

Annual Report

2018/19



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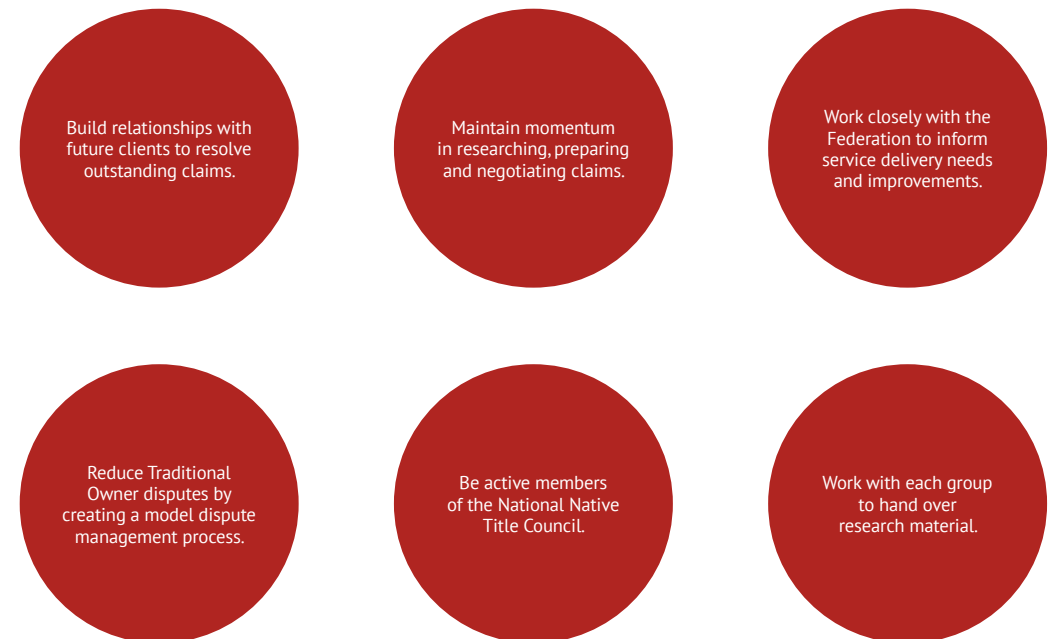
First Nations Legal & Research Services acknowledges the Traditional Owners of the land we work on as the First People of this Country.

Introduction: Our Vision, Purpose and Values

OBJECTIVES



STRATEGIES



Chair's Report



A major challenge was thrust upon First Nations at the beginning of 2018-19 with the unexpected reduction in funding from the Commonwealth.

This poorly timed decision presented a major risk to the organisation and to Traditional Owners across Victoria. However, the CEO, Tony Kelly, took a very measured and thoughtful approach to restructuring the organisation and reprioritising our workflow and as a result First Nations did not falter. The staff too showed great commitment and kept focused on continuing to provide high quality advice and service to Victorian Traditional Owners. I thank Tony and the staff for responding to the challenge the way that they did. I also thank the broader Traditional Owner community who also responded favourably and worked closely with us as we reorganised our priorities and redefined our relationships.

Despite this funding setback we are entering very exciting times in Victoria as more groups have their rights recognised under State and Federal processes, and the voices for self-determination, treaty and sovereignty become louder. First Nations is proud of the supporting role we have played and will continue to play on this journey. We also know there is a lot of hard work still to be done and we are deeply committed to working with those Traditional Owner communities who are yet to have their rights and interests recognised. We acknowledge the uncertainties and complexities associated with the process and the risk of conflict and trauma. Without compromising our obligation to provide honest advice, guided by the evidence and the law, we will endeavour to continue to work sensitively and respectfully with our Traditional Owner communities to avoid aggravating conflicts and inflicting further harm.

After years of advocacy and agitation by many hard working individuals and by the Federation of Victorian Traditional Owner Corporations and First Nations the Victorian Government is increasingly committed to Traditional Owner recognition, self-determination and treaty. We applaud the government for its courage and foresight, and we look forward to on-going collaboration, as we continue to respond to the ever-changing needs and expectations of Traditional Owners across the State.

We congratulate the steps forward taken by many Traditional Owner groups this year, especially the Taungurung for their comprehensive settlement and the First Peoples of the Millewa Mallee for their cultural heritage recognition and we look forward to more over the coming years.

Aunty Di Kerr
August 2019

CEO's Report



The 2018-19 financial year was a time of significant upheaval for First Nations following the decision by our primary funder, the Department of Prime Minister & Cabinet, to change the native title service provider funding model, which resulted in a 20% reduction in our up-front funding for 2018-19 and 2019-20. In response to this dramatic decrease in funding we embarked on a restructure that resulted in a significant number of redundancies.

The manner in which all staff responded to this upheaval, in particular those who accepted redundancies, was exemplary and I want to thank each and every person for the part they played in ensuring there was a smooth transition.

It was a high priority for us to minimise the impact of the funding cuts on our work with Traditional Owner groups. I believe we were largely successful in this regard though some impact could not be avoided. In particular, we had to delay engagement and pre-claim work in the Mid-North West and Far East Gippsland regions of the State. Fortunately, we were able to enter into a partnership with the Victorian Government's Right People for Country program to continue with some of our engagement work in Far East Gippsland and some momentum has been maintained.

We have also had to develop greater clarity to our post-settlement work with groups that have achieved native title and settlement outcomes. Whilst we continue to provide support when requested not all of this support can be provided under our core funding and therefore some is now conducted on a fee-for-service basis. I thank the Prescribed Bodies Corporate and Traditional Owner Corporations for their patience as we work through this.

Despite these changes and challenges, we were very pleased that in October 2018 the Taungurung people reached a full and final native title settlement with the Victorian Government under the Traditional Owner Settlement Act. The settlement, the largest in Victoria, both in terms of benefits received and land covered, is a profound achievement and a testament to the hard work, persistence and cultural strength of the Taungurung people. We look forward to providing ongoing advice and support to the Taungurung as they implement their settlement and exercise their rights and interests as the Traditional Owners of their land and waters.

We are also pleased by the appointment of the First Peoples of the Millewa Mallee Aboriginal Corporation as a Registered Aboriginal Party in the north west of Victoria. This is an area where there have been many previous attempts at recognition and this appointment is a critical next step along the road to Native Title and/or Traditional Owner Settlement Act recognition.

At the end of the financial year we had three native title claims before the Federal Court. Two of these are working towards consent determinations, which is a significant shift in approach by those Traditional Owner groups. The Government has accommodated their choice by agreeing to consider joint outcomes under both the Native Title Act and Traditional Owner Settlement Act for groups that satisfy the necessary evidentiary burdens.

In June 2019 the Gariwerd native title claim was withdrawn from the Federal Court. This followed the registration of an Indigenous Land Use Agreement over the Grampians National Park and in particular, the protection of native title over the Grampians Peak Trail.

In 2018-19 First Nations began in earnest a process for the return of research materials to native title groups. Over the course of a native title claim a lot of information is gathered, many records made and reports prepared on behalf of our native title group clients. Quite rightfully as much of this material as possible needs to be provided to and managed by Traditional Owners. Whilst there are a range of legal, ethical and logistical issues to be considered First Nations will not be deterred as we see it fundamental that Traditional Owners take control of their information. To this end we have commenced progressively working through our archive and overcoming the barriers, in consultation with individual native title groups, with a view to the ultimate transfer of relevant material to the group and support for the ongoing management and protection of the information. This is painstaking and complex work and we thank you for your patience.

In October 2018 we entered into a partnership with the Victorian Aboriginal Child Care Agency to pilot the Aboriginal Kinship Finding Program. This program, funded by the Department of Health and Human Services, has been established to assist Aboriginal children in out of home care find and connect with their Traditional Owner communities. We are pleased that our legal and research expertise has been bought to bear on this important initiative. Funding to continue this program beyond the pilot stage has been secured.

