



Annual Report

20 | 20
23 | 24

Credits

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.

For more information contact:

South Australian Native Title Services (SANTS)

P (08) 8110 2800

F (08) 8110 2811

E info@nativetitlesa.org

W www.nativetitlesa.org

SANTS is located at:

Level 6, 27 Currie Street

Adelaide, South Australia 5000

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

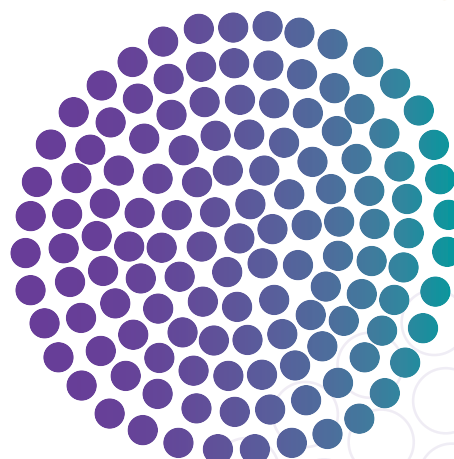
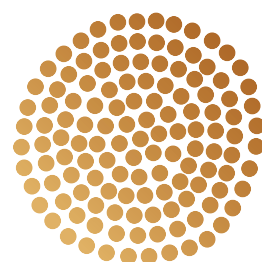
ABN: 66 131 591 841

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



Contents

About Us	4
Chairperson's Report	5
Chief Executive Officer's Report	6
Native Title Map Of South Australia	8
South Australian Native Title Groups	9
Performance Report	10
Operational Plan	17
Organisational Capability	18
Human Resources	20
Governance	22
Organisational Chart	25
Financial Statements and Audit Report	26



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 Chairperson's Report for the South Australian Native Title Services (SANTS) Annual Report 2023-2024. Reflecting on the past year, I am proud to share the progress and achievements of our organisation.

A significant milestone this year was the celebration of our CEO, Keith Thomas, who marked 25 years with SANTS in July 2023. Keith joined Aboriginal Legal Rights Movement's Native Title Unit in 1998, which later became our stand-alone organisation. Since 2011, he has led SANTS as a fair, respectful, and empathetic CEO, as described by his dedicated team. His leadership continues to inspire and guide our staff.

We achieved significant milestones in native title consent determinations this year. In July 2023, the Ngadjuri people received their native title consent determination in Burra, resolving a claim first filed in 2011. The determination area covers South Australian towns across the Mid North, including Kapunda, Clare, Burra, Peterborough, and Yunta.

In August 2023, the Wilyakali people had their native title rights and interests recognised at a Federal Court ceremony near Mannahill, covering around 9,200 sq km from the NSW border to areas near Mannahill. As of October 2023, South Australia has seen 45 positive determinations.

In August 2023, we hosted a two-day PBC and Native Title Forum, attended by directors and members of native title groups from across the state. Discussions on the first day included the Landscape Act, the South Australian Aboriginal Community Controlled Organisation Network (SAACCON), Closing the Gap, and the next steps for PBCs and native title groups.

In June 2024, during Reconciliation Week, the annual AIATSIS Summit convened at the Melbourne Convention and Exhibition Centre, Naarm. This year's theme, 'Celebrating Indigenous Brilliance: Then and Now', was particularly meaningful as 2024 marks 60 years of AIATSIS. The summit provided an excellent opportunity for our staff

and board members to engage in inspiring and thought-provoking forums and workshops led by Aboriginal and Torres Strait Islander Elders, leaders, and youth, as well as some of the country's leading native title and legal experts, academics, and government representatives.

We also honoured the memory of the well-respected Yankunytjatjara woman and Indigenous health leader, Dr. Lowitja O'Donoghue, who was commemorated with a state funeral on Friday, 8 March 2024.

Following the disappointing result of the October 2023 national Voice referendum, it highlighted the need for Aboriginal and Torres Strait Islander peoples to work together to overcome difficulties facing them and it was encouraging to see First Nations people in South Australia vote for their SA Voice representatives in March this year.

Looking to the future, plans began in May 2024 for SANTS to relocate to new, more spacious office on Currie Street as part of our future directions for the organisation. This move represents an exciting new chapter for SANTS.

The SANTS Board was active throughout the year, beginning with a planning workshop in November 2023 to discuss the future directions of our organisation. During this workshop, we also addressed succession planning and, at the time of writing this report, a Deputy CEO position is being finalised.

In closing, I extend my heartfelt appreciation to all fellow Directors, SANTS' senior management, and staff for their unwavering support and dedication. Together, we will continue to promote justice, recognition, and empowerment for Indigenous Australians.

Joshua Haynes
Chairperson



Chief Executive Officer's Report



I am pleased to present the CEO Report for the financial year ending 30 June 2024, highlighting the achievements and significant milestones of South Australian Native Title Services. This was a productive reporting period, with numerous accomplishments that have positively impacted Aboriginal communities in South Australia.

Over the past year, SANTS has achieved two consent determinations. In July 2023, the Ngadjuri people were granted their consent determination at a hearing in Burra; and the Wilyakali people had their native title rights and interests recognised by Federal Court in a ceremony near Mannahill in August 2023.

SANTS currently has two litigated matters in progress. In the Federal Court, the Far West Coast Sea Claim is still waiting for a decision to be brought down. While the Oodnadatta overlap is in the High Court with a hearing date yet to be finalised.

The SANTS legal and research teams have continued to progress the remaining native title applications with a further four consent determinations likely in the next year. The research team is currently gathering evidence for two new claims, which will be lodged in 2025.

Most compensation claims have now been resolved in SA with the likely settlement of the Antakirinja Matu Yankunytjatjara Aboriginal Corporation (AMYAC) compensation claim next year, and progress being made on the Dieri Compensation with tenure still being considered.

I am pleased to report that all Prescribed Bodies Corporate (PBCs) under our support have remained fully compliant with their governance obligations. This includes holding all required meetings and fulfilling their statutory responsibilities, ensuring that they can effectively manage their native title rights and interests.

