




First Nations
Legal & Research
Services

ANNUAL REPORT 2021-2022





First Nations Legal and Research Services
acknowledges the traditional custodians of the land
on which they work and live, and recognise their
continuing connection to land, water and community.
We pay respect to Elders past, present and future.

Warning: Aboriginal and Torres Strait Islander
readers should be aware that this document may
contain images or names of People who have
since passed away.

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CHAIRPERSON'S REPORT

Over the last 12 months, the First Nations Legal & Research Services' (First Nations) Board and management have been thinking about the way in which we facilitate native title and land justice outcomes for Victorian Traditional Owners.

As the native title service provider for Victoria, it is essential that we continue to respectfully provide these services with autonomy and community support. Following targeted community consultation and strategic review in early 2022, our Board addressed community expectations for accountability by de-coupling from the Federation of Victorian Traditional Owner Corporations (Federation).

Continuing this deep consideration of the way we do our work for and with Victorian Traditional Owners, we are now embarking on a formal strategic review. This review will build on our 20 years of experience by adapting and developing a service delivery model more suited to the new legal and political landscape.

Supported by the National Indigenous Australians Agency (NIAA), the review will examine the native title service system in Victoria so that we may better provide native title services in Victoria over the next decade. Undertaken over the next 6 months, we anticipate implementing the review recommendations in the second half of 2023.

Through this process, we look forward to talking to our community about our work and the native title landscape so that we can all benefit from land justice outcomes for Victorian Traditional Owners.

I take the opportunity to commend our CEO, Tony Kelly, the management team and all staff for steering the organisation through yet another difficult year. Not only has COVID19 continued to impact on our ability to conduct business but the growing complexity of the Traditional Owner rights landscape has made navigating native title and other forms of land justice more difficult and time consuming. I thank the team for their dedication and commitment.

Victoria continues to be at the forefront of Traditional Owner rights recognition and we at First Nations are excited by the opportunities the Treaty process will bring to Traditional Owners. We look forward to supporting Traditional Owners not only obtain recognition of their native title rights but also leverage those rights for better cultural, political, social and economic outcomes through the treaty process, if that is what they wish to do.

I thank my fellow directors, Paul Paton, Raylene Harradine, Eileen Alberts, Jesse Williams and Drew Berick, for their dedicated service to the organisation. I wish to acknowledge Paul Paton, who stood down from the Board and his position as Deputy Chair following the delinking of First Nations from the Federation. We wish Paul, in his capacity as Federation CEO, all the best with his continued dedication to the rights and interests of Victorian Traditional Owners. We also wish Raylene Harradine all the best with her future endeavours after she stood down from the Board to focus on her other extensive Aboriginal community support activities and responsibilities. As an emerging leader, I commend Jesse Williams for stepping into the role as Deputy Chair following Paul Paton's departure.

The Board looks forward to the next phase of rights recognition in Victoria and we are confident with guidance from the review and with community support we will collectively continue to deliver land justice outcomes for Victorian Traditional Owners.



Ken Stewart | November 2022

Left: Ed Dunens, 2022,
Towards Mount Hotham,
Mount Feathertop, CC By 2.0

Inset: Orion Kahza, 2020,
Grampians National Park,
Public Domain Mark 1.0



CEO'S REPORT

The 2021/22 financial year has proven to be another difficult year with COVID19 continuing to restrict the ability of Traditional Owners to meet and conduct business in person. While improvements in technology enable online meetings, consistent feedback from Traditional Owners is that when discussing important business relating to land and waters, meetings need to be in person and on country.

Ed Dunens, 2019,
Mount Feathertop,
CC By 2.0

We listened to this feedback and held on-country in-person meetings when and where possible in accordance with COVID-Safe Guidelines. When necessary, particularly in response to Federal Court of Australia (**Federal Court**) timelines, or at the request of Traditional Owner groups, we have held online and hybrid (in-person and online simultaneously) meetings to maintain progress on matters.

Despite the limitations and difficulties, throughout 2021/22 First Nations held 17 meetings with over 364 Traditional Owners participating, including 200 in person and 164 online. In addition, research staff conducted 18 field trips, 88 interviews and 15 family consultations in a mixture of in-person and on-line settings. This a remarkable achievement given the circumstances and I applaud staff for their efforts and Traditional Owners for their patience and perseverance despite the risks and difficulties.

A common experience in many workplaces following nearly 2 years of lockdown has been the high level of staff turnover and the difficulties in recruiting new staff. Fortunately, First Nations has experienced a good staff retention and stability throughout the financial year. Sadly, we did farewell Ellen Maybery who has provided great service to Victorian Traditional Owners for over 4 years, in particular, as Acting Principal Legal Officer, when Catherine Wilson was on parental leave.

Fortunately, despite labour market shortages, we have been able to recruit high calibre staff, including Riette Veldsman in the role of Human Resources Manager, Sarah Lacy as Governance Advisor and Rohan Thwaites as Lawyer.

In his Chairperson's report, Ken Stewart acknowledges the decision to decouple First Nations from the Federation. While no longer structurally linked we continue to operate out of the same building and share back-of-office corporate

services support. These arrangements will be reviewed to ensure First Nations continues to meet community expectations of independence and accountability. I take the opportunity to applaud the work of the Federation in advocating for and leveraging from Traditional Owner rights, not only on behalf of its members but for all Victorian Traditional Owners and wish the Federation all success in future years.

In addition to the dedicated focus on resolution of the Eastern Maar and First Peoples of the Millewa-Mallee native title claims, First Nations has been working closely with NIAA to ensure access to funding for the Applicant and Indigenous Respondents to the Boonwurrung native title claim. Other than facilitating funding, First Nations is not playing an active role in this matter.

We continue to engage with Traditional Owners across the yet to be formally recognised parts of the State with funding from the Victorian Department of Premier and Cabinet's Nation Building Program (**Nation Building Program**). Subject to the evidence and instructions from Traditional Owner groups we anticipate applications for formal recognition will flow from this engagement.

I want to thank the board for its continuing support and guidance and staff for their hard work amidst the ongoing uncertainty of COVID19. In particular I thank Victorian Traditional Owners for their continued pursuit of land justice and a better future for the next generations.




Tony Kelly | December 2022



WHAT WE DO

VISION All Traditional Owner groups in Victoria are formally recognised and supported

MISSION To be the service provider of choice for supporting Traditional Owner groups realise and exercise their Native Title rights and interests



To realise our vision, we support Traditional Owners in Victoria to exercise their rights and interests.

Practically, this means we talk to Traditional Owners, working with them on research and nation building. When Traditional Owners are ready, their inclusive and representative group then works with us to navigate the legal system that considers native title, settlement and Recognised Aboriginal Party (RAP) status in Victoria.

We don't make decisions about formal recognition, we support Traditional Owners make their case to the Federal Court, the State and/or the Aboriginal Heritage Council and once recognised, when requested, we support Traditional Owners exercise their rights.

Our work is broken into seven key areas to achieve recognition for our Traditional Owner clients.

1. Achieve formal recognition across Victoria.
2. Provide professional legal, research and corporate support to groups post settlement.
3. First Nations has the capacity to support Traditional Owner groups prepare for and negotiate treaties and other future agreements, upon request.
4. Victorian Traditional Owners benefit from improved settlement outcomes, including in relation to rights recognition, compensation and cultural heritage protection.
5. A collaborative process for the return of research materials to Traditional Owner clients is established, within legal and ethical frameworks.
6. First Nations has an increased profile within the Traditional Owner community.
7. A healthy, nurturing, culturally safe and responsive work environment with a diverse staff group is established.

