



Ngaliya Maguydan

(Our Story)

Annual Report 2022-2023

Quandamooka Yoolooburrabee
Aboriginal Corporation

WARNING: Aboriginal and Torres Strait Islander people are warned that
the Annual Report contains authorised images of deceased persons.



Ngali yari Bing Wangan nga guri gahwiligu berren yura. Wunjayi ngali Quandamookajara dandiyirri nga yana.

We acknowledge the creator spirit and
Elders past and present. For today we
meet and walk on Quandamooka County.

Jandai Language transcribed throughout by Aunty Sandra Delaney.

Language was transcribed as part of the QYAC Indigenous Languages
Preservation and Revival Project.



I chose the smartest animal in the world besides humans. Dolphins. Quandamooka Bottle Nose Dolphins have been communicating with our people for over 65000 years, hunting, eye contact, helping, rounding up the fish, sharing and loving our people passing on to their next generations too, teaching their young ones our ways.

Every time I talk about our Ancestors who look over us, I always show Respect and paint/draw them first, as you can see them in the brown circular pattern going together Female and Male side by side looking over us giving us guidance.

Black lines underneath the Dolphin represent the next generation.

Yellow and Black represents our Quandamooka Spirit that flows through all our veins Animal and Human.

Please help us look after Our Quandamooka Country for ALL our next Generations to come.



Artwork Acknowledgment

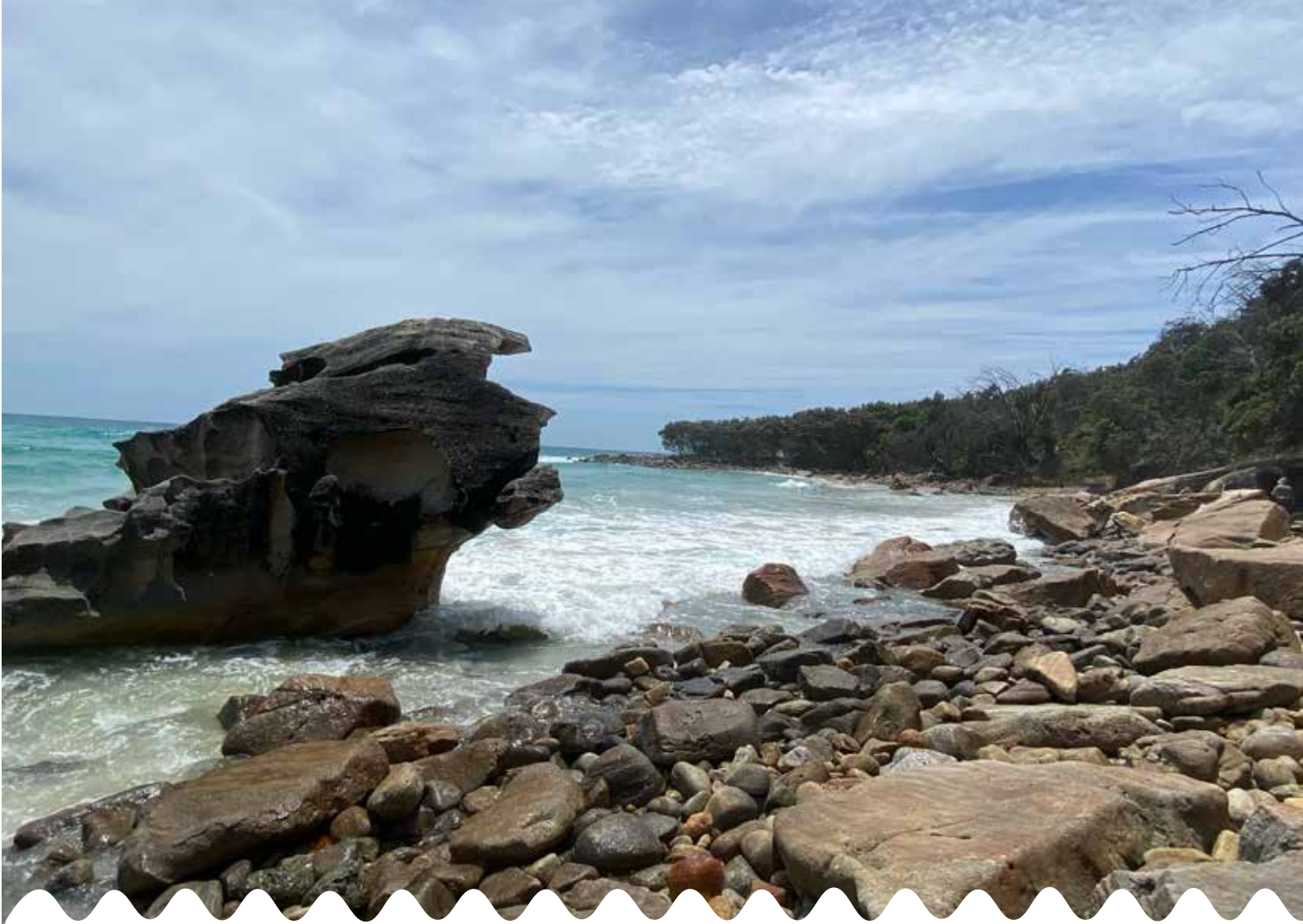
Artist: Belinda Close

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Acronyms and Abbreviations

ACHA	Aboriginal Cultural Heritage Act 2003	NTA	Native Title Act 1993
AGM	Annual General Meeting	OIWG	Operational Implementation Working Group
APZ	Asset Protection Zone	ORIC	Office of the Registrar of Indigenous Corporations
CATSI	Corporations (Aboriginal and Torres Strait Islander) Act 2006	PAX	Per Person
CEO	Chief Executive Officer	PBC	Prescribed Body Corporate
DES	Department of Environment and Science	QALSMA	Quandamooka Aboriginal Land and Sea Management Agency
DoR	Department of Resources	QPWS&P	Queensland Parks and Wildlife Services (and Partnerships)
DSDMIP	Department of State Development, Manufacturing, Infrastructure and Planning	QSNTS	Queensland South Native Title Services
DATSIP	Department of Aboriginal and Torres Strait Islander Partnerships	QUAMPI	Quandamooka Arts and Cultural Centre
EAP	Employee Assistance Program	QYAC	Quandamooka Yoolooburrabee Aboriginal Corporation
EHP	Environmental Heritage Protection	RAA	Restricted Access Area
EIC	Elders in Council	RCC	Redland City Council
ETS	Economic Transition Strategy	RNTBC	Registered Native Title Body Corporate
HLW	Healthy Land and Water	SEQ	South East Queensland
IAS	Indigenous Advancement Strategy	SIWG	Senior Implementation Working Group
IJMA	Indigenous Joint Management Area	SMBIs	Southern Moreton Bay Islands
ILUA	Indigenous Land Use Agreement	TFMS	Township Fire Management Strategy
MoU	Memorandum of Understanding	TLPI	Temporary Local Planning Instrument
NBN	National Broadband Network	VAP	Vehicle Access Permit
NSI	North Stradbroke Island	WHS	Workplace, Health and Safety



Glossary

Bummeria	Brown Lake	Jungarra	Pelican	Mulgumpin	Moreton Island
Burugar Yarabinjara	Moreton Bay Sea Country	Kaboora	Blue Lake	Nandiibi	Cleveland area including new suburbs like Thornlands, Thornside and Ormiston
Capembah Creek	Myora Springs	Kanaipa	Russell Island	Ngudjuru	Lamb Island
Cullen Cullen	Wellington Point	Kapalaba	Capalaba and Birkdale	Pulan	Amity Point
Djara	Country	Karragarra	Karragarra Island	Talwalpin	Redland Bay
Guji mudlu	Coochiemudlo Island	Kunjiel	Corroboree	Teerk Roo Raa	Peel Island
Gumpi	Dunwich	Meeanjin	Brisbane	Warrer Warrer	Victoria Point
Janguwajah	Macleay Island	Minjerribah	North Stradbroke Island	Yalingbila	Whale
Jinjen	Food	Minjerribah Ganaba	A Place to Hear, Think and Understand on Minjerribah	Yarabinjara	Sea Country
Jarlo	Fire				



Message from the Chairperson



As my final year as Chair of QYAC I am pleased to note that both Minjerribah Camping and QYAC staff worked incredibly hard enjoying a full year back in the workplace working together. QYACs focus on training and development of staff and managers to build a strong pipeline of talent to transition to organisational leadership in the future.

The Quandamooka Coast Native Title Determination Application has continued to be progressed in the Federal Court. Both joint managed national parks, Naree Budjong Djarra on Minjerribah and Gheebulum Kunungai National Park on Mulgumpin, have continued to provide benefits and opportunities for our Rangers who gained more training and work experience this year.

The Minjerribah Ganaba Centre continued to provide a range of quality training for staff, community and traditional owners in a setting supportive of learning. Cultural heritage surveys and projects were conducted across

the Quandamooka region and the Quandamooka Land and Sea Management Agency (QALSMA) not only continued to provide work opportunities and experiences for Quandamooka workers but ongoing protection of lands and waters.

QYAC has once again delivered sound financial management for the Quandamooka people. I want to thank the fellow QYAC Directors and sub committees for their work and support and also the staff. We look forward to continuing this work in 2023/24.

In conclusion, I want to thank all of the Elders in Council, Members and community, industry and government partners for their assistance and guidance throughout the year.

Dr Valerie Cooms
QYAC Chairperson

QYAC Board of Directors

Over the period of 2022-2023



Dr Valerie Cooms
Elizabeth Ruska



Bain Stewart
King Billy Toompani



Charlene Gordon
Lillian Lyons



Earl Morgan
Nellie / Lilly Kidgeree



Gavin Costelloe
Tommy Nuggin



Karen Rylance
Sidney Rollands
(Kingal/Wineeaba)



Leigh McPhail
Kindarra



Paul Martin
Tilly Dalton



Rosemary Bell
Juno (Gonzales)



Simon Costello
Mary Indoole Compignie



Stephanie Parkin
Liza Jungerboi

Board Meetings

The QYAC Board is required to meet at least every three months. In this financial year the Board met on the following dates.

Board Meetings 2022 - 2023

- 16 July 2022
- 27 August 2022
- 8 October 2022
- 5 November 2022
- 21 January 2023
- 18 February 2023
- 15 April 2023
- 17 June 2023

Board Attendances

Board Member	No. of attendances
Dr Valerie Cooms	8
Paul Martin	8
Simon Costello	6
Earl Morgan	8
Leigh McPhail	6
Karen Rylance	8
Stephanie Parkin	8
Bain Stewart	5
Mollie O'Connor (King Billy Toompani Alternate)	2
Charlene Gordon	0
Gavin Costelloe	0
Keiron Costelloe	1
Rosemary Bell	7



Sub-committees of the Board

QYAC has a number of Sub-committees to meet if required during the year to consider and advise on matters relating to the Quandamooka People and Estate. The committees then provide advice to the Board through the Chief Executive Officer (CEO) and where appropriate makes recommendations to the QYAC Board for consideration and decisions.

Land and Sea Management Committee

The Land and Sea Management Committee advises on land and sea management of the Quandamooka Estate. This committee helps set the strategic direction of the QALSMA unit within QYAC.

Members of this committee include Dr Valerie Cooms, Darren Burns and Emeritus Professor Darryl Low Choy.

Finance, Audit and Risk Committee

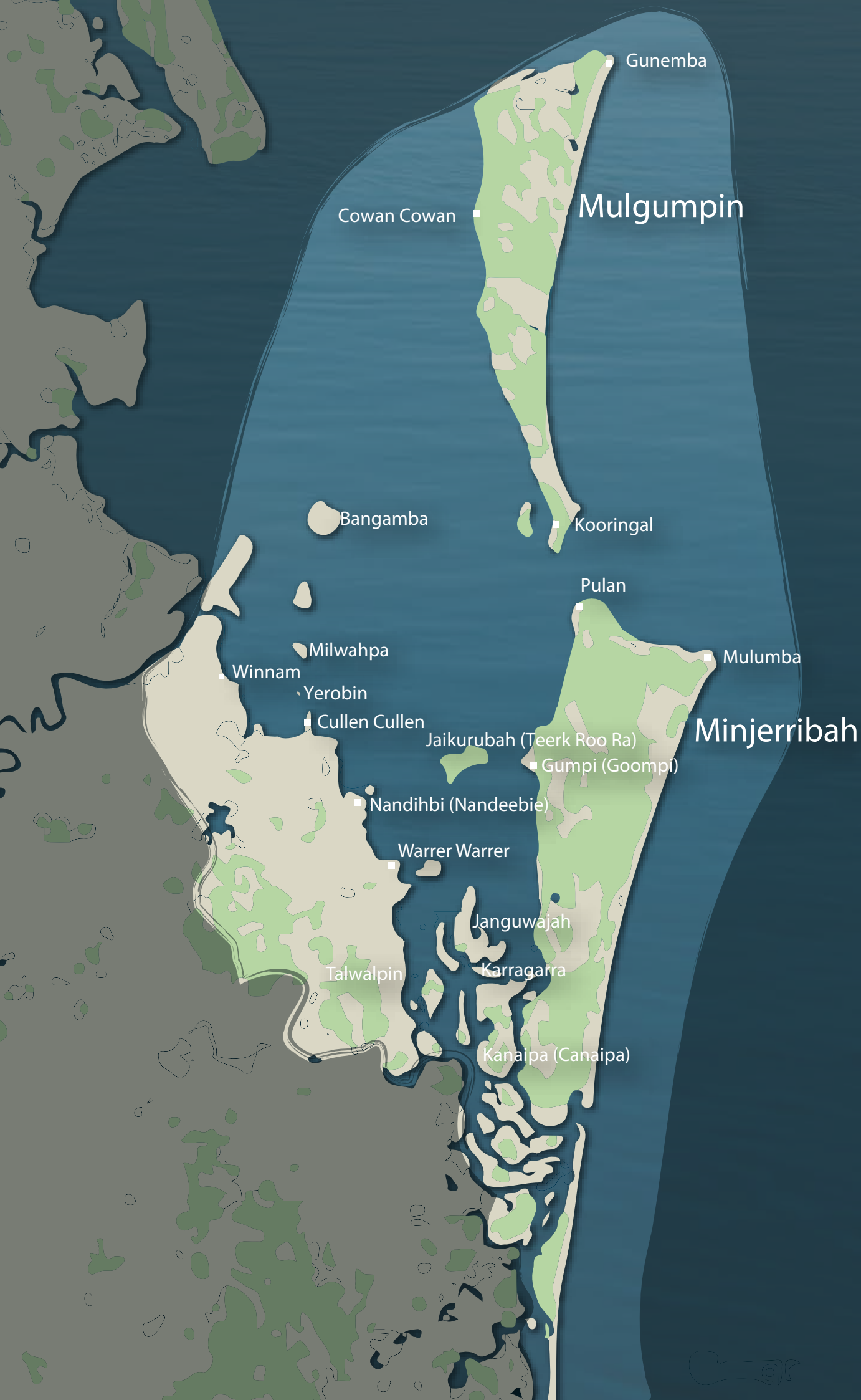
The objective of the Finance, Audit and Risk Committee is to provide assurance and assistance to the Board on QYAC’s financial performance, compliance and its investment decision making. Members of the committee include Eddie Senatore (Chair), Dr Valerie Cooms, and Leigh McPhail.

Investment Committee

The Investment Committee builds the capacity of the Quandamooka People through investment that is low risk, is culturally appropriate, environmentally sustainable and is also in accordance with the Native Title Act 1993 (NTA) and QYAC Rule Book. Members of this committee include Howard Guille (Chair), Eddie Senatore, Dr Valerie Cooms and Leigh McPhail.

