



# Barengi Gadjin

LAND COUNCIL

ABORIGINAL CORPORATION NTBC

ANNUAL REPORT 2023-2024





## **Barengi Gadjin**

### **LAND COUNCIL**

ABORIGINAL CORPORATION RNTBC

Barengi Gadjin Land Council Aboriginal Corporation RNTBC (BGLC) represents Traditional Owners from the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples (the Wotjobaluk Nations), whose Native Title Rights were recognised in a 2005 Native Title Consent Determination, the first such recognition in south-eastern Australia.

BGLC is the federally recognised authority to speak on behalf of the Wotjobaluk Nations. It is the body with responsibility under Victorian legislation for managing impacts on Aboriginal cultural heritage in the Wimmera region.

It is also the Prescribed Body Corporate which represents the Wotjobaluk Nations for native title purposes, giving BGLC the legal authority and obligation to work on behalf of Traditional Owners of the Wotjobaluk Nations in relation to native title matters. It is also the Traditional Owner Group Entity under the Recognition and Settlement Agreement.





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**Barengi Gadjin Land Council Aboriginal Corporation RNTBC ICN: 4395**

**Post** PO Box 1255, Horsham VIC 3402

**Phone** +61 (03) 5381-0977

**Registered Office & Principal Place of Business:**

38 Plumpton Road, Horsham VIC 3400

**Other Places of Business:**

Dalki Garringa Native Nursery, 127 Wail Nursery Road, Wail VIC 3401

JustCo Co-working, Level 7, 276 Flinders Street, Melbourne VIC 3000

**Cover** *Dyurrite looking east to Gariwerd* **Mathew Dooling**, Exposure Of Light Photography

**Opposite** *Taylors Lake* **Mathew Dooling**, Exposure Of Light Photography





We are the past,  
the present and  
the future



# Chairpersons Report

We are the past, the present and the future. This year has been pivotal for BGLC, marked by significant achievements and challenges. I'm pleased to share key highlights that reflect our progress, resilience, and ongoing commitment to our community.

## Language Revival Efforts

The approval of the Language Committee's Terms of Reference by the Board has been a critical step in our language revival efforts. With dedicated budget support and ongoing funding pursuits, we aim to revitalise our languages and ensure their survival for future generations.

## First Peoples Assembly

The First Peoples Assembly's second term began with renewed energy and focus. In my inaugural speech, I emphasised our duty to honour our ancestors and drive true change through respect, understanding, and genuine progress.

However, this term has not been without challenges. Fake letters using my name and the Assembly's logos were circulated to spread misinformation, falsely claiming it was acceptable to declare Aboriginality without being Aboriginal. This matter was escalated to the police for investigation and received strong support from the Assembly, BGLC, and legal teams. On top of this, the BGLC Board faced targeted misinformation and racial vilification in the media, specifically on the Bolt Report, underscoring the racism and misinformation we continue to face.

## Treaty Consultations and Engagements

BGLC has been actively involved in promoting dialogue and advancing the treaty process. This year, we hosted staff days, local and regional consultations, and Traditional Owner engagements to involve our community meaningfully. We also supported attendance at major events like Treaty Day Out in Ballarat and the Treaty Statewide Gathering, ensuring our members' voices are heard and included in these critical discussions and public events.

## Yoorrook Justice Commission and Truth-Telling

BGLC has been a key participant in the Yoorrook Justice Commission's truth-telling process and Land Injustice Hearings. We continue to advocate for justice, recognition, and healing. I commend all who have contributed to these efforts and encourage our members to familiarise themselves with the Commission's recommendations.

These insights are essential to guiding our work and advocating for formal recognition and systemic change in the state.

## Addressing Negative Media and Broader Community Perceptions

BGLC remains committed to countering misinformation and negative media surrounding the Recognition and Settlement Agreements. Working closely with the State government, we aim to ensure the State is active in sharing accurate information with the broader Victorian community to foster understanding and support.

## Ministerial Engagement and Regional Racism

In response to rising racism and misinformation, particularly before the referendum, we engaged with the Hon. Natalie Hutchins, Minister for First Peoples and Treaty. Our discussions focused on addressing harmful narratives and reinforcing truth in our communications.

## Impact of the Referendum

The success of the 'No' vote in the recent referendum deeply impacted our community, especially with our region recording the highest 'No' vote. We acknowledge the strength and resilience of our people amidst these challenges and remain committed to advocating for their rights.

## Thank you all

I'd like to also recognise and acknowledge this has been a tough year for our staff and officers. Led by Charee and Darren, I want to thank each and every one of you for your work and dedication to the success of BGLC.

This year has highlighted our collective strength and the importance of our work together. As our organisation moves forward, we remain dedicated to upholding the rights, reviving the culture and protecting the heritage of our people, country and ancestors.

## Dylan Clarke

Chair BGLC

*Top of Gar Falls, Gariwerd* **Mathew Dooling,**  
Exposure Of Light Photography

# Executive Officers Report

We would like to start by extending a huge thankyou to our staff, the Board, the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples of the Wotjobaluk Nations (WJJWJ) and our partners for all their support in making this another hugely busy and successful year at BGLC.

Together with the support of the Board we have continued with our commitment to sustainable growth and financial stability for the corporation over the year, with a steady increase in staff numbers. Our financial and HR systems were moved internally this year, which will make us more efficient and financially viable as we continue to grow. This process was undertaken and overseen by the Corporate Services team who have done an excellent job.

The primary aim for this growth and stability continues to be for the use in the protection and promotion of WJJWJ culture, places and people. Over the last twelve months we have been involved in numerous events, workshops, meetings and field work in order to achieve these aims. These include the continued advocacy and work for the protection of important places like Direl, Dyurrite and the Ranch+Billabong, and animals like Wilkerr, and bringing the Wimmera Lady Ancestor home from the University of Vienna in Austria. We were involved in several important events such as Victorian Women's Cultural Fire Network Workshop, Treaty Gatherings and NAIDOC week. This year we also focussed on Language reclamation and the new ceremonial dance group. The On Country Operations and Culture People + Place teams have done a fantastic job in coordinating and promoting this crucial work.

It's also been another successful year at Dalki Garringa Native Nursery with an increase in plant sales and commissions as well as a huge amount of work by the team out there to prepare the property for an increase in economic development opportunities. The return of good weather enabled us to harvest salt in collaboration with Mt Zero Olive Enterprises, this harvest our largest to date enabled us to maintain the levels necessary to meet demand the popularity of the salt. BGLC is working with Mt Zero to develop a new partnership for future growth of this with bush foods and other partnership opportunities.

Our new Recognition and Settlement Agreement (RSA) implementation team has had a successful start this year and continue to do an excellent job working through the complexities of the agreements. Some of their achievements this year include hosting the RSA Implementation Workshop with State government agencies, working through the Local government engagement strategy and establishment of the NRA Partnership Forums as well as continuing to advocate for the official handing back of significant places such as Ebenezer, Sisters Rocks and Wail.

We look forward to working with you all again next year for another successful year at BGLC.

**Charee Smith & Darren Griffin**  
Co-Executive Officers (Interim)

On a personal note, I would like to express my gratitude for the overwhelming messages of support that I received from the BGLC staff, Board, WJJWJ Community and external partners following the incredibly difficult times of my diagnosis and commencement of my treatment plan in 2024.

