



South Australian Native Title Services Ltd  
Annual report 2022/2023





A report issued in accordance with clause 10 of the Project Schedule General Grants – Native Title Representative Bodies and Service Providers.

During this reporting period, SANTS received funding from the National Indigenous Australians Agency.

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*South Australian Native Title Services is a deductible Gift Recipient under Division 30 of the income Tax Assessment Act 1997 (Cth).*

*ABN: 66 131 591 841*

WARNING: Aboriginal and Torres Strait Islander readers are warned that the following report contains images, names, and stories of deceased persons.

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## About us

### Our vision

Empower Aboriginal Nations to strengthen culture, Country and community.

### Our mission

Be a provider of choice to support Aboriginal Nations to recognise and protect their native title rights and interests and to help them realise their aspirations.

### Our values

**Respect** – We recognise and value people, Country, culture, diversity and ideas.

**Collaborative** – We work together ethically and professionally to ensure leadership and growth.

**Aspirational** – We aim high, challenge ourselves and always strive for excellence.

### Our goals

- secure the recognition of native title rights and interests
- support Aboriginal Nations to manage and build on native title
- demonstrate leadership and innovation in the native title sector.

### Legislative status, roles and functions

SANTS is registered as a public company listed by guarantee pursuant to the *Corporations Act (Cth) 2001*. SANTS is the native title service provider (NTSP) for the greater South Australian area and receives funding from the National Indigenous Australians Agency, pursuant to section 203FE of the *Native Title Act 1993 (Cth) (NTA)* for the purpose of performing all the functions of a representative body.

These functions are:

- facilitation and assistance functions referred to in s.203BB
- certification functions referred to in s.203BF
- dispute resolution functions referred to in s.203BH
- internal review functions referred to in s.203BI
- the functions referred to in s.203BJ and such other functions as are conferred on representative bodies by the Act.

## Chairperson's report



**It gives me great pleasure to present the SANTS chairperson's report for 2022/2023. As the newly appointed chairperson, I am delighted to share the progress and achievements of the organisation over the past financial year.**

I assumed the role of SANTS chairperson in November 2022, and would like to extend my gratitude to all directors for their support in entrusting me with this responsibility. I am pleased to have the opportunity to steer the board towards achieving its objectives and ensuring the effective governance of SANTS.

This year marked a significant milestone for the SANTS board as we witnessed the growth of the team to nine directors. My fellow directors bring diverse perspectives and expertise that are sure to enrich our decision-making processes and enhance our ability to fulfill our mission as an organisation. I extend a warm welcome to Rosalind Coleman who joined the board as a new director in May 2023. Rosalind's contributions are sure to make a positive impact on our operations and I look forward to working with her in achieving our shared vision.

The 2022/2023 financial year has been outstanding in terms of achieving consent determinations. Our commitment to the recognition of native title rights and interests has resulted in four significant consent determinations. These include the Wirangu No.2 Part A consent determination hearings, the Wirangu/Nauo overlap consent determination, the Narungga consent determination, and the Nauo consent determination. These successes are a testament to the hard work and dedication of the SANTS team and the native title holders.

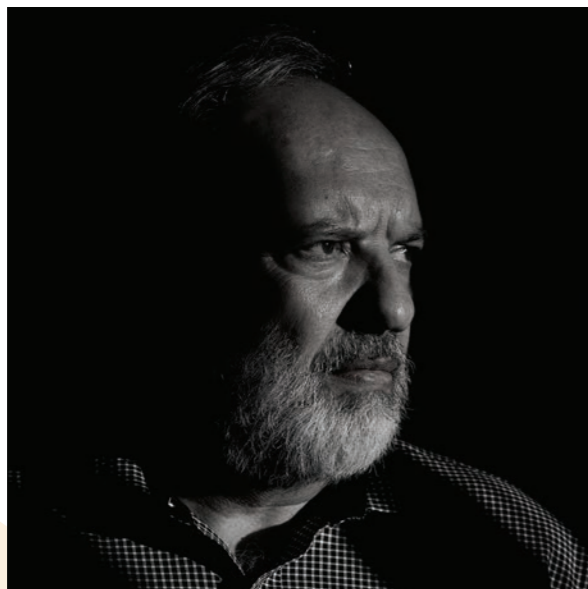
The AIATSIS Summit held in Perth on Noongar Boodjar provided an excellent opportunity for our organisation to connect with national stakeholders in the native title and prescribed body corporate (PBC) space. The networking and knowledge-sharing opportunities enabled attendees to stay up to date with the best practices and achievements in native title and Indigenous studies.

As we reflect on the accomplishments of the past year, I am confident that SANTS is in a strong position to continue and diversify its vital work. Our commitment to completing the achievement of native title in South Australia and providing meaningful assistance to PBCs remains steadfast. With a dedicated and skilled team, the support of our board and the collaborative efforts of our partners, we will continue to make a positive impact on the lives of Aboriginal communities.

In closing, I extend my heartfelt appreciation to all board members, staff, partners and stakeholders who have contributed to our successes throughout the 2022/2023 financial year. Your commitment and dedication have been instrumental in our achievements and our mission to work together to support the rights, interests and aspirations of First Nations people.

**Joshua Haynes**  
Chairperson

## Chief Executive Officer's report



I am delighted to present the CEO report for the 2022/2023 financial year, highlighting the achievements and significant milestones of SANTS. This reporting period has been both productive and busy, with numerous accomplishments that have positively impacted Aboriginal communities in South Australia.

During the reporting period, SANTS achieved seven consent determinations that demonstrate our commitment to advocating for the recognition of native title rights and interests and striving to achieve significant outcomes for native title groups. Of particular significance was the Wirangu No.2 Part A consent determination – a landmark achievement marking the conclusion of a claim made by the Wirangu people over 25 years ago.

It was a historic day for justice and a testament to the dedication of the Wirangu people and the SANTS staff who assisted. Additionally, we successfully facilitated the Wirangu/Nauo overlap consent determination at Elliston, the Narungga consent determination at Point Pearce, and the Nauo consent determination at Coffin Bay – further securing the rights and interests of First Nations people in South Australia.

SANTS continues to build and maintain its relationship with the SA government's Attorney General's Department and appreciates the significant role of the state in achieving consent determinations and other native title outcomes.

SANTS participated in two trials in this reporting period: the Oodnadatta Overlap Appeal and the Far West Coast Sea Claim. No judgments were made on these matters in this reporting period.

The SANTS research team was under pressure this financial year preparing reports for trial, consent determinations and work area clearances. The team undertook significant field work to inform these reports. They also prepared genealogies for determination purposes and to define PBC memberships in accordance with rule book amendments.

Throughout the year, SANTS actively participated in various partnerships and alliances to protect Aboriginal heritage and advance community development. We continued our membership in the First Nations Heritage Protection Alliance (FNHPA), contributing to the development of a united national approach to preserving and safeguarding Aboriginal heritage for future generations. Additionally, our engagement with the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) has facilitated the delivery of government programs aimed at Closing the Gap and addressing socio-economic disparities. We also continue advocating for native title bodies through our membership with the National Native Title Council.

SANTS continued to provide significant support to PBCs in SA providing services to support their operations and to ensure compliance with legislation and their rule books. SANTS also facilitated a PBC forum to discuss local, state and federal issues such as safeguarding native title rights and interests, Aboriginal heritage legislation, and the Voices to Parliament.

### Overview of financial results

SANTS is well placed with its financial results this reporting period. SANTS faced significant pressure from the Federal Court with programming orders on all matters in our Operational Plan. SANTS was only able to meet the financial burden associated with the Court activities through additional funding provided by NIAA. The additional funding ensured SANTS was compliant with Court orders, remained 'financial', and ensured our organisation was able to perform its functions under the Native Title Act.

Looking ahead, we anticipate continued progress and collaboration in our pursuit of native title rights and community empowerment. The upcoming year holds several opportunities for us to strengthen partnerships with our existing PBCs and to forge new ones, as we strive to complete the attainment of native title in South Australia. We will also continue advocating for meaningful change for Aboriginal people at both state and federal levels.

I extend my gratitude to all PBC directors, the SANTS Board and the entire SANTS team, whose commitment and hard work have been integral to the success of our endeavours. I also express my appreciation to the broader Aboriginal community in South Australia for their continued support and collaboration.