Minjerribah Camping Board of Directors

Minjerribah Camping is an Australian Securities and Investments Commission (ASIC) registered company owned by QYAC. The Minjerribah Camping Board of Directors are responsible for the oversight and good management of the holiday parks, foreshore camping and 4WD permitting on Minjerribah. Members of the Board consists of Dr Valerie Cooms (Chair), Darren Burns, Leigh McPhail, James McNamara and Jason Pfingst.



Our Organisation

QYAC is a Prescribed Body Corporate (PBC), which is more technically known as a Registered Native Title Body Corporate (RNTBC). QYAC was created in 2011 under the NTA, which requires native title groups to create a PBC to manage the recognised native title rights and interests.

The Quandamooka rights and interests on Minjerribah and Mulgumpin include, but are not limited to:

The right to:

- possess, occupy, use and enjoy the land;
- live and be present on the area, including accessing and traversing the area;
- take, use, share and exchange Traditional National Resources and seawater for personal, domestic and non-commercial communal purposes;
- conduct burial rites;
- conduct ceremonies;
- teach on the area about the physical and spiritual attributes of the area; and to
- maintain places of importance and areas of significance to the native title holders under their traditional laws and customs and protect those places and areas from physical harm.

In accordance with the NTA, QYAC is registered with the Office of the Registrar of Indigenous Corporations (ORIC), an independent statutory office holder which administers the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act). QYAC is required to operate in compliance with the CATSI Act and submit Annual Reports and inform the Registrar of any changes within the corporation relevant to ORIC. QYAC is also the registered Cultural Heritage Body under the Aboriginal Cultural Heritage Act 2003 (QLD) (ACHA), 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 Quandamooka People and Estate are specifically referenced in the Queensland State Government and local government policies:

- Shaping SEQ: The SEQ Regional Plan
- North Stradbroke Island Economic Transition Strategy (NSI ETS – now Minjerribah Futures)
- RCC Corporate Plan 2018-2023

As of 30 June 2023 QYAC had 998 members making it one of the largest membership-based PBCs in the country.



QYAC's Vision, Values and Goals

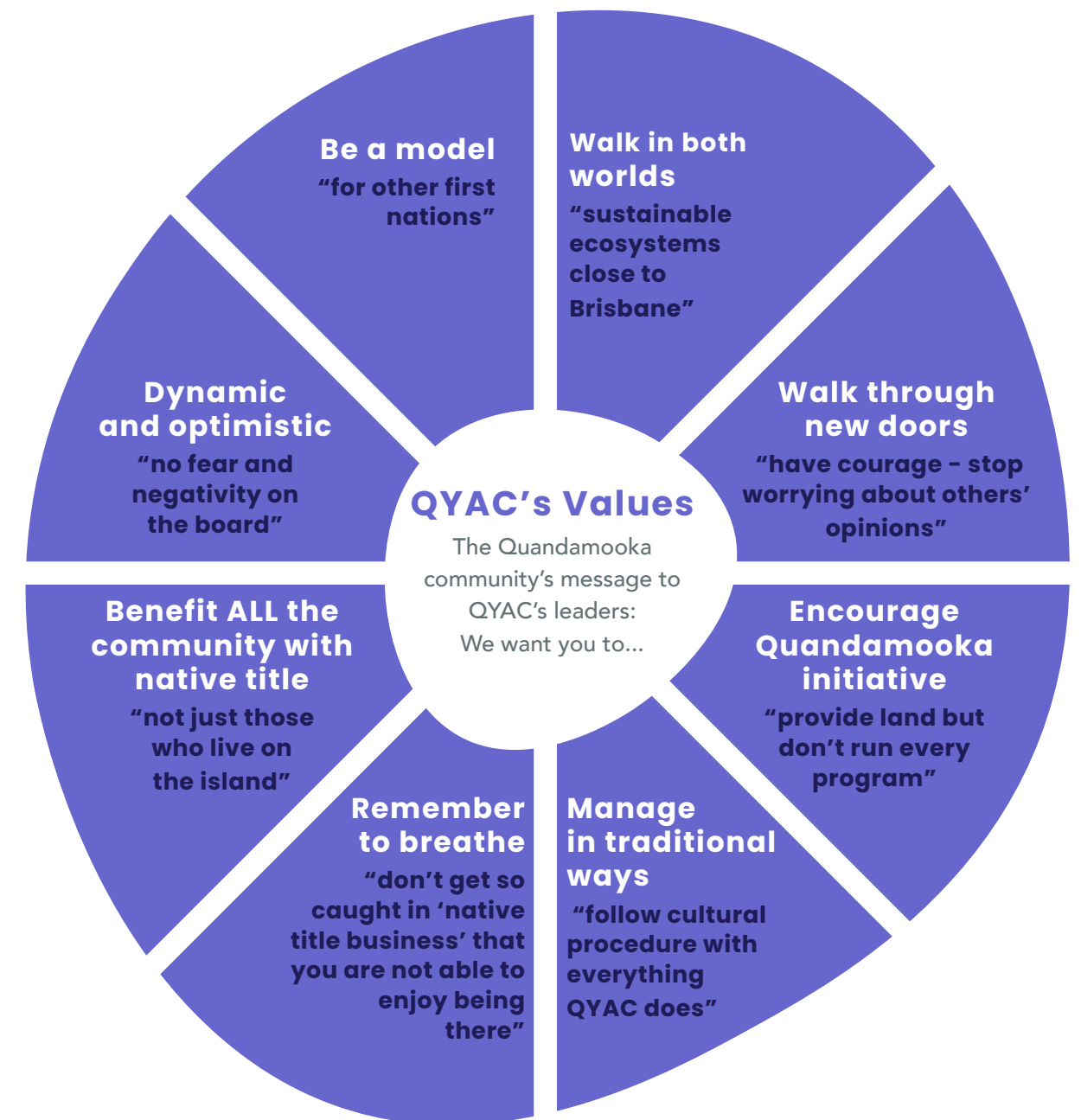
QYAC's Vision

Quandamooka Peoples caring for Country in a viable economy using traditional and modern knowledge.

Caring for Country heals us both –
HEAL COUNTRY, HEAL PEOPLE.

Being a Quandamooka person means caring for Quandamooka Country. As we care for our Country, we heal the spirit that lives in ourselves and in our Country.

Our knowledge of Country lives in ourselves and in our Country. Our Elders help us to learn and connect with Quandamooka knowledge –
Traditional AND Modern knowledge.



QYAC's Strategic Goals

Our three strategic goals are:



**Secure the
Quandamooka
Estate**



**Engage and Protect
Quandamooka
knowledge**



**Become self
sufficient**



Goal One Performance Report:

Secure the Estate

Complete acquisition of Quandamooka Country

In the past year, QYAC continued to advance the Quandamooka People's native title aspirations. It continues to action commitments in determined native title claims and advance the acquisition of other areas of Quandamooka Country through actions including the Quandamooka Coast Claim Negotiation Team. The progress in this year is outlined as follows.

Native Title Determinations

Quandamooka People #1 and #2 – Minjerribah Determination

QYAC continues to deliver the ILUA's agreed to with the Queensland Government and Redland City Council as part of the 2011 Native Title Determination over 54,000 hectares of land and sea on and around Minjerribah. The benefits that have flowed from the determination including joint management of the National Parks, continues to result in employment, training and economic benefits for the whole of Quandamooka community.

QYAC continued to implement the Naree Budjong Djara (My Mother Earth) Management Plan with QPWS, continuing strong protections for the natural and cultural values on Quandamooka Country. The ILUA's also continue to deliver an MOU with the State Government over the Marine Park areas, grants of Aboriginal Land Act land as freehold, Land Use Planning Studies towards living on Country, management of reserves, rights over commercial activities and permits to keep, use, take and interfere with cultural and natural resources.

Quandamooka People #4 - Mulgumpin Determination

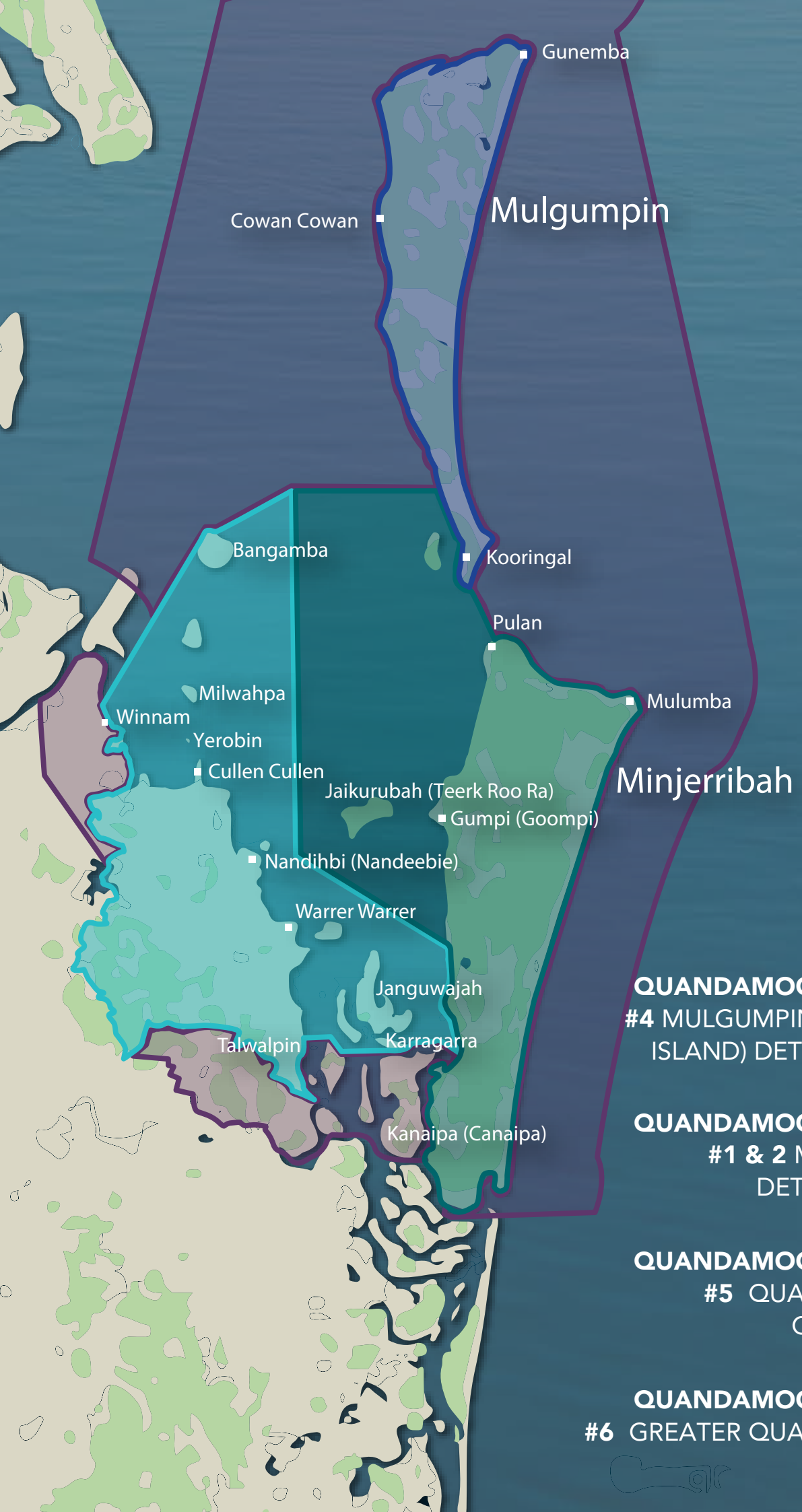
QYAC continues to roll out commitments obtained through the historic determination of Native Title over Mulgumpin on the 27th November 2019. With the majority of the island now operating as Gheebulum Kunungai National Park, QYAC has staff engaged to progress the implementation of the ILUA for that Native Title Determination. Having created Mulgumpin Camping, the native title determination we continue to see further employment

opportunities, economic benefits and improved management of the National Park in line with our Quandamooka principles and values. QYAC continues with full-time Rangers on Mulgumpin and is continuing to remove barriers to progress opportunities in our QYAC strategies for sustainability, tourism and the arts. A priority will be a redrafting of the National Park Management Plan to more align with Quandamooka values.



Scan for more information on QYAC's Determinations and Claims





**QUANDAMOOKA PEOPLE
#4 MULGUMPIN (MORETON
ISLAND) DETERMINATION**

**QUANDAMOOKA PEOPLE
#1 & 2 MINJERRIBAH
DETERMINATION**

**QUANDAMOOKA PEOPLE
#5 QUANDAMOOKA
COAST CLAIM**

**QUANDAMOOKA PEOPLE
#6 GREATER QUANDAMOOKA
AREA CLAIM**



Native Title Claims

Quandamooka People #5 – Quandamooka Coast Native Title Determination Application

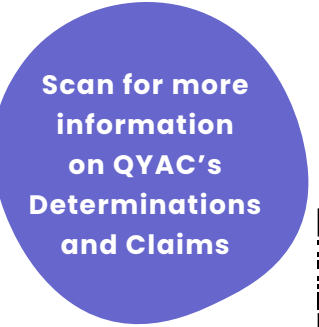
The Quandamooka Coast NTDA was originally authorised in February 2012, with the area amended by the claim group at an authorisation meeting in October 2016 on advice from QSNTS. QSNTS engaged Dr Ray Wood to undertake a connection report on behalf of the Quandamooka People #5 NTDA. This connection report has been submitted to the State Government. The connection material has been accepted by the State and Federal Governments. The Quandamooka Coast Claim negotiation team continued working with the State this year. An ILUA will need to be developed along with a compensation package to compensate the Quandamooka People for their dispossession of their traditional Country.

Unfortunately in June 2022, Redlands City Council and Redlands Investment Corporation lodged a non-claimant application over the Claim area. This is despite RCC having many years notice of the need to undertake complex tenure analysis, and the standard practice being that the State tenure analysis is accepted by Local Government. This late claim has required mediation, and is leading to delays in the progress of the claim. QSNTS who represent our Applicant for the claim are performing reviews and assessments with the aim to recommence mediation. As a matter of process QSNTS are also completing research in relation to Apical ancestors for the Quandamooka Claim Group description for this claim. Once completed it will meet with relevant families and put

the outcomes to the broad claim group for decision. QYAC and the Quandamooka People are looking forward to a Consent Determination over the Mainland Estate.

Quandamooka People #6 – Greater Quandamooka Area Claim

Due to the complexities and delays in the Quandamooka Coast NTDA, the Greater Quandamooka Area NTDA has not substantially progressed, and will require a funding commitment from QSNTS. QYAC will continue to progress discussions with them on that matter.



Native Title Notifications

Activities in Moreton Bay and on the Island and mainland areas of Quandamooka Country are increasing each year. The QYAC permitting section has received numerous requests from interested parties such as researchers, non-government organisations, commercial tour operators and event organisers. Permits are a result of the Future Act provisions in the Native Title Act, as well as being a product of the negotiation process of the ILUAs with the State, which give Quandamooka People a greater say on what happens on Country.

This year (July 2022 – June 2023), the Native Title Permits team, under the direction of QALSMA, reviewed and responded to 40 Section 24 Notices and 41 Significant Activity Notifications.

S24 Notices are made in relation to Future Acts under the Native Title Act (1993). QYAC receives these notices either directly from

the State Department responsible for regulating the proposed activity or via QSNTS. S24 Notices do not have a right of veto, only comment on the proposed activity and the affect it may have on Quandamooka People’s Native Title rights and interests.

- These notices generally relate to either:
- a. activities occurring on land parcels that are subject to a current Quandamooka NT Claim, where a determination on that claim will have an effect on the management of that land parcel; or
 - b. activities occurring within the Moreton Bay Marine Park/ Quandamooka Sea Country.