SEVEN KEY AREAS AND STRATEGIES TO ACHIEVE RECOGNITION FOR OUR TRADITIONAL OWNER CLIENTS

KEY AREAS	<p>1. Achieve formal recognition across Victoria.</p>	<p>2. Provide professional legal, research and corporate support to groups post settlement.</p>	<p>3. First Nations has the capacity to support Traditional Owner groups prepare for and negotiate treaties and other future agreements, upon request.</p>
STRATEGIES	<ul style="list-style-type: none"> • Conduct inclusive, forward thinking research that supports a range of formal recognition options. • Provide strategic advice tailored to each Traditional Owner group about their recognition options. • Assist Traditional Owner groups negotiate native title and related settlements with the State. • Assist Traditional Owners resolve disputes. • Work with the regional Nation Building teams to draw on available resources to support formal recognition. • Advocate for law reform and policy changes that support formal recognition outcomes. 	<ul style="list-style-type: none"> • Continue to improve upon the quality of our post settlement services whilst maintaining competitive pricing. • Expand our service offering in response to identified needs, particularly in relation to: <ul style="list-style-type: none"> - Treaty - Indigenous knowledge - Community and cultural development - Natural resource management. • Build and maintain relationships of trust and respect with our Traditional Owner clients post settlement. 	<ul style="list-style-type: none"> • Leverage and expand our unique and interdisciplinary skills to assist Traditional Owner groups in treaty negotiations. • Utilise and strengthen our partnership with the Federation to deliver specialist treaty related support to Traditional Owners. • Develop a strong relationship with the First Peoples' Assembly of Victoria (the Assembly) and other relevant stakeholders to help progress treaty in Victoria.

4. Victorian Traditional Owners benefit from improved settlement outcomes, including in relation to rights recognition, compensation and cultural heritage protection.

5. A collaborative process for the return of research materials to Traditional Owner clients is established, within legal and ethical frameworks.

6. First Nations has an increased profile within the Traditional Owner community.

7. A healthy, nurturing, culturally safe and responsive work environment with a diverse staff group is established.

- Advocate for expansion of Traditional Owner rights and interests under existing legislation and identify other opportunities for Traditional Owner recognition.
- In conjunction with the National Native Title Council, Federation and our Traditional Owner clients advocate for full and comprehensive compensation for loss and/or impairment of native title rights and interests.
- Advocate for improvement in Victorian and national cultural heritage protection laws and support Traditional Owner groups to achieve maximum control of their cultural heritage.

- Continue auditing research materials held by First Nations.
- Refine return of materials policy in response to legal advice and Traditional Owner group feedback.
- Implement return of materials policy in conjunction with pilot Traditional Owner groups.

- Build clear and strong communication channels with Traditional Owner communities.
- Create positive meeting environments in which Traditional Owners feel valued and respected.
- Continue to attend and present at regional and national forums relating to Traditional Owner rights and interests.

- Maintain a trust-based relationship between staff and management, where staff feel free to ask questions and raise issues.
- Maintain a work environment free from bullying, discrimination, and sexual harassment, guided by policies that continually adapt in response to community standards and contemporary workplace practices.
- Ensure the development and maintenance of an office culture that allows for difference and diversity.
- Investigate options for creating an office environment suitable for people of all abilities including wheelchair accessibility.
- Continue to maintain flexible work arrangements.
- Embed healing informed practice into all aspects of First Nations' operations.



ABOUT US

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

Ed Dunens, 2022,
Mount Buffalo,
CC By 2.0

OBJECTS AND FUNCTIONS

Our constitution directs us to work with Victorian Traditional Owners to reverse the socio-economic disadvantage they experience as a result of progressive dispossession of their traditional lands and waters by assisting them to:

- regain recognition of their rights and interests in land and waters arising from traditional law and custom; regain access to those land and waters;
- have a voice in relation to the future use of those land and waters and obtain compensation for past dispossession and future use of those lands and waters.

Directed by our constitution and by agreement with the Commonwealth Government, First Nations performs the functions of a Native Title Service Provider as set out in the *Native Title Act 1993* (Cth) (Native Title Act), including:

- s203BB facilitation and assistance functions, including but not limited to, the research and preparation of native title claims, representation in native title proceedings before the Federal Court and the National Native Title Tribunal (Tribunal), representation in future act and Indigenous Land Use Agreement (ILUA) negotiations with the State and third parties, and the establishment and good governance of native title corporations;
- s203BE certification function in relation to native title claims and ILUAs;
- s203BF dispute resolution function to promote stability and certainty between and within native title claimant groups and corporations;
- s203BG notification functions to ensure native title holders are advised of and can respond to activities proposed for their traditional lands and waters;
- s203BH agreement making functions, participating as a party ILUAs where appropriate and in line with client interests;
- s203BI internal review functions to ensure native title claimants and holders can seek review of our decisions and actions as a Native Title Service Provider; and
- s203BJ other functions including consulting with Aboriginal Victorians and cooperating with other Native Title Representative Bodies and Service Providers to promote an effective, efficient and just native title sector.

THE VICTORIAN CONTEXT

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

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

Under the Settlement Act, a settlement package can include:

- an ILUA, which is required to ensure that the settlement is legally valid under the Native Title Act;
- a Recognition and Settlement Agreement (RSA), which recognises a Traditional Owner group as Traditional Owners for an area and recognises certain Traditional Owner rights over Crown land;
- a Land Agreement, which provides for grants of land in freehold title for cultural or economic purposes and grants of Aboriginal title over national parks and reserves to be jointly managed in partnership with the State;
- a Traditional Owner Land Management Agreement, which provides for the joint management of national parks and reserves;
- a Land Use Activity Agreement, which grants Traditional Owners procedural rights to comment on or negotiate and consent to certain activities on Crown land, including the payment of 'community benefits', or compensation, for some activities. (The Land Use Activity Agreement replaces the future acts regime under the Native Title Act.)

- a Funding Agreement to enable Traditional Owner corporations to manage their settlement obligations and to undertake economic development for financial self-sufficiency; and
- a Natural Resource Agreement to recognise Traditional Owners' rights to take and use specified natural resources in the agreement area (including animals, plants and forest produce) and to participate in the State's management of land, waters and natural resources.

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

With support from the State's Nation Building Program, First Nations has been able to engage more deeply with Traditional Owners in parts of Victoria without formal recognition, building capacity and consensus towards making applications for recognition under the Native Title Act, Settlement Act and/or *Aboriginal Heritage Act* (2006) Vic (**Aboriginal Heritage Act**).

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

STRATEGY AND PRIORITIES

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

The First Nations' Board set out its priorities for the provision of professional services to client groups in its Operational Plan 2020-21.

During the year the Operational Plan guided the direction of resources and assisted the Board and the Management Team to monitor progress. First Nations continues to implement our Guidelines for First Nations Assistance to Native Title Groups Policy in assessing requests for assistance from native title groups or individuals. Decisions made under these guidelines are reviewable. The guidelines assist First Nations to allocate the funds it receives to facilitate native title matters in Victoria in a manner which:

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

SERVICES

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

- legal representation and research assistance for native title claimants and corporations;
- notification of activities on Crown land under the Native Title Act;
- negotiation and agreement-making under the Native Title Act and the Settlement Act;
- dispute resolution services;
- professional services to support native title agreement-making and self-determination, including technical advice and planning support, corporation development and governance; and
- secretariat services, including policy, governance and technical advice to Registered Native Title Bodies Corporate (also known as Prescribed Bodies Corporate) and Traditional Owner Group Entities.

