

Annual Report 2016 - 2017



QYAC

Through native title, a glad tomorrow

Quandamooka Yoolooburrabee Aboriginal Corporation

*Wanyayi ngali yadni Quandamooka
Budjong Djara. Yura nariba bing
wanga, Quandamooka Dege
gingin gorumba.*

Today we walk on Quandamooka
Mother Earth. We acknowledge our creator
spirit, Quandamooka Elders
past and present.

Front and back cover images of QYAC Rangers



ICN 7564

ABN 30457275826

100 East Coast Road, Dunwich Q 4183

PO Box 235, Dunwich Q 4183

07 3415 2816

QYAC.net.au

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Glossary

AGM	Annual General Meeting
CATSI Act	Corporations (Aboriginal and Torres Strait Islander) Act 2006
CEO	Chief Executive Officer
DNRM	Department of Natural Resources and Mines
EIC	Elders in Council
ERF	Expenditure Request Form
ETS	Economic Transition Strategy
IBA	Indigenous Business Australia
ILC	Indigenous Land Corporation
ILUA	Indigenous Land Use Agreement
IPA	Indigenous Protected Area
MOU	Memorandum of Understanding
NBD	Naree Budjong Djara
NNTT	National Native Title Tribunal
NSI	North Stradbroke Island
NTA	<i>Native Title Act 1993 (Cth)</i>
OIWG	Operational Implementation Working Group
ORIC	Office of the Registrar of Indigenous Corporations
PBC	Prescribed Body Corporate
QALSMA	Quandamooka Aboriginal Land and Sea Management Agency
QBS	Quandamooka Business Services
QLC	Quandamooka Lands Council
QPWS	Queensland Parks and Wildlife Service
QSNTS	Queensland South Native Title Services
QYAC	Quandamooka Yoolooburrabee Aboriginal Corporation
RCC	Redland City Council
RNTBC	Registered Native Title Body Corporate
SEQ	South East Queensland
SIWG	Senior Implementation Working Group

QYAC Activities for 2016 - 2017



Secure the Quandamooka Estate



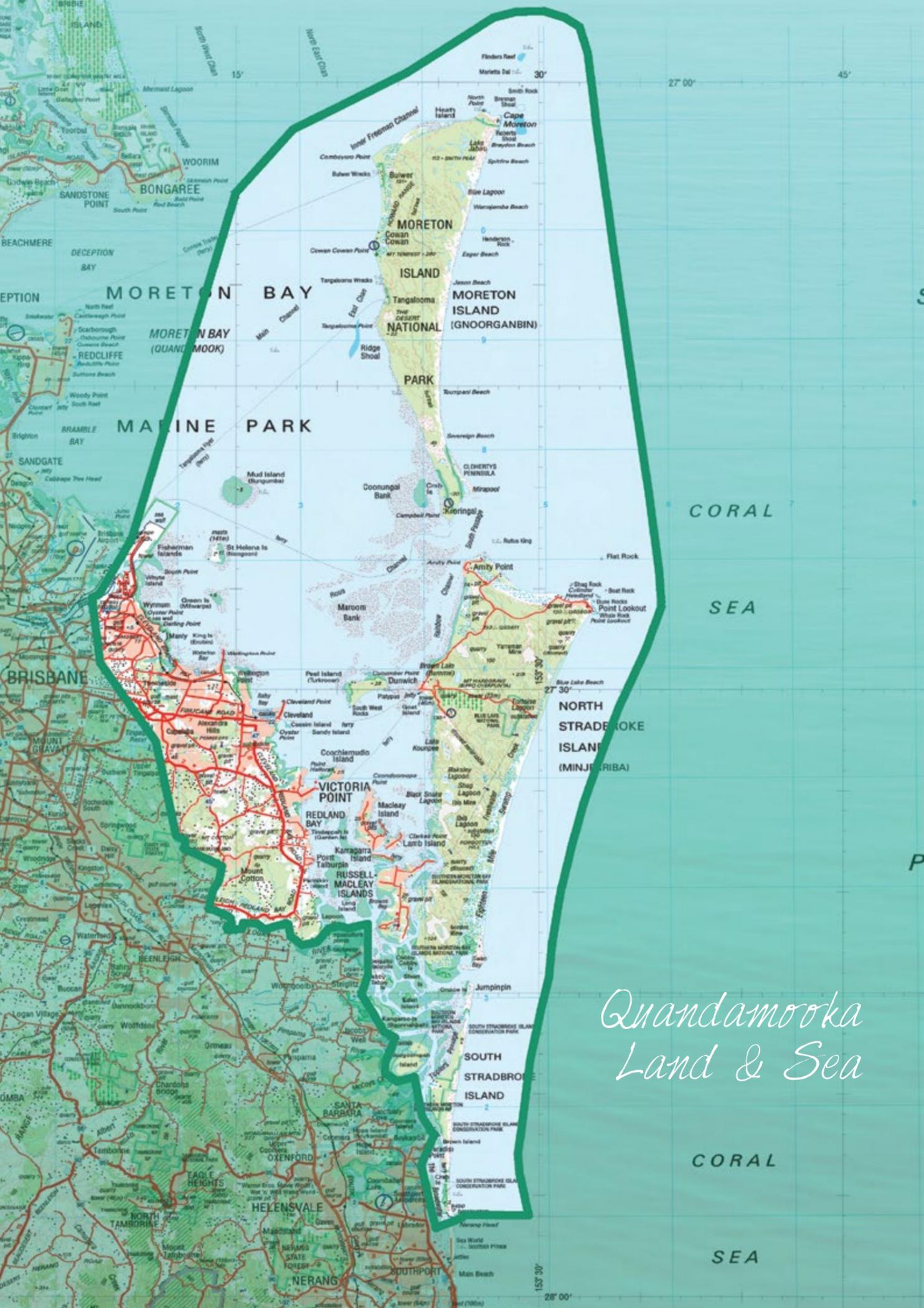
Engage the Quandamooka People



Nurture Quandamooka Knowledge



Encourage Innovative Thinking



About QYAC

The Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) is a Prescribed Body Corporate (PBC) (more technically known as a Registered Native Title Body Corporate [RNTBC]) created in 2011 under the *Native Title Act 1993*. The Native Title Act requires native title groups to create a PBC to manage their recognised Native Title rights and interests. Some of the Quandamooka rights and interests include:

- Implementation of the Indigenous Management Agreement (IMA)
- Joint management of the Naree Budjong Djara (Our Mother Earth) National Park
- Operation and maintenance of the Quandamooka Peoples' Gift Fund
- Ownership and management of Minjerribah Camping
- Right to take and use traditional natural resources
- Right to live and be present on the determination area
- Right to conduct ceremonies and protect and maintain areas of significance

QYAC is registered with the Office of the Registrar of Indigenous Corporations (ORIC). The Registrar is an independent statutory office holder who administers the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act). QYAC is required to operate in compliance with the CATSI Act and is regulated by ORIC. QYAC is also the registered Cultural Heritage Body under the *Aboriginal Cultural Heritage Act 2003* (QLD). It is responsible for cultural heritage management across the Quandamooka estate.

In addition, QYAC has a number of statutory obligations and key links with the following legislation:

- *North Stradbroke Island Protection and Sustainability Act 2011* (QLD)
- *Nature Conservation Act 1992* (QLD)
- *Recreation Area Management Act 2006* (QLD)
- *Planning Act 2016* (QLD)

QYAC and the roles in native title and cultural heritage are specifically referenced in the State Government and local government policies:

- Queensland Eco Tourism Strategy 2016-2020
- Shaping SEQ: The SEQ Regional Plan
- North Stradbroke Island Economic Transition Strategy
- Redland City Council Tourism Strategy

QYAC also has a key role to play in the following local plans and strategies:

- Quandamooka Action Plan
- North Stradbroke Island Indigenous Business Development Plan
- Quandamooka Aboriginal Community Plan

There is an important relationship between the *North Stradbroke Island Protection and Sustainability Act 2011* and the plans listed above. The Act paves the way for North Stradbroke Island to move beyond a sand-mining economy to a more diversified and sustainable economy. This strategy, complemented by the plans listed above, is key to help focus the efforts of the Quandamooka People to make this transition in a culturally and economically sustainable way.

*Quandamooka
Land & Sea*



Message from the Chairperson

This year, QYAC's focus has been on continuing to deliver the core business of the QYAC Strategic Plan: Secure the Quandamooka Estate, Engage the Quandamooka People, Nurture Quandamooka Knowledge and Encourage Innovative Thinking. This has also included progressing the projects funded under the State Government's Economic Transition Strategy to address the cessation of the extraction of minerals from Quandamooka country.

Our Rangers program has resulted in more than 25 people working on and caring for country. In February this year we proudly celebrated 12 Quandamooka Rangers graduating with Certificates III in Conservation and Land Management. We have managed the fire trails and upheld Quandamooka People's cultural heritage rights and interests. We have designed and delivered training and monitoring works to ensure our past remains in tact.

Our Native Title Determination Application over Mulgumpin (Moreton Island) has progressed and will result in a successful consent determination early in 2018. Similarly, progress has been made with the mainland or Quandamooka Coastal Claim as well.

Negotiations are continuing in relation to the infrastructure implementation at One Mile and securing other lands finally drawn down as part of the Native Title process determined in July 2011. Similarly our Quandamooka Festival remains a success bringing many people to this Island.

This report provides detail of the activities undertaken over the 2016/2017 Financial Year. It has involved attracting grant funding, spending these funds wisely, ensuring Quandamooka People's Royalties are safely set aside.

Again, this would not have been possible without the assistance of our Chief Executive Officer (CEO), Cameron Costello, the QYAC staff as well as the Board members who have all worked hard over this financial year to uphold Quandamooka People's native title rights and interests at all times. It has been an honour and a privilege to work with our Directors and Representatives of the Apical Ancestors who form the foundation of not only our Traditional Decision Making Processes but encapsulate all of the families from which we all descend.

Valerie Cooms - Chairperson

QYAC Board of Directors

The QYAC Board of Directors is made up of an elected member of each Apical Ancestor's family. The Board met 7 times this financial year to discuss matters relating to native title and to direct the actions of the PBC, QYAC.



Valerie Cooms - CHAIR
Elizabeth Ruska



Leigh McPhail - SECRETARY
Kindarra



Leigh Gross
Liza Jungaboi (mother of
Rose Martin nee Bain)



Dean Parkin
Nellie/Lilly Kidgeree



Jeanette Burns
King Billy Toompani



Donald Costelloe
Mary Indoole Compignie



Dwayne Little
Tommy Nuggin (Gendarieba)



Karen Rylance
Sidney Rolands
(Kingal/Winyeeaba)



Nyaree Mewett
Juno (Gonzales)



Paul Martin
Tilly (mother of Tommy Dalton,
Richard Dalton and Henry Lea)



Deanbilla Bay



Secure the Quandamooka Estate



1. Strengthen the organisation
2. Complete the acquisition of Quandamooka Country
3. QALSMA land and sea management
4. Achieve Indigenous Protected Area status

1 Strengthen the organisation

QYAC has had to continually adapt to meet the growing needs of the organisation. This means the organisation remains dynamic and flexible to accommodate rapid change in growth and the ongoing internal and external challenges and influences.

1.1 Organisational Structure

QYAC continues to maintain its Public Benevolent Institution (PBI) Status to enable philanthropic partnerships, taxation and salary sacrifice for QYAC staff. QYAC continues to adjust, re-evaluate and explore variations of these internal systems to become more resilient, efficient and effective. Growth in staff numbers brings new challenges and the organisation has relied on external expertise to assist in assessing and addressing these challenges.