Significant Activity Notices are made in relation to the proposed activity fitting the definition of “Significant” under the IMA for the IJMA where the activity is proposed. QYAC receives these notices from DES and have a right of veto over them. Significant Activity Notices generally contain detailed information sufficient to make a decision. If clarification or

more information is required from the applicant, it is provided to QYAC via DESI upon request.

The QYAC Permits Team also responds to additional queries ranging from permission to hold wedding ceremonies, sporting events, school research activities, and commercial operator business requests:

- Notifications of intentions to visit;
- Film/photography/research/ school visits on Quandamooka Sea or Land Country;
- Requests for information/ interviews regarding cultural heritage values, traditional ecological knowledge, language; and
- Meetings prior to lodgement of permit applications, collaborations with departments, universities and non-government organisations.

Scan for more information on QYAC’s Native Title Notifications



Land Use Planning

With a clear aim to create a regulatory and planning environment for Quandamooka to unlock their lands for social, cultural, environmental and economic development, QYAC continue to progress the land use planning process in our ILUA’s that commenced 10 years ago under a Heads of Agreement with the RCC and the State Government. The Land Use Planning process has been over an extended period through consultation with internally with community and externally with government. The initial Land Use Planning workshop held by QYAC on 7 November 2011 was attended by over 140 Quandamooka People, all of whom were consulted and had input into community decisions on their aspirations for Quandamooka Land. As a result, the Quandamooka Community Action Plan was developed and adopted by the Board on 24 November 2012. This plan has provided the foundation for QYAC’s decision making processes for land use over the past 10 years. The following reports and assessments have also been undertaken, based on the outcomes of the Plan:

1. 2012 Quandamooka Community Action Plan. Outcomes of workshop and community consultation by Quandamooka Yoolooburrabee Aboriginal Corporation.
2. July 2013 Outline planning Consultants Pty Ltd. Planning Report: Land Bank Draw Down North Stradbroke Island. Prepared for Quandamooka Yoolooburrabee Aboriginal Corporation.
3. 2013 Quandamooka People Action Plan: Future Land Use Proposals for Minjerribah. Quandamooka Yoolooburrabee Aboriginal Corporation
4. 2014 Department of Natural Resources, Point Lookout “Identified Developable Land”. Report prepared by the State Valuation Service of Department of Natural Resources.
5. 2014 Outline Planning Consultants Pty Ltd: Planning Advice. Unpublished report to QYAC.
6. 2014 Draft Land Bank and Point Lookout Drawdown: Recommendations by the QYAC Board. Prepared for Quandamooka Yoolooburrabee Aboriginal Corporation.
7. 2014 PSA, Land Use and Infrastructure Planning for North Stradbroke Island: Planning Study. Prepared for Quandamooka Yoolooburrabee Aboriginal Corporation: Version 6.
8. 2016 PSA, North Stradbroke Island Land Bank Review: Addendum to Land Use and Infrastructure Planning for North Stradbroke Island Planning Study, Version 6 (October 20, 2015). Prepared for Quandamooka Yoolooburrabee Aboriginal Corporation.
9. 2017 Outline Planning Consultants Pty Ltd. Review of “Identified Developable Land” Point Lookout Town Expansion Area. Unpublished report for QYAC.
10. 2018 Department of Natural Resources, Mines and Energy, Point Lookout “Identified Developable Land”. Report prepared by the State Valuation Service of Department of Natural Resources.
11. Most Appropriate Use Assessments (MAU) Department of Natural Resources and Mines (DNRM).



QYAC Home Ownership on Indigenous Land

QYAC continues in longstanding negotiations with the State and Redland City Council to deliver on the outcomes of the ILUAs with respect to land for Quandamooka People to live, work and provide for future generations.

Unfortunately, Redland City Council, despite the Land Use provisions of the ILUA, continues to take a position which undermines the intent to provide suitable lands, and appropriate planning to support Quandamooka Living on Country aspirations.

Politically, Redland City Council continues to insist that the ILUA outcomes are a State decision and continues to refuse to rezone lands to reflect Quandamooka People’s aspirations without direction from the State.



QYAC notes that the Land Use Planning process is provided for in both ILUAs, and further Redland City Council is required to administer their land use planning functions, such as updates to the Redland City Plan in an equitable and non biased manner. QYAC continues to point out to Redland City Council the objects of the Planning Act, and the South East Regional Plan and the consistency with State interests to support the requested zonings.

Internally, in preparation of the completion of the Land Use Planning process, QYAC will continue to work towards developing a Land Allocation Policy with Quandamooka Native Title Holders to be considered at a future Native Title Authorisation Meeting. This will be required because distribution of lands is a native title benefit. Any Native Title benefit allocated out must be authorised by Native Title Holders by law under the Native Title Act.

Temporary Local Planning Instrument No. 2. of 2020

Temporary Local Planning Instrument (TLPI) No.2. of 2020 - Quandamooka Land Aspirations Area

On 14 September 2020, Queensland’s Treasurer and Minister for Infrastructure, declared a TLPI over land bank parcels on Minjerribah to force RCC to implement changes to the Redland City Plan 2018 and to facilitate development on land within the Quandamooka Land Aspirations Areas. The TLPI is a direct result of the failure of RCC to implement changes to recognise the cultural, economic and social wellbeing of the Quandamooka People as they committed to in the 2011 ILUA and associated Heads of Agreement.

The purpose of the TLPI is to:

- 12. facilitate development on land within the Quandamooka Land Aspirations Area in accordance with the zones identified in the TLPI; and
- 13. ensure development within the Quandamooka Land Aspirations Area has regard to and considers natural hazards and risks, including risk of bushfire.



The TLPI provides the way for Quandamooka People to build on their traditional lands, however buildings must still meet all assessable management codes. The TLPI timeframe has been extended by the Queensland Government and will continue into the 2023/2024 financial year.

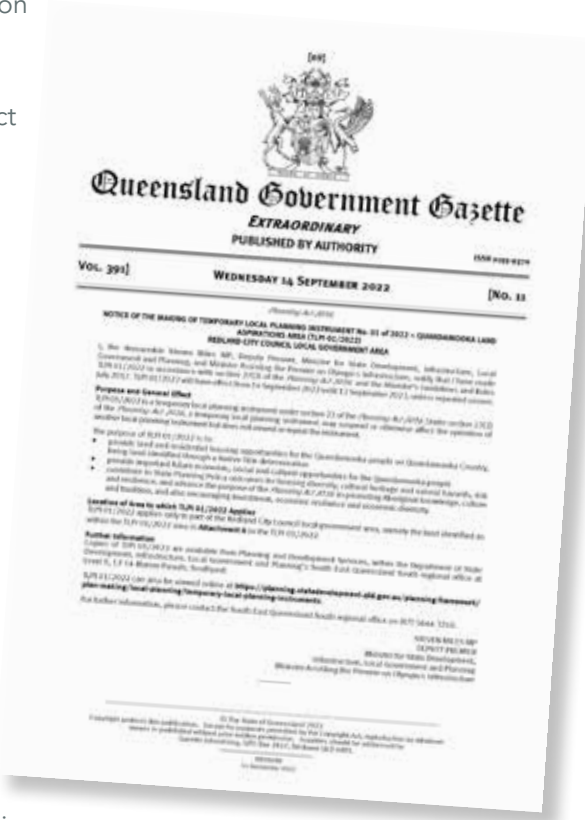
QYAC notes that Redland City Council has repeatedly failed to revise the Redland City Plan to reflect the outcomes provided for by the State in the Temporary Land Use Planning Instrument.

QYAC continues to note that the delay has left the Home Ownership on Indigenous Lands Process stuck for over 6 years now. QYAC continues to advocate to the State that Redland City Council is openly hostile to any outcome which involves allowing Quandamooka People to build on the ILUA lands, and reside

within the existing Townships, in a manner already done by non Quandamooka people.

The lands that are the subject of the Temporary Land Use Planning Instrument have been subjected to extensive land use planning, which Redland has participated in for many years.

QYAC continues to explore its options for other mechanisms, noting the Redland City Council has openly stated that notwithstanding the zoning provided for in the Temporary Land Use Planning Instrument, they will not approve any development applications as long as they are the decision maker, based on their own views. This risks RCC administering the powers in a pre-determined manner.



Scan to view the TLPI

Reserves held by QYAC

36 SP250105	Cultural Purposes Reserve
171 SL12421	Reserve for Cemetery
32 SL12751	Heritage, historical and cultural purposes Reserve
135 SP250106	Cultural Purposes and Open Space Reserve
148 SP250106	Cultural Purposes and Open Space Reserve
2 CP884283	Parks and Recreation Reserve
1 SP247477	Cultural Purposes and Open Space Reserve
1 SP306495	Recreation and Scenic Reserve
159 SP292439	Recreation and Scenic Reserve
161 SP304733	Recreation and Scenic Reserve
1 SP228346	Historical Reserve
3 SP311530	Buffer Zones and Environmental Purposes Reserve
141 SP297157	Aboriginal Purposes Reserve
2 SP304067	Aboriginal Purposes Reserve
4 SP304067	Aboriginal Purposes Reserve
1 SP304077	Aboriginal Purposes Reserve
10 SP304081	Aboriginal Purposes Reserve
195 SP304082	Aboriginal Purposes Reserve
3 SP304083	Aboriginal Purposes Reserve
6 SP308438	Aboriginal Purposes Reserve
21 A33930	Aboriginal Purposes Reserve
15 SP277800	Aboriginal Purposes Reserve
16 SP277801	Aboriginal Purposes Reserve
202 SP304078	Aboriginal Purposes Reserve
10 SP305449	Aboriginal Purposes Reserve
10 SP315396	Aboriginal Purposes Reserve
3 SP315396	Aboriginal Purposes Reserve
7 SP315396	Aboriginal Purposes Reserve
9 SP315396	Aboriginal Purposes Reserve
12 PL85432	Aboriginal Purposes Reserve
13 PL85432	Aboriginal Purposes Reserve
10 PL8545	Aboriginal Purposes Reserve
6 PL8545	Aboriginal Purposes Reserve

Reserves held by QYAC

7 PL8545	Aboriginal Purposes Reserve
8 PL8454	Aboriginal Purposes Reserve
9 PL8545	Aboriginal Purposes Reserve
14 SP250106	Aboriginal Purposes Reserve
1 SP299987	Aboriginal Purposes Reserve
160 SP304733	Aboriginal Purposes Reserve
10 SP305447	Aboriginal Purposes Reserve
1 SP307583	Aboriginal Purposes Reserve
1 SP310010	Aboriginal Purposes Reserve
2 SP310010	Aboriginal Purposes Reserve
1 SP311530	Aboriginal Purposes Reserve
2 SP311530	Aboriginal Purposes Reserve
11 D90429	Aboriginal Purposes Reserve
9 D90430	Aboriginal Purposes Reserve
801 D9045	Aboriginal Purposes Reserve

Aboriginal Land Act Freehold Land held by QYAC

QYAC holds formal title over various parcels of land on Minjerribah handed back as Aboriginal Land Act freehold. The Freehold land is transferred as ‘inalienable freehold’, which means the land can never be sold or mortgaged. The land can be leased with tight restriction and native title interests are not extinguished by the grant of the title.

Lot plan		
100 SP307750	130 SP228365	300 SP104019
102 SP307750	147 SP250105	300 SP305460
103 SP312110	15 SP307751	3 SP308009
10 SP307751	1951 SP228368	5 SP228365
113 SP228365	1 SP228365	76 SL4907
119 SP228365	1 SP228366	90 SP250106
11S P307751	1 SP299981	9 SP307751
129 SP228365	1 SP311721	19 SP106585
12 SP307751	2 SP228367	18 SL11788



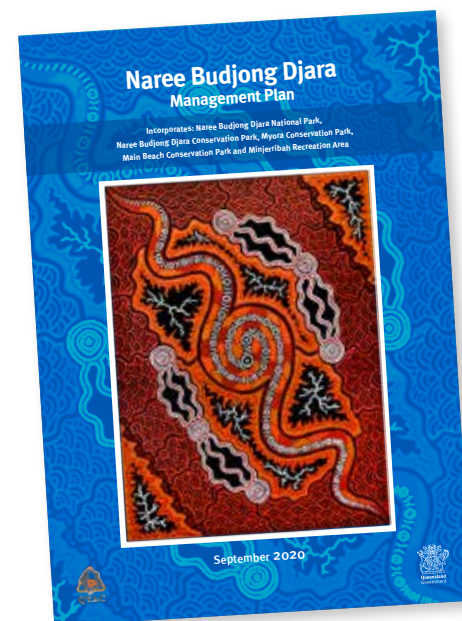
Indigenous Protected Areas

National Park Management Plans

In June-July 2020, the Naree Budjong Djara Management Plan was approved by the Queensland Government – the state’s first jointly developed national park management plan. QYAC through its QALSMA ranger employment partners with QPWS to continue to implement the approved statutory management plan which sets out key priorities for the joint management of the Naree Budjong Djara National Park and Conservation Park, Myora Conservation Park, Main Beach Conservation Park and the Minjerribah Recreation Area, and

the key values that exist within the IJMA. Specific actions for the management of the IJMA relating to jarlo, pest, visitor, research and monitoring are being developed as a suite of thematic strategies.

Following the same process as Naree Budjong Djara, Gheebulum Kunungai IJMA on Mulgumpin is undergoing the same statutory planning process following the Values-based Management Framework. Development of the plan and workshops to identify values, threats, condition, and strategic direction is underway.



Scan to view the full document



Achieve World Heritage Area Status

QYAC has been working to achieve drive forward long term protection for the Quandamooka Estate with a World Heritage Listing. World Heritage Listing is the highest global recognition of the significance of a place. QYAC, with the Queensland and Australian Governments, continued to progress the Quandamooka tentative list submission under a grant supplied by the DES. The submission focussed on recognising Quandamooka’s unique cultural and natural values. In 2020, QYAC facilitated communications between the Queensland and Commonwealth Governments, undertook primary research and completed administrative activities outlined as milestones under the grant between QYAC and DES.

Project and Communications Plans were executed, and a series of stakeholder meetings were carried out with councils and relevant industries operating in Quandamooka djara. In early 2021 workshops with scientists and members of the community were carried out to detail some of the unique and outstanding values of Quandamooka djara. These meetings were compiled into reports that informed world heritage experts being asked to evaluate QYAC’s World Heritage Tentative List submission. The Tentative Listing was then sent to thematic experts to provide their opinion on the success of gaining world heritage recognition for Quandamooka djara and yarabinjara. The final submission was completed in this financial year and has now been finalised and submitted to the Queensland Government.

QYAC will be meeting with the State to look at the next steps to progress toward getting the submission assessed at a future Australian Environmental Ministers meeting, with the view that it will be placed onto Australia’s World Heritage Tentative List for Criteria III, V and X. World Heritage status of Quandamooka djara will provide added protection to our unique wildlife and heritage, and list it amongst the most unique in the world.

Scan to view the Quandamooka World Heritage Fact sheet





Goal Two Performance Report:

Manage and Protect Quandamooka Knowledge and Estate

Knowledge is safely stored and accessible

QYAC continues to update Registers such as the Lands Title Register, the Land Interest Register, Notifications Register, Research Register which holds many new and old research papers and publications, Members Register, s24 Register, mail registers and the Register of Consultants.

QYAC maintains a database that holds collected publications and research data which is submitted by researchers as a result of their permits to work on Country. This ensures QYAC can monitor and document relevant information and data.



Cultural Heritage

QYAC is the Cultural Heritage Body for Minjerribah, Mulgumpin, several Southern Moreton Bay Islands (SMBIs) and extends over the Quandamooka Coast.

This year QYAC continued its legislative obligations under the *Cultural Heritage Act*. This included surveys and monitoring in accordance with Part 6 and requirements of Section 73 of the *Aboriginal Cultural Heritage Act*. Part 6 surveys ensure that the cultural heritage is recorded in the Aboriginal Cultural Heritage Register with the Queensland Government's Cultural Heritage Register.





