took part in specialised training such as remote first aid, maritime operations (coxswains), snake handling and tourism. Rangers also took part in non-accredited training events in leadership, media training, spatial mapping, language literacy and numeracy.

9 RANGERS

HAVE MOVED OUT OF THE RANGER PROGRAM TO HIGHER EMPLOYMENT ROLES WITHIN GOVERNMENT AND NON-GOVERNMENT

91 RANGERS

RECEIVED FIRST AID TRAINING DURING THE REMOTE FIRST AID ROADSHOW

13 RANGERS

HAVE STARTED CERT I IN TOURISM

18 RANGERS

HAVE COMMENCED CERT II IN MARITIME OPERATIONS

5 RANGERS

HAVE COMPLETED CERT II IN MARITIME OPERATIONS



Fire and Carbon Program

The KLC currently assist 11 ranger groups Kimberley wide with their prescribed fire programs including planning, logistics, implementation analysis and reporting. Four groups access fire training and specialist gis training by the KLC.

More and more Kimberley Indigenous rangers are being relied upon to implement landscape scale risk reducing prescribed fire programs that protect and conserve culture, people and the environment.

KLC are now also assisting in facilitating late season response efforts, with the professionalism of rangers being recognised by Government departments such as the Department of Fire and Emergency Services.

This year saw another busy planned burning season for rangers across the Kimberley. A substantial 2020/2021 wet season has seen significant growth

of grass and other vegetation. Whilst it's great to see country recovering after a couple of very dry years, if the land goes un-managed, the resulting late season wildfires could be devastating for the region. That's why the rangers burn early while the grass is green and humidity high. Burning at this time creates small patchy fire scars and fire breaks throughout the landscape which prevent large late dry season wildfires from spreading across the landscape.

KLC secured funding for an additional fire officer to join the team, which will help the program as it continues to grow.



A Plane trip makes remote desert burning possible!

One plane, three deserts, ten ranger groups, eleven days, forty hours of flying and nearly 10,000kms of burning distance.

KLC was proud to support 10 Deserts in a recent 'first of its kind' burning project that saw a plane carry ten ranger groups to undertake early season prescribed burning operations across three deserts and nine native title and Indigenous Protected Areas in both Western Australia and the Northern Territory in July this year.

It was a huge effort by all, involving many months of preparation, 11 days of operations and 17 burning flights with a total of 40 flying hours.

The trip was an enormous success, and a great example of how innovation and modern technology supports cultural burning practices that benefit the environment and allows for Traditional Owners to burn in areas that are very difficult to access.

Early season prescribed burning plays an important role in reducing destructive late season fires in the Kimberley.

Aside from getting rangers and traditional owners out working on country together, the trip provided a good opportunity for groups to undertake training and capacity building, with several rangers stepping up and navigating the flights. It is likely this sort of a trip will occur annually.

Burning operations occurred over the Karajarri, Nyangumarta Warrarn, Nyinkina Mangala, Ngurrara, Tjurabalan, Ngururrpa, North Tanami, South Tanami and Kiwirrkurra native title and Indigenous Protected areas and across 3 deserts; the Great Sandy Desert, Tanami and the Gibson.

Over in Mulan, this year marks the first planned aerial burning undertaken on Tjurabalan by the Paruku rangers. After developing their fire plan the previous year but being unable to get out and burn due to Covid-19 restrictions, this marks a big step forward for the Paruku ranger team.