In 2016-2017 the Board continued the following sub committees to assist in its decision making:

- Finance Audit and Risk
- Investment
- Land and Sea Management
- Arts, Culture and Events
- School Site Subcommittee

The CEO leads the organisation's operations. QYAC retained the following internal business units in the organisation:

- Corporate Services
- Quandamooka Aboriginal Land and Sea Management Agency (QALSMA)
- Native Title and Cultural Heritage

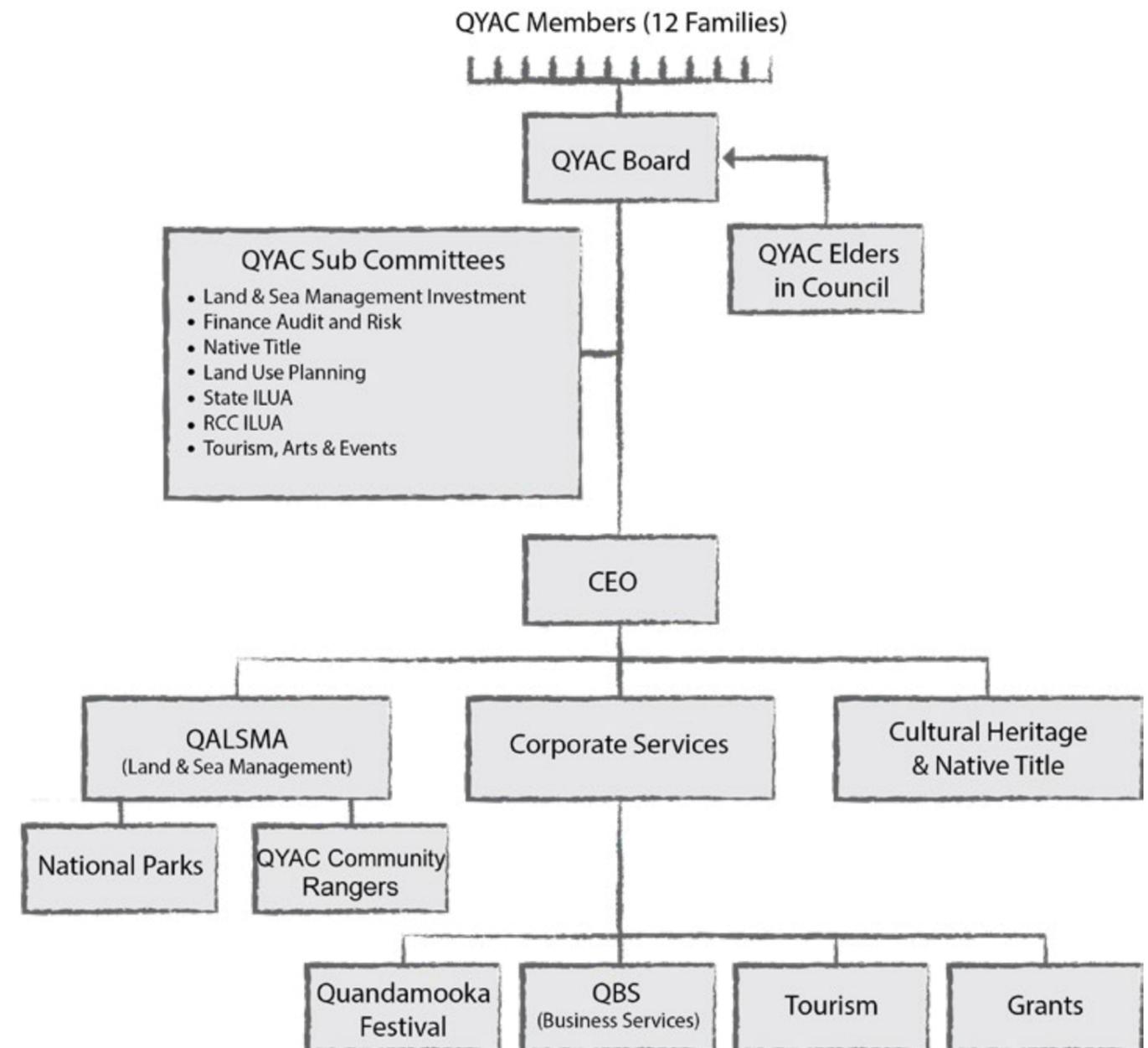
Corporate services is the internal business unit responsible for the day to day administration of QYAC including support to the Board, human resources, marketing and communications, grant management, finances, legal, publicity and governance obligations. In undertaking the North Stradbroke Island (NSI) Economic Transition Strategy (ETS), QYAC also included ETS projects under the Corporate Services arm. In addition, Quandamooka Business Services (QBS), the internal unit of QYAC that provides services to the broader community, remained in Corporate Services. QYAC continues to maintain a register of consultants that it utilises to assist in delivery of projects that range from land revegetation to construction of hard infrastructure.

Quandamooka Aboriginal Land and Sea Management Agency (QALSMA) is the internal business unit that looks after all Land and Sea matters including Joint Management with Queensland Parks and Wildlife Services (QPWS) of the Naree Budjong Djara National Park. As part of the ETS QALSMA also took on new ranger positions for the expansion of the Land and Sea Ranger Program run by the Department of Environment Heritage Protection.

The Native Title and Cultural Heritage Unit focuses on the following:

- Native Title Claims
- Indigenous Land Use Agreement (ILUA) implementation with the State and Redland City Council
- Section 24 Native Title responses
- Cultural Heritage surveys, monitoring, management plans, keeping place and inquiries
- Land Title Register
- Works Notifications

QYAC Organisation Chart



Finance Audit and Risk Committee

In 2014 QYAC established a Finance Audit and Risk Committee to provide advice to the QYAC Board on financial and investment matters. During the 2016-2017 financial year the Finance Audit and Risk Committee met three times. At these meetings the Committee considered a number of financial and audit related matters including budgetary considerations, financial payment processes, organisational structure and staff structure.

The Committee considered and recommended improvements to QYAC's internal control systems with a view to improving operational efficiencies. The organisation transitioned from MYOB to the Xero system to ensure more efficient methods for data entry, salary sacrifice, insurance coverage, financial management and automated timesheet recording.

1.2 Create an Operational Plan

The CEO continues to develop an Operational Plan each year that is based on achieving the actions outlined in the QYAC Strategic Plan 2014-2016. An operational budget was developed for 2016-2017 and approved by the Directors. A mid-year review of the budget was conducted.

1.3 Establish a quarterly strategic reporting process

The CEO continues to develop QYAC Operational Reports for each Board meeting on progress against the operational plan. This enables the Board to also see regular updates of staff and contractors, finances, QBS projects, grants, cultural heritage, ILUA and native title matters. A Board DropBox for meetings allows Directors access to these reports and other key documents in a timely fashion.

1.4 Establish a system to filter incoming requests

QYAC maintains registers for the following systems:

- Correspondence
- Membership
- Land inquiries
- 4WD permits
- S24 Native Title Notifications
- Research requests

QYAC's Facebook, website, community engagement, and information updates are all aimed at strengthening the organisation and engaging Quandamooka People. While the duty of confidentiality under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act) forbids sharing Directors minutes, summaries of what QYAC is doing was provided to all Directors regularly throughout the year.

Native Title Notifications

As a direct result of native title, permits now come to QYAC for comment and some circumstances consent. During the financial year, QYAC responded to a total of 167 Future Act notifications under the section 24 of the *Native Title Act 1993* and permit applications in accordance with the State of Queensland ILUA. These were as follows:

Type of Application / Permit	Number of Permit Assessed
Tourism applications	76
Education application	6
Research applications	36
Scientific applications	28
Private Ventures/Events	16
General Fisheries Permit	2
Indigenous Fishing Permit	1
Special Applications	2

QYAC continues to request permit applicants to meet with QYAC and involve QALSMA in their Activities, particularly when it pertains to research activities on the Quandamooka Estate. With every permit application QYAC also provides protocols for operating on Quandamooka Country. Additionally, when necessary, QYAC requests that a Research application is filled out and returned to QYAC when activities are likely to impact Quandamooka. Where it appears that there will be a detrimental impact to culture or the environment QYAC objects or rejects the permit.

1.5 Establish agreed 'Spending Rules'

QYAC has responsibility under various forms of legislation. Importantly the *Native Title Act 1993* and the CATSI Act frames how QYAC conducts its business. QYAC's Finance Audit and Risk as well as Investment Committees have continued to examine budgets, project financial viability and financial processes.

The QYAC CEO spends QYAC money in accordance with the approved budget. Variations to that are sought by way of Board approval where required. All payments are done by an Expenditure Request Form (ERF) process that are approved by the CEO. Approved ERFs are loaded by the finance officer into the payment system and they are then approved by the CEO for processing.

1.6 Develop the governance capability of the Board

QYAC ensures all Directors are inducted into the organisation and trained on a regular basis or within a year of being elected. Each new Director is provided with a copy of ORIC Compliance Information, native title information, and QYAC Governance Policies and Procedures to guide them in their role with the organisation. These governance policies remain accessible in a restricted Board Dropbox where they can also access other QYAC submissions and Directors meeting documents. The new Directors elected in November 2016 were briefed about the legal obligations of the organisation. Rules workshops and specific PBC Governance training are also organised for the Board.

1.7 Operate separate bank accounts for budgets with different spending rules

QYAC continues to operate a number of accounts for identified purposes. It has a general operating account with National Australia Bank. It also has a number of other accounts with the Commonwealth Bank for various money allocations.

Royalty payments received under the State of Queensland ILUA are held in trust for the Quandamooka People and continue to be held in a separate account. The Port of Brisbane ILUA monies are also held in a separate account.

1.8 Design and implement internal QYAC policies

The following key policy documents provide the framework for QYAC:

- Staff Orientation Manual
- QYAC Policies
- Governance Policies and Procedures

These policies are updated where required by the Board. QYAC continues to subscribe to HR Advance for instant access to policies and templates that comply with Australian standards. This year QYAC also engaged an in-house lawyer to assist with compliance matters, insurance matters, contracts for staff and service providers, QBS project contracts, ETS grant contracts and grants management generally.

1.9 Establish strategic partnerships

In 2016-2017 QYAC continued developing partnerships with industry and government. This year QYAC worked closely with Indigenous Business Australia (IBA), Indigenous Land Corporation (ILC), Queensland South Native Title Services (QSNTS), the Australian Government through Commonwealth Indigenous Affairs Minister, the Queensland Government, Redland City Council, Brisbane City Council (BCC), Healthy Land and Water and Minjerribah Camping (Straddie Camping) as well as various contractors during the reporting period.

With tourism presenting itself as a key industry for the island, QYAC continued to engage with the Tourism sector with the view that it will provide a number of opportunities for strategic partnerships and economic development outcomes. This included Brisbane Marketing, Tourism and Events Queensland and Queensland Tourism Industry Council.

QYAC continues to use its Register of Consultants to work with culturally competent contractors.

The register was advertised and updated this year and includes contractors with experience in accounting, building, legal, environmental science, the arts, information technology, tourism, planning, policy, native title and cultural heritage.

1.10 Create a Succession Plan

Through its Community Rangers program QYAC is contributing toward facilitating new Quandamooka leaders. QYAC took Rangers to participate in Indigenous workshops for the SEQ Regional Plan. QYAC rangers also "shadow" key staff in meetings with government and industry. QYAC successfully obtained funds to train the Community Rangers in Certificate III Conservation and Land Management, and this is complemented by gaining an understanding of how to actively manage native title lands. QYAC is also facilitating mentoring opportunities through the Quandamooka Festival.



Rangers building tracks

1.11 Develop QYAC's business skills

QYAC's Investment Committee continued to utilise an independent Chair and Economist, an Accountant/ Financial advisor as well as Directors who devise processes, consider business proposals and make recommendations to the Board for its consideration. This process helps develop the Board's investment skills and knowledge. QYAC continues to bring external experience through IBA into the organisation to develop the skills of the staff and board. QYAC also engaged an experienced publicist to assist developing the capacity of the organisation in media and communications.



QYAC

QYAC is a registered Native Title Body Corporate in relation to a Native Title Determination Application consent determination on 4 July 2011. QYAC is located at Dunwich, North Stradbroke Island and cares for the Land and Sea areas in the Moreton Bay Region on behalf of the Quandamooka Peoples. QYAC is seeking culturally competent consultants, experts or people with at least 5 years experience in the below areas, to assist with its activities in relation to Native Title on behalf of the Quandamooka Peoples.

Accounting / Architecture / Building / Construction / Demolition / Waste Removal / Plumbing / Cleaning / Economics; - Accommodation / Catering and Hospitality / Legal / Planning and Policy (Statutory Planning, Community Master Planning, Development, Housing) / Pest and Weed Management / Environmental Science / Visual Art, Craft, Public Art Works, Design / Research and Education / Media / Communications and Information Technology / Tourism / Land Management / Conservation / Native Title / Cultural Heritage / Fire Management

For online application please visit:
<http://Consultants.QYAC.net.au>
Contact Jennifer Jones with enquires:
3415 2816 / projects@qyac.net.au
PO Box 235, Dunwich 4183
Applications must include Service type, Skills experience, Qualifications and Rates by: **COB 17 July 2017.**

Register of Consultants newspaper ad

2 Complete acquisition of Quandamooka Country

2.1 Complete the Land Use Planning process

Land Use planning

In the 2016-2017, the Department of Natural Resources and Mines (DNRM) committed to an intensive program of meetings to support, facilitate and implement the conditions of the ILUA. After strong advocacy by QYAC that the land use planning under the Newman Government regime had been undertaken using unfair planning constraints and restrictions, the State agreed to examine draw down of additional lands in the Point Lookout Town Expansion Area. This necessitated an additional Land Use Planning Report and Land Valuation by experts to ensure that the Quandamooka People were receiving the maximum amount of economic benefit that could be drawn down. This supplementary work was supported by the Elders in Council (EIC) whom resolved and recommended that:

- QYAC and experts undertake an additional Land Use Planning Report based on new information from the State regarding additional areas in the Point Lookout Expansion area; and
- QYAC finalise recommendations for draw down to capitalise on existing Government support for the process.

Hand back of Council Reserves

During the first half of 2017 QYAC took on the management of ten Reserves formally managed by Redland City Council. The transfer negotiations with Redland City Council included an assessment of encumbrances and issues that related to each parcel with Council resourcing QYAC to undertake various works such as weed control and debris removal on those lands. Quandamooka Rangers have been actively

undertaking weed control on these Reserves since the Transfer took place with ongoing activities to restore and enhance these parcels planned through to 2020.

The Reserves QYAC is now the trustee of are:

1. Lot 156 on SL6092 – Reserve for Scenic, 'Myora Scenic Flore Reserve', Dickson Way, Dunwich
2. Lot 171 on SL 12421 – Reserve for Cemetery, 'Bushland Refuge', Dickson Way, Dunwich.
3. Lot 152 on SL806436 – Reserve for Park and Recreation, West Stradbroke Foreshore, North (Amity to Dunwich).
4. Lot 3 on CP 884282 – Reserve for Park and Recreation, 27 Llewellyn Street, Amity.
5. Lot 2 on CP884283 – Reserve for Parks, '48-62 Llewellyn Street Wetland', Kindara Street, Amity.
6. Lot 166 on SL9005 – Reserve for Recreation, 12 Mile Street, Amity.
7. Lot 1 on CP884285 – Reserve for Park and Recreation, 26 Kawana Street, Amity.
8. Lot 154 on SL7653 – Reserve for Scenic (Flora), Point Lookout Road, Point Lookout.
9. Lot 159 on SL8330 – Reserve for Pasturage, 142-190 'Dickson Way Conservation Area', Dickson Way, Dunwich.
10. Lot 1 on SP247477 - Reserve for Cultural Purposes and Open Space, Polka Point, Dunwich

2.2 Advance Native Title

QYAC continued to advance the Quandamooka People's native title and cultural heritage aspirations.