Part 6 Cultural Heritage Surveys

CH Title & Location	Grant Funding Body/Client	Purpose & Results
CH00143	QPWS – NBD NP Expansion 2021 – 4 year rolling plan	Ongoing
CH00144	QPWS – Fire Trails Mulgumpin	Ongoing
CH00145	Halycon Stocklands – Stocklands Shoreline Precinct	Ongoing
CH00146	Villawood Pty Ltd – Serpentine Creek Road	Ongoing
CH00150	RCC – Oyster Point, Cleveland	Ongoing
CH00151	Mulgumpin Joint Management Base Gheebulum Kunungai National Park	Ongoing
CH00152	Mulgumpin Fire Trails Project	Ongoing
CH00153	Proposed Development – Double Jump Road	Ongoing
CH00154	Ambulance Shed, CoochieMudlo Island	Ongoing

All cultural heritage assessments were completed in accordance with Part 6 of the *Aboriginal Cultural Heritage Act 2003*.

Scan to view more information about Cultural Heritage



Part 6 Cultural Heritage Monitoring Projects

CHM Code	CHM Title	CHM Location	Results
CHM00772	Russell Island Ferry Terminal Car Park	Kanaipa	Completed
CHM00773	George Nothling Drive and Oval Drainage Maintenance	Mooloombah	Completed
CHM00774	Pedestrian Link – Minjerribah Coastal Walk, Point Lookout	Mooloombah	Completed
CHM00775	Point Lookout Backlog Sewer	Mooloombah	Completed
CHM00776	Amity Point Park Stump Grinding	Pulan	Completed
CHM00777	Cycleway Project, Birkdale and Thornlands	Nandeebie	Completed
CHM00778	Queens Esplanade, Mooroondu Road, Thorneside, Revegetation and Planting	Nandeebie	Completed
CHM00779	Alfred Martin Way – Causeway Road Repairs	Minjerribah	Completed
CHM00780	Repair Works – Junner Street, Dunwich – Old Convince causeway to barge ramp	Goompi	Completed
CHM00781	Road Upgrade, Ballow St, Claytons Road, Amity	Pulan	Completed
CHM00782	Birkdale Active Pathway	Cullen Cullen	Completed
CHM00783	Chettle Street Pot Hole Repairs, Amity	Pulan	Completed
CHM00784	Cylinder Beach Playground – Drainage Maintenance	Mooloombah	Completed
CHM00785	Signage Replacement – Cylinder Headland	Mooloombah	Completed
CHM00786	Weinam Creek Stage 3B	Talwalpin	Ongoing
CHM00787	Cylinder Beach SLSC Track	Mooloombah	Completed
CHM00788	Woodlands Drive, Thornlands Drainage Improvements	Nandeebie	Completed
CHM00789	Wellington Street, Panorama Drive Road Duplication	Cullen Cullen	Completed
CHM00790	Terra Bulla Leameah Conservation Area	Minjerribah	Completed
CHM00791	Capalaba Greyhound Track Pumping Station Flood Recovery	Kapallaba	Completed
CHM00792	Redlands Hospital Modular Ward	Nandeebie	Completed
CHM00793	Road Upgrade, Ballow Street, Claytons Road and Landslide Facility, Amity	Pulan	Completed
CHM00794	Footpath Extension, Victoria Parade, Coochiemudlo Island	Goochiemudlo	Completed
CHM00795	Morwong Beach Ramp Replacement	Goochiemudlo	Completed
CHM00796	Coastsnap Installation Coochiemudlo Island	Goochiemudlo	Completed
CHM00797	Greater Glider Reserve, Pedestrian Bridge Replacement	Nandeebie	Completed
CHM00798	Adder Rock Campground Sump Vent	Mooloombah	Completed
CHM00799	Amity Campground Fire Hydrant Pipe Replacement	Pulan	Completed
CHM00800	Three Paddocks Park and Oyster Point Living Shoreline	Nandeebie	Completed
CHM00801	Mooloomba Road, Booran Street, Electrical Trenching	Mooloombah	Completed
CHM00802	151 Dickson Way, Electrical Trenching	Mooloombah	Completed



Rights are protected

Sustainable Tourism Infrastructure

“Quandamooka People invite you to walk Country that once only our people traversed. We share our Country and culture in the hope that you may appreciate and will care for it as we do”

QYAC Land and Sea Rangers have worked side by side with Elders planning and building trails on Country while learning the stories of the landscapes of which they are custodians. This

collaboration, and the passing of traditional knowledge, provides our young people with training and employment and an ongoing career path.

Quandamooka Rangers have continued working on a track from Gumpi to Bummiera to provide safe access for visitors from the transport hub of Gumpi to a key visitor destination.

The Quandamooka Country Recreational Trail Network will be advanced over time to create world class infrastructure at the centre of a sensitive and sustainable eco-cultural tourism industry.

QYAC is developing a Stewardship Strategy for Minjerribah to identify an acceptable level of use for recreation. These networks, principles and strategies are informing the potential for a world-class Quandamooka Great Walk concept across a number of the islands on Quandamooka Country.

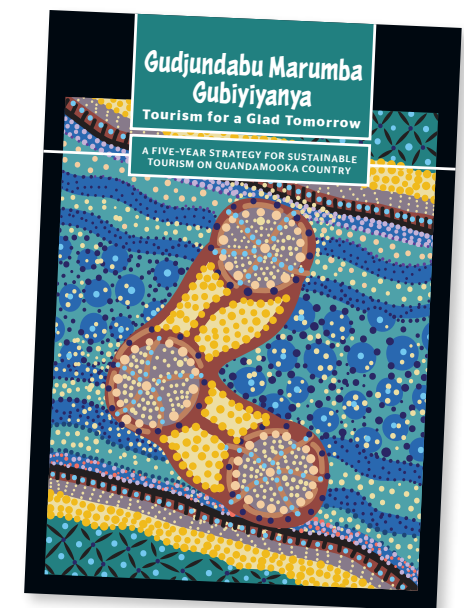
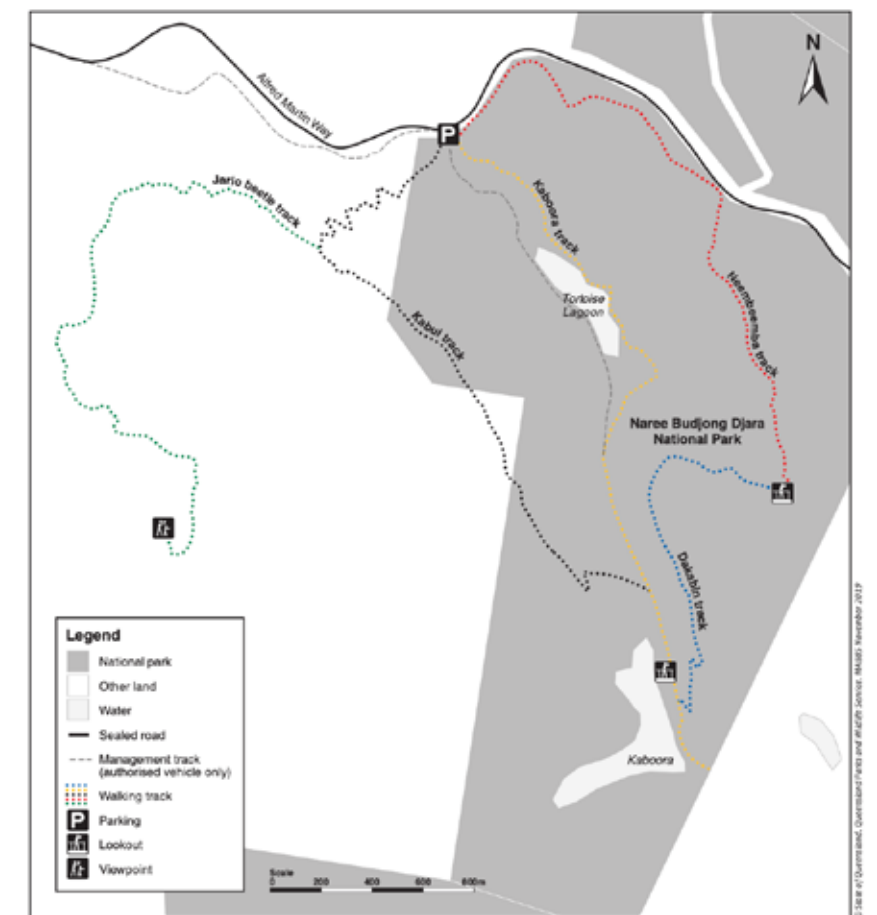


The nine principles for eco-cultural tourism and outdoor recreation on Quandamooka djara are:

1. Maximise ecological and cultural sustainability before economic benefit
2. Maximise the material, cultural and environmental benefits for Quandamooka People
3. Advance aspirations for the World Heritage listing of Quandamooka Country
4. Ensure QYAC, the Quandamooka Peoples' Registered Native Title Body Corporate, plays the lead role in management and governance
5. Provide sufficient space and time so that Quandamooka People always have access to enjoy Country and cultural resources, and to undertake cultural activities
6. Promote understanding, recognition and respect for Quandamooka culture and values
7. Maximise employment, procurement, capacity building and participation for Quandamooka People
8. Practice ethical behaviour and support reconciliation
9. Eliminate waste and emissions on Quandamooka Country.

Kaboora walking tracks map

Naree Budjong Djara National Park, Quandamooka Aboriginal land



Scan to view the full document





Progressing Township Fire Management Strategies (TFMS)

QYAC continues to lead and collaborate with major land managers on Minjerribah (including Redland City Council, the Department of Environment and Science, the Department of Resources, and Seqwater) to enhance fire management and reduce the risk of wild fire across Minjerribah.

This work has seen the upgrade and construction of over several hundred kilometres of existing and newly established fire trails and improved vegetation management surrounding the townships of Gumpi, One Mile, Pulan, and Mulumba. Further works involving the establishment of Asset Protection Zones (APZ) have increased protection buffers to safeguard life and property. Through an agreement, the Fire Trail construction work has supported the employment of Quandamooka machine operators

and additional Fee For Service Rangers who continue delivering works that are advancing the protection of the community in a culturally and environmentally sensitive way.

Marine Park MOU

Quandamooka continue to make significant gains in the advancement of joint management arrangements of the Moreton Bay Marine Park. Progress has included gaining a commitment from the State to progress joint management of the areas, co design of the Marine Park through the upcoming review of the Marine Park Zoning Plan. Collaborative efforts will continue to progress toward gaining an approved budget from the State to implement the MOU.

Ecological Assessments for the Minjerribah Restricted Access Area and Teerk Roo Ra

Ecological Assessments have been completed for an expansive area of Minjerribah and the whole of Teerk Roo Ra. These assessments identified and documented the ecological values and significance of the Island, as well as the range of threats and hazards that may undermine these globally unique values. QYAC and the State Government are now considering whether adjustments are required to the Restricted Access Area on the south of the island to enact the assessments to protect shore birds and other outcomes of the assessments.



Mulgumpin fire management Strategy and Jarlo Projects

Over 2021-22 QYAC led the development of a multi phased fire management strategy for Mulgumpin that integrated Traditional science and knowledge with modern fire management practices. This work saw the development of a Quandamooka led fire management strategy that protects the natural and built assets in addition to the unique Cultural Heritage of Mulgumpin. Complimenting this was the Mulgumpin Jarlo project that encapsulates Quandamooka cultural values and how cultural fire practices can be implemented to protect and enhance these values. Phase 1 of this project has been completed with the Mulgumpin Township Fire Management Strategy also completed. The next phase will focus on protection of cultural value assets.

Minjerribah Stewardship Strategy

This year QYAC continued to progress the Minjerribah Stewardship Strategy, this a study and framework that will provide a process for planning for sustainable and culturally appropriate stewardship based on the geology, environmental, social, economic and cultural context of Quandamooka Country. Developed through the guidance of the Quandamooka Land & Sea Committee this project further capacitates Quandamooka People to play the lead role in decisions about what constitutes a sustainable

future based on knowledge of prevailing social, environmental, and cultural contexts of the Island. This report provides critical guidance for Land, and Sea Country stewardship based on the optimum level of change appropriate in keeping with the cultural and environmental values of Quandamooka Country as a living breathing interconnected entity/system. It is expected to be completed in the next financial year.



Fox

QYAC is now in the 8th year of the Minjerribah Fox control program that is being undertaken by all land managers across tenure. In the last 12 months QYAC has continued with the fox control program that has involved baiting and use of fox den detection dogs. Fox activity has significantly reduced across the island from over a thousand to the point where the foxes presence is limited and complete eradication is becoming a realistic objective.

Fire Ants

On the 16th of January 2023 a fire ant colony was found on the outskirts of Gumpi which triggered a government response. An immediate response was a 23rd of January 2023 meeting with the National fire ant team, to discuss ways that QYAC could support fire ant team to conduct door to door inspections throughout Dunwich.

- The following actions subsequently occurred:
- 31 January 2023 – Inspection of Gumpi by QYAC and Fire ant team.
 - 31 January 2023 - 17 nests found - used the nests found to show QYAC, Sibelco and Council what to look for.
 - 5 April 2024 - Fire ants found at Vance Mine lease area, North of Dunwich.

QYAC continues to liaise and be involved with the responses to these finds.

Bitou Bush

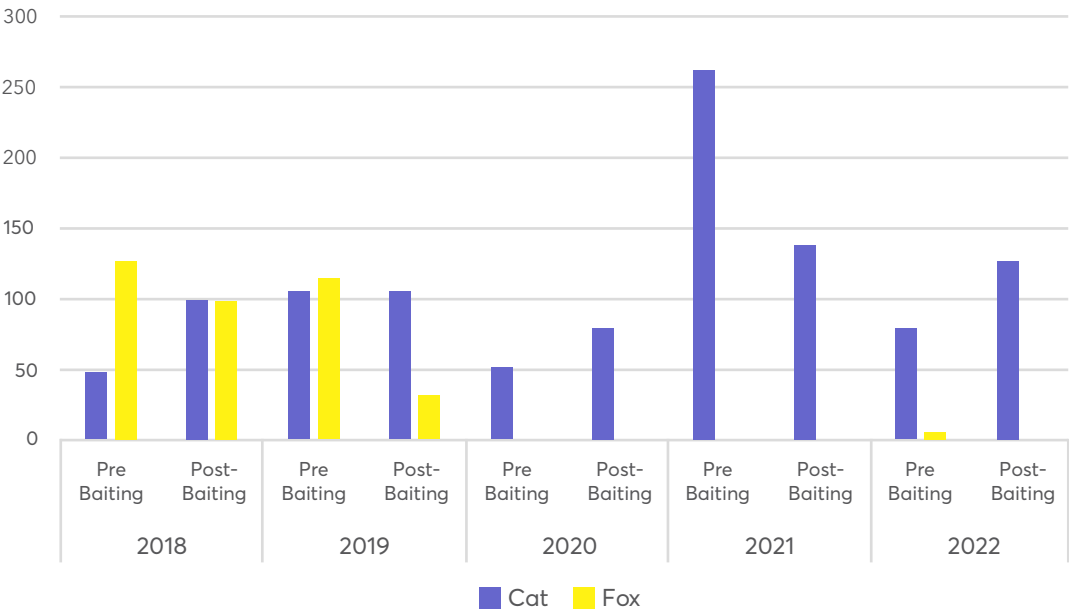
QYAC continues to participate in the annual Bitou bush inspection program with Biosecurity Queensland and other land managers on Minjerribah and Mulgumpin. The following is sourced from Queensland Bitou Bush Eradication Project report 2022 to 2023.