A significant development this year has been the transition of the River Murray Mallee Aboriginal

Corporation towards self-determination. This marks a pivotal step as they now independently manage their affairs, only utilising SANTS' services for legal and HR support. Their journey towards autonomy reflects the growing strength and capability of Aboriginal corporations to self-govern and manage their resources, which is a core goal of our work at SANTS. We are proud to have supported them through this transition and will continue to offer our assistance in these critical areas as needed.

SANTS has partnered with several PBCs to assist them with projects such as cultural burning activities, cultural heritage protection, cultural camps, and on Country recording of stories and sites. Additionally, four groups were successful in obtaining funding through caring for Country initiatives to undertake on Country planning, ensuring that the land is managed sustainably and in line with traditional practices. These initiatives are not only vital for the health of the land but also for maintaining the cultural connections that are central to Aboriginal identity.

SANTS is delighted to continue and strengthen our existing partnerships with PBCs. We're always looking to expand our range of services and offer them to newly formed Aboriginal corporations to ensure they thrive and prosper towards self-determination.

This year, SANTS has also been actively involved in the legislative landscape, making submissions on various state and federal legislation that impacts Aboriginal communities and native title rights. These submissions are part of our ongoing effort to influence policy and ensure that the rights and interests of Aboriginal people are adequately represented and protected in the law.

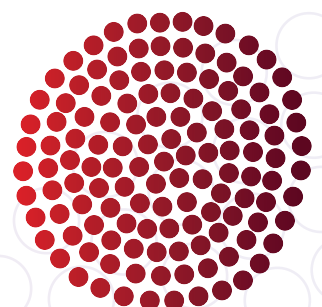
As always, SANTS extends its appreciation to the National Indigenous Australians Agency (NIAA) for its continued financial support, which has enabled us to perform our functions effectively under the Native Title Act and continue to secure, protect and maintain native title rights and interests.

We are also exploring new opportunities to engage with younger generations of Aboriginal leaders, ensuring they are equipped with the skills and knowledge needed to carry on the work of preserving their cultural heritage and advancing their rights.

I am deeply grateful for the work of PBC directors, the SANTS Board, and the entire SANTS team. Their commitment, dedication, and hard work have been crucial in achieving our native title goals. I also express my appreciation to the broader Aboriginal community in South Australia for their continued support.

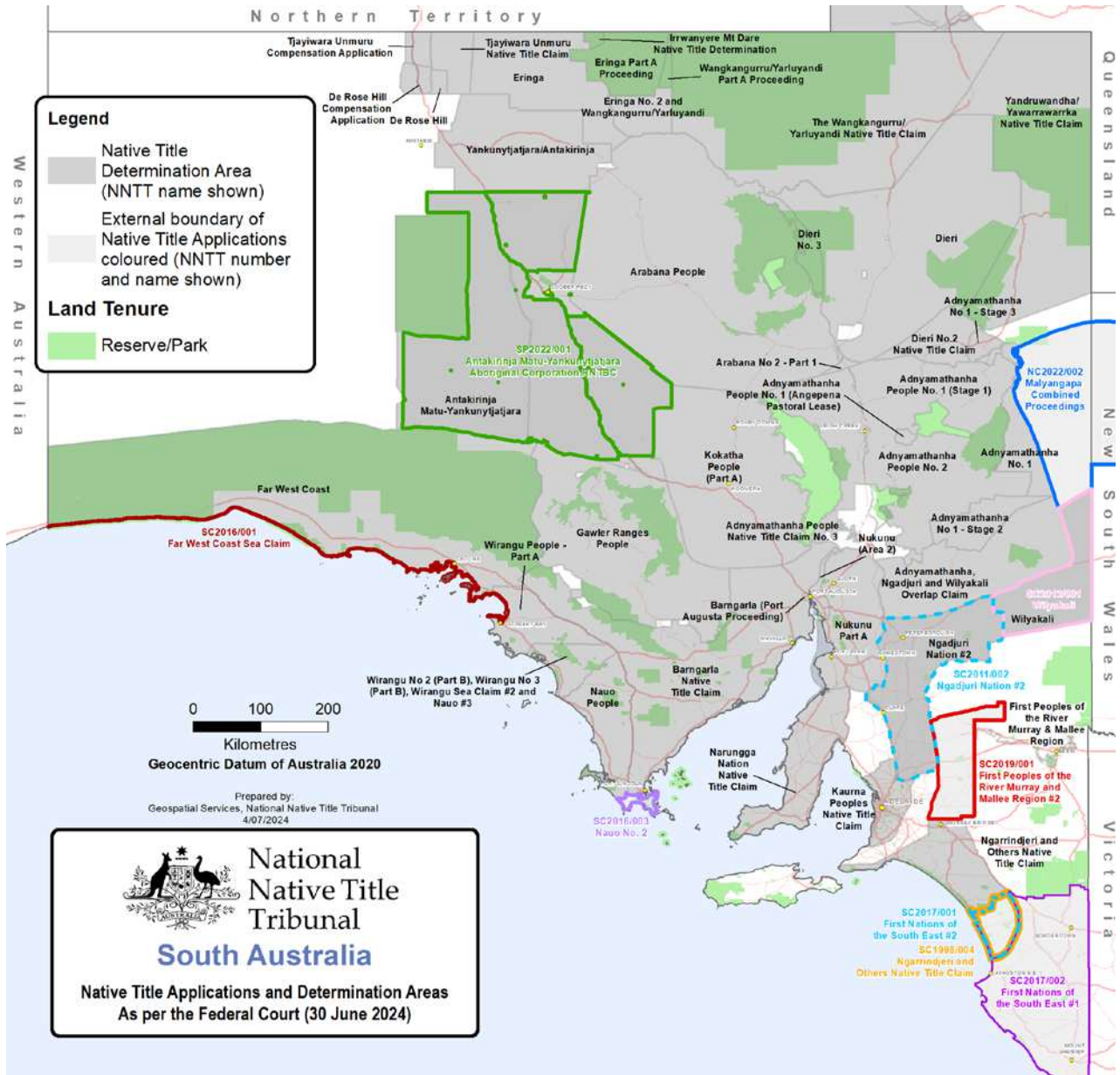
In closing, I am proud of the achievements made during the reporting period and believe our organisation is ready for new challenges in the post-native title space. Of course, our mission to uphold the rights and interests of Aboriginal people in South Australia remains paramount, as does our desire to create a more just and equitable society.