**Dalkidalk, Darren**

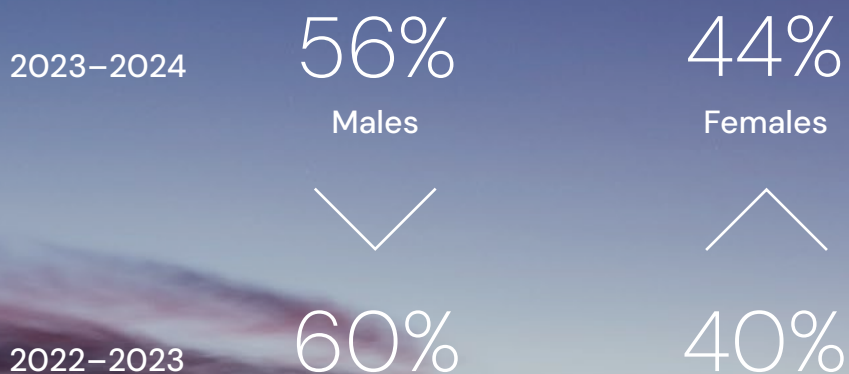




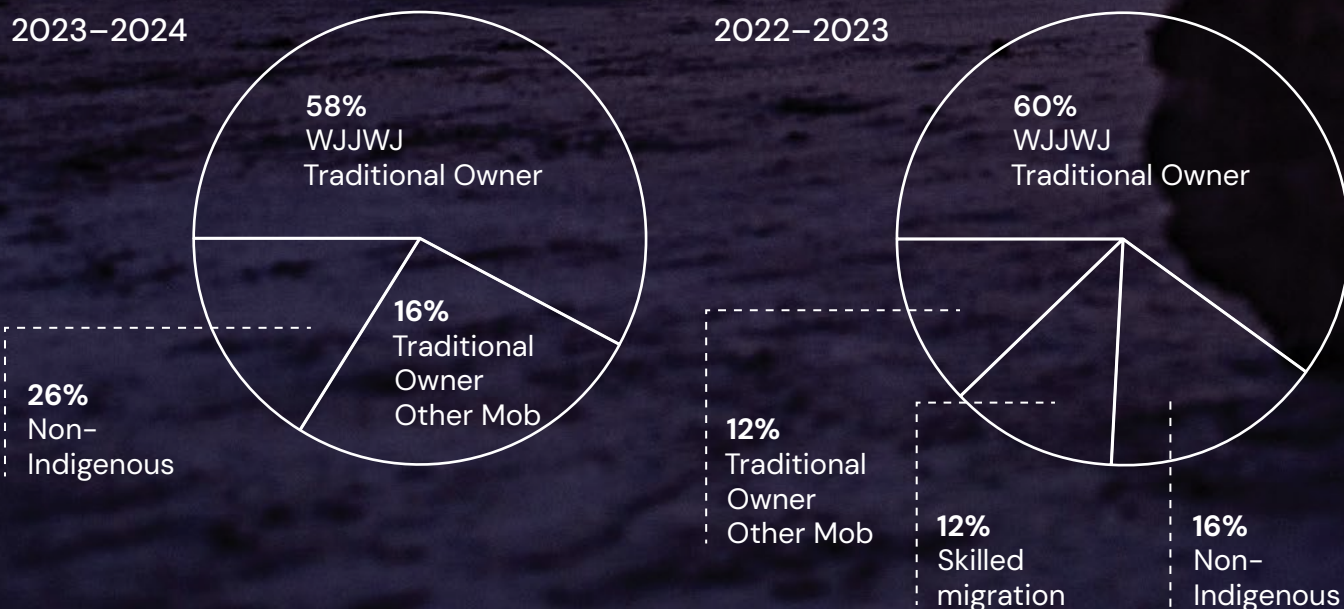


# Employment Snapshot

## Gender Diversity



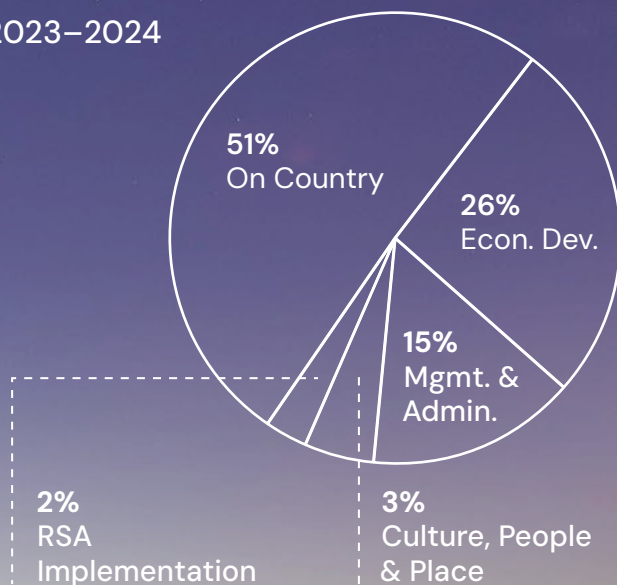
## Workforce Demographics



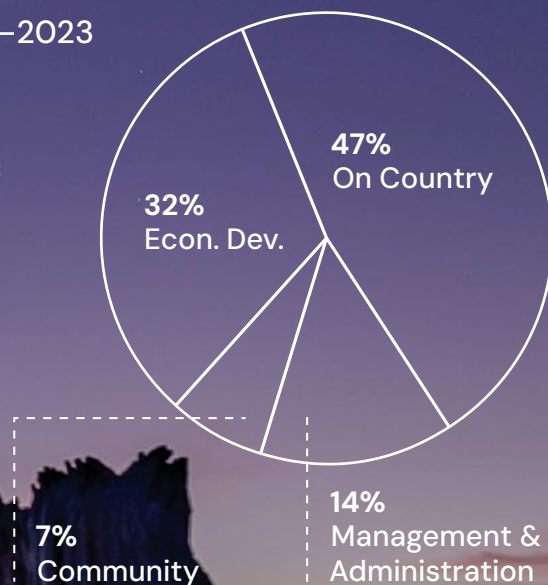


# Business Unit Composition

2023–2024

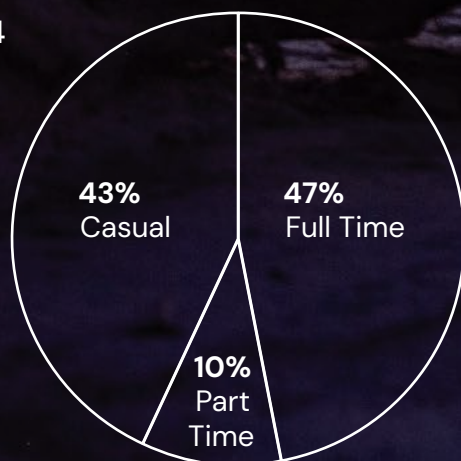


2022–2023

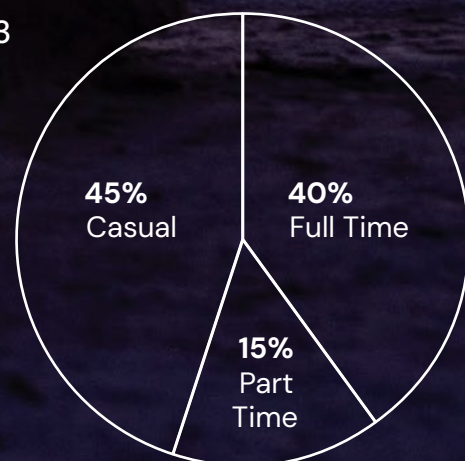


# Employment Status

2023–2024



2022–2023





# Good Governance



Growing quickly into a Large  
Corporation under ORIC  
brings greater responsibilities





## Our Constitution

Under rules 5.2 and 5.5 of the Corporation's Rulebook, members of the Corporation have the right to stand and vote for a director role of one family group with whom they identify. Each family group arises from the eight (8) apical Ancestors identified in the Corporation's Rulebook, and has a dedicated director on the board of the Corporation. All members from each family group have the right to stand for election as a director and represent the family group they identify with. The board holds one seat for an independent or specialist non-member director. Directors are responsible for the Corporation's overall performance, compliance and governance. Directors perform a highly responsible role and operate in a rapidly changing environment. They are responsible for establishing an appropriate corporate governance system while being mindful of reasonable expectations and demands of members, legislation, the regulators, and society in general and any code of conduct that might voluntarily bind the Corporation.

## Board of Directors

Barengi Gadjin Land Council Aboriginal Corporation RNTBC is registered under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act) and regulated by Office of the Registrar of Indigenous Corporations (ORIC). BGLC must meet specific requirements as set out in CATSI Act and defined by ORIC, as well as being required to follow legal precedents created by decisions of the Courts (known as 'common law').

Of the many vital priorities of the Corporation, the Board has developed several governance policies and procedures. These are available to members on request.