Right: Ed Dunens, 2022,
Surf, Port Fairy Pelagic,
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OUR WORK

First Nations Clients

Digitisation and Return of Materials

Ed Dunens, 2022,
Griffiths Island, Port Fairy,
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FIRST NATIONS CLIENTS

BUNURONG/BOON WURRUNG

On 20 October 2021, the Tribunal published a notice of an application for determination of native title in Victoria in relation to the Boonwurrung People's native title application. The application area covers approximately 13,077 sq km, extending from Melton to Wilsons Promontory including Port Phillip Bay and Mornington Peninsula. First Nations was joined as a party on 19 January 2022 in our capacity as the Native Title Services Provider for Victoria. The proceeding continues to focus on preliminary matters whilst Preservation Evidence is currently scheduled for December 2022.

CENTRAL NORTH

First Nations held a series of family group meetings and a full group meeting to hear from the Wamba Wemba and Barapa Barapa Traditional Owners of the Central North of Victoria. These were convened to determine their aspirations for formal recognition under the Native Title Act, Settlement Act, and Aboriginal Heritage Act. Following those meetings, and in light of the Wamba Wemba native title application lodged in December 2021, First Nations conducted a review of the assistance and ultimately decided to withdraw that assistance in March 2022. First Nations continues to provide support to Traditional Owners of the Central North in relation to future act matters under the Native Title Act and limited support under the Nation Building Program.

DJAARA / DJAARA

Dja Dja Wurrung people (**Djaara**) were the second group to achieve a comprehensive settlement with the State of Victoria under the Settlement Act, signing a RSA in 2013. Dja Dja Wurrung Clans Aboriginal Corporation (**DJAARA**) continues to oversee and implement the terms of the settlement, and the Djaara are currently re-negotiating their settlement package with the State. First Nations continues to assist DJAARA on a fee for service basis by providing legal advice and support in relation to land use activities, the negotiation of agreements and community benefits, dispute resolution processes and other commercial matters as they arise.

EASTERN MAAR

The Eastern Maar People continue to pursue their native title claim through Federal Court mediation. This claim was originally filed in the Federal Court in 2012, following the recognition of Eastern Maar native title jointly with Gunditjmara People in what is called the Part B area. Subject to mediation outcomes, it is envisaged over 50% of the claim area will proceed to a consent determination recognising native title in early 2023. Any areas that are still contested by neighbouring Aboriginal Groups will be listed for trial in May 2023.

Negotiations with the State of Victoria under the Settlement Act have been suspended since August 2021 because of the competing claims lodged in the Eastern Maar native title claim area. It is envisaged that these negotiations will resume in the coming financial year following the consent determination over uncontested areas.

FAR EAST GIPPSLAND

First Nations continues research and engagement with Traditional Owners of the region that lies approximately between the Snowy River and the NSW/ Victorian border bounded by the Tasman Sea. This work has involved research interviews with Traditional Owners directly and investigation of the historical record. During 2021-2022, First Nations held a series of family group meetings to hear from Traditional Owners about their aspirations for formal recognition under the Native Title Act, Settlement Act and Aboriginal Heritage Act.

FIRST PEOPLE OF THE MILLEWA-MALLEE & FIRST PEOPLE OF THE MILLEWA-MALLEE ABORIGINAL CORPORATION

The First People of the Millewa-Mallee continue to pursue formal recognition outcomes through their registered native title claim and in seeking a settlement with the State under the Settlement Act. Resolving connection issues and Indigenous respondent party matters continues to be a focus of our work with the group.

First Nations continues to provide governance, legal and corporate secretariat support on a fee for service basis to First People of the Millewa-Mallee Aboriginal Corporation, the RAP for the area.

GUNAIKURNAI & GUNAIKURNAI LAND AND WATERS ABORIGINAL CORPORATION

In 2010, the Gunaikurnai People were the first Traditional Owner group to achieve a settlement with the State of Victoria under the Settlement Act, in conjunction with successfully achieving native title recognition through a consent determination.

Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) continues to oversee and implement the terms of their settlement in addition to their roles and responsibilities under the Native Title Act. In the last financial year, GLaWAC has progressed negotiations with the State to enter into a new RSA that aims to build on the settlement reached in 2010 and provide improved outcomes for Gunaikurnai People.

First Nations continues to assist the GLaWAC Board, the Native Title and Cultural Heritage Subcommittee and executive team by providing legal advice and support on a fee for service basis in relation to native title, future act negotiations, settlement negotiations and corporate matters.

GUNDITJMARA & GUNDITJ MIRRORING TRADITIONAL OWNERS ABORIGINAL CORPORATION

The Gunditj Mirring Traditional Owners Aboriginal Corporation (GMTOAC) continues to carry out the functions of a registered native title body corporate and RAP in south-west Victoria, holding native title rights and interests on behalf of the Gunditjmarra People, following their successful native title determinations in 2007 and 2011. First Nations provides ongoing limited advice and assistance to the corporation on native title matters.

MID NORTH WEST

First Nations continues to engage with Traditional Owners of the area that is located approximately from Swan Hill to Mildura to explore formal recognition options and share research findings. First Nations also provides support to Traditional Owners of the mid North West in relation to future act matters under the Native Title Act.

NORTH EAST

The North East region lies roughly to the east of the Yorta Yorta RAP area and to the west of Far-East Gippsland. First Nations continues to undertake research and engagement with Traditional Owners of the region to understand their aspirations for formal recognition, and provide support in relation to future act matters under the Native Title Act.

TAUNGURUNG & TAUNGURUNG LAND AND WATERS COUNCIL ABORIGINAL CORPORATION

During 2021/2022 legal challenges to the Taungurung RSA were progressed. The Native Title Registrar decided not to re-register the Taungurung settlement ILUA. FNLRS sought judicial review of the Registrar's decision in the Federal Court, but ultimately settled the application out of Court. A challenge to the RSA in the Supreme Court of Victoria was also settled out of Court. The settlements in both matters establish a framework for further expert research into the RSA area, and reconsideration by the State of its decision to enter into the Taungurung settlement. In the meantime the Taungurung RSA continues to be implemented, subject to the outcome of the agreed processes. FNLRS has continued to assist Taungurung Land & Water Council with implementation, particularly in relation to the land use activity agreement on a fee for service basis.

WADAWURRUNG/WATHAURUNG

First Nations continues to provide legal advice in relation to future act matters. First Nations has previously conducted significant research in this area with a view to supporting a native title and/ or settlement claim, subject to a request for assistance and instructions from the Traditional Owner group.

WOTJOBALUK, JAADWA, JADAWADJALI, WERGAIA AND JUPAGULK & BARENGI GADJIN LAND COUNCIL ABORIGINAL CORPORATION

Negotiations for a settlement under the Settlement Act between Barengi Gadjin Land Council Aboriginal Corporation, on behalf of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk (WJJWJ) Peoples, and the State of Victoria continued, and neared completion, through 2021/2022. First Nations provided ongoing legal advice and support for the negotiation. First Nations also provided funding to the WJJWJ Peoples for legal assistance in their negotiation of their south-western boundary with Eastern Maar Peoples. First Nations also continues to provide legal advice in relation to future act matters.

WURUNDJERI/WOIWURRUNG

In response to a lack of progress, First Nations commenced a review of assistance to the Wurundjeri/Woi Wurrung in June 2022. The review is considering if assistance from First Nations should cease, or, if it was to continue, what form assistance should take.