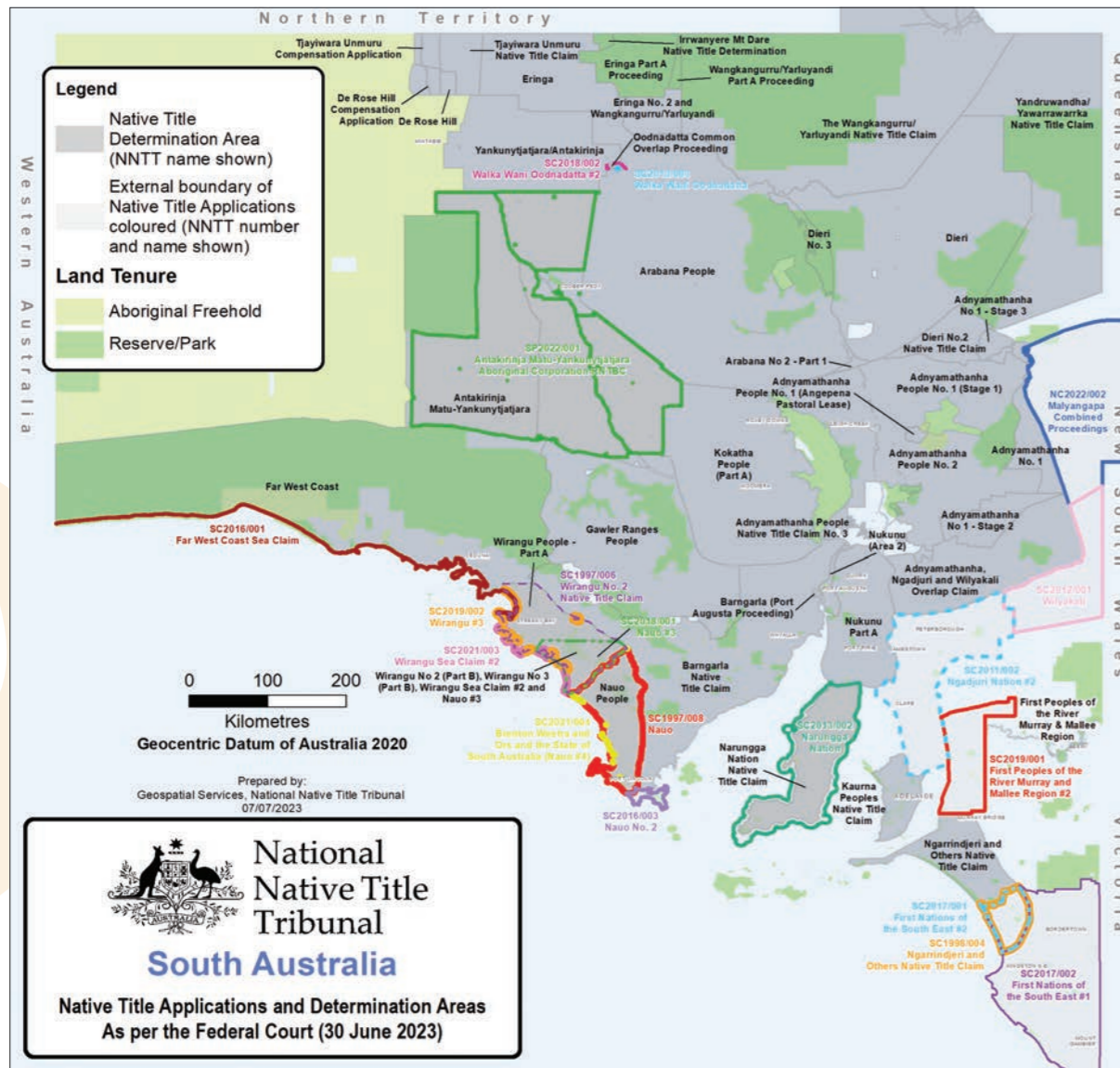
In closing, I am proud of the achievements made during the reporting period and am excited about the possibilities ahead. As we move forward, we remain steadfast in our mission to advocate for the rights and interests of Aboriginal people in South Australia.

Thank you for your continued trust and support.

**Keith Thomas**  
Chief Executive Officer

## Native title map of South Australia

as at 30 June 2023



Above (Figure 1): The Native Title Registrar at the National Native Title Tribunal has statutory responsibilities including maintaining three Registers: the National Native Title Register, the Register of Native Title Claims and the Register of Indigenous Land Use Agreements ([www.nntt.gov.au](http://www.nntt.gov.au)). Right, from top: Ngadjuri Nation Aboriginal Corporation; River Murray and Mallee Aboriginal Corporation; Wirangu consent determination.

## South Australian native title groups

Prescribed Bodies Corporate in South Australia as at 30 June 2023

Adnyamathanha Traditional Lands Association (Aboriginal Corporation) RNTBC

Antakirinja Matu – Yankunytjatjara Aboriginal Corporation RNTBC

Arabana Aboriginal Corporation RNTBC

Barnarla Determination Aboriginal Corporation RNTBC

De Rose Hill – Ilpalka Aboriginal Corporation RNTBC

Far West Coast Aboriginal Corporation RNTBC

Gawler Ranges Aboriginal Corporation RNTBC

Irrwanyere Aboriginal Corporation RNTBC

Kurna Yerta Aboriginal Corporation RNTBC

Kokatha Aboriginal Corporation RNTBC

Ngadjuri Adnyamathanha Wilyakali Native Title Aboriginal Corporation RNTBC

Ngarrindjeri Aboriginal Corporation RNTBC

Narungga Nation Aboriginal Corporation

Nauo Aboriginal Corporation

Nukunu Wapma Thura (Aboriginal Corporation) RNTBC

The Dieri Aboriginal Corporation RNTBC

The River Murray and Mallee Aboriginal Corporation (RMMAC) RNTBC

Tjajuwara Unmurur Aboriginal Corporation RNTBC

Walka Wani Aboriginal Corporation RNTBC

Wirangu Aboriginal Corporation

Wirangu and Nauo Aboriginal Corporation

Wangkangurru Yarluyandi Aboriginal Corporation RNTBC

Yandruwanha Yawarrawarka Traditional Land Owners (Aboriginal Corporation) RNTBC

Yankunytjatjara Native Title Aboriginal Corporation RNTBC



## Performance report

### 1. Secure recognition of native title rights and interests

#### Determinations

There were seven native title determinations in this reporting period for:

- Nauo, Nauo No.3 and Nauo No.4 – *Weetra-Height on behalf of the Nauo People v State of South Australia*
- Wirangu No.2, Wirangu No.3 and Wirangu Sea Claim – *Wilson on behalf of the Wirangu People and Weetra on behalf of the Nauo People v State of South Australia*
- Narungga Nation – *Sansbury v State of South Australia (Narungga Nation Native Title Claim)*.

#### New claims

One new native title application was filed in this reporting period:

- Malyangapa Combined Proceedings.

#### Litigation

During the reporting period, a Federal Court appeal was heard in relation to the Oodnadatta Common Overlap Proceeding brought by the State of South Australia and the Arabana. The trial for the Far West Coast Sea Claim concluded, and the Yandruwandha Yawarrawarrka People No.2 Claim was part heard.

#### Ongoing work

Extensive work was undertaken on a range of native title applications during this period. Consent determination timetables are now in place on seven other matters with two claims set for consent hearings in July and August 2023.

In addition to the assistance we provide to claim groups in South Australia, we are also supporting the Malyangapa claim group in NSW and the Yandruwandha Yawarrawarrka No.2 claim in south-west Queensland.

Above: Justice O'Bryan symbolically pours sand into the hands of Nauo native title applicants, Brenton Weetra and Jody Miller. Right, from top: Wirangu and Nauo consent determination; Narungga consent determination.



#### Indigenous Land Use Agreements

Three Indigenous Land Use Agreements (ILUA) were registered during this period. The total number of registered ILUAs on 30 June 2023 was 116.

#### Outstanding applications

On 30 June 2022, there were 19 active native title applications for determinations of native title/compensation applications in South Australia. Six of those applications have been determined by consent but the determination is contingent on the registration of Settlement ILUAs. A further four are awaiting judgement.

Native title applications and determined areas for South Australia are shown on the native title map on page 6.

For full details of claim areas and determinations, refer to the National Native Title Tribunal ([www.nntt.gov.au](http://www.nntt.gov.au)).



## 2. Support Aboriginal Nations to manage and build on native title

We support Aboriginal Nations to establish native title corporations and manage rights and interests following determinations of native title. We work with corporations to comply with statutory responsibilities and fulfil the aspirations of their communities.

