



TIWI LAND COUNCIL

Forty Fifth Annual Report

2023 - 2024





This document must be attributed as the Tiwi Land Council 2023-2024 Annual Report.

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PART 1:

Introduction to this Report

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This document must be attributed as the Tiwi Land Council 2023-2024 Annual Report.

Authority for specific requirements for the annual report

Pursuant to Section 46 of the *Public Governance, Performance and Accountability Act 2013*, the accountable authority of the entity must prepare and give an annual report to the responsible Minister, for presentation to the Parliament, on the Land Council's activities during the period.

Contact

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Chair of Tiwi Land Council
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Photographs in this 2023-2024 Annual Report may contain images of deceased persons and may cause distress.



Letter of Transmittal

15 October 2024
The Minister for Indigenous Australians
Hon Malarndirri McCarthy MP
PO Box 6100
Parliament House Canberra ACT 2600

Dear Minister

In accordance with the *Aboriginal Land Rights (Northern Territory) Act 1976 (Cth) (ALRA)* and the *Public Governance, Performance and Accountability Act 2013 (Cth) ('PGPA Act')*, we are pleased to submit the Tiwi Land Council's forty-fifth annual report for the year ended 30 June 2024.

The Accountable Authority under section 46 of the *PGPA Act* is responsible for the preparation and content of this report in accordance with the Public Governance, Performance and Accountability Rule 2014.

This report reviews the Tiwi Land Council's performance and illustrates the commitment and achievement of the Land Council and our staff throughout the reporting period. It also includes a copy of the audited 30 June 2024 financial statements forwarded to you by the Australian National Audit Office, tabled at Tiwi Land Council meeting number 347 on 17 September 2024.

We commend the report to you for presentation to the Parliament.

Sincerely yours,



Leslie Tungatalum
Chair



Brendan Ferguson
CEO



Chair's message



I am proud to present my first Annual Report as Chair of the Tiwi Land Council.

I want to begin by thanking Uncle (Gibson Farmer Illortaminni), for his many years of loyal service as Chair of the Tiwi Land Council. I hope to provide strong leadership, as he did, so that all eight landowning clans can continue to work together.

This year has been one of significant change for the Land Council. Following the recommendations of the Australian National Audit Office (ANAO), we developed a new Method Choice for the election of our Council members. We engaged the Northern Territory Electoral Commission to oversee our election process, ensuring democratic principles of transparency and impartiality.

The Tiwi people elected a Council with many new members, half of whom are women. We also have new people in key leadership positions, including myself as Chair, Austin Wonaeamirri as Deputy Chair, and Brendan Ferguson as Chief Executive Officer.

These changes are exciting, but it is also important that we work hard to get an understanding of our roles to ensure that we deliver benefits to all Tiwi people. And the Tiwi Land Council can not do it alone; we are committed to working in partnership with all Tiwi stakeholders to secure a strong future for Tiwi people.

While we're all proud of what the Land Council achieved last year, we are excited to see what further progress we can make in 2024-25.

Sincerely,

A handwritten signature in black ink, appearing to read 'Leslie Tungatalum'. The signature is stylized and fluid.

Leslie Tungatalum
Chair



Chief Executive Officer (CEO)'s message



I am delighted to share this report with you in my capacity as CEO of the Tiwi Land Council.

Looking back at the achievements of this Land Council in 2023-24, I am struck by how much progress has been made. We have a new Council, elected under a new Method of Choice and operating within an increasingly robust governance framework. We have skilled and passionate staff, committed to their roles and guided by the principle of Tiwi self-determination. I want to thank the outgoing Interim CEO, Mr Robert Graham, for all that he achieved during his tenure to set the path of reform for this Land Council.

I would also like to take this opportunity to recognise the outgoing Chair, Gibson Farmer Illortaminni, for an incredible 11 years of service. His contribution to this organisation and to the Tiwi people cannot be understated, and I am grateful for his ongoing support and advice.

As we step into 2024-25, our challenge is to build on these strong foundations. Our Corporate Plan (recently finalised) defines six key activities with a clear set of strategic priorities. We remain true to our core functions – as dictated by the ALRA – managing land and sea country and protecting unique cultural and natural values for the benefit of Tiwi people. But we also aspire to play a greater role in facilitating economic opportunity and advocating for the rights and interests of Tiwi people. We are rebuilding trust amongst Tiwi communities who want to see the Land Council, once again, at the centre of Tiwi life.

Our success is dependent on the ongoing commitment of our dedicated staff, who constantly adapt to the needs of our Tiwi communities. We rely heavily on the knowledge and guidance of our 40 Council members, and I want to thank them for allowing me to join them on this journey. And I am particularly grateful to our Chair, Leslie Tungatalum, and Deputy Chair, Austin Wonaeamirri, for their unwavering support.

I look forward to reporting to you again, in 12 months' time, on the achievements of this year.

Sincerely,

A handwritten signature in black ink, appearing to read 'B. Ferguson', written over a white background.

Brendan Ferguson
CEO



PART 2:

About the Tiwi Land Council

A Statement of Our Past

The Tiwi Land Council was established in 1978. This was a significant milestone for Tiwi people and the culmination of years of work seeking recognition as custodians of the Tiwi Islands and keepers of Tiwi cultural identity. As explained at the time by the inaugural Chair, Mr Cyril Rioli Kalippa, “getting our own Land Council was the key to everything, it gave us the power to run things our way.”

The Land Council is a corporate commonwealth entity under ALRA. Whilst the Tiwi Islands are vested in the Tiwi Aboriginal Land Trust, it is the Land Council that carries the responsibility to ensure compliance with ALRA and that, amongst other things, activities on the Tiwi Islands are undertaken only after proper consultation with the relevant Tiwi clan group(s) and with the consent of the traditional Aboriginal owners of that land.

The Land Council is made up of 40 members, including the Trustees of the Tiwi Aboriginal Land Trust. The 40 members are comprised of four council members plus one trustee from each of the eight clan groups of the Tiwi Islands. The Trustees of the Trust are nominated by their respective clan groups and appointed by the Minister for Indigenous Australians. The full Council meets regularly, and the Council facilitates regular clan group meetings for the purpose of ensuring compliance with its obligations under the ALRA and to ensure the Land Council is actively present in the Tiwi community.



1940's school classroom, Bathurst Island



Our Vision for the Future

Our statutory functions, as expressed by ALRA, provide valuable guidance as to the core functions of the Land Council. They guide our day-to-day work, and – done well – will contribute to better outcomes for Tiwi people.

But it is also important to acknowledge that these functions are expressed in reactive and transactional terms and that the Land Council must work towards a higher goal on behalf of Tiwi people. In partnership with Tiwi communities and other key stakeholders, we are working to secure:

An independent and resilient Tiwi society built on the orderly management, maintenance and protection of unique cultural and natural resource values for the enjoyment and benefit of future generations of Tiwi.

As we approach the 50-year anniversary of ALRA, it is important to reflect on the success of the Aboriginal land rights movement in the Northern Territory, and the fundamental rights afforded to Aboriginal people through this landmark legislation. While there are, undoubtedly, opportunities to improve and modernise ALRA, it will be critical that any reform process is carried out in partnership with the Land Councils for the betterment of Aboriginal people in the Northern Territory, safeguarding their cultural identity and their self-determining rights over land and sea country.



The Future – Keani Tipungwuti and Dylan Black at Wurrumiyanga



Purpose

Our statutory functions

The purpose of the Land Council is to perform the functions given to it under section 23 of the ALRA.

Broadly, the objectives, functions, and the role of the Land Council include (see section 23 of the ALRA):

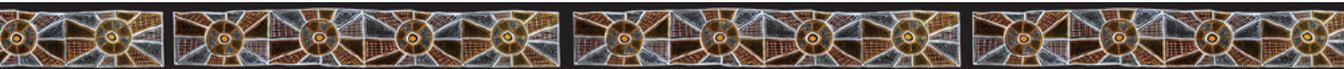
- Traditional Aboriginal owner identification and representation for the Tiwi Islands.
- Ascertaining and expressing the wishes and the opinions of traditional Aboriginal owners and other Aboriginals who may be affected by some proposed development or mining on the islands.
- Protecting the interests of traditional Aboriginal owners of and other Aboriginals with traditional interests in the Tiwi Islands.
- To assist Aboriginals in the taking of measures likely to assist in the protection of sacred sites on the Tiwi Islands.
- To assist Aboriginals in the taking of measures likely to assist in the protection of the Tiwi Island environment.
- To consult with traditional Aboriginal owners of and other Aboriginals interested in the Tiwi Islands with respect to any proposal relating to the use of that land.
- To take the instructions of the traditional Aboriginal owners in relation to proposed development on the Tiwi Islands.

Enabling legislation

The ALRA is the enabling legislation of the Tiwi Land Council established by Special Gazette No. S162 on 18 August 1978, and provides for the granting of land to the Tiwi Land Trust.

Ministerial directions and government policy orders

The responsible Minister for the reporting period was the Hon Linda Burney, the Minister for Indigenous Australians. No directions were issued by the responsible Minister, or other Minister(s) under enabling legislation of the Land Council or any other legislation or legislative instrument. There were also no government policy orders issued in relation to the entity during the reporting period.



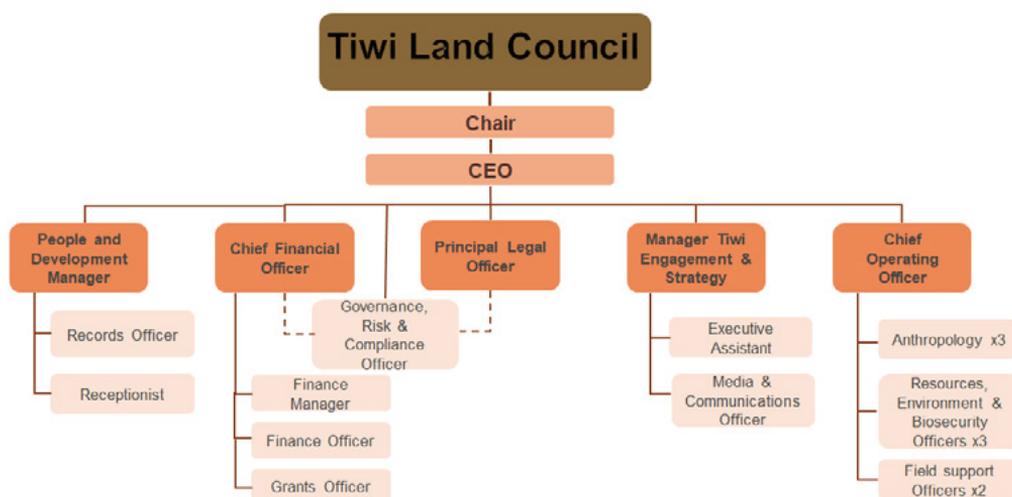
Duty to keep Minister/Finance Minister informed (Section 19, PGPA Act)

There were no significant issues/decisions that warranted notification by the Accountable Authority to the Land Council’s responsible Minister.

Significant non-compliance with the Finance Law

Description of non-compliance	Remedial Action
N/A	N/A

Organisational structure and location



Staffing presence

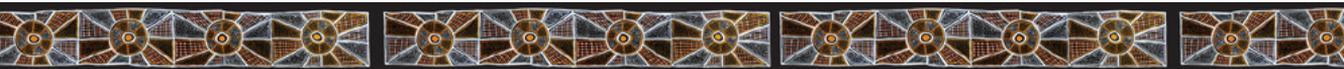
The Land Council has grown significantly over the last 18 months and currently employs over 20 staff in various positions to carry out its day-to-day operational functions.

The head office of the Land Council is in Darwin, but a priority identified in the 2023-24 Corporate Plan is the establishment of a new, permanent office on the islands to ensure a stronger presence in Tiwi communities.

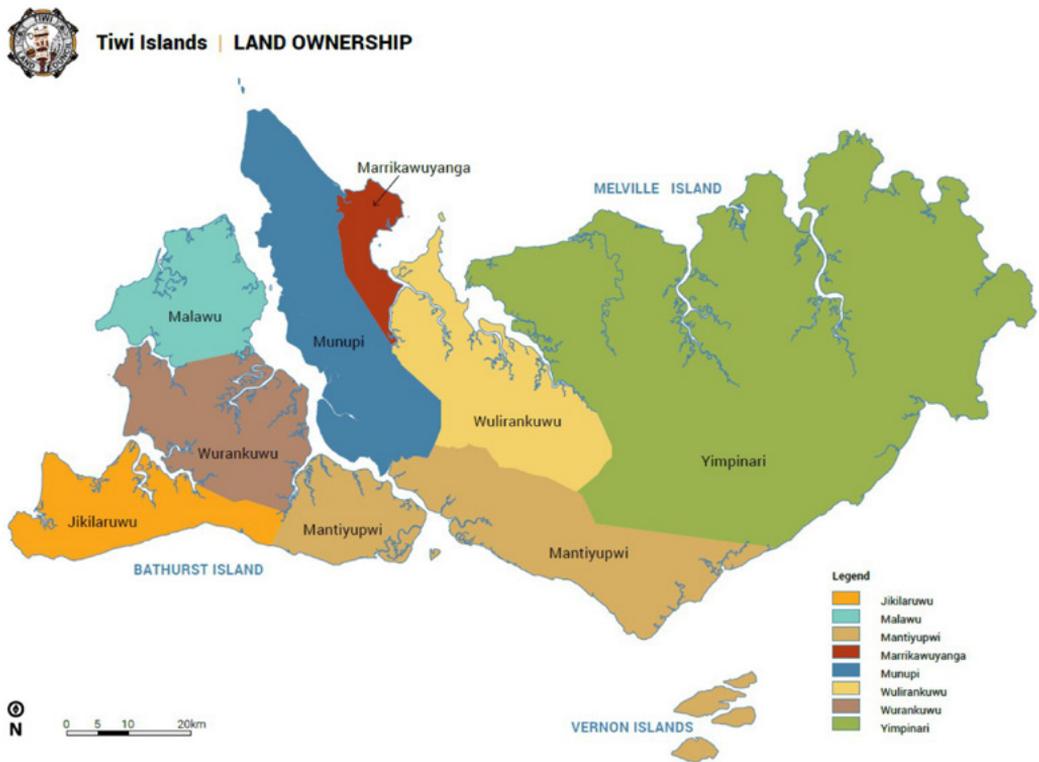
The Land Council is working with the Office of Township Leasing and Mantiyupwi Aboriginal Corporation to establish a permanent office in Wurrumiyanga on Bathurst Island.

In the interim, the Land Council staff continue to engage and connect with our Tiwi constituents through regular travel for the purposes of field work, council and clan group meetings and attendance at ad-hoc meetings with key stakeholder groups.

The Land Council currently occupies a temporary office, employing Field Support Officers with plans to increase our Tiwi workforce on the Islands in the 2024-25 financial year. The Land Council currently employs five Indigenous staff, four of whom have Tiwi heritage and connections, but we are conscious that our organisation will be stronger and more effective if we can continue to create additional, stable and meaningful employment opportunities for Tiwi people.



Location of activities and facilities



The Tiwi Islands are located approximately 80 kilometres north of Darwin in the Arafura Sea. It consists of two large, inhabited islands – Melville and Bathurst – and numerous smaller uninhabited islands. The Tiwi Islands are a biodiversity haven, supporting many plant and animal species not recorded anywhere else in the world.

There has been an unbroken history of occupation and ownership of the Tiwi Islands by Tiwi people, and the population of just over 3000 is more than 90 per cent Tiwi. The Tiwi possess a distinct culture and language.

There are three major communities on the Tiwi Islands; the largest, Wurrumiyanga, is on Bathurst Island while the smaller communities of Milikapiti and Pirlangimpi are located on Melville Island. They are serviced by regular transport services operating from Darwin. There are also a number of smaller communities and outstations including Wurankuwu, Paru, Pickataramoor, Taracumbi, Yimpinari (Conder Point), Tarakampirmili, Pitjimirra and Four Mile.

Like many remote Aboriginal communities in the NT, Tiwi people experience poor socio-economic outcomes, with high rates of chronic ill-health and overcrowded housing, low employment rates and household income (among other indicators).



Challenges of remoteness

The remoteness and accessibility of the Tiwi Islands, together with its small population, give rise to significant challenges. These include limited long term investment opportunities, insufficient employment opportunities for Tiwi people, delays and increased cost in getting materials, equipment, services and daily living supplies to the Tiwi Islands.

The Land Council uses two facilities for the conduct of its activities. These are:

The Darwin Office, 116 Reichardt Road Winnellie NT, provides facilities for staff and Land Council members.

Pickataramoor office near the Tiwi College provides basic facilities for field staff when working in the area.

Output Group

The Land Council has five Output Groups which describes the breadth of our work and priorities:

1. **Administration** - Managing the **appropriate use of Tiwi land and waters**, consistent with the wishes of Tiwi traditional owners
 - Administer Land Trust in accordance with the provisions of ALRA
 - Administer and distribute statutory, negotiated and other payments as appropriate to the Traditional Owners of the Land Council
 - Assist in the resolution of disputes with respect to land as appropriate
2. **Advocacy** - Listening to, and promoting, **Tiwi voices** within and beyond our Islands
 - Promote public awareness on issues affecting Tiwi people, their land, and other rights
 - Provide advocacy and representation as appropriate to the Traditional Owners and other clients of the Land Council
 - Provide cultural and heritage support as appropriate to Traditional Owners and other clients of the Land Council
 - Facilitate targeted Aboriginal community development initiatives as appropriate with the Traditional Owners and other clients of the Land Council
3. **Culture and Heritage** - Sustaining and celebrating **Tiwi culture**
 - Protect sacred sites and sites of cultural significance, including by establishing maps of Tiwi cultural sites and a database of cultural sites information
 - Repatriate and conserve tangible cultural heritage and record and share intangible cultural heritage
 - Collect and maintain Tiwi genealogies to support the identification of land ownership
 - Provide support for funeral, Pukumani, and Kulama ceremonies and other cultural activities.