> Carbon

- Savanna burning carbon projects in the Kimberley continue to lead the way, with the Dambimangari Fire Project profiled in the Qantas NAIDOC campaign, the Wilinggin Fire Project being awarded the 100 millionth carbon credit under the Federal Government's Emissions Reduction Fund, and the Nyaliga Fire Project profiled by the Clean Energy Regulator.
- As the commitment of Australian companies and government to climate change mitigation and net-zero targets ramps up, carbon credit prices have increased, with the potential to make previously marginal projects viable for more Kimberley Traditional Owners.
- The Indigenous Carbon Industry Network, an industry association co-founded by the KLC a few years ago, has been incorporated and an inaugural Board of Directors has been appointed: www.icin.org.au
- KLC continues to advocate on behalf of indigenous operators of carbon projects in the Kimberley. This means working with the Federal and State Governments to ensure that carbon policy protects Native Title rights and interests, is supportive of Traditional Owners and enables their participation in the industry given the multitude of environmental, social, cultural, and economic co-benefits it delivers.
- Come talk to us if you're interested in learning more about the carbon program.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)

Financial Report for the Year Ended 30 June 2021

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KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
DIRECTORS REPORT
Corporations (Aboriginal and Torres Strait Islander) Act 2006
FOR THE YEAR ENDED 30 JUNE 2021

The directors present this report on the Corporation for the financial year ended 30 June 2021.

Directors

The names of each person who has been a director during the year and to the date of this report are:

(Where not otherwise noted in brackets, directors held position for duration of the financial year)

KLC Board of Directors			
Name	Surname	# of Board meetings attended	Notes
Bobetta	Albert	1	Ceased 11 November 2020
Albert	Bevan	3	Ceased 11 November 2020
Tom	Birch	4	Ceased 11 November 2020
Lena	Carey	1	Ceased 11 November 2020
Catherine	Goonack	0	Ceased 11 November 2020
Douglas	Hobbs	0	Ceased 11 November 2020
Joseph	Nuggett	1	Ceased 11 November 2020
Shirley	Purdie	0	Ceased 11 November 2020
Margaret (Nyaparu)	Rose	0	Ceased 11 November 2020
Marianne	Skeen	1	Ceased 11 November 2020
Trevor	Cox	3	Re-elected 11 November 2020
Russell (Wozzy)	Davey	1	Re-elected 11 November 2020
Frank	Davey	2	Re-elected 11 November 2020 as Cultural Advisor
Shirley	Drill	1	Re-elected 11 November 2020
Nolan	Hunter	4	Re-elected 11 November 2020
Thomas	King	4	Re-elected 11 November 2020
Jean	Malay	5	Re-elected 11 November 2020
Rosetta	Sahanna	2	Re-elected 11 November 2020 & resigned 29 April 2021
Edith	Skeen	4	Re-elected 11 November 2020
Greg	Tait	5	Re-elected 11 November 2020
Robert	Watson	5	Re-elected 11 November 2020
Anthony	Watson	5	Re-elected 11 November 2020 as Cultural Advisor
Trisha	Birch	1	Elected 11 November 2020
Glenn	Bonney	1	Elected 11 November 2020
Percy	Brown	3	Elected 11 November 2020
Elizabeth	Dixon	3	Elected 11 November 2020
Janine	Dureau	0	Elected 11 November 2020 and resigned 8 December 2020
Miranda	Gore	3	Elected 11 November 2020
Kamus	Green	2	Elected 11 November 2020
John	Hamilton	3	Elected 11 November 2020
Nathan	Lenard	2	Elected 11 November 2020
Clement	Maraltadj	2	Elected 11 November 2020
Dean	Matthews	0	Elected 11 November 2020
Anne	Poelina	2	Elected 11 November 2020
Joan	Simon	3	Elected 11 November 2020
Dwesmond	Wiggan	1	Elected 11 November 2020
Rowena	Wright	0	Elected 11 November 2020
Cultural Advisors attendance			
John	Watson	1	Ceased 11 November 2020
Wayne	Bergmann	5	Re-elected 11 November 2020 as Native title daim group
Irene	Davey	5	Re-elected 11 November 2020
Annette	Kogolo	2	Re-elected 11 November 2020

Principal Activities

The Corporation's principal activities during the year were the provision of Native Title Representative Services and Environmental Land Management support services.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
DIRECTORS REPORT
Corporations (Aboriginal and Torres Strait Islander) Act 2006
FOR THE YEAR ENDED 30 JUNE 2021

Review of Operations

Operations resulted in a net surplus of \$1,294,881 compared to a net surplus of \$2,854,057 in the last financial year.