Quandamooka People #4 QUD601/2014 (Mulgumpin claim)

On the 25 February 2012, the Quandamooka People #4 claim over Mulgumpin (Moreton Island) was authorised by the Quandamooka native title claim group. During the meeting, Uncle Robert Anderson and Aunty Evelyn Parkin were authorised by those present as Applicants for the claim. The Mulgumpin claim area includes all of Mulgumpin, up to the high water mark, there is no sea country included in the claim. The claim was registered with the National Native Title Tribunal (NNTT) on the 25 March 2014, with QSNTS acting as the legal representatives.

In April 2017, the State agreed to progress towards a consent determination of native title. Since that time the QSNTS (on behalf of the Applicants), QYAC, the State and the other respondents have been negotiating to reach agreement. A consent determination timetable was prepared and is currently being closely monitored and tracked with the consent determination hearing date set for 28 February 2018 by the Federal Court.

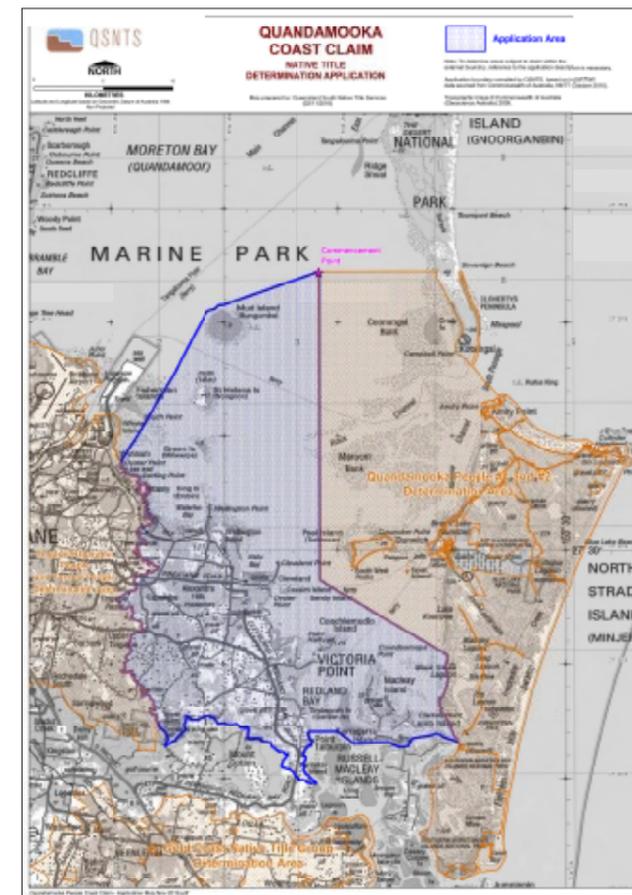


Quandamooka People #5 QUD126/2017 (Quandamooka Coast claim)

On the 22 October 2016, the Quandamooka People authorised the Quandamooka Coast Claim and appointed Uncle Robert Anderson and Aunty Evelyn Parkin were authorised as Applicants for the Quandamooka Coast claim. The Quandamooka Coast claim area includes Mud Island, St Helena Island, Green Island, Coochiemudlo Island, Macleay Island, Lamb Island and Karragarra Island and extends over the mainland to Redland Bay, Victoria Point, Toondah Harbour, Cleveland, Capalaba and Wellington Point. The Claim was registered on 12 May 2017, with QSNTS as the legal representatives.

Cultural Heritage Body Status

QYAC has submitted an application to the Department of Aboriginal and Torres Strait Islander Partnerships (DATSIP) for the current cultural heritage body boundary to expand to include the area covered by the Quandamooka Coast Native Title Determination Application (QUD126/2017).



2.3 Securing Land Rights

One Mile

In 2011 the Quandamooka People authorised an ILUA with the Queensland Government. Under the ILUA, Quandamooka People agreed to transfer One Mile as Aboriginal Land to QYAC as agents for the Quandamooka People. In 2015, the QYAC AGM appointed Aunty Sandra Delaney to lead community consultation of the One Mile future planning project. A major part of the community consultation is to inform residents at One Mile on issues that are relevant to them and to ascertain from residents their aspirations and concerns for the area. Consultation is on-going.

Further, QYAC produced the One Mile Future Planning booklet in October 2016 which was widely distributed to residents of One Mile, Quandamooka People, locals and interested parties. The booklet clearly stated that the One Mile draw down process will be authorised at a meeting of the members of the Quandamooka claim group. It was explained that should the claim group decide it does not agree with the drawdown of One Mile to QYAC or the need to comply with planning requirements, it could result in the draw down process of One Mile not occurring, and instead of the land forming part of the Native Title assets of the Quandamooka People, it will remain in Government ownership.

On August 27-28 2016, the EIC met and resolved that:

- Elders in Council respect and support Existing Residential Occupancies and Aspirational Living Areas (as defined in the ILUA) and One Mile being recognised. Elders in Council understand the position of people who are not prepared to endorse or support the legal obligation to comply with planning and building codes
- Elders in Council note that the consequence of not agreeing to a legal form of tenure, and DILGP compliance with planning requirements could result in the Land Bank draw down process not occurring, and instead of the land forming part of the Native title assets of the Quandamooka People will remain in Government ownership
- Elders in Council support the need to comply with planning and building codes across all Native Title lands, including Existing Residential Occupancies, Aspirational Living Areas and One Mile.

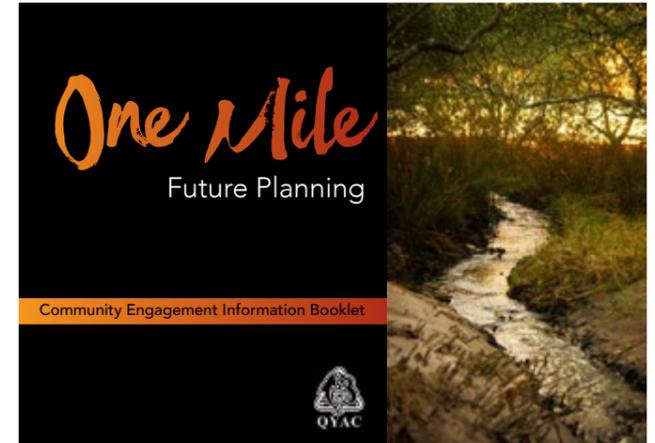
In October 2016, an information session was held at the Redlands Sporting Club at Wellington Point. The meeting was held after the Quandamooka Coast Claim Authorisation meeting, with many people remaining to attend the session. QYAC sought the:

endorsement of the meeting to continue working with One Mile Residents, and Existing Residential Occupants on the island for an affordable, culturally appropriate and sustainable path towards greater land security for this generation of Quandamooka people.

The meeting supported this proposal with a clear majority, with only two people in attendance who were against. QYAC has been working towards the vision of the EIC where they resolved that:

Acknowledging the history of One Mile, and the efforts of our Ancestors and Elders, QYAC is supported and encouraged to continue its commitment to ensuring that once more One Mile becomes a safe, healthy, affordable place to bring up future generations of Quandamooka People with infrastructure and dwellings that are ecologically sustainable.

Therefore, QYAC has been working closely with the DILGP, Redland City Council by reviewing physical constraints that apply to the One Mile area, including storm tide inundation, coastal erosion, bushfire and biodiversity. QYAC has met with planners, scientists and bushfire risk managers to provide expert advice to the One Mile residents which will provide the basis for considering resident safety and building requirements at One Mile. Unfortunately, negotiations stalled in February 2016, when DILGP staff refused to honour a commitment to a whole of township approach with regards to bushfire. Since this time QYAC has been lobbying State Government Ministers to intervene so that negotiations can continue.



One Mile Community Engagement Information Booklet

3 QALSMA land and sea management

2.4 Defending Native Title Rights

North Stradbroke Island Protection and Sustainability and Other Acts Amendment Act 2016

QYAC successfully lobbied the Queensland Government to reverse the decision to extend sand mining on Minjerribah until 2035. The Labour Government in May 2016, passed the legislation repealing the extension to mining which will now end in 2019. In collaboration with DNRM and the Department of Environment and Heritage, QYAC is now working towards the relinquishment of mining leases which will allow Quandamooka People to access areas on Minjerribah which have been closed to Traditional Owners for years.

Deanbilla Bay Proposals

QYAC successfully lobbied against the Royal Queensland Yacht Squadrons (RQYS) proposal to establish an Australian Centre of Excellence in Sailing on the land known as 'The Barracks' in Dunwich. The lease, until recently held by Sibelco, handed it to the RQYS for \$1. The RQYS subsequently applied to the State for 60 Category 1 commercial moorings to be located in front of The Barracks. Category 1 moorings are classed as a Marina, a Marina if built, would have excluded Quandamooka People from exercising their Native Title rights in the area of Deanbilla Bay. The RQYS lease was only granted for 12 months. After much campaigning, DNRM determined not to renew the lease which in turn resulted in the lease reverting back to the State.

Toondah Harbour

In 2014 QYAC made submissions to the State Government on the proposed Toondah Harbour development raising concerns about native title, cultural heritage, environmental issues and the scale and design. It also raised Aboriginal economic development outcomes if the project proceeded. In 2015 the Queensland Government advertised for parties interested in registering an ILUA over the Toondah Harbour area. QYAC formally registered Quandamooka People's interest in the ILUA for the Toondah Harbour Priority Development Area (PDA). In 2016, QYAC successfully negotiated a Deed of Grant with Economic Development Queensland, to provide financial assistance for any ILUA negotiations. QYAC has met with the Walker Group to ensure it is engaged at all stages of the project.

On 8 June 2017, the development was determined to be a controlled action under the *Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act)* and will proceed to the environmental assessment stage.

Quandamooka World Heritage Area

To foster greater recognition of the land and sea values of Moreton Bay, Minjerribah, Mulgumpin, achieve better management systems and outcomes for sea country, culture and heritage of the Quandamooka People, QYAC has continued a campaign for the nomination and listing of a Quandamooka – Moreton Bay World Heritage Area.

World Heritage nomination will ensure Quandamooka People are integral in managing country, ensure sensitive tourism and recreation, attract additional resources for land and sea management and help strengthen the Quandamooka brand.

3.1 QALSMA Projects

Sharing our story

Promotion of the QALSMA story is key to becoming the lead agency in the region for land and sea management coordination.

In 2016-2017 QALSMA have provided speakers for a range of community, stakeholder and research focused events to share knowledge and outcomes of our experiences with native title and caring for the Quandamooka estate.

Quandamooka Ranger operations not only involve on-ground work but also regular and extensive community engagement activities. This year as part of QYAC's involvement in the Land for Wildlife Program, Land for Wildlife property owners from across the Redlands were invited to Minjerribah to learn how Quandamooka Rangers are actively caring for country. QYAC's community engagement activities aim to increase respect and acknowledgment of Quandamooka values and have the broader community recognise that Quandamooka People have formed and managed the landscape that surrounds them over many thousands of years.

Southeast Queensland Regional Plan

QYAC was a leading advocate for the interests of Traditional Owners during the review process for the South East Queensland Regional Plan. *ShapingSEQ - South East Queensland Regional Plan 2017* sets the framework for the growth of South East Queensland including the Quandamooka Estate.

Through the advocacy of QYAC, the importance of Traditional Owners as stakeholders with differing needs and aspirations, spiritual and physical connection with Country and cultural landscape values are now recognised within the regional planning framework.

<https://dilgpprd.blob.core.windows.net/general/shapingseq.pdf>

Koala Expert Panel

Evidence suggest that Bombebi (Koala) populations on the mainland are in decline. This is due to a range of threats including habitat loss, vehicles strike, roaming dogs and disease. The decline in koala populations prompted the State Government to convene an expert panel to investigate.

QYAC met with the panel to highlight the significance of the Bombebi population on Minjerribah, its distinct genetics, resilience to disease and the work that Quandamooka People have been doing to mitigate threats to the island's Koala population. In their interim report the panel recognised Traditional Owner input as being critical to success of programs to protect Koala populations and the need for attention to be directed towards quarantine measures to prevent spread of disease to unique populations.

<https://www.ehp.qld.gov.au/wildlife/koalas/pdf/koala-expert-panel-interim-report.pdf>

Marine Fisheries and Aquaculture inquiry

QYAC contributed to the Australian Government Productivity Commission inquiry into Marine Fisheries and Aquaculture.

In October 2016 QYAC made a representation to the Commissioner of the inquiry to assert Quandamooka People's rights to sea country, tradition of use, sharing and trade in marine resources and historic and contemporary participation in commercial fishing. The outcomes of a workshop held in Dunwich with a group of twenty-four Quandamooka fishers in late July 2016 to assess the impacts on Indigenous fishing by non-Indigenous fishers helped inform QYAC's representation to the inquiry. The inquiry report includes a range of recommendations relating to customary fishing such as the recognition of Indigenous customary fishing as a sector in its own right, including commercial fishing where it is provide for by law and custom.