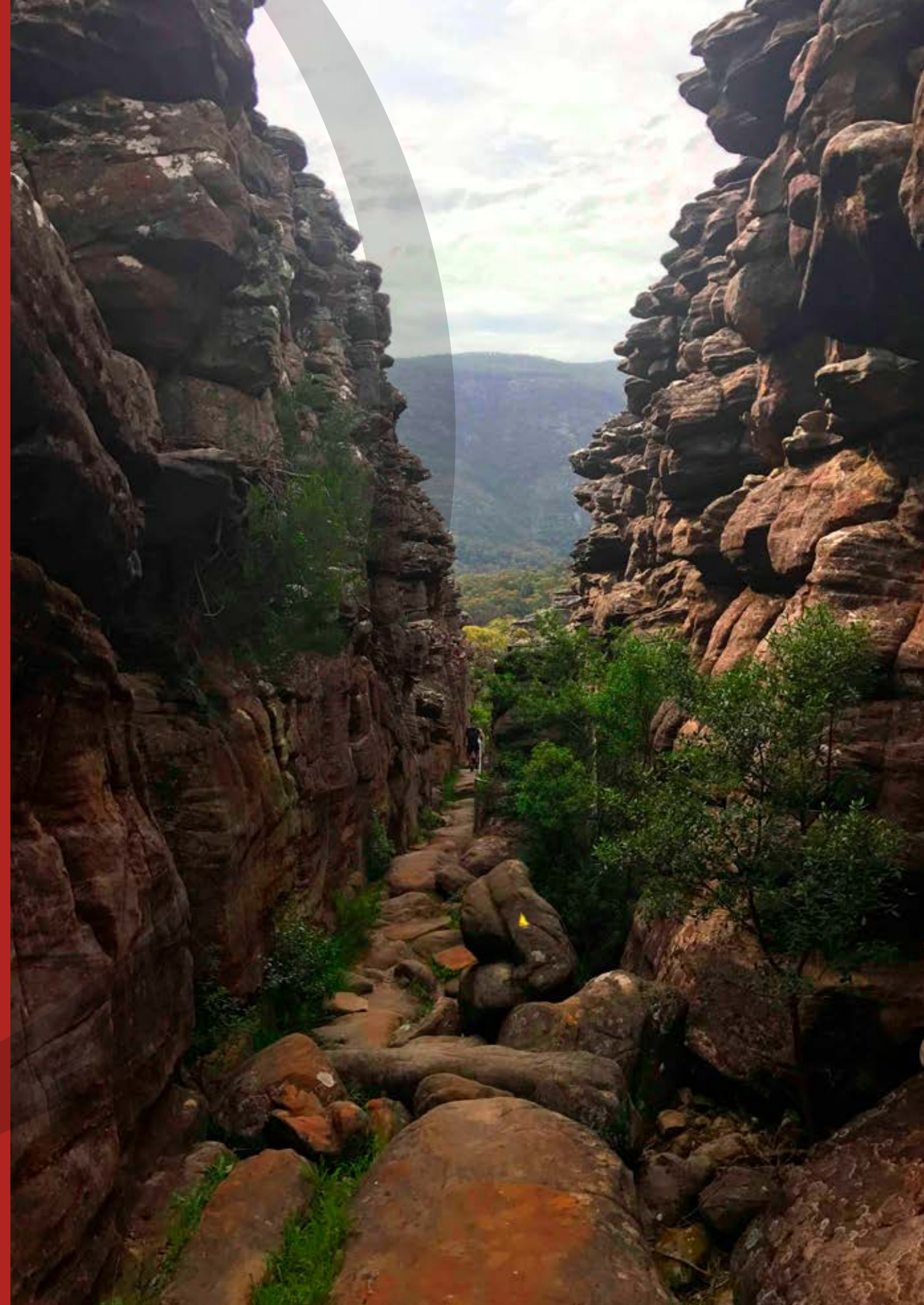
With an increased commitment to self-determination and treaty from the Victorian Government there are more opportunities for First Nations to engage and work with Traditional Owners outside of the usual full group meeting format. This we hope will lead to fuller community and family engagement, culturally appropriate decision making and robust native title outcomes. We look forward to the years ahead.

Tony Kelly
August 2019

Background

First Nations was registered on 12 August 2003 as a public company limited by guarantee under the *Corporations Act 2001* (Cth) (Corporations Act) and this shapes our corporate governance and financial reporting practices. First Nations' organisational objectives and governance structure are set out in our constitution. As we are a charity registered with the Australian Charities and Not-for-Profit Commission (ACNC), a copy of our constitution is publicly available on the ACNC website.

The Company has Public Benevolent Institution and Deductible Gift Recipient status and is accountable externally to regulators (the Australian Securities and Investment Commission, the ACNC and the Australian Taxation Office), to our funders (the Commonwealth Government and the Victorian Government) and to our clients, Victorian Traditional Owners.



Objects and Functions

Our constitution directs us to work with Victorian Traditional Owners to reverse the socio-economic disadvantage they experience as a result of progressive dispossession of their traditional lands and waters by assisting them to: regain recognition of their rights and interests in land and waters arising from traditional law and custom; regain access to those land and waters; have a voice in relation to the future use of those land and waters and to obtain compensation for past dispossession and future use of those lands and waters. Directed by our constitution and by agreement with the Commonwealth Government, First Nations performs the functions of a Native Title Service Provider as set out in the *Native Title Act 1993* (Cth) (Native Title Act), including:

- s203BB facilitation and assistance functions, including but not limited to, the research and preparation of native title claims, representation in native title proceedings before the Federal Court and the National Native Title Tribunal, representation in future act and Indigenous Land Use Agreement negotiations with the State and third parties, and the development and good governance of native title corporations;
- s203BE certification function in relation to native title claims and Indigenous Land Use Agreements;
- s203BF dispute resolution function to promote stability and certainty between and within native title claimant groups and corporations;
- s203BG notification functions to ensure native title holders are advised of and can respond to activities proposed for their traditional lands and waters;
- s203BH agreement making functions, participating as a party to Indigenous Land Use Agreements where appropriate and in line with client interests;
- s203BI internal review functions to ensure native title claimants and holders can seek review of our decisions and actions as a Native Title Service Provider; and

- s203BJ other functions including consulting with Aboriginal Victorians and cooperating with other Native Title Representative Bodies and Service Providers to promote an effective, efficient and just native title sector.

The Victorian Context

Although it does not confer formal functions or responsibilities directly on First Nations, the *Traditional Owner Settlement Act 2010* (Vic) (Settlement Act) is an important feature of our operating environment unique to Victoria.

The Settlement Act is the result of collaborative policy development between the State Government and Victorian Traditional Owners and establishes an alternative way to resolve native title claims in Victoria. The Settlement Act provides for out-of-court settlements of native title and delivery of land justice by enabling the Victorian Government to make agreements that recognise Traditional Owners and their rights in Crown land in return for the settlement of current and future claims (including compensation claims) under the Native Title Act.

Under the Settlement Act, a settlement package can include:

- an Indigenous Land Use Agreement, which is required to ensure that the settlement is legally valid under the Native Title Act;
- a Recognition and Settlement Agreement, which recognises a Traditional Owner group as Traditional Owners for an area and recognises certain Traditional Owner rights over Crown land;
- a Land Agreement, which provides for grants of land in freehold title for cultural or economic purposes and grants of Aboriginal title over national parks and reserves to be jointly managed in partnership with the State;
- a Traditional Owner Land Management Agreement, which provides for the joint management of national parks and reserves;

- a Land Use Activity Agreement, which grants Traditional Owners procedural rights to comment on or negotiate and consent to certain activities on Crown land, including the payment of 'community benefits', or compensation, for some activities (the Land Use Activity Agreement replaces the future acts regime under the Native Title Act);
- a Funding Agreement to enable Traditional Owner corporations to manage their settlement obligations and to undertake economic development for financial self-sufficiency;
- a Natural Resource Agreement to recognise Traditional Owners' rights to take and use specified natural resources in the agreement area (including animals, plants and forest produce) and to participate in the State's management of land, waters and natural resources.

Settlement Act agreements and consent determinations under the native title act are not mutually exclusive and subject to the wishes of the group and the evidence available, outcomes under both are possible.

With the passage of the *Advancing the Treaty Process with Aboriginal Victorians Act 2018* (Vic) last year it has become increasingly important for First Nations to consider the role the native title process plays in relation to Treaty. Treaty making with Traditional Owners is fundamental, therefore it is vital to ensure Traditional Owner groups are identified and recognised, and given the support and resources to negotiate with the State on an even footing, once the treaty framework is established. First Nations has been working with the Victorian Government to ensure our native title processes are aligned, where possible, with the treaty process.

Strategy and Priorities

First Nations receives more requests for assistance from native title groups than it is able to meet at any given time and has a policy and planning framework in place to guide resource allocation.

The First Nations' Board set out its priorities for the provision of professional services to client groups in its Operational Plan 2018-19.

During the year the Operational Plan guided the direction of resources and assisted the Board and the Management Team to monitor progress.

First Nations continues to implement our Guidelines for First Nations Assistance to Native Title Groups Policy in assessing requests for assistance from native title groups. Decisions made under these guidelines are reviewable. The guidelines assist First Nations to allocate the funds it receives to facilitate native title matters in Victoria in a manner which:

- advances the interests of Traditional Owners in accordance with First Nations' Operational Plan;
- enables First Nations to manage the provision of assistance to native title groups effectively;
- accords with the principles of procedural fairness;
- complies with our funding terms and conditions; and
- complies with the Native Title Act.

Services

In line with our objects, functions and current strategic plan, our services to clients include:

- legal representation and research assistance for native title claimants and corporations;
- negotiation and agreement-making under the Native Title Act and the Settlement Act;
- dispute resolution services;
- professional services to support native title agreement-making and self-determination, including technical advice and planning support in natural resource management, country planning, cultural mapping, economic development, corporation development and governance; and
- secretariat services, including policy and technical advice to the Registered Native Title Bodies Corporate and other Traditional Owner Corporations.

Our Performance

Highlights of the Year

Taungurung settlement

The Settlement Act agreement reached between the Taungurung and the State of Victoria was a major highlight for 2018-19. Drawing on recent case law from the Griffiths compensation case, the Taungurung and First Nations were able to expand on the benefits received under previous settlements and set a new bench mark for native title agreement making in Victoria. Once the Indigenous Land Use Agreement is registered with the National Native Title Tribunal the agreements will come into effect and First Nations looks forward to working alongside the Taungurung as they exercise and build upon their rights and interests.