Significant Changes in State of Affairs

No significant changes in the Corporation's state of affairs occurred during the financial year.

After Balance Date Events

The directors are not aware of any matters or circumstances that have arisen since the end of the year that has significantly affected, or may significantly affect:

- (i) the corporation's operations in future financial years; or
- (ii) the results of those operations in future financial years; or
- (iii) the corporation's state of affairs in future financial years.

Future Developments

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation in future financial years.

Information on Directors

All other directors hold office as Traditional Owners, being elected by their respective clan groups.

Indemnifying Officers or Auditor

No indemnities have been given during or since the end of the financial year, for any person who is or has been an officer or auditor of the Corporation. The Corporation has paid premiums to insure all the directors and officers against liabilities for costs and expenses incurred by them in defending legal proceedings arising from their conduct while acting in the capacity of director or officer of Corporation, other than conduct involving a wilful breach of duty in relation to the Corporation. The premiums for all directors and officers amounted to \$10,685.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2021 has been received and can be found at page 4.

Signed in accordance with a resolution of the Board of Directors

Director's Signature

Anthony Watson

Print Name

22 September 2021

Date



Moore Australia Audit (WA)

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KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

AUDITOR'S INDEPENDENCE DECLARATION UNDER S339.50
OF THE CORPORATIONS (ABORIGINAL AND TORRES STRAIT ISLANDER)
ACT 2006 AND SECTION 60-40 OF THE CHARITIES AND NOT-FOR-PROFITS
COMMISSION TO THE DIRECTORS OF KIMBERLEY LAND COUNCIL ABORIGINAL
CORPORATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been no contraventions of:

- i. the auditor independence requirements as set out in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* or the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

SHAUN WILLIAMS
PARTNER

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 22nd day of September 2021.

	Note	2021 \$	2020 \$
Revenue	2	22,194,770	22,871,318
Other Revenue	2	2,666,576	2,752,242
Employee Benefits Expenses		(12,205,944)	(12,680,938)
Depreciation Expenses	3	(533,568)	(804,560)
Impairment Expense	3	(820,030)	-
Finance Costs	3	(57,339)	(207,452)
Rental Expenses	3	(601,158)	(200,597)
Supplier Expenses		(9,348,426)	(8,875,956)
Surplus/(Deficit) from Ordinary Activities		1,294,881	2,854,057
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		1,294,881	2,854,057

Moore Australia Audit (WA) – ABN 16 874 357 907.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
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The accompanying notes form part of these financial statements.



**KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021**

**KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
CURRENT ASSETS			
Cash and Cash Equivalents	4	19,675,655	16,751,340
Trade and Other Receivables	5	919,967	249,645
Other Assets	6	336,164	390,403
TOTAL CURRENT ASSETS		<u>20,931,785</u>	<u>17,391,388</u>
NON-CURRENT ASSETS			
Right of Use Asset	8	414,204	545,136
Property, Plant and Equipment	7	9,434,607	10,587,591
TOTAL NON-CURRENT ASSETS		<u>9,848,811</u>	<u>11,132,727</u>
TOTAL ASSETS		<u>30,780,596</u>	<u>28,524,115</u>
CURRENT LIABILITIES			
Trade and Other Payables	10	2,974,098	1,942,797
Unexpended Grants		7,749,076	7,130,572
Lease Liabilities	9	336,578	413,052
Provisions	12	2,237,653	2,798,537
TOTAL CURRENT LIABILITIES		<u>13,297,405</u>	<u>12,284,958</u>
NON-CURRENT LIABILITIES			
Borrowings	11	-	-
Lease Liabilities	9	67,679	118,527
TOTAL NON-CURRENT LIABILITIES		<u>67,679</u>	<u>118,527</u>
TOTAL LIABILITIES		<u>13,365,084</u>	<u>12,403,485</u>
NET ASSETS		<u>17,415,513</u>	<u>16,120,631</u>
EQUITY			
Retained Surplus		9,915,513	16,120,632
General Reserve		7,500,000	-
TOTAL EQUITY		<u>17,415,513</u>	<u>16,120,632</u>

The accompanying notes form part of these financial statements.