At the time of this report, native title determinations cover over 60% of South Australia (see page 6). As the state's native title service provider, we assist PBCs in protecting their rights and interests and building successful and resilient corporations.

The corporate and community development team works closely with PBCs, catering to the needs and priorities of each native title group and PBC. Our priority is to provide services that support PBCs to meet their governance and development requirements.

On 30 June 2023, there were 24 PBCs in South Australia. In the 2022/2023 financial year, SANTS provided ongoing support to seventeen PBCs and assistance to other native title groups at their request.



2022/2023 community and corporate development highlights include:

- successful community, board, and annual general meetings held by native title groups across the state, which facilitated good decision-making
- Commonwealth support funding for eighteen PBCs
- meeting ORIC reporting requirements
- reviewing and amending PBCs rule books
- developing and implementing PBC strategic plans
- scoping specific commercial and socio-cultural opportunities
- establishing and developing PBC offices
- establishing and using cultural heritage databases
- ongoing repatriation of ancestral remains and objects including those held by government and international institutions
- implementing PBC whole-of-Country management plans and Aboriginal ranger programs
- negotiating agreements with land users including mineral exploration and carbon farming proponents
- managing active cultural heritage monitoring programs for major infrastructure projects
- supporting PBCs to develop partnerships to address social and cultural challenges and opportunities
- developing and adopting corporate policies to support good governance
- supporting access and delivery of corporate governance training
- supporting a statewide PBC forum
- provision of financial and human resource services to several PBCs
- managing agreements with exploration companies and other land users.



Above: Native title holders sharing their views at the PBC Forum. Right, from top: Traditional Owners share their concerns with the Attorney General Kyam Maher; Keith Thomas speaking at the 2023 PBC Forum; Mid Murray Mallee Aboriginal Corporation sign a Cultural Heritage Agreement with a solar company.



### 3. Demonstrate leadership and innovation in the native title sector

**SANTS continues to engage in policy discussions, legislative reforms and other developments to ensure due consideration of the perspectives and rights and interests of native title holders.**

We provide submissions and direct representations on matters of interest to South Australian Traditional Owners. We also support Aboriginal Nations to engage directly with policy-makers. SANTS continues to work with the First Nations of South Australia Aboriginal Corporation (First Nations SA) as the peak body representing the collective interests of all South Australian Aboriginal Nations.

At a state level, we've seen new policies and initiatives in the resources and energy sector, natural resource management, cultural heritage, and the First Nations Voice to Parliament.

In the federal arena, programs and policy developments include ongoing Closing the Gap initiatives, implementing amendments to the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)* and the *Native Title Act 1993*, and the upcoming referendum on a national First Nations Voice to Parliament.

#### State issues

##### Aboriginal engagement reform

The incoming state Labor Government made an election commitment to the Uluru Statement from the Heart. The government appointed a Commissioner for First Nations Voice and commenced consultations on Aboriginal engagement reforms and a Voice to Parliament.

SANTS participated in the consultation of the Draft Bill and supported native title groups to meet and discuss the proposed framework. SANTS and native title groups made representations to the government to strengthen the representation of native title groups, which led to the inclusion of a native title sub-committee. The government did not make any other significant changes.

On 26 March 2023, the state parliament passed the *First Nations Voice Act 2023 (SA)*, establishing a First Nations Voice in South Australia.

#### Pastoral Act

The government recently reviewed the *Pastoral Land Management and Conservation Act 1989*. The newly elected government committed to limiting changes to the Act to address only conservation and carbon farming matters. In early 2023, the government commenced consultations on these limited amendments.

SANTS made submissions and discussed proposed amendments with First Nations SA. The Deputy Premier introduced the *Pastoral Land Management and Conservation (Use of Pastoral Land) Amendment Bill 2023* into the House of Assembly on 6 July.

#### Aboriginal art and cultures centre ('Tarrkarri')

The state government has continued to work with partners to establish 'Tarrkarri' – an Aboriginal art and cultures gallery on the old Royal Adelaide Hospital site.

Our CEO is part of the Aboriginal leadership group informing Tarrkarri, and we have worked with First Nations SA and Kurna Yerta Aboriginal Corporation in supporting their engagement and leadership in the project. On 31 October 2022, Premier Malinauskas announced a review of the project and appointed a review panel to undertake this work. The state government is considering the findings of the review.

#### Aboriginal governance and heritage

In 2020, the Aboriginal Lands Parliamentary Standing Committee (ALPSC) commenced inquiries into Aboriginal governance and heritage. SANTS provided written and oral submissions to both inquiries. The ALPSC tabled its final report on Aboriginal governance in the SA parliament on 15 November 2022, and the final report on the inquiry of Aboriginal heritage on 13 June 2023.

Left, from top: Keith Thomas sharing the views of native title holders regarding the Voice on the 7.30 Report; Keith addresses the Deputy Premier at the Country Needs People Forum.

## Federal issues

### Voice referendum

During the reporting period, the Australian Government progressed its commitment to making constitutional changes to recognise Aboriginal and Torres Strait Islander people through an advisory body called the Voice to Parliament. The Australian Parliament passed the Constitution Alteration Bill on 19 June 2023. The government has set the referendum question and proposed an amendment to the Constitution – the referendum will be held in late 2023.

### Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI) Act reforms

The government made amendments to the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)* in September 2021. These amendments had implications for PBCs that had to make mandatory changes to their rule books before 28 March 2023. SANTS supported PBCs to review and amend their rule books during this reporting period to ensure they met their legislative requirements.

### Aboriginal heritage

Following the Juukan Gorge disaster in 2020, SANTS continued to advocate at a state and national level in forums and initiatives to protect the future destruction of sacred sites. SANTS is an active member of the NNTC and the newly formed First Nations Heritage Protection Alliance (FNHPA) that advocates for national reforms to protect Aboriginal heritage. We've called for legislative incorporation of 'Dhawura Ngilan: A vision for Aboriginal and Torres Strait Islander heritage in Australia and the Best Practice Standards in Indigenous cultural heritage management and legislation'.

## United Nations Declaration on the Rights of Indigenous Peoples

In March 2022, the Senate Legal and Constitutional Affairs Committee commenced an inquiry on the application of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) in Australia.

SANTS welcomed this inquiry and made a submission drawing attention to some of our work in the native title context, including free prior and informed consent, the limited nature of decision-making authority, and non-First Nation governance frameworks.

In August 2022, the inquiry was referred to the Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs (JSCATSIA). JSCATSIA is continuing with its inquiry, including convening public hearings.

### Communications

SANTS used its media platforms to showcase the successes and perspectives of Aboriginal Nations this financial year. The communications team produced monthly newsletters that shared native title and cultural heritage updates with native title groups and stakeholders.

We also published *Aboriginal Way*, a quarterly newspaper and weekly radio program, providing a platform for the achievements and challenges faced by Aboriginal people in South Australia.

Additionally, SANTS provided communications assistance to PBCs by creating media releases, newsletters, logos and photography/video content.

# Operational plan

as at 30 June 2023

Activity name	Milestone/progress
Nauo, Nauo No.3, Nauo No.4	All matters were listed for trial but resolved by way of consent determinations. Nauo No.3 on 10/2/23, and Nauo and Nauo No.4 on 15/5/23.
Wirangu No. 2, No. 3 and sea claim	All matters resolved by way of consent determination on 8/12/22. All milestones met.
Nauo No.2	Milestones not complete, but the claim is programmed for consent determination on 31/10/23.
Ngarrindjeri	Claim no longer listed for trial; programmed for consent determination and negotiation of settlement ILUA.
First Nations of South East No.2	Claim no longer listed for trial; programmed for consent determination and negotiation of settlement ILUA.
First Nations of South East	Milestone not met but programmed for consent determination and finalisation of settlement ILUA before end of June 2024.
Far West Coast Sea claim	Trial concluded and awaiting judgment.
Wilyakali	Milestones complete; determination set for 28/8/23.
Ngadjuri Nation No.2	Milestones complete; determination held on 6/7/23; ILUA in final stages of negotiation.
Narungga Nation	Milestones complete; determination held on 14/3/23; ILUA currently notified.
Narungga Fisheries matter	Trial concluded.
Nukunu	Milestones complete; claim determined and ILUA registered.
First people of the River Murray No.2	Report provided to the State; consent determination currently being negotiated.
Malyankapa	Matter was listed for trial and is now timetabled for consent determination negotiations. Connection report due to States in October 23.
Yandruwandha/Yawarrawarrka	Trial part heard; orders are now for consent determination in April 2024.
Antakarinja compensation	Milestones not complete but have progressed; same milestone for 23/24 plan.
Dieri	Milestones not complete.
Walka Wani Oodnadatta No.1 and No.2	Full court appeal concluded and awaiting judgment.
Arabana No.2	Full court appeal concluded and awaiting judgment.