Keith Thomas
Chief Executive Officer



Native Title Map of South Australia

as at 30 June 2023



South Australian Native Title Groups

Current Prescribed Bodies Corporate (30 June 2024)

Adnyamathanha Traditional Lands Association
(Aboriginal Corporation) RNTBC

Antakirinja Matu – Yankunytjatjara Aboriginal
Corporation RNTBC

Arabana Aboriginal Corporation RNTBC

Barngarla 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

Kaurna 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

Tjajiwara Unmurru Aboriginal Corporation RNTBC

Walka Wani Aboriginal Corporation RNTBC

Wirangu Aboriginal Corporation RNTBC

Wirangu and Nauo Aboriginal Corporation RNTBC

Wangkangurru Yarluayandi Aboriginal Corporation RNTBC

Yandruwandha Yawarrawarrka Traditional Land Owners
(Aboriginal Corporation) RNTBC

Yankunytjatjara Native Title Aboriginal Corporation RNTBC



Members of De Rose Hill–Ilpalka, Yankunytjatjara, and Tjajiwara Unmurru Aboriginal corporations at Ilintjitjara for a cultural camp.



L–R Kaurna community member Glenice Sumner and Chair of Kaurna Yerta Aboriginal Corporation Mitzi Nam at a repatriation ceremony.



Members of Narungga Nation Aboriginal Corporation, Department for Infrastructure & Transport, and T–Ports at Wallaroo.

Performance Report

1.

Secure recognition of native title rights and interests

Empower Aboriginal Nations to strengthen culture, Country and community.

Determinations

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

- Ngadjuri Nation 2 – Branson on behalf of Ngadjuri Nation #2 Native Title Claim v State of South Australia
- Wilyakali – O'Donnell on behalf of the Wilyakali Native Title Claim v State of South Australia

New claims

No new native title applications were filed in this reporting period, but work continues on two potential matters.

Litigation

There was no litigation during this reporting period.

Ongoing work

Extensive work was undertaken on a range of native title applications during this period. Consent determination timetables are in place for five matters with one matter due to be determined in the next few months. Of the remaining active applications, one is currently being assessed by the States (SA and NSW), one is awaiting judgment (Far West Coast sea claim) and the Oodnadatta overlap proceedings are waiting to be listed for a High Court appeal.

Outside of South Australia, we continue to support the Malyangapa claim group in NSW and the Yandruwandha Yawarrawarrka 2 claim group in south-west Queensland (determined in July 2024).

Indigenous Land Use Agreements

Four Indigenous Land Use Agreements (ILUAs) were registered during this period. The total number of registered ILUAs on 30 June 2024 was 120.

Outstanding applications

On 30 June 2024, there were 8 active native title applications for determinations of native title/compensation applications in South Australia.

Native title applications and determined areas for South Australia are shown on the native title map on page 8.

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





Ngadjuri Elder Roslyn Weetra speaking at the hearing.

Wilyakali people and pastoralists gathered for the consent determination.

Wilyakali Aboriginal Corporation Vice-Chair, Sandra Clark (pictured right), paid tribute to Elders past following the ceremony.

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 approximately 67.5% of South Australia (see page 8) or 664,000 km². 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 2024, there were 25 PBCs in South Australia. In the 2023/24 financial year, SANTS provided services to 20 PBCs ranging from providing support for specific meetings to ongoing, wide-ranging services for all PBC business matters.

In 2023/24, community and corporate development services included:

- 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 PBC rulebooks
- developing and implementing PBC strategic plans
- scoping specific commercial and socio-cultural opportunities
- transitioning services from SANTS to PBCs
- recruitment and employment of PBC staff





Inma held at the
Ilintjitjara cultural camp.

Dharma and Tanya
Ducasse-Singer
weaving together.



- establishing and using cultural heritage databases
- convening on-Country cultural camps
- recording oral histories, cultural knowledge and undertaking cultural mapping
- ongoing repatriation of ancestral remains and objects including those held by government and international institutions
- developing and implementing PBC whole-of-Country management plans and Aboriginal ranger programs
- negotiating agreements with land users including mineral exploration and carbon farming proponents
- facilitating transfer of lands to PBCs including from private land holders
- managing active cultural heritage survey and monitoring programs for major infrastructure projects
- supporting PBCs to develop partnerships to address social and cultural challenges and opportunities
- securing additional funding through grant programs
- developing and adopting corporate policies to support good governance
- establishing and managing charitable trusts
- 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.

While there were many highlights of our work with PBCs across the year, the renewed focus on culture and Country has been particularly important. Some key highlights include on-Country cultural camps with a number of PBCs, 11 applications for ranger funding, and the funding and delivery of projects to reinstate and strengthen cultural burning practice.



Native title holders sharing ideas at the 2023 PBC Forum.

Private landholder gifts property to Narungga people. Pictured left to right previous landholder Christopher Underwood, Narungga woman Jody Reid, Narungga man John Buckskin, landholder Janesse Underwood, SANTS lawyer Emily O'Connor, Narungga man Carlo Sansbury.

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. SANTS is also an active member of the South Australian Community Controlled Organisation Network (SACCON).

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

In the federal arena, programs and policy developments include ongoing Closing the Gap initiatives, various legislative reviews and initiatives in regard to cultural heritage, environmental protection and biodiversity conservation and nature repair market, and the referendum on a national First Nations Voice to Parliament.

Key state matters

Aboriginal engagement reform

On 26 March 2023, the state parliament passed the First Nations Voice Act 2023 (SA). This provides a legislative framework for the establishment of a First Nations Voice in South Australia – 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.

Elections were held across South Australia in March 2024 within each of the 6 regions established by the legislation. Representatives were subsequently elected to each Local First Nations Voice and Local Presiding Members appointed. The State Voice then formed the joint Presiding Members from each of the 6 Local Voice regions, with 12 Members in total. In June, Tahlia Wanganeen and Leeroy Bilney were elected as the State Voice Presiding Members. The State First Nations Voice will hear the views of each Local First Nations Voice, form statewide views and present to the South Australian Parliament, Cabinet and government chief executives.