4. Economic Development - Supporting development of, and participation in, the **Tiwi economy**

- Process applications and assist in making land-use agreements on Aboriginal Land
- Assist as appropriate in the economic advancement of Aboriginal people through employment, education and training, particularly in relation to land use proposals, within the Land Council region
- Process applications for consent to explore and mine on Aboriginal Land
- Provide research and assistance and identify infrastructure requirements as appropriate to enable Aboriginal landowners and other Aboriginal people to undertake commercial activities

5. Natural Resource Management - Protecting the **health of Tiwi country**

- Administer and issue permits for access to or through Aboriginal land and sea, or closures, as appropriate.
- Provides research and assistance as required to Aboriginal landowners and other Aboriginal people to manage land and sea and to undertake activities consistent with their ambitions and the sustainability of their resources



Governor-General sees strong sense of community during official visit to Melville Island



Administration

The Land Council's performance in this output group remains consistent with its requirements in administering the Tiwi Land Trust i.e. administering agreements entered into by the Land Trust; and consequent requirements such as the distribution of income generated; monitoring requirements; and issuing of permits.

The reporting period saw the Land Council continuing to address the findings and recommendations of several external reviews undertaken by Ernst and Young, the Commonwealth Ombudsman and the ANAO respectively. All of these made recommendations in the field of Administration. The Land Council has accepted these reviews' findings and recommendations. In implementing them, the Land Council has been particularly cognisant of the ANAO Performance Audit being the most detailed and comprehensive. The Land Council has devoted attention to understanding deficiencies and planning/implementing remedial policies and actions.

Administer the Land Trust

The Land Council is the body charged with administrative duties associated with the Tiwi Land Trust including negotiating access. Over the reporting period the Land Council has been involved in discussions and negotiations covering activities such as private visitation, tourism, economic development, extraction of resources, environmental, cultural and social research and military training exercises. This includes the issuing of land use agreements and permits to conduct work on the Tiwi Land Trust. Over the reporting period the Land Council engaged a full time Principal Legal Officer to enable sufficient concentration on such agreements. The Land Council has also put effort this reporting period into improving the management of land use applications. Of particular note this reporting period was the tripartite agreement between the Land Council, Tiwi Plantations and the Administrator appointed for the Port Facility at Garden Point that saw the latter obtain funding to keep the port operational while seeking a purchaser to maintain the facility. Port Melville Pty Ltd made a successful bid for the Port, with support from the Land Council.

Administering the Distribution of Payments

The reviews found that the Land Council has distributed significant amounts under agreements generated by provisions of the ALRA. The audit recommendations regarding improving the documented processes to be followed for resolutions and reporting on the appropriate end use of these monies have been implemented. The ANAO noted that while the Land Council did monitor financial requirements of any agreements it did not do so for non-financial compliances (i.e. those involving employment and training and environmental management). The Land Council staff have developed and implemented procedures to address ongoing monitoring of agreements.

Assist in the resolution of land (and other) disputes

Over the reporting period the Land Council retained anthropological staff. In addition, supplementary funding was sought for, and a second anthropologist was engaged. The staff are now working on developing a culturally appropriate process to handle disputes. These positions work with the Chair and Land Council members to provide culturally appropriate assistance should disputes arise.



Advocacy

The Land Council has continued to enhance its capabilities and performance during the reporting period. Public outreach efforts have included the Annual Report, Corporate Plan, and social media engagement through the Tiwi Land Council website, Facebook activities and Pupuni Ngirramini, the Tiwi Land Council quarterly newsletter.

An organisational restructure has taken place with the appointment of the new CEO Brendan Ferguson including the creation of the Tiwi Land Council Engagement and Strategy division. The Media and Communications Officer, first appointed in February 2023 now falls within this new division. This position continues to publish the quarterly newsletter publication titled “Pupuni Ngirramini”(Our Story); now a 20-page publication with 2,000 printed copies distributed to individuals, organisations, and communities on the Tiwi Islands, as well as a growing national digital and hard copy mailing list.



Tiwi Land Council newsletters

The website is updated and regularly informs the public about activities and publications, including a complaints and feedback facility, aligned with recommendations from the ANAO. Timetables and procedures for processing complaints are now in place, and the full ANAO Report is accessible via the website. The website now has 3D images of objects of cultural importance from the John Morris collection, which are gaining excellent traction with the majority having more than 2,000 views each and growing. This interest is local, national and international.

The Land Council continues to engage with a range of internal and external stakeholders. These include regular clan meetings, Tuwurrampila Cultural Heritage Committee meetings and full land council meetings as well as meetings with external stakeholders such as the IPA committee, Tiwi Rangers, Research Institutions, the Australian and US Defence forces and offshore petroleum industry representatives and consultants to discuss potential impacts of their work on the Tiwi Islands.

Culture and Heritage

A key function of the Land Council under the ALRA is to assist Aboriginal people in the protection of sacred sites. In 2023-24, the Land Council retrieved from its archives a 1983 map providing a detailed record of cultural and sacred sites on the Tiwi Islands. The map is being used as a basis for consulting with Tiwi knowledge holders, to confirm/complete the data and record the meaning and significance of the sites. Information collected from other sources, including anthropological books, is cross referenced. This map, and supporting site information, will be digitised by the Land Council and work is progressing to identify ways to share this information with Tiwi traditional owners in a culturally appropriate manner. As part of this cultural mapping work, newly identified sacred sites are registered with the Aboriginal Areas Protection Authority.



Maintaining genealogies is critical to the transmission of culture, to determine land ownership and to support the Land Council in the delivery of its land management functions. The Land Council has been working with traditional owners to confirm and update family trees established in the 80's and preserved by the Patakijiyali Museum at Wurrumiyanga on Bathurst Island. Work is starting to digitise these genealogies to ensure their safeguard and facilitate future updates and reproductions.

In late 2023, the Land Council established the Tuwurrampila Cultural Heritage Committee. This body is dedicated to promoting and preserving Tiwi culture and oversees various cultural projects and events. The committee has already recommended the creation of an annual cultural festival, which will be a landmark celebration of Tiwi heritage on the islands.



Artists at Ngaruwanajirri (The Keeping Place)



J Morris Collection

Other initiatives include a visit to Darwin to view the Museum and Art Gallery of the NT (MAGNT) extensive Tiwi collection. Other trips are in the planning stage including a visit to the SA Museum which holds the largest Tiwi collection in Australia and the Buku-Larrnggay Mulka Centre in Yirrkala NT, a model for an appropriate keeping place for Tiwi cultural objects of significance identified by the Tuwurrampila Cultural Heritage Committee as a priority for the Tiwi people moving forward. In June 2024 twelve Tiwi dancers attended the annual Barunga Festival for the first time establishing a forum for important cultural exchange and informing Cultural Committee members on the design for a successful cultural festival.

In 2023, a major collection of Tiwi artefacts was returned by its original collector to the Land Council. The Land Council, in collaboration with the Museum and Art Gallery of the Northern Territory, has been documenting and preserving the collection, and is investigating options to repatriate the collection to Tiwi people. A large collection of photographs from the 1940's onward is also being retrieved by the Land Council, thanks to the work of a non-government organisation (the NT Aboriginal Education Mob), and work will be ongoing to collect information about these photographs.



Economic Development

The Land Council's strategy over many decades has sought to fund and facilitate economic development on Tiwi Islands for Tiwi owned companies.

Process and assist Land Use Agreements

The following major activities summarise the significant focus of landowners, staff and consultations at meetings throughout the year. These are the links between Landowner strategies to achieve employment and private industry participation:

1. Construction projects and consultations in reference to landowner revenue from gravel, soil and sand extraction.
2. Continuing harvest and collection of Crocodile Eggs on Bathurst and Melville Islands and payments related thereto.
3. Initial geotechnical investigation for gravel resources on behalf of Mantiyupwi clan group in March 2024.
4. Allocated funding from the NT Indigenous Economic Stimulus Package for the following projects in progress:
 - Mantiyupwi clan – Oyster Farm Project
 - Mantiyupwi clan – Pumulayu Children and Family Centre
 - Wurankuwu clan – Telstra Cell Installation
 - Tiwi Resources – Bush Medicine and Bush Foods Project
 - Wurankuwu – Prawn Farm expansion
 - Tiwi Resources – Marketing/Product branding
 - Mantiyupwi clan – Mantiyupwi Motel Extensions
 - Yimpinari clan – Telstra Cell Installation
 - Mamanta – Demountable installation



Charles Tipungwuti holding a tiger prawn from the CSIRO prawn farm trials at Berry Springs

The Land Council aimed to assist the Landowners to develop their own private trustee corporations, each established for beneficial purposes, managing and developing their assets, including plantations, commercial sub-divisions, activities linked to these core industries and a viable company to own and manage Port Melville.





Geotechnical investigation to assess potential sources of gravel

Process mining and exploration applications

Received mining applications

ELA NUMBER	APPLICANT	START DATE	TERM
ELA33769	HQ-CO Investments Pty Ltd / Windy Hills Export Meats Pty Ltd	12/03/2024	6 years
ELA33755	Tiwi Exploration Pty Ltd	29/02/2024	6 years
ELA33727	Tiwi Exploration Pty Ltd	18/01/2024	6 years



Natural Resource Management

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.

Following the recruitment of a Quarantine and Biosecurity Officer, the Land Council conducted quarantine inspections on all equipment and materials transported to the islands by barge. A large focus during the reporting period was to raise awareness with the Tiwi community about the importance of quarantine inspections. Quarantine inspections have intercepted many potential threats to the islands and demonstrated how easily invasive species can be accidentally transported to the islands.

Ongoing support was provided to the Tiwi Rangers to manage high priority Class A weeds. The activities included monitoring of all known Gamba grass sites, control of Ornamental Rubber Vine, monitoring of Bellyache Bush and control of Mimosa pigra seedlings. The aim for all Class A weeds is eradication from the Tiwi Islands. Tiwi Land Council staff also provided support to the Tiwi Rangers to better understand the impact of feral cats. This initial work has paved the way for two significant research projects to study Tiwi cats and to identify the most efficient control methods.



Tiwi Ranger with a Felixer feral cat trap

An improved Land Use Application process was developed late in 2023 and has been trialed throughout the reporting period. The process has been received well by proponents and Tiwi landowners with a greater focus on consultations.



PART 3:

Governance, Corporate Management and Reporting

Information about the Accountable Authority

Accountable Authority Profiles

Chair

Leslie Tungatalum is a respected Miyartuwi (Pandanus) elder hailing from the Munupi Clan, with a rich history of community service and dedication to empowering the next generation.

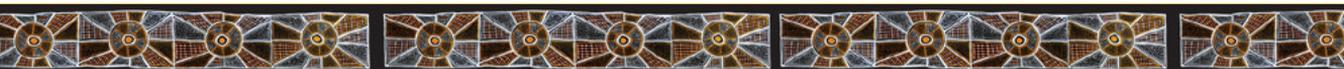
Born and raised in the culturally vibrant setting of Wurrumiyanga (Nguuu), Leslie's journey reflects a deep-rooted connection to his heritage alongside a commitment to education and community development. His educational journey began in Wurrumiyanga, where he laid the foundation for his academic pursuits before venturing to Darwin to pursue his high school education at St John's College. Undeterred by distance, Leslie continued his quest for knowledge through unconventional means, studying climate, science, and history at the School of the Air. This unique educational experience not only broadened his horizons but also instilled in him a profound appreciation for interdisciplinary learning. In his pursuit of personal and community growth, Leslie diversified his skill set by undertaking training in Sports and Recreation, as well as media training at TEABBA Radio. His dedication to continuous improvement and service led him back to Wurrumiyanga, where he became an integral part of the community's social fabric.

Looking towards the future, Leslie is filled with optimism and determination. He envisions a future where the youth of Bathurst Island can access higher education opportunities, pursue vocational training on the islands, and actively participate in shaping the economic and social landscape of their communities. As a committed advocate for youth empowerment, Leslie is steadfast in his mission to nurture the next generation of leaders, instilling in them the values of responsibility, resilience, and community stewardship.

CEO

Brendan Ferguson grew up in Melbourne and now resides in Darwin with his wife and three young children, having spent the last six years in the Northern Territory. His connection to the Tiwi Islands dates back to 1998 when he first visited on a school footy trip, playing for Scotch College.

Since 2013, Brendan has worked as a consultant for Social Ventures Australia (SVA), a non-profit organisation. In this role, he worked in partnership with Aboriginal community-controlled organisations, Land Councils, government agencies, philanthropic bodies, and private companies to deliver improved outcomes for communities across the Northern Territory. His extensive work with the Anindilyakwa people on Groote Eylandt and the Yolŋu people on the Gove Peninsula has focused on planning for a future traditional owner-led economy after mining.



Additionally, Brendan served as the Interim CEO for ARDS Aboriginal Corporation, where he supported the Yolju Board through the challenges of the COVID-19 pandemic. He started his professional journey as a commercial lawyer, studying at the University of Melbourne and the London School of Economics.

Brendan commenced with the Tiwi Land Council just prior to the end of the 2023-24 financial year. During those initial weeks, Brendan had the opportunity to meet with many Tiwi people and Land Council stakeholders. He recognises that he has a lot to learn about Tiwi country and culture but looks forward to that learning journey and the ongoing support of Tiwi people.

Details of Accountable Authority during the Current Reporting Period (2023-24)

Name	Qualifications of the Accountable Authority	Experience of the Accountable Authority	Position Title / Position held	Executive/ Non-Executive	Period as the accountable authority or member within the reporting period		
					Start Date (1 July 2022 or after)	End Date (30 June 2023 or before)	Number of meetings of accountable authority attended
Mr Gibson Farmer Illortaminni	Casuarina College, Darwin	12 terms at the Land Council with a fourth term as Chair ; Aboriginal Sea Company Assets Holding Limited - Director; Aboriginal Sea Company Operation Limited - Director; Tiwi Plantation Corporation Pty Ltd - Deputy chair; Port Melville Pty Ltd - Chair; Aboriginal Investment NT - Board member	Chair	Exec	1/07/2023	15/02/2024	6
Mr Robert Graham	Anthropology, University of Adelaide	South Australia and Kimberly Region of West Australia - Field Officer; Central Land Council's Associations Management Unit - Coordinator; Aboriginal Areas Protection Authority's Alice Springs office - Anthropologist and Office manager; Queensland South Native Title Services - Anthropologist and Office manager; Northern Land Council's Native Title Unit - Coordinator; Northern Land Council's Anthropology Branch - Branch manager; Worked with South Australia Native Title Services research team	Interim CEO	Exec	1/07/2023	3/05/2024	10
Mr Leslie Tungatalum	St John's College	Nguiu Ullintjinni Association Inc - President/Chair; Aboriginal Investment NT - Board member; Pirntubula Pty Ltd - Director; Tiwi Islands Regional Council - Deputy mayor; A.C.N. 155 327 049 PTY LTD - Director; Tiwi Islands Equity Holders Pty Ltd - Director; Tiwi Partners (AUST) Pty Ltd - Director	Chair	Exec	15/03/2024	30/06/2024	3

					Period as the accountable authority or member within the reporting period		
Mr Brendan Ferguson, LLB (Hons), BCA, MSc, GAICD	Bachelor of Laws and Bachelor of Creative Arts, University of Melbourne; Masters of Political Science, London School of Economics; Graduate Australian Institute Company Directors	Director, Social Ventures Australia; Lawyer, Allens; Senior Consultant, Advancy; Adviser to the Head of Mission, Office of the Quartet Representative	CEO	Exec	13/05/2024	30/06/2024	1

Statement on governance

Composition of the Tiwi Land Council

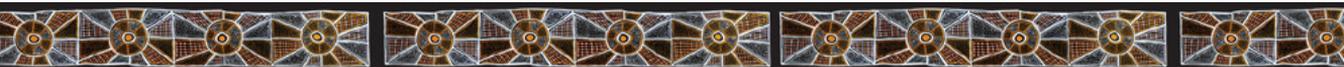
Under the current Method of Choice, the Land Council is made up of 40 members, with five representatives from each of the eight Tiwi land owning groups.

Those five representatives include a Trustee, and four additional representatives, of which two are women and two are men. The eight land-owning groups are as follows:

- Jikilaruwu
- Malawu
- Mantiyupwi
- Marrikawuyanga
- Munupi
- Wulirankuwu
- Wurankuwu
- Yimpinari

The Land Council elects a Chair and a Deputy Chair. The Accountable Authority of the Land Council is comprised of the Chair and the CEO.

The current method of choice was introduced in 2023 to address concerns about insufficient representation of women on the Land Council.



Sub-Committee

The Land Council has recently established its Cultural Committee as a Sub-Committee of the Full Land Council, membership of which includes both Full Council members and community representatives.

Tiwi Aboriginal Land Trust

On 15 November 2023 the Minister for Indigenous Australians, the Hon Linda Burney MP approved the new Method of Choice and Terms and Conditions of Membership under section 29(1) of the ALRA and co-opting of up to 5 additional members under section 29(2) of the ALRA.

The Land Council advised the Minister for Indigenous Australian that elections had been held and new Land Trust members (trustees) were nominated and elected, following the new method of choice. Elections took place from December 2023 to February 2024.

