



# **TIWI LAND COUNCIL**

**2012 / 2013**

*Thirty-Fourth Annual Report*

34

# ANNUAL REPORT

2012-13



*Pursuant to Section 48 of the Commonwealth Authorities and Companies Act 1997, the Finance Minister has provided certain orders for the reporting of operations of Commonwealth Authorities in relation to financial years ending on or after June 1999.*

## ENABLING LEGISLATION

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The Aboriginal Land Rights (Northern Territory) Act 1976 provides at Section 12AAA a grant to the Tiwi Land Trust, and is the enabling legislation of the Tiwi Land Council established by Special Gazette No.S162 of 18 August 1978.

## RESPONSIBLE MINISTER

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The Honourable Jenny Macklin MP, Minister for Families, Community Services and Indigenous Affairs has been our responsible Minister throughout the reporting period.

**Managers:**

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Pirlangimpi: (08) 8978 3788

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*The Tiwi Land Council is the Statutory Authority of Owners of the Tiwi Islands*

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Senator the Honourable Nigel Scullion  
Minister for Indigenous Affairs  
P.O. Box 6100.  
Senate  
Parliament House  
CANBERRA ACT 2600.

*Dear Minister,*

**THIRTY-FOURTH ANNUAL REPORT**

*In accordance with clause 1 of schedule 1 of the Commonwealth Authorities and Companies Act 1997, I am pleased to present to you the thirty-fourth annual report of the Tiwi Land Council for the period 1 July 2012 to 30 June 2013. The report includes a copy of our audited financial statements forwarded to you by the Australian National Audit Office.*

*Yours sincerely,*

**Gibson Farmer Illortaminni**

Chairman

Tiwi Land Council

9th September 2013

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## A STATEMENT OF OUR PAST

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***“The aboriginals of Bathurst and Melville islands remained a unified entity repelling any unwanted effects of alien contact, embracing others, and generally enjoying authority over their own lives and customs for a period of two centuries.”***

(Krstins, V. “The Tiwi: A Culture Contact History of the Australian Aborigines on Bathurst and Melville Islands 1705-1942.” BA Hons Thesis, ANU: 1972).

## A STATEMENT OF PRESENT PURPOSE

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***“We believe the Tiwi Land Council provides a continuation of those processes now affirmed in legislation; recognising our one language and common and distinct customs; our constant contact with each other and shared hunting grounds and ceremonies; our established practice of calling meetings and seeking the advice of our elders that have served our people for thousands of years, and is a recognised and respected authority for the management, protection and development of our interests.”***

(Matthew Wonaeamirri, Eric Brooks, Hycinth Tungutalum, Raphael Aputumi, Cyril Rioli – A Special Meeting of Clan Leaders at Pulumpi, 1st June 1977).

## OUR VISION FOR THE FUTURE

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***“Our vision is of an independent and resilient Tiwi society built on the orderly and well managed utilization of our natural and human resources through reliance upon our own management, maintenance and protection of unique cultural and natural resource values for the enjoyment and benefit of future generations of Tiwi.”***

(Tiwi Land Council Meetings and Workshops developing the strategies and responsibilities leading to publication and ratification of the Tiwi Islands Regional Natural Resource Management Strategy, 29th September 2003).



## CHAIRMAN'S REPORT



*Chairman: Gibson Farmer Illortaminni*

Awana Mamanta.

Welcome to our Annual Report, in our thirty-fifth year of incorporation as the Tiwi Land Council. You will read about our operations and the required management of our money as a statutory authority of the Commonwealth. These pages also record our compliance with rules and behaviour; with how we keep our records, and how we manage our land. What the pages will not tell you are the impact these have on our families and upon the strength of our people to better manage their own lives.

We are people with our own management rules to sustain our lives. We have developed these rules over thousands of years. English words call this “tradition”. It means our own sustainable management and governance of our land and of ourselves. We have had a fair bit of practice at it. So much that you would think we would have no problems shifting to the management and governance of our sustainable lives upon our land in this 21st century.

Books have been written about the problems we do have. But workable solutions to these problems are necessarily those we have developed ourselves. I am the seventh Chairman respecting and endorsing the decisions of Tiwi leadership through these decades. They are all recorded in the 32 volumes of our Minutes – adjusting and adapting the tools of Government and applying the funds allocated for these purposes. That is what is required in the reports of Statutory Authorities. It is a fraction of our work. From the beginning, Cyril and Jimmy and Walter and Marius and Matthew and Robert – and now myself – we have all believed in the strengths of our people; that our work as a Land Council was to find the answers and the tools to build upon these strengths. What did we need to sustain our lives upon our land? What did we have? What did we require?

We had our land. We needed to use that land for our own participation in its use. Our lives, once sustained by harvesting and managing the natural landscape, required investment to provide us jobs and participation in the open Australian economy, using our land again to sustain our lives. Years ago we decided 10% of our land would be enough. We have attracted over \$300m of private investment for our plantation forestry in the past 15 years, using 3.7% of our land. We have attracted \$50m of private investment to build a Port. We have attracted \$10m of Commonwealth investment for Township Leasing. We have attracted \$10m of Commonwealth investment to build our Tiwi College, and ongoing recurrent revenue to sustain it. We have attracted \$8m of private investment to build our Tourist Fishing Lodges. All of these that stimulate multiplier effects – landowners themselves investing in houses and shops and hire cars and contracts to build and maintain infrastructure; in service stations and transport services and in the excellence of our education at schools and colleges. The teachers tell us something very different is going on in the classrooms. “What is that?” we ask. “The kids have a purpose they can believe in now. They know they can get jobs here on their land with their own families.”

That is the future we have, and continue, to work for. Australian Bureau of Statistics (ABS) data in 2011 had our median personal weekly income at \$253. The weekly Newstart Allowance is approximately the amount of the median personal income in each community. Our plantations in harvest will lift that median to \$365; our Maritime industry to over \$400 per week as a median across the 589 Tiwi considered to constitute our Labour Force. We have work to do with the 967 over 15 year olds who are just not counted in the work force because they are at school or not looking for work. Recently Tiwi Islands Training and Employment Board (TITEB) secured the contracts Regional Jobs in Communities Program (RJCP) and is developing inclusive Tiwi pathways into work for many of our youth. We have over 430 Tiwi aged 15 to 34 in this “not looking for work” category.

“More to do; but getting better,” my members tell me. After 35 years it just has to get better, and we are beginning to see that it is. No books will tell you of our disappointments along the way but you may begin to believe that our leaders really do know what they are doing. Mostly it is just believing in ourselves and in our abilities together to separate bad reasons from good reasons. That all starts with the first question we ask at all our meetings for all our decisions – “is this in the best interests of all our people?”



**Gibson Farmer Illortaminni**  
Chairman

9th September 2013

# ANNUAL REPORTING REQUIREMENTS

## BASIS

Section 9 of the *Commonwealth Authorities and Companies Act 1997* requires preparation of an Annual Report in accordance with Schedule 1 of that Act.

## FINANCIAL STATEMENTS

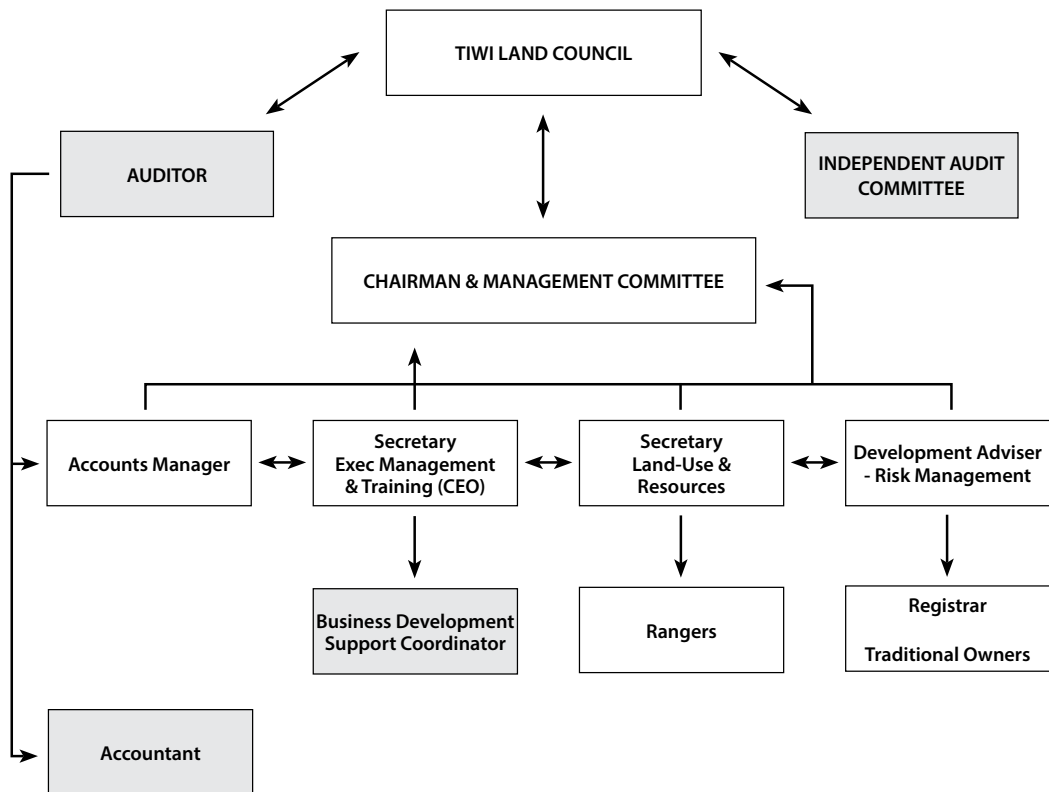
This report contains our prepared financial statements, including the Auditor-General’s report on those financial statements.

## REPORT OF OPERATIONS

Commonwealth Authorities (Annual Reporting) Orders 2011, as amended, provides detailed requirements for information about operations and activities. This report contains that detail required.

# OUTLINE OF ORGANISATIONAL STRUCTURE

*Shading represents external positions*

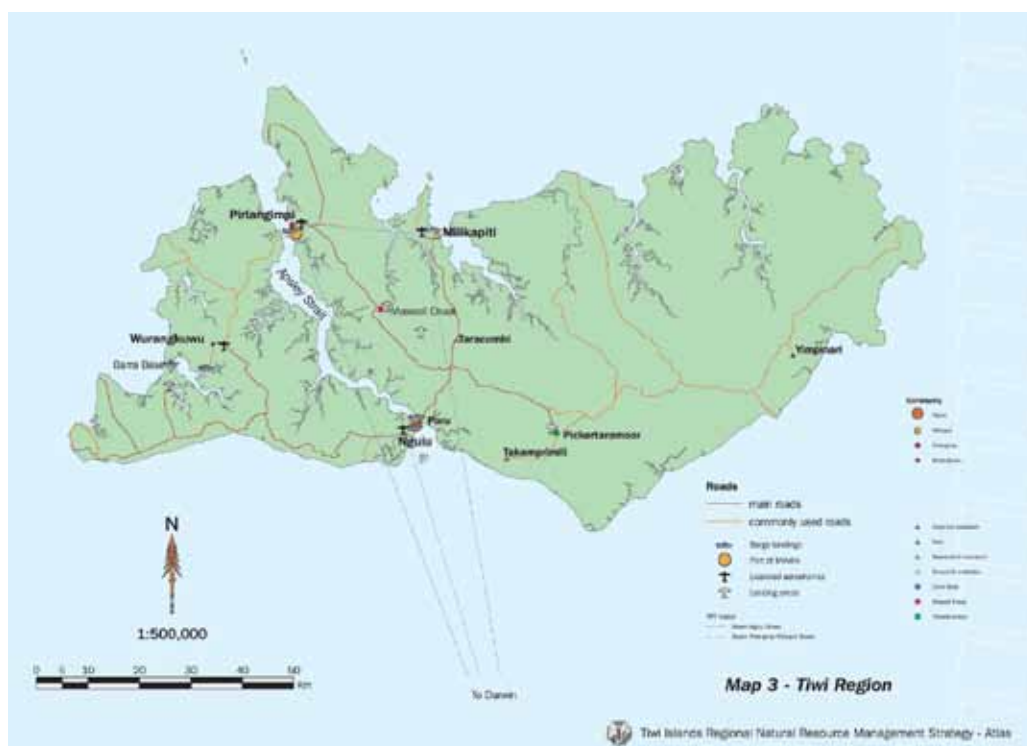




## LOCATION OF ACTIVITIES AND FACILITIES

The map provided below locates facilities developed by the Land Council for the conduct of required major activities. These include:-

- Headquarters office, meeting hall and ceremonial grounds at Pickataramoor adjacent to the Tiwi College. This facility is the centre for most meetings of the Land Council and the Executive and is so situated to draw upon students from the College, including members of the Junior Land Council, to participate at meetings and develop an understanding of the leadership challenges facing Tiwi society.
- Offices at all three Townships where Managers and members of the Executive also reside.
- Secretariat (leased) office in Darwin that monitors legal and financial compliance and provides support to our staff on the Islands.



## STAFF RETAINED AND EMPLOYED

Limited and best use of funds has required the Land Council retain external professional staff to provide key services:

- Chief Financial Officer, Derek Mayger LL.B. CPA, has provided services on an hourly rate from 2007.
- Business Development support is provided by Mr. Ray Allwright, resident at Wurrumbidj on Bathurst Island. A prior Director of Information and Communication Services with the NT Government, he has been retained on an hourly rate since 2005.

The Land Council is required to employ permanent staff. During the 2012/13 Financial Year it directly employed five persons:

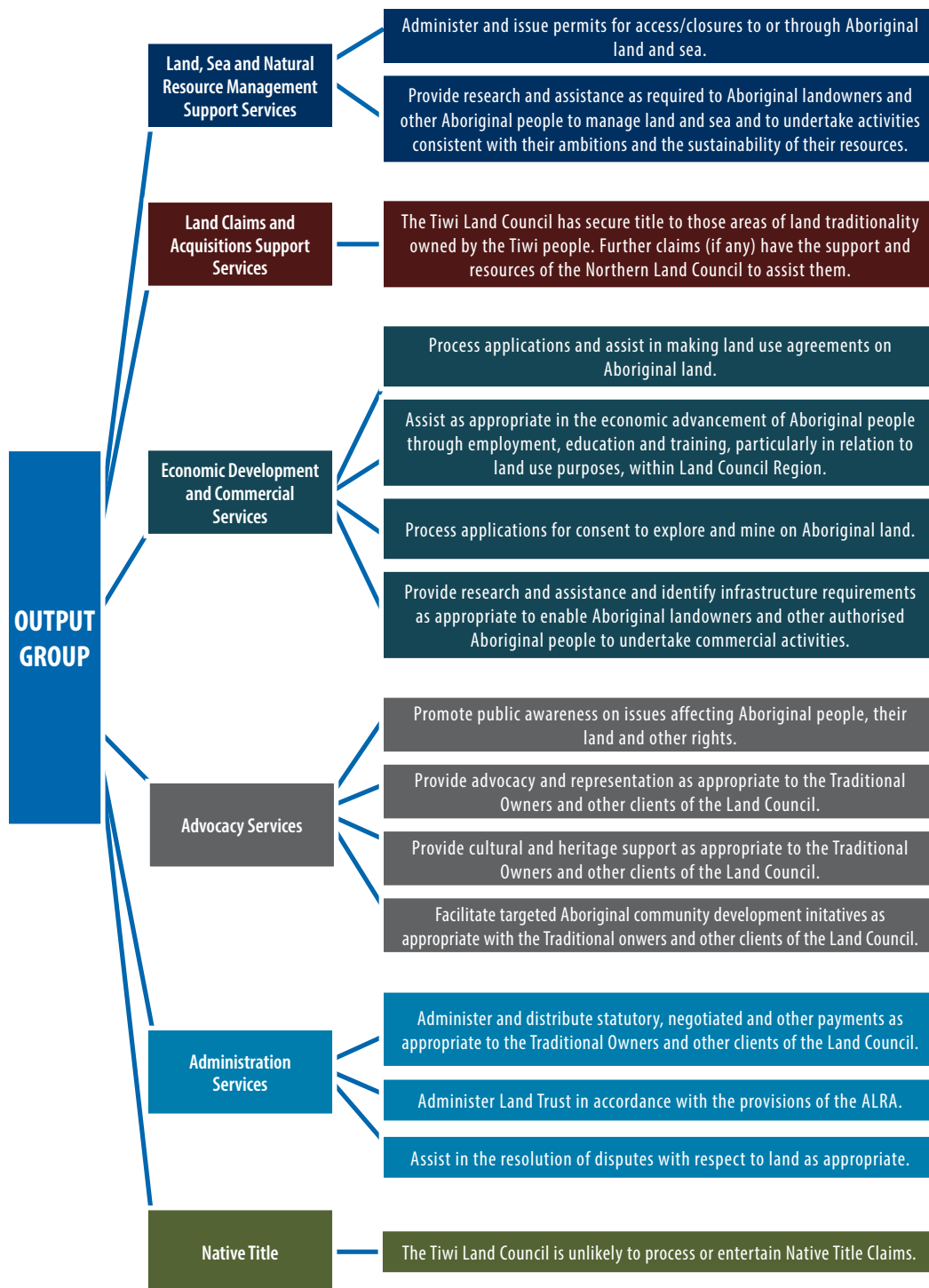
- Chief Executive Officer, John Hicks LLB. Was retained by the Land Council in April 1986 and was provided with, and retained on, a ten year contract from 2005. In 1995 Mr. Hicks also became Secretary to the newly established Management Committee of the Land Council.
- Secretary, Land and Resource Management, Kate Hadden BSc (Hons); McKell Medallist, Accredited Environmental Auditor, was seconded from the Northern Territory (NT) Government in 2000 and remains a Land Council employee subject to tri-annual reviews of her secondment.
- Development and Risk Management Advisor Brain Clancy Dip Ed, is employed on a ten year contract from 2008.
- Mr Clancy was supported by Simon Harari LLB (Hons) during the period of this report, assisting the Land Council through the 2012/13 year, to analyse strategic pathways and to provide advice, particularly on the integration of College graduates with the Tiwi economy.
- Registrar of Traditional Owners - Mrs Jennifer Clancy Ullungurra, Cert Teacher, is employed on a ten year contract from 2008.