Appointment of First Peoples of the Millewa-Mallee as a Registered Aboriginal Party

The December 2018 appointment of the First People of the Millewa-Mallee Aboriginal Corporation (FPMMAC) as a Registered Aboriginal Party by the Victorian Aboriginal Heritage Council was a major step forward for Traditional Owners in the far northwest of the State. This allows the First Peoples of the Millewa-Mallee to care for country and puts them in a very strong position to be a successful self-determining native title group when their native title claim is ultimately settled.

Research

Over recent years First Nations' research capacity and expertise has been vital in assisting Traditional Owners articulate their cultural and ecological knowledge to the broader community, including the State. In 2018-19 we saw the development of the Victorian Cultural Burning Strategy, the Victorian Traditional Owner Game Management Strategy and Victorian Traditional Owner Coastal and Marine Strategy, thanks in no small part to the work of First Nations' research team.

Our research expertise has also been instrumental to the success of the Kinship Finding Program, conducted in partnership with the Victorian Aboriginal Child Care Agency. This program is integral to ensuring Aboriginal young people in out of home care are linked back to their Traditional Owner communities and that family and kin are involved in providing cultural based care for our communities' most vulnerable children.

Self-determination

Increasingly Traditional Owners are not going to sit back and wait until organisations like First Nations are ready to help. This is particularly so with the reduction in our capacity due to funding cuts in mid- 2018. Traditional Owners are mobilising themselves, getting organised and working with government and the broader community on a range of matters relating to country and culture. Throughout 2018-19 First Nations has structured its early research and claim preparation work such that it complements and enhances the work being done by Traditional Owners themselves on the ground and supports strong self-determining Traditional Owner communities.

Financial Overview

A summary of the operating result reported to The Department of Prime Minister & Cabinet (PM&C) is given below:

NTRB Functions (Funds utilized under Native Title Program Funding Agreements)	(1) Actual 2017-18 \$'000	(2) Budget 2018-19 \$'000	(3) Actual 2018-19 \$'000	Variation Column (3) minus column (2)
Capital	83	245	155	(90)
Contested Litigation	-	245	256	11
Prescribed Body Corporate Funding	71	140	140	-
Activities	1,760	2,309	2,297	(12)
Corporate	2,880	1,970	1,970	91
Total	4,794	4,909	4,818	152
Income				
PM&C Funding	4,331	4,677	4,677	-
PM&C Funding carried forward	241	(23)	(23)	-
Activity Generated Income	199	255	290	35
Total	4,771	4,909	4,944	35
Surplus/(Deficit)	(23)	-	126	126

Note that the above table is prepared in accordance with First nations funding agreement with PM&C which is prepared on a modified cash basis and is not in accordance with accounting standards.

The surplus of \$126K indicated in this table arises from underspent funds which have been committed to be expended in the financial year 2019-20.

Consultants

A summary of the operating expenditure for the 12 months to 30 June 2019, by activity is shown in the table below:

ACTIVITY NAME	\$'000
First Peoples of the Millewa-Mallee	330
Eastern Maar	241
Gariwerd	244
Wilsons Promontory	111
Gunditjmara	160
Barengi Gadjin Land Council	175
Taungurung	218
Dja Dja Wurrung	77
Gunaikurnai	92
Wurundjeri	117
Yorta Yorta	123
Bunurong	71
Wathaurung	41
Wamba Barapa	99
Mid-North West	40
Far East Gippsland	36
Assessment Research	86
PBC Support – Eastern Maar Aboriginal corporation	70
PBC Support – Barengi Gadjin Land Council	71
Return of Materials	34
Contested Litigation	256
Digitisation	-
Corporate	2,126
Total	4,818

The following table is a summary of the number and expenditure on consultancies. In this context 'legal consultancies' include the briefing of Counsel.

CONSULTANT	\$'000
Legal Consultants	5,477
Research Consultants	307,700
Corporate Consultants	1,673
Other Consultants	350,000
Total	664,850

Wotjobaluk Country



Barengi Gadjin Land Council Aboriginal Corporation (BGLC)

The Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk Peoples (Wotjobaluk Peoples) were the first Traditional Owner group in Victoria to have their native title rights and interests recognised in 2005.

In addition to having their native title recognised, the Wotjobaluk Peoples commenced negotiations with the State in September 2017 for a Settlement Act outcome. The Wotjobaluk Peoples' negotiating team expected an initial offer from the State by mid-2018 and disappointingly, because of delays within government, are yet to receive an offer. It is hoped that the Wotjobaluk Peoples will receive an initial offer in the second half of 2019. In the meantime, First Nations has continued to work with the Wotjobaluk Peoples' Negotiating Team and BGLC throughout 2018-2019, to map out aspirations and priorities in line with their Country Plan ahead of receiving an initial offer.

Boon Wurrung Country



Bunurong/Boon Wurrung

In the context of the Gunaikurnai native title claim over Wilsons Promontory and surrounds, further Bunurong / Boon Wurrung research has been undertaken for the purposes of conferences of experts ordered by the Federal Court. Further and additional research will commence in the second half of 2019, and it is anticipated that this will form the basis for convening a Bunurong / Boon Wurrung native title group meeting and taking instructions to act within the next twelve months.

Dja Dja Wurrung Country



Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC)

The Dja Dja Wurrung were the second group to achieve a comprehensive settlement with the State of Victoria under the Settlement Act, signing a Recognition and Settlement agreement in 2013. Over the past six years DDWCAC has overseen and implemented the terms of the settlement, including managing all work and activity, which takes place on Crown land within its settlement area.

Emeritus Professor Mick Dodson AM recently undertook and oversaw the Five Year Outcomes Review of the Dja Dja Wurrung Recognition and Settlement agreement. Professor Dodson's recommendations will inform DDWCAC's discussions with the State of Victoria in any resulting re-negotiation of the Dja Dja Wurrung settlement package. First Nations continues to assist DDWCAC by providing legal advice and support in relation to land use activities, the negotiation of agreements and community benefits, and compliance and reporting.

Our Clients

Eastern Maar Country



Far East Gippsland Country



Lake Cullulleraine



Gariwerd



Our clients (continued)

Eastern Maar

The Eastern Maar people continue to negotiate with the State under the Settlement Act and the Native Title Act for settlement of their native title claim. The group is progressing negotiations towards a consent determination and it is hoped these negotiations will be substantially resolved within the next twelve months. The Eastern Maar have already commenced planning work with respect to negotiations under the Settlement Act and are confident of achieving a comprehensive and sustainable settlement outcome in addition to a consent determination.

The Eastern Maar Aboriginal Corporation, as the registered native title body corporate representing the interests of the Eastern Maar, is currently recruiting to expand its staffing profile to provide support during and after negotiations, and will continue to be assisted by First Nations throughout this process.

Far East Gippsland

First Nations continues research and engagement with Traditional Owners of the region that lies approximately between the Snowy River and the NSW/Victorian border bounded by the Tasman Sea. Far East Gippsland is one of the remaining parts of Victoria which does not have a claim underway, so this work has involved collecting information from Traditional Owners directly and investigation of the historical record. Community engagement will be the priority in the second half of 2019 to ascertain the community's aspirations, and start preparing for a claim and/or settlement, subject to the group's instructions.

First Nations also continues to provide assistance and support in relation to future act matters.

First Peoples of the Millewa-Mallee (FPMM)

FPMM currently have a registered native title claim in the Federal Court and are actively seeking a settlement with the State under the Settlement Act. 2018-19 saw FPMM work to progress both of these processes, providing further information into the State's threshold process and attending regular case management hearings for the FPMM native title claim. In June 2019 FPMM Traditional Owners made the decision to seek a joint native title and settlement outcome and to actively pursue their native title claim. It is expected that 2019 will see the notification of the FPMM native title claim.

In December 2018 First Peoples of the Millewa Mallee Aboriginal Corporation (FPMMAC) reached a key milestone in securing recognition for FPMM Traditional Owners, being appointed as a Registered Aboriginal Party by the Victorian Aboriginal Heritage Council. FPMMAC's appointment was the culmination of years of hard work, building capacity and providing information and evidence to the Heritage Council. Following this appointment, First Nations has assisted FPMMAC to undertake strategic and operational planning and staff recruitment. In 2019 it is expected that FPMMAC appoint its first employees and continue to build recognition in its RAP area.

FPMMAC has continued work on its Country and Water Plan, a process that will articulate and document the group's aspirations and goals for the care and management of Country and inform their native title settlement.

Gariwerd

The Gariwerd native title claim group negotiated an Indigenous Land Use Agreement (ILUA) in 2018 with the State of Victoria to ensure that public works occurring on reserved Crown land within the Gariwerd native title claim area would not extinguish native title over the footprint of the works. This agreement was registered with the National Native Title Tribunal on 3 December 2018. The ILUA preserves the rights for the Traditional Owners of Gariwerd to seek compensation at a later date for the impact these works have had on their native title rights and interests.

From February until June 2019, First Nations undertook a number of engagement meetings with the Traditional Owner groups that formed part of the Gariwerd native title claim, and ultimately these groups instructed that the Gariwerd native title matter be discontinued. Subsequently, on 18 June 2019 the Gariwerd native title claim was dismissed without adjudication on its merits by the Federal Court of Australia. First Nations will continue to work with the Traditional Owners of Gariwerd and seek their views regarding the future recognition of traditional ownership over Gariwerd and potential joint-management options.