	Note	Retained Surplus \$	General Reserve \$	Total \$
Balance at 30 June 2019		13,266,575	-	13,266,575
Comprehensive Income				
Surplus/(Deficit) attributable to entity		2,854,057	-	2,854,057
Total comprehensive Income		2,854,057	-	2,854,057
Balance at 30 June 2020		16,120,632	-	16,120,632
Comprehensive Income				
Surplus/(Deficit) attributable to entity		1,294,881	-	1,294,881
Total comprehensive Income		1,294,881	-	1,294,881
Other				
Transfers from retained surplus to general reserve		(7,500,000)	7,500,000	-
Balance at 30 June 2021		9,915,513	7,500,000	17,415,513

The accompanying notes form part of these financial statements.



**KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
Cash Flows from Operating Activities			
Receipt of Grants		21,504,447	23,323,372
Other Receipts		2,546,987	2,530,310
Rent Received		37,400	46,000
Interest Received		82,189	175,932
Payment to Suppliers and Employees		(21,177,028)	(22,403,772)
Finance Costs		-	(207,452)
Net cash provided by Operating Activities	18	<u>2,993,995</u>	<u>3,464,390</u>
Cash Flows from Investing Activities			
Purchase of Property, Equipment and Vehicles		(69,680)	(598,773)
Purchase of Land and Buildings		-	-
Proceeds from sale of fixed assets		-	-
Net cash (used in)/provided by Investing Activities		<u>(69,680)</u>	<u>(598,773)</u>
Cash Flows from Financing Activities			
Repayment of Borrowings		-	(75,000)
Proceeds from Borrowings		-	-
Net cash (used in)/provided by Financing Activities		<u>-</u>	<u>(75,000)</u>
Net Increase/(Decrease) in Cash Held		2,924,315	2,790,617
Cash at Beginning of Year		16,751,340	13,960,723
Cash and Cash Equivalents at the End of the Year	4	<u>19,675,655</u>	<u>16,751,340</u>

The accompanying notes form part of these financial statements.

**KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

The financial statements are for the Corporation being Not For Profit (RDR) as an individual entity, incorporated under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and domiciled in Australia.

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board, the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the *Corporations (Aboriginal and Torres Strait Islander) Regulation 2007*. The Corporation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. Revenue

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the state of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

b. Inventories

Inventories are measured at the lower of cost and current replacement cost. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.

Inventories acquired at no cost, or for nominal consideration, are valued at the current replacement cost as at the date of acquisition.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Summary of Significant Accounting Policies (Continued)

c. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Entity includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Entity and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Revaluation

When performing a revaluation, the Entity uses a mix of both independent and directors' valuations using the following as a guide:

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

With regards to independent valuations of land and buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to directors' valuation of land and buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Land and Buildings

Land and buildings are shown at their fair value based on periodic valuations by external independent valuers less subsequent depreciation for buildings.

In periods when land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are charged to the statement of profit or loss.

Note 1: Summary of Significant Accounting Policies (Continued)

c. Property, Plant and Equipment (Continued)

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

Land and buildings that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Plant and equipment	10% - 40%
Leased plant and equipment	33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Each asset class's carrying amount is written down immediately to its recoverable amount if the class's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$10,000 are not capitalised.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Summary of Significant Accounting Policies (Continued)

d. Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset but not the legal ownership are transferred to the entity, are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

e. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

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. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and Subsequent Measurement

Financial liabilities

Financial liabilities are subsequently measured at:

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

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 or 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.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Summary of Significant Accounting Policies (Continued)

e. Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:

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

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

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.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

e. Financial Instruments (Continued)

e. Financial Instruments (Continued)

Derecognition

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

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.