## **REVIEW OF OPERATIONS AND FUTURE PROSPECTS**

The functions of the Land Council are described at Section 23 of the enabling legislation and refer to the good management, protection and development of land pursuant to the express wishes of those who own the land, having regard to the opinions of others who also live on that land. Timeliness, resource allocation and priority protection mandates are also provided at Section 23AA.

## 1.0 PERFORMANCE

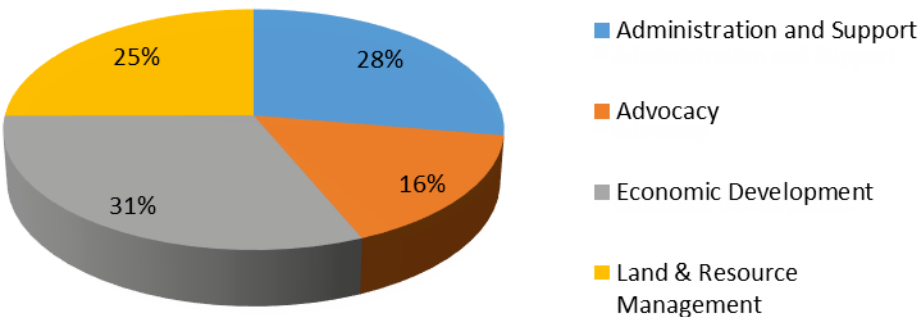
Through the past decade the Land Council has adopted key performance indicators integrated within the outcome budgeting and financial management process.



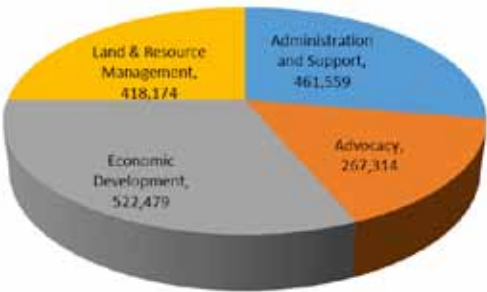
*Note – Where appropriate a reference to Land also refers to Sea or other Waterways secured as a result of High Court determinations 2007/08.*  
Performance is measured and monitored within these output groups.

1.1 Financial Resources and Application

Detailed audited financial statements are attached. In summary the Land Council received approximately \$1.7m from the Commonwealth. It was allocated during the financial year against the four output groups as illustrated in the charts below:



Dollar expenditure for the year can be summarized in this accompanying graphic:



In addition to these funds, the Land Council also applies for and is in receipt of grants, significantly applied for management and environmental compliance in the use of land. Grant totals are reflected in our financial statements and noted in the Principal Output Group.

2.0 PRINCIPAL OUTPUTS

2.1 Land Sea and Natural Resource Management Support Services

Our vision is of an independent and resilient Tiwi society built on the orderly and well managed utilisation of our natural resources. Inherent in this is the maintenance and protection of our unique cultural and natural resource values for the enjoyment and benefit of future generations of Tiwi.

The 2012/13 year continued to produce solid results for land, sea and natural resource management on the Tiwi Islands. Clear focus remained on threatening processes such as weeds, feral animals, un-managed fire and management of areas of high importance to both Tiwi and non-Tiwi interests, including coastal and wetland areas. Additional effort this year was put into developing long term strategies for the ongoing resourcing of natural resource management from within the Tiwi Land Council and Tiwi owned enterprises.

The Land and Marine Ranger programmes continued to deliver outcomes in land and marine management. A new Marine Ranger position was created within the Tiwi owned guided fishing company

Tiwi Island Adventures, based at Barra Base (Bathurst Island Lodge) on Bathurst Island. This position marks the beginning of establishing the linkages between deriving income from Tiwi resources, and putting that income back into management of the resource. Other Ranger positions remained stable, with the Land Ranger Team maintained at six positions plus supervisor/mentor, and four Marine Ranger positions on Melville Island.

Weeds and feral animal management maintained a high profile throughout the year and Land Rangers again coordinated the annual weed planning workshop, which ensured that weed management was conducted in a strategic fashion across the islands. Marine Rangers commenced the buffalo herd reduction programme on Melville Island and 1,166 animals were removed from severely degraded wetland areas. Monitoring during the 2012/13 wet season clearly showed a reduction in erosion and sediment deposition in wetlands where the programme was undertaken.

A new project commenced in partnership with the National Environmental Research Programme (Northern Australia Hub), assessing the impacts of feral cats on small mammal populations. A trial area was selected on Bathurst Island, and Tiwi Rangers worked with researchers in setting up the project, and baseline trapping and sampling. At the request of Senior Landowners, the project will be expanded to include a community education programme on the impacts of cats on the natural environment.

Tiwi Rangers also carried out threatened species assessments for PowerWater Corporation, Matilda Zircon and the NT Government.

Marine threatened species management continued to focus on turtle monitoring and in April 2013 approximately 196 successful nesting events were recorded over a 12 night period. These numbers are consistent with previous years, indicating that the nesting population is healthy. The project remains the most extensive successive-year monitoring of Olive Ridley turtles in Australia.

The joint Tiwi Land Council/University of Melbourne project to assess temperature effects on turtle hatchling success and viability continued, with over 500 eggs transported to Melbourne for hatching in incubators at different temperatures. Temperature data loggers were again deployed over a 10km stretch of beach, which will result in two years of temperature data available for modelling.

The 2012 fire season produced mixed results for carbon trading opportunities. The season started well with strategic burning, however a large fire late in the season meant that we did not reduce our greenhouse gas emissions from previous years. Tiwi Land Rangers coordinated a fire workshop at the end of the season to reinforce the need for changed burning regimes if carbon trading opportunities are to be realised. A new project with CSIRO was commenced to determine the potential for carbon sequestration from changed fire regimes, which may increase potential carbon trading opportunities by a factor of ten.

Training, education and capacity building continued to be a priority across all Land Council functions. Of the six Land Rangers and their Mentor/Supervisor, all have now completed Certificate III in Conservation and Land Management. In addition, Land Rangers completed refresher courses in first aid, wildfire suppression and 4WD maintenance. The Tiwi Land Ranger Mentor/Supervisor was accepted into the Australian Rural Leadership Programme for 2013, and undertook several trips interstate. Land Rangers also hosted a higher education visit from Charles Darwin University, and took part in ABC TV filming a segment on Gardening Australia.

Two Marine Rangers successfully completed their international coxswain qualifications through Seafood Maritime Industry Training, and one completed Certificate II in Fisheries Compliance and Certificate II in Conservation and Land Management. Marine Rangers also attended a marine reserves Indigenous forum convened by SEWPaC, and assisted NT Fisheries with barotrauma research.

Unfortunately Charles Darwin University chose not to support the Tiwi Ranger Cadet programme in 2013, however Tiwi Rangers continued to visit and provide support and took two work experience students for

two weeks. Negotiations are continuing to recommence the programme through an alternate training provider, and students retain close involvement in the CSIRO fire/carbon studies.

Fee for service based activities continued to be sought to provide a local revenue stream, and in 2012/13 the amount received approached \$13,000, which is consistent with last year. This was made up of Australian Quarantine and Inspection Service (AQIS) fee for service quarantine monitoring, contract weed control and threatened species assessment. It remains obvious that ad-hoc fee for service work cannot sustain ranger programmes, and there remains an urgent need for long term sustainable economic land use to support land management activities. The Land Council progressed this in several areas, including the negotiation of a 10 year agreement for the collection of crocodile eggs, and discussions with the University of Melbourne for developing models for natural resource utilisation scenarios.

A Conservation Management Plan was prepared for the Vernon Islands, and accepted by the NT Government. This is a component of the final details required for transfer of ownership of the Vernon Islands to the Tiwi Land Trust.

### **2.1.1 Details of consultants engaged:**

Total Land and Resource Management Consultancies 2012/2013: \$128,574

TLC Research Access Agreements are in place for all consultants identified below.

- CSIRO - Development and joint implementation of a Fire/Carbon Research program, including training \$55,000
- Cadet Rangers allocated \$6,634
- Wildman River Contracting consortium – and joint implementation of a buffalo management program on Melville Island, including training. \$66,940

### **2.1.2 Grants received**

<b>Funding stream &amp; project</b>	<b>Project/purpose</b>	<b>Amount received 2012/13</b>
NT Fisheries	Indigenous Marine Ranger support	\$60,000
Commonwealth Government Working on Country	Marine Ranger wages support	\$232,650
Commonwealth Indigenous Carbon Farming Fund	Fire Management for GHG abatement on the Tiwi Islands	\$21,050

### 2.1.3 Fee for service received

AQIS quarantine monitoring	\$3,478.00
As contractors to Serco Sodexo Defence Services: weed control Defence facility Point Fawcett	\$594.55
Power Water Corporation threatened species surveys	\$120.00
NT Government threatened species surveys	\$4,455.00
Matilda Zircon threatened species surveys	\$3,036.00

### 2.1.4 Permit Administration 2012/13:

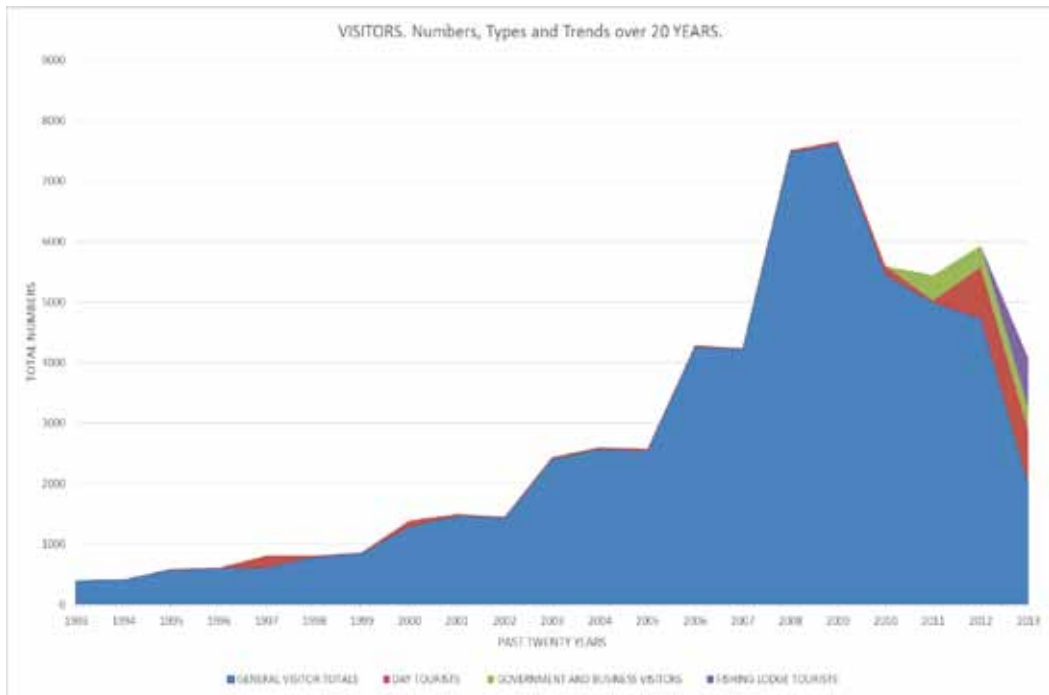
Authority to issue permits is provided under the *Aboriginal Land Act 2010 (NT)* amended. Tiwi require that there be an on island resident person or organization willing to undertake responsibility for the visitor and the visit. We also attach some quarantine restrictions to permits in regard to feral animals, invasive weeds and other documented and advised environmental risks.

Trends over the last 35 years illustrate changing patterns and influences upon owners and residents of the Tiwi Islands. Total numbers of known annual visitor's barely exceeded 1000 people in the period from 1978 to 1993. Numbers reached a peak of over 7000 by 2008 and have collapsed again to less than 2000 (1985) in this current period.

Reasons for this include a severe downturn in tourist visitors, completion and the demobilization of staff attached to concentrated housing construction as part of the SIHIP program, over 30% increases of air travel costs and the termination of cheaper sea ferry alternatives.

The Visitors Chart included more accurately defines the three visitor classes.

- Day Tourists and visits by family of residents.
- Participating visitors monitoring government programs and providing services and support to Tiwi private enterprise.
- Fishing Lodge Tourists. This number now totals 841 and rivals the 891 total number of all other tourists.



The Permission Principle underwrites Tiwi traditional governance now being more strongly asserted by the current generation of leaders and landowners. The online Permit application process has dramatically reduced the workload in administering the system and has allowed more accurate, accessible data to be compiled and retrieved.

Income received as a benefit to landowners was \$149,733. Of this total, \$106,623 accrued from tourist fishing alone through wholly owned Tiwi Fishing Lodges.

Administration costs totaled \$27,622.

Landowners received a net benefit of \$122,111 from permits during the year.

## 2.2 Economic Development And Commercial Services

The Land Council strategy over many decades has sought to found and facilitate a Tiwi private economy. Over 30% of expenditure targets those industries and activities capable of providing jobs and a viable Tiwi economic future. The land, and assets upon the land (other than land under lease), is owned and held by the Tiwi Aboriginal Land Trust. The only organisation able to direct and operate that Trust is the Tiwi Land Council. Since the 1980's Land Owners, in development of their private economy, have been required to take commercial risks – something the Land Council is prevented from entertaining by law. Landowners have developed their own private trustee corporations to manage and develop their assets, including plantations, commercial sub-divisions, ports and multiplier industry and activity linked to these core industries. All corporations have a beneficial purpose.



### 2.2.1 Tiwi Enterprises

Tiwi Enterprises Pty Ltd was established in 2008 by the eight Tiwi Land Groups to provide expertise, develop, facilitate and manage economic development opportunities, many of these as a result of Township Leasing at Wurrumiyanga and with their Mantiyupwi owners.

Activities of Tiwi Enterprises in 2012-13 are summarized below:



- **Management of Mantiyupwi projects, including:**
  - Mantiyupwi Motel – the SIHIP Workers Camp has been purchased by Mantiyupwi and is being set up initially with 16 self-contained motel rooms, as well as a conference room and office space. This adds to the capacity of Mantiyupwi to provide accommodation for visitors to Wurrumiyanga on a night by night basis.
  - Shopping Centre, Wurrumiyanga – construction is completed and the Piliyamyirra Supermarket, Traditional Credit Union, Tai's Asian Foods, Games Parlour and Laundromat are open for business.
- **Working in partnership with Tiwi Islands Training and Employment Board (TITEB):**
  - In June 2013 TITEB and Tiwi Enterprises were successful in winning the Remote Jobs In Community Program contract. Tiwi Enterprises will provide payroll and administration services to the project, as well as working with local employers to ensure that where possible, jobs and training opportunities within local businesses will go to Tiwi workers. The project commences in July 2013.
- **Provision of payroll services:**
  - For TITEB employees based on Tiwi Islands.
  - For Tiwi Islands Football League game officials
- **Small Business initiatives:**
  - Hire car service – now have a fleet of 10 cars, all based in Wurrumiyanga. Three of the vehicles are owned by Tiwi Landowner organisations, and managed by Tiwi Enterprises.
  - Garden and maintenance service established in early 2012.

- **Management and administration of grants for the operations of:**
  - ILC Natural Resources Management Program – employs 15 Tiwi staff.
  - ILC Milikapiti Nursery/Farm – employs nine Tiwi staff.
  - DEWHA Marine Rangers Program – employs four staff.
- **Management and administration of the Tiwi Land Council Visitors, Fishing & Hunting Permits.**
- **Ongoing sponsorship of the Tiwi Bombers Football Club.**

### 2.2.2 Tiwi Forests:

In 1999/2000 a total of 31,200 ha of hardwood plantations was approved for establishment and operation on the Tiwi Islands, including clearing of native tropical savannah woodland. 28,326 ha has been cleared and planted to *Acacia mangium*, leaving 2874 ha currently uncleared and not planted. In addition, there is 767 ha of commercially harvestable Caribbean pine planted over the period 1975 to 1985.

Harvesting of these plantations will start in March 2014. It is intended that approximately 3000 ha of plantations would be harvested and replanted each year, providing for a sustainable and ongoing operation. It is planned to progressively replace the *Acacia mangium* with a more suitable eucalypt hybrid, providing both woodchip and sawlogs. Eucalypt planting trials have been established and further encouraging trials are underway.

Receivers and Managers of the Great Southern group issued a notice abandoning their forestry leases on the Tiwi Islands on 30 September 2009. Tiwi terminated the leases on 1 October 2009. Tiwi have spent \$9 million of their own money on the ongoing management of the plantations. This includes \$2 million of family money. Currently, there is no external debt. There is an environmental grant from ILC to Tiwi Enterprises of \$1.5 million per annum for four years to keep Tiwi Rangers employed and to employ 8 Tiwi Forestry Workers on environmental matters associated with the plantations. Plantations comprise under 4% of the total area of both islands.

The wharf face on the land backed groyne of the port constructed by Sylvatech in 2003, failed in September 2007. Tiwi have negotiated with a private investor to install a wharf for the export of woodchips. The wharf comprises floating pontoons to provide a woodchip loading facility. It has no environmental impact, consistent with the previous advice from the NT Minister for the Environment and Heritage in 2003.

Tiwi are now negotiating with potential financiers to secure additional funding to bring the plantations to harvest. Discussions are also underway to fund the purchase of harvesting, trucking and ship loading equipment. The Tiwi Islands Forestry Project is commercially viable.

Plantations have been developed on Melville Island from the 1960's, initially by the Australian Government, then Territory Government then a range of private investors - Forbio, Sylvatech and, more recently, Great Southern. All these commercial investments by external investors have failed.