## Organisational capability

**To improve SANTS' capability through processes, systems and culture that deliver effective business outcomes.**

Over the past year, SANTS has remained committed to executing our Strategic Plan and Business Plan, driving our efforts towards achieving excellence in all aspects of our operations and working relationships. Throughout this financial year, we have accomplished several significant outcomes that have contributed to this goal.

To ensure the successful implementation of our strategic approach, we have established various supporting plans, including the Business Services, Human Resources, Finance Services, Workplace Health & Safety, and Risk Management plans. These plans serve as essential frameworks, guiding us in our decision-making and resource allocation.

In line with our commitment to transparency and accountability, we regularly provide reports on our activities to the SANTS Board and keep our employees informed through staff meetings and the organisation's intranet.

During the 2022/2023 financial year, we presented the SANTS Business Plan to the SANTS Board and management team, outlining our key objectives and strategies to drive growth and success.

Furthermore, we have a well-defined governance structure in place, represented by the Board Charter and Constitution, which ensures effective management and oversight of our business affairs.

Through these collective efforts and strategic initiatives, SANTS continues to forge ahead, aiming for excellence and sustained growth in all aspects of our operations – ultimately benefiting our stakeholders and the community we serve.

**Key highlights for 2022/2023 include:**

- managing the compliance matrix for SANTS funding agreements
- reviewing our service provider contracts to ensure they are cost-effective and align with our values
- updating our Enterprise Agreement to include the recent changes to Fair Work
- upgrading our records management system 'Content Manager'
- updating the SANTS website to improve its functionality
- modernising the Membership Database to improve its efficiency as a communications tool
- developing and implementing the Financial Business Plan and Financial Guiding Principles
- providing cyber-training and awareness to protect our organisation from cyber-attacks
- automating travel allowance and expense reimbursement forms.

As always, SANTS is committed to improving the wellbeing of our staff members. This year, the theme for our annual staff workshop was 'What will I do today to support SANTS culture' – emphasising the importance of fostering a positive organisational culture.

SANTS has demonstrated adept management of human resources, leadership structure, and capabilities, which is essential for cultivating a performance-driven culture and delivering outstanding results for clients. For further details on these initiatives, refer to the human resources section of this Annual Report.

SANTS has consistently fulfilled its statutory and contractual obligations, as evidenced by an unqualified audit report. To ensure compliance with funding agreements, SANTS employs a compliance matrix, regularly reviewed by management. For deeper insights into our governance approach, please consult the governance section of this report.

SANTS remains committed to enhancing workplace health and safety across the organisation. Key activities undertaken in 2022/2023 include Work Health Safety Week in October 2022, which focused on overall awareness of WHS in the workplace with the theme 'Make safety your priority'. Additionally, comprehensive WHS training was provided to all staff, along with specific training and awareness sessions related to working with vulnerable individuals.

From a risk management perspective, both the board and management rigorously review and monitor the risk management approach, striving to mitigate and manage potential risks appropriately.

The business services team has consistently delivered improved administration and business services, both internally and externally. The team conducted two business workshops to review the current strategic approach, set priorities for the next six months, and to brainstorm new ideas.

IT remains a crucial aspect managed with regular meetings with our provider.

Management continues to focus on effectively managing and mitigating cyber threats by regularly meeting with our IT provider. Moreover, we have implemented robust processes to ensure the regular backup of information and data.

Overall, SANTS is dedicated to promoting a supportive and productive work environment, ensuring compliance, and maintaining a forward-thinking approach in all its operational areas.

**Policies that were reviewed this financial year:**

- Discipline and Termination Policy
- Bullying Prevention Policy
- Domestic and Family Violence Policy
- EEO, Harassment and Discrimination Policy
- Privacy Policy
- Whistle Blower Policy
- Grievance Management Policy
- Family Friendly Policy
- Confidentiality Policy
- Data Breach Policy
- Logo Use Policy
- Higher Duties Policy

## Human resources



The SANTS Human Resources (HR) Plan was approved by the CEO and endorsed by the SANTS Board in August 2022.

HR Plan's key focus areas:

- effective performance management processes and a quality CEO performance review
- working with the SANTS Board on implementing the Board Development Plan
- running staff workshops and quarterly update sessions
- delivering the Cultural Awareness Strategy
- recruitment and HR support for PBCs
- timely and effective management of HR activities (induction, recruitment, workforce planning, and staff grievances)
- managing the Enterprise Agreement
- assessing SANTS policies and procedures to ensure their relevance and efficacy
- prioritising workplace health and safety to foster a secure and conducive working environment.

Aligned with the SANTS Strategic, Business, and Operational plans, the HR Plan serves as a cornerstone in driving exceptional outcomes for our organisation.



The HR Plan made substantial progress, achieving an impressive 85% delivery rate within prescribed timelines and objectives. Notable achievements include the successful execution of the staff workshop held in Murray Bridge in March 2023, as well as the expansion of HR services to our PBCs – notably in the realm of employment solutions and policy development assistance.

### Workforce planning, staff turnover and retention

SANTS continues to be proactive in planning our workforce, managing the turnover of staff, and employee retention.

Current HR metrics are:

- 69% of SANTS employees had performance and development plans in place
- 69% of the Performance Evaluation and Learning Review discussion were completed last financial year
- 11% voluntary turnover in FY 2022/2023.

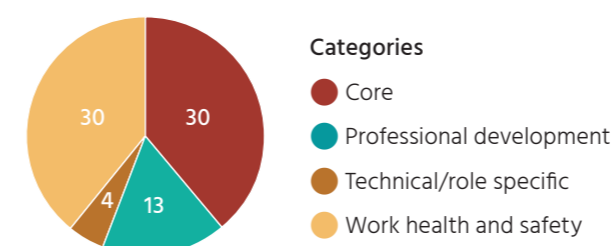
There has been a notable increase in SANTS staff turnover in the last financial year. This has been due to staff retirements, contracts ending, and employees seeking opportunities outside of the organisation.

### Training and development

SANTS provides professional development for all employees in support of their learning and development plans. This ranges from core training or specific professional development training to workplace, health and safety training. A number of SANTS employees are also undertaking further study through external tertiary institutions.

A total of 39 training programs were attended by SANTS staff over the 2022/2023 financial year. There was a decrease in staff members taking part in training due to the increased workload. Next year, SANTS will look at implementing training programs aimed at improving our staff's essential skills.

### Overall attendance by program category 2022/2023



SANTS encourages and supports its staff in pursuing academic endeavours relevant to their roles. A total of 16% of our staff have welcomed this opportunity to pursue their academic studies, contributing to the enhancement of their current skill sets.

Staff members, including our lawyers, undertook the required compulsory professional development for their discipline.

### Annual Staff Workshop 2022/2023

The SANTS Annual Staff Workshop was held at Murray Bridge from March 20 to 23, with the theme 'What will I do today to support SANTS culture.'

The topics covered were:

- national issues impacting SANTS and native title
- Hostplus presentation regarding super
- anthropology and native title update
- PBC update
- finance/payroll update including internal processes
- staff survey
- Code of Conduct
- Ngarrindjeri cultural activity
- Change Plan/Strategic Plan
- cybersecurity session
- WHS and wellbeing sessions.

Staff shared positive feedback about the workshop and suggested improvements for future sessions.

### Recruitment and HR support for PBCs

SANTS continues to provide ongoing HR services to some of our PBCs, which provides more opportunities to build closer partnerships with our clients.

### SANTS Enterprise Agreement

SANTS Enterprise Agreement concluded in December 2022. The new SANTS Enterprise Agreement 2023 is now in place.