Gunaikurnai Country



Lake Condah



Mid North West Victoria



Taungurung Country



Our clients (continued)

Gunaikurnai Land & Waters Aboriginal Corporation (GLaWAC)

The Gunaikurnai were the first Traditional Owner group to achieve a settlement with the State of Victoria under the Settlement Act, signing a Recognition and Settlement agreement as part of their native title consent determination in 2010. GLaWAC continues to oversee and implement the terms of the settlement in addition to its roles and responsibilities under the Native Title Act, and commenced the process of the Five Year Initial Outcomes Review of its Recognition and Settlement agreement in 2018-2019.

First Nations has continued to assist the GLaWAC Board, the Native Title and Cultural Heritage Subcommittee and executive team by providing legal advice and support in relation to native title and future act negotiations.

Gunditj Mirring Traditional Owners Aboriginal Corporation (GMTOAC)

In the 2018-19 financial year Gunditjmarra native title holders recommenced substantive negotiations with the State in relation to a settlement under the Settlement Act, to complement their existing native title determinations and Indigenous Land Use Agreements. Negotiations were a key focus of the year, culminating in receipt of a final revised settlement offer from the State and an authorisation meeting in October 2018.

Whilst the Gunditjmarra native title holders ultimately did not reach a decision in respect of the revised settlement offer in 2018, GMTOAC continues to work on groundbreaking land management projects and to achieve the aspirations of Gunditjmarra Traditional Owners. In 2018-19, this included negotiation of an Indigenous Land Use Agreement in relation to development works proposed by Glenelg Shire Council for the Portland Foreshore.

First Nations continues to provide ongoing assistance and support to GMTOAC in governance, economic development, natural resource management and native title related matters.

Mid North West Victoria

First Nations is continuing research and engagement with Traditional Owners of the area that is located approximately from Swan Hill to Mildura, and over which there is currently no claim. The priority in the second half of 2019 will be community engagement, and the holding of meetings to ascertain the community's aspirations, and to start preparing for a claim and/or settlement (subject to the groups instructions), including the establishment of a Traditional Owner Corporation and lodgement of a Registered Aboriginal Party application(s).

First Nations also continues to provide assistance and support in relation to future act matters.

Taungurung

The Taungurung people and the State concluded negotiations under the Settlement Act and achieved a comprehensive settlement package, signed by representatives of both parties in October 2018. The Taungurung ILUA is in the process of registration and while the implementation of Taungurung's settlement package has been delayed, Taungurung Land and Waters Council continue to be assisted by First Nations with respect to ongoing corporate governance and commercial matters. First Nations also continues to work through the processes involved in registering the Taungurung ILUA so that Taungurung people can gain the benefits of the Recognition and Settlement Agreement as soon as practicable.

Wamba Wamba and Barapa Barapa

Following a request for assistance in early 2017, First Nations has commenced engagement with the Barapa Barapa and Wamba Wamba Traditional Owner group to consider lodging native title and/or Settlement Act claims. Further research work has been undertaken throughout 2018-2019, and First Nations continues to hold working group and full group meetings to further progress the native title/Settlement Act matter, including by supporting the group to develop appropriate governance structures in preparation for submitting an application to become a Registered Aboriginal Party.

OUR PERFORMANCE

Wathaurung Country



Wilsons Prom



Wurundjeri Country



Yorta Yorta Country



Our clients (continued)

Wathaurung

First Nations has conducted further research in this area with a view to being able to support an application for support and assistance to progress native title processes once instructions are received from the full Traditional Owner group. First Nations also continues to provide assistance and support to the group in relation to future act matters.

Wilsons Promontory

On 9 December 2014, the Gunaikurnai people lodged a native title determination application in the Federal Court over an area including the Wilsons Promontory National Park. Following a conference of experts in September 2018, the Federal Court ordered the Gunaikurnai and the indigenous respondents (representing Bunurong/Boon Wurrung) to undertake additional research and to participate in two further conferences of experts with the State. In light of the May 2019 findings of the second and third conferences of experts, First Nations sought an adjournment in order to conduct a review of assistance to the current claim.

Wurundjeri/Woiwurrung

In late 2015, a Threshold Statement (Part A) was lodged with the State by the Wurundjeri/Woiwurrung Traditional Owner group over Melbourne and surrounds. Whilst First Nations has continued to work with the Wurundjeri/Woiwurrung community and the State to progress the acceptance of the Threshold Statement, substantive progress under the thresholds process has been delayed whilst the Wurundjeri Woi Wurrung Cultural Heritage Aboriginal Corporation commissioned further research.

The Wurundjeri/Woiwurrung Traditional Owner group met in November 2018 to map out the next steps in the threshold process and settlement, including the review of relevant research materials. Resolution of outstanding research matters and recommencement of the threshold process are expected in the second half of 2019.

Yorta Yorta

In 2017, First Nations was requested to provide assistance to the Yorta Yorta people for the purpose of preparing a Threshold Statement under the Settlement Act. In 2018, work continued on undertaking contemporary research and interviews, building on the significant amount of archived material held by the Yorta Yorta Nation Aboriginal Corporation in respect of the original Yorta Yorta native title claim.

Whilst this research was largely completed in December 2018, the Yorta Yorta Nation Aboriginal Corporation advised First Nations that it was seeking alternative legal and research support for a Yorta Yorta claim under the Settlement Act.

Our Governance

Corporate Governance

First Nations' governance framework comprises the legislative framework governing the organisation, our constitution, Board of Directors, Board sub-committees, the CEO and Senior Management Team and the management team.

The Management Team

The Chief Executive Officer leads First Nations through its day to day operations. During the reporting period he was assisted by the management team, who meet on a fortnightly basis, to plan, discuss and review operational performance. The management team is as follows:

- Tony Kelly, CEO;
- Dilruk Taylor, Chief Financial Officer
- Dr Tim Pilbrow, Research Manager (Until December 2018)
- Daniel Kelly, Managing Lawyer
- Catherine Wilson, Managing Lawyer
- Jill Webb, Engagement Manager



Tony Kelly, Chief Executive Officer

Tony has nearly four decades experience working with Traditional Owners across the country. He is passionately committed to ensuring Traditional Owners have their rights and interests respected and self-determination recognised.

His ability to collaborate with people to find solutions to complex problems under rapidly shifting circumstances is second to none. Tony brings together a history of managerial and field experience that encompasses environmental science, community development and law. These are skills that combined with his emotional intelligence, empathy and professionalism create a perfect combination in the role of CEO.



Dilruk Taylor, Chief Financial Officer

Dilruk joined First Nations as an accountant in 2005 and has since moved into the role of Chief Financial Officer.

Dilruk is a qualified accountant, who has been with First Nations for 14 years. Dilruk is a fellow member of the Chartered Institute of Management Accountants UK. She has more than 30 years of experience in finance in not-for-profit and commercial sector organisations in Australia and Sri Lanka.

Dilruk holds a Master of Management (Monash University).



Dr Tim Pilbrow, Research Manager

Tim is an anthropologist with a research background in the ethnography of collective identities and the socially integrative dimensions of conflict and dispute. He has more than eleven years' experience in research for native title and Traditional Owner settlements in Victoria, as well as ethnographic research experience in Bulgaria on the negotiation of cultural identities under rapid social change. Tim is a fellow of the Australian Anthropological Society and a Professional Member of the American Anthropological Association. He is also an accredited mediator.



Daniel Kelly, Managing Lawyer

Dan was admitted as a solicitor in the Supreme Court of NSW in 2005, and initially practiced in Sydney with commercial law firms M + K Lawyers and Norton White.

In 2009 Dan took up the role of Senior Solicitor at the Central Land Council, acting for traditional Aboriginal land owners in remote Central Australia on a range of matters including exploration and mining projects, post-Intervention land tenure arrangements, indigenous corporate structuring and governance, and advising on the use of mining royalties for community development purposes.

Dan was later appointed Legal Practice Manager at the Central Land Council, overseeing a team of lawyers responsible for providing legal advice in relation to all public and private activities on Aboriginal land.

In 2015 Dan was a founding member of Australian Lawyers for Remote Aboriginal Rights (ALRAR), and still provides pro bono support and advice to the organisation. He is currently involved in efforts to aid residents in the remote community of Santa Teresa in legal action seeking enforcement of tenants' rights, and redress for the poor provision of housing services in the community.

Dan holds a BA majoring in English and Political Science and an LLB from Western Sydney University.



Catherine Wilson, Managing Lawyer

Catherine was admitted as an Australian legal practitioner in the Supreme Court of Victoria in 2009, and initially practised as a corporate and commercial lawyer in the Energy, Resources and Infrastructure team at K & L Gates (formerly Middletons). In addition to acting for a broad range of public and private sector clients, she had a strong pro bono practice focussed on advising not-for-profit and indigenous organisations in respect of their governance, funding and contractual arrangements. Prior to joining First Nations as a commercial lawyer in 2014, Catherine also worked to develop a shared equity co-ownership housing model for the Yawuru community in Broome.

Catherine brings over ten years of legal expertise to her role as Managing Lawyer, and has a particular interest in how the native title and Settlement Act regimes interact with other legal frameworks. She is committed to using her diverse range of skills and experience to support Traditional Owners achieve land justice outcomes in Victoria and to build sustainable representative corporations.