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 the following criteria need to be satisfied for the derecognition of a 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 entity no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the entity 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. The amount in relation to change in credit risk is 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.

f. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of assets, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

g. Employee Benefits

Short-Term Employee Benefits

Provision is made for the Corporation's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and time off in lieu. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Corporation's obligations for short-term employee benefits such as wages, salaries and time off in lieu are recognised as a part of current provisions in the statement of financial position.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Corporation's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Corporation does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

h. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

i. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis, except for the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO. The GST component of financing and investing activities which is recoverable from, or payable to, the ATO is classified as a part of operating cash flows. Accordingly, investing and financing cash flows are presented in the statement of cash flows net of the GST that is recoverable from, or payable to, the ATO.

j. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

k. Intangibles

Software

Software is recorded at cost. Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years. It is assessed annually for impairment.

l. Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Note 1: Summary of Significant Accounting Policies (Continued)

m. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

n. Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the corporation during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

o. Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the corporation.

Key estimates

Impairment

The freehold land and buildings were independently valued in early 2021. The valuations were based on the fair value less cost to sell and market income capitalisation methods. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current strong demand for land and buildings in the area and recent sales and rental data for similar properties.

p. Economic Dependence

The Entity is dependent on the grants from Government for the majority of its revenue used to operate the business. At the date of this report the Board of Directors believes that adequate funding will continue to enable the entity to continue operations.

q. New Accounting Standards Applied during the period

There are no new accounting standards that are applicable for the current reporting period.

r. General Reserve

The general reserve records the transfer from retained earnings to represent funds committed for future service delivery.



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
Note 2: Revenue and Other Revenue		
Revenue from Grants		
State and Federal Government and Other Grants	<u>22,194,770</u>	<u>22,871,318</u>
Other Revenue		
Interest Received on Financial Assets	82,189	175,932
Rental Revenue	37,400	46,000
Other Revenue	<u>2,546,987</u>	<u>2,530,310</u>
Total Other Revenue	<u>2,666,576</u>	<u>2,752,242</u>
Note 3: Expenses		
Depreciation and Amortisation		
Plant and Equipment	151,377	117,608
Motor Vehicles	122,764	86,019
Buildings	128,494	128,494
Depreciation of Right of Use Assets	<u>130,933</u>	<u>472,439</u>
	<u>533,568</u>	<u>804,560</u>
Impairment Expense	<u>820,030</u>	<u>-</u>
Finance Costs		
Interest Expenses	-	1,174
Lease Interest Expenses	<u>57,339</u>	<u>206,278</u>
	<u>57,339</u>	<u>207,452</u>
Rental Expenses	<u>601,158</u>	<u>200,597</u>
Note 4: Cash and Cash Equivalents		
CURRENT		
Cash at Bank - Unrestricted	11,926,579	9,620,768
Cash at Bank - Restricted Unexpended Grants	7,749,076	7,130,572
Cash on Hand	-	-
	<u>19,675,655</u>	<u>16,751,340</u>

Cash at Bank - Restricted represents unexpended grants income on hand at the end of the year.