Directors voluntarily contribute their time and effort into directing and controlling the Corporation's governance and operations, and are recognised for all the hard work they do on behalf of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples of the Wotjobaluk Nations.

### **The Board of Directors as of 30 June 2024 are as follows:**

<b>Dylan Clarke</b> (CLARKE)	Chair
<b>Lyn Mace</b> (HARRADINE)	Deputy Chair
<b>Janine Coombs</b> (COOMBS)	Director
<b>John Gorton</b> (HOOD)	Director
<b>Chris Harrison</b> (HARRISON)	Director
<b>Jennifer Beer</b> (KENNEDY)	Director
<b>Lachlan Marks</b> (MARKS)	Director
<b>Kerry Clarke</b> (PEPPER – WERGAIA)	Director
<b>Louise Lyons</b> (WELLINGTON)	Director



# Recognition and Settlement Agreement (RSA) Report

## RSA Implementation Key Achievements 2023/24

The implementation of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, and Jupagulk (WJJWJ) Recognition and Settlement Agreement (RSA) is well and truly underway, with the last 12 months seeing the realisation of several significant milestones.

These include the appointment of new members to the RSA Coordination Team, the facilitation of a joint planning workshop in Horsham attended by several BGLC staff members, and representatives from the Department of Energy, Environment and Climate Action (DEECA), Department of Premier and Cabinet (DPC), and Parks Victoria (PV), and the completion or progression of several actions in the Draft Implementation Plan. The Draft Implementation Plan is currently being reviewed and revised with the BGLC Board to ensure that it aligns with their most recent and upcoming priorities. It will be supported by a project plan in the coming months to provide a structured and clear plan for RSA implementation. The work completed by the team and the strengthening of partnerships with key Local and State government partners and stakeholders has set the agenda for the coming months and will ensure that RSA implementation is led and determined by Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, and Jupagulk Peoples.

### **Team Members**

The RSA Implementation Coordination team grew this year with the recruitment of Glenn McDonald (RSA Implementation Coordinator) and Shae Harrison (RSA Implementation Officer). Glenn comes to BGLC following a history of work as an anthropologist with experience in First Peoples rights and interests across government, not-for-profits, and the private sector, including previous work in partnership with BGLC. Shae Harrison has previously worked as a Water Officer and Landcare Facilitator for BGLC, and is eager to contribute her skills, experience, and perspective in guiding RSA Implementation.

## Department Summary of Activities/ Significant Expansions and Achievements/ July 2023–June 2024

### **Djaara TOLMB board meeting presentation**

In April 2024, the BGLC Board welcomed very special guests from Djaara (Dja Dja Wurrung Clans Aboriginal Corporation), Michele Braid and Uncle Graham Atkinson to their meeting in Halls Gap to discuss the establishment of the Dhelkunya Dja Traditional Owner Land Management Board (TOLMB), a key RSA structure supporting Joint Management. Their willingness to share their experience relating to governance structures, decision making processes, Joint Management Plan development, and the benefits and challenges of jointly managed parks and reserves will be invaluable to the Corporation as BGLC begins considering how best to pursue the establishment of our own TOLMB.

### **NRA partnerships meeting**

In May 2024, the inaugural meeting of the Natural Resource Agreement (NRA) Partnership Forum was held in Horsham. The Forum is comprised of BGLC Members Chris Harrison, Johnny Gorton, and Colin Gorton, and Department of Premier and Cabinet (DPC) Member Trang Dang (Director of Land Justice Unit), and Department of Energy, Environment, and Climate Action (DEECA) Member Erin Letovsky (Regional Director – Grampians). The NRA Partnership Forum will provide key leadership and guidance relating to implementation of the NRA. The NRA will facilitate greater involvement of Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, and Jupagulk People in the management of natural resources within the RSA Determination Area. The NRA Partnership Forum will also oversee the establishment of processes to enable members to take and use natural resources from any public land, or land owned by Traditional Owners, and the delivery of a Procurement Strategy to support Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk businesses.

### **Local Council RSA Information Sessions**

Throughout 2024 the RSA implementation team presented information sessions to several Local Government Authorities (LGAs). These information sessions provided local Councillors and Council executive teams with an overview of BGLC's operations, an overview of the RSA, and an understanding of some of the ways that the RSA can contribute to local communities and economies. The sessions contributed to increased understanding of the RSA and provided Councillors with an opportunity to ask questions directly to the BGLC RSA implementation team. These sessions and ongoing engagement with



Local Councils will contribute to reducing some of the misinformation spread by negative press, and more productive relationships with Local Councils going forward. BGLC has also secured support from Local Government Victoria (LGV) and Department of Premier and Cabinet (DPC) for resources to assist with the implementation of the Local Government Engagement Strategy that forms part of the RSA.

**Updated Communications to Members**

The RSA implementation team developed and distributed an updated RSA fact sheet to all members in June 2024. The updated fact sheet contains information about the RSA, and how it supports Traditional Owners’ rights and interests. BGLC’s new Media and Communications Coordinator Elizabeth Tucker worked with members to refine the artwork and aesthetic of the information sheet as well as the language and information to align more closely with BGLC’s identity and purpose, and members expectations. The team is also committed to keeping members updated. We presented at the full group meeting in June and conducted an additional online RSA Information Session. Regular RSA implementation updates will be provided to members through a variety of channels and platforms in future.

**Funding for the employment of Joint Management Rangers and Local Government Liaison Officer:**

Over the last few months, the RSA implementation team has been working closely with DEECA to secure funding to support the employment of WJJWJ Rangers. This funding will enable BGLC to employ, train, and equip rangers in preparation for the implementation of Joint Management and the establishment of the Traditional Owner Land Management Board.

BGLC also secured funding to employ a Local Government Engagement Officer to assist with delivery of the Local Government Engagement Strategy (LGES) that is part of the RSA. The LGES includes 39 Actions that support greater self-determination, and increased participation by Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, and Jupagulk Peoples in local matters including town planning, the naming of places, local contracts and employment opportunities, and greater recognition and collaboration with local Councils.

**Land Transfers**

The RSA implementation team is working to progress the return of a number of land parcels in the RSA to Wotjobaluk, Jaadwa, Jadawadjali, Wergaia, and Jupagulk Peoples including the Wail Nursery, Ebenezer Mission Road Reserve, Sisters Rocks, and the former Glenorchy and Kaniva school sites. Progress has been made with the State to progress the transfer of the Ebenezer Mission Road reserve to BGLC.

Progress has also been made to support the return of Sisters Rocks, and further work will progress with members

in the coming year to understand and document the cultural significance, and future use aspirations for the site.

The former school sites at Kaniva and Glenorchy will also be returned to WJJWJ Peoples as part of the RSA, and the implementation team are working with members to understand both the significance of the place, and future use aspirations to support planning scheme amendments and zoning.

The implementation team has also made significant progress on the transfer of Wail nursery and is currently working with DPC and DEECA to support additional contamination assessment that will inform clean up and remediation advice. The assessment and remediation of contamination at the site will allow BGLC to make informed decisions relating to the future use of the site, and the options available to the Dalki Garringa Nursery.


**Key Partnerships**

Barengi Gadjin Land Council's RSA implementation team is grateful for the many relationships both professional and personal that support the implementation of the WJJWJ RSA. BGLC rely on partnerships with all Victorian Traditional Owner Groups, advocacy groups, and the multitude of various organisations supporting First Peoples’ rights and interests.

In particular this year, the RSA implementation team would like to acknowledge and thank the following organisations for their assistance:

Dja Dja Wurrung Clans Aboriginal Corporation
Dhelkunya Dja Traditional Owner Land Management Board
Gunaikurnai Land and Waters Aboriginal Corporation RNTBC
Taungurung Land and Waters Council (Aboriginal Corporation)
Department of Energy, Environment, and Climate Action
Department of Premier and Cabinet
Department of Transport and Planning
Local Government Victoria
Mildura Rural City Council
West Wimmera Shire Council
Northern Grampians Shire Council
Southern Grampians Shire Council
Buloke Shire Council
Hindmarsh Shire Council
Pyrenees Shire Council
Yarriambiak Shire Council
Horsham Rural City Council
Ararat Rural City Council





The RSA will promote  
reconciliation and improve  
cultural and economic wellbeing  
of all WJJWJ Peoples of the  
Wotjobaluk Nations

RSA Implementation will progress through 2024 and into 2025, and the team would like to share both the upcoming opportunities and challenges we have identified. These have been featured to build member understanding of the journey we are on, and to foster an environment of transparency and accountability for the team. By working together, we can develop innovative solutions to the challenges we face and work collaboratively to achieve all of the objectives in the RSA.