Pastoral Act

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 2024. This followed prior consultations through which SANTS made submissions and discussed proposed amendments jointly with First Nations SA. Amendments to the Pastoral Land Management and Conservation Act were finalised in March 2024. The focus of the amendments were to update the various land uses that may be permitted under a pastoral lease including for purposes such as conservation and carbon farming. The changes provide for a definition of carbon farming activities through regulation and requires the state government to consult key stakeholders on creating the definition and any future proposed changes to that definition.

Natural Resource Management

This year a statutory review of the Landscape South Australia Act 2019 (SA) was undertaken. The government appointed former Minister for Environment and Conservation (2002–2006), the Hon John Hill, as

the independent reviewer. SANTS participated in the review process and made submissions including to acknowledge and protect the rights and interests of native title holders, the role of First Nations in looking after and shaping Country over thousands of years, and the obligations to engage with First Nations at all levels in administering and implementing the Landscape Act. The final report made a number of recommendations, which we support to better align the legislative framework with the rights and interests of First Nations.

Key national matters

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. On 14 October 2023, a referendum was held on whether to change the Constitution to recognise the First Peoples of Australia by establishing an Aboriginal and Torres Strait Islander Voice. Unfortunately, the referendum did not pass.

Aboriginal heritage

SANTS has continued to advocate at a state and national level in forums and initiatives to strengthen the protection of cultural heritage. SANTS is an active member of the NNTC and the First Nations Heritage Protection Alliance (FNHPA) that advocates for national reforms to protect Aboriginal heritage. We have continued to advocate 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'. In February, we supported FNHPA meet with the First Nations of SA to discuss and contribute to the

work being undertaken at a national level on cultural heritage legislation and policy.

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 and podcast, 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 at their request.



Operational Plan

30 June 2024

Activity name	Milestone/progress
Nauo 3	Agreement registered.
Wirangu 2, 3	Agreement registered.
Nauo 2	All matters finalised waiting on date for consent determination (CD).
Ngarrindjeri	CD finalised but not yet determined.
First Nations of South East 1, 2	CD finalised but not yet determined.
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	All matters finalised.
Ngadjuri Nation 2	ILUA registered.
Narungga Nation	Agreement registered.
Narungga Fisheries matter	Matter concluded.
First People of the River Murray 2	Progressing towards CD.
Malyankapa	Report provided and awaiting response.
Yandruwandha/Yawarrawarrka	Claim determined.
Antakarinja compensation	Ongoing mediation and negotiation.
Dieri	Awaiting tenure from State.
Walka Wani Oodnadatta 1 and 2	High Court appeal.
Arabana 2	Special leave application to High Court - waiting to be heard.

Organisational Capability

SANTS staff workshop in the Riverland.



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, propelling our efforts towards achieving excellence in all facets of our operations and relationships. Throughout the 2023/24 financial year, we have achieved 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 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 2023/24 financial year, we presented the SANTS Business Plan to the Board and management team, outlining our key objectives and strategies to drive growth and success.

Additionally, 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.

SANTS is also committed to improving the wellbeing of our staff members. This year, the theme for our annual staff workshop was 'The Path Between Present and Future,' 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 2023/24 include Work Health Safety Week in October 2023, which focused on overall awareness

of WHS in the workplace with the theme 'For Everyone's Safety, Work Safely.' Additionally, comprehensive WHS training was provided to all staff.

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 6 months, and brainstorm new ideas.

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 reviewed this financial year:

- Complaints Policy
- Hazard and Incident Investigation
- Working from Home
- Delegation of Authority Schedule
- Community Assistance and Travel
- Mental Health
- Recruitment and Selection
- Accounts Payable

Human Resources

The SANTS Human Resources (HR) Plan was approved by the CEO and endorsed by the SANTS Board in August 2024.

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

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:

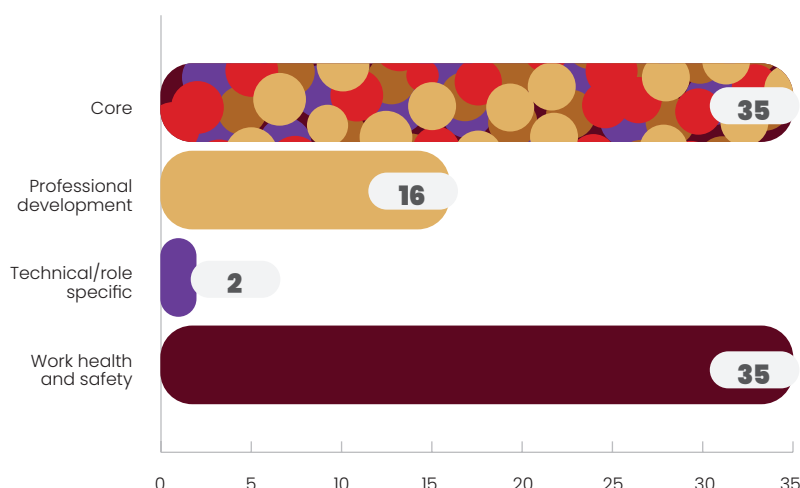
- Performance Evaluation and Learning Review is currently being scheduled for staff.
- 26% voluntary resignation in FY 2023/2024.

Training and development

SANTS provides professional development for all employees in support of their learning and development goals. 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 35 training programs were attended by SANTS staff over the 2023/24 financial year.

Overall attendance by program category 2023/2024





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 2023/2024

The SANTS Annual Staff Workshop was held at Loxton from March 20 to 23, with the theme 'The Path between Present and Future.'

The topics covered were:

- Welcome to Country and cultural tour by River Murray Mallee Aboriginal Corporation
- Strategic planning/change management
- Fraud and corruption awareness
- Code of Conduct
- PBC update
- Archivist update
- Content Manager, Sharepoint and I-Drive presentation
- Heritage agreements
- Power BI Dashboards
- Staff Survey Action Plan
- National issues impacting SANTS
- Salary Sacrifice information session
- WHS – employee obligation, presentation by Business SA Chamber of Commerce
- Wellbeing session (preventing burnout)

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.