Catherine holds a Bachelor of Laws (Honours), a Bachelor of Biomedical Science (Honours) and a Graduate Diploma in Tax Law from the University Melbourne.



Jill Webb, Managing Lawyer

Jill joined First Nations in 2011 as a policy officer before joining the legal team in 2012. She is passionately committed to supporting Traditional Owners settle their claims for land justice in Victoria. Prior to studying law, Jill worked as a social worker and manager in the community sector and she brings a broad range of skills and experience to complement her legal skills.

Jill has a Bachelor of Laws (Honours) from La Trobe University and a Graduate Diploma in Legal Practice from the Australian National University. She also holds a Bachelor of Arts and a Bachelor of Social Work from Melbourne University. For more than a decade, Jill has been on the board of ANTaR, an independent national network of organisations and individuals working in support of Justice, Rights and Respect for Aboriginal and Torres Strait Islander peoples in Australia.

Accountability

External Auditor and Audit Committee

The annual audit of our Legal & Research Services Ltd (First Nations) was carried out by PricewaterhouseCoopers. Their report accompanies the financial statements for 2018-2019 and is included on page 65.

The Audit and Risk Committee (ARC) was formed in May 2012 and the Board approved the Charter (revised in February 2017) under which the ARC operates. The role of the ARC is to assist the Board in First Nations governance and exercising of due care, diligence and skill in relation to reporting financial information to users of financial reports. This includes consideration of accounting policies, financial management, internal control systems, risk management systems, protection of the company's assets and, acting as the Remuneration Committee to review the remuneration and performance of the CEO.

The ARC met on 11 September 2018, 16 November 2018 and 11 April 2019. Agenda items considered by the ARC included review of the organisation restructure, regulatory compliance, CEO remuneration and performance and annual accounts. The ARC meets annually with the auditors to discuss the financial reports and other relevant issues.

The ARC reports and makes recommendation to the Board after each meeting.

Department of Prime Minister & Cabinet (PM&C)

To perform the functions of a Native Title Service Provider, First Nations has entered into a funding agreement with PM&C.

The obligations of the funding agreement are detailed in the "Head Agreement for Indigenous Grants and "Project Agreement". They are comprehensive and hold First Nations Board and its management to account.

The reporting and acquittals framework ensure PM&C are apprised of our activities regularly. Half yearly reports – Operational Plan Performance Report and Financial Report as at 31 December and 30 June are tabled at relevant Board Meetings.

To the best of its knowledge, First Nations has met its obligations under the PM&C funding agreement.

Risk Management

Risk management is an integral part of effective corporate governance. It identifies and assesses risks and adopts appropriate practices to mitigate those risks. There were no matters of risk that presented a concern to First Nations in 2018-2019.

Insurance

First Nations has comprehensive insurance cover for all assets and activities. This includes work cover, fire, burglary, money, public and products liability and general property, motor vehicle, professional indemnity and directors and officers insurance. There were no outstanding claims in 2018-2019 and First Nations is not aware of any legal proceedings or material claims against First Nations.

Ethical Standards, Policies and Procedures

First Nations Board, Management and staff are guided in their actions and duties by First Nations' Constitution and its policies and procedures, including Codes of Conduct. To ensure a fair and balanced prioritisation of its activities, First Nations has a well-documented internal review process.

First Nations are pleased to report there were no breaches of our ethical standards, policies and procedures in 2018-2019.



Our People

Workforce Planning

First Nations has a number of initiatives in place designed to retain and attract highly qualified and experienced staff. The First Nations workplace is flexible, family friendly and incorporates regular social club events and team building days. Staff professional development opportunities are valued highly and all staff are encouraged to learn and develop in their roles. First Nations also continues to provide access to salary sacrifice arrangements and tax benefits through our standing as a Public Benevolent Institution.

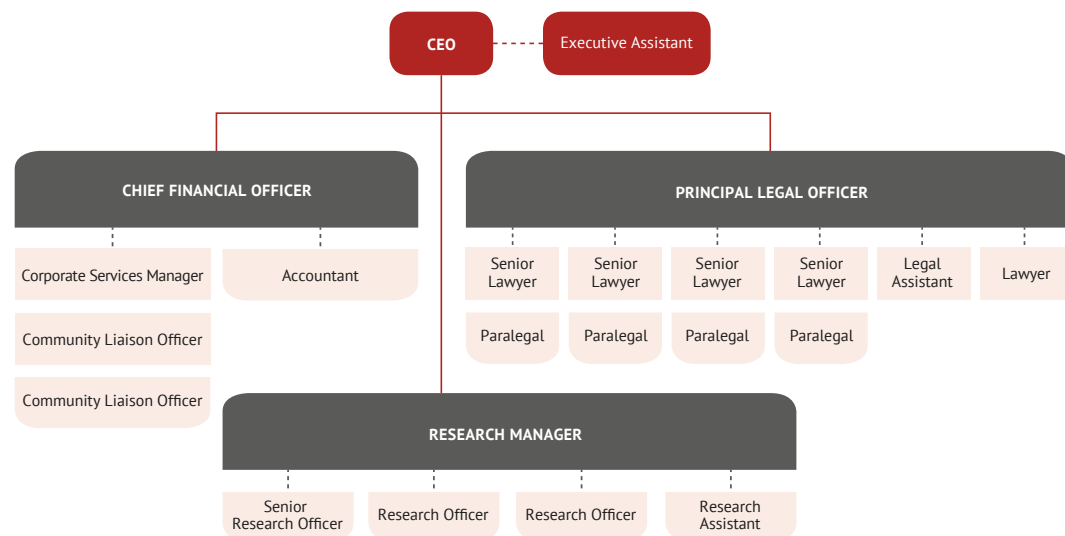
First Nations is proud of its dedicated staff, and its policy when recruiting is to appoint Aboriginal people wherever possible.

Professional Development

First Nations is an organisation that values professional development, and encourages its staff to plan, source and undertake relevant training on a regular basis throughout the year.

First Nations spent \$51,641 on professional development and training in the last financial year.

Organisational Structure



Staff Profile, Commencements and Departures

During the 2018-2019 financial year First Nations had 4 new starters and 12 departures.

STAFF	INDIGENOUS		NON-INDIGENOUS		TOTAL	
	2019	2018	2019	2018	2019	2018
Female	1.00	3.00	11.00	14.00	12.00	17.00
Male	3.00	2.00	6.00	10.00	9.00	12.00
Total	4.00	5.00	17.00	24.00	21.00	29.00

The above statistics are inclusive of full time, part time, contract and casual staff. The total number of 21 staff is a decrease from 29 in 2018.

Enterprise Agreement

The NTSV Enterprise Agreement 2015-2018 continues to cover the terms and conditions of employment of all First Nations staff. A new Enterprise Agreement is currently being negotiated.

Interns

First Nations continues to maintain and develop ongoing relationships with the Aurora Project, University of Melbourne and Charles Darwin University. Each year First Nations hosts a number of interns both from legal and research based disciplines. These interns are highly motivated and provide First Nations with high quality assistance and support as part of their professional development and on-the-ground work experience.

Workplace Health and Safety

First Nations complies with the legislative requirements of the *Occupational Health and Safety Act 2004*. Our policies and procedures promote a safe and health work environment. In 2018-2019 there were no recorded injuries which required worker's compensation.

As part of normal operations our staff have travelled over 70,000 kilometres on Victoria's roads in the past year and we have had another incident free year and have maintained our good record of safe driving.

Financial Statements

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These financial statements are the financial statements of First Nations Legal & Research Services Ltd as an individual entity. The financials are presented in Australian dollars (\$).

These financial statements were authorised for issue by the directors on 25 November 2019. The directors have the power to amend and reissue the financial statements.

Directors' Report

The directors present their report on the company for the financial year ended 30 June 2019.

Directors

The names of the directors in office at any time during or since the end of the financial year are:



Diane Kerr



Kenneth Stewart



Paul Paton



Graham Atkinson



Eileen Alberts



Marcus Stewart



Jeremy Clark*

Directors have been in office since the start of financial year to the date of this report unless otherwise stated.
*Jeremy Clark ceased to be a director in September 2018.

Information on Directors

Diane Kerr,

Chairperson (appointed 28 October 2013)
(re-appointed 11 October 2016)
Director (appointed 18 January 2013)
(re-appointed 11 October 2016)

Aunty Di Kerr is a well-known and well-respected Wurundjeri Elder. She is a member and former Director of the Dandenong Aboriginal Co-operative. She is the former Director of Narragol Housing (Koori Housing Loans) and former Field Officer in native title. In 2016, she was appointed to the Victorian Treaty Interim Working Group by the Minister of Aboriginal Affairs. Aunty Di is also the Chairperson of the Indigenous Advisory Committee at the Royal Women's Hospital. She remains a member of the Consumer Advisory Committee at the Royal Women's Hospital and a member of the Indigenous Advisory Committee at the Victorian Museum Melbourne. Aunty Di is ambassador of the Indigenous Leadership Network Victoria.