### **Resourcing the increasing demands from local governments**

The ongoing demand from Local Governments presents both challenges and opportunities. The greater level of participation and engagement sought by Local Governments requires increased resourcing and capability within BGLC. This has been recognised in our Strategic Plan, and will be addressed through training, employment, and capacity building initiatives.

### **RSA Timelines, timelines for government processes, self-determination and inclusive decision making, and BGLC capacity**

As with Local Government, increased emphasis on self-determination and partnerships and collaborative decision-making processes will place additional resource demands on BGLC. RSA timelines and government systems do not always align, and government, like BGLC are also facing capacity challenges.

### **TOLMB establishment**

The establishment of the Traditional Owner Land Management Board (TOLMB) is a multi-year process that requires a significant level of administration, oversight, and collaboration. The RSA implementation team will work with the BGLC Board and Executive Leadership Team and government to ensure that the establishment of the TOLMB is led by WJJWJ Peoples, whilst drawing on the knowledge of other Traditional Owner Corporations who have travelled the same path.

### **Stage 2 Negotiations and the implementation of the Expanded Settlement Indigenous Land Use Activity Agreement, and Land Use Activity Agreement**

2024/25 will see Stage 2 Negotiations take place, leading to the finalisation of the Expanded Settlement Indigenous Land Use Agreement (ILUA) and the implementation of a Land Use Activity Agreement (LUAA). These important agreements will establish a pathway for WJJWJ People to be notified and compensated for activities that impact their rights as established in the RSA.

### **Ongoing reporting requirements for acquittal of grant funding provided under the RSA**

Funding provided by government comes with significant reporting and administrative requirements. As the level of grant funding increases, so too does the level of reporting and administration required. The RSA implementation team is working with government to standardise funding agreements, contracts, and grant reporting requirements, which will hopefully decrease the hours required to support grant administration going forward.

### **Implementation of the Local Government Engagement Strategy and the establishment of a Determination-wide LGA working group**

The RSA implementation team are hoping to recruit a Local Government Liaison Officer to support the establishment of a Local Government RSA working group. This model has proved successful in other areas of the State and will enable all of the 11 Local Government Authorities within the WJJWJ RSA Area to come together and collaboratively work on progressing the Local Government Engagement Strategy (LGES). Following Local Government elections in October 2024, the team are also hoping to coordinate a Cultural Awareness / Cultural Safety / RSA Induction program with all new Councillors.

**Glenn McDonald**

RSA Implementation Coordinator



# Supporting Culture People and Place

The Culture, People and Place (CPP) team have had another busy year full of amazing events, gatherings, and opportunities. The incredible work of Tanisha Lovett and Deanne “Stumpy” King (Engagement Officers) and Jillian Pearce (Arts Liaison Officer) with direction and support from Amber Munkara (Manager) meant that many special moments took place involving our members, families and the broader community.

## Don't Define Me Exhibition

The 'Don't Define Me' Exhibition at Horsham Town Hall brought together artwork from eleven women of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples and celebrated their incredible talent and creativity. This exhibition represented a unique partnership with Horsham Regional Art Gallery, Horsham Rural City Council and was supported through the Regional Arts Australia funding administered through Regional Arts Victoria. The 'Don't Define Me' exhibition was a localised response to Know My Name, an National Gallery of Australia touring exhibition consisting entirely of women artists.



**Image** Don't Define Me Exhibition Launch at Horsham Regional Art Gallery, February 2024, from left Associate Curator Tanisha Lovett, Artist Titta Secombe and Curator Kat Clarke.



**Image** Ceremonial Performance Group Pilot Project at Brambuk April 2024

## Ceremonial Performance Pilot Project

This year also included the development of our Ceremonial Performance Pilot Project – the Dalki Murrup Dancers. The purpose of this project was to reintroduce ceremony to our Full Group members and families through the development of dances and performances using our stories, cultural knowledge and language. The group gave an excellent performance at the June Full Group, showcasing the talent and hard work of the participants as well as the dedication of the staff involved.

## Puliima Language and Technology Conference 2023

As part of the International Decade of Indigenous Languages 2022–2025, Australia hosted the Puliima Language and Technology (PLT) conference in Darwin in 2023. Four Wotjobaluk Traditional Owner representatives (including 3 CPP Staff) attended the Conference to learn about the many methods of reclaiming and revitalising language from other Traditional Owners and First Nations peoples from around the world. The conference program consisted of intensive workshops and presentations led by experts from around the Country, enabling the attendees to experience a diverse range of project ideas, products,

and equipment such as Immersive Language, Augmented Reality, Talking Books, Ngarrwaa Archival Language Database, and Nyingarn Project involving Indigenous Language Manuscripts. These methods, and many more, are all valuable tools that could potentially be used in the continuing development and implementation of the Wergaia language program.

This was also an important networking opportunity for our Wotjobaluk representatives to connect with other First Nations people around Language, Culture and Care for Country. Attendances were funded through Rekindling and Kinship Project and the Victorian Aboriginal Corporation for Languages (VACL) through their Emerging Leaders Advisory Group project.

The PLT conference demonstrated a wealth of possibilities, methods and connections that will meaningfully inform the way we develop the Wergaia Language program going forward.

### Statewide Treaty Gathering 2024

The Statewide Treaty Gathering was held over 3 days on Wadawurrung Country. It was a space for Cultural celebration and corroboree where mob gathered to yarn and learn more about Treaty, share feedback and ideas, and help shape the next steps on the journey to Treaty. The Program was full of amazing speakers and workshops. They had a space where you could yarn about the Elders Voice and Youth Voice. The gathering catered for mob with different levels of understandings of what Treaty is and what it means for mobs in Victoria. Treaty isn't for one, it's for all and it's a journey we should take together, with no one being left behind in this process.

### AIATSIS Summit 2024

The AIATSIS Summit 2024 theme was Celebrating Indigenous Brilliance: Then and Now. This theme is a tribute to the enduring legacy of the longest living culture, which has continued to evolve and thrive in the modern world. The theme emphasises the importance of preserving traditional knowledge and practices while embracing contemporary ways. Many speakers from all over Australia and even overseas came to present their work in this space. There were many resources available for people and was a great space for networking with mob and different organisations. This year, AIATSIS featured a Youth Summit which provided the dedicated space to enable and activate the voices and perspectives of our young people. The Youth Summit was a valuable opportunity for young attendees to have their own space to connect and yarn about youth spaces within organisations, advocacy roles and groups.

### Firesticks – Victorian Women's Cultural Burning Workshop

The Victorian Women's Cultural Burning Workshop was held on Gunditjmara Country this year. It created a space that empowered the women to share and gain knowledge around enhancing Country and well-being by reviving Cultural knowledge practices. For Tanisha, it was the first time to be a part of a cultural fire burn, and it developed her understanding of the value of Indigenous land management. Since then, she has had the opportunity to be a part of the first Wotjobaluk Cultural burn for this season, gaining even more knowledge about putting fire to Country.



**Image** Putting fire to Country for the first community cultural burn of the year



### Creative Recovery Training

Creative Recovery Training engaged two CPP Staff, and three artists of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples through a partnership between BGLC, Buloke Shire Council, Djaara and the Creative Recovery Network. The Creative Recovery Training recognises that Arts and Culture play a vital role in supporting communities and individuals to tackle disasters and the potential of reframing life, landscape and connection beyond the impact. Having these trained workers will enable BGLC to partner with disaster affected local governments in leading community centred approaches to recovery that builds capacity, connection and resilience post disaster.