Governance

About our directors



Joshua Haynes

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

Appointed: 29 November 2019

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



Garry Goldsmith

- Business Manager, Narungga Nation Aboriginal Corporation
- Worked in community radio for over a decade
- Founder, 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, Aboriginal Health Branch
- Director, Aboriginal Justice
- Director, AFSA
- Member, 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 (until 27 November 2023)



Paul Gordon

- 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

Appointed: 27 November 2020



Rex Tjami

- Director of Administration, Anangu Pitjantjatjara Yankunytjatjara
- Chairperson, 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

- Accommodation Service Worker, Aboriginal Transitional Outreach Service
- Aboriginal Project Coordinator, Watto Purrinna Aboriginal Health Service
- Aboriginal Cultural Consultant, Children, Youth & Women's Health Network, Woodville/Port Adelaide/Salisbury/Enfield
- Aboriginal Parent Support Worker, Children, Youth and Women's Health Service, Parenting Network

Appointed: 23 May 2022



John Briggs

- Workplace trainer
- General Manager of Intract

Appointed: 21 November 2011

Rosalind Coleman

- Support Worker, Department for Child Protection
- Director, Tjukonaru Aboriginal Corporation
- Director, Kurna Yerta Aboriginal Corporation
- Member, Aboriginal Congress
- Committee Member, 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.

No new directors were appointed to the board during this period.

On 3 November 2023, the directors attended a special workshop on Change Management/Future Directions for SANTS, the outcomes of which are currently being implemented.

The AIATSI Conference was held in Melbourne in June 2024 and 5 directors were able to attend. Some of the directors had the opportunity to present at conference sessions, renew acquaintances and make contact with delegates from all over Australia.

Director meetings

No board Committee meetings were held during this period.

Name	Number eligible to attend	Number attended
Joshua Haynes	4	4
Garry Goldsmith	4	4
Paul Case	4	4
John Briggs	4	3
Rex Tjami	4	2
Paul Gordon	4	3
April Lawrie	4	4
Cheryl Saunders	4	2
Rosalind Coleman	4	3

On 30 June 2023, there were 9 SANTS Directors.

As of 30 June 2023, there were 9 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:

- (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 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.

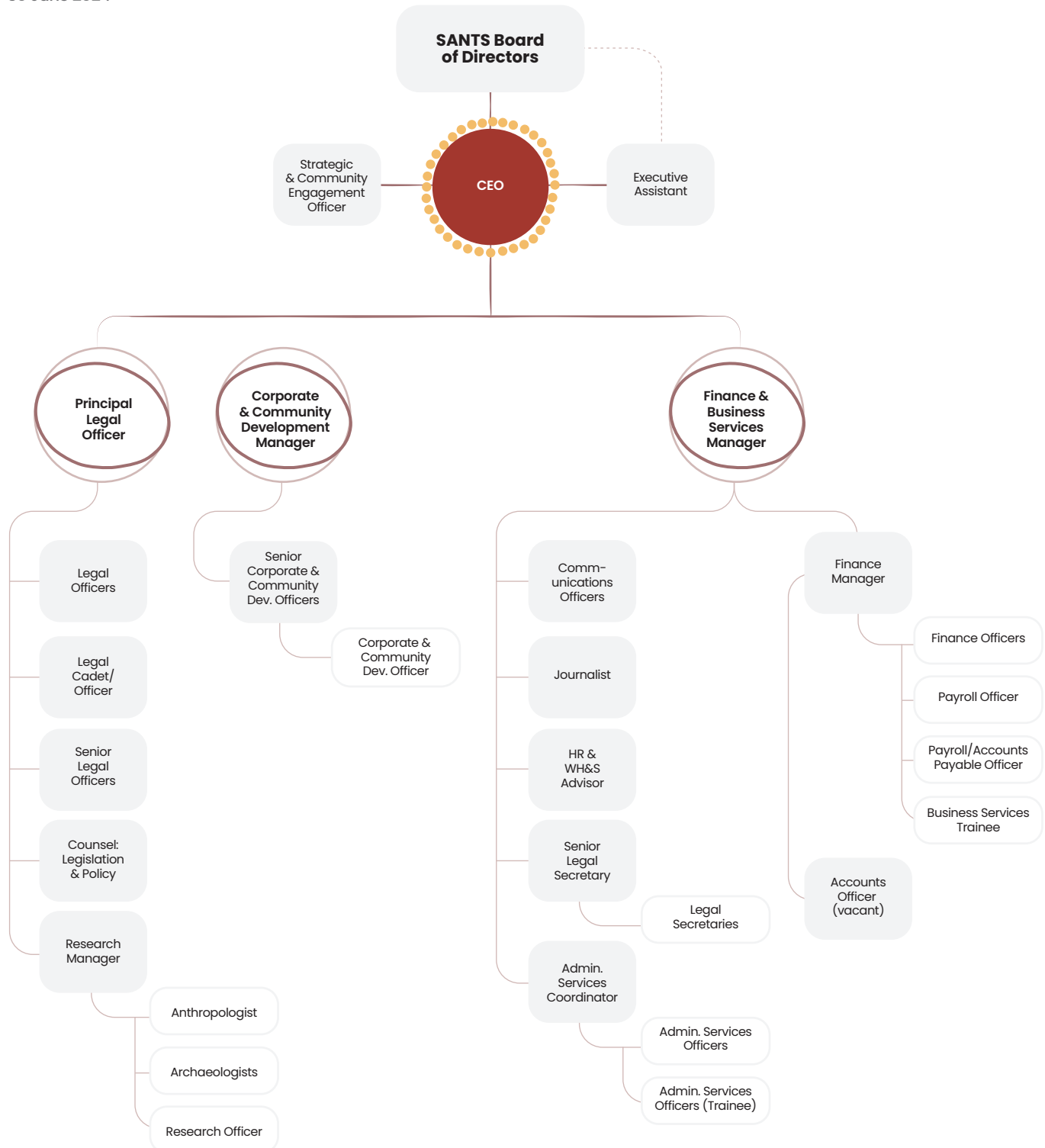
Members' guarantee

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.