<https://www.pc.gov.au/inquiries/completed/fisheries-aquaculture/report/fisheries-aquaculture.pdf>

Shellfish restoration

QALSMA representatives attended a shellfish restoration workshop with other Traditional Owners from across Australia and New Zealand. The aim of the workshop was to help inform shellfish restoration projects around Australia and New Zealand with Traditional Owner values and best practice. It provided a venue on how to build partnerships with Traditional Owners and communicate aspirations for sea country management around shellfish resources.

https://www.youtube.com/watch?v=h0dS_ikWx3M

Land and sea management capability and capacity

In February 12 Quandamooka Rangers graduated with Certificate III in Conservation and Land Management at a ceremony in the Dunwich Hall.

The number of full-time Quandamooka Rangers increased in 2016-2017. Five casual Rangers were able to transition to fulltime employment following negotiation of a five year agreement with the Queensland Government to fund the Minjerribah Indigenous Land and Sea Ranger team.

The Indigenous Land and Sea Rangers together with Rangers funded under the Commonwealth Indigenous Advancement Strategy, undertake land and sea management operations primarily outside of the Indigenous Joint Management Areas.

Quandamooka Rangers based within both the QYAC Naree Budjong Djara Ranger team and the QPWS regularly work together on key projects and QYAC continues to partner with the QPWS and other agencies to plan and implement work, training and capacity building opportunities for the broader Ranger group. QYAC's Community Ranger program continues to offer casual opportunities for young Quandamooka People to enter the workforce, train, gain valuable work and life skills and connect with Country.

The number of trained and certified bushfire fighters within QPWS and QYAC has increased. QYAC now has a fleet of four 4WD light attack fire units available to firefighters on the island.

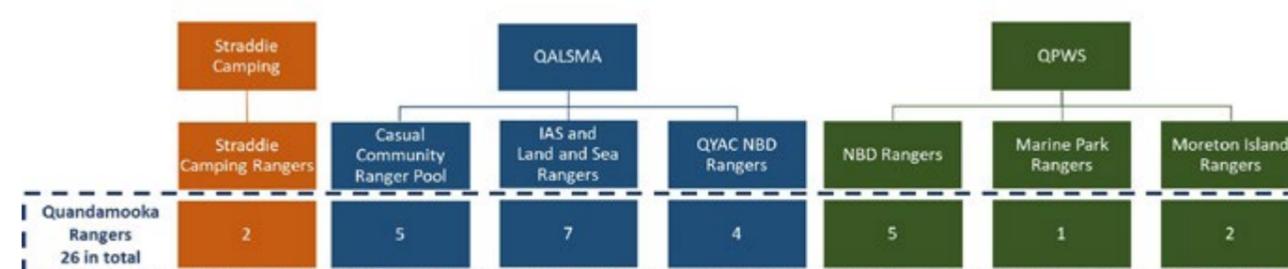
A program is underway to develop an extensive network of more than 100 kilometres of fire trails across the island to enable our fire teams to undertake planned burning and wildfire suppression operations to help protect and manage the island's unique ecosystems and cultural landscapes.

On Minjerribah there are examples of remnant cultural landscapes that have escaped the impacts of wildfire. These remnant cultural landscapes include areas of forest with very old, large cypress and eucalypt trees in an open structure that coexist with sites rich in Aboriginal cultural resources and evidence of occupation. The presence and persistence of these areas and age of older trees indicates long term traditional practice of planned regular low intensity burning by Quandamooka People over many hundreds of years. Within Naree Budjong Djara National Park, QYAC and the QPWS have been working together to undertake works to prepare for reinstatement of planned regular low intensity burning to protect and maintain remnant cultural landscapes.

QYAC Rangers have worked to prepare and implement planned low intensity burns in partnership with QPWS Rangers and firefighters from Queensland Fire and Emergency Services. This included burns at Myora, Tortoise Lagoon and near Amity Point with other burns planned around the townships and in and around important cultural landscapes in more remote areas of the island in the 2017-2018 financial year.

QYAC is also working with State and Local Government to improve the resilience and preparedness of the townships and residential occupancies to wildfire. This has included the delivery of fire trail maintenance activities around Dunwich, One Mile, Amity and Point Lookout for the DNRM and the delivery of a major fire trail upgrade at Speedy's Lane for Redland City Council and the DILGP.

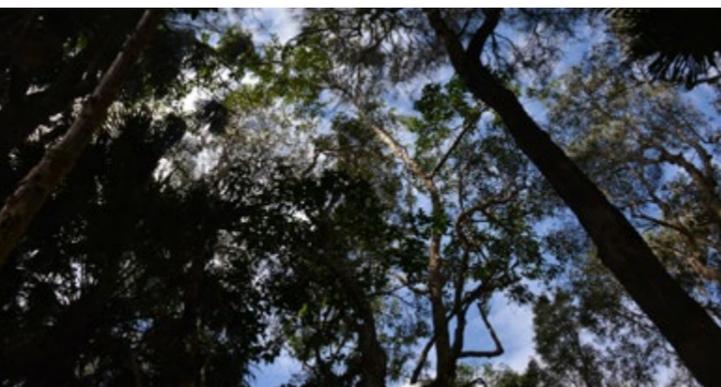
Ranger Teams Chart



Littoral Rainforest Inventory

The Littoral Rainforest and Coastal Vine Thickets of Eastern Australia are critically endangered and can provide habitat for customary used species not necessarily available in other forest ecosystems. Capembah Creek is the most notable example of Littoral Rainforest on Minjerribah and there are other potential examples occurring as small patches elsewhere between Dunwich and Amity Point and along the eastern escarpment adjoining 18 Mile Swamp. Littoral Rainforest can be threatened by weeds and intense fire. To help protect and improve management of Minjerribah's Littoral Rainforests QYAC has been working with the Department of Science, Information Technology and Innovation and Griffith University to identify and assess the condition of Littoral Rainforest remnants.

To learn more about Littoral Rainforest visit: <http://www.environment.gov.au/epbc/publications/littoral-rainforest>



Rainforest Inventory

Weed and Pest Management

QYAC now leads the North Stradbroke Island Land, Pest & Animal Management Working Group and Straddie Pest Management Groups which involves the community and representatives from all of the island's land management agencies. These groups provide a collaborative forum for establishing priorities and scoping and coordinating pest and animal management programs. A key focus of the group has been planning the expansion of the island's cooperative fox baiting program including coordinated research, data collection and baiting.

2016-2017 saw QYAC for the first time, through funding support from Healthy Land & Water and the National Landcare Program, successfully undertake baiting activities targeting fox populations on native title lands and coordinated management by all land managers saw close to 300 foxes controlled. Management of foxes on Minjerribah will help to mitigate predation on turtle nest, nesting shorebirds, birds and other ground dwelling fauna including bandicoots. Islands such as Minjerribah, offer a greater opportunity for quarantine and therefore complete eradication of foxes may be a realistic goal for Minjerribah.

QYAC's Community Rangers have continued work on the delivery of weed management programs in the Indigenous Joint Management Areas. Their work on Peel Island in particular is having a significant impact on the island's umbrella tree (*Schefflera actinophylla*) infestations.

Bitou Bush Surveys & Control

Native to South Africa, Bitou Bush is recognised as a weed of national significance that poses a significant threat to coastal environments and is known to invade native coastal heathlands, grasslands, woodlands and forests. It grows quickly and forms dense stands, replacing native plants and destroying the habitat of native animals. QYAC through Quandamooka Rangers have worked with Biosecurity Queensland and other agencies to undertake survey work to identify what remaining plants are left and undertake control activities. This ongoing effort has seen a dramatic decrease in plant numbers, but Minjerribah still supports the largest bitou bush infestations of all areas in Queensland and ongoing work will be required to achieve eradication.

Landscape Restoration

Much of the frontal dune system of Main Beach has been left modified as a result of post sand mining rehabilitation. An aim of rehabilitation methods at the time was to stabilise the dune by densely planting horsetail sheoak (*Casuarina equisetifolia*). Some areas of dune that were once open woodlands, dune grass and herbland, or mobile dune are now dominated by dense stands of even-age horsetail sheoak with an understorey dominated by weeds including ground asparagus fern (*Asparagus aethiopicus*).

Quandamooka Rangers have been working to test methods to reduce horsetail sheoak density and control understorey weeds to restore open woodlands, dune grass and herbland and mobile dune on Main Beach.



Peel Island Weed Control BEFORE



Peel Island Weed Control AFTER



Mangrove Watch



Vessel Construction

Marine Capability

The capability of Quandamooka Rangers to independently undertake sea country operations is growing. Island based Quandamooka Rangers have and are working towards obtaining coxswain competencies enabling them to skipper vessels.

QYAC and the QPWS have signed a Memorandum of Understanding to guide joint vessel operations and a vessel to be launched as the Joongarra in the 2017-2018 financial year has been commissioned. The vessel is a small barge that will assist the transport of personnel and small plant and equipment between islands and assist the delivery of community programs, marine research, patrol and surveillance and incident response.

Quandamooka Rangers continue to undertake monitoring of marine resources including mangroves, seagrass and reef ecosystems in association with a range of partners including the QPWS, Healthy Land and Water, Reef Check Australia and the Wildlife Preservation Society of Queensland.

MangroveWatch assesses changing shoreline mangrove condition over time, natural variability in mangrove health and key influencing factors including long-term threats to Quandamooka mangrove ecosystems.

Seagrass Watch aims to raise awareness on the condition and trend of seagrass ecosystems and provide an early warning of major changes.

Reef Check helps to monitor the condition of reef ecosystems at Amity Point, Goat Island, Myora Reef and Peel Island.

https://www.reefcheckaustralia.org/files/documents/637/2016_17_rca_seq_season_summary_report_web.pdf

Coastal Adaptation Strategy Consultancy

In May 2017 QYAC was successful in being awarded the tender to deliver the Coastal Adaptation Consultancy services for Redland City Council to better to inform how the Local Government and community adapts and responds to hazards within coastal environments. The project has seen QYAC bring together a highly skilled local multidisciplinary team with a proven track record of coastal adaptation planning and delivery with relevance to South East Queensland, Redland City and Quandamooka Country. The skills and attributes brought together in this team aims to support Redland City Council to deliver truly holistic coastal adaptation planning outcomes that integrate science, traditional knowledge, project management, community engagement, and planning expertise.

The project, which is being delivered through to early 2019, will ensure that the capacity and knowledge built through the project is retained within Redland City and key stakeholders with an ongoing interest in effective Coastal Adaptation Planning outcomes, and in particular QYAC.

More information about the aims of the project can be viewed here: <http://www.qcoast2100.com.au>

Head of Agreement with Healthy Land and Water

QYAC has an Memorandum of Understanding (MoU) with Healthy Land and Water following a long period of collaboration with the organisation formerly known as SEQ Catchments. The MoU outlines how the organisations will work together for the betterment of Quandamooka Country. A head of agreement was established in 2016 to further strengthen operational activities between the two organisations.

Cultural Heritage

QYAC and the Cultural Heritage Unit advances the archaeological work which has been undertaken over the years. QYAC continues to set the benchmark of undertaking all cultural heritage surveys to the level of Part 6 of the *Aboriginal Cultural Heritage Act 2003 (Qld)*, which ensures the highest protection for cultural heritage sites.

During the reporting year Part 6 Cultural Heritage Survey Reports and Cultural Heritage Management Plans were completed for the following:

1. Naree Budjong Djara
The Cultural Heritage Unit has been working closely with QPWS over the past few years. This year's program involved the production of a comprehensive Part 6 Cultural Heritage report and a Cultural Heritage Management Plan. A total of 33 new Aboriginal sites were located and recorded, adding to the 98 sites already known. The rolling cultural heritage program will continue into the 2017-2018 financial year.
2. Teerk Roo Ra
The cultural heritage survey of Teerk Roo Ra resulted in the identification of 9 cultural heritage site complexes including 23 scarred trees, 4 isolated artefacts and 5 shell scatters. These sites will now be registered on the Department of Aboriginal and Torres Strait Islander Partnerships cultural Heritage register to ensure their protection into the future.
3. Transport and Main Roads East Coast Road
QYAC was engaged to undertake a Part 6 survey and provide a Cultural Heritage Management Plan for the East Coast Road on Minjerribah. Six sites were identified during the survey. Risk mapping was also produced, which will assist in determining whether heritage will be impacted by any proposed works in the future.

4. Speedy's Lane Fire Trail

QYAC was involved in a pilot project with Redland City Council and the DILGP. QYAC is committed to reducing the risk of life and property from bushfire. To compliment the trial, a Part 6 survey and a Cultural Heritage Management Plan was prepared to protect two site complexes known as Lemon Trees and Aranarawai Middens. This area is particularly significant, as QYAC and Everick Consulting archaeologists have developed a model which predicts areas that may contain evidence of sites older than 20,000 years. The Speedy's Lane area has been nominated as an area which possibly contains ancient sites. QYAC aims to undertake further archaeological works in this area in the future.



Artefact scatter found in Cultural Heritage monitoring

5. Erapah Creek Reserve

During this financial year, QYAC was approached by Treetops Adventures, to undertake a Part 6 survey and Cultural Heritage Management Planning to determine the extent of archaeological sites in the Erapah Creek Reserve. Three Aboriginal cultural heritage sites were located in the vicinity of the proposed Trees Tops rope course with the possibility of the project impacting these sites. As a result of the survey and management plan, mitigation strategies were developed so that no cultural heritage sites will be impacted.