Graham Atkinson

Director (appointed 18 November 2003)
(re-appointed 18 February 2013)
(re-appointed 11 October 2016)

Graham holds a Masters of Business Administration and a Bachelor of Art (Social Work). As director of the consultancy firm Atkinson Kerr and Associates he has long experience in senior management roles and in Indigenous affairs. Graham is a Dja Dja Wurrung and Yorta Yorta man. He was Chair of First Nations, (formerly Native Title Services Victoria) for 10 years' and a previous Chair of the Dja Dja Wurrung Clans Aboriginal Corporation, and member of the Indigenous Land Council. Graham is also a director of the Federation of Victorian Traditional Owner Corporations Ltd, Federation Heritage Services Pty Ltd, Barpa Pty Ltd and Dja Dja Wurrung Clans Aboriginal Corporation.

Kenneth Stewart,

Deputy Chair (appointed 13 October 2015)
(re-appointed 11 October 2016)
Director (appointed 23 February 2012)
(re-appointed 11 October 2016)
(reappointed 18 February 2013)

Ken Stewart is a Wamba Wamba descendent, with extensive experience in corporate governance, native title, cultural heritage and natural resource management. He is currently the Chairperson of Wiran Aboriginal Corporation and a member of the working group that established the Murray Lower Darling River Indigenous Network. He worked with the North West Clans Aboriginal Corporation and is a current Living Murray Indigenous Facilitator with the Mallee Catchment Management Authority.

Eileen Alberts

Director (appointed 28 September 2009)
(re-appointed 18 February 2013)
(re-appointed 11 October 2016)

Eileen is a Gunditjmara woman and respected Elder of the Koori Court. She is a director of the Gunditj Mirring Traditional Owner Aboriginal Corporation (and is a Cultural Heritage Officer with that organisation). She has many years' experience in Aboriginal health and education and is a former Community Liaison Officer with both Mirimbiak Nations Aboriginal Corporation and Native Title Services Victoria. Eileen has been a Board member since September 2009 and served as Deputy Chair.

Marcus Stewart,

Director (appointed 18 December 2015)
(re-appointed 11 October 2016)

Marcus Stewart is a Nira illim bulluk man of the Taungurung Nation. Marcus is the CEO of the Federation of Victorian Traditional Owner Corporations. He is a seasoned negotiator and strategist with more than 15 years' experience in Aboriginal affairs. He has held several senior positions in management and possesses renowned experience across several levels of government. He has assisted in the implementation of a number of strategies and policies through senior roles in State Government and as the CEO of Taungurung Clans Aboriginal Corporation.

Marcus is committed to ensuring Traditional Owners are at the forefront of the decision-making process for self-determination and in achieving economic independence. He remains passionate about forging new pathways to improve outcomes for Aboriginal families and communities.

Jeremy Clark

Director (appointed 18 December 2015)
(re-appointed 11 October 2016)

Jeremy Clark is a Tjap/Peek Wurrung Traditional Owner from South West Victoria with over 25 years' experience in Aboriginal Affairs; specialising in cultural heritage, native title and land management. He brings strong business and governance experience to the Board gained from his work over the past decade as CEO of Brambuk the National Park and Cultural Centre in Gariwerd and in his current role as General Manager of Barpa Pty Ltd.

Jeremy has previously held the positions of Chairperson and General Manager of the Eastern Maar Aboriginal Corporation and Deputy Chair of the Federation of Victorian Traditional Owner Corporations. Jeremy is also a member of the Victorian Treaty Interim Working Group and Victorian Aboriginal Economic Board and is a strong believer in Aboriginal people's right to self-determination and passionate about developing and providing opportunities to improve the economic and social outcomes for his people.

Paul Paton

Director (appointed 6 September 2016)
(re-appointed 11 October 2016)

Paul Paton is a Traditional Owner from the Gunai & Monero tribes of south-eastern Australia. He is a Director at First Languages Australia and Ninde Ngujarn Monaro-Ngarigo Aboriginal Corporation. He is also a Member of the Indigenous Names Committee – Victorian Geographic Names Panel. Paul is currently a manager of the Aboriginal Inclusion Support Branch – Department of Environment, Land, Water and Planning. Paul is a graduate of the Melbourne Business School MURRA 2014 Indigenous Business Master Class Program.

Meeting of Directors

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

	NUMBER ELIGIBLE TO ATTEND	NUMBER ATTENDED
Diane Kerr	5	2
Ken Stewart	5	5
Graham Atkinson	5	2
Eileen Alberts	5	5
Marcus Stewart	5	3
Jeremy Clark	5	5
Paul Paton	5	5

Objectives and strategies

The company's long-term objectives are to:

- (a) develop long term, sustainable and economic land bases for the Aboriginal peoples of Victoria
- (b) assist in the development of a united, informed Aboriginal community in Victoria

The company's short-term objectives are to provide sustainable native title and land justice solutions for traditional owners in Victoria.

To achieve these objectives, the company has adopted the following strategic themes and the respective strategies:

- (a) facilitate successful determinations, settlements and agreements
 - manage resource allocation to simultaneously settle priority claims and ready other claims to take on priority status
 - use cross-organisational project teams to progress activities on the Operational Plan
 - develop and implement a future acts assistance policy
 - develop and implement an external communications strategy
 - maintain collaborative relationships with all stakeholder agencies

Objectives and strategies (continued)

- (b) influence policy and legislative reform
 - conduct a sustained and persuasive dialogue with relevant State Government Ministers
 - provide timely and relevant policy and strategic advice to the Federation of Victorian Traditional Owner Cooperation Limited
 - work with the Federation of Victorian Traditional Owner Cooperation Limited to clarify its future role and relationship with FNLRS.
 - strengthen the alignment of cultural heritage and native title processes
 - participate actively in the NNTC and contribute to its policy advocacy
- (c) support traditional owners to develop sustainable organisations
 - provide legal and strategic advice to PBC's and other post-settlement organisations on request
 - define FNLR'S role in developing sustainable traditional owner organisations
 - develop capacity building and agreement implementation support service model
 - develop and participate in initiatives to resolve inter/intra- group conflict, including the Right People for Country project
- (d) ensuring FNLR'S strength, security and capability
 - broaden staff skills mix to improve service delivery
 - enhance FNLR'S financial administration and information management systems
 - enhance FNLR'S performance management systems
 - strengthen FNLR'S governance structure as necessary
 - develop and implement an Indigenous employment strategy
 - strengthen FNLR'S internal communications

Performance measures

The company measures its performance by using the following success measures:

- the maximum number of positive native title outcomes, with the strongest possible recognition of rights and interests
- traditional owners shall have their land-related aspirations met
- traditional owners shall be recognised and respected throughout Victoria
- legislation/policy reformed to allow for just settlement of native title
- there shall be effective mechanisms for dispute resolution within traditional owner groups
- land justice outcomes shall maximise the number of strong incorporated organisations, with associated social improvements for traditional owners

Members' liability

The company is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$1 (2018: \$1) each towards meeting any outstanding obligations of the company. As at 30 June 2019, the total amount that a member of the company is liable to contribute if the company is wound up is \$1 (2018: \$1).

Significant changes in the state of affairs

There have been no significant changes in the state of affairs of the company during the year.

Event since the end of the financial year

No matter or circumstance has arisen since 30 June 2019 that has significantly affected the company's operations, results or state of affairs, or may do so in future years.

Likely developments and expected results of operations

The directors expect that the company will continue to carry out its principal activities as detailed above. There are no other known or likely developments which the directors foresee which they wish to disclose at this time.

First Nations Legal & Research Services Ltd
 Directors' report
 30 June 2019
 (continued)

Environmental regulation

The company is not affected by any significant environmental regulation in respect of its operations.

Insurance of officers and indemnities

During the year, the company paid a premium which provides indemnity for the directors.

Proceedings on behalf of the company

No person has applied to the Court under section 237 of the *Corporations Act 2001* for leave to bring proceedings on behalf of the company, or to intervene in any proceedings to which the company is a party, for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

No proceedings have been brought or intervened in on behalf of the company with leave of the Court under section 237 of the *Corporations Act 2001*.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 60 - 40 of the *Australian Charities and Not-for-profit Commission (ACNC) Act 2012* is set out on page 6 and forms part of the Director's report.

This report is made in accordance with a resolution of directors.



Diane Kerr
 Chairperson

Melbourne 25 November 2019



Kenneth Stewart
 Deputy Chairperson

Melbourne 25 November 2019



Auditor's Independence Declaration

As lead auditor for the audit of First Nations Legal & Research Services Ltd for the year ended 30 June 2019, I declare that to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profit Commission (ACNC) Act 2012* in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of First Nations Legal & Research Services Ltd.



David Kennett
 Partner
 PricewaterhouseCoopers

Melbourne
 25 November 2019

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 T: 61 3 8603 1000, F: 61 3 8603 1999, www.pwc.com.au

Liability limited by a scheme approved under Professional Standards Legislation.

First Nations Legal & Research Services Ltd ABN 27 105 885 149
Annual report - 30 June 2019

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Federation of Victorian Traditional Owners Corporation Ltd is the sole member of First Nations Legal & Research Services Ltd. The sole member is domiciled in Australia.

These financial statements are the financial statements of First Nations Legal & Research Services Ltd as an individual entity. The financial statements are presented in the Australian dollar (\$).

The financial statements were authorised for issue by the directors on 25th November 2019. The directors have the power to amend and reissue the financial statements.