**Image** Ceremonial Performance Group Pilot Project April 2025

### Arts Network

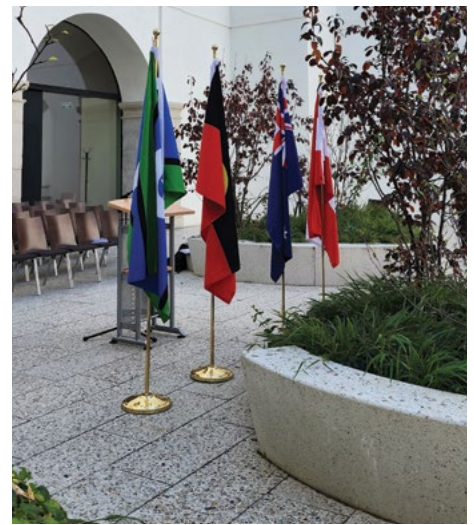
The past year has seen the development of our region's first artist communications network comprised of Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Artists who live on and off Country and First Nations Artists living on Country. The new bi-monthly Arts and Opportunities newsletter has served as a connection between our talented artist pool and the opportunities created by the broader community to professionally engage them through commissioning artworks, funding and training opportunities and involvement in community projects.

CPP has supported our On Country Operations teams to engage with community and provide opportunities for families to learn about the incredible work taking place at BGLC and give input for future events. These included the Ranch Billabong Gathering in February, the first Cultural Fire Burn of the year in May, the first Women's Cultural Fire Burn for many years (both with the support of DEECA), and on Country visits with the First Peoples Assembly of Victoria and VicGrid. Throughout all this, the CPP continued to support the care and management of our beautiful Wilkerr.

Language reclamation and revitalisation will remain a key focus, and with greater direction and cultural insight moving forward, 2025 looks to be an exciting year with even more opportunities to support connection to Culture and Country. The team will continue to build on partnerships that fulfill the aspirations of members and families.

#### **Amber Munkara**

Manager Culture People and Place



**Image** Repatriation of the Wimmera River Lady from Vienna, Austria. Top image (from left) Kerry Clarke, Amber Munkara, Delegation Representative – Ngiyampaa Nation, Michael Douglas, Marjorie Pickford, David Doble – Director Indigenous Repatriation Program Office of the Arts (Commonwealth), Amanda Morley – Assistant Director Indigenous Repatriation Program, Office of the Arts (Commonwealth), Delegation Representative – Dharawal Nation

## Ancestor Repatriation Vienna 2023

In April 2023, as part of the Australian Government's support of the voluntary and unconditional return of ancestors from overseas collecting institutions and private holders, BGLC was contacted by the Assistant Director of the Indigenous Repatriation Program (IRP) regarding the return of an Ancestor whose identified provenance was the Wimmera River.

The Ancestor, referred to as the Wimmera River Lady, was being held at the University of Vienna. The University had advised the Australian Government that they were supportive of and committed to the repatriation of all ancestors held in their care.

Through funding provided by the IRP and with support from BGLC, Aunty Kerrie Clarke, Aunty Marjorie Pickford,

Michael Douglas (Manager – Cultural Heritage) and Amber Munkara (Manager – Culture, People and Place) were representatives of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples as part of the official International Repatriation Delegation to Vienna, Austria.

The delegation arrived in Vienna on Monday 9 October and throughout the week met with officials from the Australian Embassy, the University of Vienna, and the Academy of Sciences. The Official Handover Ceremony took place at the Academy of Sciences, where Micky D did the Smoking Ceremony and the Official Handover certificate was signed by BGLC, the Australian Ambassador, and officials from the University of Vienna and the Academy of Sciences.

The Ancestor was returned to Australia on Tuesday 17 October 2023 and put into the temporary care of the Melbourne Museum, along with the other Ancestors currently held there to await the official return to Country in 2024.







# Dalki Garringa Native Nursery Report

It has been a very productive year for DGNN, with a really big highlight for the team being the visit to Portland. DGNN has seen some new faces come to the nursery.

It was great to have some younger community members come to work with us during their Uni break over summer and to have the space to offer school leavers their first job. It has been fun to see them all laughing and having fun in a work environment. We are also very proud of Brian Steff who has finished his apprenticeship this year. It is hard work to complete an apprenticeship, particularly as an adult with a young family and he deserves a big pat on the back for this achievement. We will continue to support Brian in his dreams and aspirations.

We began our first open day in November 2023 and now have open days on the first Friday and Saturday of every month. We have had return customers every time with one visitor, who is proud to say she has been to every open day, often bringing a friend. We have her son on speed dial with the trailer now.

There is a real joy for all of the team to prepare for the open day and get the satisfaction of seeing their hard work pay off. I am so proud when I see them talk with the visitors and gain more confidence with the point-of-sale system. Most of the visitors are very happy to let us practice on them.

The good thing about having these days is we learn what the general public and our customers are looking for. This helps us plan forward.

We were also able to reconnect partnerships with Dja Dja Wurrung and supplied a large order of Kangaroo Grass in September 2023 for their aspirations. We have been working with them to also grow a selection of yams and bulbs for an enterprise they have. It is great working with other Indigenous groups and reconnecting the trade lines. It is very rewarding and we are able to be leaders in the nursery field due to our amazing facilities and expertise.

Another partnership we have expanded on this year is with Greening Australia. We were able to expand our delivery of plants to them by 20,000 plants with ongoing orders for 2025 and 2026.

The Greening Australia partnership is good for us as we are being supported by them in various way such as being invited on to Country for plant surveys, seed support, technical support and advice. We look forward to continuing this relationship.

DGNN has also been able to continue and develop a positive and rewarding relationship with Zoos Victoria; particularly the Threatened Species team led by Jessie Sinclair. DGNN and Zoo's Vic have worked together to ensure over 5,000 *Myoporum parvifolium* – Creeping boobialla are returned back into the landscape around Lake Hindmarsh, Rainbow, Olivers Lakes, Wyn Wyn and Telford Swamp. Creeping boobiallas are endemic to the Wimmera and the only known food source for the Golden Rayed Blue Butterfly whose populations are critically endangered. DGNN has also built a garden dedicated to the Creeping boobialla and the Golden Rayed Blue Butterfly which has been added to the list of known populations. This has enabled us to have a continual supply for both Zoo Vic's projects and for public sale at the nursery.

Our partnership has been strengthened through our attendance of the Wimmera Biodiversity Seminar where we supplied the stage decorations and plants as well as having over 500 plants bought by Zoos Vic to hand out at the event. Jessie was able to introduce the work we had been doing together and introduced us to other interested parties.

Our partnership has evolved and we had an opportunity for Kyle Harrison to go down to the Zoo for an immersion experience in zoo keeping and Wilkerr care. This was a rewarding experience for Kyle, and I was able to meet with the horticulture department and sit in on the strategy meeting. There are some great revegetation projects coming up which are still in planning stage but are looking positive.

If you happen to go to the Werribee Zoo check out the grass land exhibit. DGNN supplied the plants for that landscape job, and we look forward to be able to supply more in the future.

**Elizabeth Mace**

DGNN Operations Manager





# On Country Operations

## Water is Life Strategy

**Water is Life develops a pathway to genuine, meaningful outcomes for Traditional Owners.**

As a partnership between the Victorian Government and BGLC, the Water Is Life Strategy is an important water management framework that involves and considers Traditional Owner self-determination in water access and management while balancing the rights and entitlements of a range of other stakeholders.

As part of this Strategy, the BGLC Wimmera River Aboriginal Water Project allows Traditional Owners to inform the self-determined management of water use along the Barrengi Gadjin Wimmera River system with priorities including the river intersections of:

- Polkemmet Road
- Antwerp Project
- Glenorchy
- The Ranch (delivered in 23/24 year)

### **Ranch Project**

The Ranch project has been the central focus of the NRM team over the past year and is a successful example of the Water Is Life Strategy in action. The project was delivered in two parts.

First stage the team focused on a flood recovery and mitigation response to the 2022 flooding event at the Ranch.

Works included raising of the culverts, this prevented the entrapment of water that was occurring in the Billabong.

New gates were installed on culverts to regulate flow addressed the black water runoff from adjacent paddocks, with innovative methods to strengthen the soil sub structure were developed and applied to prevent further trees falling due to the flood undermining root systems and replacement of flood damaged pathways.