What has not failed are the growing of plantation timber and a determined belief of Land Owners that this industry holds their pathway to economic independence. Failure has been in the business models adopted. More recent Managed Investment Schemes provided huge capital injections of over \$200m in the years 2004/2009. *Acacia* plantations now nearing maturity vested in the Tiwi Land owners following their abandonment by Great Southern in 2009. Tiwi Plantations Corporation (TPC) has been directed by landowners to bring these 30,000 ha plantations to commercial harvest with a participating Tiwi labour force.

There has been no further injection of private funds by external investors or government grants. TPC has sold assets, refined costs and maintenance operations (e.g. 2010 successful fire controls – breaks, back-burning, callouts etc budgeted under previous business models at over \$4m per annum were completed for under \$750,000). There are numerous other examples of cost savings without compromising performance. Previous managers budgeted \$9m per annum. Tiwi Managers will bring

the forests to harvest in 2014 for \$3m per annum. Landowners have themselves provided in excess of \$7m from their own funds for TPC operations, now employing 17 Tiwi from a group of over 30 registered for work on plantation maintenance. Training with Tiwi participation (intending to employ 80 to 100 workers at full harvest) remain the priority challenge, now assisted by Tiwi College and educational pathways developed by the Tiwi Training and Education Boards.

Plantation viability is not a return to investors or returns for Managers of investment schemes, or their attendant consultants. It is unlikely these returns were ever there. For Tiwi, viability is jobs on their Islands; viability is sustaining both the jobs and the industry. Leases now cancelled have provided detailed survey of all plantation blocks readily identified by their family landowners. Their returns will be the same as farmers elsewhere around Australia and are based on stumpage rates for the value of the crop off their land. Owner's rewards are exposed to their own caring for their assets by way of fire protection and participation in the industry. Protected blocks will return higher stumpage returns to their landowners. All stumpage is many times in excess of prior lease fees over a ten year rotation cycle. There will need to be a major investment in replanting to ensure a sustainable industry. Any surplus will be invested in more Tiwi jobs and in the education necessary to get them and hold them.

Roger Smith  
General Manager  
Tiwi Plantations Corporation



*Concrete pontoons, as part Port Melville wharf reconstruction, arriving at Pirlangimpi, 2013.  
Harvesting of Tiwi forest plantations and export of woodchips will begin in 2014.*

### **2.2.3 Process and assist Land Use Agreements**

The following major activities summarize the significant focus of landowners, staff and consultations at meetings through the year. These are the links between Land owner strategies to achieve employment and private industry participation, tied to the authority's principal outputs.

- Township Leases over Milikapiti, Ranku and Wurrumiyanga currently in place with Federal Government. Discussions with Office of Township Leasing (OTL) continuing over possible township lease at Pirlangimpi.
- Further development of Ranger and Land Management programs including agreement for construction of a Land Rangers Shed at Pirlangimpi, adjacent to the current Marine Ranger's facility.
- Ongoing support of Tiwi Islands Adventures Inc, who re-opened their newly renovated Bathurst Island Lodge during this reporting period.
- Ongoing development of Marine Ranger powers and training.

- Ongoing coordination with medical researchers studying Tiwi susceptibility to kidney disease and other afflictions.
- Management of Exploration Licence Applications from a range of mining companies.
- Agreement with agents for Carbon Trading projects.
- Review and support for Outstation funding for essential services.
- ILC funded land and resource management projects.
- Buffalo surveys, culls, counts and recommendations as feral animals.
- Fishing and hunting permits operational and managed through Tiwi Enterprises Pty Ltd as a result of Land Council decisions and directions of 30th April, 2010 to act upon the authority provided by the High Court at July 2008.
- Construction projects and consultations in reference to landowner revenue from gravel, soil and sand extraction.
- Continuing harvest and collection of crocodile eggs on Bathurst and Melville Islands and payments related thereto.
- Buffalo hunting and utilization on Melville Island.
- Continuation of Olive Ridley Turtle research, tagging and protection planning on various beach locations, together with more detailed genetic and sustainable population analysis.
- Continuing assessment of various incidents of beach erosion and coastal threats.
- Continuing feral animal and weed discovery and eradication programs.
- Continuing support and discussion with the Land Ranger program targeting endangered species, soils, water, weeds, fire management, buffer zone compliance and fortnightly community consultations especially in the schools.
- Vernon Islands Land Claim – finalising of key aspects of Tiwi ownership over Vernon Islands through discussions with Federal Government and Northern Land Council (NLC). Conservation Management Plan developed for the Vernon Islands and approved by the Land Council.
- Dedicated Fire Management Committee resourced - formal meeting processes undertaken at four comprehensive meetings throughout the reporting period.
- Integration of Fire Management for Greenhouse Abatement with general Land Council strategies and landowner participation, assisted through CSIRO research.
- Rehabilitation nursery contracts with Matilda Zircon continuing.
- Support and planning with Marine Rangers in Border Security; insect monitoring; disposal of foreign vessels and pilot services at Port Melville.
- Acceptance of back rent for Commonwealth seized land for two communities - Milikapiti and Pirlangimpi – due as part of the former NTER.
- Application submitted for the development of an airstrip at Condor Point.
- That the Land Council strive to keep the very northern parts of both Bathurst and Melville Islands closed to recreational fishers, with TIA having exclusive access.
- Decision made that the Jessie River air strip be closed as soon as possible.
- All agreed that terminations of lease notices served on Clearwater Island Lodge (CIL) at Pirlangimpi occur. Application made to the Supreme Court for a repossession order of the land previously leased by CIL.
- Support for Ezion to re-locate and position a floating submersible wharf into Apsley Strait for location at Port Melville.
- Plans discussed to develop the site at Fort Dundas, adjacent to Port Melville, as a historical tourist attraction.
- Approval granted for the construction of a second sports oval at Wurrumiyanga.

- Approval given for the construction of an additional Pirlangimpi Progress Association (PPA) staff dwelling on Lot Number currently/already utilised by PPA for staff housing.
- Conservation Management Plan developed for the Vernon Islands and approved by the Land Council.
- Feral cat trial on Bathurst Island approved – including construction of a 1 square km fenced area.

### ***Outcomes and Benefits:***

Outcomes from land use agreements are the strength and self reliance being generated by Tiwi society in returning again to their own use of land and participating in its management to secure the economic use required by 21st century Tiwi living and working on their land. The tensions of “cultural economic land use” and “sustainable economic land use” once indivisible, continue to be promoted by sections of the media. Tiwi landowners have settled upon the use of up to 10% of their land for the purposes of engaging with, and participating in, the Australian economy.

Benefits include:

- Roads constructed.
- Educational infrastructure.
- Housing.
- Water conservation and planning.
- Sporting infrastructure.
- Land security (weeds, endangered species management) and protection.
- Land management expertise and land owner identification with improving use and required skills.
- Township Planning and professional appraisal of living spaces.
- Electricity Planning and assessments of central power generation and distribution networks.
- Elevated governance and compliance regimes driven by economic purposes now exposed to validation and transparency demands of all landowners.
- General health improvements. A dramatic decline in Tiwi death rates since the late 1990's, now in published data, suggests a twenty year improvement in the Tiwi lifespan from 47 years twenty years ago to in excess of 65 years today.
- Business appraisals linked to professional advisers (Macquarie Guiding Panel).
- Attracting required Tiwi good science through the Scientific Reference Committee.
- Increasing identification of jobs with behaviour purposes and the skills required to attain them and participate in the Tiwi beneficial purpose.
- Income accruing to landowners from their use of land during the year exceeded \$3m. (Significantly - rents from Township Leasing and other leases; agreements to share mineral shipments; tourist fishing and crocodile egg harvests.) None of this income benefits the Land Council. It is directly paid to landowner corporations who are audited and monitored for “group benefit” compliance outcomes.
- Landowner investments from their use of land income are also beginning to return revenues to their trust accounts. Profits from hire cars; Rents from investment houses and buildings; Contracts secured; Interest on funds deposited - are all well into six figure amounts.

#### ***2.2.4 Assist economic advancement through employment education and training***

The Tiwi Land Council's focus on training and education is manifest in its ongoing support for the Tiwi Islands Training and Employment Board and Tiwi Education Board. Reports on the operations of these bodies are provided below.

## **Tiwi Islands Training and Employment Board**

*"The Tiwi Islands Training and Employment Board (TITEB) delivers and coordinates all training on the Tiwi Islands. TITEB is a Registered Training Organisation and a Group Training Company. The TITEB is owned and managed by a Tiwi Board of Directors and the CEO reports to the Board.*

*In 2012-13 the Board delivered 14,425 Actual Hours Contact (AHC), which was a decrease of 17,585 or 55%. The table below outlines training activity for the past six years.*

<b>Year</b>	<b>Training Activity (AHC)</b>
2012-13	14,425
2011-12	32,010
2010-11	15,324
2009-10	17,995
2008-09	17,180
2007-08	31,076

*The decrease in activity was directly related to the withdrawal from TITEB training of all CDEP participants by the Tiwi Islands Shire Council. This was a result of TITEB applying for the Remote Jobs and Community Program, RJCP contract. Instead the Shire imported trainers from Queensland and Tasmania and paid them out of the CDEP budget.*

*Also in July 2011 the Commonwealth implemented breaching for people who had agreed to attend Language Literacy and Numeracy Programs, LLNP, but did not attend. This resulted in a spike in numbers but has subsequently fallen back as a result of breaching being relaxed towards the end of the year.*

*The Board is currently conducting a Language Literacy and Numeracy Program in two communities for unemployed people receiving income support. The aim of the program is to provide participants with foundation skills to go onto further study and employment. This program has guaranteed notional funding for three years. The contract expires on the 30th June 2013.*

*The potential client group for this program is 590 Tiwi receiving income support. Average student participation rates were 9 for Milikapiti and 15 for Nguiu!*

*The JSA agent on the Islands continues to refer students to LLN. In 2012-13, 151 students who were referred did not show up for classes.*

*The TITEB Group Training Organisation (GTO) has been established for almost 11 years now. To date 242 Tiwi have completed their apprenticeships. There were 54 apprentices in training in 2012. The Tiwi Islands Shire Council withdrew all their apprentices from the TITEB in 2012 in protest at the fact that TITEB applied for the RJCP contract.*

*A Workplace English Language and Literacy Program funded by DEEWR commenced in 2012. This provides Literacy and Numeracy support to apprentices and other workers and is an essential component of our Group Apprenticeship Scheme. Unfortunately the Shire Council refused to allow their workers to attend classes. With this additional support completion rates are approximately 65 percent. It is interesting to note that once we get over the hump of welfare and get students into wage earning apprenticeships they achieve better than the majority of Indigenous apprentices in the NT.*

*In September another 75 students graduated from the TITEB 7th Graduation Ceremony with full certificate courses. Students graduated from apprenticeships in Health, Retail, Education Support, Interpreting, Child Care, Land Conservation and Management, Plant Operations, Business Studies, Forestry and Information Technology. 17 students completed a Certificate IV and two completed a Diploma. Five students from Tiwi College completed a Certificate I in Information Technology as a VET in schools program through a partnership between the Tiwi Education Board and the Tiwi Islands Training and Employment Board and were the first Tiwi College students to participate in a TITEB graduation.*

*A new classroom and accommodation was built at Nguuu in 2010 and has been well utilized in 2011. Training conducted in the new wing included Certificate III in Carpentry, Certificate III in Plant Operations, Certificate III in Children's Services and Literacy and Numeracy Support.*

*The TITEB Directors remain frustrated at the lack of participation, particularly from those in most need who remain on Income Support!"*

### **Norm W Buchan**

CEO

Tiwi Islands Training and Employment Board.

The Land Council remains concerned to manage these risks and is encouraged at the impact of meaningful wage earning employment on training completion rates. Our Training Board is attempting to manage and train a largely illiterate and purposeless workforce. These are risks that have been visited upon many aboriginal populations. Land owners and their leaders have created the opportunities for full employment of the Tiwi workforce. These opportunities exist. The risks must be managed.

The established Tiwi Education Board is a significant strategy supported and encouraged by the Land Council to deliver apprentices for training who understand the purposes of industries upon their land and seek participation within that workforce.



*The Senior Tiwi College boys class visited Port Melville during final stages of its construction during 2013 – seeing firsthand what will be the major source of future jobs on the Tiwi Islands.*

*Open Education College. Our Senior Young Men are undertaking Accredited Training in Construction and Horticulture, with both groups undergoing Work Experience both here on the Islands and in Darwin.*

*With an enrolment of 80 students, attendance rates touching the 80% mark (and growing) - our kids are voting with their feet and coming to school more regularly and more importantly, with the right attitude.*

### **Tiwi Education Board**

*"It's been a massive 12 months for Tiwi College. A real focus has been on lifting the literacy and numeracy levels of our students so that they will be able to undertake the required training to succeed in any career path that they decide to pursue in our Tiwi owned businesses of Forestry, the Maritime industry at Port Melville, Business and Hospitality - amongst a host of other opportunities.*

*Our senior young women are enrolled and excelling in mainstream year ten, leading to year 11 and 12 through the Northern Territory*

*Our staff are staying longer and are as good as you would get in any school in the country. Their commitment and love for our kids in their care is extraordinary. There is no longer any need for our kids to be sent off the Islands in order for them to get a quality education. We have the best here and we're getting better by the year.*

*Our friends of the College continue to grow and support what we are trying to achieve. The Tiwi Land Council, Matthew Hayden, Guy Reynolds and Macquarie Bank, KPMG, Scotch College, Morris Corporation, the Smith Family and a host of others have developed a lifelong relationship with us and want to help us to be the best we can possibly be.*

*On behalf of the Tiwi Education Board, I would also like to acknowledge the amazing work that our retiring Chairman, Marius Puruntatameri, has done in the name of Quality Education for all Tiwi. There is no question that without Marius the Tiwi College would never have become reality and he is now working with all Education providers on the Islands to establish a 'whole of Islands' Education Governing Authority led by Tiwi.*

*The short history of Tiwi College hasn't always been easy but since we, the Tiwi, have stepped up and taken full control of operations and development two years ago, we are really starting to see the move towards the vision that our Tiwi Leaders (past and present) envisaged; quality staff, lifting literacy and numeracy outcomes, developing individual education and career pathways and a strong culture of respect, leadership and independence. Our whole Tiwi Community from parents, grandparents and our students should be proud of what we are achieving and be excited about what we will achieve into the future."*

**Jennifer Ullungura Clancy**

Chairwoman

Tiwi Education Board

**2.2.5 Process Mining and Exploration applications:**

Table of received mining applications (as at 30 June 2013)

ELA NUMBER	APPLICANT	APPLIED & CONSENTED	DATE BY WHICH PROPOSAL MUST BE LODGED	CONSULTATION PERIOD ENDS <i>Discussions with Landowners must occur prior to this date</i>
27664	Rio-Tinto	30.4.2010	30.7.2010	31.10.2014 <i>Initial exploration discussions completed. Agreements in draft.</i>
28617	Tennant Creek Gold	14.2.2011	7.12.2011	
29035 29036 29222	Kalbar Resources	4.9.2012 4.9.2012 12.6.2012	30.11.2012 30.11.2012 1.12.2012	
29243	Rio-Tinto	17.7.2012	27.6.2012 Received 10.7.2012	
29244	Rio-Tinto	17.4.2012	27.6.2012 Received 10.7.2012	
EP(A)216	MBS Oil	15.2.2011	5.7.2012	



Existing Miner Matilda Zircon (now MZI Resources) concluded mining their lease area at Lethbridge Bay on Melville Island in January 2013. Whilst negotiations and surveys commenced for environmental studies at Kilimiraka, Bathurst Island, the Company (MZI) has now prioritized their Keysbrook lease in Western Australian ahead of Bathurst. MZI have outstanding obligations to landowners including rehabilitation work yet to be completed.

Mining applications listed above cover an area of over 90% of the Tiwi Islands, as well as the majority of the coastline of both Bathurst and Melville Islands.

### 2.2.6 *Provide research and assistance for Infrastructure needs:*

Several studies by the Northern Territory Government in recent years have substantiated and engineered roading infrastructure costs for the Tiwi Islands at over \$35m required to be spent over five years. Local Government lacks both revenue and capacity for road works beyond small and minor maintenance tasks. Road closures remain a certainty every wet season on every road.

The Northern Territory Government funded and completed a very thorough study by the Power Water Corporation of electricity grid proposals and options assuming single site power generation.

Costs savings of an electricity grid are not demonstrated at this time.

The Northern Territory Government also funded and has responded to a study of inter and intra island sea transport needs. A Darwin to Tiwi passenger ferry service is scheduled to commence in September 2013 providing subsidized fares of \$40 each way. Fares at this level have not been known since single engine aircraft and a DC3 were operating in the 1970's.

The Land Council Science Reference Committee (SRC) with Melbourne University is managing changed University staff positions prior to convening again in the 2013/14 year. Work, however, has continued through the year with University support and includes:

- Olive Ridley Turtle monitoring and scientific trials to assess the possible effects of climate change on Tiwi turtle populations;
- Post-doctoral research associated with growth rates, tree breeding and environmental compliance of Tiwi plantations.
- Assistance with fisheries research and Barotrauma.



*Senior Girls Class at Tiwi College working on a contour scale model of the Tiwi Islands, as part of an ongoing partnership with the CSIRO.*

- Urban and township planning specifically related to Pirlangimpi and impacts of returning landowners and sea level rises affected that Township.
- Research ethics and further genetic investigation particularly related to kidney disease and impacts.
- Conservation park design and management regimes and options.

Biodiversity, marine research and infrastructure planning are also under consideration by our Science Reference Committee.

CSIRO partnerships have been enhanced through carbon-fire studies with our students at Tiwi College. Scientists have been engaged in a project to produce a large contour scale model of the Islands. The model can be used to demonstrate calculated "event attribution" as a consequence of climate change – particularly sea level impacts.