6. Point Lookout Life Saving Club Archaeological Excavations

Archaeological excavations were undertaken in the financial year. During the excavations, a number of interesting finds were located. A single bunya nut was uncovered which reinforces the relationship Quandamooka People had with the mainland Quandamooka Estate. A high concentration of shell in association with fish bone and fish scales indicate resources which were exploited over time. QYAC proposes to undertake further analysis of shell material, fish bone and C14 dating of charcoal found during the excavations.

Department of Natural Resources and Mines

The Cultural Heritage Unit has an ongoing working relationship with DNRM and have developed a Fire Trail cultural heritage clearance program and attending Disaster Responses and Wildfire Preparedness Meetings. DNRM officers regularly consult with the Cultural Heritage Unit on a range of matters, including track upgrades, land use planning and cultural heritage risk advice.

Monitoring

QYAC continues to monitor ground disturbing works in the Quandamooka Claim area, in areas such as Teerk Roo Raa, Mulgumpin, Minjerribah and the Southern Moreton Bay Islands. QYAC provided Monitors for ground disturbing activities undertaken by organisations such as Redland City Council, DNRM, Energex and QPWS.

Works include but not limited to:

- Amity Point Ballow Road Storm Water Upgrade Project
- Point Lookout Tree Removal and generator installation
- Point Lookout Surf Life Savings Club Driveway Replacement
- Point Lookout Drainage works
- Point Lookout Sewer Works
- Cape Moreton Telstra Tower
- Cape Moreton Fence Replacement
- Dunwich sewer lines
- Dunwich Weed Management
- Fire Lines at Kaboora, Speedy's Lane, Point Lookout, numerous locations within the Naree Budjong Djara National Park
- Russell Island Atkin Memorial Seat
- Point Lookout Powerpole Replacement
- Frenchmans Beach Headlands Park
- Wellington Point Reserve Extension of Public Amenities
- Wellington Point Private Development
- Wellington Point Sewer works
- Wellington Point Esplanade Street Rails
- Track Maintenance at Bayview Conservation Area, Don and Christine Burnett Trails,

Redland Trackpark, Hilliards Creek, Platypus Trail

- Main Beach Headland Retaining Wall
- Lamb Island Park works
- Coochiemudlo Island Road Upgrades
- Coochiemudlo Island Foreshore Park Waterline
- Victoria Point Water Main
- Adder Rock Grey Water works
- Myora Water Main Replacement
- Birkdale Walliards Farm Trenching Works
- East Coast Road works

Cultural Heritage Training and Assessments Program

In 2016-2017, QYAC ran two-day Cultural Heritage Awareness Training sessions at Mooloomba for DILGP, SEQ Catchments, Energex and RCC. Training includes cultural talks, Goompi Bush Tucker Trail, Traditional Dancers, Meet the Elders and in the field cultural heritage site identification. The participants provided feedback with comments such as 'this information should be taught in schools' and 'eye opening'. The Cultural Heritage Unit has also provided cultural information sessions to other organisations such as SIMO and participated in events at the Quandamooka Festival. The Keeping Place at the QYAC Office is a special place shown to people who are interested in Quandamooka culture.



One Mile Creek on Minjerribah

3.3 Land and Sea Committee

With the inception of the QYAC Land and Sea Sub Committee many land and sea matters have been progressed. The Land and Sea Committee includes the Joint Management Coordinator, CEO, the Cultural Heritage and Native Title Manager, QYAC NBD Principal Ranger and more recently the Policy and Projects Coordinator. The Committee is chaired by an independent expert, Professor Darryl Low Choy.

The Land and Sea Committee provides independent advice to the QYAC Board on all matters relevant to Quandamooka Land and Sea management responsibilities. In the 2016-2017 financial year, the following matters and initiatives were progressed:

- Proposed New Dunwich Cemetery
- Sibelco Lease Relinquishment and Rehabilitation
- One Mile Planning
- Development of a Communication Strategy
- Submission regarding the South East Regional Plan
- Submission regarding the Redland City Plan
- Consultation on the Coastal Adaptation Strategy and SEMP
- ETS Advice
- SEQWater Reserves and lease relinquishment
- Quandamooka Economic Development and Business Ventures
- Tourism Opportunities
- Aspiration for Mulgumpin claim outcome

4 Achieve Indigenous Protected Area status

In February 2016 the Federal minister for Aboriginal Affairs attended the graduation ceremony of the twelve Quandamooka Community Rangers in their Certificate III in Conservation and Land Management. Subsequently the Minister announced that the Indigenous Protected Area (IPA) program would be extended and expanded. QYAC wrote to the Minister in June 2017 to indicate our interest and to seek clarification on QYAC's eligibility and how we could obtain the Indigenous Protected Area status.



Bummiera (Brown Lake) on Minjerribah - Quandamooka Country



Kunjiel, Quandamooka Festival



Engage the Quandamooka People



5. QYAC membership
6. The Quandamooka brand

5 QYAC membership

In 2016-2017 our membership numbers continued to grow to almost 700. This places QYAC's membership as one of the highest membership in the country. Each year there is a steady flow of new members and this is set to continue.

5.1 Communication roles and responsibilities of the QYAC Directors

The Directors remain a key point of contact for families to raise issues and Communique's (information points) are developed for Directors following Board of Directors meetings to enable each Director to communicate with their family. However the QYAC office and staff remain the major point of contact for the organisation including day to day interaction with QYAC members, government, media and external stakeholders.

5.2 Engagement Strategies

Web

QYAC has been developing a strategic collective of interlinked websites which stand alone to clearly communicate to our many different audiences. The QYAC.net.au website landing page visually explains the overview of QYAC's many different sectors and their complementary nature:

- Native Title
- Cultural Heritage
- QALSMA
- Business Services
- Quandamooka Festival
- Quandamooka Coast - tourism
- Straddie Camping
- Indigenous Business Development Fund

Social media

Facebook is our most successful communication platform.

- We average 4 posts a week
- Each post averages a reach of 1500 over the 16/17 financial year
- Post reach average has increased 200% since 15/16 financial year

E-news

QYAC has had great interest in our online newsletter database. Now with a link to sign up to the database from our website, it is steadily building. QYAC uses the e-newsletter communication method for announcements and updates.

As a stand alone identity, the Quandamooka Festival has an independent e-news database with impressive organic growth from a website link.

Public Engagement

QYAC generates community and general public engagement through intermediate methods such as:

- Press releases and media
- Contributing articles and a regular column to local news publication
- Radio interviews

5.3 Utilise the knowledge of Elders

The QYAC EIC were created in accordance with the QYAC Rule Book. They are a continuation of the EIC that operated in native title negotiations for the first claim. The EIC comprises a position for a male and female for each of the twelve families.

This year the QYAC EIC were engaged to assist QYAC with a range of issues. In August 2016, May 2017 and June 2017 the EIC met and discussed the following issues:

- A land allocation policy for native title lands
- One Mile planning
- Cultural Heritage
- Advancing traditional language
- Dolphin Feeding
- Annual General Meeting issues
- The Elders supported the cultural heritage project at the Point Lookout Surf Club
- A resolution that the EIC supported the Quandamooka Festival and that it should continue
- Acquiring Polkas Point as a priority and protecting it from misuse by public and Traditional Owners
- National Park projects including the Traditional Owners campground.
- New cemetery location



QYAC Facebook page post reach 2016-2017

6 The Quandamooka brand

6.1 Develop the Quandamooka Brand

The brand "Quandamooka" is visible on Country through a range of dynamic platforms:

- Employees are active in branded uniforms over Country
- Joint Management agencies with QYAC branding
- Branding on vehicles
- Active online through social media
- 2016 Quandamooka Festival

The organisations communications are branded and reach over Country and beyond. Letterhead, business cards, member cards, office forms and office signage now all have consistent branding.



Quandamooka branding flags and marquees

Web presence

QYAC has improved web presence over 2016-2017. The QYAC website was replaced to allow for consistent updating and dynamic use now and in future. The Quandamooka Festival website was rebuilt in the months leading up to 2017 festival. The new site is user focused, allowing visitors to browse festival events by type and book into events online.

Email banners

Up to date and unified email banners for all staff can be a powerful communication method for the organisation. Messages in 2016-2017 included a World Heritage themed email banner, a Christmas closure a office hours banner and a Quandamooka Festival banner.

Cultural Heritage Department Branding

Consistent and professional Cultural Heritage department communications material has been developed including:

- A custom QYAC site and artefact photography size and colour scale
- Personal business cards for Cultural Heritage staff
- A brochure for Cultural Heritage training packages
- A pocket guide to Cultural Heritage on Quandamooka Country
- Cultural Heritage 48 page field guide booklet
- Cultural Heritage marquee built and branded

These Cultural Heritage projects are self funded by the Cultural Heritage Unit.

Quandamooka Coast Tours

With a fully commissionable tour being pitched in the tourism industry, Quandamooka Coast Tours went live. A branding style was researched and developed, a logo built and a simple introductory website was developed.

Festival Communications and Marketing

Quandamooka Festival communications required a consistent style to operate within and provide easy interaction / usability of festival communications.

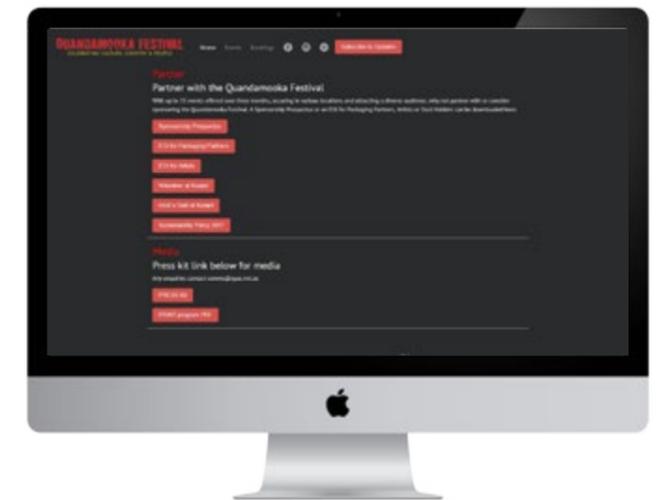
- A digital interactive form for festival Expressions of Interest was developed
- An informative guide to festival Expressions of Interest was created
- A Sponsorship Prospectus was strategically created with multiple, graded sponsorship packages for sponsors / media
- A Expression of Interest for Partnering and Packaging with the festival was made which included an easy data gathering form
- A VIP invitation is being developed to complement
- A festival Communications and Marketing calendar plan was created

Festival Branding

Festival Logo and branding was formalised. The logo was built in vector format, a hero theme colour designated, a complimentary colour palette researched and basic festival branding guidelines built.

Festival Merchandise

Quandamooka artist's were offered fantastic artwork exposure in the form of printing on Quandamooka Festival shirts being sold at all major events over the three months. Artwork is rebuilt in vector format for screen printing, fair trade, organic cotton, high quality shirts are ordered, colours and styles are chosen to appeal to target audience. Quandamooka Festival does not make a profit from the shirt sales but covers costs and enables fantastic exposure for Quandamooka artists and the Quandamooka Festival brand.



Quandamooka Festival website

6.2 Signage on Country

The QYAC Land and Sea Committee has developed a Signage Strategy to provide guidelines and consistency in signage across Quandamooka Country. Guidelines for signage on Country will enhance clear communication for Traditional Owners on their lands, island residents and tourists. It will also enable stakeholders to work consistently together to build strong, culturally appropriate communication and a proud local identity through signage on Quandamooka Country.

In addition the NSI ETS has a signage project including a Quandamooka Entrance Statement to the island. QYAC is the key stakeholder to develop this element of the project.



Capembah Creek signage on Country

6.3 Tourism, Arts and Events

QYAC has made significant inroads in progressing and positioning the Quandamooka People to lead culture, arts, tourism and events on Quandamooka Country. This has included the following:

Strategic Partnerships

- The CEO representing QYAC on the ETS Steering Committee
- The CEO representing QYAC on the Board of the Straddie Chamber of Commerce
- QYAC continuing as a member of the Queensland Tourism Industry Council (QTIC), is a member of QTIC's Indigenous Champion Network, and the QYAC CEO sits on the QTIC Consultative Committee
- Brisbane Marketing invited QYAC to participate in the Brisbane Asia Ready Program that mentors tourism businesses to engage effectively with the Asian Tourism market
- QYAC invited to participate in the Brisbane Indigenous Product Development program with Brisbane Marketing to specifically undertake a workshop to develop the CBD to island ferry experience
- The QYAC CEO and Chair are on the QSNTS Tourism Committee and presented at the QSNTS Indigenous Tourism Summit with other tourism groups and stakeholders
- The QYAC CEO is a representative on the Redlands Tourism Subcommittee organised by RCC
- QYAC is actively involved in the development of the Redlands 5-year public art plan which has secured public art projects during the Quandamooka Festival
- The CEO and Chair have met with the IBA and ILC Chair about tourism partnerships for ETS projects

Events

Events such as the Pakistani Parliamentary Delegation visit and the Western Australian Tourism representatives visit to Minjerribah were coordinated. These relationships are valuable for both QYAC and the island. QYAC supported the Intrust Super Cup, hosted the Common Roots Delegates Visit, worked with the Straddie Salute to ensure cultural awareness was introduced to the event and we continued to work consistently with Redland City Council to help them organise traditional welcome to country and dance performances at their events throughout the year.