### **Pipeline**

Due to an historical raising of culvert that prevented water flow into the Billabong, the Natural Resource team regularly had to apply for water permits to pipe water into the system. In response, a gravity fed pipeline will be installed from the river to the top of the Billabong. The pipeline can be independently regulated to manage appropriate water levels and natural flow of the water system.

The Ranch Project is a major win for us as Traditional Owners as the Billabong is now reunited as part of the natural river system and no longer needs environmental water permits.

A massive highlight of this project was the partnership with Wimmera CMA who were on the same page with restoring the river back to its natural system and prioritising the creation of a healthy eco system for plant, animal and human co-existence.

We should be proud of all that has resulted from an extraordinarily successful partnership that serves as a major win for self-determination over the water management of the Billabong

**Colin Gorton**

Natural Resources Manager

## Cultural Heritage

It was another busy year for the Cultural Heritage Unit. Our team of casuals were employed nearly full time on the various projects happening across Wotjobaluk Country, especially the large wind farms and transition line projects. These projects are at various stages of development, from initial survey and cultural values assessments to full scale archaeological excavations, so the entire Cultural Heritage Unit and has been working on and managing these projects.

The Cultural Heritage Unit provided advice regarding the Victorian Aboriginal Heritage Act 2006 and Wotjobaluk Nations' cultural heritage to over 40 local, State and Federal government departments, proponents and other stakeholders. This provided the opportunity for some of these relationships to develop into true collaborative projects, such as Returning water to the Billabong project with the NRM team, Wimmera CMA and GWM Water.

The team officially responded to 8 Notice of Intents to Prepare a Cultural Heritage Management Plan (CHMP) and evaluated 7 CHMPs within the Financial Year (FY). We also evaluated two Cultural Heritage Permits, one for the Natimuk Weir and one for Ebenezer Mission. Natimuk Weir was a community led project which had been on hold for many years but is now complete. Conservation works have now commenced at Ebenezer Mission and should be finished by the end of the calendar year.

The two most important projects the Cultural Heritage Unit were involved in last year was repatriation and Dyurrite. The main tasks for repatriation were preparing all the Ancestors in the Melbourne Museum for their return to Country. This massive task will be completed early in the new financial year in preparation for their return to Country.

The significant project for the Cultural Heritage Unit for 2024 has been Dyurrite. BGLC worked collaboratively with Parks Victoria (PV) through the determination process to ensure every detail was in accordance with the Dyurrite Cultural Landscape Rock-Climbing Decision Framework. This included work included the determining how to protect the areas and limit access to avoid impact on cultural values and celebrate the future use of the area for all to enjoy.

**Michael Douglas**  
RAP Operations Manager

## Recognition and Advocacy Parks Vic SPC/LO

### **Aboriginal Lands Act – Legislation Amendment Bill – Ebenezer Mission**

In December 2013, the National Trust (Victoria) handed back their portion (50%) of Ebenezer Mission. From that time on, I started discussions with the State Government, both Labor and Liberal parties, regarding hope/work to have the whole of Ebenezer Mission handed back to Wotjobaluk Nations. After long delays, lack of engagement and a Pandemic, I am happy to report that this Amendment Bill is finally being debated, at the Lower House of Parliament. Once this is accepted in the Lower House, it will move to the Upper House of Parliament for debate. If this Amendment Bill is accepted at the Upper House, my hope would be that the Government of day will freely hand back the whole of Ebenezer Mission to Wotjobaluk Nations. I would like to thank Goolum Goolum for their assistance and to all those WJJWJ Traditional Owners that have assisted with this project.

### **Parks Victoria**

This year, together with the Cultural Heritage & Media & Comms teams, I have increased engagement with Parks Victoria, especially regarding the next steps in the rock-climbing determinations at Dyurrite and the work with the other Traditional Owner groups at Gariwerd through the Strategic Partnerships Committee (SPC).

### **Repatriation of WJJWJ Ancestors**

I am pleased to report that after a number of discussions, consultations and setbacks, and with the assistance of the WJJWJ Full Group, the Museum Melbourne First Peoples – Research and Collections Department, the BGLC Cultural Heritage and Comms and Media teams and the Victorian Aboriginal Cultural Heritage Council, we will be returning our Ancestors home to Country. I sincerely thank all those that have assisted with this very important cultural ceremony.

**Janine Coombs**  
Manager Advocacy & Recognition



## Cultural Fire Team

The Cultural Fire Team has continued its journey of growth and impact over the past year. Building on the successes of previous years, we have strengthened our relationships with stakeholders and private property owners and expanded our team to enhance our fire response capabilities. Our commitment to traditional land management practices remains unwavering as we strive to heal and protect Country.

This year, we welcomed an additional team dedicated to fire response. This expansion has been crucial in increasing our capacity to manage and execute fire management activities effectively. We're pleased to report that we have secured a new contract under a Memorandum of Understanding (MOU) with the Department of Energy, Environment and Climate Action (DEECA), which will be an ongoing engagement. This contract is a testament to the positive results of our work and the trust placed in us by our partners.

Our team has been actively involved in various activities, including cultural burns, vegetation surveys, weed and pest management, and fire management in collaboration with the Country Fire Authority (CFA), Catchment Management Authority (CMA), and DEECA. This year, we had the privilege of involving community members in a significant burn, marking our first women's cultural burn at Minimay. We extend our gratitude to the property owners Greening Australia for allowing us to undertake this cool burn with the assistance of the CFA. The implementation of traditional land management practices has continued to restore and maintain healthy ecosystems across the lands of the WJJWJ Peoples. Cool burns have once again proven effective in reducing excess vegetation, preventing the build-up of flammable materials, and creating favourable conditions for the return of native plant species. Winter comes, and the return of insects and birds back into certain areas that we have treated shows a positive sign of the country getting healthier.

Community engagement remains a cornerstone of our efforts. This year, we have focused on educational programs, workshops, and outreach initiatives to encourage broader community involvement. We aim to deepen the understanding of cool burns and their benefits among private property owners and other stakeholders. Our workshops and educational sessions have been well received, and we are grateful for the community's support and appreciation. This positive feedback motivates us to continue our work with renewed vigor.

Looking ahead, we plan to build on our achievements and partnerships. We aim to further strengthen our relationships with private property owners and other stakeholders, ensuring that we continue to bring the best approaches to our work for the Wotjobaluk Nations. We are also planning to work closely with the CFA for more burns in the next year, focusing on areas alongside Shire roads to promote native grass growth and remove weed habitats that threaten species such as moths. Our focus will also be on incorporating the latest developments in fire management techniques, ecological restoration practices, and species monitoring technologies. We are committed to staying at the forefront of best practices to achieve our mission of protecting and healing Country.

We extend our gratitude to our partners, including the Black Range Land Management Group, Country Fire Authority, Department of Energy, Environment and Climate Action, Eastern Maar Aboriginal Corporation RNTBC, Glenelg Hopkins CMA, and Greening Australia. Your support has been invaluable to our success.

The Cultural Fire Team is proud of the progress made over the past year. We remain dedicated.

**Laurie Norman**

Cultural Fire Ranger Leader



Community engagement  
remains a cornerstone  
of our efforts





## Renewable Energy Report

In 2023–24, we established our Renewable Energy function responsible for promoting Wotjobaluk Nations' leadership and advancing our interests as the energy transition ramps up. We have appointed a Program Manager to build a team and establish structures to coordinate our community and commercial engagement.

Wotjobaluk Nations' Country is on the frontline of the renewable energy transition, with more than 5GW of large-scale wind and solar proposed. BGLC has prepared for this by developing a Renewable Energy Roadmap, which was endorsed by the Board in October 2023. The roadmap outlines our aspirations to self-determine our role in the energy transition, as a respected rightsholder

shaping more sensitive large-scale developments, as well as progressing community-scale initiatives of our own.

Community engagement is the anchor informing our work. Our people acknowledge the energy transition is a crucial step towards safeguarding Country from the effects of the climate crisis; therefore, it's critical the transition itself does not harm Country. We participated in conversations with the broader community, through Wimmera Southern Mallee Development and with neighbouring Traditional Owner groups, advocating for mutual value. Our Renewable Energy and Cultural Heritage teams collaborated on four Cultural Heritage Management Plans, one Cultural Values Assessment and on two Technical Reference Groups.