<b><i>Economic and Commercial Services Consultancies 2012/13:</i></b>	<b><i>\$90,133</i></b>
• K. Stewart Contracting - Asset assessment repair and maintenance	\$3,500
• Piper Alderman - Legal; Mining; Land management and Township Leases	\$65,466
• Paul Mather – Solicitor; Land Management	\$8,000
• Midena Lawyers; Contractual obligations	\$6,218
• Tiwi Enterprises Pty Ltd – Cultural Archival work MAGDALEN KELANTAMAMA	\$6,949

## 2.3 ADVOCACY SERVICES

### 2.3.1 Promote Public Awareness

The outcomes of public awareness enhance the general outcomes sought by the Land Council of enhancing social, political and economic participation and equity for Tiwi people.

The output tools to achieve these outcomes are:

- The publication of “The Tiwi”, a newsletter published every second month by the Tiwi Land Council to advise our landowners of the key activities undertaken by the Land Council throughout the year. “The Tiwi” contains a range of historically and environmentally relevant articles designed to ensure that our people receive accurate information about the history and traditions of Tiwi people and are able to make those connections of land use and beneficial purpose in the modern era. It is posted online to our web site as well as 1000 copies distributed among our people.
- Land Council quarantine and environmental policy brochures distributed at all airline, shipping and all tourism and private organizations and business dealing with and on the Tiwi Islands. 1,000 copies distributed each year.
- Publications and booklets of our people, our land and of the Land Council on sale and through distribution retail outlets.
- Booklets and flyers detailing Forestry work opportunities and the new Tiwi College were also produced and distributed to Tiwi constituents.
- Press and media releases and commentaries on general Land Council activity during the year in television; print media and various web pages.
- Annual Report itself 600 copies.
- Tiwi Land Council web site - with links to other partners and organizations. Web management and additional segments were added during the year following redesign and continued utilising more cost effective website hosts. The website averaged over 1,000 visits per month over the course of the year, well up on the 500 or so from the previous reporting period.

### 2.3.2 Provide Advocacy and representation

Promoting, protecting and advancing the rights and interests of Tiwi people through advocacy and representation continues to enhance the outcomes sought by the Land Council.

Direct and minuted consultations of the Executive and the Land Council number between 30 and 40 a year. Meeting every ten days is required to manage business. This is far less than the 80-100 or so meetings that have been recorded annually in past years. This decline is attributable to the increasing number of Tiwi-owned and operated businesses that now lay claim to the attentions of Traditional Owners and are unrelated to Land Council functions. The Office of Township Leasing and Township Landowners engage in their own meetings. In addition, the Land Council Executive is required to operate a small budget and must balance the frequency of meetings with available funds. It does this on the basis that such a reduction does not result in a reduction of the Land Council's ability to represent Tiwi people.

Consultations provide the foundation of Land Council decision-making across all output groups. The execution of Township Leases over Milikapiti and Ranku was the culmination of a lengthy consultation process with all affected Traditional Owners.

Exhaustive advocacy and representation is increasingly provided through various strategic committees and workshops initiated by the Land Council covering particular issues including coastal and fisheries management, weed management, threatened species management and natural resource management, monitoring and evaluation. Additionally education, health, governance and other forums extend the range of representation and the interests of members determined to secure their future on their land.

### **2.3.3 Cultural and Heritage Support:**

Support was provided during the year for:

- Film and audio recording of interviews with elders recording their experiences including ceremonial and dance preparation and routines.
- Kalama and Pukamani Ceremony funding and support; as well as the recording of important meetings and decisions.
- Funding of funeral and final ceremony related to death and group respect.
- Funding to Art Centres for interaction with primary school children and teaching by artists.
- Funding of Art Centre planning of exhibitions, travel and attendance.
- Land Ranger survey of Sites of Significance in areas that may be affected by various land use proposals and developments.
- Hosting detailed meetings of landowners to discuss genealogies, inheritance patterns and considerations by landowners for their management of risks related to land ownership and use of land.
- Support for the publication and launch of the Jenny Isaac Book – TIWI.
- Commissioning Glen Wightman for editing and expansion work on the second edition of the Tiwi Plant and Animal Book.

### **2.3.4 Facilitate Community Development Initiatives:**

Promotion and advancement of rights and interests continues to achieve the outcomes of social, political and economic participation and equity for Tiwi landowners.

The Land Council continued to respond to community requests for landscaping and regular monitoring of sea erosion; weed infestation and training and awareness workshops. Land Management Officers` attended upon all schools in awareness discussions of environmental risks and constraints and the requirements of good land management practices. The enthusiasm of school children is evident and the integration of the cadet ranger program at Tiwi College, along with the CSIRO, is particularly necessary to further these interests into adulthood.

The Land Council increased its extended support to landowners at Wurrumiyanga in economic development within their community including motel, government business centre, shopping complex, take away restaurant, vehicle hire and other accommodation projects. This also includes support for their Consultative Forum, now a key plank in Lease arrangements and development of the Wurrumiyanga Township.

Township Leases in Milikapiti, Ranku and Wurrumiyanga are currently in place between the respective Traditional Owners and the Federal Government. Government discussions with relevant Traditional Owners are continuing in regard to a possible township lease at a fourth community, Pirlangimpi.

<b>Advocacy Services Consultancies 2012/13:</b>	<b>\$ 7,155</b>
• Plantation Management Partners	\$1,720
• Sol Media – web site management	\$1,425
• Tiwi Resources Pty Ltd	\$4,010

## 2.4 ADMINISTRATION AND SUPPORT SERVICES

### 2.4.1 Administer and Distribute Payments:

Outcomes remain consistent with our endorsed framework. Outputs include the administration of payments to landowners and to Land Council clients.

Grants for Funeral and Ceremonial purposes require detailed applications and approval processes in both the access and distribution of these payments. Funds from the ABA have been applied for these purposes.

Land use payments that include lease payments, payments under Mining agreements, payments under permit and fishing agreements accrue to specific landowner accounts now exceeding 70 family groups. These accounts are managed and audited through private accountants retained by the landowners for this purpose. Fund Managers are able to certify expenditure through these accounts following group policies detailed at Group Meetings. Monthly income and expenditure statements are tabled at group meetings and also through the Audit Committee. These accounts are also available through security codes on-line.

### 2.4.2 Administer the Land Trust

The legal structure of the Land Council within which it can achieve the outcomes sought by members is primarily the establishment of a Land Trust to hold title to land. The Tiwi Aboriginal Land Trust is established under Section 12AAA of the *Aboriginal Land Rights (Northern Territory) Act 1976*. The only body with authority and capacity to direct and administer this Trust is the Tiwi Land Council.

Administration of the Trust also includes work to maintain traditional owner registers and respond to queries and certification of aboriginality and/or Tiwi recognition. The Land Council traditional registers are assisted by data now sourced from the Institute of Aboriginal and Torres Strait Islander Studies.

### 2.4.3 Assist in resolution of land disputes

Tiwi land ownership is a dynamic entitlement with various alliances and structures changing boundaries over time. The advantage of there being only one title to Tiwi land requires continuing Tiwi consensus over various internal clan or "country" disputes. Traditional processes continue to demand consensus over these issues and effectively prevent these matters becoming disputes.

The Northern Territory Government and the Tiwi Land Council are in the process of finalizing the agreement for the Tiwi people to assume control over the Vernon Islands.

<b><i>Administration and Support Service Consultancies 2012/13:</i></b>	<b><i>\$ 9,953</i></b>
• Piper Alderman Lawyers - Land Trust advice and consultations, ownership & delegations	\$ 5,313
• Australian Valuation Office Valuation of property - assets	\$ 1,000
• Plantation Management Partners - Management Systems, design and Implementation - 1200 document filing systems and audit.	\$ 3,640

## 2.5 JUDICIAL DECISIONS, MINISTERIAL DIRECTIONS AND LEGISLATIVE IMPACT

In the inquiry into ownership of the Vernon Islands, The Aboriginal Land Commissioner this year continued call-overs to assist the parties in arriving at an agreement to settle these matters. The Tiwi claim to ownership of the Vernon Islands has been accepted by all relevant parties and final details of the transfer of ownership are now being concluded with the Northern Territory and Federal Governments. Justice Mansfield further urged settlement of this matter in May and September 2013.

The High Court decisions in 'Blue Mud Bay' (2007/8) continues to provide significant strength to our Landowners who are refining their management and authority over these resources of the streams, creeks and estuaries consistent with Permission and Resource Management Principles developed through generations of tradition. The Northern Territory Government has been constructively working on these matters since August 2012 with mutually agreed protocols likely to be finalized prior to December 2013.

The Minister made no directions to us during the year. Consultations with the Minister and her office are regular and provide thoughtful advice and comment to the Land Council across a range of portfolio issues – Township Leasing; Trust and Land Management; Rights and Entitlements; Health and Disability; Education; Economic and Social issues and Income Management.

The Land Council has reviewed and discussed Bills, Amendments and Draft Legislation notified at various meetings. New (Commonwealth and Territory) legislation introduced in draft or enacted during the year that directly affected Tiwi people and the Land Council includes:

- *Financial Framework Legislation*
- *Stronger Futures in the Northern Territory*
- Continuing review of the *Environmental Protection Biodiversity and Conservation Act* and amendments including related issues – proposed Commonwealth Marine Reserves and Marine Bioregional planning; review of Threatened Species status (NT) and Threat Abatement and Impact of listed grasses/weeds.
- *Charities Act and Australian Charities and Not-for Profits Commission.*
- *Treasury Legislation – Unclaimed Monies.*
- *Aboriginal and Torres Strait Islander Peoples Recognition Act.*
- *Indigenous Education (targeted assistance) amendment Act.*
- *Aboriginal Land Rights Amendment Act.*
- The Land Council submitted a detailed commentary about legislated Mining Provisions in response to a review of Part IV of the *Aboriginal Land Rights Act 1976 (Cth)*. The Land Council submission is included in the findings of Mr. Justice Mansfield – a report tabled in the Federal Parliament May 2013.
- *Amendments to the Cost Recovery Guidelines for Financial Management and Accountability (FMA) Act and Commonwealth Authorities and Companies (CAC) Act bodies.*
- *Public Governance, Performance and Accountability Act 2013.*
- *Work Health and Safety Act 2011*
- *Commonwealth Authorities (Annual Reporting) Orders 2013.*
- *Fisheries Amendment and Mud-Crab Fishery Management. NT.*
- *Livestock Amendment and Fisheries Amendment Regulations. NT*
- *Barramundi Fishery Management Plan amendment. NT*
- *Marine Regulations. NT.*
- *Work Health and Safety. NT.*

## CERTIFICATION

*This report of operations and related activity is made in accordance with a resolution of the Directors and Executive Committee of the Tiwi Land Council at meeting 349 held at PICKATARAMOOR on the twenty seventh day of August 2013, acknowledging the responsibility of the Directors of the Land Council under Section 9 of the Commonwealth Authorities and Companies Act 1997, for the preparation and content of this Report of Operations in accordance with Finance Minister's Orders.*



**Gibson Farmer Illortaminni**

Chairman/Director.

4th September 2013

## 3.0 CORPORATE GOVERNANCE

The Land Council discarded a line-management structure 17 years ago in favour of more traditional responsibility and decision making processes through an Executive Committee. The Management Committee was approved by the Minister pursuant to section 29A of the *Land Rights Act* on 21 March 1995.

### 3.1 Director Profiles

#### CHAIRMAN

**Gibson Farmer Illortaminni** was born on 23 June, 1958 at Milikapiti on Melville Island and educated at schools in Darwin and McKay. He returned to the Tiwi Islands to take up apprentice forester employment in the plantations being developed on Melville Island during the 1970s.

**Mr Illortaminni** is a senior elder of the Mantiyupwi people and was an early supporter of the formation of the Tiwi Land Council in 1978. He has represented their interests on the Land Council for the past decade. During that time Mr Illortaminni has been a strong advocate for education and training and the creation and security of Tiwi jobs.

Since being elected to the Chairmanship in February 2012, Mr Illortaminni has been tireless in promoting Tiwi interests on the Tiwi Islands, on the mainland and overseas. He recently embarked on a trip to Singapore and secured a crucial commitment from listed Singaporean company Ezion to assist in the construction of Port Melville.

Mr Illortaminni leads by example in all facets of his life and has recently celebrated his 28th wedding anniversary with his wife Linda, with whom he lives in Milikapiti. They have two children and eleven grandchildren.

#### MANAGERS

**Cyril Kalippa OAM** was born on Munupi land, Melville Island 7 July 1934. Mr. Kalippa was the founding Chairman of the Land Council in 1978. He has continued an active and influential interest in all Tiwi affairs throughout his life.

He is an experienced and respected businessman with interests in retail, tourism, transport, aquaculture, horticulture and forestry. His wise counsel has been invaluable to the Land Council over thirty years and at over 1000 formal meetings. He serves his people on the Tiwi Education Board, Tiwi Islands Adventures Board, Coastal Waters, Forestry and Land Management Committees and Chairs the Biological Reference

Group of environmental scientists monitoring forestry impacts. He also holds directorships with community and Tiwi regional enterprises.

Mr. Kalippa is a foundation Board Member and current Deputy Chairman of the Tiwi Bombers and has represented his people as a speaker in reconciliation and enterprise development forums. He was recognized in the Australia Day Honours 26 January 2008 for a lifetime of service to his people. He is resident at Pirlangimpi on Melville Island.

**Walter Kerinaia** continues to assist the Management Committee as a non-executive director despite a heart attack he suffered in 2005. The Land Council has welcomed his unpaid assistance as an ex-officio member of the Management Committee.

Born on Mantiupwi land, Bathurst Island 17 August 1947, Mr Kerinaia joined the Land Council as a founding member in 1978. His traditional authority extends throughout the Tiwi region. He was elected Chairman of the Land Council 1991-94. His knowledge and grasp of issues is invaluable to the Management Committee.

Of his many achievements, Mr. Kerinaia's stewardship of his people through Township Leasing consultations stands alone as perhaps his greatest service to his people. Despite his ill-health, he continues to pursue his dream of an ever-increasing standard of living for his people, assisting in the planning of a new supermarket for Wurrumiyanga. He is resident at Wurrumiyanga, Bathurst Island.

**Danny Munkara** was born on 14 June 1957 at Wurrumiyanga, Bathurst Island and joined the Land Council on 14 April 1994 as a representative of his Tikilaru people. Mr Munkara was educated at St Theresa and Xavier Catholic College Bathurst Island. He later attended Downlands College in Toowoomba, completing Year 11 and returning to Wurrumiyanga to complete Year 12.

Mr Munkara is an accomplished Artist, Screen Printer and business manager, as evidenced by his work with Tiwi Designs over 25 years, including ten as President. He then moved to a position as a community liaison officer, managing the Exploring Together Program for six years, a program aimed at aiding the development of children and families in Wurrumiyanga, Pirlangimpi and Milikapiti.

Mr Munkara is a Heath Advisory Officer, and spends many hours working at the Wurrumiyanga Clinic and Wellbeing Centre. He is the Chairman of the Aboriginal Land Trust, a member of the Tiwi Education Board and a member of the Closing the Gap Committee established by the Minister for Families, Community and Indigenous Affairs, the Hon Jenny Macklin MP.

Mr Munkara is a strong, caring and well-respected community leader whose people look to him for advice on all manner of issues that arise.

**Andrew Tipungwuti** was born in Darwin 10 February 1974, Mr. Tipungwuti joined the Land Council as a representative of the Wuranguwu group in 1999. He was educated at the Slade School in Queensland and graduated through the Defence Industry Study Course in 2001.

He is a certified international coxswain and was also appointed to the position of Tiwi Marine Ranger in 2003. Mr. Tipungwuti was elected as one of three Tiwi representatives to the ATSIC Regional Council in 2002. He is Chairman of Tiwi Islands Adventures, the Tiwi Land Council's delegate to the Aboriginal Benefits Account Committee, a member of Tiwi Local Government Council and Port Melville. During 2007 Mr. Tipungwuti was also appointed as a member of the FRDC (Fisheries Research and Development Council) Indigenous Advisory Group.

While juggling the myriad of responsibilities he has assumed on behalf of his people, he still spends every Sunday afternoon fishing by the beach with his wife and two children with whom he resides at Milikapiti on Melville Island.

**Leslie Tungatulum** was born 7 January 1976 at Royal Darwin Hospital. His early years were spent at Wurrumiyanga, Snake Bay and Garden Point. He completed primary schooling years at St Theresa School, Nguui and School of the Air before enrolling at St John's College where he completed Year 11.

Mr Tungatulum recently completed a business and corporate governance training course run by FaHCSIA in order to develop his leadership and business skills. Prior to that, he obtained qualifications to become a Sport and Recreation Officer and completed a six month course in technical aspects of media and radio, which he applied in his time as a traveling journalist at Broadcasting in Remote Aboriginal Communities.

Mr Tungatulum is a key member of a range of boards and committees, including the Health Advisory Committee, the Tiwi Education Board, Tiwi Plantations, the Bathurst Island Housing Association and the Nguui Ullintjinni Association. He is one of the Tiwi's most promising young leaders and shows great dedication to the continued development of the Tiwi people.

### 3.2 Meetings of Directors

All correspondence is tabled at meetings of the Executive Management Committee who also co-opt other members to attend upon their meetings as required. 24 were required during the year to manage the business of the Land Council.