DIGITISATION AND RETURN OF MATERIALS

In the performance of its functions, First Nations undertakes historical and anthropological research, including from primary and secondary sources and by conducting fieldwork interviews with native title holders and Traditional Owners. As a result of its role as a Native Title Service Provider, First Nations holds significant amounts of research information and material in both electronic and hard copy files, as well as in archived files dating back to the former Native Title Representative Body for Victoria, Mirimbiak Nations Aboriginal Corporation.

As part of its functions, First Nations has a duty to return these materials to the appropriate Native Title or Traditional Owner rights holding group after their rights and interests have been formally recognised. In order to do this, First Nations are continuing to digitise materials, audit its database and prepare materials for the Return of Materials project.

Digitisation involves the cataloguing of all hardcopy files, identification of finalised documents, cross-referencing paper documents with digital claim matter documents, digitisation of hardcopy documents, digitisation of documents held on superseded formats (such as PDF, audio, floppy disk, video, beta, mini DV, mini disc, microcassette), the creation of comprehensive spreadsheets of all materials held for each matter across the database, readying the body of data in each matter for inclusion in the Return of Materials process (in pilot phase).

Materials gathered in claim matters must be audited and categorised before they can be assessed for inclusion in the Return of Materials process. This involves both research and legal expertise and concerns issues such as legal privilege, confidentiality, professional ethical obligations, appropriate legal consent and ongoing legal and statutory obligations. First Nations must engage with individual Native Title and Traditional Owners and, where deceased, their families, in order to ensure the materials they have provided can be returned in an appropriate and sensitive manner. First Nations must also engage with Traditional Owner and Native Title Rights holding groups to develop an understanding of how these groups wish to receive and to hold these materials and any concerns they may have around internal levels of access. This work is ongoing.

OUR GOVERNANCE



Ed Dunens, 2022, North West Spur and Owens River Valley, Mount Feathertop, CC By 2.0

Ed Dunens, 2022, Salvin's Albatross,
Port Fairy Pelagic, CC By 2.0



CORPORATE GOVERNANCE

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

THE MANAGEMENT TEAM

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

The management team is as follows:

- Tony Kelly | CEO
- Dilruk Taylor | Chief Financial Officer
- Catherine Wilson | Principal Legal Officer
- Ellen Maybery | Acting Principal Legal Officer
- Michael O'Donnell | Deputy Principal Legal Officer
- Dr Michael O'Kane | Research Manager
- Ken Kennedy | Corporate Services Manager



Ed Dunens, 2022, Snow Gum, Mount Feathertop,
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Ed Dunens, 2019, Mount Feathertop, CC By 2.0

ACCOUNTABILITY

EXTERNAL AUDITOR AND AUDIT COMMITTEE

The annual audit of First Nations was carried out by PricewaterhouseCoopers. Their report accompanies the financial statements for 2021-2022 and is included on page 54.

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

The ARC met on 13 September 2021, 9 December 2021 and 6 June 2022. Agenda items considered by the committee included review of the organisation restructure, regulatory compliance, CEO remuneration and performance and annual accounts. The Committee meets annually with the auditors to discuss the financial reports and other relevant issues.

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

DEPARTMENT OF PREMIER AND CABINET

First Nations receives funding from the Victorian Government under its Traditional Owner Nation Building Program. The terms and conditions of funding are detailed in a Service Agreement and includes a reporting and acquittal framework

RISK MANAGEMENT

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

Ed Dunens, 2022,
Mount Feathertop,
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NATIONAL INDIGENOUS AUSTRALIANS AGENCY (NIAA)

To perform the functions of a Native Title Service Provider in Victoria, First Nations receives funding from the NIAA.

The terms and conditions of funding are detailed in the "Head Agreement for Indigenous Grants" and "Project Agreement". These comprehensive funding agreements hold the First Nations' Board and its management to account.

The reporting and acquittals framework ensure NIAA are apprised of our activities regularly. Half yearly reports – Operational Plan Performance Report and Financial Report as at 31 December and 30 June are lodged on the due dates.

To the best of our knowledge First Nations has met all its obligations under the funding agreement.

Activity Name	\$'000	Priority
Eastern Maar	677	1
First Peoples Millewa-Mallee	319	2
Taungurung	380	3
Barengi Gadjin Land Council	229	4
Central North	66	5
Mid-North West	72	6
Far East Gippsland	48	7
Woiwurrung /Wurundjeri	111	8
Bunurong/Boon Wurrung	86	9
Wathaurung/ Wadawurrung	8	10
GMTOAC	46	11
North East	114	12
GLaWAC	33	13
Return of Materials	62	14
Digitisation	40	15
PBC Funding - BGLC	50	16
PBC Funding - GLaWAC	50	17
Taungurung contested litigation	173	18
Boonwurrung contested litigation	218	19
TOTAL	2,781	

NTRB Functions

(Funds utilised under Native Title Program Funding Agreement)

Income & Expenses	(1) Actual 2020-21	(2) Budget 2021-22	(3) Actual 2021-22	Variation Column (3) minus Column (2)
Income				
NIAA Funding	3,461	4,352	4,352	\$0
NIAA Funding carried forward	633	606	606	\$0
Activity Generated Income	390	334	373	\$39
Total	4,484	5,292	5,331	\$39
Expenses				
Capital	35	75	5	70
Contested Litigation	96	906	390	516
Prescribed Body Corporate Funding	100	100	100	-
Activities	1,888	2,376	2,290	(86)
Corporate	1,760	1,835	1,747	(88)
Total	3,879	5,292	4,532	(760)
Surplus/(Deficit)	605	-	799	799

OUR PEOPLE

Ed Dunens, 2022,
The Watchers,
Port Fairy Pelagic,
CC By 2.0

CULTURAL SAFETY

At First Nations it is essential that Cultural Safety, for both our staff and clients, is built into our practice and performance. Through various support mechanisms such as the Healing Informed Practice training we can continue to build and maintain a strong workforce culture within First Nations.

PROFESSIONAL DEVELOPMENT

Staff professional development opportunities are highly valued and all staff are encouraged to learn and develop in their roles. First Nations also continues to provide access to salary sacrifice arrangements and tax benefits through our standing as a Public Benevolent Institution. First Nations is proud of its dedicated staff, and its policy when recruiting is to appoint Aboriginal people wherever possible.

STAFF PROFILE

During the 2021-22 financial year First Nations had 4 new starters and 4 departures.

We are proud of the diversity in our team, providing an informed and sensitive basis for our work. Ensuring culturally informed practice, 20% of our staff are members of First Nations communities. Gender equity is important both to us culturally and in our governance. Currently 53% of our staff are women and 36% of our positions are part-time.

ENTERPRISE AGREEMENT

The First Nations Legal and Research Services and Federation of Victorian Traditional Owner Corporations Enterprise Agreement 2018-2021 was successfully implemented in July 2021. The Enterprise Agreement continues to cover the terms and conditions of employment of all First Nations staff.

WORKPLACE HEALTH AND SAFETY

First Nations complies with the legislative requirements of the *Occupational Health and Safety Act 2004* (Vic). Our policies and procedures promote a safe and health work environment. During the reporting period, there were no recorded injuries which required workers' compensation.

For most of 2021-22 our staff have been working from home during the COVID19 pandemic. During this period all staff have completed a working from home checklist. This has enabled First Nations to manage occupational health and safety risks whilst supporting staff during this difficult time.

Though staff travel has been limited in the past year we have had another incident free year and have maintained our good record of safe driving.