**Jarrod Troutbeck**

Renewable Energy & Climate Projects



## Grants and Partnerships Annual Report Highlights 2023–2024

<b>Self-Determination Fund for Treaty Preparation</b>	BGLC has received funds from the Self-Determination Fund to support Treaty readiness. This funding will engage the WJJWJ community, enhance Treaty knowledge, and prepare for negotiations, fostering a unified approach to self-determination and treaty processes.
<b>Salt Harvest Business Plan Partnership</b>	Partnering with FVTOC, BGLC is developing a comprehensive business plan for the salt harvest. This multi-stage project includes situation assessment, financial modelling, and a final report with interactive workshops. This strategic approach aims to refine operations and enhance the economic viability of the pink-lake salt harvest initiative.
<b>Priority Languages Support Project</b>	BGLC, in collaboration with First Languages Australia, is advancing the Priority Languages Support Project. This initiative focuses on preserving and promoting vital Indigenous languages within the region, reflecting BGLC's commitment to cultural heritage and community engagement through dedicated service agreements and project planning.
<b>Wilkerr (dingo) Conservation Plan</b>	In partnership with DEECA, BGLC is developing a conservation plan for the Wilkerr (dingo) population in the Big Desert Cultural Landscape. This plan addresses genetic diversity concerns and habitat preservation, integrating cultural knowledge and scientific research to protect and restore this totem species.
<b>Native Species and Community Reconnection</b>	Through strategic partnerships, BGLC is working on restoring and managing culturally significant species on Country. This includes developing plans for species management, creating safe havens, and building organizational capacity through training and mentoring, which strengthens cultural ties and supports ecological restoration.
<b>Creative and Cultural Resources Enhancement</b>	The People, Projects, Place initiative has advanced key arts and cultural projects, including the "Don't Define Me" exhibition and the Ceremonial Performance Pilot Project. These projects support First Nations artists and reintegrate traditional practices into ceremonial life, enhancing cultural self-determination and community engagement.
<b>Dalki Garringa Native Nursery Flood Recovery</b>	Following extensive flood damage, BGLC is revitalizing the Dalki Garringa Native Nursery. The project focuses on infrastructure repair, weed control, and workforce skill enhancement, aiming to restore functionality and resilience, ensuring the nursery's long-term contribution to regional biodiversity.
<b>Seed to Sustainability Project</b>	The 'Seed to Sustainability' project, in partnership with DEECA's Bushbank program, focuses on enhancing the Dalki Garringa Native Nursery's capabilities. Through specialized training and infrastructure upgrades, this initiative aims to improve seed collection and management, aligning traditional practices with modern sustainability goals.
<b>Wattle Restoration and Economic Development</b>	The "Garringang dyerri waty" project is revitalizing land by planting Wattle species and restoring ecological balance. This initiative combines traditional practices with modern techniques, promoting biodiversity, carbon sequestration, and economic development opportunities for the WJJWJ community.
<b>Fire Management and Ecosystem Health</b>	Throughout the Wimmera District, successful fire management activities were conducted on public and private lands, focusing on enhancing ecosystem health through native grassland regeneration and weed control. This initiative, supported by stakeholders like DEECA and CFA, has demonstrated the effectiveness of collaborative efforts in managing fire and promoting biodiversity.





### The Wilkerr Project

The Wilkerr (dingo) is a significant species for WJJWJ Peoples, and its restoration and protection on Country continued to be an area of focus for BGLC this year.

Strong advocacy work with the Victorian government in collaboration with dingo conservation groups culminated in the removal of the Wild Dog (Dingo) Unprotection Order in Northwest Victoria, an outcome that gives greater protection for the threatened Wilkerr population in the Big Desert Landscape in the north of our Country, and one in which the voice and actions of the Wotjobaluk Nations played a crucial role. Planning took place to lay the necessary groundwork to establish our own Wilkerr monitoring projects, field work collaborations

and continue our work with the Victorian government to ensure the Wilkerr has the necessary protections to thrive on Country.

Work also continued to establish our own Wilkerr Sanctuary, in which we care for some Wilkerr pups that were gifted to us from the Dingo Sanctuary at Toolern Vale near Melton. This will lead to a capacity to have the Wilkerr act as 'ambassadors' in educating the general public through positives interactions, as well as help Wotjobaluk Nations reconnect to a Spirit Relation (totem) that we thought was lost to us.

**Stuart Harradine**  
Spirit Officer



# Financial Report

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*East from Flat Rock Road, Gariwerd* **Mathew Dooling**,  
Exposure Of Light Photography



# Directors' Report

The directors present their report on the consolidated group of Barengi Gadjin Land Council Aboriginal Corporation RNTBC ICN 4395 and the entities that it controls (the Corporation) for the financial year ended 30 June 2024 together with the independent auditor's report thereon.

## Directors in office

The directors of the Corporation at any time during or since the end of the financial year are:

Director	Representing
<b>Dylan Clarke</b> (Chair)	Clarke Family group
<b>Janine Coombs</b>	Coombs Family group
<b>Lynnette Mace</b> (Deputy Chair)	Harradine Family group
<b>Chris Harrison</b>	Harrison Family group
<b>John Gorton</b>	Hood Family group
<b>Jennifer Beer</b>	Kennedy Family group
<b>Lachlan Marks</b>	Marks Family group <i>Appointed 18 November 2023</i>
<b>Kerry Clarke</b>	Pepper (Wergaia) Family group
<b>Louise Lyons</b>	Wellington Family group

## Environmental regulation

The Corporation's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

## Principal activities

The principal activities of the Corporation during the course of the financial year were the:

- Delivery of cultural heritage management services and statutory requirements to ensure the preservation and protection of Aboriginal cultural heritage in the Commonwealth appointed Wotjobaluk, Jadawadjali, Wergaia, Jaadwa and Jupagalk Peoples' Indigenous Land Use Agreement (ILUA) area and State of Victoria appointed Registered Aboriginal Party area, through the development and delivery of:
  - cultural heritage programs, protocols and values;

- site inspections, monitoring programs and project assessments;
- review and assessment of Cultural Heritage Management Plans, Cultural Heritage Permits and Aboriginal Cultural Heritage Land Management Agreements.
- Delivery, implementation and monitoring of funding and ancillary agreements with the Victorian State Government.
- Implementation of the of Recognition & Settlement Agreement (RSA).
- Establishment and maintenance of partnerships with key stakeholders across the private, not-for-profit and public sectors as well as with the broader community in both a formal and informal capacity.
- Development and promotion of cultural awareness and understanding through the establishment of partnerships, delivery and dissemination of culturally appropriate information and welcome to country addresses. This was further supported by attending community functions and activities.
- Development and economic growth for the Corporation through native plants and bush foods through the Dalki Garringa Native Nursery as an operation within the Corporation.
- Participation and representation in targeted forums, conferences, meetings and workshops to increase and enhance the Corporation's knowledge, skills and capacity to undertake its core functions and responsibilities.
- Represented the interests of the five groups of the Wotjobaluk, Jadawadjali, Wergaia, Jaadwa and Jupagalk Peoples through various mediums and forums.

## Result of operations

The net profit of the Corporation for the year ended 30 June 2024 was \$488,222 (2023: \$2,589,457) in accordance with application of Australian Accounting Standards.

### Dividends

No shares are issued or dividends payable to members under the Consolidated Rule Book of the Corporation.

### Significant changes in the state of affairs

The initial contribution of \$6,137,000 was made in July 2023 by State of Victoria to Victorian Traditional Owners Trust (VTOT) to establish the Core Operations Trust in accordance with the Recognition and Settlement Agreement (RSA) package under the Traditional Owner Settlement Act (Victoria) which was signed on 27 October 2022. The Corporation has determined that it does not control VTOT in accordance with the requirements for 'control' established by AASB 10 – Consolidated Financial Statements and accordingly the trust has not been consolidated into the financial report of the Corporation for the year ending 30 June 2024. More information is provided at Note 23 of the Notes to the Consolidated Financial Statements.