Tourism

The maiden voyage of the Brisbane CBD to Minjerribah cultural cruise was organised in the first week of October 2016. Brisbane Asia Ready Product Development included attending workshops and providing input into Brisbane's preparation to ready for the Asian tourism market. QYAC developed a specific Culture and Wildlife tour for the Asian market and prepared a tour rate and fact sheet for pitching at the 2017 Australian Tourism Exchange.

Quandamooka Festival

Bridging the tourism events sector, QYAC's major three month calendar invites Quandamooka People, other First Nations People, local community, Brisbane residents, interstate and international visitors to celebrate Quandamooka culture on Country. The visible reach of the festival is growing each year through not only attendance numbers, but social media, traditional media coverage, online presence and advertising mediums utilised.

The Quandamooka brand is building acknowledgment not only over Country but beyond. The festival is a successful platform to engage a diverse audience in cultural awareness.

Queensland Eco-tourism Plan

QYAC successfully obtained a strategy within the QLD Government Eco-tourism Plan. This included Minjerribah Camping as a case study in the plan.



Yulu Burri Ba Dancers at Yura - Quandamooka Festival



Smoking ceremony at the Ranger's Graduation



Nurture Quandamooka Knowledge



7. QYAC knowledge management systems
8. Educate Traditional Owners about native title
9. Develop QYAC's investment knowledge

7 QYAC knowledge management systems

QYAC is continuing to maintain and build capacity to create, store and maintain geo-spatial information and produce its own mapping products to support decision-making. QYAC's Geographic Information System (GIS) is now being applied to integrating outcomes of cultural heritage survey and research with other natural resource data sets to assist identification and management of remnant cultural landscapes.

An Aboriginal Traditional Knowledge Database was built by QYAC staff as part of the Aboriginal Traditional Knowledge Project. The database provides a place to centrally, sensitively and confidentially store traditional knowledge from a range of sources including oral histories, audit of beneficiary take, use and occupancy mapping and from the ethno-historic record. Traditional knowledge is being collated and analysed to help ensure that the Indigenous Joint Management Areas are managed in accordance with Aboriginal tradition.

Information entered into the QYAC purpose built database to-date includes knowledge from one hundred and twenty eight participants. Additional data sources include but not limited to:

- Twenty use and occupancy mapping interviews
- Twenty audits of beneficiary take of customary used flora and fauna species
- One-hundred and seventeen oral histories
- Thirty-four scientific or scholarly papers prepared by twenty-nine primary authors

Entry of information into the database is on-going. Quandamooka Rangers have participated in training with archaeologists and anthropologists to develop skills in use and occupancy mapping. These skills will enable Rangers to engage with Traditional Owners to help ensure that land and sea management considers how Traditional Owner families have and are exercising their Native Title rights.

Information within the Traditional Knowledge Database, where possible, includes a spatial reference so that knowledge of use and occupancy can be mapped to assist planning and decision-making. Mapping also enables participants to take away a picture of how they interact with country and cultural resources.

Fire is one of the most important and effective tools available to land managers. To help ensure that fire planners are aware of the potential positive and negative impacts of fire on customary used flora the Jarlo – Flora Fire Response Database has been developed.

The database contains information about the customary uses of specific flora species, the ecosystems in which each of the species occurs and how the species responds to fire. The database will enable the likely effect of burning on the customary used species likely to be present at specific locations to be considered when burn areas are being selected. It will also help to match planned fire regimes to locations that are important for specific customary used species.

QYAC has also developed a Land Titles Register to track lands which have come under the control of QYAC. Further, QYAC has formalised the Land Interest Register.

QYAC continues to build upon the already built Research Library which contains hundreds of published and unpublished documents.

8 Educate Traditional Owners about native title

QYAC broadened its ways to educate Traditional Owners about native title. The Native Title Determination extract continues to be printed out in large poster size and placed in Notice Boards around the townships on the island. The publicly available clauses of the State and Redland City Council ILUA's remain printed out and placed in the reception of QYAC Office, and QYAC continues to actively promote native title information in its newsletters and social media posts.

QYAC's native title rights briefing document "Through Native Title to a Glad Tomorrow" for the Queensland Government continues to be a valuable information source to members and Stakeholders. In addition, QYAC's Cultural Heritage display room continues to operate to educate Traditional Owners and the public on cultural heritage objects and data collection. The room was open during the Quandamooka Festival.



QYAC 2016 Annual General Meeting

9

Develop QYAC's investment knowledge

9.1 QYAC Investment Committee

QYAC has an established Investment Committee that follows the terms of reference set by the QYAC Board and the Strategic Plan about appropriate investment strategy, advising on new revenue streams, including business proposals, land use and other economic opportunities, providing general financial/corporate advice to the Board and knowledge transfer to Board members and relevant staff.

In 2016-2017 the Investment Committee met regularly and continued to advise on a range of new revenue streams including renewable energy, transport, waste management, water, bees and honey, sea-foods, whale watching and tourism. The Investment Chair and QYAC CEO were tasked by the QYAC Board to progress negotiations and report to the Board on progress.

The Investment Committee and in particular the Investment Committee Chair has worked with the CEO and inhouse lawyer to develop and negotiate proposals for the ETS.

Final proposals on these ventures will be presented to the Board. They must be commercially viable, culturally appropriate, provide employment and careers, and be environmentally sustainable.

9.2 An investment strategy for trust funds

Through the Strategic Planning process it was identified by native title holders that the investment strategy for trust funds is for them to be held in a low risk interest bearing account. Given the risk of inflation diminishing these funds, QYAC has utilised pro bono expertise to explore options in 2017 for the native title holders to consider on their trust funds. This will be developed in greater detail in early 2018.

9.3 The Gift Fund

The Quandamooka People's Gift Fund was established in 2012 with PBI status. The purpose of setting up the Gift Fund was to receive philanthropic funds and gifts. No philanthropic funds were obtained in the 2016-2017 year. The Finance Audit and Risk Committee will consider seeking professional expert advice on whether QYAC, having itself formally obtained charity and PBI status, requires a separate Gift Fund.



Solar power is a revenue stream proposal



QYAC Campus



Encourage Innovative Thinking



- 10. Becoming self sufficient
- 11. Conserve royalties

10 **Becoming self sufficient**

QYAC continues to strive for business units to be self-funding. The Cultural Heritage Unit is self-funding through the range of survey, monitoring works, Cultural Heritage Awareness Training, Business Services and Cultural Heritage Education Presentations.



Ranger working on QBS project

10.1 Establish Quandamooka Business Services (QBS)

The QBS unit has been a new generator of funding. QYAC tenders for a range of projects utilising its staff expertise complemented by a register of consultants as sub contractors. QYAC continues to win tenders and obtain procurement. This year QBS increased the number of projects and operational grants as well as business opportunities.

There has also been extensive negotiations with the DNRM and Redland City Council to develop opportunities for Quandamooka Rangers to implement land management activities.

10.1.1 Community Ranger Program

QYAC has been successful in developing the Quandamooka Ranger program as an innovative way to achieve social, cultural and economic outcomes for the community. The program develops our young people by developing their work ethic, skills and qualifications. It also transfers knowledge of cultural heritage, native title and land and sea management through caring for country activities. Finally, it provides a revenue stream to the organisation to enable employment and needed funds to manage native title lands. Examples of 2016-2017 projects involving fee for service ranger group:

Project	Description
Redland City Council– Speedy’s Lane Fire Risk Mitigation	Construction of a fire trail around Speedy’s Lane to reduce risk to residents from bushfire. This project utilised the services of Fee for Service Rangers in conducting fuel hazard reduction works and working alongside subcontractors to implement trail upgrades.
Redland City Council- Installation of NEI Dakota memorial sign	Quandamooka Fee For Service Rangers installed the Dakota Memorial Sign which is dedicated to the aircraft from the Netherlands East Indies Air Force which crashed off Shag Rock.
Redland City Council – 9 Lots encumbrances	QYAC undertook a review of the encumbrances impacting the Reserves which have been handed back to QYAC. QYAC was then funded by Redland City Council to implement a cleanup strategy of the Reserves. This project will continue and is utilising the services of the Fee for Service Rangers to undertake strategic weed control and fuel reduction work within these reserves.
DNRM - Fire Trail Slashing and maintenance program	DNRM manage significant parcels of land on Minjerribah and are responsible for the Implementation of a program of cyclical slashing of fire trails and other reactive maintenance tasks on State land. For the first time these works were subcontracted to QYAC and implemented by Rangers with consideration given to cultural assets and what were appropriate burn preparation activities from a QLSMA perspective. These works included roadworks to maintain and upgrade tracks within One Mile and other DNRM managed lands.

10.1.2 National Park projects

QYAC also secured a number of income producing QBS projects through the joint management of Naree Budjong National Park including:

Name of IJMA Project	Status of Project
IMA Implementation Workshop	QYAC hosted a workshop in February 2017 to discuss how to work collaboratively to deliver the objectives and requirements of the Indigenous Management Agreement for joint management of the National Park.
Aboriginal Traditions Knowledge Project	<p>This project obtains traditional knowledge to ensure management of the National Park is done in a culturally appropriate way. Project to date:</p> <ul style="list-style-type: none"> • Geographic Information System geodatabase established to support project mapping and other QALSMA operations • Mapping of Audit of Beneficiary Take completed. Traditional Knowledge Database established for storage and analysis of existing and new records • Existing Quandamooka Oral Histories held by QYAC analysed and entered into the database • Existing ethno-historic records being analysed and entered into the database • Recording of new Oral Histories underway
Quandamooka Jarlo (Fire)	<p>This project is to gather data to ensure fire management on the National Park achieves the aspirations of the Quandamooka People.</p> <p>Quandamooka People's fire management objectives were endorsed by QYAC EIC.</p> <p>Jarlo Flora Fire Response Database established to assist managing impact of fire on customary used flora. Data being entered into the system.</p> <p>Traditional fire knowledge module included in the Traditional Knowledge Database.</p>

Name of IJMA Project	Status of Project
Stage 1 Community Ranger Service Schedule 16/17	<p>This project employs Community Rangers to do land management works on the National Park.</p> <p>Community Rangers completed current program of works to protect Cypress Camps in the Restricted Access Area and undertaking weed control on Peel Island.</p>
Karboora (Blue Lake) Infrastructure (STAGE 1)- Walking Tracks and Car Park and Track Head improvements	<p>This project is to undertake the first stage of walking track development to extend Neembeeba Walk from Neembeeba Lookout to Kaboora.</p> <p>Second and third stage walking track developments currently being scoped.</p>
Strategic Fire Trail Capital Program 17/19	<p>This project engages QYAC to develop and construct fire tracks in the National Parks.</p> <p>Three stage rolling program endorsed by OIWG and SIWG. Stage 1 contract executed. Works underway.</p>
Aboriginal Cultural Heritage Survey and Research Program 17/20	<p>This project requires QYAC to deliver cultural heritage surveys across the National Park.</p> <p>Four year rolling program endorsed by OIWG and SIWG. Stage 1 contract executed.</p>
Developing cultural health indicators for the IJMA	<p>This project is to identify and develop indicators that will let us know if National Park joint management is delivering benefits for community.</p> <p>Endorsed by OIWG and SIWG. Contract executed. Research underway.</p>
Swan Bay and Restricted Access Area ecological values assessment	<p>This project engages QYAC to undertake an ecological assessment of the Swan Bay Restricted Access Area.</p> <p>This project engages QYAC. Endorsed by OIWG and SIWG. Contract executed.</p>
Teerk Roo Ra: Future opportunities, constraints and potential operational actions	<p>This project requires QYAC to explore what cultural, social and economic opportunities exist for Teerk Roo Ra in the future.</p> <p>Endorsed by OIWG and SIWG. Contract executed. Sub-contractor orientation underway.</p>

10.2 The North Stradbroke Island (NSI) Economic Transition Strategy (ETS)

In 2015, QYAC successfully secured a \$20 million commitment to develop an economic transition strategy. To deliver this commitment, the Queensland Government has developed the ETS. This strategy aims to:

- Diversify and expand the current tourism industry
- Expand education and training opportunities
- Stimulate local business development and growth.

The Queensland Government is delivering the suite of 23 initiatives identified in the strategy in partnership with QYAC, Redland City Council and Straddie Chamber of Commerce. \$20 million dollars has been allocated to drive the strategy and facilitate stakeholder co-investment delivering a sustainable island economy with an additional \$3.87 million in-kind contribution also given for identified actions and \$5 million to help mine workers pursue new employment opportunities.

The QYAC CEO is the QYAC representative on the ETS Committee with representatives from the State, Redland City Council, Straddie Chamber of Commerce and UQ School of Economics.

QYAC has finalised a number of agreements for the following ETS projects:

1. Minjerribah Camping Upgrade (Stage 1)

QYAC has issued a Request for Quote out for designers/architects for the Camp Ground upgrade Designs to be completed by 2017 to allow construction to commence in 2018 and 2019.

2. Indigenous Business Development Fund

An innovative initiative that QYAC has created through the ETS process is an Indigenous Business Development Fund (IBDF) to provide seed funding for Quandamooka People and organisations to generate new businesses. This will be a five year program that will stimulate new enterprise on country. The first round has closed with a good response from community. QYAC is also engaging with relevant State and Commonwealth business development units to direct interested Quandamooka entrepreneurs to develop their business ideas.

The Indigenous Business Development Fund Round 1 funding opened in May and closed in June. Nine applications were received. The Advisory and Assessment Committee is chaired by the State Government and will finalise their funding decision in mid 2017.

3. Minjerribah Cultural Centre (Stage 1)

QYAC has issued a Request for Quote for design, which is anticipated to be completed by 2017.