Tiwi Aboriginal Land Trust members in 2023-2024:

NAME	POSITION	CLAN	APPOINTMENT DATE	TERM END DATE
Brian Tipungwuti	Trustee	Wurankuwu	4/12/2017	17/07/2023
	Chair of Trustees	Wurankuwu	17/07/2023	17/07/2028
Damien (Burak) Molaminni	Trustee	Marrikawuyanga	4/12/2017	17/07/2028
Dominic Kantilla	Trustee	Malawu	17/11/2020	17/07/2023
Jeffrey Puruntatameri (Miller)	Trustee	Wulirankuwu	17/07/2023	17/07/2028
John Wilson	Trustee	Yimpinari	4/12/2017	17/07/2023
Karina Coombes	Trustee	Munupi	17/07/2023	17/07/2028
Kim Puruntatameri	Trustee	Munupi	4/12/2017	17/07/2023
Mary Dunn	Trustee	Yimpinari	17/07/2023	17/07/2028
Richard Puruntatameri	Trustee	Malawu	17/07/2023	17/07/2028
Simon Peter Munkara	Trustee	Jikilaruwu	8/05/2019	17/07/2028
Stanley Tipiloura	Chair of Trustees	Wulirankuwu	4/12/2017	17/07/2023
Walter Jnr Kerinauia	Trustee	Mantiyupwi	4/12/2017	17/07/2023
Wesley Kerinauia	Trustee	Mantiyupwi	17/07/2023	17/07/2028





Full Land Council Members





Full Land Council Members



Tiwi Full Land Council meetings

Land Council meetings were held in 2023-2024:

Meeting Number	Meeting Date	Location
338	12 and 13 July 2023	Wurrumiyanga
339	22 August 2023	Wurrumiyanga
340	27 September 2023	Pickataramoor
341	23 and 24 October 2023	Wurrumiyanga
342	23 November 2023	Wurrumiyanga
343	12, 13 and 14 March 2024	Port Melville
344	1 and 2 May 2024	Wurrumiyanga
345	30 May 2024	Wurrumiyanga

List of council members and the number of meetings attended in 2023-2024

Clan	Land Council Member	Land Council Position	Tenure	Of 13 Land Council Meetings
Marrikawuyanga	Adonis Wommatakimmi	Member	Full Year – Re-appointed 14/12/2023	9
Jikilaruwu	Agnella Tipungwuti	Member	Appointed – 23/01//2024	6
Mantiyupwi	Ainsley Kerinauia	Member	Appointed – 04/12/2023	6
Munupi	Alexander Puruntatameri	Member	Appointed – 25/01//2024	5
Malawu	Anastasius Vigona	Member	Appointed – 13/12/2023	6
Jikilaruwu	Andrea Puautjimi	Member	Appointed – 23/01//2024	6
Yimpinari	Andrew Bush	Member	Full Year – Re-appointed 07/12/2023	11
Yimpinari	Austin Wonaeamirri	Deputy Chair	Full Year – Appointed 14/03/2024	10
Mantiyupwi	Banita Ullungura	Member	Appointed – 04/12/2023	6
Mantiyupwi	Bonaventure Timaepatua	Member	Full Year – Re-appointed 04/12/2023	10

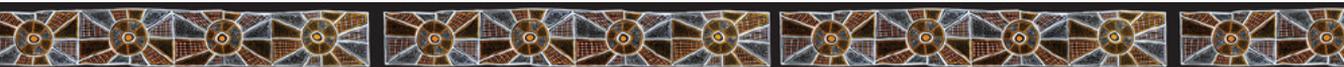


Clan	Land Council Member	Land Council Position	Tenure	Of 13 Land Council Meetings
Wurankuwu	Brian Tipungwuti	Chair of Trustees	Full Year – Appointed 17/07/2023 (Minister)	11
Wurankuwu	Charlotte Portatminni	Member	Appointed – 06/12/2023	6
Mantiyupwi	Cheryl Kerinauia	Member	Appointed – 04/12/2023	6
Marrikawuyanga	Claire C Scrymgour	Member	Appointed – 14/12/2023	5
Malawu	Clancy Puruntatameri	Member	1/07/2023 – 08/12/2023 – End of Term	0
Marrikawuyanga	Damien Molaminni (Burak)	Trustee	Full Year – Appointed 17/07/2023 (Minister)	13
Marrikawuyanga	David Austral	Member	1/07/2023 – 14/12/2023 – End of Term	6
Yimpinari	Dennis Dunn	Member	1/07/2023 – 17/12/2023 – End of Term	4
Munupi	Dennis Tipakalippa	Member	1/07/2023 – 25/01//2024 – End of Term	6
Malawu	Dominic Kantilla	Member	1/07/2023 – 13/12/2023 – End of Term	4
Marrikawuyanga	Donna Molaminni (Burak)	Member	Full Year – Appointed 17/07/2023 (Minister)	6
Yimpinari	Edwina Brooks	Member	Appointed – 07/12/2023	5
Yimpinari	Ellanora Wonaeamirri	Member	Appointed – 07/12/2023	6
Wulirankuwu	Gerry Mungatopi	Trustee	Appointed – 08/12/2023	5
Wulirankuwu	Jeffrey Puruntatameri (Miller)	Member	Full Year – Appointed 17/07/2023 (Minister)	13
Wurankuwu	Jocelyn Tipungwuti	Member	Appointed – 06/12/2023	5
Jikilaruwu	John Benson Kelantumama	Member	Appointed – 23/01//2024	6
Yimpinari	John Wilson	Member	1/07/2023 – 07/12/2023 – End of Term	7
Jikilaruwu	John Louis Munkara	Member	1/07/2023 – 23/01//2024 – End of Term	8
Malawu	Juliette Puruntatameri	Member	Appointed – 13/12/2023	6



Clan	Land Council Member	Land Council Position	Tenure	Of 13 Land Council Meetings
Munupi	Justina Puruntatameri	Member	Appointed – 25/01//2024	6
Wulirankuwu	Karen Tipiloura	Member	Appointed – 08/12/2023	5
Munupi	Karina Coombes	Trustee	Full Year – Appointed – 17/07/2023 (Minister)	11
Munupi	Kim Puruntatameri	Member	1/07/2023 – 25/01//2024 – End of Term	5
Munupi	Leslie Tungatalum	Member*	Full Year – Appointed 14/03/2024	8
Yimpinari	Mary Dunn	Trustee	Full Year – Appointed 17/07/2023 (Minister)	10
Malawu	Miriam Stassi	Member	Appointed – 13/12/2023	11
Marrkawuyanga	Neil Black	Member	Appointed – 14/12/2023	5
Munupi	Patricia Puruntatameri	Member	1/07/2023 – 25/01//2024 – End of Term	7
Malawu	Richard Puruntatameri	Trustee	Full Year – Appointed 17/07/2023 (Minister)	12
Wulirankuwu	Romolo Tipiloura	Member	1/07/2023 – 08/12/2023 – End of Term	3
Wurankuwu	Ron Poantimilni	Member	Full Year – Re-appointed – 06/12/2023	12
Malawu	Sebastian Tipungwuti	Member	Appointed – 13/12/2023	5
Jikilaruwu	Simon Munkara	Trustee	Full Year – Appointed 17/07/2023 (Minister)	9
Wulirankuwu	Stanley Tipiloura	Member	Full Year – Re-appointed – 08/12/2023	7
Malawu	Sylverius Tipungwuti	Member	1/07/2023 – 13/12/2023 – End of Term	2
Wurankuwu	Teddy Portaminni	Member	Full Year – Re-appointed – 06/12/2023	10
Jikilaruwu	Valentine Intalu	Member	1/07/2023 – 23/01//2024 – End of Term	7
Jikilaruwu	Valentine Puautjimi	Member	Full Year – Re-appointed – 23/01/2024	10

* Appointed as a Chair on 15 March 2024



Clan	Land Council Member	Land Council Position	Tenure	Of 13 Land Council Meetings
Wulirankuwu	Vincent Mungatopi	Member	1/07/2023 – 08/12/2023 – End of Term	7
Mantiyupwi	Walter Jnr. Kerinaua	Member	1/07/2023 – 04/12/2023 – End of Term	3
Wulirankuwu	Wendy Miller	Member	Appointed – 08/12/2023	5
Mantiyupwi	Wesley Kerinaua	Trustee	Full Year – Appointed 17/07/2023 (Minister)	10



Polling booth in Wurrumiyanga

Governance Practices

The Land Council is a statutory body established in 1978 under the ALRA. As a commonwealth entity the PGPA mandates how the Land Council operates including reporting and the use and management of public resources.

Since 2021, the Land Council has invested in consultancies to review the governance framework which included recruitment, remuneration, fraud and risk management among other operational areas. During this time, management positions were being filled under the direction of the interim CEO. These included the appointment of a new Chief Financial Officer, Principal Legal Officer and a People and Development Manager. In June 2023, the Accountable Authority appointed the Chair and new members of the Audit and Risk Committee (ARC) for a 3-year term.

This financial year, those investments made in challenging times have started to take form beginning with the election of the new Chair and Deputy Chair of the Land Council, election of new Council members undertaken by the Northern Territory Electoral Commission. In November 2023, the

Minister for Indigenous Australians endorsed the Council members Governance Framework, and the current Land Council is continuing its review. The recruitment of the new CEO has strengthened the leadership team and completed the Accountable Authority. Ongoing development and review of policies, strengthening of procedures and controls and reshaping the organisational structure are some of the groundworks undertaken in the final quarter of this reporting period. The partnership and trust of the Tiwi traditional owners and their vision for the present and future of their land and sea country remain the driving force of the Land Council's strategic direction. The contribution of external parties including consultants that the Land Council has recruited namely Ernst and Young to undertake the Governance Review and RiskIQ to develop our risk management framework and the continuous performance audits from the ANAO have played a pivotal role in re- shaping the way the Land Council delivers its functions and supports the Accountable Authority to understand and perform their responsibilities.

Enterprise Risk Management Framework

Tiwi people have strong local cultures and tradition that may not be understood by others. These influence how risks are understood. For the Land Council to manage risk well, cultural awareness and respect are essential.

The Land Council, management and staff continue to review its operations, to investigate new opportunities, and to take account of risks in decision-making.

The Land Council has developed and implemented a Risk Management Framework that is not traditional in its approach but has incorporated the Tiwi tradition of storytelling. This approach to risk management is not only about identifying risks and proposing mitigative strategies but also encapsulating the details of how we understand and manage the risk we have identified in our plans, operations, systems and the greater Tiwi community.

In the last two years, the Land Council has invested in specialist risk management consultancy support to develop its enterprise risk management framework. In the process, the organisation has seen:

- appointment of new ARC members;
- development of its Risk Management Policy and a suite of complimentary documents and training materials;
- recruitment of the Governance, Risk and Compliance Officer (GRCO) to oversee the risk register by capturing and reviewing risk stories with identified risk owners.

Risk oversight and management systems

The ARC provides independent assurance that, while adopting an unconventional approach, the Land Council's risk management processes are aligned with the Commonwealth Risk Management Policy and Standard.

The ARC oversees internal and external audit functions and the Australian National Audit Office (ANAO) and Merit Partners (ANAO subcontractor), have a standing invitation to attend all meetings. The Audit and Risk Committee is a sub-committee of the Land Council established to assist the Accountable Authority discharge its statutory responsibilities relating to financial reporting, performance reporting, risk oversight and management, internal control and compliance with relevant laws and policies.



Fraud Control

This reporting period the Land Council has tightened its controls with regards to financial management. The 'joint' staff position of Chief Financial Officer (CFO) and Principal Legal Officer (PLO) that the Land Council had for some years was abolished and replaced by the engagement of both a CFO and a PLO. Funding for this had been available in the budget for the last two years but not adopted. The PLO position was filled in March 2023 while the process of CFO recruitment did not see that position filled until early July 2023. This has provided additional and professional oversight of the Land Council's financial transactions.

In 2022, the Land Council had prepared a draft Fraud Policy and training. To assist with this the Land Council engaged outside professional advice and assistance including providing a detailed fraud issues workshop to staff. This work is intended to continue into the next reporting period and to become a regular element of Land Council work, review and training. Further in October 2023, the Fraud Policy was endorsed by the Full Land Council members and approved by the Accountable Authority. The Fraud Policy plan is also in place since then.

Audit Risk Committee

The ARC completed four meetings during 2023-2024:

Meeting Number	Date	Location
60	19/09/2023	Darwin
61	05/12/2023	Darwin
62	20/03/2024	Darwin
63	14/06/2024	Darwin



The Audit Risk Committee (ARC) comprises four members, whose role and qualifications are described in the table below.

Audit committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional Information (including role on committee)
Dr. David Ritchie, PhD (Chair)	<p>Anthropologist</p> <p>Chair of the NT Planning Commission</p> <p>Graduate of the Australian Institute of Company Directors, Member of Ninti One Ltd Audit and Risk Management Committee (2010 – 2020),</p> <p>First CEO of the Aboriginal Areas Protection Authority (1990-2003) and Executive positions in the Department of Lands and Planning and Northern Territory Land Development Corporation (2009- 2012)</p> <p>Anthropology work: Chair of the NLC Wagait Traditional Owners Dispute Committee (1993-19995), Sacred Sites Authority (1981 – 1989), Northern Land Council – Land Claims (1980- 1983)</p>	4	4	9,450	\$3,600 for 8 hours worked on recruitment of GRCO
Mr. Roland Chin, CPA ANZ, Bcomm	<p>Auditor and Tax Adviser</p> <p>Former Audit Partner of KPMG Darwin, Registered Tax Agent,</p> <p>Fellow of Chartered Accountants Australia and New Zealand</p> <p>Fellow of CPA Australia, Chartered Tax Adviser of Taxation Institute of Australia</p> <p>Member of Australian Institute of Company Directors</p> <p>Graduated from UNSW with a Bachelor of Commerce</p>	4	4	3,960	

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional Information (including role on committee)
Ms. Melissa Yates, LLB, BA, BSc	<p>Lawyer</p> <p>Barrister at William Forster Chambers, with expertise in civil litigation focusing on construction and insolvency matters, as well as estate litigation and advice</p> <p>Former Solicitor at Ward Keller and De Silva Hebron</p> <p>Actively engaged in academia, imparting knowledge to undergraduate law students and Indigenous pre-law students at Charles Darwin University</p> <p>Graduate with bachelor degrees in Accounting, Law, and Science (Biotechnology)</p>	4	4	3,520	
Ms. Stefanie Holland, PostDip LP, LLB (Hons), BA	<p>Lawyer</p> <p>Senior Lawyer at Northern Australian Aboriginal Justice Agency Ltd,</p> <p>Solicitor at Shine Lawyers and Clayton Utz</p> <p>Associate to Hon. Justice Blokland of the Supreme Court of the Northern Territory</p> <p>Associate to Hon. Justice Elkaim of the Supreme Court of the Australian Capital Territory</p> <p>Legal Compliance Officer at Geospatial Intelligence PTY Ltd</p> <p>Graduate of the Australian National University with Graduate Diploma of Legal Practice and Bachelor of Law – LLB (Hons)/ Bachelor of Arts</p>	1	4	0	No invoice recorded from member in the financial year

Aside from the ARC members, the Land Council CEO, COO, PLO, CFO, Finance Manager, External Auditors and the ANAO Financial Statements Audit Services Group are ex-officio members and attend meetings as required. The committee's responsibilities and rights are outlined in the Audit and Risk Committee Charter. This reporting period has seen most of the initiatives and plans that were set in motion during the last financial year being realised, including the appointment of the new Chair of the Audit Committee and the development of the Land Council's Risk Management Framework. Early in 2024 the ARC commenced work on reviewing its Charter and was instrumental in the drafting of the Governance, Risk Management and Compliance Officer role, a new role in the Land Council's organisation structure. The Audit and Risk Committee Charter review is still in progress. The current version is available on the [Land Council website](#). The latest draft will be tabled in the next Audit and Risk Committee meeting in September 2024.

The contribution of ANAO Financial Statements Audit Services Group and External Auditors adds invaluable insights to discussions. The ARC continues to monitor the financial progress and systems, governance structure and implementation of the risk management framework of the Land Council. ARC members are required to assess their own performance and to review the ARC Charter annually. The Committee is also required to meet with our Auditors during the interim and final audit period through the ARC meetings. These meetings and exchanges have taken place with recommendations being followed through and actioned.

Code of Conduct

Our Code of Conduct policy applies to all representatives and members, providing the framework of principles for conducting business, and dealing with other representatives, members, and suppliers. The Code of Conduct does not replace legislation and if any part of it is in conflict, then legislation takes precedence. This policy is based on the following principles:

- Act and maintain a high standard of integrity and professionalism.
- Be culturally aware and sensitive.
- Respect Tiwi Culture at all times.
- Be responsible and scrupulous in the proper use of Company information, funds, equipment, and facilities.
- Be considerate and respectful of the environment and others.
- Exercise fairness, equality, courtesy, consideration, and sensitivity in dealing with other representatives, directors, members, and suppliers.
- Avoid apparent conflict of interests, promptly disclosing to a Land Council senior manager any interest which may constitute a conflict of interest.
- Promote the interests of the Land Council.
- Perform duties with skill, honesty, care, and diligence.
- Abide by policies, procedures, and lawful directions that relate to your employment with the Land Council and/or our members.
- Avoid the perception that any business transaction may be influenced by offering or accepting gifts.
- Under no circumstances may representatives offer or accept money.
- Any representative, who in good faith, raises a complaint or discloses an alleged breach of the Code, whilst following correct reporting procedures, will not be disadvantaged or prejudiced. All reports will be dealt with in a timely and confidential manner.