INTERNS AND THE UNIVERSITY SECTOR

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

Ed Dunens, 2022,
Shy Albatross, Port Fairy
Pelagic, CC By 2.0





Orion Kahza, 2020,
Great Ocean Road,
Public Domain Mark 1.0

FINANCIAL REPORT 2021-2022



First Nations Legal & Research Services Ltd

ABN 27 105 885 149

Annual report for the year ended 30 June 2022

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Directors' report
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Directors' declaration

The directors present their report on First Nations Legal & Research Services Ltd (the "entity") for the year ended 30 June 2022.

Directors

The following persons were directors of First Nations Legal & Research Services Ltd during the whole of the financial year and up to the date of this report, unless otherwise stated:

Kenneth Stewart
Eileen Alberts
Paul Paton (resigned 6 June 2022)
Drew Berick
Jesse Williams
Raylene Harradine (resigned 11 July 2022)

Information on directors

Kenneth Stewart

Chairperson
Director

Kenneth Stewart is a Wamba Wamba descendent, who has extensive experience in corporate governance, native title, cultural heritage and natural resource management. He is currently the Chairperson of Wiran Aboriginal Corporation and a member of the working group that established the Murray Lower Darling River Indigenous Network. He worked with the North West Clans Aboriginal Corporation and is the current Operation Development Officer at First People of the Millewa-Mallee Aboriginal Corporation.

Eileen Alberts

Eileen is a Gunditjmara woman and respected Elder of the Koori Court. She is a director of the Gunditj Mirring Traditional Owner Aboriginal Corporation. Eileen works as a mentor for Budj Bim Rangers and is employed by Winda Mara Aboriginal Corporation. She has many years' experience in Aboriginal health and education and is a former Community Liaison Officer with both Mirimbiak Nations Aboriginal Corporation and Native Title Services Victoria. Eileen has been a Board member since September 2009 and served as Deputy Chairperson.

Paul Paton - resigned 6 June 2022

Deputy Chairperson
Director

Paul Paton is a Traditional Owner from the Gunai & Monero tribes of south-eastern Australia. He is a Director at First Languages Australia and Ninde Ngujarn Monaro-Ngarigo Aboriginal Corporation. He is also a member of the Indigenous Names Committee- Victorian Geographic Names Panel. Paul is currently the CEO of the Federation of Victorian Traditional Owner Corporations.

Drew Berick

Director

Drew is a proud Dja Dja Wurrung and Yorta Yorta man. Drew is the Elders' Voice Coordinator at the First Peoples Assembly of Victoria, where he engages with Elders across the State of Victoria to get their guidance, knowledge and wisdom to help shape the Elders' Voice.

Drew brings over 10 years of experience working in the native title sector and almost 20 years working in the Victorian Aboriginal community.

Information on directors (continued)

Jesse Williams

Director

Jesse is a proud Gunditjmara, Yorta Yorta and Wiradjuri man. Jesse works an Engagement Officer with Aboriginal Victoria working extensively with local Aboriginal communities through the state to maintain their traditions, achieve their aspirations and become self-governing.

Being a local Aboriginal Traditional Owner of Victoria and working closely with Aboriginal communities for most of his life, Jesse has a deep connection and understanding with various communities across the state.

Raylene Harradine - resigned 11 July 2022

Director

Raylene is a proud Wotjabulluk and Latje Latje woman who has been the CEO of Bendigo Health & Districts Aboriginal Cooperative for the past 7 years.

Raylene brings a wealth of experience working in the Aboriginal community and sits on various executive boards and committees. Raylene was instrumental in leading the establishment of the first rural Victorian Authorisation of Children in Out of Home Care under Section 18 of the Child, Youth and family Act 2005 as Principal Officer. Raylene was awarded a Public Service Medal in 2006 for her outstanding work with Aboriginal communities

Meetings of directors

The numbers of meetings of the entity's board of directors and of each board committee held during the year ended 30 June 2022, and the numbers of meetings attended by each director were:

Schedule of Meetings:

1. 13 September 2021
2. 9 December 2021
3. 8 March 2022
4. 6 June 2022

Director	Number eligible to attend	Number attended
Kenneth Stewart	4	4
Eileen Alberts	4	3
Paul Paton	4	3
Drew Berick	4	2
Jesse Williams	4	3
Raylene Harradine	4	1

Principal activities

The principal activities of the entity during the financial year were the provision of professional services to indigenous people in Victoria and to pursue the recognition and protection of native title under the *Native Title Act 1993 (Cth)* in Victoria.

Vision statement

All Traditional Owner groups in Victoria are formally recognised and supported.

Mission statement

To be the service provider of choice for supporting Traditional Owner groups realise and exercise their Native Title rights and interests.

Objectives and strategies

(1) Achieve formal recognition across Victoria

Strategies:

- Conduct inclusive, forward thinking research that supports a range of formal recognition options
- Provide strategic advice tailored to each Traditional Owner group about their recognition options
- Assist Traditional Owner groups negotiate native title and related settlements with the State
- Assist Traditional Owners resolve disputes
- Work with the regional Nation Building teams to draw on available resources to support formal recognition
- Advocate for law reform and policy changes that support formal recognition outcomes

(2) Provide professional legal, research and corporate support to groups post settlement.

Strategies:

- First Nation continues to improve upon the quality of our post settlement services whilst maintaining competitive pricing
- Expand our service offering in response to identified need, particularly in relation to:
 - Treaty
 - Indigenous knowledge
 - Community and cultural development
 - Natural resource management
- Build and maintain relationships of trust and respect with our Traditional Owner clients post settlement

(3) First Nations has the capacity to support Traditional Owner groups prepare for and negotiate treaties and other future agreements, upon request.

Strategies:

- Leverage and expand our unique and interdisciplinary skills to assist Traditional Owner groups in treaty negotiations
- Utilise and strengthen our partnership with the FVTOC to deliver specialist treaty related support to Traditional Owners
- Develop a strong relationship with the First Peoples' Assembly of Victoria and other relevant stakeholders to help progress treaty in Victoria

(4) Victorian Traditional Owners benefit from improved settlement outcomes, including, in relation to rights recognition, compensation and cultural heritage protection

Strategies:

- Advocate for expansion of Traditional Owner rights and interests under existing legislation and identify other opportunities for Traditional Owner recognition
- In conjunction with the National Native Title Council, FVTOC and our Traditional Owner clients advocate for full and comprehensive compensation for lost and/or impairment of native title rights and interests
- Advocate for improvement in Victorian and National cultural heritage protection laws and support Traditional Owner groups to achieve maximum control of their cultural heritage

(5) A collaborative process for the return of research materials to Traditional Owner clients is established, within legal and ethical frameworks.

Strategies:

- Continue auditing research materials held by First Nations
- Refine return of materials policy in response to legal advice and Traditional Owner group feedback
- Implement return of materials policy in conjunction with pilot Traditional Owner group

(6) First Nations has an increased profile within the Traditional Owner community.

Objectives and strategies (continued)

Strategies:

- Build clear and strong communication channels with Traditional Owner communities
- Create positive meeting environments in which Traditional Owners feel valued and respected
- Continue to attend and present at regional and national forums relating to Traditional Owner rights and interests

(7) A healthy, nurturing, culturally safe and responsive work environment with a diverse staff group, is established

Strategies:

- Maintain a trust-based relationship between staff and management, where staff feel free to ask questions and raise issues.
- Maintain a work environment free from bullying, discrimination, and sexual harassment, guided by policies that continually adapt in response to community standards and contemporary workplace practices
- Ensure the development and maintenance of an office culture that allows for difference and diversity
- Investigate options for creating an office environment suitable for people of all abilities including wheelchair accessibility.
- Continue to maintain flexible work arrangements
- Embed healing informed practice into all aspects of First Nations operations

Members' liability

The entity is a entity limited by guarantee. If the entity is wound up, the Constitution states that each member is required to contribute a maximum of \$1 (2021: \$1) each towards meeting any outstanding obligations of the entity. As at 30 June 2022, the total amount that a member of the entity is liable to contribute if the entity is wound up is \$1 (2021: \$1).