# Governance

## About our directors

### Joshua Haynes

- Director of National Native Title Council
- Director of First Nations SA Aboriginal Corporation
- Chair of the Marree and Innamincka NRM Group
- Director of the Cooper and Eromanga Basin Aboriginal Executive Committee

Appointed: 29 November 2019

Special Responsibilities: Chair  
(28 November 2022 – present)

### Garry Goldsmith

- Business Manager for Narungga Nation Aboriginal Corporation
- Worked in community radio for over a decade
- Founder of Narungga cultural festival, ‘Gynburra’

Appointed: 29 November 2019

Special Responsibilities: Deputy Chair  
(28 November 2022 – present)

### April Lawrie

- SA Commissioner for Aboriginal Children & Young People
- Director of Aboriginal Health Branch
- Director of Aboriginal Justice
- Director of AFSA
- Member of Far West Coast Traditional Lands Association

Appointed: 24 November 2014

Special Responsibilities: Chair  
(26 July 2019 – 28 November 2022)

### Paul Case

- Bachelor of Economics (Accounting)
- Chartered Accountant
- Registered Company Auditor
- Business Consultant

Appointed: November 2008

Special Responsibilities: Treasurer

### John Briggs

- Workplace trainer
- General Manager of Intract

Appointed: 21 November 2011

### Paul Gordon

- Bachelor of Laws and Legal Practice (1st class Hons) (LLB/LP) and B Com (Computer studies)
- Partner of Wallmans Lawyers
- Committee Member of Aboriginal Health Research Ethics Committee
- Committee Member of University of South Australia Human Research Ethics Committee

Appointed: 27 November 2020

### Rex Tjami

- Director of Administration for Anangu Pitjantjatjara Yankunytjatjara
- Chairperson of Mimili Community Council on APY Lands
- Chairperson Walka Wani Aboriginal Corporation RNTBC
- Chairperson De Rose Hill Ilpalka Aboriginal Corporation RNTBC
- Director Yankunytjatjara Native Title Aboriginal Corporation RNTBC
- Director Irrwanyere Aboriginal Corporation RNTBC

Appointed: 27 November 2020

### Cheryl Saunders

- Aboriginal Cultural Consultant at SA Health
- Aboriginal Parent Support Worker at SA Health

Appointed: 23 May 2022

### Rosalind Coleman

- Support Worker at Department for Child Protection
- Director of Tjukonaru Aboriginal Corporation
- Director of Kurna Yerta Aboriginal Corporation
- Member of Aboriginal Congress
- Committee Member of SA Aboriginal Housing Advisory

Appointed: 22 May 2023

All directors except Rosalind Coleman have been in office since the start of the financial year to the date of this report unless otherwise stated.

## Board activities

Four board meetings have been held since the start of this financial year.

In June 2023 directors attended the AIATSIS Summit in Perth, on Noongar Boodja.

Directors had the opportunity to present at conference sessions, renew acquaintances and connect with delegates from across Australia.

## Director meetings

Please note, no board committee meetings were held during this period except for the board selection committee meetings.

## Directors’ meetings 2022/2023

Name	Number eligible to attend	Number attended
Joshua Haynes	4	4
Garry Goldsmith	4	3
Paul Case	4	4
John Briggs	4	3
Rex Tjami	4	1
Paul Gordon	4	3
April Lawrie	4	4
Cheryl Saunders	4	3
Rosalind Coleman	0	0

On 30 June 2022, there were eight SANTS Directors.

As of 30 June 2023, there were nine SANTS Directors.

## Principal company activities

The principal activity of South Australian Native Title Services Ltd during the financial year was to act as the native title services provider (NTSP) for the state of South Australia. There were no significant changes to the company’s activities during the financial year.

## Objectives

The company's objectives are to provide expert native title services that assist our clients to achieve their aspirations.

As a not-for-profit charity, we aim to relieve the disenfranchisement of Aboriginal people in South Australia. Through the colonisation and dispossession of their lands and waters, Aboriginal people have been socially, spiritually and economically disempowered.

**Our services are designed to support Aboriginal people to:**

- improve self-reliance and their economic, social and cultural circumstances
- regain recognition of their rights and interests in lands and/or waters arising from their traditional laws and customs
- access and enjoy their traditional lands and/or waters
- have a voice in relation to the future use and exploitation of their traditional lands and/or waters
- obtain compensation concerning the dispossession and future use of their traditional lands and waters.

## Strategy for achieving our objectives

**To achieve these objectives, the company has adopted the following strategies:**

- deliver a full range of statutory services to our clients
- provide leadership in native title
- enhance our clients' capacity to achieve their desired objectives
- uphold high standards of our operations and working relationships
- provide timely legal advice securing and protecting native title rights and interests
- facilitate community meetings to enable the progression of native title and compensation claims
- address future acts as they arise to inform about and protect native title rights and interests
- assist native title groups to achieve their broader aspirations relating to social, economic and cultural opportunities
- achieve successful consent determinations.

## Performance measures

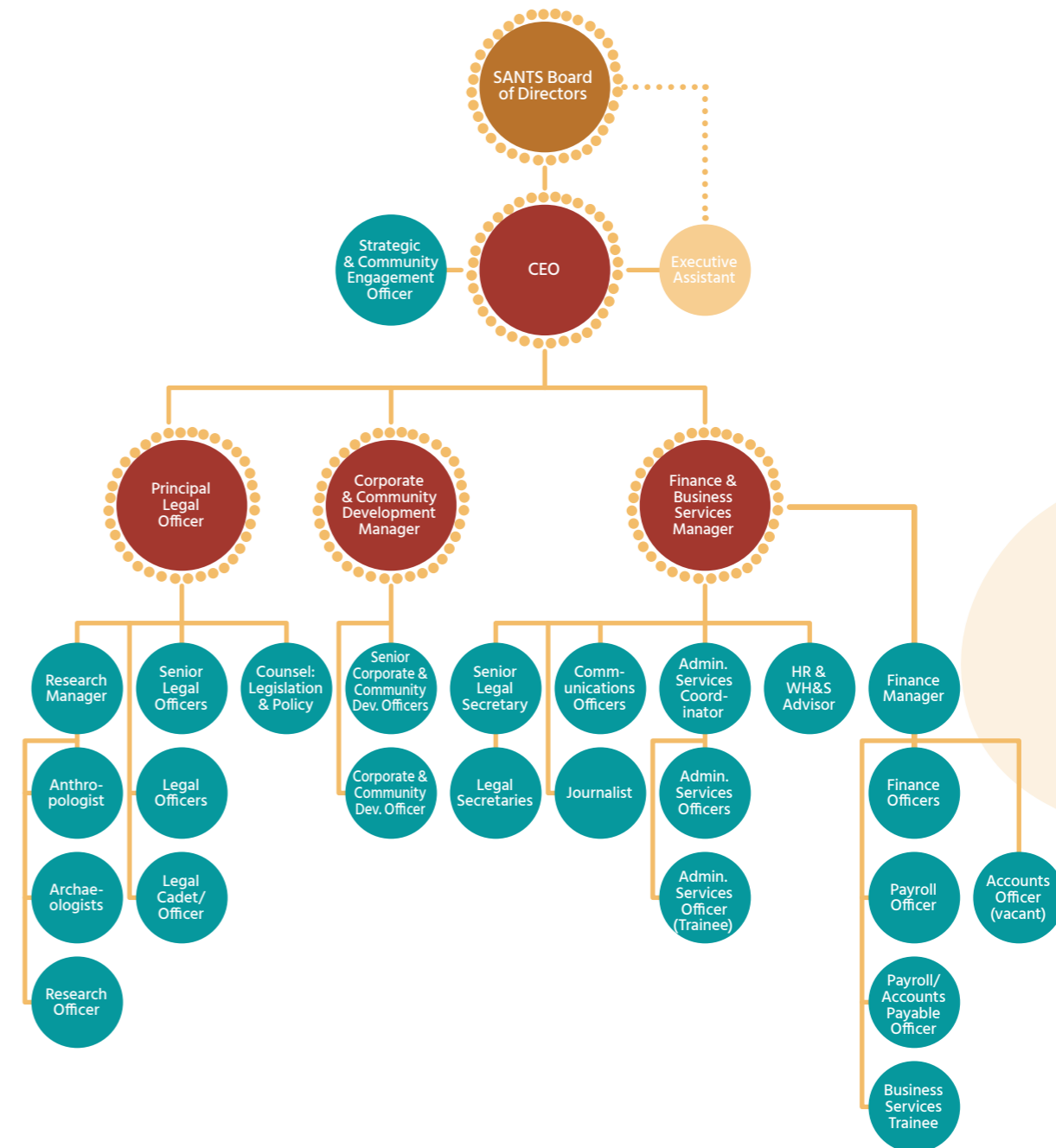
Each year, the board approves SANTS' key performance indicators relating to achievements in native title.

## Members' guarantee

SANTS is a company limited by guarantee. If the company is wound up, directors of the previous year are liable for \$5 per person. On 30 June 2023 the collective liability of members was \$35.