BITOU BUSH SUMMARY OF ACTIVITIES

Minjerribah	
Viable sites on 01 July 2022	332
Sites inspected	309
Detections	23
Sites extirpated	81
Viable sites on 30 June 2023	274
RCC staff days	8
QYAC staff days	42.5
QPWS staff days	9
BQ staff days	40
Sibleco staff days	6.5
SEQ Water staff days	4
Total staff days	110

Mulgumpin	
Viable sites on 01 July 2022	112
Sites inspected	98
Detections	5
Sites extirpated	10
Viable sites on 30 June 2023	107
QPWS staff days	1
QYAC staff days	0
BQ staff days	14
Total staff days	15

Fox and Cat numbers captured in camera monitoring from 2018 to 2022



Land Management and Rehabilitation

Baru yaguliba gubiyiya - time to heal and regrow - Mining Rehabilitation

A key focus of QYAC post mining is to rehabilitate mined lands. The Baru Yaguliba Gubiyiya Plan is a result of the Joint Statement of Intent with Sibelco, the State of Queensland and QYAC. It is an agreed process between the parties on how to progress relinquishment of expired leases, the level of rehabilitation needed and the hand over of lands to the Quandamooka People.

The objectives of this Plan are to describe:

1. how the commitments in the Joint Statement of Intent will be implemented by Sibelco and QYAC; and
2. an agreed approach between Sibelco and QYAC to ensure the collaboration and support for completion of rehabilitation activities to underpin relinquishment and surrender of Mining Leases by Sibelco and the transition of land management responsibilities to QYAC;

3. to ensure a timely and orderly end to mining and to assist with achieving the Vision.

QYAC continues to implement this process as we progress rehabilitation outcomes.





Koala Protection

QYAC continues to play a strong role in the protection of koalas on Minjerribah. It participated in the development of a SEQ First Nations Koala Action Plan, and implanted action on the ground. QYAC implemented a grant from DES to demonstrate our ability to integrate use of traditional knowledge in leading, planning and delivery of improved jarlo management for the protection of the Minjerribah koala population. QYAC has partnered with University of Sunshine Coast who are using a drone with thermal imagery to identify and count koalas within the burn area and then over time look at the impact of the planned burns on the population, if any. Vegetation surveys have been conducted with QYAC Rangers to monitor the effect of the jarlo on the

vegetation. Previously completed work informed a successful Flinders Swamp Burn. This included:

- The night prior to the burn QYAC undertook drone work with QFRS, that night over 50 koalas were identified, map produced and burn crews were briefed.
- Each night of the burn, drone flights were conducted to monitor koalas.
- During the burn QYAC and DES organised a Currumbin Wildlife vet to be available on the island and a triage area established at Minjerribah Ganaba.
- One koala was captured and checked for burns; this koala was released on the same day after getting minor treatment for some burns to its ear.

In October 2022, QYAC also assisted in koala surveys undertaken by DES of Flinders Beach, Fishermans Road, Kounpee Lake, Mine Road, and Blue Lake.





Goal Three Performance Report:

Become Self Sufficient

Strengthen the Organisation



Factsheets

Educating Traditional Owners about their Native Title rights, Cultural Heritage projects, Ranger works, Estate protections is a priority for QYAC. Annually, QYAC produces numerous Factsheets, which are available at each and every AGM. The Factsheets provide snippets into the life of QYAC and its employees.

Scan to
view
QYAC
Factsheets



Staff

As of 30 June 2023, QYAC, Minjerribah and Mulgumpin Camping employed a total of 105 staff. Of these staff employed 72.38% of staff are Quandamooka, 5.71% of staff are other Indigenous or Torres Strait Island and 21.91% of staff are non-Indigenous.

	QYAC	Minjerribah Camping	Total
Full Time	55	15	70
Part Time	3	2	5
Casual	16	14	30
Traditional Owner	61	15	76
Indigenous or Torres Strait Island	4	2	6
Non-Indigenous	9	14	23
Total Staff	74	31	105

Corporate Services

Corporate Services provide human resourcing, financial, project management and legal support to QYAC’s internal customers and business partners. In addition to serving corporate knowledge, this unit also provides a platform of learning for internal and external students, and a revenue stream to support the growth and success of QYAC.

Units within Corporate Services include:

- Education and Training
- Tourism
- Projects (ETS, Quandamooka Business Services, Grants and Projects)
- Finance
- Administration

Generate Systems, Policies and Procedures

Filemaker Pro System

There was a need in QYAC to have a system that staff could have access to for tracking QYAC assets.

The Filemaker Pro Program was introduced. The QYAC Governance Unit organised for QYAC Staff to work with a developer to create a database that would comply with ISO certification. Company Digital Fusion was engaged in January 2022 and are currently working on developing a QYAC Portal.

Workplace Health and Safety Gana Bara – (Think Safety)

Workplace Health and Safety for all QYAC staff and Minjerribah Camping staff has been a priority for the corporation again this year with a a full-time Workplace Health and Safety Officer that manages regular audits of safety in the organisation in accordance with ISO accreditation.

IMS/ISO

QYAC’s Integrated Management System (IMS) serves as a comprehensive framework, weaving together policies, standard operating procedures, and processes to ensure a consistent approach across our organisation. Thanks to the dedication of our amazing team, it has steadily evolved over the past year.



ISO Certification

In line with our commitment to operational excellence, QALSMA proudly secured certification in three International Organization for Standardization (ISO) on November 18, 2022. These include:

- ISO 9001 for Quality Management
- ISO 14001 for Environmental Management
- ISO 45001 for Occupational Health and Safety

These certifications highlight our pledge to meet global standards, emphasising top-notch quality, environmental sustainability, and the well-being of our employees.

QYAC Intranet

Recognising the importance of enhanced information access, we've been consistently updating QYAC's intranet throughout the 2022/2023 financial year. This ongoing process will continue to make the intranet an intuitive interface for seamless navigation by all employees.

Future Goals

Looking ahead to the upcoming financial year, the Governance Unit has set several goals, including:

- Establishing a consultative group comprising QALSMA Business Units for collaborative decision-making and knowledge sharing to implement the IMS.

- Renaming the IMS with a traditional language/ Jandai name to reflect its objectives and honour the Quandamooka People.
- Identifying further initiatives aligning with our continuous improvement ethos, reinforcing our commitment to excellence, sustainability, and employee well-being.

Quandamooka Aboriginal Land and Sea Management Agency (QALSMA)

QALSMA is the unit within QYAC responsible for the planning, management and protection of the Quandamooka Estate. QALSMA ensures compliance with regulations and local laws in the use of native title lands and waters, and plays an active role in jarlo management, weed management, and pest control. QALSMA also advocates for the

protection of Quandamooka Country from activities that may have an impact on them.

At the front line of service delivery for QYAC, QALSMA actively works in partnership with local community organisations, industry stakeholders and education institutions to undertake research and activities aimed at caring for Country. QALSMA also works collaboratively with local, State and Federal agencies regarding joint management of Naree Budjong Djara National Park and Gheebulum Kunungai to protect cultural heritage and preserve our lands and seas for future generations.

Sub Units managed within QALSMA include:

- Cultural Heritage and Native Title Unit
- Naree Budjong Djara Rangers
- Environmental Heritage Protection (EHP) Rangers
- Indigenous Advancement Strategy (IAS) Rangers
- Fee for Service Rangers
- Minjerribah Camping Rangers
- Mulgumpin Camping Rangers
- World Heritage
- Land Rehabilitation





Partnerships and collaborations

Queensland Government

MINJERRIBAH FUTURES

Minjerribah Futures is the Queensland Government's investment to support the transition of Minjerribah from its past reliance on sand mining to a new future as a leading destination for cultural and eco-tourism. The transition program rests on a foundation of Quandamooka culture and sustainability. It seeks to achieve a Minjerribah that is environmentally pristine with a thriving economy.

Minjerribah Futures (preceded by the North Stradbroke Island Economic Transition Strategy) commenced in 2016. All but 3 projects have been substantially completed.

The completed projects include:

- Expanding National Parks
- Indigenous Business Development Fund
- Refurbishment of Minjerribah Ganaba
- Pilot Minjerribah Arts Trail
- North Stradbroke Island (NSI) Marketing and Events Program

- Campground upgrades of Bradburys and Cylinder Beaches
- Growing and promoting Quandamooka Festival
- Public transport study
- Peel Island (Teerk Roo Ra) access project
- School camps and tertiary research
- Yalingbila Tours whale watching
- Business capacity building
- Recreational trails
- Land and Sea Rangers

- Place Markers, Pulan (Amity Point), Mulumba (Point Lookout) and Gumpi (Dunwich)
- Nareeba Moopi Moopi Pa aged care upgrade, Gumpi (Dunwich)
- Visitor Research Survey

The remaining projects to be completed include QUAMPI Cultural Centre, the Gumpi Master Plan, and the Yalingbila Bibula (Whale on the Hill) Facility.



Scan to view more about Minjerribah Futures



YALINGBILA BIBULA (WHALE ON THE HILL)

The project is currently on hold due to protestors on site who have lodged an application to the Federal Environment Minister to stop the project on cultural heritage grounds. The Qld Government provided a response via letter dated 20 April 2022 from the Hon Craig Crawford MP, former Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships to the Hon Sussan Ley MP, former Federal Minister for the Environment. The matter is now before the Federal Minister for the Environment and Water, the Hon Tanya Plibersek MP, for final decision. The Federal Minister enacted s10 of the Act and engaged an independent consultant, Mr David Williams of Clansdale Consulting to provide the Minister with a report to assist the Minister in making a final decision. Both QYAC and the State submitted a report as part of this process.

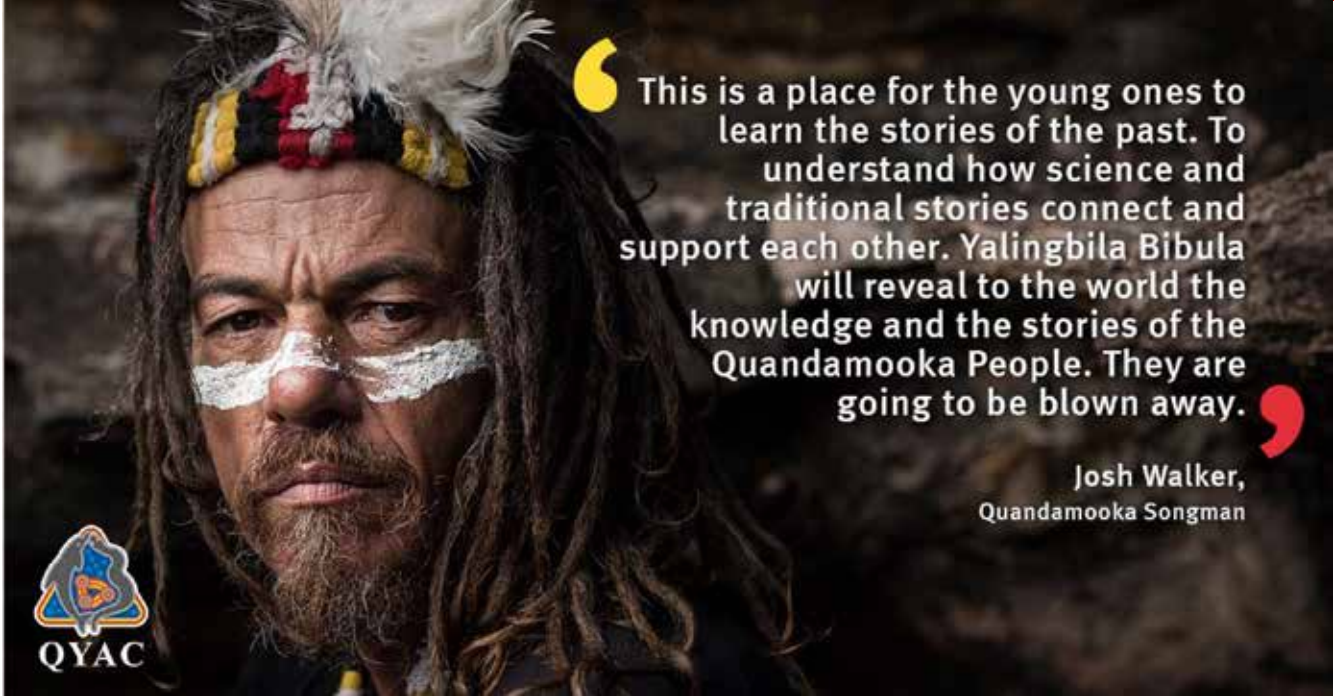
As with QUAMPI Arts and Cultural Centre the impact of COVID-19 resulted in extensive cost escalation in construction costs requiring consideration of redesign of the facility. QYAC has worked with the Queensland Government Architect on redesign options within the

existing approved budget. UQ have reaffirmed their commitment to the project, including the installation of hydrophones.

DEPW assisted QYAC and Queensland Museum (QM) with skeleton transport (from Canada to Australia – arrived in Brisbane in June 2022), the quarantine inspection process and storage at QM’s Hendra storage facility. QYAC has been undertaking positive discussions with the Queensland Museum to link Yalingbila Bibula to their whale exhibitions, conservation and education programs.



Scan to view more about Yalingbila Bibula



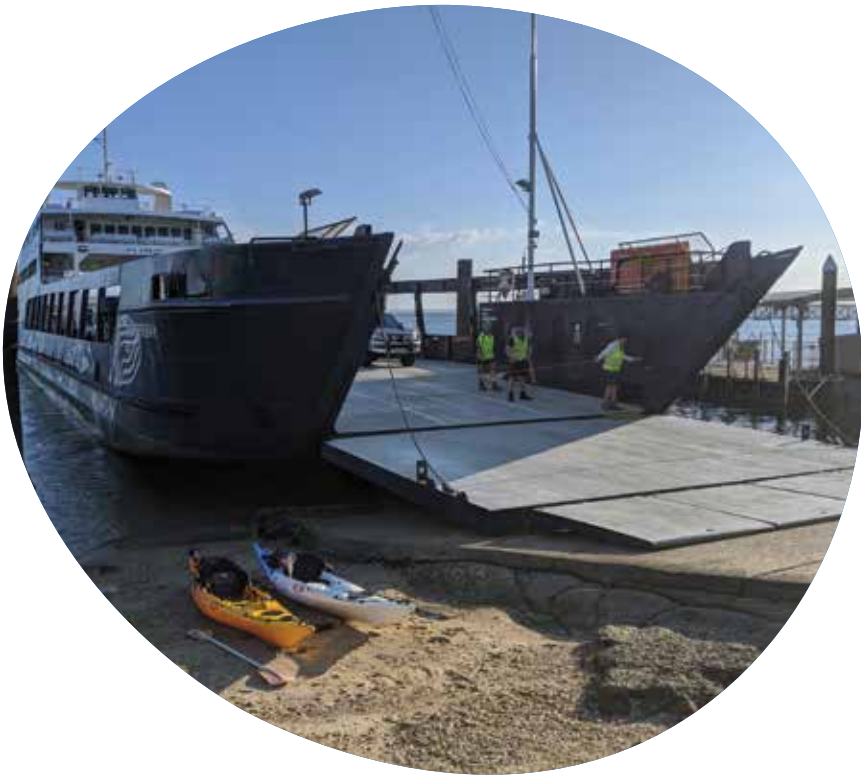
Fast Fact: Has the cultural heritage management of the site been considered?

Yes. A Cultural Heritage Management Plan for Mulumba was developed in 2008 and the Redland City Council’s Conservation Management Plan recommended the site’s possible enhancement of cultural heritage values through built works. Further cultural heritage studies have been undertaken within the area and specifically on the old tennis court site. One cultural heritage study in 2015 identified the Mulumba headlands area as a place of high cultural significance. Ground penetrating radar works and a systematic sub-surface probing program were undertaken in 2018 which determined the site was suitable for building with no impact on cultural heritage. The 2008 Heritage Plan highlighted not only archaeology but also culturally significant stories for the whole Mulumba area.