DATE	MEETING NUMBER	EXECUTIVE DIRECTORS ATTENDING	NON EXECUTIVE DIRECTORS AND OTHER MEMBERS ATTENDING	ABSENT
17 July 2012	330	Gibson Farmer Illortaminni, Cyril Kalippa, Danny Munkara, Leslie Tungatulum,	Jennifer Clancy, Pedro Woneamirri	Andrew Tipungwuti
30 August 2012	331	Gibson Illortaminni (Chairman), Danny Munkara, Cyril Kalippa, Andrew Tipungwuti, Leslie Tungatulum	Walter Kerinaiaua; John Wilson, Brian Tipungwuti	
5 September 2012	332	Gibson Farmer, Cyril Kalippa, Andrew Tipungwuti, Danny Munkara, Leslie Tungatulum	Jennifer Clancy, Marius Puruntatameri, Pedro Woneamirri, Richard Tungatulum, Gawain Tipiloura	
3 October 2012	333	Leslie Tungatulum, Gibson Farmer, Cyril Kalippa, Danny Munkara, Andrew Tipungwuti	Walter Kerinaiaua	
9 October 2012	334	Leslie Tungatulum, Gibson Farmer, Cyril Kalippa, Danny Munkara, Andrew Tipungwuti		
2 November 2012	335	Gibson Farmer, Cyril Kalippa, Andrew Tipungwuti, Leslie Tungatulum	Walter Kerinaiaua, Wesley Kerinaiaua, AJ Bush	Danny Munkara



20 November 2012	336	Andrew Tipungwuti, Gibson Farmer, Cyril Kalippa, Walter Kerinauia, Danny Munkara,	Freddy Apuatimi, Malcolm Apuatimi	
15 January 2013	337	Gibson Farmer; Danny Munkara, Cyril Kalippa, Andrew Tipungwuti,	Walter Kerinauia, Willie Rioli, Robert Tipungwuti	
13 February 2013	338	Gibson Farmer, Cyril Kalippa, Danny Munkara, Andrew Tipungwuti,	Walter Kerinauia, Jennifer Clancy	
7 March 2013	339	Gibson Illortaminni, Danny Munkara, Leslie Tungutalum, Andrew Tipungwuti	Ivan Fernando, Maralumpuwi Kupuruwu, Marius Puruntatameri, Walter Kerinauia	
18 March 2013	340	Gibson Farmer Illortaminni, Cyril Kalippa, Danny Munkara, Leslie Tungutalum, Andrew Tipungwuti	Ivan Fernando, Damian Molaminni, Connell Tipiloura, Andre Pautjimi	
26 March 2013	341	Gibson Farmer, Cyril Kalippa, Danny Munkara, Leslie Tungutalum, Andrew Tipungwuti	Walter Kerinauia, Jennifer Clancy, Wally Kerinauia Jr, Damian Mollaminni, Ivan Fernando, John Wilson	
9 April 2013	342	Gibson Farmer, Cyril Kalippa, Robert Tipungwuti, Danny Munkara,	Walter Kerinauia, Brian Tipungwuti, Wally Kerinauia, Damian Moliminni, Ivan Fernando, Vincent Mungatopi, John Wilson, Pedro Wonaemerri, Eric Tipiloura, Gabriel Wommatakimmi, Gerry Mungatopi,	

9 May 2013	343	Gibson Farmer, Danny Munkara, Cyril Kalippa, Leslie Tungutalum, Andrew Tipungwuti,	Cyprian Ullungara, Walter Kerinauia, Wally Kerinauia JR. Brian Ullungara, Bonaventure Timepatua, Eric Tipiloura, Bruno Wilson, Cameron Kerinauia, Wesley Kerinauia, Karen Tipiloura, Brian Tipungwuti, Billy Poantimilui, Leah Kerinauia, Mary Moreen, John Boy Tipiloura, Gabriel Wommantakimmi, Frederick Mungatopi, Connell Tipiloura, Sally Ullungara, Lana Ullungara, Laurie Tipiloura	Andrew Tipungwuti, Danny Munkara
23 May 2013	344	Gibson Farmer, Cyril Kalippa, Danny Munkara,	Walter Kerinauia, Jennifer Clancy, John Ross Pilakui	
13 June 2013	345	Gibson Farmer, Cyril Kalippa, Andrew Tipungwuti, Leslie Tungutalum, Danny Munkara		
21 June 2013	346	Gibson Farmer, Leslie Tungutalum, Marralumpuwi, Cyril Kalippa, Danny Munkara, Andrew Tipungwuti	Marralumpuwi Kupurruwu, Walter Kerinauia, John Wilson	

The Executive Management Committee is required to meet regularly to:

- Monitor the Budget and control the expenditure of the Land Council, as an internal Finance Committee, reporting to the Land Council and seeking advice from the Independent Audit Committee.
- Assess and advise upon various development and land use proposals, and referring matters requiring decisions to the Land Council.
- Monitor environmental and other development impact upon land and land use.
- Monitor the Budget and control the expenditure of the Land Council, as a Finance Committee.
- Develop those strategies to ensure financial controls are adequate and consistent with Government regulations, and provide advice and respond to the independent Audit Committee.
- Attend upon the Natural Resource Management Committee of the Land Council and monitor environmental impact upon land and land use and develop strategies for effective land management for the consideration of the Land Council.
- Assess and monitor community responses to the impact of development and to develop strategies to further the harmonious development of Tiwi society.
- Assess the impact and make such recommendations to the Land Council in regard to Commonwealth and State legislation and policy affecting the Tiwi people.
- Coordinate and monitor the opinions and policies of various Boards, Corporations and Committees established by the Tiwi people for assessment by the Land Council in undertaking its functions.
- Assess and respond to those requirements of visitors seeking discussions with the Land Council and owners of Tiwi land.

### **3.3 Governance Practices:**

Tiwi traditional governance and risk management sustained their people through 6,000 - 8,000 years upon the Tiwi Islands. Processes and decisions were developed containing strict codes to manage resources, relationships and uncertainty. Governance itself required the presentation of arguments, debate and verdicts that validated claims and enforced compliance. This experience continues to influence Land Council governance for 21st century Tiwi, now seeking the sustainable purpose of modern governance requirements.

The Land Council must not only demonstrate its' own compliance, but provide convincing participatory opportunities to its' members and landowners of the purpose now required to demonstrate their own. This work has been the focus of leadership through the life of the Land Council – a Tiwi purpose and convictions to sustainably manage them. Participation in a private economy is now illustrating a purpose. It requires gathering accurate information and testing that information for sustainable decision making. This work is assisted and informed by Committee structures developed by the Land Council.

As a statutory authority, the Land Council aims to promote and manage the efficient and effective use of the financial and human resources of the Land Council in undertaking the directions and policy of the Land Council and to monitor that use consistent with the commitment of the Land Council to responsible development and the ambitions of the Tiwi people. Committees assist to achieve these aspirations:

- The Executive sits also as an Internal Finance Committee which operates in conjunction with the Independent Audit Committee to control the expenditure of the Land Council, reporting to the Land Council. Its members are the Land Council Executive

and also include the CEO; Land Council Accounts Manager and external accountant. The Finance Committee monitors progress against the budget at regular meetings and makes recommendations to the Independent Audit Committee.

- Independent Audit Committee (IAC). The IAC is obliged to review its charter each year and has done so during 2012/13. The Land Council appointed its own Independent Audit Committee in 2008. The Independent Audit Committee comprises Mr. Hugh Bradley (Chief Magistrate retired), Mr. Mike Baxter (Businessman), Mr. Deven Patel (Auditor and Accountant). The Land Council CEO, Accounts Manager and External Accountant are ex-officio members and attend meetings as required. The committee's responsibilities and rights are outlined in its charter that has been adopted and is contained on the Land Council website [www.tiwilandcouncil.com](http://www.tiwilandcouncil.com). The IAC monitors financial progress and systems of the Land Council but has a much broader role in identifying risk and advising on management and processes to better manage those risks. The IAC held its required four meetings for the year. Members are appointed for three year periods and have all been retained at the request of the Land Council for further terms. Members are required to assess their own performance each year and to also review the Audit Committee Charter annually. Members complied with these requirements held in the 2012/13 period. The Committee is also required to meet with our Auditors during the process of our audit from May through September 2013. These meetings and exchanges have taken place.
- Natural Resource Management Committee and Rangers. These committees met three times during the year and include Land and Marine Rangers employed together with co-opted members in areas of relevant science and task requirements.
- Science Reference Committee met informally only in November 2012 due to University staff changes. This committee has been established at the direction of the Land Council for better and more scientific detail and information to assist Tiwi decisions. Current work of this committee does continue and has been detailed earlier in this report and includes assessments of maritime infrastructure, Olive Ridley research; environmental impact and risk; plantation forestry and various economic and technical studies; maritime protection areas and Marine biosphere studies in collaboration with CSIRO.
- In conjunction with KPMG (on an honorary basis), governance training has been in the final planning stages during this reporting period. Training will commence in the 2013/14 reporting period and will be delivered first and foremost to Land Council directors and members. It will develop an understanding of the distinction between 'governance' and 'management' so that directors are better equipped to know 'what to ask and when'. It will be based on the practical business environment in which Tiwi enterprises operate.

## Meetings of Committees

COMMITTEE	DATE	MEETING NUMBER	MEMBERS ATTENDING	EX-OFFICIO ATTENDANCE	ABSENT
NRM Committee Meeting	9 October 2012		Walter Kerinaiaua, Cyril Kalippa, Lesley Tungatulum, Danny Munkara, Andrew Tipungwuti, Willie Rioli, Kim Brooks Wommatakimi, Willie Roberts, Colin Kerinaiaua, Vivian Kerinaiaua, Jose Puruntatameri, Des Bruppacher	Kate Hadden	Gibson Farmer Illortaminni
Fire and Weed Management	29 November 2012	15	Gibson Illortaminni (Co-chair), Willie Rioli (Co-chair), Cyril Kalippa, Walter Kerinaiaua Snr, Leslie Tungatulum, Danny Munkara, Ivan Fernando, David Guy Jnr, John Wilson, Brian Tipungwuti, Pedro Wonaeamirri, Samson Mungatopi, Theodore Tipiloura, Vivian Kerinaiaua, Willie Roberts, Des Bruppacher, Jose Puruntatameri		
Fire and Weed Management	7 May 2013		Willie Rioli (Chair), Gibson Farmer Illortaminni, Pedro Wonaeamirri, John Wilson, David Guy, Connell Tipiloura, Marcellus Mungatopi, Vincent Mungatopi, Colin Kerinaiaua, Vivian Kerinaiaua, Des Bruppacher		
Independent Audit Committee	20 August 2012	18	Hugh Bradley (Chairman), Mike Baxter, Deven Patel	John Hicks, Derek Mayger, Craig Blake	
Independent Audit Committee	21 November 2012	19	Hugh Bradley (Chairman), Deven Patel, Mike Baxter	John Hicks, Derek Mayger, Craig Blake	
Independent Audit Committee	18 March 2013	20	Hugh Bradley (Chairman), Deven Patel, Mike Baxter	John Hicks, Derek Mayger, Craig Blake	
Independent Audit Committee	28 June 2013	21	Hugh Bradley, Deven Patel, Mike Baxter,		John Hicks, Derek Mayger, Craig Blake

### **3.4 Risk Management Register**

The IAC requested a revised comprehensive Risk Management Register that was completed during the year. This Register is used by the Land Council Executive Committee to guide its decision-making priorities and is constantly updated.

Current significant risks identified include:

- Tiwi participation rates in training and employment.
- Land Council succession planning.
- Landowner identity processes.
- Ongoing corporate governance and compliance training.
- Education risks.

This Register continues to be one of the Land Council's most useful tools in prioritising allocation of funds and in managing and monitoring risk.

### **3.5 OTHER STATUTORY REQUIREMENTS**

Indemnities and insurance premiums for officers:

Pursuant to Clause 19, Section 16 of Division 3 of the Commonwealth Authorities (Annual Reporting) and Companies Orders 2011, the Land Council is obliged to report upon any indemnity given for a current or former officer, or any premium paid for insurance against legal liabilities. None have been given. However in 2004 the Land Council was obliged to adopt Comcover as insurer. Policy Terms and Conditions do include Directors' and Officers' Liability and cover a range of indemnities that are not specifically prevented under the CAC Act and corresponding legislation. The limit of liability is \$100m. A premium of \$5,380 was paid for this cover for the 2012-13 year and a certificate of currency has been issued.

#### **ASSET VALUE:**

A revaluation of our assets is required every three years. This required valuation at 30 June 2013 and was completed by the Australian Valuation Office (AVO). Asset schedules have been re-adjusted; some items written off and asset life re-assessed in compliance with methodologies adopted by the AVO. Field work and inspections were undertaken over several days for the valuation that was completed on 26th June 2013 by Alex Maher, Certified Practising Valuer of the Australian Valuation Office.

#### **APPROVED ABA BUDGET**

Our approved budget at 1st July 2012 remained unvaried throughout the year. Our attached financial statements record our performance against this income.

#### **CORPORATE GOVERNANCE AND PLANNING:**

Compliance with Commonwealth Authorities (Annual Reporting) Orders 2013 is referred to throughout the Report, particularly in Committee Sections as well as Performance Outcomes reported.

Basic Corporate Governance training for Tiwi members began last year, with some members undertaking courses provided by the Tiwi Training and Employment Board. Our Land Council specific corporate governance training program has been formulated with manuals and course structures designed by Melbourne University and KPMG. These include a board evaluation and performance review protocols of our Members and Directors. Delivery was anticipated in April 2013 and has been delayed by academic staff changes and accreditation delays. These have now been resolved. Our first intake is now scheduled for training over six months commencing in November 2013.

## SECTION 35 PAYMENTS:

Following recent amendments to the Aboriginal Land Rights (NT) Act 1976, section 37 of the amending Act 93 of 2006 requires a statement and certification in regard to any payments made by the Tiwi Land Council under Section 35 of the Act. None have been made or are made by the Tiwi Land Council.

## FRAUD CONTROL:

The Land Council has completed the Commonwealth Fraud Control 2013 report for the Attorney General and is satisfied that it has in place appropriate fraud control mechanisms to meet the needs and integrity of the Land Council. There were no detected or reported incidents during the year. The Land Council has adopted a Code of Conduct and Terms and Conditions that are supported by the Members. Introduction of a Pecuniary Interests Register during 2010 continues to be formally confirmed each year and members obliged to formally declare interest at every meeting.

## PECUNIARY INTERESTS REGISTERS:

The Land Council has adopted the advice of the Minister and maintains Pecuniary Interest Registers for all members from January 2010. All Land Council members annually update their details in the Pecuniary Interests Register. This has been complied with for the 2013 year. Of our 222 suppliers, there are twelve in which one or more of our members are directors.

## RELATED PARTIES REGISTERS:

All members have signed a Related Parties register to enable the Land Council to guard against potential conflicts of interest beyond conflicts of pecuniary interest. All members declare any relevant pecuniary interests before each meeting. Some Land Council Members are Directors of twelve suppliers. During the year the Land Council conducted business of varying amounts with these suppliers. They are:

NAME	TOTAL \$AUD
Bathurst Island Housing Association	133.00
Milikapiti Progress Association and Store	788.22
Tiwi Islands Shire Council	57992.18
Milikapti Sports & Social Club Inc	281.82
Murrupurtiyanuwu Catholic School	227.27
Nguiu Ullintjinni Assoc.	24612.10
Pillyamanyirra Supermarket	607.39
Pirlangimpi Progress Assoc.	25443.29
Ranku General Store-Anaktujuh Agencies	-90.91
Tiwi Enterprises Pty Ltd	136247.14
Tiwi Enterprises Pty Ltd	320893.65
Tiwi Islands Adventures Pty Limited	157113.42

## Energy Efficiency in Government Operations:

Performance and targets for energy efficiency in office buildings to be met by 2011 have been a reporting requirement for *Commonwealth Authorities and Companies Act (CAC bodies)* since 2006. The Tiwi Land Council has not reported in the past and has been provided an exemption from reporting requirements at this time.

## **Compliance Report - Finance:**

In addition to both Management and Solicitor representation letters required by the Australian National Audit Office as part of audit procedures, the Finance Minister requires a report of compliance against costs and forecasts of government revenue managed and applied by the Tiwi Land Council. The compliance report for the financial year 2012/2013 has been completed.

## **Protective Security Policy Framework**

Transition to the new *Protective Security Policy Framework* (PSPF) required our auditors enquire of security clearances applicable to contract personnel retained for the audit of the Tiwi Land Council. Access arrangements under Sub-Section 56(2) of the *Archives Act 1983* were supported by the Land Council Audit Committee for the purposes of field work and testing required by our external auditors. Further detail and the compliance regimes required have recently been discussed by the Land Council in August 2013. An exemption has been sought as permitted by the legislation.

## **Compliance with Commonwealth Authorities (Annual Reporting) Orders 2011:**

A compliance Index is provided at page 43 - 45 of this report. It refers to matters required to be contained and reported herein. Those matters relevant to our Authority are listed. Those outside the authority or legislative powers and functions of the Tiwi Land Council are not included and are expressly noted.

## **Compliance Report – Legal:**

The Attorney General requires a statement each year of legal expenses incurred by the authority including in-house legal costs and fees. This report has been completed for the 2012/13 financial year.

Compliance with Legal Service Directions 2005 require Legal Service Expenditure Reports to the Office of Legal Services Coordination by 29 August 2013. The Tiwi Land Council has completed and forwarded this Report.

## **Legal Service Multi Use List:**

The *Legal Services Amendment Direction 2012* (No.1) was made 31 May 2012 and commenced at 1 June 2012, effectively requiring the Land Council utilize only approved providers of legal services endorsed by the Commonwealth. Transitional arrangements extend the mandatory nature of this direction to 1 July 2013. The Tiwi Land Council has endorsed the listing of our major law firm Piper Alderman for continuing legal services. Piper Alderman comply with the listing requirements

## **Australian National Archives:**

The Land Council information and records management framework has been upgraded and extended further during the year. Audit against National Archives (ANA) standards were the subject of two benchmark assessments last year and one during the current 2012/13 year. The Tiwi Land Council falls within the 60 agencies benchmarked by ANA under the *Commonwealth Authorities and Companies Act*. The average rating last year was 3.76. The Tiwi Land Council rating was slightly above average at 4.0. This has been maintained during the current year.

Transition to digital record keeping is well underway with plans to implement and operate our own secure on-site server during the 2013/14 financial year. The server will be installed to our Darwin office space and will meet all the necessary ANA standards/requirements. It will be accessible to select Land Council staff in various locations in both Darwin and at the various Tiwi Islands operational offices outlined earlier in this report (Location of Activities and Facilities).



Our consultative obligations and meeting processes require manual paper trails rather than electronic and digital references. For these reasons it is likely both paper and digital records will be required for many years ahead.

### **Commonwealth Disability Strategy:**

The small budget and particular remote area land management focus of the Tiwi Land Council has required our seeking an exemption from the Finance Minister from the requirements of the Reporting Schedule.