The Land Council expects cooperation from all representatives in conducting themselves in a professional, ethical, and socially acceptable manner of the highest standards.



Annual performance statements

Introductory Statement

We, Leslie Tungatalum (Chair) and Brendan Ferguson (CEO), as the Accountable Authority of the Tiwi Land Council, present the 2023-2024 annual performance statement of the Tiwi Land Council, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013 (Cth)* ('PGPA Act').

In our opinion, these annual performance statements are based on properly maintained records, accurately reflect the performance of the entity, and comply with subsection 39(2) of the *PGPA Act*.

Analysis of Performance

The Land Council has continuously devoted significant effort to reform, renewal, and expansion. In particular, it has been actively addressing the findings and recommendations of external reviews, including the ANAO Performance Report. These efforts have enabled the Land Council to strengthen its focus on land use, environmental stewardship, and the preservation of land and culture through its expanded workforce.

A detailed overview of the Land Council's performance against the Corporate Plan 2023-2024 is outlined in the *Assessment of Performance* section below.



Leslie Tungatalum
Chair



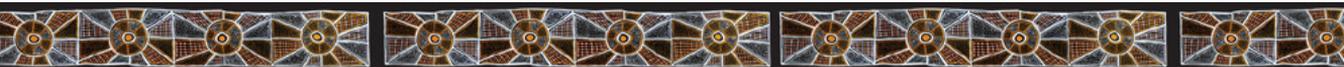
Brendan Ferguson
CEO



Assessment of Performance

The Land Council's Corporate Plan 2023–2024 outlined priorities and measures of success for the 2023–2024 financial year. This section assesses the Land Council's performance in achieving its objectives throughout the reporting period.

Activities and Performance Measures for 2023–24		
ACTIVITIES AND PERFORMANCE MEASURES (PM) for 2023-24 (as published in the Tiwi Land Council's Corporate Plan 2023-2027)		
Activity 1: Research & genealogical recording project.	Activity 2: Maintaining cultural heritage database.	Activity 3: Improving traditional Aboriginal owner recognition register.
Performance Measures 1 - 5		
Activity 4: Providing information to Tiwi people. Performance Measure 6	Activity 5: Providing updates to Tiwi people. Performance Measure 7	Activity 6: Remaining connected to Tiwi people. Performance Measures 8-9
Activity 7: Holistic review of the Tiwi Land Council's policies, procedures, handbooks/ manuals, and training for staff and members alike. Performance Measures 10 -21		
Activity 8: Land access and land use Performance Measure 22	Activity 9: Indigenous Protected Areas project Performance Measure 23	Activity 10. Cultural heritage Performance Measure 24
Activity 11. Environment Performance Measure 25	Activity 12. Management of Expenses Performance Measure 26	Activity 13. Accountability Performance Measures 27-30



Performance Measure Summary of Results

The table below provides a summary of the performance outcomes for each of the 30 Performance Measures for 2023–24.

Performance Measure (PM)	Target	Result	Performance Outcome
PM1: Hold a minimum of one consultation meeting with each land- owning group to obtain information to update and expand the genealogy records held by the Tiwi Land Council.	1consultation for each clan group	Several consultations with key members of each clan have occurred	Substantially achieved
PM2: Expand the Tiwi Land Council genealogy records to include all 8 clan groups by 30 June 2024.	Update 8 clans	Updates to 4 clans have commenced	Partially achieved
PM3: Interview each Trustee of the Tiwi Aboriginal Land Trust regarding the Tiwi Land Council's register of traditional owners. Complete interviews by 30 June 2024.	Interview 8 Trustees	Interviews with trustees of all clans have occurred	Substantially achieved
PM4: Undertake a minimum of four (4) extensive cultural heritage and sacred sites research activities on the Tiwi Islands and complete their full documentation by 30 June 2024.	4 activities	Cultural Mapping has commenced with 6 of the 8 clans, 2 clan territories fully documented	Partially achieved
PM5: Hold a Land and Culture Summit and Full Land Council meeting by 30 June 2024 to update Tiwi Land Council members regarding consultations and research findings.	Land and Culture Summit and Full Land Council meeting	Cultural Forum has been established with assistance from Anthropology	Partially achieved
PM6: Count number of full land council meetings.	Hold 10 x 2- day full Land Council meetings on the Tiwi Islands	Equivalent of six 2-day meetings	Partially achieved
PM7: Count number of clan group meetings.	Hold at least 8 clan group meetings for each clan group over a 12-month period	14 clan meetings	Not achieved
PM8: Count number of newspaper editions released.	Produce a detailed, relevant and interesting newspaper not less than 4 times over a 12-month period	4 newspaper editions released	Achieved
PM9: Count number of published notices.	No target	31 notices	Not Applicable
PM10: Establish a governance document for: The accountable authority which includes how the CEO and the chair will work together and how decisions will be made by 1 October 2023.	Establish a governance document for accountable authority	Governance document in final draft	Partially achieved

Performance Measure (PM)	Target	Result	Performance Outcome
PM11: Establish a governance document for the members of the Tiwi Land Council, the Management Committee of the full Tiwi Land Council, and trustees, including the Council Chair and Deputy Chair by 31 January 2024.	Tiwi Land Council Manual and new member handbook	The draft Tiwi Land Council manual and new member handbook were distributed to the Land Council members at the full council meeting on 12 March 2024.	Achieved
PM12: Deliver a minimum of four (4) training sessions to members of the Tiwi Land Council and the Tiwi Aboriginal Land Trust.	4 training sessions	Initial training on governance and Land Right Acts to the newly elected land council members on 13 March 2024 meeting	Partially achieved
PM13: Revise and implement its recruitment policy by 31 December 2023.	Recruitment Policy	A full suite of recruitment and selection documents were developed and implemented in August 2023	Achieved
PM14: Prepare Management Committee meeting rules and submit the rules to the Minister for Indigenous Australians by 1 October 2023.	Meeting Rules	The Meeting Rules for the Full Land Council was presented in the July 2023 meeting number 346	Achieved
PM15: Review key governance documents to be completed by 31 December 2023 and progress to be reviewed on an ongoing basis with a report to be prepared regarding progress made and next steps by 30 June 2024.	Review to be completed by 31 December 2023	Several versions circulated	Substantially achieved
PM16: Develop an implementation plan by 1 October 2023. All current s19 agreements to be reviewed by 1 October 2023. Compliance issues to be raised with proponents by 31 December 2023.	Review of S19 agreements	All S19 agreements have been reviewed	Achieved
PM17: Request a minimum of four (4) updates from Tiwi Resources Pty Ltd for greater oversight over payments made to clan groups.	4 updates	More than 4 updates	Achieved
PM18: Produce a fraud control framework that is aligned to the Commonwealth Fraud Rule to be prepared by 31 December 2023.	Fraud Control Framework	Fraud Corruption Policy and Plan	Achieved



Performance Measure (PM)	Target	Result	Performance Outcome
PM19: Implement quarterly risk assessments by the Accountable Authority. Implement a new fraud reporting procedure by 31 December 2023.	Quarterly risk assessment, fraud reporting procedure, number of assessments.	Risks assessments performed quarterly Fraud policy was approved in October 2023. Fraud procedures have been in place since then.	Achieved
PM20: Review registers for conflicts of interests and pecuniary interests twice prior to 30 June 2024.	2 reviews	2 reviews	Achieved
PM21: Update Audit Committee Charter by 30 September 2023. Monitor for compliance at every Audit Committee meeting.	Update Audit Committee Charter	The Audit and Risk Committee Charter review is complete.	Substantially achieved
PM22: Develop workflow for assessment and processing of land use request applications, monitoring compliance with s19 agreements, review of current s19 agreements, improve current workflow for assessing permit applications and issuing permits by 30 September 2023.	Land Use Application (LUA) procedure	Developed a workflow for assessment and processing of LUA	Achieved
PM23: Close out IPA Consultation project, with finalised Plan of Management, Consultation Report and MERI strategy. Development of IPA Governance Framework by 30 June 2024.	To be completed by 30 June 2024	Project has been extended	Not achieved
PM24: Cultural heritage work forms part of the work to be undertaken for Activities 1-5 to be completed by 30 June 2024.	Cultural heritage works	Ongoing	Substantially achieved
PM25: Conduct a minimum of four (4) detailed inspections regarding flora and fauna risks. Conduct a minimum of four (4) surveys regarding pests which pose a risk to Tiwi flora and fauna. Prepare report by 30 June 2024. The above works to be carried out where possible and appropriate with outside expertise. Participate in two Science Reference Committee meetings with outside experts to provide overview of the Tiwi Islands environment health and management.	Minimum of 4 inspections and 4 surveys.	More than 178 inspections have been carried out, 1 survey.	Partially achieved
PM26: Conduct quarterly budget reviews against actuals.	4 budget reviews	3 budget reviews completed	Substantially achieved
PM27: Quarterly financial reports presented to Council members and CEO.	4 financial reports presentation	3 financial reports presentation	Substantially achieved

Performance Measure (PM)	Target	Result	Performance Outcome
PM28: Conduct budget planning meetings January-June 2024.	Conduct budget planning meetings	Several budget planning meetings held between March and April 2024	Achieved
PM29: 100% FBT and GST returns lodged with ATO on time.	ATO Lodgment	100% FBT lodgment 91.67% GST returns lodgments	Substantially achieved
PM30: Unmodified auditors report.	Unmodified auditors report	Unmodified auditors report	Achieved.

Performance measure tolerance levels

To reflect the Land Council's achievement against its performance measure targets, we developed and implemented 4 tolerance levels below:

- **Achieved:** 100% of the performance target has been achieved
- **Substantially achieved:** 75–99.9% of the performance target has been achieved
- **Partially achieved:** 50–74.9% of the performance target has been achieved
- **Not achieved:** <50% of the performance target has been achieved.

Performance Measure Results

Objective 1: Continue to analyse and record traditional Aboriginal owner recognition.

Activity 1: Research & genealogical recording project.

Performance Measure 1 — Hold a minimum of one consultation meeting with each land-owning group to obtain information to update and expand the genealogy records held by the Tiwi Land Council.			
Year	Target	Result	Performance Outcome
2023- 2024	1 consultation for each clan group	Several consultations with key members of each clan have occurred	Substantially Achieved

ANALYSIS

The Land Council Anthropologists obtained a large amount of genealogical material developed in the 80's from the Patakijiyali Museum in Wurrumiyanga (Bathurst Island). Genealogies for one of the eight clans, updated in the early 2000's in the context of the land claim, were obtained from the Northern Land Council. Genealogical research was conducted in the Australian Institute of Aboriginal and Torres Strait Islander Studies in Canberra to further complete Tiwi genealogies. A range of consultations were conducted with key members of several families in each clan to confirm and update the genealogies retrieved from these diverse sources.



Activity 2: Maintaining cultural heritage database.

Performance Measure 2 — Expand the Tiwi Land Council's genealogy records to include all 8 clan groups by 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	Update 8 clans	Updates to 4 clans have commenced	Partially achieved

ANALYSIS

The genealogical material collected during the financial year by the anthropologists includes 75 family trees across the 8 clans. These family trees have last been updated in the early 80's and are in paper form, for all but one clan (which was last updated electronically in 2008). As mentioned under Activity 1, consultations with a range of families across the 8 clans have commenced to update the data.

Simultaneously, research has been conducted to identify an appropriate software to record the existing genealogies in a contemporary format. Electronic updates to 4 clans have commenced.

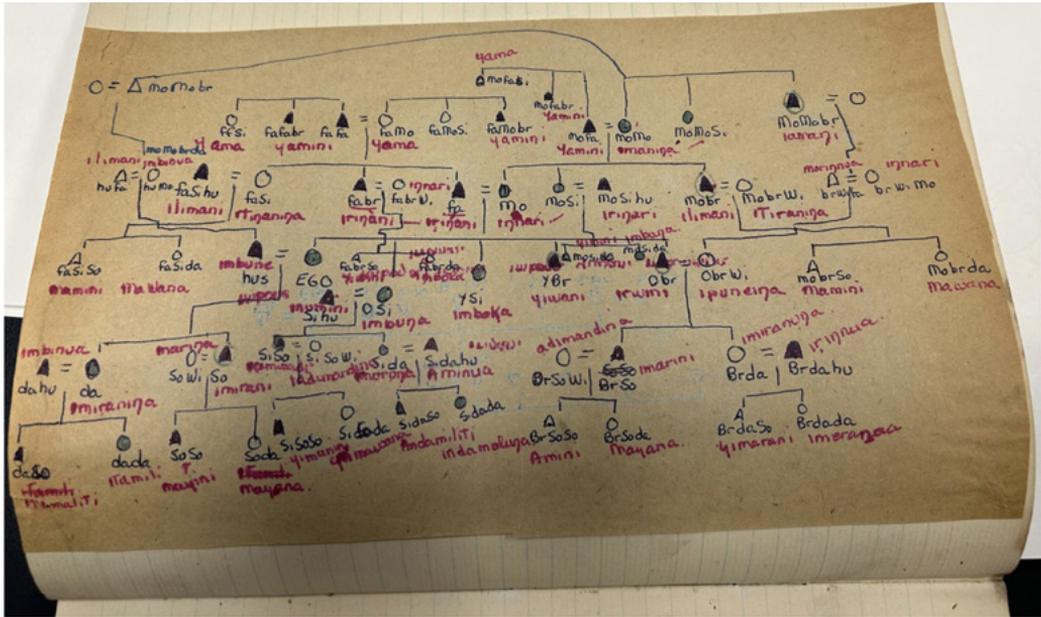
Activity 3: Improving Traditional Aboriginal Owner recognition register.

Performance Measure 3 — Interview each Trustee of the Tiwi Aboriginal Land Trust regarding the Tiwi Land Council's register of Traditional Owners (TOs). Complete interviews by 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	Interview 8 Trustee	Interviews with Trustees of all clans have occurred.	Substantially achieved

ANALYSIS

Trustees, as representatives of their respective clans, are key informants to identify and confirm the accuracy of the Council's register of traditional owners. During the year and in particular leading up to and during Council election time, Anthropologists have consulted with each of the trustees to gain assurance on members included in the register. To complete this process, work has commenced to develop a policy to identify traditional owners and clan members and more formally confirm their register membership.





Tiwi Genealogy from the J Goodale Collection, Australian Institute of Aboriginal and Torres Strait Island Studies

Performance Measure 4 — Undertake a minimum of four (4) extensive cultural heritage and sacred sites research activities on the Tiwi Islands and complete their full documentation by 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	4 activities	Cultural Mapping has commenced with 6 of the 8 clans, 2 clan territories fully documented	Partially achieved



Pukumani Poles at Karslake, Melville Island

ANALYSIS

One of the functions of the Land Council is to assist Aboriginal people in the taking of measures likely to assist in the protection of sacred sites under the ALRA (Section 23(1)(b)). The Land Council through the work of the Anthropologists are continually submitting applications to record and update sacred sites to Aboriginal Areas Protection Authority. This work requires that the anthropologists have conducted fieldwork and consultations to document each proposed site. In addition, work has commenced to map all cultural sites on the Tiwi Islands. This work is conducted through consultations with knowledge holders, using as starting point a 1983 cultural sites map retrieved from Land Council archives during the financial year. This cultural mapping has been completed and documented for two clans and commenced for the other six.



Performance Measure 5 — Hold a Land and Culture Summit and Full Land Council meeting by 30 June 2024 to update Tiwi Land Council members regarding consultations and research findings.			
Year	Target	Result	Performance Outcome
2023- 2024	Land and Culture Summit and Full Land Council meeting	Cultural Forum has been established	Partially achieved

ANALYSIS

The shift from a Land and Culture Summit to assisting with the establishment of the Cultural Forum and its various projects, such as Song Recordings and Repatriation was consistent with the anthropological objectives of promoting cultural heritage.



Cultural Committee visits Tiwi collection at Museum and Art Gallery NT (MAGNT)



Objective 2: Maintain regular communication with Tiwi people Activity 4: Providing information to Tiwi people.

Performance Measure 6 — Count number of full land council meetings.			
Year	Target	Result	Performance Outcome
2023- 2024	Hold 10 x 2 day full Land Council meetings on the Tiwi Islands	Equivalent of Six 2-day meetings	Partially achieved

ANALYSIS

There were 13 days of meetings held during the year. The Land Council is unable to hold 10, 2-day meetings because of difficulty in scheduling meetings due to a large increase of stakeholder consultations and ceremonies taking up a majority of available dates and meeting venues. This performance measure will be updated accordingly for the 2024-25 Financial Year. .

Activity 5: Providing updates to Tiwi people.

Performance Measure 7 — Count number of clan group meetings.			
Year	Target	Result	Performance Outcome
2023- 2024	meetings for each clan group over a 12-month period	14 clan meetings	Not achieved

ANALYSIS

We had difficulty scheduling meetings due to a large increase of stakeholder consultations and ceremonies taking up majority of available dates and meeting venues. We also had to cancel several meetings due to logistics, such as the lack of available transportation (air flights, community bus and vehicles). This performance measure will be updated accordingly for the 2024-25 Financial Year.

Activity 6: Remaining connected to Tiwi people.

Performance Measure 8 — Count number of newspaper editions released.			
Year	Target	Result	Performance Outcome
2023- 2024	Produce a detailed, relevant and interesting newspaper not less than 4 times over a 12-month period	4 newspaper editions released	achieved



ANALYSIS

In 2023-2024, 4 newspapers were released:

Edition number	Period	Pages	Circulation	Electronic subscriptions
56	October 2023	20	2,000 copies	242
57	November 2023	8	2,000 copies	283
58	March 2024	20	2,000 copies	305
59	June/July 2024	20	2,000 copies	344

There were 344 online subscribers at the end of the financial year, an increase of 42% from last reporting period.