# Organisation chart

as at 30 June 2023



South Australian Native Title Services Ltd  
Financial statements 2022/2023



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# Independent audit report

to the members of South Australian Native Title Services Ltd



Moore Australia Audit (SA/NT) Pty Ltd

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## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD

#### Opinion

We have audited the financial report of South Australian Native Title Services Ltd ("the Company") which comprises the Statement of Financial Position as at 30 June 2023, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, Notes to the Financial Statements, including a summary of significant accounting policies, and the Directors' Declaration.

In our opinion, the accompanying financial report of South Australian Native Title Services Ltd is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance and its cash flows for the year then ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the Accounting Professional and 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. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Other Information

The Directors are responsible for the other information. The other information comprises the Directors' Report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

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

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

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

Moore Australia Audit (SA/NT) Pty Ltd – ABN 34 144 550 461. Authorised Audit Company Registered Number 374246.  
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## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD (CONT)

#### Directors' Responsibility for the Financial Report

The Directors of South Australian Native Title Services Ltd are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*. This responsibility includes such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view so that it is free from material misstatement, whether due to fraud or error.

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

#### 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 on the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD

STEPHEN CAMILLERI  
Director

Adelaide, South Australia  
Dated: 18 September 2023

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# Directors’ report

for the year ended 30 June 2023

Your directors present this report on the entity for the financial year ended 30 June 2023.

## Directors

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

Johshua Haynes  
Garry Goldsmith  
Paul Case  
John Briggs  
Rex Tjami  
Paul Gordon  
April Lawrie  
Cheryl Saunders

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

## Principal Activities

The principal activity of the entity during the financial year was:

The principal activity of South Australian Native Title Services Ltd (SANTS) during the financial year were to act as Native Title Services Provider (NTSP) for the State of South Australia.

No significant changes in the nature of the Entity's activity occurred during the financial year.

## Short-term and Long-term Objectives

The entity's short-term objectives are to:

The Entity's short term objectives are to provide expert native title services in a range of areas to assist SANTS clients to achieve their aspirations.

The entity's long-term objectives are to:

1. Relieve poverty, sickness, suffering, distress, misfortune, destitution and helplessness amongst the Aboriginal people of South Australia;

2. Recognise that such poverty, sickness, suffering, distress, misfortune, destitution and helplessness resulting from such Aboriginal people having been progressively dispossessed of their lands and/or waters, without compensation, as a consequence of which they have been socially, spiritually and economically disempowered and are now the most disadvantaged section of South Australian society, to assist such Aboriginal people to:

- a) Improve self-reliance and their economic, social and cultural circumstances;
- b) regain recognition of their rights and interests in lands and/or waters arising from their traditional laws and customs;
- c) access and enjoy their traditional lands and/or waters;
- d) have a voice in relation to the future use and exploitation of their traditional lands and/or waters;
- e) obtain compensation in relation to their dispossession from their traditional lands and/or waters, and in relation to the future use and exploitation of such traditional lands and /or waters, by providing legal, research and other services.

## Strategies

To achieve its stated objectives, the entity has adopted the following strategies:

- To deliver a full range of statutory services to our clients in order that they are able to achieve the formal recognition and exercise of native title rights;
- To provide leadership in native title;
- To enhance our clients' capacity to achieve their desired objectives;
- To enable SANTS to achieve excellence through all operations and working relationships

## Information on Directors

Johshua Haynes  
Qualifications

- SANTS Chair  
Director National Native Title Council - NNTC  
Chair of the Marree and Innamincka NRM Group -  
Department of Environment and Water  
Deputy Chairperson of the State Aboriginal Heritage  
Committee South Australia - Attorney-General's Department

Garry Goldsmith  
Qualifications

- SANTS Deputy Chair  
Business Manager for Narungga Nation Aboriginal  
Corporation (NNAC)  
Former Narungga Nation Aboriginal Corporation Chairperson  
and signatory to the historic Buthera Agreement  
Founded/Creative Producer 'Gynburra' the largest single  
Aboriginal Nation celebration event in South Australia.

Paul Case  
Qualifications

- SANTS Treasurer  
Bachelor of Economics (Accounting)  
Chartered Accountant  
Registered Company Auditor  
Business Consultant

John Briggs  
Qualifications

- Director  
Workplace Trainer  
CEO of Intract Australia Pty Ltd

Rex Tjami  
Qualifications

- Director  
20 years as Director of Administration for Anangu  
Pitjantjatjara Yankunytjatjara  
Chairperson of Mimili Community Council on APY lands  
Interpreter for meetings, field work and court, providing  
evidence for native title claims  
Chairperson Walka Wani Aboriginal Corporation RNTBC  
Chairperson De Rose Hill Ilpalka Aboriginal Corporation  
RNTBC  
Director Yankunytjatjara Native Title Aboriginal Corporation  
RNTBC  
Director Irrwanyere Aboriginal Corporation RNTBC

Paul Gordon  
Qualifications

- Director  
Bachelor of Laws and Legal Practice (1st class Hons)  
(LLB/LP) and B Com (Computer studies)  
Partner, Wallmans Lawyers  
Committee Member - Aboriginal Health Research Ethics  
Committee  
Committee Member - University of South Australia Human  
Research Ethics Committee

Cheryl Saunders  
Qualifications

- Director  
Aboriginal Transitional Outreach Service, Accommodation  
Service Worker  
Aboriginal Project Coordinator, Aboriginal Health, Watto  
Purrunna  
Aboriginal Parent Support Worker, Children, Youth and  
Women's Health Service, Parenting Network

April Lawrie  
Qualifications

— Director  
Bachelor of Social Work Degree  
Currently SA's Commissioner for Aboriginal Children & Young People (4 1/2 years)  
Former Executive, South Australian Public Service:  
-Aboriginal Education Director (2 1/2 years)  
-Aboriginal Health Director (10 years)  
-Aboriginal Justice Director (4 years)  
Board Director, FWC Aboriginal Corporation (PBC)  
Board Director, Mirning Traditional Lands Aboriginal Corporation


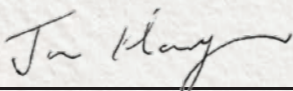
#### Meetings of Directors

During the financial year, 4 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Johshua Haynes	4	4
Garry Goldsmith	4	3
Paul Case	4	4
John Briggs	4	3
Rex Tjami	4	1
Paul Gordon	4	3
April Lawrie	4	4
Cheryl Saunders	4	3

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the entity. At 30 June 2023, the total amount that members of the entity are liable to contribute if the entity is wound up is \$40 (2022: \$35).

This directors' report is signed in accordance with a resolution of the Board of Directors.

Director	 _____ Paul Case	 _____ Joshua Haynes
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Dated this [day] 18 SEPTEMBER [month] 2023

## Auditor's independence declaration



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### AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD

In accordance with the requirements of subdivision 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare that, to the best of my knowledge and belief, during the audit of South Australian Native Title Services Ltd for the year ended 30 June 2023 there have been no contraventions of the independence requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* in relation to the audit.



MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD



STEPHEN CAMILLERI  
Director

Adelaide, South Australia  
Dated: 18 September 2023

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## Statement of profit or loss

and other comprehensive income for the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	2	10,240,178	11,005,813
Other revenue	2	1,471,818	760,586
Other income	2	6,364	-
Employee benefits expense	3	(3,929,815)	(3,968,972)
Depreciation and amortisation expense		(47,134)	(52,868)
Depreciation of Right-of-use asset		(338,074)	(322,591)
Travel Cost		(323,961)	(223,757)
Occupancy Cost		(8,345)	7,238
Consulting and professional fees		(3,057,669)	(4,264,307)
Other expense		(3,998,605)	(2,874,747)
Interest expense on lease liabilities		(29,037)	(36,635)
<b>Current year surplus before income tax</b>		<b>(14,279)</b>	<b>29,760</b>
Income tax expense		-	-
<b>Net current year surplus</b>		<b>(14,279)</b>	<b>29,760</b>
<b>Other comprehensive income</b>			
<b>Total other comprehensive (losses)/income for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>(14,279)</b>	<b>29,760</b>
Surplus attributable to members of the entity		(14,279)	29,760
Total comprehensive income attributable to members of the entity		(14,279)	29,760