### **Ecologically sustainable development:**

Discussions commenced with the University of Melbourne through the Scientific Reference Committee to work up a project that develops optimal management strategies for biodiversity, ecosystem services and economic development. It is hoped that funding can be sourced in late 2013 for commencement in early 2014.

The Land Use Request process was maintained throughout the year, with an increasing acceptance by external organisations of their obligations to assess the impact of their operations on the natural resources of the islands.

The Tiwi Land Council has an accredited internal environmental auditor on staff who conducts annual internal environmental audits for Plantation Management Partners, the managers of the Tiwi plantation estate. The 2011/12 audit was carried out in August 2012, and led to a successful independent (external) audit for 2012/13, resulting in the Tiwi Forestry Project maintaining ISO14001 accreditation.

Environmental studies commenced at Kilimiraka Bathurst Island prior to lodging environmental approval applications for proposed mineral sands mining by Matilda Zircon.

### **Environmental performance:**

#### **Energy efficiency**

The Land Council Secretariat maintains small (190 sq meter) leased premises in Darwin. Operations and offices of the Land Council (5) are maintained on the Tiwi Islands reducing the need for air flights and charters. Members have investigated the use of tidal; wind and solar power, and undertaken detailed studies since 1999. The Land Council HQ Office at Pickataramoor is planning a small hydro and supporting solar energy generation with current design work and costing under review.

To further these aims, Tiwi-owned corporations commissioned and paid for a study of options for increasing electricity efficiency on the Tiwi Islands. As a result of that study, Power and Water NT are now considering installing a 4ha solar panel farm to improve electricity efficiency and sustainability.

#### **Waste**

Tiwi Land Council has required the Shire to progress licensing of Wurrumiyanga tip in accordance with environmental legislation, and supported their efforts to apply the same management standards to all tips across the Tiwi Islands (although this is currently not a legislative requirement).

#### **Water**

The Water Resource Strategy for the Tiwi Islands, developed by the Tiwi Islands Water Advisory Committee, made up of a NT Government Water Planner and three Tiwi Land Rangers, was signed off by the Minister and the full Tiwi Land Council. The Strategy identifies the freshwater resource on the Tiwi Islands, and sets out a framework for its sustainable management. Results to date clearly show that the freshwater resource is being used well within sustainable limits.

### 3.2.13 Occupational Health and Safety:

Information is required to be reported pursuant to Schedule 2 of the *Work Health and Safety Act 2011*. This report is required to comment upon:

- The health and safety management arrangements of the Tiwi Land Council.
  - The Land Council adopts audited standard for ISO 14001 complied with by our Forest Corporation in as much as they are relevant to employees of the Tiwi Land Council. Our Land and Marine Rangers are required to comply with Risk and Obligations Registers maintained by Tiwi Plantations Corporation. Detail that is relevant for other staff and Land Council facilities includes:
  - *Australian Workplace Safety Standards Act 2005* incident reporting procedures.
  - *Transport Safety Investigations Act 2003* incident reporting procedures.
  - *Work Health and Safety Act 2011* incident reporting procedures
  - Dangerous Goods and Transport Regulations Precautions and incident reporting procedures.
  - Poisonous and Dangerous Drugs Act and Regulations. Storage and fumigation procedures.
  - *Coroners Act 1993* incident reporting procedures.
  - Fire and Emergency Act and Regulations.
- Initiatives taken during the year to ensure the health, safety and welfare at work of employees and contractors of the Entity or authority.
  - Construction of sheltered walkway and handrails at Land Council Office Pickertaramoor to safeguard against injury from falls or storms.
- Health and safety outcomes (including the impact on injury rates of employees and contractors of the Entity or authority) achieved as a result of initiatives mentioned under paragraph (d) or previous initiatives.
  - No reported injuries at any Land Council locations.
- Statistics of any accidents or dangerous occurrences during the year that arose out of the conduct of undertakings by the Entity or authority and that required the giving of notice under section 68;
  - No accidents or dangerous occurrences.
- Any investigations conducted during the year that relate to undertakings carried on by the employer, including details of all notices given to the employer under section 29, 46 or 47 during the year;
  - No investigations
- Such other matters as are required by guidelines approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.
  - None
- Where an annual report of the activities of the Commonwealth authority is not required, under the Act or other law by or in accordance with which the authority is established or incorporated, to be prepared with a view to its being laid before each House of the Parliament, a report concerning details, in relation to the authority in relation to a particular financial year, of the matters referred to in subsection (1), must be attached.
  - Not applicable.
- if a controlling interest in the Commonwealth authority is held, either directly or indirectly, by another Commonwealth authority in respect of the activities of which an annual report is so required to be prepared—to that annual report;
  - Not applicable

or

- if a controlling interest in the Commonwealth authority is not so held—to the annual report of the Entity or an Entity, administered by the responsible Minister for the first mentioned authority.
  - o Not applicable

### ***3.2.14 Audit Committee Required Assessments:***

The Chair of the committee, in consultation with the Chair of the Land Council, will initiate a review of the performance of the committee at least once every two years. The review will be conducted on a self-assessment basis (unless otherwise determined by the Land Council) with appropriate input sought from the Land Council, the Chief Executive Officer, the internal and external auditors, management and any other relevant stakeholders, as determined by the Land Council.

The IAC performed the required self-assessment this year. Performance was agreed within acceptable performance benchmarks.

Review of Audit Committee Charter is also required annually. This review will include consultation with the Land Council. This has occurred for the 2012/2013 year and is contained with the minutes of the Committee. Substantive changes to the charter as are required to be recommended by the Committee are formally approved by the Land Council. No substantive changes advised during 2012/13.



***Compliance Index of Commonwealth Authorities and Companies Act 1997 (CAC Act) Requirements for Commonwealth Authorities also covered by the Aboriginal Land Rights (Northern Territory) Act 1976***

<b>Requirement:</b>	<b>Reference:</b>	<b>Page(s)</b>
Approval by Directors	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 6	Pages 2, 6 & 29
Details of exemptions granted by Finance Minister in regard to reporting requirements	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 7	Pages 37 & 38
Enabling legislation	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 10	Pages 1 & 9
Responsible Minister	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 11	Page 1
Ministerial Directions	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 12	Certified none were advised. Page 27 & 28
General Policy Orders	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 12	Adopted and complied with
Work Health and Safety	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 12	Pages 28 & 41
Advertising and Market Research	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 12	Page 26, 27 & 28. Web site monitoring and feedback protocols.
Disability Reporting Mechanisms	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 12	Page 28
Ecologically sustainable development and environmental performance	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 12	Pages 40 & 41
Information about Directors	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 13	Pages 29 - 31
Organisational Structure	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 14	Pages 7, 8, 29, 34 & 35
Board Committees and their main responsibilities	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 14	Pages 29, 34, 35
Education and performance review processes; and ethics and risk management policies	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 14	Pages 29 & 34 - 35
Related Entity Transactions	Commonwealth Authorities (Annual Reporting) Orders 2011, Clause 15	No Related Entities. At risk transactions informed by Register at page 37

Significant events under section 15 of the CAC Act	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 16 (a)	There were no significant events in the period
Operational and financial results	Commonwealth Companies (Annual Reporting) Orders 2011, Clause (b)	Yes Attached audited financial statements.
Key changes to the authority's state of affairs or principal activities	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 16 (c)	No changes in the period Page 10 provides significant activities
Amendments to authority's enabling legislation	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 16 (d)	Legislative impacts on page 5, 27 & 28 None amending enabling legislation.
Significant judicial or administrative tribunal decisions	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 17 (a)	Page 27 & 28
Reports made about the authority	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 17 (b)	References to Government reports contained within this Report. No significant others.
Obtaining information from subsidiaries	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 18	The Tiwi Land Council has no subsidiaries
Indemnities and insurance premiums for officers	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 19	Premiums paid and noted page 37
Disclosure Requirements for Government Business Enterprise	Commonwealth Companies (Annual Reporting) Orders 2011, Clause 20	The Tiwi Land Council is prevented by legislation from engaging itself in business enterprise and neither operates or benefits from such business enterprise.

COMPLIANCE INDEX	Page(s)
<b>Aboriginal Land Rights (Northern Territory) Act 1976 (ALRA)</b>	
<p><b>Fees</b></p> <p>Specify the total fees received for services provided by the land council:</p> <ul style="list-style-type: none"> <li>a) under Part IV (Mining); and</li> <li>b) under 33A for services prescribed by the regulations that it provides in performing any of its functions, whether in the reporting year or the previous year.</li> </ul> <p>Specify total fees received under s33B (other fees charged to the Commonwealth).</p>	<p>Provided specifically at pages 14 &amp; 15</p>
<p><b>Section 35 Determinations</b></p> <p>Include details of payments by the Council under Sec. 35 (2) or (3) and any determinations made by the Minister under Sec. 35 (6) made during the reporting year.</p> <p>Details of payments made by determination or otherwise under 35(2), 35(6), 35(4), 35(4B), 35(11), and 67B (6) must be provided and include, the recipient of the amount; the subsection under which the amount was paid; and the total of the amount paid.</p>	<p>None are determined or made and are so certified at page 37 &amp; 38</p>
<p><b>Details of amounts held in trust</b></p> <p>In respect of amounts paid to the Council and held in trust at the end of the year; provide details of the amount paid to Council and the year it was paid, the amount held in trust, and the mining operation concerned.</p>	<p>Some Grant funds referred to in the attached financial reports and Notes.</p>
<p><b>Delegations</b></p> <p>If there is a delegation under s28, particulars of activities during the year related to any delegated functions or activities must be provided</p>	<p>No delegations provided during the year</p>
<p><b>Committees</b></p> <p>If a committee has been appointed under s29A to assist the Council in relation to the performance of any of its functions or the exercise of any of its powers, detailed information of its activities must be included.</p>	<p>The Tiwi Land Council has one Committee so appointed in 1995. This Executive Management Committee is referred to at pages 29 - 34</p>
<p><b>Consultants</b></p> <p>Specify each consultant engaged by council during the year and the amount paid to each consultant. In order for comprehensive information to be reported details of the nature of work undertaken the total cost of the consultancy and the reasons why a consultant was required could be included in addition to the details required by this provision.</p>	<p>Consultants retained for each output activity are noted for that activity in the text on page 13 &amp; 14 – Principal Outputs</p>





ABN 86 106 441 085

**TIWI LAND COUNCIL  
GENERAL PURPOSE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2013**



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## INDEPENDENT AUDITOR'S REPORT

### To the Minister for Indigenous Affairs

I have audited the accompanying financial statements of the Tiwi Land Council for the year ended 30 June 2013, which comprise: a Statement by the Directors, Chief Executive and Chief Financial Officer; the Statement of Comprehensive Income; Balance Sheet; Statement of Changes in Equity; Cash Flow Statement; Schedule of Commitments; Schedule of Contingencies; and Notes comprising a Summary of Significant Accounting Policies and other explanatory information.

### *Directors' Responsibility for the Financial Statements*

The directors of the Tiwi Land Council are responsible for the preparation of the financial statements that give a true and fair view in accordance with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*, including the Australian Accounting Standards, and for such internal control as is necessary to enable the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Tiwi Land Council's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tiwi Land Council's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## ***Independence***

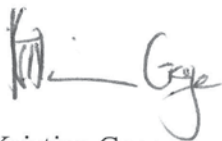
In conducting my audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

## ***Opinion***

In my opinion, the financial statements of the Tiwi Land Council:

- (a) have been prepared in accordance with the Finance Minister's Orders made under the *Commonwealth Authorities and Companies Act 1997*, including the Australian Accounting Standards; and
- (b) give a true and fair view of the matters required by the Finance Minister's Orders including the Tiwi Land Council's financial position as at 30 June 2013 and of its financial performance and cash flows for the year then ended.

Australian National Audit Office

A handwritten signature in black ink, appearing to read 'Kristian Gage', with a stylized flourish at the end.

Kristian Gage  
Audit Principal

Delegate of the Auditor-General

Canberra

12 December 2013

# General Purpose Financial Statements 2012-13

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Tiwi Land Council

ABN 86 106 441 085

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**TIWI LAND COUNCIL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*for the year ended 30 June 2013*

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**STATEMENT BY THE DIRECTORS, CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER**

In our opinion, the attached financial statements for the year ended 30 June 2013 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Minister's Orders made under the Commonwealth Authorities and Companies Act 1997, as amended.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Authority will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the directors.



Gibson Farmer Illortaminni  
Chairperson

11 December 2013



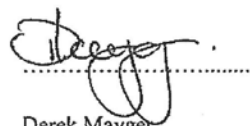
Cyril Kalippa OAM  
Director

11 December 201



John Hicks  
Chief Executive

11 December 2013



Derek Mayger  
Chief Financial Officer

11 December 2013

**TIWI LAND COUNCIL**  
**BALANCE SHEET**  
*as at 30 June 2013*

	Notes	2013 \$	2012 \$
<b>EXPENSES</b>			
Employee benefits	3A	808,354	746,130
Supplier	3B	869,657	976,944
Grants	3C	601,208	1,052,130
Depreciation and amortisation	3D	165,677	203,863
Losses from asset disposal	3E	218,478	-
Other expenses	3F	19,046	4,871
<b>Total expenses</b>		<b>2,682,420</b>	<b>2,983,938</b>
<b>LESS:</b>			
<b>OWN-SOURCE INCOME</b>			
Own-source revenue			
Sale of goods and rendering of services	4A	364,564	259,820
Interest	4B	24,313	75,422
<b>Total own-source revenue</b>		<b>388,877</b>	<b>335,242</b>
Gains			
Sale of assets	4C	-	6,327
Other gains	4D	-	10,045
<b>Total gains</b>		<b>-</b>	<b>16,371</b>
<b>Total own-source income</b>		<b>388,877</b>	<b>351,614</b>
Net cost of (contribution by) services		(2,293,543)	(2,632,324)
Revenue from Government	4E	1,914,928	3,388,929
<b>Surplus (Deficit) before income tax on continuing operations</b>		<b>(378,615)</b>	<b>756,605</b>
<b>Surplus (Deficit) after income tax on continuing operations</b>		<b>(378,615)</b>	<b>756,605</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>		<b>(378,615)</b>	<b>756,605</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
loss			
Changes in asset revaluation surplus		501,844	-
<b>Total other comprehensive income</b>		<b>501,844</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>		<b>123,229</b>	<b>756,605</b>

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

**TIWI LAND COUNCIL**  
**CASH FLOW STATEMENT**  
*as at 30 June 2013*

	Notes	2013 \$	2012 \$
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	5A	933,941	2,065,510
Trade and other receivables	5B	48,096	-
<b>Total financial assets</b>		<b>982,037</b>	<b>2,065,510</b>
<b>Non-Financial Assets</b>			
Land and buildings	6A	871,570	469,037
Property, plant and equipment	6B,C	385,054	505,063
Other non-financial assets	6D	3,233	2,796
<b>Total non-financial assets</b>		<b>1,259,857</b>	<b>976,896</b>
<b>Total assets</b>		<b>2,241,894</b>	<b>3,042,406</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	7A	103,476	240,695
Other payables	7B	197,801	1,013,457
<b>Total payables</b>		<b>301,277</b>	<b>1,254,152</b>
<b>Provisions</b>			
Employee provisions	8A	177,351	148,219
<b>Total provisions</b>		<b>177,351</b>	<b>148,219</b>
<b>Total liabilities</b>		<b>478,628</b>	<b>1,402,370</b>
<b>Net assets</b>		<b>1,763,266</b>	<b>1,640,036</b>
<b>EQUITY</b>			
<b>Parent Entity Interest</b>			
Asset Revaluation Reserve		503,170	113,419
Retained surplus		1,260,096	1,526,617
<b>Total parent entity interest</b>		<b>1,763,266</b>	<b>1,640,036</b>
<b>Total equity</b>		<b>1,763,266</b>	<b>1,640,036</b>

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

**TIWI LAND COUNCIL**  
**STATEMENT OF CHANGES IN EQUITY**  
*for the year ended 30 June 2013*

	Retained earnings		Asset revaluation surplus		Total equity	
	2013	2012	2013	2012	2013	2012
	\$	\$	\$	\$	\$	\$
<b>Opening balance</b>						
Balance carried forward from previous period	1,526,617	770,013	113,419	113,419	1,640,036	883,432
Adjusted opening balance	1,526,617	770,013	113,419	113,419	1,640,036	883,432
<b>Comprehensive income</b>						
Surplus (Deficit) for the period	(378,615)	756,604			(378,615)	756,604
Other comprehensive income - Asset Revaluation	-	-	501,844	-	501,844	-
<b>Total comprehensive income</b>	<b>(378,615)</b>	<b>756,604</b>	<b>501,844</b>	<b>-</b>	<b>123,229</b>	<b>756,604</b>
of which:						
Attributable to the Australian Government	(378,615)	756,604	-	-	(378,615)	756,604
Transfers between equity components	112,094	-	(112,094)	-	-	-
Closing balance as at 30 June	1,260,096	1,526,617	503,170	113,419	1,763,266	1,640,036
Closing balance attributable to the Australian Government	1,260,096	1,526,617	503,170	113,419	1,763,266	1,640,036

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



**TIWI LAND COUNCIL**  
**SCHEDULE OF CONTINGENCIES**  
*as at 30 June 2013*

	Notes	2013 \$	2012 \$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Receipts from Government		1,914,928	3,305,240
Goods and services		88,428	534,082
Interest		24,313	75,422
Net GST received		-	352,222
Other		-	1,006,304
<b>Total cash received</b>		<b>2,027,669</b>	<b>5,273,270</b>
<b>Cash used</b>			
Employees		777,101	674,178
Suppliers		1,026,378	1,235,001
Net GST paid		64,788	192,189
Grants		601,208	1,052,130
Other		524,928	153,371
<b>Total cash used</b>		<b>2,994,403</b>	<b>3,306,869</b>
<b>Net cash from (used by) operating activities</b>	<u>9</u>	<b>(966,734)</b>	<b>1,966,401</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Proceeds from sales of property, plant and equipment		-	14,000
<b>Total cash received</b>		<b>-</b>	<b>14,000</b>
<b>Cash used</b>			
Purchase of property, plant and equipment		164,834	201,017
<b>Total cash used</b>		<b>164,834</b>	<b>201,017</b>
<b>Net cash from (used by) investing activities</b>		<b>(164,834)</b>	<b>(187,017)</b>
<b>Net increase (decrease) in cash held</b>		<b>(1,131,569)</b>	<b>1,779,384</b>
Cash and cash equivalents at the beginning of the reporting period		2,065,510	286,125
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>5A</u>	<b>933,941</b>	<b>2,065,510</b>

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

**TIWI LAND COUNCIL**  
**SCHEDULE OF CONTINGENCIES**  
*as at 30 June 2013*

	2013	2012
	\$	\$
<b>BY TYPE</b>		
Commitments payable		
Other commitments		
Property Rental	67,600	22,750
Total other commitments	67,600	22,750
Net commitments by type	67,600	22,750
<b>BY MATURITY</b>		
Commitments payable		
Other Commitments		
One year or less	67,600	22,750
From one to five years	-	-
Over five years	-	-
Total other commitments	67,600	22,750
Net commitments by maturity	67,600	22,750

The nature of other commitments pertain to lease of property at Knuckey Lagoon.