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
Note 5: Trade and Other Receivables		
CURRENT		
Trade Receivables	<u>919,967</u>	<u>249,645</u>
Total Current Trade and Other Receivables	<u>919,967</u>	<u>249,645</u>
Note 6: Other Assets		
CURRENT		
Prepayments	<u>336,164</u>	<u>390,403</u>
	<u>336,164</u>	<u>390,403</u>
Note 7: Property, Plant and Equipment		
LAND AND BUILDINGS		
Land		
At Cost	622,531	622,531
Independent Valuation 2015 - level 2	1,960,000	1,960,000
Independent Valuation 2021 - level 2	<u>27,469</u>	<u>-</u>
	<u>2,610,000</u>	<u>2,582,531</u>
Buildings		
Independent Valuation 2015 - level 2	1,050,000	1,050,000
Independent Valuation 2018 - level 2	7,352,314	7,352,314
Independent Valuation 2021 - level 2	<u>(847,501)</u>	<u>-</u>
Less Accumulated Depreciation	<u>(1,610,956)</u>	<u>(1,482,463)</u>
	<u>5,943,857</u>	<u>6,919,851</u>
Total Land and Buildings	<u>8,553,858</u>	<u>9,502,382</u>
PLANT AND EQUIPMENT		
At Cost	1,746,195	1,563,373
Less Accumulated Depreciation	<u>(1,465,904)</u>	<u>(1,314,528)</u>
Total Plant and Equipment	<u>280,290</u>	<u>248,845</u>
MOTOR VEHICLES		
At Cost	1,544,533	1,436,600
Less Accumulated Depreciation	<u>(1,176,576)</u>	<u>(1,167,650)</u>
Total Motor Vehicles	<u>367,957</u>	<u>268,950</u>
WORK IN PROGRESS		
Replacement/upgrade servers, Finance system upgrade and Legal System Database	-	433,414
Remote Ranger Base - pending construction and fit out	98,344	134,000
Bardi Jawi vessel	<u>134,158</u>	<u>-</u>
Total Work In Progress	<u>232,502</u>	<u>567,414</u>
Total Property, Plant and Equipment	<u>9,434,607</u>	<u>10,587,591</u>



**KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

Note 7: Property, Plant and Equipment (continued)

The following assets have encumbrances as detailed below:

18 Heytsebury Street Derby: A caveat originally imposed by the Aboriginal and Torres Strait Islander Commission (ATSIC) which restricts the use of property to accommodation of staff essential to the efficient running of the Corporation in its role as the designated Land Council of the Kimberley.

40 Loch Street Derby: A caveat originally imposed by ATSIC which restricts the use of the property for the purpose of administration and operations of the Corporation.

Dampier Terrace Broome: Has a developmental memorial to prevent development outside of the Shire of Broome's Heritage Policy.

11 Gregory Street Broome: Has restrictions by Lottery Commission protecting its equitable mortgage in the Land and their approval must be sought for any sale of the property during the term of the Building Grant Agreement.

Work in Progress:

As at 30 June 2021 work in progress consists of capital expenditure for the purpose of the establishment of a remote ranger base for Land and Sea operations and the Bardi Jawi vessel.

**KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

Note 7: Property, Plant and Equipment (Continued)

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land	Buildings	Total Land and Buildings	Plant and Equipment	Motor Vehicles	Work In Progress	Total
2020	\$	\$	\$	\$	\$		\$
Balance at the beginning of the year	2,582,531	7,048,345	9,630,876	275,801	240,374	173,889	10,320,940
Additions at cost	-	-	-	30,722	114,596	453,455	598,773
Transfer	-	-	-	59,930	-	(59,930)	-
Adjustment	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Depreciation expense	-	(128,494)	(128,494)	(117,608)	(86,019)	-	(332,121)
Carrying amount at the end of the year	<u>2,582,531</u>	<u>6,919,851</u>	<u>9,502,382</u>	<u>248,845</u>	<u>268,951</u>	<u>567,414</u>	<u>10,587,591</u>
2021							
Balance at the beginning of the year	2,582,531	6,919,851	9,502,382	248,845	268,951	567,414	10,587,591
Additions at cost	-	-	-	182,821	221,771	-	404,592
Transfer	-	-	-	-	-	(334,912)	(334,912)
Adjustment	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Impairment	27,469	(847,500)	(820,030)	-	-	-	(820,030)
Depreciation expense	-	(128,494)	(128,494)	(151,377)	(122,764)	-	(402,635)
Carrying amount at the end of the year	<u>2,610,000</u>	<u>5,943,857</u>	<u>8,553,858</u>	<u>280,290</u>	<u>367,957</u>	<u>232,502</u>	<u>9,434,607</u>



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 8: Right of use assets

The Corporation's lease portfolio currently includes motor vehicles and others. These leases run for a period of 2-5 years.