Performance Measure 9 — Count number of published notices.			
Year	Target	Result	Performance Outcome
2023- 2024	No target	31 notices	Not Applicable

ANALYSIS

The Land Council published notices for Full Land Council meetings, Clan meetings, community events and other important communication for the Tiwi Islands through emails, community notice boards and social media accounts.

Objective 3: Maintain high standards of good governance

Activity 7: Holistic review of the Tiwi Land Council's policies, procedures, handbooks/manuals, and training for staff and members alike.

Performance Measure 10 — Establish a governance document for: The accountable authority which includes how the CEO and the chair will work together and how decisions will be made by 1 October 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Establish a governance document for accountable authority	Governance document in final draft	Partially achieved

ANALYSIS

Accountable Authority Governance Framework is still in final draft as at 30 June 2024. This final draft will be shared with the Audit and Risk Committee for discussion at the next ARC meeting in September 2024.



Performance Measure 11 — Establish a governance document for the members of the Tiwi Land Council, the Management Committee of the full Tiwi Land Council, and trustees, including the Council Chair and Deputy Chair by 31 January 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	Land Council Manual and new member handbook	The draft Land Council manual and new member handbook were distributed to the land council members present at the full council meeting on 12 March 2024.	Achieved

ANALYSIS

The draft Land Council manual and new member handbook were distributed to the land council members present at the first full council meeting on 12 March 2024. We continue to review each section in the next and subsequent Land Council meetings. The Land Council Manual and Member Handbook were a part of the Full Land Council agenda in the May (Meeting #345) and July (Meeting #346) 2024 meetings. There was thorough coverage of the Manual in the latter meeting with open discussions from members.

Performance Measure 12 — Deliver a minimum of four (4) training sessions to members of the Tiwi Land Council and the Tiwi Aboriginal Land Trust.			
Year	Target	Result	Performance Outcome
2023- 2024	4 training sessions	Initial training on governance and Land Right Acts to the newly elected land council members on 13 March 2024 meeting	Partially achieved

ANALYSIS

External providers were also engaged to provide initial training on governance and Land Right Acts to the newly elected land council members on 13 March 2024 meeting.

A standing agenda item on training on governance is part of every second Full Land Council meeting.

Performance Measure 13 — Revise and implement its recruitment policy by 31 December 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Recruitment Policy	A full suite of recruitment and selection documents were developed and implemented in August 2023	Achieved

ANALYSIS

For all Land Council employees excluding the CEO, a full suite of recruitment and selection documents were developed and implemented in August 2023. This includes a detailed policy/process and accompanying forms. For senior management positions such as the CEO, the Land Council has opted to source an external party to facilitate the full recruitment process with support



from the People & Development Manager at each step of the process. Transparency has been the main factor in utilising external support.

Performance Measure 14 — Prepare Management Committee meeting rules and submit the rules to the Minister for Indigenous Australians by 1 October 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Meeting Rules	The Meeting Rules for the Full Land Council was presented in the July 2023 meeting number 346	Achieved

ANALYSIS

The Meeting Rules for the Full Land Council was presented in July 2023 meeting number 346 and was thoroughly discussed among members. The Land Council approved the meeting rules and delegated the Accountable Authority to consider the feedback points when they review the document (before signing off).

The revised document has been sent to National Indigenous Australians Agency (NIAA) for review before the Meeting Rules are approved by the Accountable Authority.

Performance Measure 15 — Review key governance documents to be completed by 31 December 2023 and progress to be reviewed on an ongoing basis with a report to be prepared regarding progress made and next steps by 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	Review to be completed by 31 December 2023	Several versions circulated	Substantially achieved

ANALYSIS

Several versions of the governance documents have been circulated but as at 30 June 2024, the final draft is not yet approved. The Method of Choice and Code of Conduct were approved by the Minister in late 2023. The draft Meeting Rules remain subject to feedback and approval by the Minister. The Accountable Authority Framework is in draft form for further consideration (as described above).

Performance Measure 16 — Develop an implementation plan by 1 October 2023. All current s19 agreements to be reviewed by 1 October 2023. Compliance issues to be raised with proponents by 31 December 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Review of S19 agreements	All S19 agreements have been reviewed	Achieved

ANALYSIS

All section 19 agreements have been reviewed. Compliance monitoring is actively conducted by staff on the islands.



Performance Measure 17 — Request a minimum of four (4) updates from Tiwi Resources Pty Ltd for greater oversight over payments made to clan groups.			
Year	Target	Result	Performance Outcome
2023- 2024	4 updates	More than 4 updates	Achieved

ANALYSIS

A process was put in place when distribution of payments is processed through Tiwi Resources.

Where payments are processed to a 3rd party (Tiwi Resources Pty Ltd) on behalf of a non-entity holding Clan group, evidence of the general ledger coding is obtained in support of the correct Clan group receiving the funds.

Where a payment has being received by the Land Council and requires distribution to more than one Clan group, individual invoices are obtained by all entities.

Performance Measure 18 — Produce a fraud control framework that is aligned to the Commonwealth Fraud Rule to be prepared by 31 December 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Fraud Control Framework	Land Council Fraud Corruption Policy	Achieved

ANALYSIS

The Tiwi Land Council's Fraud Corruption Policy has been endorsed by the full land council and approved by the Accountable Authority in October 2023. A Fraud Corruption Plan is also in place.

Performance Measure 19 — Implement quarterly risk assessments by the Accountable Authority. Implement a new fraud reporting procedure by 31 December 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Quarterly risk assessment, fraud reporting procedure, number of assessments	Risks assessments performed quarterly Fraud policy was approved in October 2023. Fraud procedure in place since then	Substantially Achieved

ANALYSIS

Fraud policy was approved in October 2023 and, Fraud procedure in place since then. Risk assessments were performed. With newly appointed Governance, Risk and Compliance Officer, the Land Council is on track to put all procedures and policies in place and conduct regular risk assessments.



Performance Measure 20 — Review registers for conflicts of interests and pecuniary interests twice prior to 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	2 reviews	2 reviews	Achieved

ANALYSIS

The finance team maintains registers for conflict of interest and pecuniary interests. This is being reviewed and updated twice a year. This register is being checked by the External Auditors as part of their audit procedures.

Performance Measure 21 — Update Audit Committee Charter by 30 September 2023. Monitor for compliance at every Audit Committee meeting.			
Year	Target	Result	Performance Outcome
2023- 2024	Update Audit Committee Charter	The Audit and Risk Committee Charter review is complete.	Substantially achieved

ANALYSIS

The Audit and Risk Committee Charter review is complete. The final draft will be tabled in the next Audit and Risk Committee in September 2024.

The GRCO supports the ARMC in the coordination of meetings in consultation with the Chairman of the ARC and the CEO.

Objective 4. Continue to work with Tiwi people to manage country

Activity 8: Land access and land use

Performance Measure 22 — Develop workflow for assessment and processing of land use request applications, monitoring compliance with s19 agreements, review of current s19 agreements, improve current workflow for assessing permit applications and issuing permits by 30 September 2023.			
Year	Target	Result	Performance Outcome
2023- 2024	Land Use Application (LUA) procedure	Developed a workflow for assessment and processing of LUA	Achieved

ANALYSIS

The Land Use Application procedure was presented to the Full Land Council and reviewed by the Operations Team in July. The procedure and workflow are continuously evolving with feedback from Council members, traditional owners and staff.



Activity 9: Indigenous Protected Areas project

Performance Measure 23 — Close out IPA Consultation project, with finalised Plan of Management, Consultation Report and MERI strategy. Development of IPA Governance Framework by 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	To be completed by 30 June 2024	Project has been extended	Not achieved

ANALYSIS

The IPA consultation project has been extended to ensure adequate consultation with all Tiwi landowners. The Land Council is working proactively with the IPA Committee to develop appropriate governance arrangements in anticipation of dedication.

Activity 10: Cultural heritage

Performance Measure 24 — Cultural heritage work forms part of the work to be undertaken for Activities 1-5 to be completed by 30 June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	Cultural heritage works	Ongoing	Substantially achieved

ANALYSIS

For all Land Use Agreements received in the reporting period, Traditional Owner Identifications have been completed and cultural site assessments have been conducted. Cultural heritage work has been undertaken through updating Clan Registers; Stephen Davis (1983) cultural mapping documentation; constructing a GIS database; digitising genealogies; cataloguing the Morris Collection; involvement with various Cultural Forum programmes; and initial steps to secure Native Title Rights to Sea Country.

Activity 11: Environment

Performance Measure 25 — Conduct a minimum of four (4) detailed inspections regarding flora and fauna risks. Conduct a minimum of four (4) surveys regarding pests which pose a risk to Tiwi flora and fauna Prepare report by 30 June 2024.			
The above works to be carried out where possible and appropriate with outside expertise. Participate in two Science Reference Committee meetings with outside experts to provide overview of the Tiwi Islands environment health and management.			
Year	Target	Result	Performance Outcome
2023- 2024	Minimum of 4 inspections and 4 surveys.	More than 178 inspections have been carried out, 1 survey.	Partially achieved



ANALYSIS

More than 178 inspections have been carried out on freight, machinery, vehicles and plants being exported to the Tiwi Islands to ensure the goods are free from pests and seeds. Any goods not meeting the requirements were sent away for cleaning by the owner/client before re-inspection. Four Gamba grass surveys were conducted on the islands between January 2024 and May 2024. Two Gamba grass plants were detected and treated. There was only one SRC meeting held in the reporting period. A suitable date was unable to be coordinated between stakeholders for the second meeting.

Objective: 5. Thorough and compliant management of financial projections/statutory and audit requirements

Activity 12: Management of Expenses

Performance Measure 26 — Conduct quarterly budget reviews against actuals.			
Year	Target	Result	Performance Outcome
2023- 2024	4 budget reviews	3 budget reviews completed	Substantially achieved

ANALYSIS

Three quarterly reviews of budget versus actual were conducted during the reporting year. These were held in October 2023, February 2024 and June 2024.

Performance Measure 27 — Quarterly financial reports presented to Council members and CEO.			
Year	Target	Result	Performance Outcome
2023- 2024	4 financial reports presentation	3 financial reports presentation	Substantially achieved

ANALYSIS

Financial reports for the period ended September 2023, January 2024 and May 2024 were presented to Council members, Chair and CEO.

Performance Measure 28 — Conduct budget planning meetings January-June 2024.			
Year	Target	Result	Performance Outcome
2023- 2024	Conduct budget planning meetings	Several budget planning meetings held between March and April 2024	Achieved

ANALYSIS

Several budget planning meetings were held between March to April 2024. Budget estimates were submitted to NIAA on time.



Performance Measure 29 — 100% FBT and GST returns lodged with ATO on time.			
Year	Target	Result	Performance Outcome
2023- 2024	ATO Lodgment	100% FBT lodgment 91.67% GST returns lodgments	Substantially achieved

ANALYSIS

FBT return was submitted on time while GST return for the month of March 2024 was not submitted on time. This delay was due to the Land Council employee responsible for preparing the GST return being on leave at that time.

Performance Measure 30 — Unmodified auditors report.			
Year	Target	Result	Performance Outcome
2023- 2024	Unmodified auditors report	Unmodified auditors report	Achieved

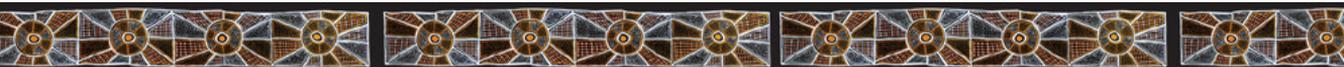
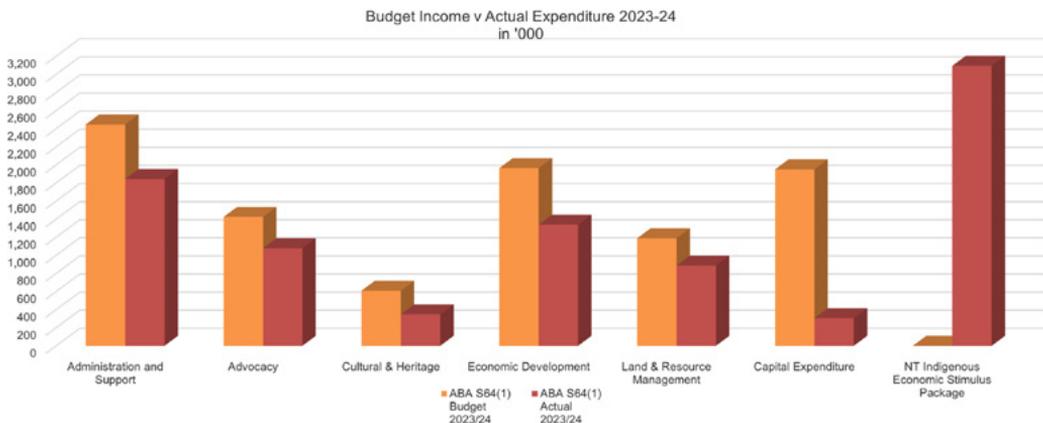
ANALYSIS

2024 Audit report resulted to unmodified auditors report.

Financial Resources and Application

In summary, the Land Council budgeted \$9,578,127 from the Commonwealth in s64(1) funding, with carried forward funding of \$2,521,309 and interest income of \$30,000. Detailed audited financial statements are attached.

\$9,578,127 was allocated during the financial year against the five output groups as illustrated in the graphs below:



The 2023-2024 actual expenditure was less than the 2023-2024 budgeted income due to unspent capital funding and was offset by NT Indigenous Economic Stimulus Package (NTIESP) expenditures. Funding for NTIESP was received by the Land Council in previous years. Further

details for the Income and Expenditure against budget s64(1) are discussed in Note 5.3 of the notes to the financial statements.

Details of consultants engaged

The following consultants were engaged during the year:

Output Group	Consultant	Consultancy service	Amount
Administration	Challis & Company Pty Limited	Recruitment	123,233
Administration	Grant Schultz	Policy Review	2,000
Administration	Lindsay Murdoch	Journalist	2,700
Administration	RiskIQ Global (Australia) Pty Ltd	Risk Management	115,758
Administration	Ward Keller	Lawyer	3,021
Administration	Warton Strategic Pty Ltd	Compliance Training	6,752
Administration	Sam Jeffries Consulting Pty Ltd	Governance Training	18,000
Culture and Heritage	Aboriginal Resource Development Service	Sound Production	7,950
Culture and Heritage	David Hancock Photography	Photography	2,000
Culture and Heritage	Ethnotracking	Anthropologist	39,867
Culture and Heritage	Gareth Lewis	Cultural mapping	1,500
Culture and Heritage	Rise Project Consulting	Photometry models	13,100
Culture and Heritage	Derek Pugh	Cultural mapping	2,085
Natural Resource Management	Douglas Partners Pty Ltd	Gravel investigations	9,520
Natural Resource Management	EcOz Environmental Consultants	Acacia Mangium Mapping	73,816
		Total	421,302



Other Grants Received

Funding stream and project	Project/purpose	Estimated Budget 2023/24	Amount received 2023/24
National Indigenous Australians Agency	National Landcare Program - Indigenous Protected Areas	166,566	166,566
Department of Primary Industry and Fisheries	Marine Ranger Programme	161,975	161,975
Total		328,541	328,541

Fee for services received section 37(2)

Payor	Received by the Land Council
	Nil
Total	Nil

ALRA Section 19(A) Township Lease and Approved Entities

The following are the existing township lease in the area of the Land Council as of the reporting period:

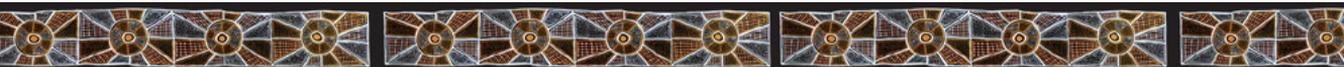
Name of the township	Name of the approved entity	Name of any other party to the lease	Date of Commencement
Wurrumiyanga Town Lease	Executive Director of Township Leasing	Tiwi Aboriginal Land Trust	2007
Pirlingimpi Town Lease	Executive Director of Township Leasing	Tiwi Aboriginal Land Trust	2017
Milikapiti and Wurankuwu Town Lease	Executive Director of Township Leasing	Tiwi Aboriginal Land Trust	2011

Recipients of accountable amounts paid

Recipient	Paid pursuant to sub section of the ALRA	Interest	Total amount \$
Mantiyupwi Aboriginal Corporation	35(4B)	-	1,085,816

Amounts Held in Trust

Details of amounts held in trust is provided in [Note 5.2A of the Notes to the financial statements](#).



Permit Administration

Authority to issue permits is provided under the *Aboriginal Land Act 1978 (NT)*. Tiwi requires an on- island resident or organisation willing to undertake responsibility for visitors. The Land Council also attaches some quarantine restrictions to permits regarding invasive species, and other documented and advised environmental risks.

The Land Council issued 2079 permits for the reporting period.

Permits are the process of the Permission Principle that underwrites Tiwi traditional governance now being more strongly asserted by the current generation of leaders and landowners. The current permit system does not support this adequately or cater for the various activities that applicants are seeking permission for. The Land Council staff continued to work with the existing system to support the wishes of Tiwi landowners however there is overwhelming support from the Tiwi community to make the necessary improvements to the permit system to better manage how visitors access Tiwi country.