The Land Council in its capacity as leasee of 5 Benson Court Knuckey Lagoon is committed to pay \$1,300 per week until purchase of property.

This schedule should be read in conjunction with the accompanying notes

	2013	2012
	\$	\$
<b>Contingent liabilities</b>		
Guarantees	-	-
Indemnities	-	-
Claims for damages or costs	-	200,000
Total contingent liabilities	-	200,000
Net contingent assets (liabilities)	-	(200,000)

Details of each class of contingent liabilities and contingent assets listed above are disclosed in Note 10, along with information on significant remote contingencies and contingencies that cannot be quantified.

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

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 1: Summary of Significant Accounting Policies**

**1.1 Objectives of the Entity**

The Tiwi Land Council is an Australian Government Controlled entity formed within the provisions of Section 21 of the Aboriginal Land Rights (NT) Act and is not-for profit entity. The Land Council receives appropriations from the Aboriginal Benefits Account pursuant to ministerially approved estimates prepared in accordance with Section 34 of the Act and made available under Section 64 of the Act.

The objectives of the Land Council are:

Outcome 1: Our objective is to establish an independent and resilient Tiwi society built on the orderly and well managed utilisation of our natural and human resources through reliance upon our own management, maintenance and protection of unique cultural and natural resource values for the enjoyment and benefit of future generation of Tiwi.

Outcome 2: Compliance with the statutory regulations through effective and structured corporate governance.

Outcome 3: Establishment of communities to provide independent assurance and assistance to the Board on the Land Council's risk, control and compliance framework, and its external accountability responsibilities.

The continued existence of the Land Council in its present form and with its present programs is dependent on Government policy and on continuing appropriations by Parliament for the Land Council's administration and programs.

The funding conditions of the Land Council are laid down by the Aboriginal Land Rights (NT) Act, and any special purpose grant guidelines. Accounting for monies received from the Aboriginal Benefits Account is subject to conditions approved by the Minister for Families, Community Services and Indigenous Affairs.

**1.2 Basis of Preparation of the Financial Statements**

The financial statements are general purpose financial statements and are required by clause 1(b) of Schedule 1 to the *Commonwealth Authorities and Companies Act 1997*.

The financial statements have been prepared in accordance with:

- Finance Minister's Orders (or FMO's) for reporting periods ending on or after 1 July 2011; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified.

Unless an alternative treatment is specifically required by an accounting standard or the FMO's, assets and liabilities are recognised in the balance sheet when and only when it is probable that future economic benefits will flow to the Land Council or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under executor contracts are not recognised unless required by an accounting standard. Liabilities and assets that are unrecognised are reported in the schedule of commitments or the schedule of contingencies.

Unless alternative treatment is specifically required by an accounting standard, income and expenses are recognised in the statement of comprehensive income when, and only when, the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

### 1.3 Significant Accounting Judgements and Estimates

In the process of applying the accounting policies listed in this note, the Land Council has a judgement that have the most significant impact on the amounts recorded in the financial statements: The fair value of land and buildings has been taken to be the depreciated replacement cost of similar buildings as determined by an independent valuer. In some instances, Land Council buildings are purpose built and may in fact realise more or less in the market.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

### 1.4 New Australian Accounting Standards

#### Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date as stated in the standard.

The following AASB 7 *Financial Instruments: Disclosures-September 2011(Compilation)*, AASB 101 *Presentation of Financial Statements - September 2011 (Compilation)*, AASB 132 *Financial Instruments: Presentation - September 2011(Compilation)*,were issued prior to the signing of the statement by the chief executive and chief financial officer, were applicable to the current reporting period. The new standards have not had a material financial impact on the financial report.

Other AASB 1 *First-time Adoption of Australian Accounting Standards - September 2011 (Compilation)*, AASB 120 *Accounting for Government Grants and Disclosure of Government Assistance- September 2011 (Compilation)* that were issued prior to the signing of the statement by the chief executive and chief financial officer and are applicable to the current reporting period did not have a financial impact, and are not expected to have a future financial impact on the entity.

#### Future Australian Accounting Standard Requirements

The following AASB 9 *Financial Instruments- September 2012 (Compilation)*, AASB 13 *Fair Value Measurement – December 2012 (Principal)*, AASB 107 (NFP) *Statement of Cash Flows [for not-for-profit entities]- December 2012 (Compilation)*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors - December 2012 (Compilation)*, AASB 116 *Property, Plant and Equipment - September 2012 (Compilation)*, AASB 19 *Employee Benefits - September 2011 (Principal)*, AASB 2011-8 *Amendments to Australian Accounting Standards arising from AASB 13[AASB 1, 2, 3, 4, 5, 7, 9,2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118,119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139,140, 141, 1004, 1023 & 1038 and Interpretations 2, 4,12, 13, 14, 17, 19, 131 & 132], AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, AASB 8, AASB 101, AASB 124, AASB 134, AASB 1049 & AASB 2011-8 and Interpretation 14],were issued by the Australian Accounting Standards Board prior to the signing of the statement by the chief executive and chief financial officer, which are not expected to have a financial impact on the entity for future reporting periods.*

Other new standards that were issued prior to the signing of the statement by the chief executive and chief financial officer and are applicable to the future reporting period are not expected to have a future financial impact on the Land Council.

### 1.5 Revenue

Revenue from the sale of goods is recognised when:

- the risks and rewards of ownership have been transferred to the buyer;
- the Land Council retains no managerial involvement or effective control over the goods;
- the revenue and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to the Land Council.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- the probable economic benefits associated with the transaction will flow to the Land Council.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed as at end of reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

Revenues from the Aboriginals Benefit Account are recognised as revenue at the time they are received into the Land Council's bank account or are entitled to be received at year end.

#### **Revenue from Government**

Funding received or receivable from agencies is recognised as Revenue from Government unless they are in the nature of an equity injection or a loan.

### **1.6 Gains**

#### **Resources Received Free of Charge**

Resources received free of charge are recognised as gains when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

#### **Sale of Assets**

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

### **1.7 Employee Benefits**

Liabilities for short-term employee benefits (as defined in AASB 119) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

#### **Leave**

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Land Council is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Land Council's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined as the net present value of the liability. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### **Separation and Redundancy**

Provision is made for separation and redundancy benefit payments. The Land Council recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

#### **Superannuation**

Staff of the Land Council are members of the BT Financial Group, HostPlus Superannuation Fund, Colonial First State, Catholic Superannuation Fund, ING Superannuation Fund and NTGPASS.

The NTGPASS is a defined benefit scheme. The liability for the defined benefit scheme is recognised in the financial statements of the Northern Territory Government and is settled by the Northern Territory Government in due course. All the other superannuation funds are defined contribution schemes.

The Land Council makes employer contributions at the rate of 9% and 10%, in accordance with the employment contract.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

### 1.8 Leases

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Where an asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

### 1.9 Borrowing Costs

All borrowing costs are expensed as incurred.

### 1.10 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand; and
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

### 1.11 Financial Assets

Tiwi Land Council classifies its financial assets in the following categories:

- held-to-maturity investments; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Financial assets are recognised and derecognised upon trade date.

#### Held-to-Maturity Investments

Non-derivative financial assets with fixed or determinable payments and fixed maturity dates that the group has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis.

#### Loans and Receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

#### Impairment of Financial Assets

Financial assets are assessed for impairment at end of each reporting periods.

- *Financial assets held at amortised cost* - if there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the statement of comprehensive income.

### 1.12 Financial Liabilities

Financial liabilities are classified as either financial liabilities at fair value through profit or loss or other financial liabilities.

Financial liabilities are recognised and derecognised upon trade date.

#### Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

#### Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

### 1.13 Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets are not recognised in the balance sheet but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

### 1.14 Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

### 1.15 Property, Plant and Equipment

#### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the balance sheet, except for purchases costing less than \$500, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Land Council where there exists an obligation to restore the property to its original condition. These costs are included in the value of the Land Council's leasehold improvements with a corresponding provision for the 'make good' recognised.



### Revaluations

Fair values for each class of asset are determined as shown below:

Asset Class:	Fair value measured at:
Buildings	Depreciated replacement cost
Infrastructure, Plant and Equipment	Depreciated replacement cost
Motor vehicles	Depreciated replacement cost
Marine ranger boats	Depreciated replacement cost

Following initial recognition at cost, property plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

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

Any accumulated depreciation as at the revaluation date is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

### Depreciation

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

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

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

	2013	2012
Buildings	20 to 25 years	10 to 20 years
Plant and Equipment	2 to 20 years	3 to 20 years
Motor Vehicles	5 to 8 years	4 to 8 years
Marine Ranger Boats	15 years	5 years

### Impairment

All assets were assessed for impairment at 30 June 2013. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Land Council were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

### Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.



#### **1.16 Taxation / Competitive Neutrality**

The Tiwi Land Council is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- a) where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- b) for receivables and payables.

### **TIWI LAND COUNCIL**

#### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

*for the year ended 30 June 2013*

#### **Note 2: Events After the Reporting Period**

There was no subsequent events that have the potential to significantly affect the ongoing structure and financial activities of the Land Council.

**TIWI LAND COUNCIL**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**
*for the year ended 30 June 2013*
**Note 3: Expenses**

	2013	2012
	\$	\$
<b><u>Note 3A: Employee Benefits</u></b>		
Wages and salaries	713,248	663,715
Superannuation:		
Defined contribution plans	51,209	44,729
Defined benefit plans	14,764	19,550
Leave and other entitlements	29,133	18,136
<b>Total employee benefits</b>	<b>808,354</b>	<b>746,130</b>
<b><u>Note 3B: Supplier</u></b>		
<b>Goods and services</b>		
Airfares and charters	167,607	115,167
Business Development	22,967	42,487
Information Communications Technology	71,704	54,338
Land Group Township Leasing	18,162	156,890
Vehicle operations	130,389	113,025
Compliance	161,816	134,201
Other	258,197	319,652
<b>Total goods and services</b>	<b>830,842</b>	<b>935,762</b>
<b>Goods and services are made up of:</b>		
Provision of goods – external parties	830,842	935,762
<b>Total goods and services</b>	<b>830,842</b>	<b>935,762</b>
<b>Other supplier expenses</b>		
Operating lease rentals – external parties:		
Minimum lease payments	36,019	34,665
Workers compensation expenses	2,796	6,518
<b>Total other supplier expenses</b>	<b>38,815</b>	<b>41,183</b>
<b>Total supplier expenses</b>	<b>869,657</b>	<b>976,944</b>
<b><u>Note 3C: Grants</u></b>		
<b>Public sector:</b>		
Culture, ceremony and land use distributions	132,178	519,430
Land and resource management	191,478	323,109
Special projects	224,209	200,229
Other	53,343	9,362
<b>Total grants</b>	<b>601,208</b>	<b>1,052,130</b>
<b><u>Note 3D: Depreciation and Amortisation</u></b>		
<b>Depreciation:</b>		
Infrastructure, plant and equipment	37,482	51,003
Marine ranger boats	12,751	34,213
Buildings	64,028	61,057
Motor Vehicles	51,416	57,590
<b>Total depreciation</b>	<b>165,677</b>	<b>203,863</b>

**TIWI LAND COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the year ended 30 June 2013***Note 3: Expenses****Note 3E: Losses from Asset Disposals****Property Plant and Equipment**

Loss on assets disposed	218,478	-
Total losses from asset disposals	218,478	-

**Note 3F: Other Expenses**

Special Projects	19,046	4,871
Total other expenses	19,046	4,871

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**NOTE 4: Income**

	2013	2012
	\$	\$
<b>OWN-SOURCE REVENUE</b>		
<u><b>Note 4A: Sale of Goods and Rendering of Services</b></u>		
Rendering of services - external parties	364,564	259,820
<b>Total sale of goods and rendering of services</b>	<b>364,564</b>	<b>259,820</b>
<u><b>Note 4B: Interest</b></u>		
Deposits	24,313	75,422
<b>Total interest</b>	<b>24,313</b>	<b>75,422</b>
<u><b>Note 4C: Sale of Assets</b></u>		
<b>Motor vehicle</b>		
Proceeds from sale	-	12,727
Carrying value of assets sold	-	(6,401)
<b>Net gain from sale of assets</b>	<b>-</b>	<b>6,327</b>
<u><b>Note 4D: Other Gains</b></u>		
Other	-	10,045
<b>Total other gains</b>	<b>-</b>	<b>10,045</b>
<u><b>Note 4E: Revenue from Government</b></u>		
Receipts from ABA: S64(1)	1,482,000	1,584,400
<b>Other Revenue</b>		
ABA Land & Sea	-	539,500
ABA - Ceremony/Kelama Funeral Fund	-	690,000
ABA Bathurst Shelters	-	99,900
ABA Melville Island Shelters	-	99,900
ABA Snake Bay Sea Cages	-	85,000
Capacity Development	-	50,000
Dept Sustainability, Environment, Water, Pop & Comm.	232,650	200,229
Marine Ranger	80,000	40,000
ABA - The Keeping House	99,228	-
Indigenous Carbon Farming Fund	21,050	-
<b>Total revenue from Government</b>	<b>1,914,928</b>	<b>3,388,929</b>

**TIWI LAND COUNCIL**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**
*for the year ended 30 June 2013*
**Note 5: Financial Assests**

	2013	2012
	\$	\$
<b><u>Note 5A: Cash and Cash Equivalents</u></b>		
Cash on hand or on deposit	933,941	2,065,510
<b>Total cash and cash equivalents</b>	<b>933,941</b>	<b>2,065,510</b>
<b><u>Note 5B: Trade and Other Receivables</u></b>		
<b>Other receivables:</b>		
GST receivable from the Australian Taxation Office	48,096	-
Other	-	-
<b>Total other receivables</b>	<b>48,096</b>	<b>-</b>
<b>Total trade and other receivables (gross)</b>	<b>48,096</b>	<b>-</b>
<b>Total trade and other receivables (net)</b>	<b>48,096</b>	<b>-</b>
<b>Receivables are expected to be recovered in:</b>		
No more than 12 months	48,096	-
<b>Total trade and other receivables (net)</b>	<b>48,096</b>	<b>-</b>
<b>Receivables are aged as follows:</b>		
Not overdue	48,096	-
Overdue by:		
More than 90 days	-	-
<b>Total receivables (gross)</b>	<b>48,096</b>	<b>-</b>

# TIWI LAND COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2013

### Note 6: Non-Financial Assets

	2013 \$	2012 \$
<b>Note 6A: Land and Buildings</b>		
Buildings on Aboriginal land:		
Work in progress	-	89,978
Fair value	1,106,071	760,712
Accumulated depreciation	(234,501)	(381,653)
<b>Total buildings on freehold land</b>	<b>871,570</b>	<b>469,037</b>
<b>Total land and buildings</b>	<b>871,570</b>	<b>469,037</b>

No indicators of impairment were found for land and buildings.

No land or buildings were expected to be sold or disposed of within the next 12 months.

### Note 6B: Property, Plant and Equipment

Infrastructure, plant and equipment:		
Infrastructure at fair value	-	203,660
Plant & Equipment at fair value	122,545	369,701
Accumulated depreciation	(45,010)	(307,144)
<b>Total infrastructure, plant and equipment</b>	<b>77,535</b>	<b>266,217</b>
Motor Vehicles:		
Fair value	467,896	500,806
Accumulated depreciation	(261,587)	(299,908)
<b>Total Motor Vehicles</b>	<b>206,309</b>	<b>200,898</b>
Marine Ranger Boats		
Marine Ranger Boats at fair value	233,545	265,395
Accumulated depreciation	(132,335)	(227,447)
<b>Total Marine Ranger Boats</b>	<b>101,210</b>	<b>37,948</b>
<b>Total property, plant and equipment</b>	<b>385,054</b>	<b>505,063</b>

No indicators of impairment were found for property, plant and equipment.

No property, plant or equipment is expected to be sold or disposed of within the next 12 months.

### Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 1. On 30 June 2013, an independent valuer, Australian Valuation Office, conducted the revaluations.

Revaluation increment of \$501,844 in total represented by \$76,013 Marine Ranger Boats; \$385,479 Buildings; \$25,600 Motor vehicles; \$14,752 Infrastructure Plant and Equipment, were credited to the asset revaluation surplus by asset class and included in the equity section of the balance sheet (2012: of \$0), no increments were expensed (2012: \$0 expensed).