## Statement of financial position

for the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	6,444,751	6,734,551
Accounts receivable and other debtors	5	705,705	591,453
Other current assets	6	50,013	78,223
<b>TOTAL CURRENT ASSETS</b>		<b>7,200,469</b>	<b>7,404,227</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	62,652	109,784
Right-of-use assets	8	504,253	722,136
<b>TOTAL NON-CURRENT ASSETS</b>		<b>566,905</b>	<b>831,920</b>
<b>TOTAL ASSETS</b>		<b>7,767,374</b>	<b>8,236,147</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	9	465,051	754,926
Lease liabilities	10	364,160	322,910
Contract Liabilities	11	4,464,658	4,353,623
Employee provisions	12	1,103,766	1,214,610
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,397,635</b>	<b>6,646,069</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	10	157,042	413,316
Employee provisions	12	75,130	24,916
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>232,172</b>	<b>438,232</b>
<b>TOTAL LIABILITIES</b>		<b>6,629,807</b>	<b>7,084,301</b>
<b>NET ASSETS</b>		<b>1,137,567</b>	<b>1,151,846</b>
<b>EQUITY</b>			
Retained surplus		1,137,567	1,151,846
<b>TOTAL EQUITY</b>		<b>1,137,567</b>	<b>1,151,846</b>

## Statement of changes in equity

for the year ended 30 June 2023

	Note	Retained Surplus	Total
		\$	\$
<b>Balance at 1 July 2021</b>		1,122,116	1,122,116
<b>Comprehensive Income</b>			
Surplus for the year attributable to members of the entity		29,730	29,730
<b>Total comprehensive income attributable to owners of the entity</b>		29,730	29,730
<b>Balance at 30 June 2022</b>		1,151,846	1,151,846
<b>Balance at 1 July 2022</b>		1,151,846	1,151,846
<b>Comprehensive Income</b>			
Surplus for the year attributable to members of the entity		(14,279)	(14,279)
<b>Total comprehensive income for the year</b>		(14,279)	(14,279)
<b>Balance at 30 June 2023</b>		1,137,567	1,137,567

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South Australian Native Title Services Ltd

## Statement of cash flows

for the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Commonwealth, state and local government grants		11,229,133	13,636,747
Receipts from donations, bequests and raffles		1,561,181	1,158,389
Payments to suppliers and employees		(12,771,146)	(11,813,698)
Short-term and low-value lease payments		(29,037)	(36,635)
Interest received		55,287	10,998
Net cash generated from operating activities		45,418	2,955,801
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of lease liabilities		(335,218)	(311,149)
Net cash used in financing activities		(335,218)	(311,149)
Net increase in cash held		(289,800)	2,644,652
Cash on hand at beginning of the financial year		6,734,551	4,089,899
Cash on hand at end of the financial year	4	6,444,751	6,734,551

Annual report 2022/2023

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# Notes to the financial statements

for the year ended 30 June 2023

The financial statements cover South Australian Native Title Services Ltd as an individual entity, incorporated and domiciled in Australia. South Australian Native Title Services Ltd is a company limited by guarantee.

The financial statements were authorised for issue on the date of signing the accompanying Directors Declaration.

## Note 1 Summary of Significant Accounting Policies

### Basis of Preparation

These general purpose financial statements have been prepared in accordance with AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the Australian Charities and Not-for-profits Commission Act 2012. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, unless otherwise stated. The amounts presented in the financial statements have been rounded to the nearest dollar.

### Accounting Policies

#### (a) Revenue and Contract Liabilities

##### Revenue from contracts with customers

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference. It will result in the recognition of receivable, contract asset or contract liability.

When the performance obligation attached to grant income have not been met a, contract liability is recorded in the statement of financial position equal to the amount of revenue attached to those performance.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

##### Other Revenue

Other revenue is recognised on an accrual asis when the Company is entitled to it:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements (being financial instruments, leased right of use assets and plant and equipment);
- recognises related amounts (being lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

##### Interest revenue

Interest revenue is recognised using the effective interest method.

##### Contract Liabilities

Contract liabilities for grants which have commenced and are completed after the balance date and for grants commencing after the balance date. Contract liabilities are shown in the statement of financial position and are brought to account as revenue when the performance obligations of the grant has been delivered.

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

#### (b) Fair Value of Assets and Liabilities

The Entity measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Entity would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

#### (c) Plant and Equipment

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

##### Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

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 company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Plant and equipment that have been contributed at no cost or for nominal cost are 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 available 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
Furniture, Fixture & Fittings	15%
Plant and equipment	10% - 25%
Motor Vehicles	16% - 20%
Computer Equipment	25% - 33.33%
Artwork	0%
Improvements	33%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss 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 surplus.

**(d) Leases****The Entity as lessee**

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However, all contracts that are classified as short-term leases (i.e. a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**(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 equivalent to the date that the entity commits itself to either the purchase or sale of the asset (i.e. 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 15.63.

**Classification and Subsequent Measurement****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 is subsequently measured at amortised cost when it meets the following conditions:

- 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.

The initial designation of the financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

**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 (i.e. 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 of the following criteria need to be satisfied for derecognition of financial asset:

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

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

**Impairment**

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

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

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.

**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. Amounts in relation to change in credit risk are transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. 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 Non-financial Assets**

At the end of each reporting period, the entity reviews the carrying amounts 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 of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised 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 class of asset.

**(g) Employee Provisions****Short-term employee provisions**

A provision is made for the entity's obligation 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, sick leave and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

**Other long-term employee provisions**

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 of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

The entity's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the entity 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 employee provisions.

**(h) Cash and cash equivalents**

Cash and cash equivalents includes 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.

**(i) Accounts receivable and other debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(f) for further discussion on the determination of impairment losses.

**(j) 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).

**(k) 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*.

**(l) Accounts payable and other creditors**

These amounts represent liabilities for goods and services provided to the Entity prior to the end of the financial year and which are unpaid. As a financial liability, trade payables are initially measured at fair value less transaction costs and subsequently measured at amortised cost using the effective interest rate method.

The effective interest method is a method calculating the amortised cost of a financial liability and allocating the interest expense over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial liability to the net carrying amount of the financial liability.

Due to their short-term nature trade and other payables are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**(m) 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.

**(n) Comparative Figures**

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

**(o) Critical Accounting Estimates and Judgements**

The directors evaluate estimates and judgements incorporated into the financial statements are 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 entity.

**Key Estimates****(i) Useful lives of plant and equipment**

As described in Note 1(c), the company reviews the estimated useful lives of plant and equipment at the end of each annual reporting period.

**(ii) Provision for long service leave**

The Entity assess that the recognition of all employees with greater than 5 years of service is indicative of the probability adjusted present value of the expected future payments for all employees not presently entitled.

**Key Judgements****(i) Performance obligations for recognising revenue**

To identify a performance obligation, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

**(ii) Lease term and option to extend**

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised are a key management judgement that the Entity will make. The Entity determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the Entity.

**(p) Economic Dependence**

The Entity is dependent on the Federal and State Government Departments ('Department') for the majority of its funding used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support the Entity.

**(q) New and Amended Accounting Policies Adopted by the Entity**

*AASB 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also document the Board's decision to retain the accounting policy choice on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or at fair value. The adoption of the amendment did not have a material impact on the financial statements.

(s) **New and Amended Accounting Policies Not Yet Adopted by the Entity**

**AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

The amendment amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. These amendments arise from the issuance by the IASB of the following International Financial Reporting Standards: Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) and Definition of Accounting Estimates (Amendments to IAS 8).

The Entity plans on adopting the amendment for the reporting period ending 30 June 2024. The impact of the initial application is not yet know.

**AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards**

AASB 2022-7 makes editorial corrections to the following standards: AASB 7, AASB 116, AASB 124, AASB 128, AASB 134 and AASB as well as to AASB Practice Statement 2. It also formally repeals superseded and redundant Australian Account Standards as set out in Schedules 1 and 2 to the Standard.

The Entity plans on adopting the amendments for the reporting period ending 30 June 2024. The amendment is not expected to have a material impact on the financial statements once adopted.