Significant changes in the state of affairs

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

Event since the end of the financial year

Federation of Victorian Traditional Owner Corporation Limited ceased to be the sole member of FNLRS as of 1 July 2022. Directors become members as per the Constitution.

No other matter or circumstance has arisen since 30 June 2022 that has significantly affected the entity's operations, results or state of affairs, or may do so in future years.

Likely developments and expected results of operations

The entity is heavily reliant on government grant funding and the entity's current funding agreements with the federal and state governments end in June 2023. Management's forecast assumes the continuation of federal funding (including scenarios where funding levels are reduced moderately) and on this basis, the entity will be able to manage its costs and continue to meet its obligations and pay its debts as and when they fall due, for at least the next 12 months. However, a large reduction in overall government funding will place significant pressure on the entity's ability to continue to fund and carry out its professional services. At present, the entity has not been given any specific indication there will be a reduction in government support and funding and as such, the financial statements have been prepared on a going concern basis.

Environmental regulation

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

Insurance of officers and indemnities

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

Proceedings on behalf of the entity

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

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

Auditor's independence declaration

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

Rounding of amounts

The entity is of a kind referred to in ASIC Legislative Instrument 2016/191, relating to the 'rounding off' of amounts in the directors' report. Amounts in the directors' report have been rounded off in accordance with the instrument to the nearest dollar.

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



Kenneth Stewart
Chairperson



Jesse Williams
Deputy Chairperson

Melbourne
10 October 2022



Auditor's Independence Declaration

As lead auditor for the audit of First Nations Legal & Research Services Ltd for the year ended 30 June 2022, I declare that to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink, appearing to read 'DK', is positioned above the printed name of the auditor.

David Kennett
Partner
PricewaterhouseCoopers

Melbourne
10 October 2022

PricewaterhouseCoopers, ABN 52 780 433 757
2 Riverside Quay, SOUTHBANK VIC 3006, GPO Box 1331, MELBOURNE VIC 3001
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First Nations Legal & Research Services Ltd

ABN 27 105 885 149

Financial report - 30 June 2022

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These financial statements are the financial statements of First Nations Legal & Research Services Ltd as an individual entity.

The financial statements are presented in Australian dollars which is First Nations Legal & Research Services Ltd's functional and presentation currency.

All amounts disclosed in the financial statements and notes have been rounded off to the nearest currency units unless otherwise stated.

Its registered office and principal place of business is:

12-14 Leveson Street
North Melbourne VIC 3051

The financial statements were authorised for issue by the directors on 10 October 2022. The directors have the power to amend and reissue the financial statements.

First Nations Legal & Research Services Ltd
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Income			
Revenue from government	3	4,159,098	3,488,448
Project income	3	816,403	494,372
Other income	4	373,617	390,126
		5,349,118	4,372,946
Expenses			
Employee benefits expense		(3,217,324)	(2,903,797)
Depreciation expense		(352,201)	(417,540)
Consultants		(1,125,219)	(487,655)
Other occupancy expenses		(78,272)	(64,017)
Office expenses		(326,900)	(418,987)
Claimant meeting expenses		(268,801)	(234,936)
Motor vehicle expenses		(11,206)	(13,113)
Other expenses		(36,499)	(35,279)
Interest		(11,886)	(16,085)
		(5,428,308)	(4,591,409)
Deficit for the year		(79,190)	(218,463)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive deficit for the year		(79,190)	(218,463)

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

First Nations Legal & Research Services Ltd
Statement of financial position
As at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current assets			
Cash and cash equivalents	5	3,330,085	2,278,453
Trade receivables	6	102,389	68,924
Other current assets	8	57,903	50,188
Financial assets at amortised cost	7	7,848	-
Total current assets		<u>3,498,225</u>	<u>2,397,565</u>
Non-current assets			
Property, plant and equipment	9	2,575	68,060
Right-of-use assets	10	496,202	779,750
Total non-current assets		<u>498,777</u>	<u>847,810</u>
Total assets		<u>3,997,002</u>	<u>3,245,375</u>
LIABILITIES			
Current liabilities			
Trade and other payables	11	479,075	384,437
Contract liabilities	3	2,206,944	1,270,080
Lease liabilities	10	273,656	261,109
Employee benefit obligations	12	619,774	516,905
Total current liabilities		<u>3,579,449</u>	<u>2,432,531</u>
Non-current liabilities			
Lease liabilities	10	212,942	486,598
Employee benefit obligations	12	71,708	114,153
Total non-current liabilities		<u>284,650</u>	<u>600,751</u>
Total liabilities		<u>3,864,099</u>	<u>3,033,282</u>
Net assets		<u>132,903</u>	<u>212,093</u>
EQUITY			
Accumulated surplus		<u>132,903</u>	<u>212,093</u>
Total equity		<u>132,903</u>	<u>212,093</u>

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

First Nations Legal & Research Services Ltd
Statement of changes in equity
For the year ended 30 June 2022

	Accumulated surplus \$	Total equity \$
Balance at 1 July 2020	<u>430,556</u>	<u>430,556</u>
Deficit for the year	<u>(218,463)</u>	<u>(218,463)</u>
Total comprehensive deficit for the year	<u>(218,463)</u>	<u>(218,463)</u>
Balance at 30 June 2021	<u>212,093</u>	<u>212,093</u>
Balance at 1 July 2021	<u>212,093</u>	<u>212,093</u>
Deficit for the year	<u>(79,190)</u>	<u>(79,190)</u>
Total comprehensive deficit for the year	<u>(79,190)</u>	<u>(79,190)</u>
Balance at 30 June 2022	<u>132,903</u>	<u>132,903</u>

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

First Nations Legal & Research Services Ltd
Statement of cash flows
For the year ended 30 June 2022

	2022	2021	
Notes	\$	\$	
Cash flows from operating activities			
Receipts from course of operations	6,713,549	4,680,889	
Payments to suppliers and employees	<u>(5,407,088)</u>	<u>(4,470,258)</u>	
	1,306,461	210,631	
Interest received	425	787	
Interest paid	<u>(11,886)</u>	<u>(16,085)</u>	
Net cash inflow from operating activities	<u>1,295,000</u>	<u>195,333</u>	
Cash flows from investing activities			
Payments for property, plant and equipment	(3,168)	(26,789)	
Proceeds from sale of property, plant and equipment	<u>20,909</u>	<u>-</u>	
Net cash inflow (outflow) from investing activities	<u>17,741</u>	<u>(26,789)</u>	
Cash flows from financing activities			
Principal elements of lease payments	<u>(261,109)</u>	<u>(249,002)</u>	
Net cash (outflow) from financing activities	<u>(261,109)</u>	<u>(249,002)</u>	
Net increase (decrease) in cash and cash equivalents			
	1,051,632	(80,458)	
Cash and cash equivalents at the beginning of the financial year	<u>2,278,453</u>	<u>2,358,911</u>	
Cash and cash equivalents at the end of the financial year	<u>5 3,330,085</u>	<u>2,278,453</u>	

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

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1 Summary of significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the First Nations Legal & Research Services Ltd as a single entity.