First Nations Legal & Research Services Ltd
Statement of comprehensive income
For the year ended 30 June 2019

	Notes	2019 \$	2018 \$
Income			
Revenue from government		4,527,971	4,595,291
Project income		259,423	-
Interest		4,200	7,724
Other income		286,205	267,241
		<u>5,077,799</u>	<u>4,870,256</u>
Expenses			
Employee benefits expense	4	(2,580,441)	(3,153,987)
Depreciation expense	4	(212,282)	(259,291)
Consultants		(664,850)	(246,212)
Leasehold property rental		(207,844)	(192,459)
Other occupancy expenses		(97,514)	(53,240)
Office expenses		(474,463)	(424,305)
Claimant meeting expenses		(392,194)	(325,202)
Motor vehicle expenses		(14,105)	(28,719)
Other expenses		(195,463)	(341,886)
		<u>(4,839,156)</u>	<u>(5,025,301)</u>
Surplus/(deficit) for the year		<u>238,643</u>	<u>(155,045)</u>
Other comprehensive income			
Other comprehensive income for the year, net of tax		<u>-</u>	<u>-</u>
Total comprehensive surplus/(deficit) for the year		<u>238,643</u>	<u>(155,045)</u>

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

First Nations Legal & Research Services Ltd
Statement of financial position
As at 30 June 2019

	Notes	2019 \$	2018 \$
ASSETS			
Current assets			
Cash and cash equivalents	5	1,168,171	574,895
Trade and other receivables	6	191,297	125,723
Total current assets		1,359,468	700,618
Non-current assets			
Property, plant and equipment	7	232,173	289,509
Total non-current assets		232,173	289,509
Total assets		1,591,641	990,127
LIABILITIES			
Current liabilities			
Trade and other payables	8	374,167	201,684
Provisions	9	386,291	522,906
Deferred income	10	335,042	11,746
Total current liabilities		1,095,500	736,336
Non-current liabilities			
Provisions	11	57,344	53,637
Total non-current liabilities		57,344	53,637
Total liabilities		1,152,844	789,973
Net assets		438,797	200,154
EQUITY			
Accumulated surplus	12	438,797	200,154
Total equity		438,797	200,154

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

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First Nations Legal & Research Services Ltd
Statement of changes in equity
For the year ended 30 June 2019

	Accumulated surplus \$	Total equity \$
Balance at 1 July 2017	355,199	355,199
(Deficit) for the year	(155,045)	(155,045)
Total comprehensive (deficit) for the year	(155,045)	(155,045)
Balance at 30 June 2018	200,154	200,154
Balance at 1 July 2018	200,154	200,154
Surplus/(deficit) for the year	238,643	238,643
Total comprehensive surplus for the year	238,643	238,643
Balance at 30 June 2019	438,797	438,797

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

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First Nations Legal & Research Services Ltd
Statement of cash flows
For the year ended 30 June 2019

	Notes	2019 \$	2018 \$
Cash flows from operating activities			
Receipts from course of operations		5,415,317	5,092,514
Payments to suppliers and employees		(4,671,295)	(5,463,239)
		<u>744,022</u>	<u>(370,725)</u>
Interest received		4,200	7,724
Net cash inflow (outflow) from operating activities		<u>748,222</u>	<u>(363,001)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(154,946)	(94,822)
Net cash (outflow) from investing activities		<u>(154,946)</u>	<u>(94,822)</u>
Cash flows from financing activities			
Net cash inflow (outflow) from financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents		<u>593,276</u>	<u>(457,823)</u>
Cash and cash equivalents at the beginning of the financial year		574,895	1,032,718
Cash and cash equivalents at the end of the financial year	5	<u>1,168,171</u>	<u>574,895</u>

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

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019

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First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
(continued)

1 Summary of significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements to the extent they have not already been disclosed in the other notes above. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the First Nations Legal & Research Services Ltd.

(a) Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards Reduced Disclosure Requirements, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the *Australian Charities and Not-for-Profits Commission Act 2012*. First Nations Legal & Research Services Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

First Nations Legal & Research Services Ltd is a public company limited by guarantee, incorporated and domiciled in Australia. The sole member of the company is Federation of Victorian Traditional Owner Corporations Ltd.

(i) Compliance with Australian Accounting Standards - Reduced Disclosure Requirements

The financial statements of the First Nations Legal & Research Services Ltd comply with Australian Accounting Standards - Reduced Disclosure Requirements as issued by the Australian Accounting Standards Board (AASB).

(ii) Historical cost convention

These financial statements have been prepared under the historical cost basis.

(iii) New and amended standards adopted by the company

The company has applied the following standards and amendments for first time in their annual reporting period commencing 1 July 2018:

- AASB 9 *Financial Instruments*

(iv) Critical accounting estimates and assumption

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

(b) Revenue recognition

The accounting policies for the company's revenue from contracts with customers are explained in note .

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities as described below. The company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is recognised for the major business activities using the methods outlined below.

Government grants

Government grants are recognised as revenue when the company obtains control over the assets comprising the contributions. Control over granted assets is normally obtained upon their receipt and the timing of commencement of control depends upon the arrangements that exist between the grantor and the entity. Where the company considers the grant to be reciprocal in nature, the grant will be treated as deferred income and the grant will be progressively brought to account as revenue in the statement of comprehensive income over the period.

Project income

Project income is recognised when the right to receive the revenue has been established and control of the underlying service has passed.

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
(continued)

1 Summary of significant accounting policies (continued)

(b) Revenue recognition (continued)

Interest income

Interest income is recognised using the effective interest method. When a receivable is impaired, the company reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest income. Interest income on impaired loans is recognised using the original effective interest rate.

Other income

Other income is recognised when the right to receive the revenue has been established and control of the underlying good or service has passed.

(c) Income tax

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

(d) Leases

Leases of property, plant and equipment where the company, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in other short-term and long-term payables. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease year so as to produce a constant periodic rate of interest on the remaining balance of the liability for each year. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the company will obtain ownership at the end of the lease term.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases (note 14). Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

(e) Impairment of assets

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting year.

(f) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

(g) Trade receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. They are generally due for settlement within 30 days and therefore are all classified as current.

1 Summary of significant accounting policies (continued)

(g) Trade receivables (continued)

The company holds trade receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method, less provision for impairment. The company applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

(h) Property, plant and equipment

Property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting year in which they are incurred.

Depreciation is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term as follows:

Class of fixed asset	Depreciation rate
• Office fit out	20%
• Computers	40%
• Plant and equipment	20%
• Motor vehicles	20%

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (note 1(e)).

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss. When revalued assets are sold, it is company policy to transfer any amounts included in other reserves in respect of those assets to retained earnings.

(i) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

(j) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the statement of financial position.

1 Summary of significant accounting policies (continued)

(j) Employee benefits (continued)

(ii) Other long-term employee benefit obligations

In some countries, the company also has liabilities for long service leave and annual leave that are not expected to be settled wholly within 12 months after the end of the year in which the employees render the related service. These obligations are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting year using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and years of service. Expected future payments are discounted using market yields at the end of the reporting year of high-quality corporate bonds with terms and currencies that match, as closely as possible, the estimated future cash outflows. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

(k) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(l) Deferred income

The liability for deferred income is the unutilised amounts of grants reearned on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided on the conditions usually fulfilled within 12 months of receipt of the grant.

2 Changes in accounting policies

(a) Impact on financial statements

There was no material impact on prior year as a result of the changes in the entity's accounting policies as disclosed in note 1(a)(iii).

2 Changes in accounting policies (continued)

(b) AASB 9 Financial Instruments

AASB 9 Financial Instruments

The Company has adopted AASB 9 from 1 July 2018, using the full retrospective method of adoption. No changes from the classification and measurement for financial assets were identified and the impact for changes to incorporate an expected credit losses method was not significant hence no comparatives have been restated.

The revised accounting policy in relation to the adoption of this standard as applied from 1 July 2018 is set out below.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for specific debtors and general expected credit losses. Trade receivables are generally due for settlement within 30 days.

Other receivables are recognised at amortised cost, less any allowance for specific debtors and general expected credit losses.

Impairment

The impairment methodology applied depends on whether there has been a significant increase in credit risk, whereby specific provision will be applied to the trade and other receivables not expected to be collected and expected credit losses associated with the trade and other receivables.

In assessing the expected credit losses, the company first considers any specific debtors that have objective evidence that the company will not be able to collect all the amounts due according to the original terms of the receivables, taking into consideration the indicators of significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy and default or delinquency in payments. The company then applies the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance, on the balance of receivables. To measure the expected credit losses, trade receivables have been grouped based on aging.

3 Financial risk management

The entity's activities exposes it to a variety of financial risk; foreign exchange risk, credit risk and liquidity risk. The entity's overall risk management and strategy and framework recognises the unpredictability of financial markets and seeks to minimise the potential adverse effects on the financial performance and future financial security of the entity.

(a) Market risk

Foreign exchange risk

The company receives funding in Australian Dollars (AUD) and all the program commitments are in AUD hence, there is no foreign currency risk.

3 Financial risk management (continued)

(b) Credit risk

Management assesses the risks arising from trade and other receivables in order to ensure that the company's cash flows are not adversely impacted by credit risk.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the entity. The company's risk related to trade receivables is managed by credit control assessing the credit worthiness of customers on an individual customer basis.