GUMPI MASTER PLAN

The draft Gumpi Master Plan was exhibited for public comment. It proposed to strengthen Gumpi’s position as a sustainable island community with enhanced tourism appeal and as a gateway to Minjerribah. The plan sets out a vision for the future of Gumpi, its goals being:

To enhance the town’s (Gumpi) role and appeal, increase local business and employment, support key growth industries, provide necessary upgrades to infrastructure, and enable the aspirations of Quandamooka People.



- Projects currently funded in the plan are:
- i. QUAMPI
 - ii. A Joint Management Ranger base for the Naree Budjong Djara National Park
 - iii. The completion of the Adam’s Beach Campground, and;
 - iv. The Junner St. Ferry Terminal upgrade (\$41 million committed).

The first three projects have been led by QYAC on behalf of Quandamooka People. The Ferry terminal upgrade is a state significant project by the Queensland Government.

The plan provides a strong tool for Quandamooka People to assert their aspirations for Gumpi into the future.

It is a significant outcome, embedding Quandamooka People’s values in the town planning for Gumpi.

Scan to view the Gumpi Masterplan

Master Plan Legend

- | | | |
|--|---|--|
| 1. Quandamooka Arts and Cultural Centre (QUAMPI) | 11. Key opportunity site 5 – Industrial expansion area | 22. One Mile Ferry Terminal upgrades. |
| 2. Minjerribah camping upgrades | 12. Key opportunity site 6 – Residential investigation area | 23. New pedestrian link to cultural precinct. |
| 3. Upgraded play park | 13. Future investigation site | 24. Intersection planning |
| 4. Art and cultural heritage trail (Gumpi to Bummiera Trail) | 14. Conservation area | 25. Junner Street intermodal transport. |
| 5. Jack Lane art walk. | 15. Cultural foreshore (Typology 1) | 26. Streetscape upgrades |
| 6. Existing Sibelco administration site | 16. Recreational foreshore (Typology 2) | 27. Ballow Road traffic calming and shared zone |
| 7. Key opportunity site 1 – Mitchell Park | 17. Environmental foreshore (Typology 3) | 28. Bushwalking and cycling trail |
| 8. Key opportunity site 2 – Existing Sibelco stores site | 18. Boulevard native and feature tree planting | 29. Cycle parking and facilities |
| 9. Key opportunity site 3 – Town centre revitalisation | 19. Potential future breakwater | 30. Recently refurbished Minjerribah Ganaba Training Centre |
| 10. Key opportunity site 4 – Existing Riverside Sands loading site | 20. Car parking formalisation | 31. Expansion of aged care (Nareeba Moopi Moopi Pa Aged Care Hostel) |
| | 21. Junner Street Ferry Terminal upgrade including an inter-modal transit hub | |



The University of Queensland

QYAC and UQ will continue to work together on several initiatives to advance the collective knowledge of Quandamooka Country, which is supported through an MoU between the organisations. QYAC continue to collaborate on a number of research projects across Country including further research into marine values, the Island's koala population, and research which further enables best practice land management. UQ also are partners on the Minjerribah Futures Yalingbila Bibula project.

Queensland Parks and Wildlife Services (QPWS) and Partnerships Joint Management

QYAC, through joint management arrangements, continues to partner with QPWS&P to enhance, maintain, protect, and manage the Quandamooka natural and cultural estate. The decision-making process of the partnership is through a process where an Operational Implementation Working Group is responsible for the day-to-day joint management of the protected area estate. This working group then report to a Senior Implementation Working Group of senior Executive Staff of QPWS and QYAC. The model has been further expanded to the Mulgumpin Gheebulum Kunungai National Park IJMA and the Moreton Bay Marine Park.

Healthy Land and Water

Healthy Land & Water are the natural resource management group for South East Queensland and have had a long standing collaboration which was expanded through an MoU in 2014. Collaborative activities included the continued restoration of shorebird habitat, advancing collaboration across agencies for the Management of the Moreton Bay Ramsar listing, continuing to protect seagrass beds through the roll out of improved mooring technology, and a wide range of activities to document and protect the most sensitive and vulnerable wildlife and ecosystems across Quandamooka land & sea.

Sibelco

QYAC continue to work with Sibelco to deliver a wide range of rehabilitation activities across Minjerribah where mining leases and operations require the restoration of Country. As per the Joint Statement of Intent and Minjerribah Rehabilitation and Surrender Plan, QYAC and Sibelco continue to hold operational meetings and site visits that work to progress the Quandamooka People's leadership in the restoration of Country.

Scan to
view the
Minjerribah
Rehabilitation
and Surrender
Plan



Department of Resources (DoR)

As a major land manager on Minjerribah, QYAC and the Department of Resources continue to partner to ensure joint management targets are being met. QYAC is delivering a range of services for DoR across Country including maintenance of fire breaks and treating issues such as weeds and feral animal management. The Department plays a key role in collaboration with QYAC to advance the management of fire across the Quandamooka estate which has included expansion of collaboration on Mulgumpin

Generate Revenue Streams

Quandamooka Business Services (QBS)

Quandamooka Business Services tenders for a range of projects utilising QYAC staff expertise, complemented by a register of consultants as sub-contractors. QBS generates business and secures projects on Country. This includes successful boutique projects like the Medibee honey project or larger scale projects like the provider for Queensland Government's Transport and Main Roads Department to undertake the management of the East Coast Road corridor (replacing Redland City Council).





Minjerribah Camping

Minjerribah Camping, managed by the Minjerribah Camping Board, continues to be a significant revenue stream and employer of Quandamooka People. It is arguably the most successful Aboriginal tourism accommodation business in Queensland. The performance of Minjerribah Camping is summarised in the table below:

Room Nights	83,462
Total PAX	69,199
Camping Revenue (Excl. GST)	\$5,269,498.52
Monthly VAPS	14,036 Revenue: \$778,580.85
Annual VAPS	1,775 Revenue: \$297,490.0
Total VAPS	15,811 Revenue: \$1,076,070.85

In addition to ongoing maintenance and the upkeep of the grounds and assets at all the campgrounds. Activities undertaken at specific campgrounds include:

Adder Rock Camping Ground

- A backburn of the swamp inside Adder Rock and weed management and upkeep.
- Cabin # 6 -Disabled bathroom renovation
- Cabin # 1 - deck renovation
- Ongoing footpath upgrade around the Eco tents
- Foreshore fence upgrade

Amity Point Camping Ground

- Cabin # 13 - deck renovation
- Cabin # 1 - kitchen replacement
- Cabin # 4 - kitchen replacement
- Releveled and turfing of 17 waterfront campsites (cutting Turf from Ganaba oval transporting and relaying at Amity)

Cylinder Beach Camping Ground

- Pathway upgrades around 3 Eco Tents



MINJERRIBAH
CAMPING

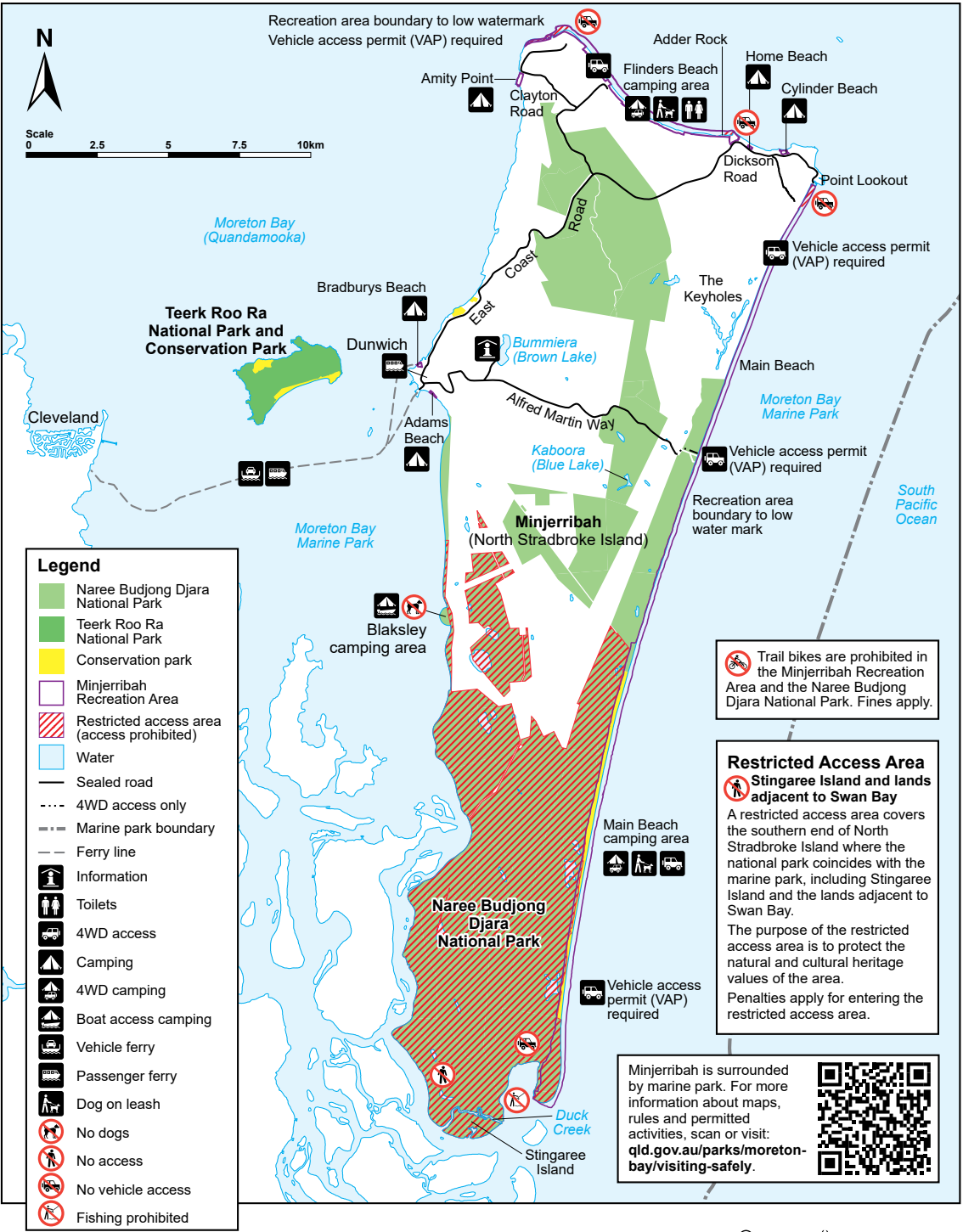


Scan to
visit the
Minjerribah
Camping
Website



Minjerribah Recreation Area and Naree Budjong Djara National Park map

Minjerribah (North Stradbroke Island)



Map courtesy of Department of Environment, Science and Innovation



Mulgumpin Camping

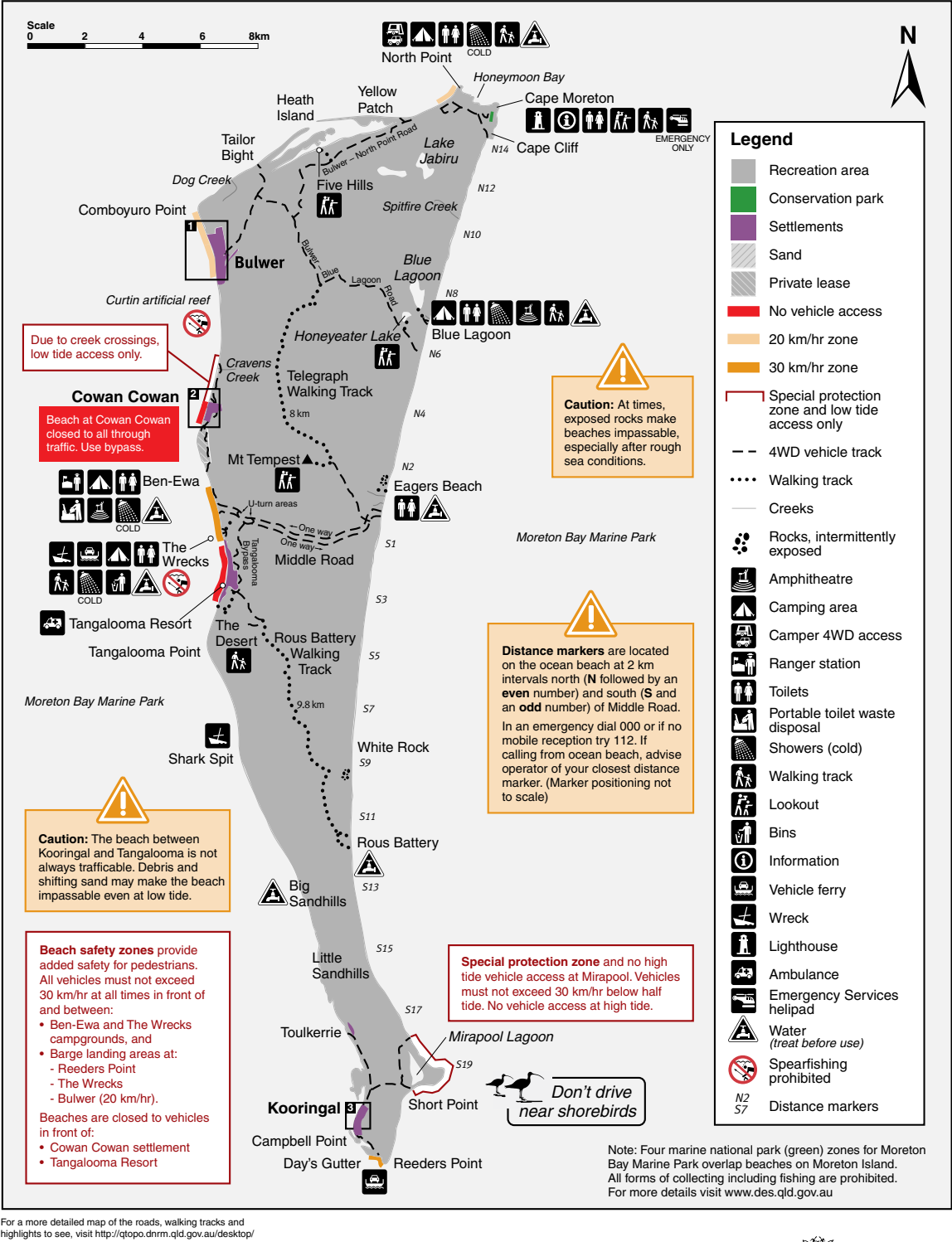
Mulgumpin Camping, managed by the QYAC Board as part of the Mulgumpin Determination in 2019, also continues to be a significant revenue stream and employer of Quandamooka People. The consideration of consolidation of systems, to be consistent with Minjerribah Camping systems, will be a priority over the next Phase of managing the camp grounds. The performance of Mulgumpin Camping is summarised in the table below:

Room Nights	53,387	
Total PAX	70,518	
Camping Revenue (Excl. GST)	\$977,037.77	
Monthly VAPS	18,971	Revenue: \$1,022,985.55
Annual VAPS	368	Revenue: \$51,777.60
Total VAPS	19,339	Revenue: \$1,074,763.15

Scan to visit the Mulgumpin Camping Website



Moreton Island National Park and Recreation Area map





Arts and Culture

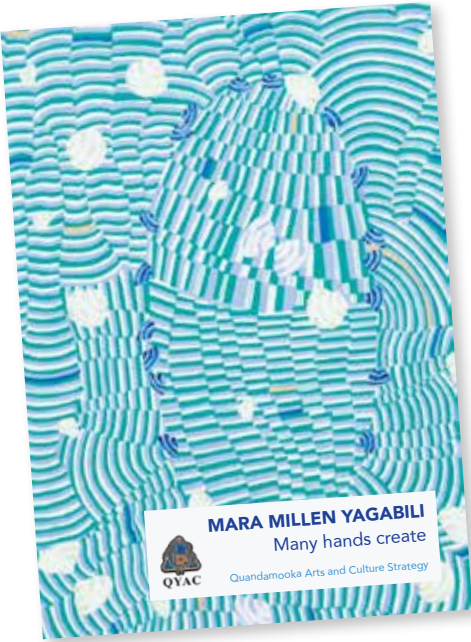
Mara Millen Yagabili

THE QUANDAMOOKA ARTS AND CULTURAL STRATEGY

This Arts and Culture Strategy is one of five key strategies aimed at increasing the cultural, social, environmental, and economic development outcomes for Quandamooka People as we transition from a mining-based economy on Minjerribah. Our Vision for the Strategy is bringing people together, continuing our living culture and strengthening our country and community.