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 6: Non-Financial Assets**

**Note 6C: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment 2013**

	Marine Ranger Boats \$	Buildings \$	Motor Vehicles \$	Infrastructure, plant & equipment \$	Total \$
<b>As at 1 July 2012</b>					
Gross book value	265,396	850,690	500,806	573,360	2,190,252
Accumulated depreciation and impairment	(227,447)	(381,653)	(299,907)	(307,144)	(1,216,151)
<b>Net book value 1 July 2012</b>	<b>37,948</b>	<b>469,038</b>	<b>200,899</b>	<b>266,216</b>	<b>974,100</b>
<b>Additions:</b>					
By purchase	-	109,415	47,273	8,147	164,834
Revaluations recognised in other comprehensive income	76,013	385,479	25,600	14,752	501,844
Depreciation expense	(12,751)	(64,028)	(51,416)	(37,482)	(165,677)
Other movements reclassification	-	20,743	-	(20,743)	-
<b>Disposals:</b>					
		(49,076)	(16,045)	(153,357)	(218,478)
<b>Net book value 30 June 2013</b>	<b>101,210</b>	<b>871,570</b>	<b>206,310</b>	<b>77,534</b>	<b>1,256,624</b>
<b>Net book value as of 30 June 2013 represented by:</b>					
Gross book value	233,546	1,106,071	467,897	122,544	1,930,057
Accumulated depreciation and impairment	(132,335)	(234,501)	(261,587)	(45,010)	(673,433)
<b>Net book value 30 June 2013</b>	<b>101,210</b>	<b>871,570</b>	<b>206,310</b>	<b>77,534</b>	<b>1,256,624</b>

**Note 6C (Cont'd): Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment 2012**

	Marine Ranger Boats \$	Buildings \$	Motor Vehicles \$	Infrastructure, plant & equipment \$	Total \$
<b>As at 1 July 2011</b>					
Gross book value	244,091	759,752	495,054	525,100	2,023,996
Accumulated depreciation and impairment	(193,235)	(320,596)	(270,677)	(256,141)	(1,040,649)
<b>Net book value 1 July 2011</b>	<b>50,856</b>	<b>439,156</b>	<b>224,375</b>	<b>268,960</b>	<b>983,347</b>
<b>Additions:</b>					
By purchase	21,305	90,939	40,513	48,260	201,017
Depreciation expense	(34,213)	(61,057)	(57,590)	(51,003)	(203,863)
<b>Disposals:</b>					
Cost	-	-	(34,761)	-	(34,761)
Accumulated depreciation and impairment	-	-	28,360	-	28,360
<b>Net book value 30 June 2012</b>	<b>37,948</b>	<b>469,038</b>	<b>200,898</b>	<b>266,217</b>	<b>974,100</b>
<b>Net book value as of 30 June 2012 represented by:</b>					
Gross book value	265,396	850,690	500,806	573,360	2,190,252
Accumulated depreciation and impairment	(227,447)	(381,653)	(299,907)	(307,144)	(1,216,151)
<b>Net book value 30 June 2012</b>	<b>37,948</b>	<b>469,038</b>	<b>200,899</b>	<b>266,216</b>	<b>974,100</b>

	2013 \$	2012 \$
<b>Note 6D: Other Non-Financial Assets</b>		
Prepayments	3,233	2,796
<b>Total other non-financial assets</b>	<b>3,233</b>	<b>2,796</b>
<b>Total other non-financial assets - are expected to be recovered in:</b>		
No more than 12 months	3,233	2,796
More than 12 months	-	-
<b>Total other non-financial assets</b>	<b>3,233</b>	<b>2,796</b>

No indicators of impairment were found for other non-financial assets.

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 7: Payables**

	2013	2012
	\$	\$
<b><u>Note 7A: Suppliers</u></b>		
Trade creditors and accruals	103,476	240,695
<b>Total suppliers payables</b>	<b>103,476</b>	<b>240,695</b>
<b>Suppliers payables expected to be settled within 12 months:</b>		
External parties	103,476	240,695
<b>Total</b>	<b>103,476</b>	<b>240,695</b>
<b>Total suppliers payables</b>	<b>103,476</b>	<b>240,695</b>
Settlement is usually made within 30 days.		
<b><u>Note 7B: Other Payables</u></b>		
GST payable	-	16,712
Salary and Wages PAYG	12,835	10,714
Other	184,966	986,030
<b>Total other payables</b>	<b>197,801</b>	<b>1,013,457</b>
<b>Total other payables are expected to be settled in:</b>		
No more than 12 months	197,801	1,013,457
More than 12 months	-	-
<b>Total other payables</b>	<b>197,801</b>	<b>1,013,457</b>



**TIWI LAND COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the year ended 30 June 2013***Note 8: Provisions**

	2013	2012
	\$	\$
<b><u>Note 8A: Employee Provisions</u></b>		
Leave	177,351	148,219
<b>Total employee provisions</b>	<b>177,351</b>	<b>148,219</b>
<b>Employee provisions are expected to be settled in:</b>		
No more than 12 months	155,823	139,263
More than 12 months	21,528	8,956
<b>Total employee provisions</b>	<b>177,351</b>	<b>148,219</b>

**TIWI LAND COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the year ended 30 June 2013***Note 9: Cash Flow Reconciliation**

	2013	2012
	\$	\$
<b>Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement</b>		
<b>Cash and cash equivalents as per:</b>		
Cash flow statement	933,941	2,065,510
Balance sheet	933,941	2,065,510
<b>Difference</b>	<u>(0)</u>	<u>(0)</u>
 <b>Reconciliation of net cost of services to net cash from operating activities:</b>		
Net cost of services	(2,293,543)	(2,632,324)
Add revenue from Government	1,914,928	3,388,929
 <b>Adjustments for non-cash items</b>		
Depreciation / amortisation	165,677	203,863
(Loss) / Gain on disposal of assets	218,478	(6,327)
Bank error closure of account	-	(1,273)
 <b>Changes in assets / liabilities</b>		
(Increase) / decrease in net receivables	(48,096)	97,509
(Increase) / decrease in prepayments	(437)	(2,796)
Increase / (decrease) in employee provisions	29,133	18,136
Increase / (decrease) in supplier payables	(137,219)	(100,091)
Increase / (decrease) in other payable	(815,656)	1,000,776
<b>Net cash from (used by) operating activities</b>	<u>(966,734)</u>	<u>1,966,401</u>

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 10: Contingent Assets and Liabilities**

	Claims for			Total
	damages or costs	2012	2013	
	2013	\$	\$	
<b>Contingent assets</b>				
Balance from previous period	-	-	-	-
New contingent assets recognised	-	-	-	-
Re-measurement	-	-	-	-
Assets recognised	-	-	-	-
Expired	-	-	-	-
<b>Total contingent assets</b>	-	-	-	-
<b>Contingent liabilities</b>				
Balance from previous period	(200,000)	(200,000)	(200,000)	(200,000)
New	-	-	-	-
Re-measurement	-	-	-	-
Liabilities recognised	-	-	-	-
Obligations expired	200,000	-	200,000	-
<b>Total contingent liabilities</b>	-	(200,000)	-	(200,000)
<b>Net contingent assets (liabilities)</b>				
	-	(200,000)	-	(200,000)
<b>Quantifiable Contingencies</b>				

The schedule of contingencies reports contingent liabilities in respect of 2013 of \$0, (2012: \$200,000). The amount represented an estimate of the Tiwi Land Council's liability based on legal advice in defending the Tiwi Land Trust.

# TIWI LAND COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2013

### Note 11: Remuneration of Council Members

	2013	2012
	\$	\$
The number of members of the Land Council included in these figures are shown below in the relevant remuneration bands:		
\$ Nil - \$ 29,999	41	37
\$ 30,000 - \$ 59,999	3	3
<b>Total number of members of the Land Council</b>	<b>44</b>	<b>40</b>
Total remuneration received or due and receivable by members of the Land Council.	199,497	187,013

The members of the Land Council in consultation with the Traditional Owners of the area, are the decision making body of the Land Council. Three managers and the current chairman form the management committee responsible for the Land Council administration.

The names of each person who held the role of member of the Land Council during the financial year are;

Bush, Andrew	Portaminni, Bernie
Dunn, Cajetan	Puantulura, Joseph
Farmer, Gibson	Puruntatameri, Kim
Fernando, Ivan	Puruntatameri, Marius
Guy Jnr., David	Puruntatameri, Richard
Kalippa, Cyril	Timaepatua, Bonventure
Kanitilla, Stephen	Tipakalippa, Dennis
Kantilla, Dominic	Tipiloura, Conell
Kerinaiaua, Cyril J.	Tipiloura, Eric
Kerinaiaua, Lorenzo	Tipiloura, Stanley
Kerinaiaua, Walter Benedict	Tipungwuti, Andrew
Kerinaiaua, Walter Jnr.	Tipungwuti, Baylon
Kerinauia, Wally	Tipungwuti, Brian
Kurupuw, Maralampuwi	Tipungwuti, Emmanuel
Molaminni, Christopher	Tipungwuti, Robert
Molaminni, Damian	Tungutululum, Leslie
Mungatopi, Marcellus	Ullungura, Barry
Mungatopi, Vincent	Wilson, John
Munkara, Danny	Wommatakimmi, Gabriel
Munkara, Jonathon	Wommatakimmi, Kim Brooks
Pautjimi, Andre	Wommatakimmi, Neville
Pilakui, Vernard	Wonacamirri, Pedro

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 12: Directors Remuneraton**

	2013 No.	2012 No.
The number of Non-Executive Directors of the Council are shown below in the relevant bands:		
\$0 to \$29,999	1	3
\$30,000 to \$59,999	4	3
<b>Total</b>	<u>5</u>	<u>6</u>
	\$	\$
Total remuneration received or due and receivable by directors of the entity	<u>181,167</u>	<u>175,443</u>

Remuneration of executive directors is included in Note 13: Senior Executive Remuneration.

**TIWI LAND COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the year ended 30 June 2013***Note 13: Senior Executive Remuneration****Note 13A: Senior Executive Remuneration Expenses for the Reporting Period**

	2013	2012
	\$	\$
<b>Short-term employee benefits:</b>		
Salary	172,616	167,598
Annual leave accrued	4,254	(3,492)
<b>Total short-term employee benefits</b>	<u>176,870</u>	<u>164,106</u>
<b>Post-employment benefits:</b>		
Superannuation	17,262	16,760
<b>Total post-employment benefits</b>	<u>17,262</u>	<u>16,760</u>
<b>Other long-term benefits:</b>		
Long-service leave	7,248	6,946
<b>Total other long-term benefits</b>	<u>7,248</u>	<u>6,946</u>
<b>Termination benefits</b>	-	-
<b>Total employment benefits</b>	<u>201,380</u>	<u>187,812</u>

***Notes:***

1. Note 13A is prepared on an accrual basis (therefore the performance bonus expenses disclosed above may differ from the cash 'Bonus paid' in Note 13B).
2. Note 13A excludes acting arrangements and part-year service where total remuneration expensed for a senior executive was less than \$180,000.

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 13: Senior Executive Remuneration**

**Note 13B: Average Annual Reportable Remuneration Paid to Substantive Senior Executives During the Reporting Period**

	2013				
	Substantive Senior Executives No.	Reportable salary <sup>2</sup> \$	Contributed superannuation <sup>3</sup> \$	Reportable allowances <sup>4</sup> \$	Bonus paid <sup>5</sup> \$
Average annual reportable remuneration <sup>1</sup>					
Total remuneration (including part-time arrangements):					
\$180,000 to \$209,999	1	172,616	17,262	-	-
<b>Total</b>	<b>1</b>				<b>189,878</b>

	2012				
	Substantive Senior Executives No.	Reportable salary <sup>2</sup> \$	Contributed superannuation <sup>3</sup> \$	Reportable allowances <sup>4</sup> \$	Bonus paid <sup>5</sup> \$
Average annual reportable remuneration <sup>1</sup>					
Total remuneration (including part-time arrangements):					
\$180,000 to \$209,999	1	167,598	16,760	-	-
<b>Total</b>	<b>1</b>				<b>184,358</b>

**Notes:**

1. This table reports substantive senior executives who received remuneration during the reporting period. Each row is an averaged figure based on headcount for individuals in the band.
2. 'Reportable salary' includes the following:
  - a) gross payments (less any bonuses paid, which are separated out and disclosed in the 'bonus paid' column);
  - b) reportable fringe benefits (at the net amount prior to 'grossing up' to account for tax benefits);
  - c) exempt foreign employment income; and
  - d) salary sacrificed benefits
3. The 'contributed superannuation' amount is the actual superannuation contributions paid to senior executives in that reportable remuneration band during the reporting period, as per the individuals' payslips.
4. 'Reportable allowances' are the average actual allowances paid as per the 'total allowances' line on individuals' payment summaries.
5. 'Bonus paid' represents average actual bonuses paid during the reporting period in that reportable remuneration band. The 'bonus paid' within a particular band may vary between financial years due to various factors such as individuals commencing with or leaving the entity during the financial year.

**TIWI LAND COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the year ended 30 June 2013***Note 14: Remuneration of Auditors****Fair value of the services provided**

Australian National Audit Office

**Total**

<u>17,400</u>	<u>16,700</u>
<u>17,400</u>	<u>16,700</u>

No other services were provided by the auditors of the financial statements.



# TIWI LAND COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2013

### Note 15: Financial Instruments

#### Note 15A: Categories of Financial Instruments

##### Financial Assets

##### Held-to-maturity:

Cash at Bank

Total

Carrying amount of financial assets

##### Financial Liabilities at amortised cost:

Trade Creditors

Other payables

Total

Carrying amount of financial liabilities

	2013 \$	2012 \$
	933,941	2,065,510
	933,941	2,065,510
	933,941	2,065,510
	103,476	240,695
	184,966	984,570
	288,442	1,225,265
	288,442	1,225,265

#### Note 15B: Net Income and Expense from Financial Assets

##### Held-to-maturity:

Interest revenue

Net gain/(loss) held-to-maturity

Net gain/(loss) from financial assets

	2013 \$	2012 \$
	24,313	75,422
	24,313	75,422
	24,313	75,422

The net income/expense from financial assets not at fair value from profit and loss is \$0 [2012: \$0].

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 15: Financial Instruments**

**Note 15C: Fair Value of Financial Instruments**

The carrying amount of all financial instruments is a reasonable approximation of fair value in both the current year and the prior year, due to their short term nature.

**Note 15D: Credit Risk**

The Land Council is exposed to minimal credit risk as the majority of financial assets is cash held with two of Australia's "Big 4", banks. The maximum exposure to credit risk the risk that arises from potential default of a debtor. This amount is equal to the total amount of receivables (2013: \$nil and 2012: \$nil). The Tiwi Land Council has assessed the risk of default and decided that no impairment is required, (2013:\$nil and 2012:\$nil).

The Tiwi Land Council holds no collateral to mitigate against credit risk.

# TIWI LAND COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2013

### Note 15: Financial Instruments

#### Note 15E: Liquidity Risk

The Land Council's financial liabilities are trade creditors. The exposure to liquidity risk is based on the notion that the Land Council will encounter difficulty in meeting its obligations associated with financial liabilities. This was highly unlikely due to government funding and mechanisms available to the entity and internal policies and procedures put in place to ensure there were appropriate resources to meet its financial obligations.

#### Maturities for non-derivative financial liabilities 2013

	On demand	within 1 year	1 to 2 years	2 to 5 years	> 5 years	Total
	\$	\$	\$	\$	\$	\$
Trade Creditors	-	103,476	-	-	-	103,476
Other Payables	-	184,966	-	-	-	184,966
<b>Total</b>	<b>-</b>	<b>288,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,442</b>

#### Maturities for non-derivative financial liabilities 2012

	On demand	within 1 year	1 to 2 years	2 to 5 years	> 5 years	Total
	\$	\$	\$	\$	\$	\$
Trade Creditors	-	240,695	-	-	-	240,695
Other Payables	-	984,570	-	-	-	984,570
<b>Total</b>	<b>-</b>	<b>1,225,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,225,265</b>

The Land Council had no derivative financial liabilities in either 2013 or 2012

#### Note 15F: Market Risk

The Land Council held basic financial instruments that did not expose the Land Council to certain market risks such as currency risk and other price risk.

**TIWI LAND COUNCIL****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the year ended 30 June 2013***Note 16: Financial Assets Reconciliation**

		2013	2012
		\$	\$
<b><u>Financial assets</u></b>	<b>Notes</b>		
Total financial assets as per balance sheet		982,037	2,065,510
Less: non-financial instrument components:			
Trade and other receivables	5B	48,096	-
Total non-financial instrument components		48,096	-
Total financial assets as per financial instruments note		933,941	2,065,510

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 17: Assets held in Trust**

**Monetary assets**

The Tiwi Land Council acts as trustee for transactions undertaken on behalf of the Traditional Owners in relation to the use of land and other resources on the Tiwi Islands. These transactions are not recorded in the books of the Land Council. Movements in Land Use Funds during the year were:

	2013	2012
	\$	\$
<b>Cash</b>		
Total amount held at the beginning of the reporting period	27,244	46,216
Receipts	4,072,387	351,930
Payments	(4,099,055)	(370,902)
<b>Total amount held at the end of the reporting period</b>	<u>577</u>	<u>27,244</u>
 <b>Total</b>	 <u>577</u>	 <u>27,244</u>

**TIWI LAND COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
*for the year ended 30 June 2013*

**Note 18: Income & Expenditure Against Budget S64(1)**

Aboriginal Benefits Account Appropriations

	ABA Approved Estimates 2012/13 \$	ABA Actuals 2012/13 \$	Difference \$
<b>Expenditure</b>			
Administration and Support	451,000	464,804	(13,804)
Advocacy	275,000	272,582	2,418
Economic Development	467,000	522,479	(55,479)
Land & Resource Management	389,000	418,174	(29,174)
Capital Expenditure	0	0	0
<b>Total expenditure</b>	<u>1,582,000</u>	<u>1,678,038</u>	<u>(96,038)</u>
<b>Income</b>			
ABA			
S64(1)	1,482,000	1,482,000	-
S64(1) offset	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total ABA</b>	<u>1,482,000</u>	<u>1,482,000</u>	<u>-</u>
<b>Other</b>			
Other	<u>100,000</u>	<u>148,943</u>	<u>48,943</u>
<b>Total Other</b>	<u>100,000</u>	<u>148,943</u>	<u>48,943</u>
<b>Total Income</b>	<u>1,582,000</u>	<u>1,630,943</u>	<u>48,943</u>

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