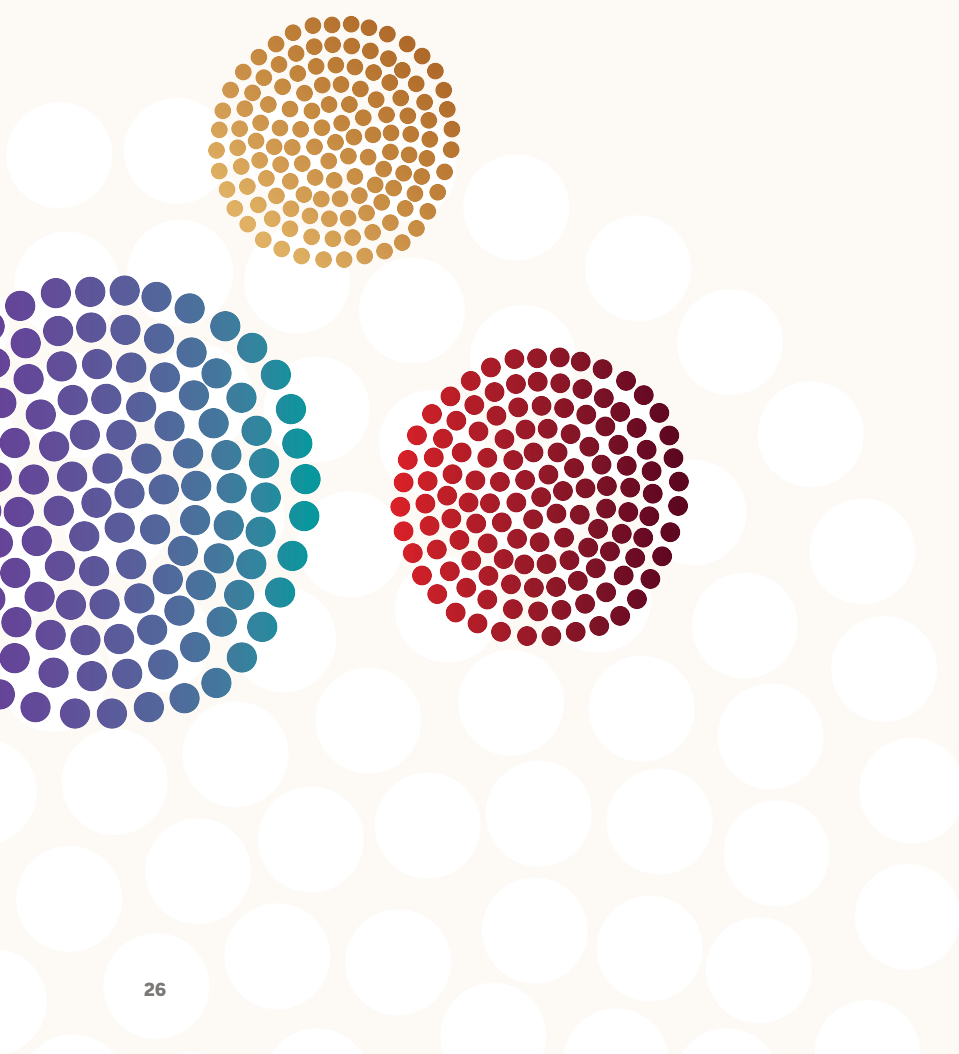
Organisation Chart

30 June 2024



Financial Statements

For the year ended 30 June 2024



Contents

Directors' Report	28
Auditor's Independence Declaration	31
Statement of Profit or Loss and Other Comprehensive Income	32
Statement of Financial Position	33
Statement of Changes in Equity	34
Statement of Cash Flows	35
Notes to the Financial Statements	36
Directors' Declaration	45

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
DIRECTORS' REPORT

Your directors present this report on the entity for the financial year ended 30 June 2024.

Directors

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

Joshua Haynes
 Garry Goldsmith
 Paul Case
 John Briggs
 Rex Tjami
 Paul Gordon
 April Lawrie
 Cheryl Saunders
 Rosalind Coleman appointed (30/11/2023)

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

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
DIRECTORS' REPORT

Performance measures

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

Information on Directors

Joshua Haynes	—	SANTS Chair
Qualifications		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	—	SANTS Deputy Chair
Qualifications		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	—	SANTS Treasurer
Qualifications	—	Bachelor of Economics (Accounting) Chartered Accountant Registered Company Auditor Business Consultant
John Briggs	—	Director
Qualifications		Workplace Trainer CEO of Intract Australia Pty Ltd
Rex Tjami	—	Director
Qualifications		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	—	Director
Qualifications		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
April Lawrie	—	Director
Qualifications		Bachelor of Social Work 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

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD**ABN: 66 13 159 1841****DIRECTORS' REPORT**

Cheryl Saunders	—	Director
Qualifications		Aboriginal Transitional Outreach Services. Accommodation Service Worker Aboriginal Project Coordinator, Aboriginal Health, Watto Purrinna Aboriginal Parent Support Worker, Children Youth and Women's Health Service. Parenting Network
Rosalind Coleman	—	Director

Company secretary

Company Secretary - Andrew Beckworth LLB/LP has been the Company Secretary of SANTS since 2008.

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
Joshua Haynes	4	4
Garry Goldsmith	4	4
Paul Case	4	4
John Briggs	4	3
Rex Tjami	4	2
Paul Gordon	4	3
April Lawrie	4	4
Cheryl Saunders	4	2
Rosalind Coleman	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 2024, the total amount that members of the entity are liable to contribute if the entity is wound up is \$45 (2023: \$40).

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.


This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

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

Director



 Garry Goldsmith



 Joshua Haynes

Dated this 23rd day of September 2024



Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

South Australian Native Title Services Ltd

Auditors Independence Declaration under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Members of South Australian Native Title Services Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

David Francis

Partner

Dated this 23rd day of September 2024



A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.



SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR
ENDED 30 JUNE 2024

	Note	2024	2023
		\$	\$
Revenue	2	10,053,997	10,240,178
Other Revenue	2	2,210,304	1,471,818
Other income	2	-	6,364
Employee benefits expense	3	(4,848,823)	(3,929,815)
Depreciation and amortisation expense		(21,883)	(47,134)
Depreciation of Right-of-use		(353,098)	(338,074)
Interest expense on lease liabilities		(16,564)	(29,037)
Travel Cost		(242,758)	(323,961)
Occupancy Cost		(23,325)	(8,345)
Consulting and professional fees		(1,916,236)	(3,057,669)
Other expense		(4,868,668)	(3,998,605)
Current year surplus before income tax		(27,053)	(14,279)
Income tax expense		-	-
Net current year surplus		(27,053)	(14,279)
Other comprehensive income			
Total other comprehensive (losses)/income for the year		-	-
Total comprehensive income for the year		(27,053)	(14,279)
Surplus attributable to members of the entity		(27,053)	(14,279)
Total comprehensive income attributable to members of the entity		(27,053)	(14,279)

The accompanying notes form part of these financial statements.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	8,115,111	6,444,751
Accounts receivable and other debtors	5	1,193,169	705,705
Other current assets	6	208,882	50,013
TOTAL CURRENT ASSETS		<u>9,517,161</u>	<u>7,200,469</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	40,769	62,652
Right-of-use assets	8	151,156	504,253
TOTAL NON-CURRENT ASSETS		<u>191,925</u>	<u>566,905</u>
TOTAL ASSETS		<u>9,709,086</u>	<u>7,767,374</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	9	1,192,229	465,051
Lease liabilities	10	107,563	364,160
Contract Liabilities	11	5,920,615	4,464,658
Employee provisions	12	1,239,612	1,103,766
TOTAL CURRENT LIABILITIES		<u>8,460,019</u>	<u>6,397,635</u>
NON-CURRENT LIABILITIES			
Lease liabilities	10	49,479	157,042
Employee provisions	12	89,074	75,130
TOTAL NON-CURRENT LIABILITIES		<u>138,553</u>	<u>232,172</u>
TOTAL LIABILITIES		<u>8,598,572</u>	<u>6,629,807</u>
NET ASSETS		<u>1,110,514</u>	<u>1,137,567</u>
EQUITY			
Retained surplus		1,110,514	1,137,567
TOTAL EQUITY		<u>1,110,514</u>	<u>1,137,567</u>

The accompanying notes form part of these financial statements.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Note	Retained Surplus	Total
		\$	\$
Balance at 1 July 2022		1,151,846	1,151,846
Comprehensive Income			
Surplus for the year attributable to owners of the entity		(14,279)	(14,279)
Other comprehensive income for the year			
Total comprehensive income attributable to owners of the entity		(14,279)	(14,279)
Balance at 30 June 2023		1,137,567	1,137,567
Balance at 1 July 2023		1,137,567	1,137,567
Comprehensive Income			
Surplus for the year attributable to owners of the entity		(27,053)	(27,053)
Total comprehensive income for the year		(27,053)	(27,053)
Balance at 30 June 2024		1,110,514	1,110,514

The accompanying notes form part of these financial statements.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Commonwealth, state and local government grants		10,608,433	11,229,133
Receipts from customers		2,457,305	1,561,181
Payments to suppliers and employees		(11,167,192)	(12,771,146)
Short-term and low-value lease payments		(16,564)	(29,037)
Interest received		152,536	55,287
Net cash generated from operating activities		<u>2,034,519</u>	<u>45,418</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(364,160)	(335,218)
Net cash used in financing activities		<u>(364,160)</u>	<u>(335,218)</u>
Net increase in cash held		1,670,360	(289,800)
Cash on hand at beginning of the financial year		6,444,751	6,734,551
Cash on hand at end of the financial year	4	<u>8,115,111</u>	<u>6,444,751</u>

The accompanying notes form part of these financial statements.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 Material Accounting Policy Information

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.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed below.

Accounting Policies

(a) Revenue Recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Other Revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Grants

Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest revenue

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income 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 asset to the net carrying amount of the financial asset.

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

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD**ABN: 66 13 159 1841****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024****(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 property, 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(g) 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.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

(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) Impairment of 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.

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

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee provisions

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(g) 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.

(h) 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.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

(j) Income Tax

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

(k) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification. An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(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) Comparative Figures

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

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

(n) Critical Accounting Estimates and Judgements

Key Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Employee benefits provision

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

(o) 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.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 2 Revenue and Other Income

	2024	2023
	\$	\$
Revenue		
Revenue from grants:		
— Commonwealth government grants	9,129,253	9,381,206
— Provision of services	924,744	858,972
Total revenue	<u>10,053,997</u>	<u>10,240,178</u>
Other Revenue		
— Gain on disposal of property, plant and equipment	-	6,364
— Other	115,369	83,097
— Interest	152,536	55,287
— Recoveries	1,942,399	1,333,434
Total other income	<u>2,210,304</u>	<u>1,478,182</u>
Total revenue and other income	<u><u>12,264,302</u></u>	<u><u>11,718,360</u></u>

Note 3 Employee Benefits

	2024	2023
	\$	\$
Expenses		
— Salary and wages	4,056,803	3,451,407
— Defined superannuation contribution	598,633	499,855
— Other employee expenses	193,386	(21,447)
Total employee benefits expenses	<u>4,848,823</u>	<u>3,929,815</u>

Note 4 Cash and Cash Equivalents

	2024	2023
	\$	\$
CURRENT		
Cash at bank and in hand	7,108,452	5,477,275
Short-term deposit	1,006,659	967,476
	<u>8,115,111</u>	<u>6,444,751</u>

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

Note 5 Accounts Receivable and Other Debtors

	2024	2023
	\$	\$
CURRENT		
Accounts receivable	1,165,287	664,666
Other debtors	27,882	41,039
Total current accounts receivable and other debtors	<u>1,193,169</u>	<u>705,705</u>

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

Note 6 Other Current Assets

	2024	2023
	\$	\$
Prepayments		
	208,882	50,013
	<u>208,882</u>	<u>50,013</u>

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 7 Property, Plant and Equipment

	2024 \$	2023 \$
PLANT AND EQUIPMENT		
Plant and equipment:		
At cost	74,805	74,805
Less accumulated depreciation	(74,801)	(72,856)
Less accumulated impairment losses	-	-
	<u>4</u>	<u>1,949</u>
Computer Equipment		
At Cost	225,415	225,415
Accumulated Depreciation	(224,250)	(219,586)
	<u>1,165</u>	<u>5,829</u>
Motor Vehicles		
At Cost	131,191	131,191
Accumulated depreciation	(108,045)	(92,770)
	<u>23,147</u>	<u>38,421</u>
Furniture, fixtures and fittings		
At Cost	39,291	39,291
Accumulated depreciation	(39,291)	(39,291)
	<u>0</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 property, plant and equipment	<u>40,769</u>	<u>62,652</u>