4. Dunwich Secondary School Refurbishment (Stage 1)

QYAC has issued a Request for Quote for the design of the education precinct within the Secondary School. The design should be completed by 2017.

5. Expansion of the Indigenous Land and Sea Ranger Program (5 year program)

Under the EHP Land and Sea Ranger Program QYAC has received five ranger position. This enables QYAC to manage native title lands outside the National Park areas.

6. QYAC has signed an agreement for the Quandamooka Festival (4 year agreement)

QYAC continues to test and trial innovation within the Festival model. New artists, ideas and venues are constantly being generated to enhance the theme of the Quandamooka Country, culture and people. The Festival continues to provide a boost in revenue to local artists and businesses. Importantly, the festival has created a new economic market that not only brings employment and income for artists, but creates opportunities and opens new economic opportunities for artists beyond the festival. Through the festival, artists gain invitations to do exhibitions, create designs for other businesses and perform at other events.



Minjerribah Camping current eco-shack structure



Smoking ceremony on Mulgumpin - Quandamooka Festival

Whale Watching permit

To further Quandamooka People's economic aspirations, QYAC has submitted its Commercial Activity permit for whale watching and is liaising with the State about Whale Watching exclusion zoning restrictions off Point Lookout. In addition, QYAC continues to advance the Whale Watching Platform and Whale Skeleton House proposals.

Eco Site

QYAC has identified sites for the Eco Site Project under the ETS. As a result we will be undertaking a suitability analysis for eco accommodation (eg eco resort/glamping) in identified areas in the coming months.



Whales in waters off Point Lookout

Education and Training

QYAC is currently awaiting the two ETS project agreements for developing the Education and Training Hub and the Education and Training Products.

Recreational Tracks

QYAC has taken over the lead of the Recreational Trails project that was previously led by Redland City Council.

Innovative ETS Partnerships

The Chair and CEO have negotiated with Indigenous Business Australia and Indigenous Land Corporation to provide two Business Development Officers to assist in the implementation and project delivery of the above projects.

In addition to the above negotiations, QYAC is working with Indigenous Business Australia to investigate whether successful and unsuccessful applicants can access Indigenous Business Australia professional services and a bespoke business training program to build capacity.

11

Conserve royalties

Each year the Native Title Benefit funds continue to grow from mining royalties received and remain in a separate interest bearing account. Any interest gained also remains in the account.

The royalties are calculated on a formula basis. There was an increase in royalty funds for the Quandamooka People again this year.



Goompi (Dunwich) township on the water



Rainbow Lorikeets at One Mile

*Consolidated Financial Report
for the year ended 30 June 2016*

**QUANDAMOOKA YOOLOOSURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES
ICN 7564**

**CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2017**

**QUANDAMOOKA YOOLOOSURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)**

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

DIRECTORS' REPORT

Your Directors present their report on the operations of the Corporation for the financial year ended 30 June 2017.

Directors

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

Valerie Cooms (Chairperson)	Leigh Gross
Leigh McPhail	Jeanette Burns
Dwayne Little	Donald Costelloe
Karen Ryence	David Burns (alternate for Donald Costelloe)
Dean Parkin – Retired 26 November 2016	Nyarae Mewett
Paul Martin	Natalie Mazzoni – Appointed 26 November 2016, Retired 13 December 2016

The Directors have been in office since the start of the financial year unless otherwise stated.

Operating Result

The Consolidated group posted a deficit after income tax of \$291,185 (2016: \$335,588 surplus)

Principle Activities

The principle activity of the Corporation during the financial year was Registered Native Title Body Corporate for the Quandamooka People. The Corporation's main investment was in the Minjebah Camping Partnership.

The Corporation also provides a range of other services relating to native title including, but not limited to:

- Ensuring the Quandamooka people are aware of their obligations as native title holders as well as informing them on any developments in the native title claim area.
- Assist the Quandamooka people in harnessing their resources and seeking opportunities to create a sustainable industry 'on country'.
- Act as a representative of native title organisations in general to make legislative and administrative changes to improve the native title system.
- Working with the Queensland Government to support the economic transition towards sustainable economies for current and future generations of Quandamooka People.

Significant Changes in the State of Affairs

No significant changes in the Corporation's state of affairs occurred during the financial year.

Auditor's Independence Declaration

A copy of the auditor's Independence declaration as required under section 339-50 of the Corporations (Aboriginal & Torres Strait Islander) Act 2006 is set out on the following page.

Signed by two directors in accordance with a resolution of the Board of Directors:

Valerie Cooms

Leigh McPhail

Dated: 15 November 2017

Di Bartolo Diamond & Mihailaros
An Australian Capital Territory Partnership



Chartered Accountants
& Business Advisers

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 339-50 OF THE
CORPORATIONS (ABORIGINAL & TORRES STRAIT ISLANDER) ACT 2006

We declare that, to the best of our knowledge and belief, during the year ended 30 June 2017 there has been:

- no contraventions of the auditor independence requirements as set out in the Corporations (Aboriginal & Torres Strait Islander) Act 2006 in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

PKF Di Bartolo Diamond & Mihailaros

Ross Di Bartolo
Partner

Dated 15 November 2017

Tel: 02 6257 7500 | Fax: 02 6257 7599 | www.pkf.com.au
Level 7, 28 University Ave | Canberra City | ACT 2601
GPO Box 588 | Canberra City | ACT 2601

PARTNERS:
Ross Di Bartolo B.A. (Accounting) FCA
George Diamond B.Ec. FCA
John Mihailaros B.Com. (Accounting) CA

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
Revenue			
Revenue from Grants	2(a)	2,146,267	708,825
Revenue from other ordinary activities	2(b)	1,150,894	1,669,834
Total Revenue		3,297,161	2,378,659
Expenses			
Administration & consulting charges		535,877	415,276
Depreciation and amortisation expenses		59,988	21,133
Employee benefits expenses	3(a)	2,013,455	815,546
QBS contractors & materials		200,732	324,636
Other expenses from ordinary activities	3(b)	710,438	446,480
Total Expenses		3,520,490	2,023,071
Profit/(loss) before income tax		(223,329)	355,588
Less: Income tax expense		(67,856)	-
Profit/(loss) for the year		(291,185)	355,588
Other comprehensive income			
Net gain on revaluation of non-current assets		-	-
Net loss/gain on revaluation of financial assets		-	-
Other comprehensive income for the year		-	-
Total comprehensive income/(loss) for the year		(291,185)	355,588
Profit/(loss) attributable to members of the entity		(291,185)	355,588
Total comprehensive income/(loss) attributable to members of the entity		(291,185)	355,588

The accompanying notes form part of these financial statements.

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017

	Notes	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	4	7,597,283	5,682,385
Trade & other receivables	5	1,023,930	1,375,041
Other assets	6	33,078	-
TOTAL CURRENT ASSETS		8,654,291	7,057,426
NON-CURRENT ASSETS			
Property, plant and equipment	7	843,685	775,411
Investments	8	1,704,281	1,704,281
TOTAL NON-CURRENT ASSETS		2,547,966	2,479,692
TOTAL ASSETS		11,202,257	9,537,118
CURRENT LIABILITIES			
Trade & other payables	9	8,154,731	6,246,001
Other liabilities	10	305,165	-
Employee provisions	11	131,663	-
TOTAL CURRENT LIABILITIES		8,591,559	6,246,001
NON-CURRENT LIABILITIES			
Employee Provisions	11	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		8,591,559	6,246,001
NET ASSETS		2,610,698	3,291,117
EQUITY			
Retained profits		2,610,698	3,291,117
TOTAL EQUITY		2,610,698	3,291,117

The accompanying notes form part of these financial statements.

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2017

	Note	Retained Earnings \$	Total Equity \$
Balance at 1 July 2015		2,935,529	2,935,529
Net Surplus/(Loss) for the year		355,588	355,588
Balance at 30 June 2016		3,291,117	3,291,117
Balance at 1 July 2016		3,291,117	3,291,117
Prior year adjustments	12	(389,234)	(389,234)
Net Surplus/(Loss) for the year		(291,185)	(291,185)
Balance at 30 June 2017		2,610,698	2,610,698

The accompanying notes form part of these financial statements.

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers		3,784,855	2,224,037
Payments to suppliers and employees		(1,741,746)	(247,528)
Interest received		51	239
Net cash provided by/(used in) operating activities	15(b)	2,043,160	1,976,748
CASH FLOW FROM INVESTING ACTIVITIES			
Receipts from sale of property, plant & equipment		-	-
Payment for property, plant and equipment		(128,262)	(20,005)
Net cash used in investing activities		(128,262)	(20,005)
CASH FLOW FROM FINANCING ACTIVITIES			
Investment in Minjarrabah Camping Pty Ltd		-	(320,631)
Net cash provided by/(used in) financing activities		-	(320,631)
Net increase/(decrease) in cash held		1,914,898	1,636,112
Cash at beginning of financial year		5,682,385	4,046,273
Cash at end of financial year	15(a)	7,597,283	5,682,385

The accompanying notes form part of these financial statements.

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC is a corporation domiciled in Australia. The Corporation is a prescribed body corporate, as defined under the Native Title Act 1993, in relation to the Quandamooka Native Title Claim. Its role is to hold, protect and manage determined native title in accordance with the objectives of the Quandamooka People.

Reporting Basis

In the opinion of the Directors, the Corporation is a non-reporting entity. These financial statements have been prepared as special purpose financial statements for distribution to the members and to meet the requirements of the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applying to special purpose financial statements and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The amounts presented in the financial statements have been rounded to the nearest dollar.

Consolidation

The consolidated financial statements incorporate the assets, liabilities and results of entities controlled by Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC (as the parent entity) at the end of the reporting period. A controlled entity is an entity over which Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC has the power to govern the financial and operating policies so as to obtain benefits from its activities.

The controlled entities included in the consolidated financial statements are:

- Quandamooka People's Gift Fund; and
- Quandamooka MC Holdings Pty Ltd.

In preparing the consolidated financial statements, all intragroup balances and transactions between entities in the consolidated group have been eliminated in full on consolidation.

The following is a summary of the material accounting policies adopted by the entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income Tax

Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC and the Quandamooka People's Gift Fund are exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Quandamooka MC Holdings Pty Ltd is subject to income tax on taxable profits. Income tax is recognised in the consolidated financial statements as an expense on a tax payable basis. Income tax expense and income tax liability disclosed in the financial statements relates entirely to Quandamooka MC Holdings Pty Ltd.

(b) Cash

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

(c) Revenue

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Other revenue is recognised when the right to receive the revenue has been established. All revenue is stated net of the amount of goods and services tax (GST).

Grant funding revenues, which is subject to contractual grant funding conditions, are recognised proportionally as expended during the financial year in order to match the revenue with the relevant project expenditure. Any portion of grant funds which have not been fully expended during the year are recognised as unspent grant funds and shown as a payable within the balance sheet (refer to accounting policy Note 1(g) Payables).

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Property, Plant and Equipment

Each class of property plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and equipment

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the directors to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives to the Corporation commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates and useful lives used for each class of depreciable assets are:

Class of fixed asset	Depreciation rates/useful lives	Depreciation basis
Buildings	2.5%	Straight Line
Motor Vehicles	22.5%	Diminishing Value
Office Equipment	37.5%	Diminishing Value
Other Equipment	37.5%	Diminishing Value

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(f) Receivables

Trade receivables and other receivables are recorded at amounts due less any provision for doubtful debts.

(g) Payables

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Corporation. Any portion of grant funds received and not expended on the relevant grant project during the relevant financial year are recognised as unspent funds and disclosed as a payable until such time.

(h) Employee Benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the statement of financial position date. Employee benefits expected to be settled within one year together with benefits arising from wages, salaries and annual leave which may be settled after one year, have been measured at the amounts expected to be paid when the liability is settled.

(i) Investments

Investments represent the cost of the Corporations investment in ventures entered into for the benefit of the Quandamooka People.

(j) Impairment of Assets

At each reporting date, the Corporation reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Statement of comprehensive income.