(a) Basis of preparation

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

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

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

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

(ii) Historical cost convention

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

(iii) New and amended standards adopted by the entity

The entity has applied the following standards and amendments for the first time in their annual reporting period commencing 1 July 2021:

- AASB 2020-8 *Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform - Phase 2 [AASB 4, AASB 7, AASB 9, AASB 16 & AASB 139]*
- AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*
- AASB 2020-9 *Amendments to Australian Accounting Standards - Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments [AASB 1060]*.

The entity adopted AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* in the current year. Other than the change in disclosure requirements, the adoption of AASB 1060 has no significant impact on the financial statements because the entity previously complied with *Australian Accounting Standards - Reduced Disclosure Requirements* in preparing its financial statements.

The other amendments listed above also did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

1 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

(v) Going concern

At 30 June 2022, the entity was in a net current liability position of \$81,224 (30 June 2021: \$34,966). As in previous years, current liabilities include deferred revenue of \$2,206,944 (30 June 2021: \$1,270,080) being government grant amounts received in advance of the end of the financial year that relate to FY23. This balance will be realised in the ordinary course of business and is therefore not expected to be settled in cash.

The entity is heavily reliant on government grant funding and the entity's current funding agreements with the federal and state governments end in June 2023. Management's forecast assumes the continuation of federal funding (including scenarios where funding levels are reduced moderately) and on this basis, the entity will be able to manage its costs and continue to meet its obligations and pay its debts as and when they fall due, for at least the next 12 months. However, a large reduction in overall government funding will place significant pressure on the entity's ability to continue to fund and carry out its professional services. At present, the entity has not been given any specific indication there will be a reduction in government support and funding and as such, the financial statements have been prepared on a going concern basis.

(vi) Critical accounting estimates and assumption

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

(b) Revenue recognition

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

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

Government grants

Revenue from government is recognised when there is sufficiently specific promises to meet according to the agreement between the entity and the government. When there is a sufficiently, specific promise, the revenue is recognised as the promise is satisfied and conditions fulfilled being the expenditure incurred to perform the promises as specified in the agreement.

Where there is not sufficiently specific promise to satisfy and be performed, the grant is recognised as income when the entity obtains control or the right to receive the contribution.

Project income

Project income is recognised in the accounting period in which the services are rendered being the expenditure is incurred to fulfill the performance obligation.

Interest income

Interest income is recognised using the effective interest method.

Other income

Other income consists of various, miscellaneous and one-off items, including bookkeeping service fees, legal fees and cost reimbursements.

(c) Income tax

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

1 Summary of significant accounting policies (continued)

(d) Leases

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the entity.

The entity leases office building. Rental contract is made for fixed period of 10 years.

Contracts may contain both lease and non-lease components. The entity allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the entity is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable,
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date,
- amounts expected to be payable by the entity under residual value guarantees,

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the entity, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

To determine the incremental borrowing rate, the entity:

- where possible, uses recent third-party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third-party financing was received,
- uses a build-up approach that starts with a risk-free interest rate adjusted for credit risk for leases held by First Nations Legal & Research Services Ltd, which does not have recent third-party financing, and
- makes adjustments specific to the lease, e.g. term, country, currency and security.

The entity is exposed to potential future increases in variable lease payments based on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate take effect, the lease liability is reassessed and adjusted against the right-of-use asset.

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability,
- any lease payments made at or before the commencement date less any lease incentives received,
- any initial direct costs, and
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

1 Summary of significant accounting policies (continued)

(d) Leases (continued)

Payments associated with short-term leases and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less.

(e) Impairment of non-financial assets

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

(f) Cash and cash equivalents

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

(g) Trade receivables

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

The entity holds trade receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method, less provision for impairment. The entity applies the AASB9 *Financial Instruments* simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

(h) Financial instruments

Financial assets

(i) Classification

The entity classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through OCI or through profit or loss), and
- those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

The entity classifies its financial assets as at amortised cost only if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

The entity's financial assets at amortised cost includes cash equivalents and trade and other receivables. The entity does not have any financial assets measured subsequently at fair value (either through OCI or through profit or loss).

(ii) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date, being the date on which the entity commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the entity has transferred substantially all the risks and rewards of ownership.

1 Summary of significant accounting policies (continued)

(h) Financial instruments (continued)

Financial assets (continued)

(iii) Measurement

At initial recognition, the entity measures a financial asset at its fair value.

Subsequent to initial recognition, assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss and other comprehensive income.

(iv) Impairment

The entity assesses on a forward-looking basis the expected credit losses associated with its debt instruments carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the entity applies the simplified approach permitted by AASB 9 *Financial Instruments*, which requires expected lifetime losses to be recognised from initial recognition of the receivables, see note 1(g) for further details.

Financial liabilities

(i) Recognition and derecognition

All financial liabilities are recognised initially at fair value and, in the case of payables, net of directly attributable transaction costs. The entity's financial liabilities include trade and other payables and lease liabilities.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss and other comprehensive income.

(ii) Measurement

Subsequent to initial recognition financial liabilities are recognised at amortised cost using the effective interest method.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

(i) Property, plant and equipment

Property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

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

Depreciation is calculated using the straight-line method to allocate the cost or revalued amounts of the assets, net of their residual values, over their estimated useful lives as follows:

1 Summary of significant accounting policies (continued)

(i) Property, plant and equipment (continued)

Class of fixed asset	Depreciation rate
• Computers	40%
• Motor vehicles	20%

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

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss.

(j) Trade and other payables

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

(k) Employee benefits

(i) Short-term obligations

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

(ii) Other long-term employee benefit obligations

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

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

(iii) Post-employment obligations

The entity pays contributions to publicly or privately administered defined contribution superannuation plans on a mandatory, contractual or voluntary basis. The entity has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(l) Rounding of amounts

The entity is of a kind referred to in ASIC Legislative Instrument 2016/191, relating to the 'rounding off' of amounts in the financial statements. Amounts in the financial statements have been rounded off in accordance with the instrument to the nearest dollar.

1 Summary of significant accounting policies (continued)

(m) Goods and Services Tax (GST)

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

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

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

(n) Contract liabilities

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

2 Critical estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the entity's accounting policies. There are no areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

Significant estimates and judgements

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity and that are believed to be reasonable under the circumstances.

3 Revenue from contracts with customers

	2022 \$	2021 \$
Revenue from government	4,159,098	3,488,448
Project income	816,403	494,372
	<u>4,975,501</u>	<u>3,982,820</u>

Liabilities related to contracts with customers

The entity has recognised the following liabilities related to contracts with customers:

	2022 \$	2021 \$
Contract liabilities		
Unexpended grants - Federal	798,445	605,873
Unexpended grants - State	1,408,499	664,207
Total contract liabilities	<u>2,206,944</u>	<u>1,270,080</u>

First Nations Legal & Research Services Ltd
Notes to the financial statements
30 June 2022
(continued)

4 Other income

	2022	2021
	\$	\$
Interest	425	787
Other income	373,192	389,339
	<u>373,617</u>	<u>390,126</u>

No government COVID-19 cashflow boost income (2021: \$50,000) is included in the 'other income' line items. There are no unfulfilled conditions or other contingencies attaching to these grants.