There is no significant concentration of credit risk that management believes presents a significant risk to the company's operational income.

Carrying value of trade and other receivables reflect their fair value.

Impairment of financial assets

- Receivables - Trade receivables
- Receivables - Receivables from related parties
- Cash and cash equivalents

There was no material impairment loss recognised on receivables from related parties or cash and cash equivalents.

Trade receivables

The Group applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

(c) Liquidity risk

Liquidity risk arises from the financial liabilities of the entity and its ability to meet its obligations to repay these liabilities as and when they fall due. The company manages its liquidity risk by monitoring total cash inflows and outflows expected on a monthly basis and maintaining sufficient cash and liquid investments to meet its operating requirements.

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
(continued)

4 Expenses

	2019 \$	2018 \$
<i>Employee costs</i>		
Wages and salaries	1,752,539	2,865,779
Redundancies	518,567	-
Superannuation	178,659	282,580
Other	7,304	5,628

Depreciation

Plant and equipment	212,282	259,291
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5 Current assets - Cash and cash equivalents

	2019 \$	2018 \$
Cash at bank	1,168,171	574,895

6 Current assets - Trade and other receivables

	2019 \$	2018 \$
Trade receivables	161,943	55,353
Receivables from other third parties	204	29,910
Other receivables	5,528	22,504
Prepayments	23,622	17,956
	<u>191,297</u>	<u>125,723</u>

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
(continued)

7 Non-current assets - Property, plant and equipment

Non-current	Office fit out \$	Motor vehicles \$	Computers \$	Work in progress \$	Total \$
At 30 June 2018					
Cost	707,921	90,509	598,498	-	1,396,928
Accumulated depreciation	(548,638)	(19,199)	(539,582)	-	(1,107,419)
Net book amount	<u>159,283</u>	<u>71,310</u>	<u>58,916</u>	<u>-</u>	<u>289,509</u>
Year ended 30 June 2019					
Opening net book amount	159,283	71,310	58,916	-	289,509
Additions	-	-	46,403	108,543	154,946
Depreciation charge	(141,584)	(19,906)	(50,792)	-	(212,282)
Closing net book amount	<u>17,699</u>	<u>51,404</u>	<u>54,527</u>	<u>108,543</u>	<u>232,173</u>
At 30 June 2019					
Cost	17,699	90,509	644,902	108,543	861,653
Accumulated depreciation	-	(39,105)	(590,375)	-	(629,480)
Net book amount	<u>17,699</u>	<u>51,404</u>	<u>54,527</u>	<u>108,543</u>	<u>232,173</u>

8 Current liabilities - Trade and other payables

	2019 \$	2018 \$
Trade payables	314,906	106,377
Sundry creditors and accruals	59,261	58,163
Straight line lease adjustment	-	37,144
	<u>374,167</u>	<u>201,684</u>

9 Current liabilities - Provisions

	2019 \$	2018 \$
Provisions for annual leave	179,081	262,329
Provisions for long service leave	207,210	260,577
	<u>386,291</u>	<u>522,906</u>

10 Current liabilities - Deferred income - unexpended grants

	2019 \$	2018 \$
Unexpended grants - Federal	326,592	-
Unexpended grants - State	8,450	11,746
	<u>335,042</u>	<u>11,746</u>

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
(continued)

11 Non-current liabilities - Provisions

	2019 \$	2018 \$
Employee benefits - long service leave	<u>57,344</u>	53,637

12 Accumulated surplus

Movements in accumulated surplus were as follows:

	2019 \$	2018 \$
Balance 1 July	200,154	355,199
Net (deficit) for the year	<u>238,643</u>	(155,045)
Balance 30 June	<u>438,797</u>	200,154

13 Contingent liabilities and contingent assets

The company had no contingent liabilities at 30 June 2019 (2018: nil).

14 Commitments**Lease commitments: group as lessee***Non-cancellable operating leases*

The base property lease was a non-cancellable lease with a five-year term, with rent payable monthly in advance. Rental to be increased by 3% on each anniversary of commencement apart for the years in which there is a market review. An option existed to renew the lease at the end of the five-year term for an additional three terms of five years each. The company exercised its first option in FY18 extending the lease to March 2024.

	2019 \$	2018 \$
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Within one year	252,997	245,628
Later than one year but not later than five years	<u>1,017,419</u>	1,270,416
	<u>1,270,416</u>	1,516,044

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
(continued)

15 Related party transactions**(a) Key management personnel compensation**

	2019 \$	2018 \$
Total compensation	<u>653,705</u>	785,542

(b) Transactions with other related parties

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

The company also holds money for Wauthurong, Wotjobaluk, Wadi Wamba Barapa (refer to note 5 and 8).

The following transactions occurred with related parties:

	30 June 2019 \$	30 June 2018 \$
<i>Revenue and reimbursement received</i>		
Admin and overhead recovery charged to Federation of Victoria Traditional Owner Corporation Ltd	154,000	85,469
Rent charged to Federation Enterprises Pty Ltd	10,000	10,000

Expense and charges incurred

Consultant fees paid to Federation of Victoria Traditional Owner Corporation Ltd	375,000	185,000
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(c) Outstanding balances

The following balances are outstanding at the end of the reporting year in relation to transactions with related parties:

	2019 \$	2018 \$
Amounts receivable from the sole member	-	14,554
Amounts receivable from other related entities	55,007	16,701
Amounts payable to the sole member	-	(3,365)

16 Events occurring after the reporting period

No matters or circumstances have occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the company, the results of those operations or the state of affairs of the company or economic entity in subsequent financial years.

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2019
 (continued)

17 Financial assets held in trust

The organisation holds cash on deposit for a number of third parties in trust. These assets are not recognised in the statement of financial position as in substance they are owned by third parties. The amounts held in trust on behalf of these third parties are as follows:

	2019	2018
	\$	\$
Liability to third parties	565,183	542,547
Represented by:		
Term deposits	565,387	572,457
Net transactions entered into by First Nations Legal & Research Services Ltd on behalf of the third parties	(204)	(29,910)
	565,183	542,547

First Nations Legal & Research Services Ltd
Directors' declaration
30 June 2019

In the directors' opinion:

- (a) the financial statements and notes set out on pages 7 to 23 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - (i) complying with Accounting Standards - Reduced Disclosure Requirements, and
 - (ii) giving a true and fair view of the company's financial position as at 30 June 2019 and of its performance for the financial year ended on that date, and
- (b) there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of directors.

Diane Kerr
 Chairperson



Melbourne 25 November 2019

Kenneth Stewart
 Deputy chairperson



Melbourne 25 November 2019



Independent auditor's report

To the members of First Nations Legal & Research Services Ltd

Our opinion

In our opinion:

The accompanying financial report of First Nations Legal & Research Services Ltd (the Company) is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2019 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

What we have audited

The financial report comprises:

- the statement of financial position as at 30 June 2019
- the statement of comprehensive income for the year then ended
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- the notes to the financial statements, which include a summary of significant accounting policies
- the directors' declaration.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

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

Independence

We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2019, including the director's report, but does not include the financial report and our auditor's report thereon.

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Independent auditor's report (continued)

To the members of First Nations Legal & Research Services Ltd (continued)

Other information (continued)

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

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

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

Responsibilities of the directors for the financial report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

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A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

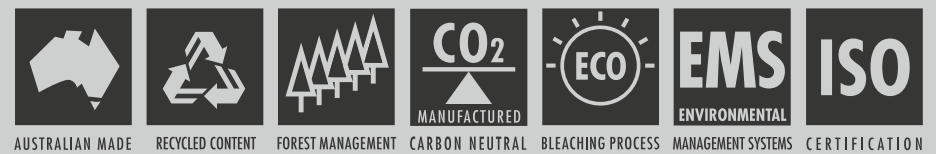
PricewaterhouseCoopers

David Kennett
Partner

Melbourne
25 November 2019

Glossary

ACNC	Australian Charities & Not-For Profit Commission
ALRAR	Australian Lawyers for Remote Aboriginal Rights
ARC	Audit and Risk Committee
BGLC	Barengi Gadjin Land Council Aboriginal Corporation
Board	The Board of First Nations Legal & Research Services Ltd
CEO	Chief Executive Officer
Cth	Commonwealth
DDWCAC	Dja Dja Wurrung Clans Aboriginal Corporation
EMAC	Eastern Maar Aboriginal Corporation
FCPA	Fellow Certified Practising Accountant
Federation	The Federation of Victorian Traditional Owner Corporations
First Nations	First Nations Legal & Research Services
FPMM	First Peoples of the Millewa-Mallee
GLaWAC	Gunaikurnai Land and Waters Aboriginal Corporation
GMTOAC	Gunditj Mirring Traditional Owner Aboriginal Corporation
ILUA	Indigenous Land Use Agreement
LUAA	Land Use Activity Agreement
Native Title Act	<i>Native Title Act 1993 (Cth)</i>
NNTC	National Native Title Council
NNTT	National Native Title Tribunal
NRM	Natural Resource Management
PBC	Prescribed Body Corporate
PM&C	Department of Prime Minister & Cabinet
RAP	Reconciliation Action Plan
Settlement Act	<i>Traditional Owner Settlement Act 2010 (Vic)</i>
YYNAC	Yorta Yorta Nation Aboriginal Corporation



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