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

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
NOTE 2: REVENUE		
(a) Revenue from Grants		
DPMC – IAS Rangers grant	197,000	115,000
Department of Environment & Resource Management	141,290	141,290
SEQ Sea Country grant	4,500	59,540
Land & Sea grant	444,360	-
State grants	1,266,188	112,908
RCC grant	39,033	55,455
Festival Income	53,896	124,632
Minjerribah Camping grant	-	100,000
Total Income	2,146,267	708,825
(b) Revenue from other ordinary activities		
Rental income – Minjerribah Camping	226,147	220,631
Cultural Heritage Monitoring & Training	152,134	189,257
Cultural Heritage Surveys	74,223	198,418
Land Management Income	-	136,994
Interest Income	51	239
Miscellaneous Income	78,740	75,312
QBS Contracts	235,599	630,983
QPWS – Ranger	374,000	218,000
Quandamooka Jarlo fire project	10,000	-
	1,150,894	1,669,834
NOTE 3: EXPENSES		
(a) Employee benefits expenses		
Salary & wages	1,581,080	748,454
Superannuation	157,813	69,481
Other employment costs	264,562	(2,389)
	2,013,455	815,546
(b) Other expenses from ordinary activities		
Advertising & marketing	98,563	90,008
Computer expenses	34,442	22,747
Cultural heritage	92,487	126,692
Equipment & materials	79,934	27,340
Meetings, travel & conferences	170,258	94,706
Office utilities & requisites	119,330	57,791
Other services	27,781	6,152
Other expenses	87,643	21,044
	710,438	446,480

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
NOTE 4: CASH & CASH EQUIVALENTS		
Cash at bank – Port of Brisbane funds (CBA)	1,035,011	574,207
Cash at bank – Royalties account (CBA)	6,145,553	5,040,204
Cash at bank – Cheque account (NAB)	91,252	68,974
Cash at bank – Other accounts (CBA)	325,467	1,000
	7,597,283	5,682,385
NOTE 5: TRADE & OTHER RECEIVABLES		
Trade debtors	84,944	154,131
Ex-Gratia royalties	938,966	1,063,910
Other receivables	-	157,000
Trade & other receivables	1,023,930	1,375,041
(i) Provision for Impairment of Receivables		
Current trade receivables are generally on 30-day terms. These receivables are assessed for recoverability and a provision for impairment is recognised when there is objective evidence that an individual trade receivable is impaired. These amounts have been included in other expense items.		
(ii) Credit Risk – Trade & Other Receivables		
The Corporation does not have any material credit risk exposure to any single receivable or group of receivables. Amounts are considered as 'past due' when the debt has not been settled within the terms and conditions agreed between the Corporation and the customer or counter party to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there are specific circumstances indicating that the debt may not be fully repaid to the Corporation.		
The Corporation does not hold any financial assets whose terms have been renegotiated, but which would otherwise be past due or impaired.		
NOTE 6: OTHER ASSETS		
CURRENT		
Accrued revenue	3,031	-
Prepayments	30,047	-
	33,078	-

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QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
NOTE 7: PROPERTY, PLANT AND EQUIPMENT		
PLANT AND EQUIPMENT		
QLC building - at cost	649,200	649,200
Less accumulated depreciation	(16,230)	-
	<u>632,970</u>	<u>649,200</u>
Motor vehicle - at cost	196,311	125,908
Less accumulated depreciation	(61,641)	(41,527)
	<u>134,670</u>	<u>84,381</u>
Office equipment - at cost	130,842	85,241
Less accumulated depreciation	(65,285)	(43,411)
	<u>65,557</u>	<u>41,830</u>
Other equipment - at cost	12,260	-
Less accumulated depreciation	(1,772)	-
	<u>10,488</u>	<u>-</u>
Total property, plant and equipment	<u>843,685</u>	<u>775,411</u>

(a) Movements in Carrying Amounts

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

	QLC building \$	Motor vehicle \$	Office equipment \$	Other equipment \$	Total \$
2017					
Balance at beginning of year	649,200	84,381	41,830	-	775,411
Additions	-	70,403	45,599	12,260	128,262
Disposals	-	-	-	-	-
Depreciation expense	(16,230)	(20,114)	(21,872)	(1,772)	(59,988)
Carrying amount at end of year	<u>632,970</u>	<u>134,670</u>	<u>65,557</u>	<u>10,488</u>	<u>843,685</u>

NOTE 8: INVESTMENTS

Investment in Minjerribah Camping Partnership		
Opening balance	1,704,281	1,383,650
Acquisition via reinvestment of rent	-	220,631
Acquisition via reinvestment of profit distribution	-	-
Acquisition via grants received by MCP	-	100,000
	<u>1,704,281</u>	<u>1,704,281</u>

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
NOTE 9: TRADE & OTHER PAYABLES		
CURRENT		
Trade creditors and accruals	397,419	43,443
Quandamooka People Ex-Gratia royalties	7,087,569	6,104,114
Income Tax Payable (QMCH)	253,015	-
Sundry creditors	416,728	98,444
	<u>8,154,731</u>	<u>6,246,001</u>

NOTE 10: OTHER LIABILITIES

CURRENT		
Unspent Grant Funds	255,165	-
Income in advance - Quandamooka festival	50,000	-
	<u>305,165</u>	<u>-</u>

NOTE 11: EMPLOYEE PROVISIONS

CURRENT		
Provision for annual leave	102,407	-
Provision for Time in Lieu	29,256	-
	<u>131,663</u>	<u>-</u>

NON-CURRENT

Provision for long service leave	-	-
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NOTE 12: RETAINED EARNINGS

An adjustment was required to retained earnings as a result of the following amounts not being recognised, or overstated in prior years:

GST liability - Quandamooka MC Holdings Pty Ltd	38,659
Income tax expense - Quandamooka MC Holdings Pty Ltd	185,075
Other debtor adjustments - Quandamooka MC Holdings Pty Ltd	165,500
Total	<u>\$389,234</u>

NOTE 13: COMMITMENTS & CONTINGENCIES

Commitments

There are no known commitments at the date of this report that should be brought to account.

NOTE 14: AFTER BALANCE DATE EVENTS

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Corporation, the results of those operations, or the state of affairs of the Corporation in future financial year.

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
NOTE 15: CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows		
Cash at bank	7,597,283	5,682,385
	<u>7,597,283</u>	<u>5,682,385</u>
(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax		
Profit/(Loss) from ordinary activities after income tax	(291,185)	355,588
Non-cash flows in profit from ordinary activities		
Depreciation	59,988	21,133
Loss on sale of assets	-	-
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in trade & other receivables	185,611	(154,383)
(Increase)/decrease in other assets	(33,078)	-
Increase/(decrease) in trade & other payables	1,990,161	1,754,410
Increase/(decrease) in provisions	131,663	-
Cash flows from operations	<u>2,043,160</u>	<u>1,976,748</u>

NOTE 16: PARENT ENTITY INFORMATION

Statement of Financial Position		
Current assets	8,375,367	6,900,426
Total assets	9,249,098	7,675,837
Current liabilities	8,248,842	6,246,001
Total liabilities	<u>8,248,842</u>	<u>6,246,001</u>
Total Equity	<u>1,000,256</u>	<u>1,429,836</u>
Statement of Profit & Loss and Other Comprehensive Income		
Revenue	3,070,963	2,157,959
Expenses		
- Depreciation	(59,988)	(21,133)
- Other expenses	<u>(3,432,063)</u>	<u>(1,881,238)</u>
Net Profit/(Loss) for the Year	<u>(421,088)</u>	<u>255,588</u>

NOTE 17: CORPORATION DETAILS

The registered office of the corporation is:

Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC
100 East Coast Road
DUNWICH QUEENSLAND 4183
Terminal Complex, CANBERRA AIRPORT ACT 2609

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES (ICN: 7564)

DIRECTORS' DECLARATION

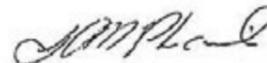
The directors of Quandamooka Yoolooburrabee Aboriginal Corporation and its controlled entities declare that:

- The financial statements and notes, as set out on pages 3 to 13 are in accordance with the Corporations (Aboriginal & Torres Strait Islander) Regulations (CATSI Regulations) including:
 - comply with Australian Accounting Standards and other mandatory reporting requirements; and
 - give a true and fair view of the financial position of the Corporation as at 30 June 2017 and of its performance for the financial year ended on that date.
- In the directors' opinion there are reasonable grounds to believe that the Corporation and its controlled entities 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 the directors.


Director

Valeria Coome


Director

Leigh McPhail

15 November 2017

Dated: _____

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC & CONTROLLED ENTITIES (ICN:7564)**

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying special purpose financial report of Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC and controlled entities (the Corporation), which comprises the consolidated statement of financial position as at 30 June 2017, the statement of profit or loss and comprehensive income, statement of changes in equity and cash flow statement for the year ended on that date, notes comprising a summary of significant accounting policies, other explanatory notes and the Directors' declaration of the consolidated financial statements giving a true and fair view of the financial position and performance of the Corporation.

In our opinion, the financial report of Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC and controlled entities is in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006, including:

- i. giving a true and fair view of the Corporation's financial position as at 30 June 2017 and of the performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1, and the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report. We are independent of the registered entity in accordance with the requirements of the Australian professional ethical pronouncements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Other information is financial and non-financial information in the annual report of the Corporation which is provided in addition to the Financial Report and the Auditor's Report. The directors are responsible for Other Information in the annual report. The Other Information we obtained prior to the date of this Auditor's Report was the Director's Report, no other information will be provided. Our opinion on the Financial Report does not cover the Other Information and, accordingly, the auditor does not and will not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we 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. We are required to report if we conclude that there is a material misstatement of this Other Information in the Financial Report and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Board's Responsibility for the Financial Report

The board of the registered entity is responsible for the preparation and fair presentation of the financial report to meet the requirements of the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the needs of the members. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial report, the board is responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board intends to wind up the registered entity or to cease operations, or has no realistic alternative but to do so.

Tel: 02 6257 7500 | Fax: 02 6257 7599 | www.pkf.com.au
Level 7, 2B University Ave | Canberra City | ACT 2601
GPO Box 588 | Canberra City | ACT 2601

PARTNERS:
Ross Di Bartolo B.A. (Accounting) FCA
George Diamond B.Ec. FCA
John Mihailaros B.Com (Accounting) CA

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**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION RNTBC & CONTROLLED ENTITIES**

Auditor's Responsibility for the Audit of the Financial Report

Our responsibility is to express an opinion on the financial report based on our audit. 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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial reports. As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

We conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial reports or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

We evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We obtain sufficient appropriate audit evidence regarding the financial information of the registered entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion. We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We communicate with the board, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant audit deficiencies in internal control that we identify during our audit.

PKF Di Bartolo Diamond & Mihailaros



Ross Di Bartolo
Partner

Dated: 15 November 2017

**DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2017**

**DISCLAIMER TO THE MEMBERS OF
QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES**

The additional financial data presented on the following is in accordance with the books and records of Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC and Controlled Entities which have been subjected to the auditing procedures applied in our audit of the Corporation for the financial year ended 30 June 2017. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC) in respect of such data, including any errors or omissions therein however caused.

PKF Di Bartolo Diamond & Mihailaros



Ross Di Bartolo

Partner

Dated: 15 November 2017

	2017 \$	2016 \$
INCOME		
Grant funding	2,146,267	708,825
Other income	1,150,894	1,669,834
TOTAL INCOME	3,297,161	2,378,659
LESS EXPENSES		
Accounting & Audit Fees	86,007	67,946
Advertising & Marketing	37,984	17,128
Annual Leave Expense	121,464	-
Bank fee	1,139	1,698
Catering	25,253	12,877
Computer expenses	34,442	22,747
Consultancy fees	194,368	188,694
Cultural heritage	92,487	126,692
Depreciation & amortisation	59,988	21,133
Equipment & materials	5,668	8,475
Equipment hire	42,805	7,667
Insurance	11,294	7,800
Interest expense	31,707	59
Legal and Professional Fees	199,388	71,279
Meetings & conferences	27,293	22,057
Office supplies	19,604	4,786
Office utilities	4,815	2,411
Other services	27,781	6,152
Other staff costs	25,837	(15,710)
Postage	1,249	1,490
Printing & publicity	80,579	72,882
QBS contractors & materials	200,732	324,636
Quandamooka consultants	56,115	87,357
Repairs & Maintenance	21,005	363
Rates	23,754	29,788
Salaries & wages	1,591,080	748,454
Staff training, conference & travel	77,891	6,637
Sundry Expenses	54,796	19,377
Superannuation	157,813	69,481
Supplies & material	10,457	10,834
Telephone	21,226	9,180
Travel & accommodation	30,720	14,788
Uniform	39,570	6,685
Vehicle expenses	88,991	44,984
Waste & cleaning	37,488	2,355
TOTAL EXPENSES	3,520,490	2,023,071
OPERATING SURPLUS/(LOSS) BEFORE INCOME TAX	(223,329)	355,588

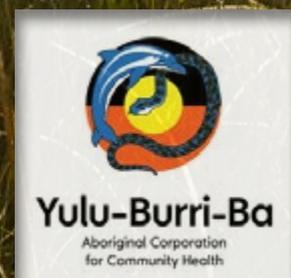
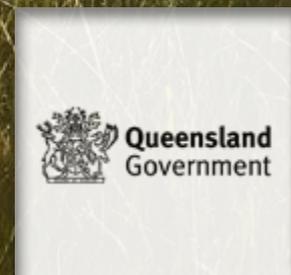
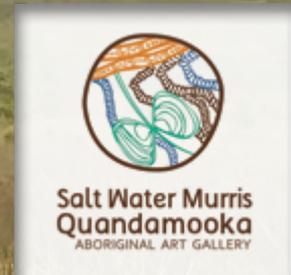
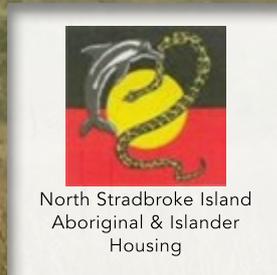
These financial statements should be read in conjunction with the attached Disclaimer.

Tel: 02 6257 7500 | Fax: 02 6257 7599 | www.pkf.com.au
Level 7, 28 University Ave | Canberra City | ACT 2601
GPO Box 588 | Canberra City | ACT 2601

PARTNERS:
Ross Di Bartolo B.A (Accounting), FCA
George Diamond B.Ec, FCA
John Mihailaros B.Comm (Accounting), CA

PKF Di Bartolo Diamond & Mihailaros is a member of PKF Australia Limited a national network of legally independent member accounting firms each with its own liability limited by a statutory approved under Professional Standards Legislation.

Quandamooka
Yoolooburrabee
Aboriginal
Corporation
would like to thank
our partners for
their support.



ICN 7564

ABN 30457275826

100 East Coast Road, Dunwich Q 4183

PO Box 235, Dunwich Q 4183

07 3415 2816

QYAC.net.au