5 Cash and cash equivalents

	2022	2021
	\$	\$
Current assets		
Cash at bank	<u>3,330,085</u>	<u>2,278,453</u>

6 Trade receivables

	2022	2021
	\$	\$
Current assets		
Trade receivables	<u>102,389</u>	<u>68,924</u>

7 Financial assets at amortised cost

	2022	2021
	\$	\$
Current assets		
Funds held on behalf of 3rd parties	<u>7,848</u>	<u>-</u>

8 Other current assets

	2022	2021
	\$	\$
Current assets		
Prepayments	56,791	48,915
Other receivables	1,112	1,273
	<u>57,903</u>	<u>50,188</u>

9 Property, plant and equipment

Non-current	Motor vehicles \$	Computers \$	Total \$
At 30 June 2021			
Cost	76,839	235,830	312,669
Accumulated depreciation	(64,195)	(180,414)	(244,609)
Net book amount	<u>12,644</u>	<u>55,416</u>	<u>68,060</u>
Year ended 30 June 2022			
Opening net book amount	12,644	55,416	68,060
Additions	-	3,168	3,168
Depreciation charge	(12,644)	(56,009)	(68,653)
Closing net book amount	<u>-</u>	<u>2,575</u>	<u>2,575</u>
At 30 June 2022			
Cost	49,943	238,998	288,941
Accumulated depreciation	(49,943)	(236,423)	(286,366)
Net book amount	<u>-</u>	<u>2,575</u>	<u>2,575</u>

Proceeds from sale of two fully depreciated vehicles amounted to \$20,909 (2021: \$nil).

10 Leases

This note provides information for leases where the entity is a lessee.

(a) Amounts recognised in the statement of financial position

The statement of financial position shows the following amounts relating to leases:

	2022 \$	2021 \$
Right-of-use assets		
Buildings	496,202	779,750
	<u>496,202</u>	<u>779,750</u>
Lease liabilities		
Current	273,656	261,109
Non-current	212,942	486,598
	<u>486,598</u>	<u>747,707</u>

Future lease payments in relation to lease liabilities as at year end are as follows:

	2022 \$	2021 \$
Within one year	279,634	271,490
Later than one year but not later than five years	214,409	494,044
	<u>494,043</u>	<u>765,534</u>

10 Leases (continued)

(a) Amounts recognised in the statement of financial position (continued)

Additions to the right-of-use assets during the 2022 financial year were \$nil (2021: \$nil).

(b) Amounts recognised in the statement of profit or loss and other comprehensive income

The statement of profit or loss and other comprehensive income shows the following amounts relating to leases:

	2022	2021
	\$	\$
Depreciation charge of right-of-use assets		
Buildings	<u>283,548</u>	283,548
Interest expense	11,886	16,085

11 Trade and other payables

	2022	2021
	\$	\$
Current liabilities		
Trade payables	183,116	157,717
Sundry creditors and accruals	<u>295,959</u>	<u>226,720</u>
	<u>479,075</u>	<u>384,437</u>

The following table shows the carrying amounts of trade and other payables between financial liabilities and non-financial liabilities:

	2022	2021
	\$	\$
Financial liabilities measured at amortised cost	183,116	157,717
Non-financial liabilities	<u>295,960</u>	<u>226,719</u>
	<u>479,076</u>	<u>384,436</u>

12 Employee benefit obligations

	2022			2021		
	Current	Non-current	Total	Current	Non-current	Total
	\$	\$	\$	\$	\$	\$
Leave obligations	<u>619,774</u>	<u>71,708</u>	<u>691,482</u>	516,905	114,153	631,058

(a) Leave obligations

The leave obligations cover the entity's liabilities for long service leave and annual leave which are classified as either other long-term benefits or short-term benefits, as explained in note 1(k).

12 Employee benefit obligations (continued)

(b) Amounts recognised in profit and loss in relation to defined contribution plans

The entity has recognised expenses of \$279,974 in the current period (2021: \$236,582) in relation to defined contribution plans which are included in employee benefit expenses in the statement of profit or loss and other comprehensive income.

13 Remuneration of auditors

During the year the following fees were paid or payable for services provided by the auditor of the entity:

PricewaterhouseCoopers Australia (PwC)

Audit and other assurance services

	2022 \$	2021 \$
Audit and review of financial statements	16,250	14,950
Total remuneration for audit and other assurance services	16,250	14,950

(i) *Other services*

Compilation of financial statements	2,000	2,000
Total remuneration for other services	2,000	2,000

Total remuneration of PricewaterhouseCoopers Australia (PwC)	18,250	16,950
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14 Contingencies

The entity had no contingent liabilities at 30 June 2022 (2021: nil).

15 Commitments

The entity had no capital commitments at 30 June 2022 (2021: nil).

16 Related party transactions

(a) Parent entities

The entity is controlled by the Federation of Victorian Traditional Owner Corporation Limited (FVTOC) which is its sole member. FVTOC's members are Traditional Owner Corporations.

(b) Key management personnel compensation

	2022 \$	2021 \$
Total compensation	801,339	771,824

16 Related party transactions (continued)

(c) Transactions with other related parties

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

The entity also holds money for Wathaurung/Wadawurrung and Central North (refer to note 18).

The following transactions occurred with related parties:

	30 June 2022	30 June 2021
	\$	\$
<i>Revenue and reimbursement received</i>		
Admin and overhead recovery charged to Federation of Victoria Traditional Owner Corporation Ltd	247,393	212,629
<i>Expense and charges incurred</i>		
Consultant fees paid to Federation of Victoria Traditional Owner Corporation Ltd	50,000	75,000

(d) Outstanding balances

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

	2022	2021
	\$	\$
Current receivables (expenses paid by First Nations Legal & Research Services Ltd)		
Parent entity	30,722	-
Other related parties	3,449	28,243
	34,171	28,243

(e) Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

17 Events occurring after the reporting period

Federation of Victorian Traditional Owner Corporation Limited ceased to be the sole member of FNLRS as of 1 July 2022. Directors become members as per the Constitution.

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

18 Financial assets held in trust

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

	2022	2021
	\$	\$
Liability to third parties	<u>685,089</u>	<u>711,679</u>
Represented by:		
Term deposits	<u>685,089</u>	<u>711,679</u>
	<u>685,089</u>	<u>711,679</u>

**First Nations Legal & Research Services Ltd
Directors' declaration
30 June 2022**

In the directors' opinion:

- (a) the financial statements and notes set out on pages 7 to 25 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - (i) complying with Accounting Standards and other mandatory professional reporting requirements, and
 - (ii) giving a true and fair view of the entity's financial position as at 30 June 2022 and of its performance for the financial year ended on that date, and
- (b) there are reasonable grounds to believe that the entity 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.



Kenneth Stewart
Director



Jesse Williams
Director

Melbourne
10 October 2022



Independent auditor's report

To the members of First Nations Legal & Research Services Ltd

Our opinion

In our opinion:

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

- (a) giving a true and fair view of the Company's financial position as at 30 June 2022 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

What we have audited

The financial report comprises:

- the statement of financial position as at 30 June 2022
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- the statement of profit or loss and other comprehensive income for the year then ended
- the notes to the financial statements, which include significant accounting policies and other explanatory information
- the directors' declaration.

Basis for opinion

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

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

Independence

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

PricewaterhouseCoopers, ABN 52 780 433 757
2 Riverside Quay, SOUTHBANK VIC 3006, GPO Box 1331, MELBOURNE VIC 3001
T: 61 3 8603 1000, F: 61 3 8603 1999

Liability limited by a scheme approved under Professional Standards Legislation.



Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the directors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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



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



PricewaterhouseCoopers

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers'.A handwritten signature in blue ink that reads 'David Kennett'.

David Kennett
Partner

Melbourne
10 October 2022



First Nations
Legal & Research
Services

www.fnlrs.com.au