**Note 2 Revenue and Other Income**

	2023 \$	2022 \$
<b>Revenue</b>		
— Revenue from grants	9,381,206	10,266,159
— Provision of services	858,972	739,654
<b>Total revenue</b>	<u>10,240,178</u>	<u>11,005,813</u>
<b>Other Revenue</b>		
— Other	83,097	79,304
— ATO income	-	(107)
— Interest	55,287	10,998
— Recoveries	1,333,434	670,391
<b>Total other revenue</b>	<u>1,471,818</u>	<u>760,586</u>
<b>Other Income</b>		
— Gain on disposal of property, plant and equipment	6,364	-
<b>Total other income</b>	<u>6,364</u>	<u>-</u>
<b>Total revenue and other income</b>	<u>11,718,360</u>	<u>11,766,399</u>

**Note 3 Employee Benefits**

	2023 \$	2022 \$
<b>Expenses</b>		
— Salary and wages	3,451,407	3,159,774
— Defined Superannuation contribution	499,855	465,086
— Other employee expenses	(21,447)	344,112
<b>Total employee benefits expense</b>	<u>3,929,815</u>	<u>3,968,972</u>

**Note 4 Cash and Cash Equivalents**

	2023 \$	2022 \$
<b>CURRENT</b>		
Cash at bank and in hand	5,477,275	5,773,323
Short-term deposit	967,476	961,228
	<u>6,444,751</u>	<u>6,734,551</u>

All cash and cash equivalents are financial assets at amortised cost.

**Note 5 Accounts Receivable and Other Debtors**

	2023 \$	2022 \$
<b>CURRENT</b>		
Accounts receivable	664,666	556,197
Other debtors	41,039	31,615
Allowance for expected credit losses	-	3,641
<b>Total current accounts receivable and other debtors</b>	<u>705,705</u>	<u>591,453</u>

All accounts receivable and other debtors are classified as financial assets at amortised cost.

**Note 6 Other Current Assets**

	2023 \$	2022 \$
<b>Prepayments</b>	<u>50,013</u>	<u>78,223</u>

**Note 7 Plant and Equipment**

	2023 \$	2022 \$
<b>PLANT AND EQUIPMENT</b>		
Plant and equipment:		
At cost	74,805	74,805
Less accumulated depreciation	(72,856)	(70,912)
	<u>1,949</u>	<u>3,893</u>
Computer Equipment		
At Cost	225,415	225,415
Accumulated Depreciation	(219,586)	(189,671)
	<u>5,829</u>	<u>35,744</u>
Motor Vehicles		
At Cost	131,191	131,191
Accumulated depreciation	(92,770)	(77,496)
	<u>38,421</u>	<u>53,695</u>
Furniture, fixtures and fittings		
At Cost	39,291	39,291
Accumulated depreciation	(39,291)	(39,291)
	<u>-</u>	<u>-</u>
Improvements		
At Cost	18,690	18,690
Accumulated depreciation	(18,690)	(18,690)
	<u>-</u>	<u>-</u>
Artwork		
At Cost	16,452	16,452
Accumulated depreciation	-	-
	<u>16,452</u>	<u>16,452</u>
Total plant and equipment	<u>62,652</u>	<u>109,784</u>

**Movements in Carrying Amounts**

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

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Computer Equipment	Artwork	Total
	\$	\$	\$	\$	\$	\$
<b>2022</b>						
Balance at the beginning of the year	5838	1	68,970	71,423	16,452	162,684
Additions at cost	-	-	-	-	-	-
Additions at fair value	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Depreciation expense	(1,944)	(1)	(15,275)	(35,680)	-	(52,900)
Impairment losses	-	-	-	-	-	-
Reversals of impairment losses	-	-	-	-	-	-
Carrying amount at the end of the year	<u>3,894</u>	<u>-</u>	<u>53,695</u>	<u>35,743</u>	<u>16,452</u>	<u>109,784</u>
<b>2023</b>						
Balance at the beginning of the year	3,894	-	53,695	35,743	16,452	109,784
Additions at cost	-	-	-	-	-	-
Additions at fair value	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Depreciation expense	(1,945)	-	(15,274)	(29,914)	-	(47,132)
Impairment losses	-	-	-	-	-	-
Reversals of impairment losses	-	-	-	-	-	-
Carrying amount at the end of the year	<u>1,949</u>	<u>-</u>	<u>38,421</u>	<u>5,829</u>	<u>16,452</u>	<u>62,652</u>

**Note 8 Right-of-use Assets**

The Entity's lease portfolio includes motor vehicles and buildings. These leases have an average of 3 years as their lease term.

Right-of-use assets	2023 \$	2022 \$
Leased building	1,744,769	1,744,768
Accumulated depreciation	(1,372,106)	(1,075,020)
	<u>372,663</u>	<u>669,748</u>
Leased motor vehicles	228,679	108,488
Accumulated depreciation	(97,090)	(56,100)
	<u>131,589</u>	<u>52,388</u>
Total right-of-use asset	<u>504,253</u>	<u>722,136</u>

**2023**

Balance at the beginning of the year	669,748	52,388	722,136
Additions to right-of-use asset	-	120,191	120,191
Depreciation expense	(297,085)	(40,990)	(338,075)
Carrying amount at the end of the year	<u>372,663</u>	<u>131,589</u>	<u>504,253</u>

**Note 9 Accounts Payable and Other Payables**

CURRENT  
Accounts payable  
Other current payables  
GST Payable

**Note****a Financial liabilities at amortised cost classified as accounts payable and other payables**

Accounts payable and other payables:  
— Total current  
— Less: GST payable

	2023 \$	2022 \$
Accounts payable	1,578	1,220
Other current payables	384,083	605,227
GST Payable	79,390	148,479
	<u>465,051</u>	<u>754,926</u>
	<b>2023 \$</b>	<b>2022 \$</b>
Accounts payable and other payables:		
— Total current	465,051	754,926
— Less: GST payable	(79,390)	(148,479)
	<u>385,661</u>	<u>606,447</u>

**Note 10 Lease Liabilities**

<b>Lease Liabilities</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Current Lease Liabilities:		
Building	308,174	296,950
Motor Vehicles	55,986	25,960
	<u>364,160</u>	<u>322,910</u>
Non-Current lease Liabilities:		
Building	77,625	385,081
Motor Vehicles	79,417	28,235
	<u>157,042</u>	<u>413,316</u>
Total Lease Liability	<u>521,202</u>	<u>736,226</u>

The Entity does not have any short term or low value leases

**Note 11 Contract Liability**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Grant revenue received in advance		
Total contract liabilities	<u>4,464,658</u>	<u>4,353,623</u>
	<u>4,464,658</u>	<u>4,353,623</u>

If grants are enforceable and have sufficiently specific performance obligations, the amount received at that point in time, is recognised as a contract liability until the performance obligations have been satisfied.

**Note 12 Employee Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
CURRENT		
Provision for employee benefits: annual leave	556,718	500,913
Provision for employee benefits: long service leave	290,444	428,109
Other employee benefits	256,605	285,588
	<u>1,103,766</u>	<u>1,214,610</u>
NON-CURRENT		
Provision for employee benefits: long service leave	75,130	24,916
	<u>75,130</u>	<u>24,916</u>
	<u>1,178,896</u>	<u>1,239,526</u>

**Provision for employee benefits**

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

**Note 13 Contingent Liabilities and Contingent Assets**

The Entity does not have any contingencies at 30 June 2023 (30 June 2022: None).

**Note 14 Events After the Reporting Period**

There are no other matter's or circumstances that have arisen since 30 June 2023 that has significantly affected or may significantly affect the Entity's operations, the result of those operations, or the Entity's state of affairs.

**Note 15 Related Party Transactions****a. Key Management Personnel**

The total remuneration paid to key management personal of the Entity is \$1,073,323 (2022 \$835,612)

**b. Other Related Parties**

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by these key management personnel of their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

The following transactions occurred with related parties;

A company director Paul Case, provided consulting services of \$39,459 (2022 \$46,915)

**Note 16 Remuneration of Auditors**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Remuneration of Auditors:		
auditing/reviewing financial statements	14,800	8,500
FBT services	2,500	4,500
	<u>17,300</u>	<u>13,000</u>

**Note 17 Members' Guarantee**

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$5 towards meeting any outstanding obligations of the entity. At 30 June 2023 the number of members were 8.

**Note 18 Statutory Information**

The registered office of the company is:  
Level 4 345 King William Street  
Adelaide SA 5000


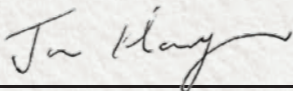
# Directors' declaration

ABN: 66131591841

In accordance with a resolution of the Directors of South Australian Native Title Services Ltd, in the directors' opinion:

- 1. The financial statements and notes, as set out on pages 4 to 19, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
  - (a) comply with Australian Accounting Standards: Simplified Disclosures; and
  - (b) give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of its performance for the year ended on that date.
- 2. In the directors' opinion there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Director		
	Paul Case	Joshua Haynes
Dated this	[day]	18 SEPTEMBER [month] 2023



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