Summary Report (Visitors Permit) 2023-2024

Permit Type	No of permits issued	Total \$
Camping	11	690
Fishing	23	2,400
Hunting	1	-
Work permits with Business Login	854	-
Visitor (in community)	29	-
Visitor (outside community)	2	400
Media	49	-
Research	32	-
Work	1,078	-
Grand Total	2,079	3,490



Related entity transactions

Pecuniary Interests Registers

The Land Council has adopted the advice of the Minister and maintains a Pecuniary Interest Register for all members. All Land Council members declare details of their Pecuniary Interests at each Land Council meeting. This has been complied for the 2023-24 year. Of our 386 suppliers, there are 18 of which one or more of our members are directors or members.

Related Parties Registers

All members make a declaration to be recorded in Related Parties register when they meet the definition of related party in accordance with Australian Accounting Standard Board 124 enabling 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 or members of 18 suppliers, although they do not meet the definition of a related party.

Payments to related parties require that the following conditions have been met;

1. have the authority to approve the payment;
2. the goods or services have been provided and meet requirements;
3. the supplier's invoice:
 - provides the details needed for accounting and taxation purposes;
 - reflects the terms of the arrangement which was entered into; and
 - has credited any previous payment that was made to them if such payments were made.

During the year, the Land Council has business transactions with Tiwi suppliers. The list of related party transactions can be found in [Note 3.3 of the Annual Financial Statements](#).

Management of human resources

People and Development

The Land Council recruited its first HR specialist (People and Development Manager) in April 2023. Since then, there has been some significant improvements made. These include:

- Developing and implementing a robust and streamlined recruitment, selection, onboarding and induction process including a Recruitment and Selection Policy, accompanying pro-forma forms and templates. Probation and Performance Review process with accompanying forms and templates
- Updated vacancy page on Councils' intranet page for ease of use and navigation
- Targeted training for Council's workforce in areas of customer service, fraud, risk and code of conduct



For the Land Council, its people are the greatest 'asset'. Over the last 18 months, particular focus has been given to promote a healthy workplace culture through regular morning tea get-togethers; and provision of support through Councils' Employee Assistance Program provider.

The Land Council members and staff have been exposed to on-the-job training with regards to policies and procedures, the applicability of the *PGPA Act*, and the *ALRA*, and understanding is assessed based on peer review.

Recruitment and Retention

The Land Council has grown in 2023-2024. The number of staff increased from 15 to 20.

The Land Council employees are engaged on fixed term/ongoing contracts. List of employees as at 30 June 2024:

1. Chief Executive Officer, Brendan Ferguson
2. Chief Financial Officer, Maria Juan
3. Chief Operating Officer, Matthew Ellis
4. Principal Legal Officer, Kaliopi Hourdas
5. People and Development Manager, Mandy Konatic
6. Manager, Tiwi Engagement & Strategy, Helen Daiyi
7. Finance Manager, Josephine Martens
8. Grants Officer, Kristine Matienzo
9. Finance Officer, Gina Minoza
10. Governance, Risk and Compliance Officer, Marama Sukani
11. Resource and Environment Officer, Murray Knyvett.
12. Resource and Environment Officer, Sarah Ryan.
13. Quarantine and Biosecurity Officer, Tiana Bremner-Kostrzewa
14. Field Support Officer, John Sebastian Pilakui
15. Anthropologist, Isabelle Favre
16. Anthropologist, Nicole Ng
17. Executive Assistant, Tyeanne Heenan-Tinoco
18. Media and Communications Officer, Alan James
19. Records Officer, Zaylee Lynch
20. Field Support Officer, Michaela Tipungwuti

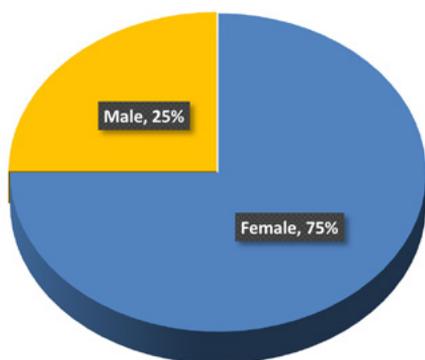


Statistics on Staffing

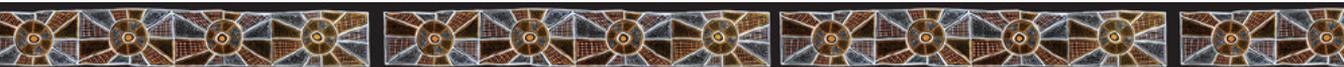
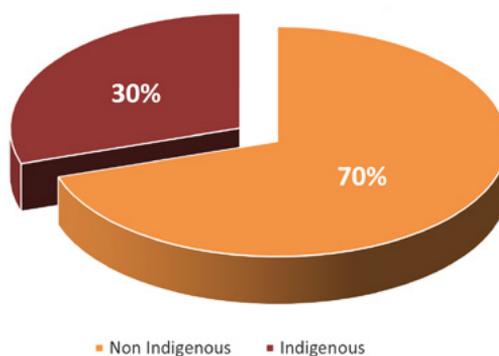
Statistics are calculated and reported on an actual head count basis as at the end of the financial year.

Staff	Gender	Years in Service on 30 June 2024	Expiry date	Employment of contract status	Location
1	Female	2	21/05/2025	Full time	Darwin
2	Male	2	31/12/2025	Full time	Darwin
3	Female	1	4/09/2024	Full time	Darwin
4	Female	1	3/12/2024	Full time	Darwin
5	Male	1	27/02/2025	Part time	Darwin
6	Male	5	10/11/2025	Full time	Darwin
7	Female	1	2/10/2024	Full time	Darwin
8	Female	7	17/01/2025	Full time	Darwin
9	Female	3	On going	Full time	Darwin
10	Female	1	On going	Full time	Darwin
11	Male	0	20/05/2027	Full time	Darwin
12	Female	1	On going	Full time	Darwin
13	Female	0	On going	Casual	Darwin
14	Female	0	14/11/2024	Full time	Darwin
15	Female	1	11/10/2024	Full time	Darwin
16	Male	0	On going	Casual	Island
17	Female	1	23/10/2024	Full time	Darwin
18	Female	1	12/09/2024	Full time	Darwin
19	Female	1	On going	Casual	Darwin
20	Female	0	11/08/2024	Casual	Island

Gender Ratio



Staff Diversity

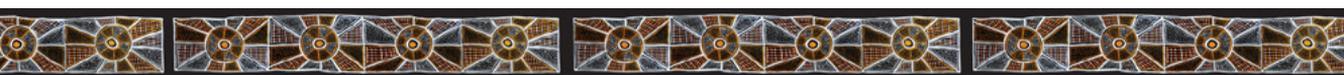




The new bus service for Land Council's community operations.

All Ongoing Employee Current Reporting Period (2023-24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NT	0	1	1	3	2	5	0	0	0	0	0	0	0	0	0	6
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	1	1	3	2	5	0	0	0	0	0	0	0	0	0	6



All Ongoing Employee Previous Reporting Period (2022-23)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

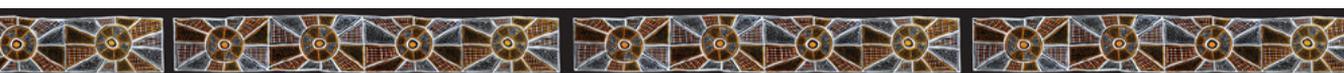
All Non-Ongoing Employees Current Reporting Period (2023- 24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NT	4	0	4	10	0	10	0	0	0	0	0	0	0	0	0	14
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	0	4	10	0	0	0	0	0	0	0	0	0	0	0	14



All Non-Ongoing Employees Previous Reporting Period (2022-23)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NT	6	0	6	9	0	9	0	0	0	0	0	0	0	0	0	15
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	0	6	9	0	9	0	0	0	0	0	0	0	0	0	15



Employment benefits and categorisation

Tiwi Land Council has engaged staff under common law contracts or under the *Australian Government Industry Award 2016*. Contracts are for a stated salary with an expectation that staff apply themselves diligently, properly with skill, care, and attention in the best interest of the Tiwi Land Council. The Land Council does not make performance payments or post-employment payments.

Information about remuneration

Remuneration information is set out in the following table pertaining to:

1. key management personnel,
2. senior executives, and
3. other highly paid staff.

Information about remuneration for key management personnel

Name	Position Title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base Salary	Bonuses	Other Benefits and Allowances		Long Service Leave	Other Long-Term Benefits		
Robert Graham	Ex CEO	161,047	0	5,592	20,015	(4,749)	0	0	181,905
Brendan Ferguson	CEO	28,936	0	0	3,672	0	0	0	32,608
Gibson Farmer Ilortaminni	ex Chair	73,534	0	4,086	8,089	0	0	0	85,709
Leslie Tungatalum	Chair	35,783	0	0	3,941	0	0	0	39,724
Adonis Wommatakimmi	Member	3,437	0	0	378	0	0	0	3,815
Agnella Tipungwuti	Member	2,148	0	0	239	0	0	0	2,387
Ainsley Kerinatua	Member	2,506	0	0	278	0	0	0	2,784
Alexander Puruntatameri	Member	1,432	0	0	158	0	0	0	1,590
Anastasius Vigona	Member	3,866	0	0	428	0	0	0	4,294
Andrea Puaujimi	Member	2,148	0	0	239	0	0	0	2,387

Name	Position Title	Short-term benefits			Post-employment benefits		Other long-term benefits		Termination benefits	Total remuneration
		Base Salary	Bonuses	Other Benefits and Allowances	Superannuation Contributions	Long Service Leave	Other Long-Term Benefits			
Andrew Bush	Member	3,938	0	0	436	0	0	0	0	4,374
Austin Wonaeamiri	Deputy Chair	7,446	0	0	883	0	0	0	0	8,329
Banita Tipioura (Ullungura)	Member	2,148	0	0	239	0	0	0	0	2,387
Bonaventure Tinaepatua	Member	3,508	0	0	388	0	0	0	0	3,896
Brian Tipungwuti	Chair Trustee & Member	10,359	0	0	1,143	0	0	0	0	11,502
Charlotte Portaminni	Member	2,148	0	0	239	0	0	0	0	2,387
Cheryl Kerinaia	Member	3,866	0	0	428	0	0	0	0	4,294
Claire Scrymgeour	Member	1,790	0	0	199	0	0	0	0	1,989
Damien Molaminni (Bura)	Trustee & Member	7,314	0	0	807	0	0	0	0	8,121
David Austral	Member	2,148	0	0	236	0	0	0	0	2,384
Dennis Tipakalippa	Member	3,150	0	0	347	0	0	0	0	3,497
Dennis John Dunn	Member	1,718	0	0	189	0	0	0	0	1,907
Dominic Kantilla	Trustee & Member	1,432	0	0	158	0	0	0	0	1,590
Donna Molaminni (Burak)	Member	2,148	0	0	239	0	0	0	0	2,387
Edward (Teddy) Portaminni	Member	3,580	0	0	396	0	0	0	0	3,976
Edwina Brooks	Member	1,790	0	0	199	0	0	0	0	1,989
Eleanor Wonaeamiri	Member	2,363	0	0	262	0	0	0	0	2,625
Gerry Mungatopi	Member	1,790	0	0	199	0	0	0	0	1,989
Jeffrey Puruntatameri (Miller)	Trustee & Member	8,641	0	0	954	0	0	0	0	9,595
Jocelyn Tipungwuti	Member	1,790	0	0	199	0	0	0	0	1,989
John Kelantumama	Member	2,148	0	0	239	0	0	0	0	2,387
John Anthony Wilson	Trustee & Member	4,376	0	0	481	0	0	0	0	4,857
John Louis Munkara	Member	2,506	0	0	276	0	0	0	0	2,782

Name	Position Title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base Salary	Bonuses	Other Benefits and Allowances		Superannuation Contributions	Long Service Leave		
Juliette Puruntatameri	Member	2,148	0	0	239	0	0	0	2,387
Justina Puruntatameri	Member	2,148	0	0	236	0	0	0	2,384
Karen Tipiloura	Member	1,790	0	0	199	0	0	0	1,989
Karina Coombes	Trustee & Member	7,200	0	0	792	0	0	0	7,992
Kim Puruntatameri	Trustee & Member	2,291	0	0	252	0	0	0	2,543
Laelia Dunn	Member	1,074	0	0	118	0	0	0	1,192
Leslie Tungatalum	Member	3,007	0	0	329	0	0	0	3,336
Mary Dunn	Trustee & Member	8,027	0	0	886	0	0	0	8,913
Miriam Stassi	Member	4,224	0	0	465	0	0	0	4,689
Neil Black	Member	1,790	0	0	199	0	0	0	1,989
Patricia Rose Puruntatameri	Member	4,081	0	0	449	0	0	0	4,530
Richard Puruntatameri	Trustee & Member	6,022	0	0	665	0	0	0	6,687
Romolo Tipiloura	Member	1,360	0	0	150	0	0	0	1,510
Ron W. Poantimilui	Member	4,296	0	0	475	0	0	0	4,771
Sebastian Tipungwuti	Member	1,790	0	0	199	0	0	0	1,989
Simon Munkara	Trustee & Member	3,795	0	0	420	0	0	0	4,215
Stanley Tipiloura	Deputy Chair, Chair Trustee & Member	2,506	0	0	278	0	0	0	2,784
Sylverius Tipungwuti	Member	788	0	0	87	0	0	0	875
Valentine Puaujimi	Member	3,580	0	0	396	0	0	0	3,976
Valentine Intalui	Member	2,506	0	0	276	0	0	0	2,782
Vincent John Mungatopi	Member	2,506	0	0	276	0	0	0	2,782

Name	Position Title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base Salary	Bonuses	Other Benefits and Allowances		Long Service Leave	Other Long-Term Benefits		
Walter Jnr. Joseph Kerinaua	Trustee & Member	1,002	0	0	Superannuation Contributions 110	0	0	0	1,112
Wendy Miller	Member	1,790	0	0	199	0	0	0	1,989
Wesley Kerinaua	Trustee & Member	4,582	0	0	507	0	0	0	5,089

Information about remuneration for senior executives

Total remuneration bands	Number of senior executives	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances		Average long service leave	Average other long-term benefits		
0- 220,000	2	128,645	0	0	Average superannuation contributions 14,515	661	0	0	143,821
220,001 - 245,000	1	205,379	0	0	23,041	544	0	0	228,964

Information about remuneration for other highly paid staff

The Land Council has no other highly paid staff to report in accordance with the PGPA Rule.

Judicial decisions and reviews by outside bodies

There were no judicial decisions or reviews in the 2023–2024 financial year.

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

- *Aboriginal Land Rights (Northern Territory) Amendment (Economic Empowerment) Act 1976 (Cth)*
- *Burial and Cremation Bill 2022 (NT)*

Update on ANAO Performance Review of the Governance of the Tiwi Land Council

The ANAO Performance Audit Report of the Tiwi Land Council Governance arrangements was published in May 2023. The audit was conducted to provide an independent assurance to Parliament that the Land Council's governance arrangements are effective in meeting legislative obligations. In anticipation of the findings and recommendations of this review the Land Council commenced a review of its governance arrangement in September 2022 with the continued guidance of, and regular communication with, the ANAO auditors.

In the 2023-2024 financial year, the Land Council has provided two progress updates to the Senate Finance and Public Administration Committee on the status of these recommendations. The Tiwi Land Council acknowledges the concerted effort of the Full Land Council, Land Council management and staff to improve the integrity of its operations through the implementation of required governance arrangements at all levels.

Of the thirteen recommendations directed at Tiwi Land Council in the ANAO Performance Audit Report (May 2023), the Land Council has implemented nine, and the remaining recommendations are in progress. These include:

1. Development of a handbook or manual documenting the functions, roles and responsibilities of Council, and Trust members including the Chair and Deputy Chair.
2. Implementation of the Land Council Recruitment Policy for all new appointments including the CEO.
3. Review of key governance documents in accordance with meeting rules and implementing rules to facilitate members understanding of matters discussed.
4. Improvement of processes supporting the distribution of Land Use payments to Clan groups through a 3rd party
5. Review of the Risk Management Policy and periodic review of the enterprise risk register to ensure compliance with required monitoring and reporting arrangements
6. Development of a Fraud Control Framework that is aligned to the Commonwealth Fraud Rule.
7. Consistent declaration of pecuniary interests and development of a documented management plan for declared conflict and in the process strengthening the management and recording of conflicts.



8. Improvement of processes pertaining to the development of a Corporate Plan and Annual Report to ensure compliance with legislative requirements.
9. Establishment of the Audit and Risk Committee that carries out the requirements of the Audit and Risk Committee Charter.

Indemnities and insurance premiums

In 2004 the Land Council was obliged to adopt Comcover. Policy Terms and Conditions do include Directors' and Officers' Liability and compulsory professional indemnity insurance required by the Law Society Northern Territory for its member legal practitioner. The limit of liability under Comcover is \$100 million. Premiums of \$6,717 to Comcover and \$2,145 to Lawcover were paid for the 2023-2024 financial year and a certificate of currency has been issued.

Other statutory requirements

Environmental Performance

The Land Council office at Pickataramoor on Melville Island has solar energy generation installed. The Land Council owns a 560 sq. metre premises in Winnellie and is serviced by Northern Territory utility corporations.

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (Cth) requires Commonwealth authorities to report on environmental matters. The table below illustrates the Land Council's performance against Commonwealth environmental measures.