Movements in Carrying Amounts

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

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Computer Equipment	Artwork	Total
	\$	\$	\$	\$	\$	\$
2023						
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>
2024						
Balance at the beginning of the year	1,949	-	38,421	5,829	16,452	62,652
Additions at cost	-	-	-	-	-	-
Additions at fair value	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Depreciation expense	(1,945)	-	(15,274)	(4,664)	-	(21,883)
Impairment losses	-	-	-	-	-	-
Reversals of impairment losses	-	-	-	-	-	-
Carrying amount at the end of the year	<u>4</u>	<u>-</u>	<u>23,147</u>	<u>1,165</u>	<u>16,452</u>	<u>40,769</u>

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 8 Right-of-use AssetsRight-of-use assets

	2024 \$	2023 \$
Leased building	1,744,769	1,744,769
Accumulated depreciation	(1,668,733)	(1,372,106)
	<u>76,036</u>	<u>372,663</u>
Leased motor vehicles	228,679	228,680
Accumulated depreciation	(153,559)	(97,090)
	<u>75,120</u>	<u>131,590</u>
Total right-of-use asset	<u>151,156</u>	<u>504,254</u>

	Leased Buildings \$	Leased Motor Vehicles \$	Total \$
2024			
Balance at the beginning of the year	372,663	131,590	504,253
Additions to right-of-use asset	-	-	-
Depreciation expense	(296,627)	(56,470)	(353,097)
Carrying amount at the end of the year	<u>76,036</u>	<u>75,120</u>	<u>151,156</u>

Note 9 Accounts Payable and Other Payables

	2024 \$	2023 \$
CURRENT		
Accounts payable	51,385	1,578
Other current payables	785,103	384,083
GST Payable	355,741	79,390
	<u>1,192,229</u>	<u>465,051</u>

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

Accounts payable and other payables:

— Total current

Less GST payable (net amount)

Financial liabilities as accounts and other payables

	2024 \$	2023 \$
	1,192,229	465,051
	(355,741)	(79,390)
	<u>836,488</u>	<u>385,661</u>

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 10 Lease Liabilities

Lease Liabilities	2024	2023
	\$	\$
Current Lease Liabilities:		
Building	77,625	308,174
Motor Vehicles	29,938	55,985
	<u>107,563</u>	<u>364,160</u>
Non-Current lease Liabilities:		
Building	-	77,625
Motor Vehicles	49,479	79,418
	<u>49,479</u>	<u>157,043</u>
Total Lease Liability	<u>157,042</u>	<u>521,202</u>

i) Total future lease payments at the end of the reporting period

No later than 1 year	107,563	364,160
Between 1 to 5 years	49,478	157,042
Greater than 5 years	-	-
Total future lease payments	<u>157,041</u>	<u>521,201</u>

Note 11 Contract Liability

	2024	2023
	\$	\$
Grant revenue received in advance	5,920,615	4,464,658
	<u>5,920,615</u>	<u>4,464,658</u>

If grants are enforceable and have sufficiently specific performance obligations in accordance with AASB 15, 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

	2024	2023
CURRENT	\$	\$
Provision for employee benefits: annual leave	651,103	556,718
Provision for employee benefits: long service leave	359,112	290,444
Other employee benefits	229,397	256,605
	<u>1,239,612</u>	<u>1,103,766</u>
NON-CURRENT		
Provision for employee benefits: long service leave	89,074	75,130
	<u>89,074</u>	<u>75,130</u>
	<u>1,328,686</u>	<u>1,178,896</u>

Provision for employee benefits

Employee provisions represent 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 2024 (30 June 2023: None).

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 14 Events After the Reporting Period

There are no other matters or circumstances that have arisen since 30 June 2024 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*Key Management Personnel*

The total remuneration paid to key management personnel of the Entity is \$933,169 (2023 \$1,073,323)

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

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Transactions with related parties

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 company directors for consulting services;

	2024	2023
	\$	\$
Rosalind Coleman	1,315	-
Rex Tjami	12,153	-
Paul Case	18,877	39,459
	32,345	39,459

Note 16 Remuneration of Auditors

	2024	2023
	\$	\$
Remuneration of Auditors:		
Auditing financial statements (<i>Bentleys SA/NT 2024; Moore Aust. 2023</i>)	21,000	14,800
Work Study analysis (<i>Bentleys SA/NT</i>)	13,895	-
Power BI Project (<i>Bentleys SA/NT</i>)	16,592	-
FBT services (<i>Moore Australia</i>)	2,500	2,500
	53,987	17,300

Note 17 Entity Details

Registered office
 South Australian Native Title Services Ltd
 Level 6/345 King William Street
 Adelaide SA 5000

Principal place of business:
 South Australian Native Title Services Ltd
 Level 6/345 King William Street
 Adelaide SA 5000

Note 18 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 \$45 towards meeting any outstanding obligations of the entity. At 30 June 2024 the number of members was 9.

SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD
ABN: 66 13 159 1841
DIRECTORS' DECLARATION

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

1. The financial statements and notes, as set out on pages 5 to 17, 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 2024 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



Garry Goldsmith



Joshua Haynes

Dated this 23rd day of September 2024

**Bentleys SA Audit Partnership**

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOUTH AUSTRALIAN NATIVE TITLE SERVICES LTD

Opinion

We have audited the accompanying financial report of South Australian Native Title Services Ltd (the Company), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

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

- i. giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the *Australian Charities and Not for Profits Commission Regulation 2013*.

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 *ACNC Act* and the ethical 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 in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of Directors for the Financial Report

The Directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the 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.

Those charged with governance are responsible for overseeing the Company's financial reporting process.



A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.





Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

Bentleys SA Audit Partnership

A handwritten signature in blue ink, appearing to read "David Francis".

David Francis
Partner

Dated at Adelaide this 23rd day of September 2024



South Australian Native Title Services (SANTS)

Level 6, 27 Currie Street,
Adelaide, South Australia 5000

P (08) 8110 2800

Freecall 1800 010 370

F (08) 8110 2811

E info@nativetitlesa.org

W www.nativetitlesa.org