	2021 \$	2020 \$
Right-of-use assets		
Leased Motor Vehicle and others	545,138	1,017,576
Accumulated depreciation	<u>(130,934)</u>	<u>(472,440)</u>
	<u>414,204</u>	<u>545,136</u>

Note 9: Lease Liability

The measurement principles of AASB 16 are only applied from 1 July 2019. At the date of initial application, the right-of-use assets equals to the lease liabilities and there was no adjustment to the retained earnings. The lease liabilities are presented below:

Operating lease commitments disclosed at 30 June 2019	1,523,378
Changes to extension options assumptions & discounting using incremental borrowing rate at date of initial application	<u>(505,802)</u>
Balance at 1 July 2019	<u>1,017,576</u>
Payments	<u>(692,275)</u>
Interest charges during the period	<u>206,278</u>
Balance at 1 July 2020	<u>531,579</u>
Payments	<u>(184,661)</u>
Interest charges during the period	<u>57,339</u>
Balance at 30 June 2021	<u>404,257</u>
Lease liability – Current	<u>336,578</u>
Lease liability – Non-Current	<u>67,679</u>

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
Note 10: Trade and Other Payables		
CURRENT		
Trade Payables	167,517	147,202
Other Current Payables	2,624,014	1,801,600
Accrued Salaries and Wages	<u>182,568</u>	<u>(6,005)</u>
	<u>2,974,098</u>	<u>1,942,797</u>

Note 11: Borrowings

The Corporation had no borrowings in financial year 2020 and 2021.

The Corporation has an unused commercial facility with its bankers for \$1,800,000 expiring in June 2023.

Note 12: Provisions

Analysis of total provisions

Current	2,237,653	2,798,536
Non-Current	<u>-</u>	<u>-</u>
Total	<u>2,237,653</u>	<u>2,798,536</u>

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Provision for Other Leave & Backpay \$	Total \$
Opening balance as at 1 July 2020	1,134,278	1,020,926	643,331	2,798,536
Additional provisions	579,529	183,040	(46,141)	716,426
Amounts used	<u>(767,743)</u>	<u>(166,569)</u>	<u>(342,997)</u>	<u>(1,277,309)</u>
Balance at 30 June 2021	<u>946,064</u>	<u>1,037,396</u>	<u>254,193</u>	<u>2,237,653</u>



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 12: Provisions (Continued)

Provision for Long-term Employee Benefits

A provision has been recognised for employee entitlements relating to long service leave. The measurement and recognition criteria relating to employee benefits have been included in Note 1.

Note 13: Capital and Leasing Commitments
Operating Lease Commitments

No operating lease commitments existed at year end which were contracted for but not capitalised in the financial statements.

Capital Expenditure Commitments

There were no significant capital expenditure commitments incurred for the year ended.

Note 14: Events After the Reporting Period

The directors are not aware of any matter or circumstance that has arisen since the end of the year that has significantly affected or may significantly affect the corporation's operations, results and the state of affairs in future financial years.

Note 15: Key Management Personnel Compensation

The totals of remuneration paid to Key Management Personnel (KMP) of the corporation during the year are as follows:

	2021	2020
	\$	\$
Short-term employee benefits	704,286	802,543
Post-employee benefits	53,265	-
Other long-term benefits	9,818	21,713
Termination benefits	-	-
Total Key Management Personnel Compensation	<u>767,369</u>	<u>824,256</u>

KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 16: Related Party Transactions

The Corporation holds one share representing 100% ownership in the company Kimberley Sustainable Development Pty Ltd. This company's principal activity is to act as trustee for the Kimberley Sustainable Development Charitable Trust. It does not operate in any other capacity. There is no right to income or capital of this trust fund. As a result, no value has been assigned to this interest and does not show in the financial statements of the Kimberley Land Council apart from the below transactions.

Related Party Entity - 2021	Service Type	Services Received (Paid to)	Services Performed (Received from)
Director	Remuneration via University of NSW	50,000	
West Kimberley Futures Empowered Communities Ltd	Administration		62,125
Kimberley Sustainable Development Charitable Trust	Employment costs		261,872
Total		50,000	323,997

Note 17: Financial Risk Management

The Corporation's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable.

The totals for each category of financial instruments, measured in accordance with AASB 9: *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

	Note	2021	2020
		\$	\$
Financial Assets			
Cash and Cash Equivalents	4	19,675,655	16,751,340
Current Trade and Other Receivables	5	919,967	249,645
Total Financial Assets		<u>20,595,622</u>	<u>17,000,985</u>
Financial Liabilities			
Financial Liabilities at Amortised Cost:			
Trade and Other Payables	10	2,974,098	1,942,797
Borrowings	11	-	-
Total Financial Liabilities		<u>2,974,098</u>	<u>1,942,797</u>



KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note	2021 \$	2020 \$
Note 18: Cash Flow Information		
Reconciliation of Cash Flow from Operations to Operating Surplus		
Operating Surplus/(Deficit)	1,294,881	2,854,057
Adjustment for non-cash expenses:		
Depreciation	533,568	804,560
Implementation of AASB 16	-	(472,541)
Loss on Revaluation of Assets	820,030	-
Adjustment for changes in operating assets and liabilities:		
Decrease/(Increase) in Accounts Receivable	(650,323)	452,054
Decrease/(Increase) in Prepayments	54,238	(113,513)
Decrease/(Increase) in Right of Usage Assets	130,933	(545,037)
Increase/(Decrease) in Accounts Payable	880,368	(977,073)
Increase/(Decrease) in Lease Liabilities	(127,322)	531,579
Increase/(Decrease) in Provisions	(560,882)	647,937
Increase/(Decrease) in Unexpended Grants	618,504	282,366
Net cash provided by Operating Activities	2,993,995	3,464,390

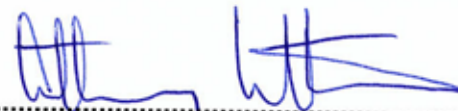
KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN 21)

DIRECTORS' DECLARATION
Corporations (Aboriginal and Torres Strait Islander) Act 2006
FOR THE YEAR ENDED 30 JUNE 2021

The directors of the corporation declare that:

- (a) in the directors' opinion, there are reasonable grounds to believe that the corporation will be able to pay its debts when they become due and payable; and
- (b) in the directors' opinion, the financial statements and notes are in accordance with the Regulations, including:
 - (i) compliance with the accounting standards; and
 - (ii) providing a true and fair view of the financial position and performance of the corporation.

This directors' declaration is made in accordance with a resolution of the Board of Directors.


.....
Director's Signature

Anthony Watson
.....
Print Name

22 September 2021
.....
Date

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN21)

Report on the Audit of Financial Report

Opinion

We have audited the accompanying financial report of Kimberley Land Council Aboriginal Corporation ("the Corporation"), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the financial report of the Corporation is in accordance with *the Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:

- i. giving a true and fair view of the Corporation's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards – Reduced Disclosure Requirements, the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* and the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis of 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 Corporation in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (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 audit opinion.

Directors' Responsibility for the Financial Report

The Directors of the corporation are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2007* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

The Directors are responsible for overseeing the Corporation's financial reporting process.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
KIMBERLEY LAND COUNCIL ABORIGINAL CORPORATION (ICN21) (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Report

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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.



SHAUN WILLIAMS
PARTNER



MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 22nd day of September 2021.

Kimberley Land Council
11 Gregory Street, Broome WA
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www.klc.org.au

ICN: 21