2023-24 GREENHOUSE GAS EMISSIONS INVENTORY– LOCATION-BASED METHOD

Emission Source	Scope 1 kg CO ₂ -e	Scope 2 kg CO ₂ -e	Scope 3 kg CO ₂ -e	Total kg CO ₂ -e
Electricity (Location Based Approach)	N/A	27.196	3.468	30.664
Natural Gas	0	N/A	0	0
Solid Waste*	N/A	N/A	11.612	11.612
Refrigerants*†	0	N/A	N/A	0
Fleet and Other Vehicles	21.33	N/A	5.311	26.641
Domestic Commercial Flights	N/A	N/A	28.458	28.458
Domestic Hire Car*	N/A	N/A	0	0
Domestic Travel Accommodation*	N/A	N/A	29.094	29.094
Other Energy	0	N/A	0	0
Total kg CO₂-e	21.330	27.196	77.944	126.470

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

*indicates emission sources collected for the first time in 2023-24. The quality of data is expected to improve over time as emissions reporting matures.

†indicates optional emission source for 2023-24 emissions reporting.

Over the past two years, the Land Council has grown rapidly in an effort to build capability and effectively discharge our statutory functions. There has also been a focus on ensuring that the Land Council has a strong presence on the Tiwi Islands, building relationships with Tiwi community members and proactively managing Tiwi country. With the majority of the Land Council staff based in Darwin, this has led to an increase in travel to the Islands and associated emissions.



As mentioned, the Land Council is working together with the Office of Township Leasing and Mantiyupwi Aboriginal Corporation to identify an appropriate site for a Land Council office in Wurrumiyanga. While it will take some time to establish, the Land Council is working towards a future model where field staff are predominantly based on the Tiwi Islands and travel needs and associated emissions are reduced from current levels.

2023-24 ELECTRICITY GREENHOUSE GAS EMISSIONS

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	27.196	3.468	30.664	100%
Market-based electricity emissions	33.38	4.121	37.501	81.28%
Total renewable electricity	-	-	-	18.72%
Mandatory renewables ¹	-	-	-	18.72%
Voluntary renewables ²	-	-	-	0.00%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

¹Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

²Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Work Health and Safety

In accordance with the *Work Health and Safety (National Uniform Legislation) Act 2011* (NT) ('WHS Act') and *Work Health and Safety (National Uniform Legislation) Regulation 2011* (NT) ('WHS Regulations'), the Land Council is committed to ensuring all workers have a healthy and safe workplace in which to work in. This extends to all person/s engaged as a consultant and / or contractor and anyone that we may come into contact with.

Following on from last year, the Land Council has implemented several changes including the installation of defibrillators within the workplace; providing all staff with the opportunity to undertake the 'Provide First Aid' certification (90% completion rate) and 4WD driver training, particularly for our field staff. This year, the Land Council continues to remain focused on the implementation of key WHS policy and procedures particularly for our high-risk activities such as; Motor Vehicle Usage, Firearms Handling and Remote and Isolated work.

Notifiable incidents and investigations

There were no notifiable incidents reported to Comcare in 2023-2024 under section 38 of the *WHS Act*. No investigations were conducted in relation to the Land Council and no notices were given to the Land Council under Part 10 of the said Act.



Advertising and Market Research section 311 Commonwealth Electoral Act 1918 (Cth)

During 2023-2024, the Land Council did not conduct any advertising or market research within the meaning of section 311 of the *Commonwealth Electoral Act 1918* (Cth).



Tiwi Dancers at the June 2024 Barunga Festival



PART 4:

Annual Financial Statements

Financial Statements Contents

Certification**Primary financial statement**

Statement of Comprehensive Income
 Statement of Financial Position
 Statement of Changes in Equity
 Cash Flow Statement

Overview**Notes to the financial statements:**

- 1. Departmental Financial Performance**
 - 1.1 Expenses
 - 1.2 Own-Source Revenue and gains
- 2. Departmental Financial Position**
 - 2.1 Financial Assets
 - 2.2 Non-Financial Assets
 - 2.3 Payables
 - 2.4 Interest Bearing Liabilities
 - 2.5 Unearned Revenue
- 3. People and relationships**
 - 3.1 Employee Provisions
 - 3.2 Key Management Personnel Remuneration
 - 3.3 Related Party Disclosures
- 4. Managing uncertainties**
 - 4.1 Contingent Assets and Liabilities
 - 4.2 Financial Instruments
 - 4.3 Fair Value Measurement
- 5. Other information**
 - 5.1 Current/non-current distinction for assets and liabilities
 - 5.2 Assets Held in Trust
 - 5.3 Income and Expenditure Against Budget s64(1)



Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the Tiwi Land Council (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority, Chief Executive and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chair and Chief Executive Officer are responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chair and Chief Executive Officer are also responsible for such internal control as the Chair and Chief Executive Officer determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chair and Chief Executive Officer are responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chair and Chief Executive Officer are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Peter Kerr

Executive Director

Delegate of the Auditor-General

Canberra

25 September 2024

Statement by the Accountable Authority, Chief Executive and Chief Financial Officer

TIWI LAND COUNCIL
FINANCIAL STATEMENTS
for the year ended 30 June 2024

STATEMENT BY THE ACCOUNTABLE AUTHORITY, CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

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



Leslie Tungatalum
Chair
Accountable Authority

25 September 2024



Brendan Ferguson
Chief Executive Officer
Accountable Authority

25 September 2024



Maria Juan
Chief Financial Officer

25 September 2024



Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
NET COST OF SERVICES			
Expenses			
Employee benefits	1.1A	2,877,540	2,401,454
Suppliers	1.1B	7,681,509	4,648,825
Depreciation and amortisation	2.2A	355,177	383,758
Finance costs	1.1C	2,476	841
Total expenses		10,916,702	7,434,878
Own-source income			
Own-source revenue			
Interest	1.2A	169,649	99,047
Other revenue	1.2B	-	13,426
Total own-source revenue		169,649	112,473
Net cost of services		(10,747,053)	(7,322,405)
Revenue from Government	1.2C	9,080,359	5,719,493
Deficit on continuing operations		(1,666,694)	(1,602,912)
OTHER COMPREHENSIVE INCOME			
Items not subject to subsequent reclassification to net cost of services		-	-
Total comprehensive loss		(1,666,694)	(1,602,912)

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



Statement of Financial Position as at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Financial assets			
Cash and cash equivalents	2.1A	11,098,680	12,365,815
Trade and other receivables	2.1B	213,184	175,627
Total financial assets		11,311,864	12,541,442
Non-financial assets			
Land ¹	2.2A	45,052	50,098
Buildings	2.2A	1,060,630	1,190,265
Motor vehicles	2.2A	373,606	83,050
Plant and equipment ¹	2.2A	70,805	66,433
Leasehold improvements	2.2A	430,874	502,687
Other non-financial assets	2.2B	6,293	1,679
Total non-financial assets		1,987,260	1,894,212
Total assets		13,299,124	14,435,654
LIABILITIES			
Payables			
Suppliers	2.3A	484,149	114,731
Other payables	2.3F	3,415	127
Total payables		487,564	114,858
Interest bearing liabilities			
Leases	2.4A	57,184	68,344
Total interest bearing liabilities		57,184	68,344
Unearned revenue			
Grant received in advance	2.5A	100,000	-
Total unearned revenue		100,000	-
Provisions			
Employee provisions	3.1A	219,848	151,230
Total provisions		219,848	151,230
Total liabilities		864,596	334,432
Net assets		12,434,528	14,101,222
EQUITY			
Reserves		517,582	517,582
Retained surplus		11,916,946	13,583,640
Total equity		12,434,528	14,101,222

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

¹Right-of-use assets are included in the following line items: Land and Plant and equipment.

Statement of Changes in Equity for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
RETAINED EARNINGS			
Opening balance as at 1 July			
Balance carried forward from previous period		13,583,640	15,186,552
Adjusted opening balance		13,583,640	15,186,552
Comprehensive income			
Deficit on continuing operations		(1,666,694)	(1,602,912)
Other comprehensive income		-	-
Total comprehensive loss		(1,666,694)	(1,602,912)
Transfers between equity components		-	-
Closing balance as at 30 June		11,916,946	13,583,640
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period		517,582	517,582
Adjusted opening balance		517,582	517,582
Comprehensive income			
Other comprehensive income		-	-
Total comprehensive income		-	-
Closing balance as at 30 June		517,582	517,582
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period		14,101,222	15,704,134
Adjusted opening balance		14,101,222	15,704,134
Comprehensive income			
Deficit for the period		(1,666,694)	(1,602,912)
Other comprehensive income		-	-
Total comprehensive income		(1,666,694)	(1,602,912)
Closing balance as at 30 June		12,434,528	14,101,222

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



Cash Flow Statement for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from Government		9,180,359	5,719,493
Interest		169,649	99,047
Other		13,426	2,208
Total cash received		9,363,434	5,820,748
Cash used			
Employees		2,794,187	2,499,573
Suppliers		2,480,901	1,857,397
Interest payments on lease liabilities		758	841
Other interest paid		1,718	-
GST paid		60,873	83,027
Fringe benefits tax paid		18,244	22,120
Grants		3,094,117	1,808,675
Other stimulus funding		1,725,000	1,000,000
Total cash used		10,175,798	7,271,633
Net cash used by operating activities		(812,364)	(1,450,885)
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment		440,885	14,324
Total cash used		440,885	14,324
Cash used by investing activities		(440,885)	(14,324)
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities		13,886	13,394
Total cash used		13,886	13,394
Cash used by financing activities		(13,886)	(13,394)
Net increase decrease in cash held		(1,267,135)	(1,478,603)
Cash and cash equivalents at the beginning of the reporting period		12,365,815	13,844,418
Cash and cash equivalents at the end of the reporting period	2.1A	11,098,680	12,365,815

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

Overview

The Tiwi Land Council (Land Council) is an Australian Government Controlled entity formed within the provisions of Section 21 of the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALRA) and a not-for-profit entity. The Land Council receives appropriations from the Aboriginals Benefit Account pursuant to ministerially approved estimates prepared in accordance with Section 34 of the Act and made available under Section 64 of the Act.

Tiwi Land Council (ABN 86 106 441 085; Entity Type: Other Incorporated Entity) was incorporated in Australia, with its principal place of business at 116 Reichardt Road Winnellie NT 0820.

The Land Council is structured to meet the following outcomes:

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 committees to provide independent assurance and assistance to the Land Council's risk, control and compliance framework, and its external accountability responsibilities.

The continued existence of the entity in its present form and with its present program is dependent on Government policy and on continuing funding by Parliament for the entity's administration and programmes.

The funding conditions of the Land Council are laid down by the *Aboriginal Land Rights (Northern Territory) Act 1976*, and any special purpose grant guidelines. Accounting for monies received from the Aboriginals Benefit Account is subject to conditions approved by the Minister for Indigenous Australians.

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a. *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b. Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 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 the 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.

In November 2020, the Minister for Indigenous Australians announced a \$100 million Northern Territory (NT) Indigenous Economic Stimulus Package, developed in partnership with the four Northern Territory Land Councils, to provide immediate support for Aboriginal businesses and jobs



in the NT. The Package was delivered over two financial years with \$60 million in tranche one and \$40 million in tranche two.

The Land Council received a total of \$13.3 million, \$5.3 million in tranche two in 2021-22 and \$8 million in tranche one in 2020-21. Of the \$13.3 million, \$7.60 million has been expended as of 30 June 2024. The remaining balance of \$5.70 million has been fully allocated and are scheduled to be paid out based on the grant activities and milestone.

The Land Council received \$250,000 in funding for the benefit of Aboriginal communities which have been impacted or may be impacted, by COVID-19, to increase the resilience of communities. Funding will be used for the benefit of Aboriginal communities which are impacted, or may be impacted, by COVID-19, to increase the resilience of communities. Funds were received in April 2022 and \$135,539 was spent as of 30 June 2024. As of the date of this report the remaining balance has not been spent yet and is to be offset against the 2024-25 s64 (1) funding.

New Accounting Standards

The following amending standards were issued prior to the signing of the statement by the accountable authority and chief financial officer, were applicable to the future reporting periods and had no material effect on the entity’s financial statements:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
<i>AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i>	<p>Amends AASB 101 Presentation of Financial Statements to clarify the classification of liabilities as either current or non- current. For example, a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.</p> <p>AASB 2020-1 is applicable to annual reporting periods beginning on or after 1 January 2024.</p>
<i>AASB 2023-3 Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2</i>	<p>AASB 2023-3 amends the tier 2 reporting requirements in AASB 1060 to be consistent with the Tier 1 reporting requirements amended by AASB 2020-1 and AASB 2022-6. This include:</p> <ul style="list-style-type: none"> a. clarifying a liability is non-current if an entity has the right at reporting date to defer settlement of the liability for at least 12 months after the reporting date b. clarifying the reference to settlement of a liability by the issue of equity instruments in classifying liabilities, and c. require disclosure of information to help users understand the risk that non-current liabilities with covenants could become repayable within 12 months. <p>AAASB 2023-3 applies to annual periods beginning on or after 1 January 2024.</p>

Taxation

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

Events After the Reporting Period

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



Notes to the financial statements

Financial Performance

This section analyses the financial performance of Tiwi Land Council for the year ended 2024.

1.1 Expenses

1.1A: Employee benefits	Notes	2024 \$	2023 \$
Wages and salaries		2,517,792	1,803,549
Superannuation			
Defined contribution plans		291,130	188,128
Leave and other entitlements		68,618	(56,872)
Separation and redundancies		-	466,649
Total employee benefits		2,877,540	2,401,454

Accounting Policy

Accounting policies for employee related expenses is contained in the People and relationships section.

1.1B: Suppliers	Notes	2024 \$	2023 \$
Goods and services supplied or rendered			
Airfares and charters		134,060	79,701
Audit fees		32,400	66,172
Business development		235,503	315,017
Compliance		90,762	70,781
COVID-19 Respite containers		-	19,636
Culture, ceremony and land use distributions		497,686	343,460
Electricity and water		19,327	22,493
ICT		162,599	141,960
Insurance		223,118	256,595
Legal and risk management		54,149	81,016
Media relations and public affairs		21,760	16,612
Meeting costs		187,280	92,300
NT Indigenous Economic Stimulus Package		3,094,117	1,571,409
Other Stimulus funding		1,725,000	1,000,000
Office operations		32,720	4,345
Other		49,600	22,901



1.1B: Suppliers	Notes	2024	2023
		\$	\$
Repairs and maintenance		107,013	131,547
Roads and survey		160,644	16,580
Special projects		328,541	237,266
Staff recruitment		163,138	24,811
Training		58,867	3,994
Travel and accommodation		198,242	67,058
Vehicle operations		85,201	49,065
Total goods and services supplied or rendered		7,661,727	4,634,719
Goods supplied		187,084	207,715
Services rendered		7,474,643	4,427,004
Total goods and services supplied or rendered		7,661,727	4,634,719
Other suppliers			
Workers compensation expenses		19,782	14,106
Total other suppliers		19,782	14,106
Total suppliers		7,681,509	4,648,825

1.1C: Finance costs	Notes	2024	2023
		\$	\$
Interest on lease liabilities		758	841
Other interest paid		1,718	-
Total finance costs		2,476	841

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B and 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.



1.2 Own-Source Revenue and gains

Own-Source Revenue

	2024	2023
	\$	\$
1.2A: Interest		
Deposits	169,649	99,047
Total interest	169,649	99,047

Accounting Policy

Interest revenue is recognised using the effective interest method.

	2024	2023
	\$	\$
1.2B: Other revenue		
Other	-	13,426
Total other revenue	-	13,426

Accounting Policy

Donations

Donations are recognized as revenue in the accounting period in which they are received or receivable.

Insurance recoveries

Insurance recoveries are recognised as revenue when the fair value of the claims can be reliably determined.

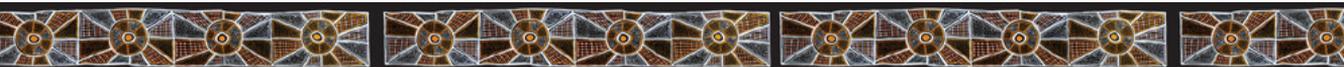
	2024	2023
	\$	\$
1.2C: Revenue from Government		
Receipts from Aboriginals Benefit Account (ABA): S64(1)	8,751,818	5,482,227
Department of Primary Industry and Fisheries - Marine Ranger	161,975	153,858
National Indigenous Australians Agency - Indigenous Protected Areas	166,566	83,408
Total revenue from Government	9,080,359	5,719,493

Accounting Policy

Revenue from Government

Grant revenue is recognised when the Land Council satisfies the performance obligations stated within the funding agreements. Revenue from the ABA is recognised as revenue at the time it is received into the Land Council's bank account or when the revenue is entitled to be received at year end. Revenue from government is recognised as revenue when the entity gains control of the funds.

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



Financial Position

This section analyses the Tiwi Land Council's assets used to conduct its operations and the operating liabilities incurred as a result.

Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2024	2023
	\$	\$
2.1A: Cash and cash equivalents		
Cash on hand or on deposit	11,098,680	12,365,815
Total cash and cash equivalents	11,098,680	12,365,815

Accounting Policy

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.

	2024	2023
	\$	\$
2.1B: Trade and other receivables		
Goods and services receivables		
Other	4,198	18,518
Total goods and services receivables	4,198	18,518
Other receivables		
Statutory receivables	208,986	157,109
Total other receivables	208,986	157,109
Total trade and other receivables (gross)	213,184	175,627
Total trade and other receivables (net)	213,184	175,627

Credit terms for goods and services were within 30 days (2023: 30 days).

Accounting Policy

Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.