The key Strategies and Actions of the Strategy are:

1. Inspiring artists and arts workers
2. Strengthening arts and cultural practice
3. Elevating artists locally, nationally and internationally
4. Sharing culture and educating through the arts
5. Practicing arts for sustainability and innovation
6. Embedding Quandamooka creative leadership



Scan to view the full document



Underpinning the delivery of the Strategy is funding from the Australian, State and local governments. QYAC was successful in securing four-year Organisational Funding through the Australia Council for the Arts, which commenced on the 1st January 2021. It also was the recipient of a RISE Grant during COVID to progress key elements of the QUAMPI Arts and Cultural Centre. QYAC also has secured operational and project funding

from Arts Queensland and Tourism Events Queensland to progress and deliver QUAMPI and the Quandamooka Festival. As such, the key priority for this financial year was progression of QUAMPI and the recommencement of the Quandamooka Festival .

The roll out of the delivery of the Strategy was done through the leadership of Co-artistic Directors Wesley Enoch and Megan Cope,

who developed the QUAMPI: Mara Millen Yagabili Program with the following elements:

- QUAMPI Centre Preparation
- Artist and Arts Worker Development
- Quandamooka Festival
- Community Arts and Cultural Development



QUAMPI

QUAMPI - Quandamooka Arts and Culture Centre, will become a unique Minjerribah venue and major eco-tourism facility for sharing cultural tourism. It will be a drawcard for domestic and international visitors looking to experience Quandamooka art, culture, and educational experiences. Under the Minjerribah Futures investment programme by the Queensland Government, QUAMPI should capitalise on Minjerribah's cultural heritage and environmental values and promote this to the wider community.

The project aims to create a centrepiece for cultural tourism and education that will:

- Include an indoor gallery area, reception area, function space and office

- Create a place where visitors can connect with and learn about Minjerribah's culture and history
- Facilitate the development and interpretation of Quandamooka history, language and culture
- Provide an important community building project and local construction jobs
- Provide employment opportunities for Quandamooka people at the centre
- Ensure Quandamooka elders can act as custodians.

The project is being delivered under a QBuild Construction Management delivery model. Contract Documentation Stage was completed 18 November 2022 and progressive trade

packages tenders for the works are underway through to May 2023. Early Works commenced on site in early-December 2022. There is an approx. 16 month construction period proposed through to May 2024, exclusive of contingencies. This change to completion time (from late-January 2024) is due to current forecast supply lead times and on-going budgetary issues. It is also envisaged that the official opening can coincide with the 2024 Quandamooka Festival, scheduled for July/August of that year.

BUDGET

- 17M Gross Project Budget, comprised of \$14.5M State Funding and \$2.5M Federal Indigenous Land and Sea Funding (ILSC) directly to QYAC.

PROJECT GOVERNANCE

The key stakeholders overseeing the development of QUAMPI are:

- Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) - Project Lead
- Department of Tourism, Innovation and Sport (DTIS) - leading Government Agency
- Department of Energy and Public Works (DEPW) QBuild - Project and Construction Management (Project Management transferred from DEPW Major Projects to QBuild (Feb 2022).
- Indigenous Land and Sea Corporation - ILSC (Funding Contributor).





Quandamooka Festival

Following two years of COVID-19 disruption the Quandamooka Festival was recommenced and held from 26 to 28 August 2022 on Minjerribah. The Quandamooka Festival celebrates the living history, knowledge, stories, arts and culture of the Nughi, Nunukul and Gorenpul clans, known collectively as the Quandamooka People of South East Queensland. With three days full of exciting activities

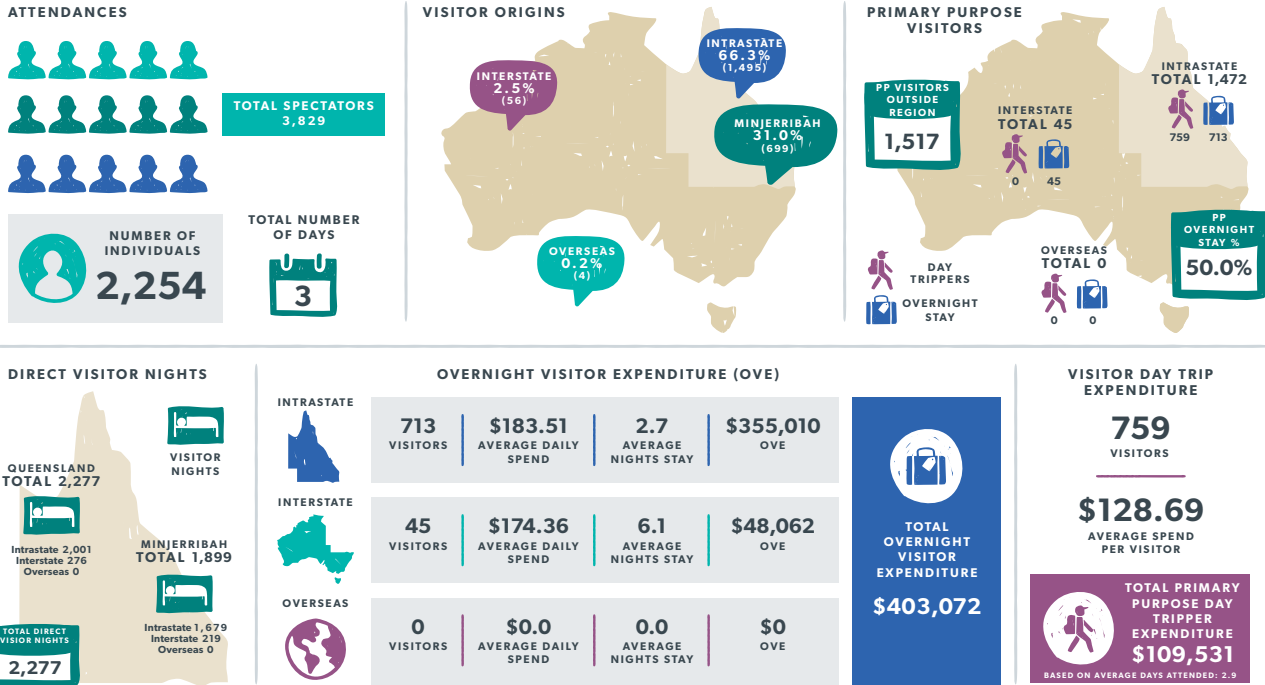
and two evening concerts, the Quandamooka Festival 2022 featured a program where visitors immersed themselves in Quandamooka Culture through dynamic dance, music, visual art exhibitions, fibre art and weaving workshops, whale watching cultural tours, Kunjiel (corroboree), storytelling, insights into cultural heritage and caring for Country. The program showcased Quandamooka artists and the best talent of First Nations.



Quandamooka Festival

26-28 AUGUST 2022

Queensland

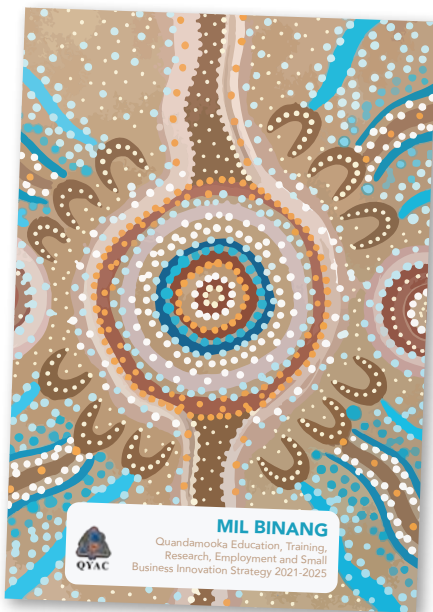


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Education and Training



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Mil Binang –

See, look, observe, investigate, research, hear and interpret

Mil Binang or the Quandamooka Education, Training, Research, Employment and Small Business Innovation Strategy 2021-2025 has been activated and is being implemented. The Strategy's focus is the transmission of knowledge, whether traditional or contemporary, through innovative mechanisms such as microcredentials, Online Certifications or nano degrees.

Minjerribah Ganaba

Minjerribah Ganaba, a place to hear, think and understand on Minjerribah is now in operation. It is a state of the art education facility that has multiple meeting, teaching and research spaces. We are now activating a fully operational training commercial kitchen, board rooms, dedicated language rooms, seminar rooms, Keeping Place and Gallery.

The focus of Minjerribah Ganaba continues to be:

- Individual – Quandamooka People have good prospects and confidently pursue economic opportunities
- Place – Quandamooka Country is world renowned for fostering innovation and research
- Community – The Quandamooka community drives and leverages jobs and investment based on resilient, sustainable small businesses

Entity – QYAC as a leader in native title and cultural protection and ensures a sustainable economic future for Quandamooka People

Minjerribah Ganaba continued to operate in this financial year and a range of training, education and community activities took place in it. Training delivered throughout the year included:

- First aid and CPR training for QYAC (73 participants)
- Driving lessons (7 participants)
- Skid Steer Loader (Bobcat) (3 participants)
- Certificate IV in Work Health and Safety (1 participant)
- HR Licence (3 participants)
- Food handling and food handling supervisor certificates (5 participants)
- Bush Fire Level 1 training
- Traffic Control (1 participant)
- Chainsaw (Levels 1 & 2) (6 participants)
- SCAM Training (36 participants)

- Maritime safety (radio) (18 Participants)
- RMS training - 47% Quandamooka, 13% Indigenous other, 39% non-Indigenous
- White Card
- ACDC (3 participants)
- Compliance Training – authorised officer (18 participants)
- Australian Institute of Management Short Courses
- New Leader (4 participants)
- Assertiveness Techniques (1 participant)
- Project Management Essentials – (5 participants)
- Effective Communication (1 participant)

Jandai Wularaba

Yura, ngali peare numpa
nangalpunga gahwiligu
baru wunjayi guri
Nunagal Ngugi Goenbal
Quandamookajara.

Hello. We remember and
be respectful to our Elders
past and present, from the
clans of Quandamooka
Country.

Our languages have been alive on our Country for the many millennia since Creation. Our wulara (language) is important and it is knowledge for Country and kin. Although we may not be fully conscious of it, the language we speak shapes how we see Country and relate to it. Our people like other First Nations communities across this continent often spoke several dialects/languages — in trade, travel, kinship obligations and for ceremony with our neighbours and other mobs. This is particularly relevant in south-east Queensland, given that Jandai has been recorded as a Yagara dialect and also historically noted as part of the Turrbal language according to Tom Petrie’s observations. Given that there is a mainland native title claim, this holds significance for present and future generations.

During the reporting period, educational and language projects continue to be developed for Jahjamjara - Children’s Country which translates to Country as Teacher. The Quandamooka people remind us that for generations, jahjam (children)

are deeply connected to Country, hungering to develop a relationship with Country. Many times, the language word for jahjam has an English ‘s’ on the end, signifying plural however our old people did not know the plural ‘s’. To put into context, the word for children has been written or recorded in several ways and in this instance the ‘ah’ makes the ‘ar’ sound as does the ‘a’ which makes the sound as in ‘cut’. This spelling system has been outlined in the Dictionary and also in other language resources. QYAC continues to be consistent in the spelling system for Jandai for learning.

The project focusses on science and language with the theme of ‘Caring For Country - the three C’s. The process includes translating scientific information using language where appropriate. The educational products incorporate cultural knowledge and practices which is showcased creatively through PowerPoints and voiceovers. The educational and tourism products are part of the education and training component and has the capacity to conserve Quandamooka knowledge. The PowerPoints provide a great platform for sharing language and combining them with Western text-based learning systems. This creates a more holistic participation in tourism while empowering the organisation to take control of our heritage and provide authentic education to both tourists, staff and locals. The educational products also have

the capacity to educate jahjam (children) about Quandamooka’s beautiful sea country and being environmentally aware. The cultural and educational approach draws on a long line of cultural tradition founded in the practice of Quandamooka senior knowledge holders.

Further cultural support has been given to staff, individuals and general community requests regarding history and language. This has been implemented through language through presentations, one on one conversations including reviewing and editing of documentation in regard to language, and cultural context. The language centre worked closely with and provided expertise to both Indigenous and non-Indigenous community members in their endeavour to bring empowerment through cultural knowledge sharing which include:

- Editing of signage and providing advice on naming projects
- General advice and guidance on historical and family history information and referral
- Jahjam language and cultural development products.
- Consistent learning and speaking of Jandai/Guwar through active participation in the drafting and development of the QYAC and stakeholder documentation
- Development of Mulgumpin Tourism Operators - Mulgumpin greeting and PowerPoint and voice over





Consolidated Financial Report

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION
RNTBC AND CONTROLLED ENTITIES
ICN 7564

CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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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 2023.

Directors

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

Valerie Cooms (Chairperson)	Rosemary Bell
Simon Costello	Earl Morgan
Paul Martin	Leigh McPhail
Karen Rylance	Charlene Gordon
Stephanie Parkin	
Bain Stewart	
Gavin Costelloe	

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

Operating Result

The consolidated group posted a surplus after income tax of \$2,265,531 (2022: \$2,211,420).

Principle Activities

The principle activity of the Corporation during the financial year was Registered Native Title Body Corporate for the Quandamooka People. The consolidated group includes an entity which carried on a camping business, Minjerribah Camping.

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 as to 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:

 Earl Morgan	 Leigh McPhail
--	---

Dated: 05/02/2024



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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 2023 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 Canberra

Ross Di Bartolo
Partner

Dated: 5.02.2024

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 2023

	Notes	2023 \$	2022 \$
Revenue			
Revenue from grants		8,048,538	5,366,343
Revenue from camping & accommodation		5,963,497	6,085,112
Revenue from holiday van & permits		2,312,432	2,471,970
Government Subsidies – Jobkeeper & Cash Flow Boost (COVID)		-	-
Revenue from other ordinary activities	2(a)	2,734,633	4,644,791
Total Revenue		19,059,100	18,568,216
Expenses			
Administration & consulting charges		2,082,155	2,338,350
Cost of direct goods & services (camping)		1,101,515	1,167,644
Depreciation and amortization expenses		841,180	890,564
Employee benefits expenses	3(a)	7,521,201	7,264,199
Other expenses from ordinary activities	3(b)	5,215,552	4,679,029
Total Expenses		16,761,603	16,339,786
Profit/(loss) before income tax		2,297,497	2,228,430
Less: Income tax expense		(31,966)	(17,010)
Profit/(loss) for the year		2,265,531	2,211,420
Other comprehensive income for the year			
Net contribution from QMCH		-	12,515
Total comprehensive income/(loss) for the year		2,265,531	2,223,935
Profit/(loss) attributable to members of the consolidated entity		2,265,531	2,223,935
Total comprehensive income/(loss) attributable to members of the consolidated entity		2,265,531	2,223,935

The accompanying notes form part of these financial statements.