2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment

	Land \$	Buildings \$	Motor Vehicles \$	Plant and equipment \$	Leasehold Improvements \$	Total \$
As at 1 July 2023						
Gross book value	77,129	1,319,900	216,100	117,470	574,500	2,305,099
Accumulated depreciation, amortisation and impairment	(27,031)	(129,635)	(133,050)	(51,037)	(71,813)	(412,566)
Total as at 1 July 2023	50,098	1,190,265	83,050	66,433	502,687	1,892,533
Adjusted total as at 1 July 2023						
	50,098	1,190,265	83,050	66,433	502,687	1,892,533
Additions						
Purchase ¹	-	-	391,774	49,111	-	440,885
Depreciation and amortisation	-	(129,635)	(101,218)	(38,310)	(71,813)	(340,976)
Depreciation on right-of-use assets	(7,772)	-	-	(6,429)	-	(14,201)
Other movements of right-of-use assets	2,726	-	-	-	-	2,726
Total as at 30 June 2024	45,052	1,060,630	373,606	70,805	430,874	1,980,967
Total as at 30 June 2024 represented by						
Gross book value	79,855	1,319,900	607,874	166,581	574,500	2,748,710
Accumulated depreciation, amortisation and impairment	(34,803)	(259,270)	(234,268)	(95,776)	(143,626)	(767,743)
Total as at 30 June 2024	45,052	1,060,630	373,606	70,805	430,874	1,980,967
Carrying amount of right-of-use assets	45,052	-	-	10,180	-	55,232

¹Motor vehicles amounting to \$138,375 have been paid for but have not arrived Darwin as of 30 June 2024. These assets are not subject to depreciation until delivered.



Revaluations of non-financial assets and intangible assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 4.3. On 30 June 2022, an independent valuer: (Herron Todd White), conducted the revaluation and still is reliable as at 30 June 2024. The next independent valuation is scheduled to be performed during the 2025 financial year.

116 Reichardt Rd is the only real property for which an active market exists. Motor vehicles were also assessed on a market value basis. All other real assets are on leasehold land with no active market and have been assessed by the direct method cost approach.

As the assets have been in use over varying periods of time, it is reasonable to assume that an asset's market value is something less than its replacement cost when new. Therefore, allowances were made for physical deterioration as well as functional and economic obsolescence as they might apply.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

The Land Council has no contractual commitments for the acquisition of property, plant, and equipment.

Accounting Policy

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.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases below the capitalisation threshold, 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).

Capitalisation thresholds: Buildings \$25,000; Plant and Equipment \$10,000; Motor Vehicles \$10,000, and Leasehold improvements \$10,000.

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 entity where there exists an obligation to restore the property. These costs are included in the value of the Land Council's leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Land Council has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised



against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value). Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended 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 reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

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

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line 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:

	2024	2023
Buildings	14 to 25 years	14 to 25 years
Plant and equipment	3 to 20 years	3 to 20 years
Leasehold improvements	Term of Lease	Term of Lease
Motor vehicles	3 to 5 years	3 to 5 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2024.

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 of disposal 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 entity 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.

No indicators of impairment were found for the Land Council's property, plant and equipment at the year end.

	2024	2023
	\$	\$
2.2B: Other non-financial assets		
Prepayments	6,293	1,679
Total other non-financial assets	6,293	1,679

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

2.3 Payables

	2024	2023
	\$	\$
2.3A: Suppliers		
Trade creditors and accruals	484,149	114,731
Total suppliers	484,149	114,731

Settlement is usually made within 30 days of month end.

2.3F: Other payables

Superannuation	3,415	127
Total other payables	3,415	127

2.4 Interest Bearing Liabilities

	2024	2023
	\$	\$
2.4A: Leases		
Lease liabilities	57,184	68,344
Total leases	57,184	68,344

Maturity analysis - contractual undiscounted cash flows

Within 1 year	14,644	14,235
Between 1 to 5 years	44,600	49,033
More than 5 years	-	7,755
Total leases	59,244	71,023

Total cash outflow for leases for the year ended 30 June 2024 was \$14,644 (2023: \$14,235). The Land Council in its capacity as lessee of the land at NT Portion 7743(A), is committed to pay \$8,164 (2023: \$7,755) per year, on a 12-year lease which commenced on 1 July 2018, varied annually by the change in the Consumer Price Index for All Groups Darwin.

The Land Council in its capacity as lessee of a photocopier - multi function device, is committed to pay a base charge of \$6,480 per year, on a 5-year lease which commenced in February 2021.



The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.2A.

Accounting Policy

For all new contracts entered into, the Land Council considers whether the contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the Land Council's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

2.5 Unearned Revenue

	2024	2023
2.5A: Suppliers	\$	\$
Grant received in advance	100,000	-
Total unearned revenue	100,000	-

In June 2024, the Land Council received funding from Northern Territory Government, Department of Industry, Tourism and Trade for Indigenous Engagement for Biosecurity Awareness for funding activities to occur in financial year 2025.

Accounting Policy

All unearned revenue is expected to be settled in no more than 12 months. Unearned revenue is made up of special purpose grants and projects, which contain performance obligations.



People and relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

3.1 Employee Provisions

	2024	2023
3.1A: Employee provisions	\$	\$
Annual leave	157,220	102,955
Long service leave	62,628	48,275
Total employee provisions	219,848	151,230

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regards 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.

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 entity'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 liability as at 30 June 2024. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The Land Council's staff are members of the Australian Retirement Trust Super Savings, Australian Super, CARE Super, HESTA Super Fund, HostPlus Superannuation Fund, Living Super, Panorama Super, Public Sector Superannuation Accumulation Plan, Spirit Super, UniSuper and Vision Super Saver.

The Land Council makes employer contributions based on the minimum superannuation guarantee rate plus an additional certain percentage.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

Accounting Judgements and Estimates

The Long Service Leave shorthand model was used in 2023-24 and 2022-23. The LSL - Table of Probability Factors and the LSL - Table of Discount Factors was utilised in the calculation of long service leave liability. The 10-year government yield rate of 4.31% was estimated as fair and reasonable in the calculation of the discounted long service leave amount.



3.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Land Council, directly or indirectly, including any director (whether executive or otherwise) of the Land Council. The Land Council has determined the key management personnel to be the Portfolio Minister, Land Council members and the Chair and Chief Executive Officer, referred to as the accountable authority under the PGPA Act. Key management personnel remuneration is reported in the table below:

	2024	2023
	\$	\$
Short-term employee benefits	480,917	490,349
Post-employment benefits	54,773	47,851
Other long-term employee benefits ¹	(4,749)	(16,408)
Termination benefits ¹	-	371,706
Total key management personnel remuneration expenses³	530,941	893,498

The total number of key management personnel that are included in the above table are 60² key management personnel (2023: 34² key management personnel).

¹A severance package was agreed upon with the former chief executive officer and associated Deed of Settlement was entered into on 28 July 2022. The Settlement Sum amounted to \$371,706. This severance also resulted to the reversal of long service leave accrual amounting to \$21,099 in 2023.

²In 2022-2023, the Land Council has determined that the Land Council members (as a whole) are key management personnel given the ALRA specifies the functions and powers of the Land Council member, and they exercise decision making responsibility and authority at meetings and the decisions are made unanimously or by majority. Elections were held in December 2023 and January 2024 with new Land Council members being appointed.

³The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

3.3 Related Party Disclosures

Related party relationships:

The Land Council is an Australian Government controlled entity. Related parties to this entity are the Key Management Personnel, other Australian Government entities and cabinet Ministers.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services; and
- gifting of assets.



Below is a list of related party transactions:

	2024 \$	2023 \$
Purchases of goods and services from related parties:		
Jilamara Arts And Crafts Association	19,500	-
Milikapiti Community Indigenous Corporation	977	3,378
Milikapiti Sports & Social Club Inc	1,149	-
Nguiu Club Aboriginal Corporation	2,012	4,820
Nguiu Ullintjinni Association Inc	38,590	27,322
Pirlangimpi Indigenous Corporation For Community Development	2,023	3,004
Tiwi Designs Aboriginal Corporation Incorporated	2,400	-
Tiwi Education Board Incorporated	4,009	-
Tiwi Enterprises Ltd	431,657	369,343
Tiwi Islands Football League Inc	5,000	5,000
Tiwi Islands Regional Council	25,662	12,026
Tiwi Resources Pty Ltd	365,485	199,783
Tiwi Training & Employment Pty Ltd	2,374	-
The Trustee for Wulirankuwu Trust	-	1,538
TOTAL	900,838	626,214
Payment of grants to related parties¹:		
Mantiyupwi Aboriginal Corporation	600,000	700,909
Nguiu Ullintjinni Association Inc	233,417	-
Tiwi Enterprises Ltd	1,500,000	-
Tiwi Plantation Corporation	1,725,000	1,000,000
Tiwi Resources Pty Ltd	186,000	237,265
The Trustee for Mantiyupwi Family Trust	155,000	-
The Trustee for Portaminni Trust	160,000	98,000
The Trustee for Wulirankuwu Trust	215,000	730,000
Yimpinari Aboriginal Corporation	-	30,000
TOTAL	4,774,417	2,796,174

¹Related parties who received grants did not participate in decisions of the Land Council to approve the grants.



The following amounts were outstanding at the reporting date:

	Amounts Owed to Related Parties	
Mantiyupwi Aboriginal Corporation	385,000	-
Nguiu Ullintjinni Association Inc	150	4,904
Tiwi Enterprises Ltd	2,954	101
Tiwi Islands Regional Council	412	200
Tiwi Resources Pty Ltd	15,648	21,090
	404,164	26,295

Managing uncertainties

This section analyses how the Tiwi Land Council manages financial risks within its operating environment.

4.1 A: Contingent assets and liabilities

Quantifiable Contingencies

There were nil quantifiable contingencies (2023: \$nil).

Unquantifiable Contingencies

There were nil unquantifiable contingencies (2023: \$nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the 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.



4.2 Financial Instruments

	2024	2023
	\$	\$
4.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash at Bank	11,098,680	12,365,815
Trade and other receivables	4,198	18,518
Total financial assets at amortised cost	11,098,680	12,365,815
Total financial assets	11,098,680	12,365,815
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	484,149	114,731
Other payables	3,415	127
Total financial liabilities measured at amortised cost	487,564	114,858
Total financial liabilities	487,564	114,858

Accounting Policy

Financial assets

In accordance with AASB 9 Financial Instruments, the entity classifies its financial assets in the following categories:

1. financial assets at fair value through profit or loss;
2. financial assets at fair value through other comprehensive income; and
3. financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.



Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12- month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

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 Amortised Cost

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 interest basis.

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).

	2024	2023
	\$	\$
4.2B: Net gains or losses on financial assets		
Financial assets at amortised cost		
Interest revenue	169,649	99,047
Net gains on financial assets	169,649	99,047
Net gains on financial assets	169,649	99,047



4.3 Fair Value Measurement

Accounting Policy

The Land Council determines fair value for its non-financial assets using depreciated replacement cost and market-based valuation on direct comparison basis in the fair value hierarchy. The following table discloses the fair value at 30 June 2024 and 30 June 2023.

	Fair value measurements at the end of the reporting period	
	2024 \$	2023 \$
4.3B: Fair value measurement		
Non-financial assets		
Buildings	1,060,630	1,190,265
Plant & Equipment	60,625	49,824
Motor Vehicles	373,606	83,050
Leasehold Improvements	430,874	502,687
	1,925,735	1,825,826

The fair value of the Land Council's buildings, leasehold improvements, plant and equipment, and motor vehicles as at 30 June 2022 were determined by the Land Council using the valuation carried out by Herron Todd White as at 30 June 2022, who is a certified practising valuer and with relevant experience in the valuation of property.

Refer to note 2.2 for the methods and significant assumptions applied in estimating fair value.

There was no change in valuation techniques used by the Land Council during the year. The management had determined that apart from depreciation charge for the year, the valuation from the prior year remains appropriate. The valuation is based on methods adopted by an external valuer detailed in note 2.2A.



Other information

5.1 Current/non-current distinction for assets and liabilities

5.1 A: Current/non-current distinction for assets and liabilities	2024	2023
	\$	\$

Assets expected to be recovered in:

No more than 12 months

Cash and cash equivalents	11,098,680	12,365,815
Statutory receivables	208,986	157,109
Trade and other receivables	4,198	18,518
Prepayments	6,293	1,679
Total no more than 12 months	11,318,157	12,543,121

More than 12 months

Land	45,052	50,098
Buildings	1,060,630	1,190,265
Motor vehicles	373,606	83,050
Plant and equipment	70,805	66,433
Leasehold improvements	430,874	502,687
Total more than 12 months	1,980,967	1,892,533
Total assets	13,299,124	14,435,654

Liabilities expected to be settled in:

No more than 12 months

Suppliers	484,149	114,731
Other payables	3,415	127
Leases	14,011	13,513
Grant received in advance	100,000	-
Employee provisions	157,220	102,955
Total no more than 12 months	758,795	231,326

More than 12 months

Leases	43,173	54,831
Employee provisions	62,628	48,275
Total more than 12 months	105,801	103,106
Total liabilities	864,596	334,432



5.2 Assets Held in Trust

5.2 A: Assets held in trust ('recoverable GST exclusive')

Monetary Assets

The 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:

	2024	2023
	\$	\$
Land Use Fund		
As at 1 July	810,522	1,988
Receipts	3,684,801	2,078,615
Payments	(3,686,770)	(1,343,684)
Net GST collected (paid) to ATO	(158)	73,603
Total as at 30 June	808,395	810,522
Land Use Fund Account	808,395	810,522
Total monetary assets held in trust	808,395	810,522

Land Use Funds are required to be released in accordance with the six-month timeframe stipulated by the ALRA. The amount of \$808,395 has been held for more than six months. This fund relates to the Milikapiti Township Lease payment which were received on 29 March 2023. As of the date of this report, this fund has not been released until a Wulirankuwu entity is established and registered with the Office of the Registrar of Indigenous Corporations.

The Land Council has breached the requirements of the ALRA which represents non-compliance with legislation.



5.3 Income and Expenditure Against Budget s64(1)

5.3A: Income and Expenditure Against Budget s64(1)

Aboriginals Benefit Account Appropriations

	ABA Approved Estimates 2023/24 ¹ \$	ABA Actuals 2023/24 ² \$	Difference \$
Expenditure			
Administration and support	2,446,362	1,844,337	602,025
Advocacy	1,423,795	1,078,311	345,484
Cultural and heritage	607,915	347,286	260,629
Economic development	1,963,487	1,338,018	625,469
Land and resource management	1,187,503	886,208	301,295
NT Indigenous Economic Stimulus Package	-	3,094,117	(3,094,117)
Capital expenditure	1,949,065	305,347	1,643,718
Total expenditure	9,578,127	8,893,624	684,503
Income			
ABA			
S64(1) 2023/24	7,026,818	7,026,818	-
Carried Forward S64(1)	2,521,309	2,521,309	-
Total ABA	9,548,127	9,548,127	-
Other			
Interest	30,000	169,649	(139,649)
Other revenue	-	-	-
Total Other	30,000	169,649	(139,649)
Total Income	9,578,127	9,717,776	(139,649)

¹Budget estimates were approved by the Hon Linda Burney MP, Minister of Indigenous Australians on 6 September 2023.

²Included in the actual expenditure funded by s64(1) is \$3,094,117 for NT Indigenous Economic Stimulus Package that represents expenditure from funding received in 2020-2021 and 2021-2022.



PART 5:

Appendices

Glossary

ABA	Aboriginals Benefit Account
Aboriginal land	(a) land held by a land trust for an estate in fee simple; or (b) and the subject of a deed of grant held in escrow by a land council (the land council holds the title deed in trust until a specific event or condition takes place, such as the lapse of a lease or interest).
ALRA	<i>Aboriginal Land Rights (Northern Territory) Act 1976 (Cth)</i>
CATSI Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>
Cth	Commonwealth
Fol	Freedom of information
IPA	Indigenous Protected Area
Land council	An Aboriginal land council in the Northern Territory established by or under the Aboriginal Land Rights Act to represent Aboriginal people.
Land Rights Act	<i>Aboriginal Land Rights (Northern Territory) Act 1976</i> , also ALRA
Land trust	An Aboriginal land trust established under the Land Rights Act to hold land on behalf of the traditional owners.
NIAA	National Indigenous Australians Agency
NLC	Northern Land Council
NT	Northern Territory
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013 (Cth)</i>
Sacred sites	Areas of spiritual significance to Aboriginal people, marking an association with, or a specific act of, a creation being. They may be parts of the natural landscape such as hills, rocks, trees, springs or offshore reefs and include burial grounds and places where ceremonies have been held.
Traditional owners	In relation to land, a local descent group of Aboriginal people who have common spiritual affiliations to a site on the land, being affiliations that place the group under a primary spiritual responsibility for that site and for the land; they are entitled by Aboriginal tradition to forage as of right over that land.



Compliance Index

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	Contents of annual report		
17BE(a)	page 7	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	page 5	A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)	page 7	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)	page 7	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	page 7	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)	page 7	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	page 8	Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)	page 33	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17BE(h), 17BE(i)	page 8	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	page 18	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	page 8	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	page 56	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory
17BE(l)	page 9	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)	page 27	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	page 54	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): (a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(p)	page 8	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	page 64	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)	N/A	Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or	If applicable, mandatory
		(c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	page 65	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	page 32	The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge skills or experience of each member of the audit committee;	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
		(d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	
17BE(ta)	page 63	Information about executive remuneration	Mandatory
17BF	Disclosure requirements for government business enterprises		
17BF(1)(a)(i)	N/A	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF(1)(a)(ii)	N/A	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory
17BF(1)(b)	N/A	Information on dividends paid or recommended	If applicable, mandatory
17BF(1)(c)	N/A	Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations; and	If applicable, mandatory
		(b) an assessment of the cost of fulfilling those obligations	
17BF(2)	N/A	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory