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	4	19,654,104	17,990,882
Trade & other receivables	5	2,477,905	614,670
Other assets	6	310,119	265,944
TOTAL CURRENT ASSETS		22,442,128	18,871,496
NON-CURRENT ASSETS			
Property, plant and equipment	7	9,508,012	8,931,755
Right to use assets	8	391,116	315,488
Financial Assets	9	25,987	35,988
TOTAL NON-CURRENT ASSETS		9,925,115	9,283,231
TOTAL ASSETS		32,367,243	28,154,727
CURRENT LIABILITIES			
Trade & other payables	10	2,665,091	1,885,544
Other liabilities	11	5,889,164	5,012,627
Provisions	12	843,299	749,467
Lease liability	14	212,052	220,416
TOTAL CURRENT LIABILITIES		9,609,606	7,868,054
NON-CURRENT LIABILITIES			
Trade & other payables	10	9,914,176	9,760,486
Provisions	12	184,902	98,850
Financial liabilities	13	580,753	701,822
Lease liability	14	184,088	97,328
TOTAL NON-CURRENT LIABILITIES		10,863,919	10,658,486
TOTAL LIABILITIES		20,473,525	18,526,540
NET ASSETS		11,893,718	9,628,187
EQUITY			
Retained profits		11,893,718	9,628,187
TOTAL EQUITY		11,893,718	9,628,187

The accompanying notes form part of these financial statements.

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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2021	7,404,252	7,404,252
Net Surplus/(Loss) for the year	2,223,935	2,211,420
Balance at 30 June 2022	9,628,187	9,628,187
Balance at 1 July 2022	9,628,187	9,628,187
Net Surplus/(Loss) for the year	2,265,531	2,265,531
Balance at 30 June 2023	11,893,718	11,893,718

The accompanying notes form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$	2022 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from customers and government grants		18,038,933	17,528,510
Payments to suppliers and employees		(14,965,684)	(15,573,480)
Interest received		33,469	6,038
Income tax received		-	-
Net cash provided by/(used in) operating activities	17(b)	3,106,718	1,961,068
CASH FLOW FROM INVESTING ACTIVITIES			
Amount paid for Rental Bonds		10,001	-
Payment for property, plant and equipment		(1,015,865)	(3,229,486)
Net cash used in investing activities		(1,005,864)	(3,229,486)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds/(repayment)from borrowings		(437,632)	(222,740)
Net Contributions – QMCH on wind up		-	12,513
Net cash provided by/(used in) financing activities		(437,632)	(210,227)
Net increase/(decrease) in cash held		1,663,222	(1,478,645)
Cash at beginning of financial year		17,990,882	19,469,527
Cash at end of financial year	17(a)	19,654,104	17,990,882

The accompanying notes form part of these financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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

The Corporation has adopted AASB 1060 – General Purpose Financial Statements – Simplified Disclosures For-Profit and Not-for-Profit Tier 2 Entities from 1 July 2021 and the comparative information for the year ended 30 June 2021 has not been restated.

These consolidated financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and the Corporations (Aboriginal and Torres Strait Islander) Act 2006. The Corporation is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

The consolidated 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:

- Minjerribah Camping 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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.

Minjerribah Camping 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 Minjerribah Camping 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.

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).

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).

(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
Building/Camps	2.5% - 4%	Straight Line
Motor Vehicles	22.5%	Diminishing Value
Office Equipment & Software	25% - 66.67%	Diminishing Value/Straight Line
Plant & Equipment	30% - 37.5%	Diminishing Value

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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.

(k) Provisions

Provisions are recognised when the Corporation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(l) Leases

At inception of a contract, the Corporation assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.

The Corporation has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use. The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

Right-of-use asset

At the lease commencement, the Corporation recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Corporation's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Corporation's assessment of lease term. Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NOTE 2: REVENUE		
(a) Revenue from other ordinary activities		
Cultural Heritage Monitoring & Training	494,687	319,976
Interest Income	33,469	6,038
Miscellaneous Income	132,128	138,720
Other non-accommodation camping revenue	168,184	329,172
QBS Contracts & Equipment Hire	1,906,165	3,850,885
	<u>2,734,633</u>	<u>4,644,791</u>
NOTE 3: EXPENSES		
(a) Employee benefits expenses		
Salary & wages including leave entitlement movements	6,625,993	6,340,037
Superannuation	659,040	614,336
Other employment costs	236,168	309,826
	<u>7,521,201</u>	<u>7,264,199</u>
(b) Other expenses from ordinary activities		
Advertising & marketing	19,326	18,930
Computer expenses	134,816	175,565
Sundry expenses	-	-
Equipment & materials	1,909,970	1,377,716
Meetings, travel & conferences	280,837	296,420
Office utilities & requisites	1,491,870	1,586,712
Other services – Quandamooka Festival	349,022	1,319
Other expenses	380,524	656,403
Vehicle expenses	629,558	548,062
Lease interest	19,629	17,902
	<u>5,215,552</u>	<u>4,679,029</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NOTE 4: CASH & CASH EQUIVALENTS		
Cash at bank – Operating accounts	763,450	946,961
Cash at bank – Royalties account	9,914,176	9,760,486
Cash at bank – Savings accounts	5,009,136	3,575,832
Cash at bank – Other accounts	3,958,272	3,698,358
Cash on hand	9,070	9,245
	<u>19,654,104</u>	<u>17,990,882</u>
NOTE 5: TRADE & OTHER RECEIVABLES		
Trade debtors	2,345,111	572,156
Less: Provision for Doubtful debts	-	-
	<u>2,345,111</u>	<u>572,156</u>
Other receivables	132,794	42,514
Trade & other receivables	<u>2,477,905</u>	<u>614,670</u>
(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 - other	-	-
Prepayments	310,119	265,944
	<u>310,119</u>	<u>265,944</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NOTE 7: PROPERTY, PLANT AND EQUIPMENT		
PLANT AND EQUIPMENT		
QLC building - at cost	649,200	649,200
Campsites & improvements - at cost	2,739,314	2,701,355
Less accumulated depreciation	(625,657)	(518,902)
	2,762,857	2,831,653
Motor vehicle – at cost	410,566	384,557
Less accumulated depreciation	(298,343)	(268,047)
	112,223	116,510
Office equipment & software - at cost	585,156	574,525
Less accumulated depreciation	(472,609)	(439,116)
	112,547	135,409
Plant & equipment - at cost	3,073,183	2,963,383
Less accumulated depreciation	(1,588,466)	(1,383,965)
	1,484,717	1,579,418
Leasehold improvements - at cost	63,660	63,660
Less accumulated depreciation	(18,798)	(13,814)
	44,862	49,846
Bradbury's Camp Ground - at cost	1,222,572	1,222,572
Less accumulated depreciation	(142,580)	(96,637)
	1,079,992	1,125,935
Cylinder Beach Tents - at cost	157,260	157,260
Less accumulated depreciation	(17,395)	(11,476)
	139,865	145,784
Mulgumpin Rangers Station - at cost	772,207	-
Less accumulated depreciation	(1,587)	-
	770,620	-
Home Beach Learning Center and Adder Rock - at cost	229,868	-
Less accumulated depreciation	(6,130)	-
	223,738	-
Work in Progress – at cost		
Capital Projects - Quampi	2,595,591	2,557,341
Home Beach Learning Center	-	208,859
Building – Whale Inter Facility	181,000	181,000
	2,776,591	2,947,200
Total property, plant and equipment	9,508,012	8,931,755

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(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

	Building/ Camps	Motor vehicle	Office equipment & software	Plant & equipme nt	Bradbury's Camp Ground	Cylinder Beach Tents	Work in Progress	Leasehold improve ments	Mulgum pin station	Home Beach and Adder Rock	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2023											
Balance at beginning of year	2,831,653	116,510	135,409	1,579,418	1,125,935	145,784	2,947,200	49,846	-	-	8,931,755
Additions	37,959	26,009	10,631	109,800	-	-	38,250	-	772,207	21,009	1,015,865
Transfers							(208,859)			208,859	-
Depreciation expense	(106,755)	(30,296)	(33,493)	(204,501)	(45,943)	(5,919)	-	(4,984)	(1,587)	(6,130)	(439,608)
Carrying amount at end of year	2,762,857	112,223	112,547	1,484,717	1,079,992	139,865	2,776,591	44,862	770,620	223,738	9,508,012

NOTE 8: RIGHT OF USE ASSETS

ROU Motor vehicle – at cost	1,427,801	1,032,841
Less ROU accumulated depreciation	(1,036,685)	(717,353)
	391,116	315,488
ROU Plant and Equipment – at cost	22,302	22,302
Less ROU accumulated depreciation	(22,302)	(22,302)
	-	-
	391,116	315,488

NOTE 9: FINANCIAL ASSETS

Rental Bonds	25,987	35,988
	25,987	35,988

NOTE 10: TRADE & OTHER PAYABLES

CURRENT		
Trade creditors and accruals	2,061,829	1,432,330
Sundry creditors	603,262	453,214
	2,665,091	1,885,544
NON-CURRENT		
Quandamooka People Ex-Gratia royalties	9,914,176	9,760,486
	9,914,176	9,760,486

The Quandamooka people Ex-Gratia royalties have been reclassified as a non-current liability to align the financial disclosures to the procedural requirements of the Native Title Act 1993 and the Native Title Prescribed Bodies Corporate Regulations 1999 for any potential payment of the liability by QYAC.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NOTE 11: OTHER LIABILITIES		
CURRENT		
Unearned income - Camping	3,387,776	2,994,362
Unspent grant funds - QYAC	2,501,388	2,018,265
	<u>5,889,164</u>	<u>5,012,627</u>
NOTE 12: PROVISIONS		
CURRENT		
Employee Provisions		
Provision for annual leave	491,186	438,500
Provision for Time in lieu	69,633	61,304
	<u>560,819</u>	<u>499,804</u>
Other Provisions		
Provision for income tax	49,827	17,010
Provision for payroll tax	232,653	232,653
	<u>282,480</u>	<u>249,663</u>
	<u>843,299</u>	<u>749,467</u>
NON-CURRENT		
Employee Provisions		
Provision for long service leave	184,902	98,850
	<u>184,902</u>	<u>98,850</u>
NOTE 13: FINANCIAL LIABILITIES		
NON-CURRENT		
Secured loan - IBA	233,333	318,929
Unsecured loan - QRIDA	250,000	250,000
Chattel Mortgage – Mulgumpin Backhoe	97,420	132,893
	<u>580,753</u>	<u>701,822</u>
NOTE 14: LEASE LIABILITY		
CURRENT		
Lease liability	212,052	220,416
NON-CURRENT		
Lease liability	184,088	97,328
	<u>396,140</u>	<u>317,744</u>
NOTE 15: AUDITOR'S REMUNERATION		
Auditing or reviewing the financial statements	41,000	40,000
Audit of Grant Acquittals	5,000	5,000
Other Services	-	-
	<u>46,000</u>	<u>45,000</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NOTE 16: KEY MANAGEMENT PERSONNEL REMUNERATION		
Key management personnel compensation	305,534	270,818
Short term benefits	63,784	42,849
Long term benefits	29,122	23,370
	<u>398,440</u>	<u>337,037</u>

NOTE 17: COMMITMENTS & CONTIGENCIES

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

NOTE 18: AFTER BALANCE DATE EVENTS

No other 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 2023**

	2023 \$	2022 \$
NOTE 19: 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	<u>19,654,104</u>	17,990,882
	<u>19,654,104</u>	<u>17,990,882</u>
(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax		
Profit/(Loss) from ordinary activities after income tax	2,265,531	2,211,421
Non-cash flows in profit from ordinary activities		
Depreciation	758,940	890,565
Provision for doubtful debts	-	-
Other profit adjustments from ordinary activities		
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in trade & other receivables	(1,863,235)	16,948
Increase/(decrease) in income tax account	32,816	(74,109)
(Increase)/decrease in other assets	(44,175)	21,940
Increase/(decrease) in trade & other payables	1,809,774	(1,185,655)
Increase/(decrease) in provisions	147,067	79,958
Cash flows from operations	<u>3,106,718</u>	<u>1,961,068</u>

NOTE 20: PARENT ENTITY INFORMATION

Statement of Financial Position

Current assets	17,948,597	16,388,852
Total assets	25,994,414	22,923,218
Current liabilities	2,469,771	2,564,518
Total liabilities	15,865,807	15,039,413
Total Equity	<u>10,128,607</u>	<u>7,883,805</u>

Statement of Profit & Loss and Other Comprehensive Income

Revenue	15,118,752	15,360,894
Expenses		
- Depreciation	(498,004)	(525,021)
- Other expenses	(12,375,946)	(12,627,133)
Net Profit/(Loss) for the Year	<u>2,244,802</u>	<u>2,208,740</u>

NOTE 21: CORPORATION DETAILS

The registered office of the corporation is:

Quandamooka Yoolooburrabee Aboriginal Corporation
100 East Coast Road
DUNWICH QUEENSLAND 4183

**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 17 are in accordance with the Corporations (Aboriginal & Torres Strait Islander) Regulations (CARSi 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 2023 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

Earl Morgan

Director

Leigh McPhail

Dated: 05/02/2024

**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 general purpose – simplified disclosures 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 2023, 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 2023 and of the performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards – Simplified Disclosure Requirements, and the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards and the Corporations (Aboriginal and Torres Strait Islander) Act 2006. 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 Corporation 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 the date of this Auditor's Report we have nothing to report.

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION RNTBC & CONTROLLED ENTITIES

Board's Responsibility for the Financial Report

The board of the Corporation 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 Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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 Corporation'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 Corporation 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.



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INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

QUANDAMOOKA YOOLOOBURRABEE ABORIGINAL CORPORATION RNTBC & CONTROLLED ENTITIES

We obtain sufficient appropriate audit evidence regarding the financial information of the Corporation 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 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 Canberra

Ross Di Bartolo
Partner

Dated: 5.02.2024

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 2023. 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 of omissions therein however caused.

PKF Canberra

Ross Di Bartolo
Partner

Dated: 5.02.2024

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

**DETAILED PROFIT AND LOSS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
INCOME		
Revenue from grants	8,048,538	5,366,343
Revenue from camping & accommodation	5,963,497	6,085,112
Revenue from holiday van & permits	2,312,432	2,471,970
Government Subsidies – Jobkeeper & Cash Flow Boost (COVID)	-	-
Revenue from other ordinary activities	2,734,633	4,644,791
Total Revenue	19,059,100	18,568,216
LESS EXPENSES		
Accounting & Audit Fees	537,675	421,476
Advertising & Marketing	19,326	18,930
Bank fee	93,521	106,311
Camping direct costs	1,101,515	1,167,644
Computer expenses	134,816	175,565
Consultancy fees (Incl. Cultural Heritage, QBS & Other Consultants)	1,405,430	1,727,967
Depreciation & amortisation	841,180	890,564
Equipment & materials	168,935	291,443
Equipment hire	1,246,800	737,465
Insurance	202,701	310,529
Interest expense	(31,189)	48,492
Legal and Professional Fees	139,050	188,908
Office supplies	70,926	53,122
Office utilities	60,737	36,239
Other services -Quandamooka Festival	349,022	1,316
Other staff costs	83,950	72,501
Postage	8,216	7,144
Repairs & Maintenance	574,572	632,746
Rates	585,185	550,485
Rent	124,141	182,293
Salaries & wages including leave entitlement movements	6,625,993	6,340,037
Staff training, conference & travel	99,876	117,262
Sundry Expenses	466,708	506,129
Superannuation	659,244	614,336
Supplies & material	92,629	66,853
Telephone	116,771	91,437
Travel & accommodation	280,837	296,420
Facility Hire	21,186	18,045
Uniform	52,292	120,065
Vehicle expenses	629,558	548,062
TOTAL EXPENSES	16,761,603	16,339,786
OPERATING SURPLUS/(LOSS) BEFORE INCOME TAX	2,297,497	2,228,430

Thank you

QYAC would like to thank its community, industry and government partners for their continued support. Funding Partners include: Australian Government, Queensland Government and Redland City Council, University of Queensland and Healthy Land and Water.



Australian Government



**Queensland
Government**







ICN 7564

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