### Events subsequent to reporting date

The second instalment of the Core Operations Trust of an amount of \$6,136,600 was paid to the Victorian Traditional Owners Trust (VTOT) in July 2024. The total of the two (2) instalments now received by VTOT for the Core Operations Trust is \$12,273,600. These funds will be invested by VTOT in accordance with the Recognition and Settlement Agreement (RSA), for a period of twenty (20) years, with an income distribution being paid to the Corporation annually from VTOT.

The first instalment of the economic development funds of an amount of \$10,228,400 was paid to the Victorian Traditional Owners Trust (VTOT) in July 2024. Of this, \$10,221,400 will be invested by VTOT and \$7,000 will be retained by VTOT to pay for audit fees for the Trust. The Participation Agreement signed as part of the RSA requires that, for the Corporation to access this fund, a business case must be prepared by the Corporation and must then be approved by a special resolution (75% majority) of attendees at a Full Group Meeting of the Wotjobaluk, Jadawadjali, Wergaia, Jaadwa and Jupagalk Peoples.

On 6 September 2024 the Corporation purchased the property at 38 Plumpton Road, Horsham, Victoria in accordance with a resolution of the board of directors for an amount of \$880,000. The property settled on 30 September 2024.

### Likely developments

Likely developments in the operations of the consolidated group and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the consolidated group.

### Proceedings on behalf of the Corporation

No person has applied for leave of Court to bring proceedings on behalf of the Corporation or intervene in any proceedings to which the Corporation is a party for the purpose of taking responsibility on behalf of the Corporation for all or any part of those proceedings. The Corporation was not a party to any such proceedings during the year.

### Indemnification and insurance of officers and auditors

#### Indemnifications

Since the end of the previous financial year, the Corporation has not indemnified or made a relevant agreement for indemnifying against a liability, any person who is or has been an officer or auditor of the Corporation.

#### Insurance premiums

During the financial year the Corporation has paid premiums in respect of directors' and officers' liability and legal expenses insurance contracts for the year ended 30 June 2024 and since the financial year the Corporation has paid premiums in respect of such insurance contracts for the year ending 30 June 2025.

Such insurance contracts insure persons who are or have been directors or executive officers of the Corporation against certain liability (subject to specific exclusions).

The directors have not included details of the nature of the liabilities covered or the amount of the premiums paid in respect of the director's officers and liability insurance and legal expenses insurance contracts, as such disclosure is prohibited under the terms of the contract.



### Directors' meetings

During the financial year there were nine (9) meetings of directors (board meetings) held. Attendance by each director is detailed in the table below.

Director:	Meetings eligible to attend:	Meetings attended:
Dylan Clarke (Chair)	9	7
Janine Coombs	9	8
Lynnette Mace (Deputy Chair)	9	8
Chris Harrison	9	9
John Gorton	9	8
Jennifer Beer	9	8
Lachlan Marks	4	2
Kerry Clarke	9	6
Louise Lyons	9	4

### Auditor's Independence Statement

The Auditor's Independence Statement for the year ended 30 June 2024 has been received and can be found on page 30 of this report.

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

Signed on behalf of the board.

**Dylan Clarke**

Chair



Bogambilor (Horsham)  
12 November 2024



**Ballarat**

Cnr Dana & Dawson Streets  
Ballarat Vic 3350  
Telephone: (03) 5333 3202  
Facsimile: (03) 5333 3381

**Melbourne**

By Appointment

**Postal**

406 Dana Street, Ballarat Vic 3350  
Email: [info@mor.net.au](mailto:info@mor.net.au)

[www.mor.net.au](http://www.mor.net.au)

## BARENGI GADJIN LAND COUNCIL ABORIGINAL CORPORATION CONSOLIDATED

### DIRECTOR'S REPORT

### AUDITORS INDEPENDENCE STATEMENT

#### To the directors of Barengi Gadjin Land Council Aboriginal Corporation (Consolidated)

As lead auditor for the audit of Barengi Gadjin Land Council Aboriginal Corporation and controlled entity for the year ended 30 June 2024, I declare that to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of the Corporations Act 2001 and Corporations (Aboriginal and Torres Strait Islander) Act 2006 in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Barengi Gadjin Land Council Aboriginal Corporation and controlled entity during the year.

D G Abbott  
Partner  
MOR Accountants, Ballarat

Date 12/11/2024





# Statement of Consolidated Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2024

	Note	2024 (\$)	2023 (\$)
Revenue	2	6,209,632	7,583,216
Administration expenses		(22,546)	(25,675)
Depreciation and amortisation expense		(447,525)	(300,865)
Employee benefits expense		(3,943,818)	(2,903,347)
Marketing expenses		(37,447)	(15,597)
Occupancy expenses		(33,007)	(67,513)
Other expenses		(1,484,152)	(1,685,885)
<b>Profit for the year</b>		<b>241,137</b>	<b>2,584,334</b>
Net interest		250,486	7,675
Finance expenses		(3,401)	(2,552)
<b>Net Finance income</b>		<b>247,085</b>	<b>5,123</b>
<b>Net Profit for the year</b>		<b>488,222</b>	<b>2,589,457</b>
Other comprehensive income	3	(28,500)	61,000
<b>Total Comprehensive income</b>		<b>459,722</b>	<b>2,650,457</b>

This report to be read in conjunction with the attached notes.

# Statement of Consolidated Financial Position

As at 30 June 2024

	Note	2024 (\$)	2023 (\$)
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	9,678,819	9,613,446
Trade and other receivables	5	402,965	830,818
Other current assets	6	86,947	60,572
<b>Total Current Assets</b>		<b>10,168,731</b>	<b>10,504,836</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	7	2,076,755	1,765,843
Intangibles	8	11,907	68,439
<b>Total Non-Current Assets</b>		<b>2,088,662</b>	<b>1,834,282</b>
<b>Total Assets</b>		<b>12,257,393</b>	<b>12,339,118</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Credit cards and overdrafts	10	13,378	9,463
Trade and other payables	10	206,812	227,639
Accrued and deferred items	12	4,436,168	4,961,347
Provisions – CL	13	310,155	272,139
Current tax liabilities	14	327,941	303,993
Lease liabilities – CL	15	12,490	57,420
<b>Total Current Liabilities</b>		<b>5,306,944</b>	<b>5,832,001</b>
<b>Non-Current Liabilities</b>			
Provisions – NCL	13	34,223	38,123
Lease Liabilities – NCL	15	–	12,490
<b>Total Non-Current Liabilities</b>		<b>34,223</b>	<b>50,613</b>
<b>Total Liabilities</b>		<b>5,341,167</b>	<b>5,882,614</b>
<b>Net Assets</b>		<b>6,916,226</b>	<b>6,456,504</b>
<b>Equity</b>			
Share capital in subsidiaries		–	–
Reserves	16	2,805,314	3,009,382
Retained surplus	17	4,110,912	3,447,122
<b>Total Equity</b>		<b>6,916,226</b>	<b>6,456,504</b>

This report to be read in conjunction with the attached notes.



# Statement of Consolidated Changes in Equity

As at 30 June 2024

	Note	Capital (\$)	Retained Surplus (\$)	Asset revaluation reserve (\$)	Capital reserve (\$)	Total (\$)
<b>Balance at 1 July 2022</b>		–	<b>3,494,351</b>	<b>311,696</b>	–	<b>3,806,047</b>
Net profit for the year		–	2,589,457	–	–	2,589,457
Asset revaluation reserve		–	–	61,000	–	61,000
<b>Total Comprehensive income for the year</b>		–	<b>2,589,457</b>	<b>61,000</b>	–	<b>2,650,457</b>
Transfer to reserves		–	(2,636,686)	–	2,636,686	–
<b>Balance at 30 June 2023</b>		–	<b>3,447,122</b>	<b>372,696</b>	<b>2,636,686</b>	<b>6,456,504</b>
Net profit for the year		–	488,222	–	–	488,222
Asset revaluation reserve	16	–	–	(28,500)	–	(28,500)
<b>Total Comprehensive income for the year</b>		–	<b>488,222</b>	<b>(28,500)</b>	–	<b>459,722</b>
Transfer from reserves	17	–	175,568	–	(175,568)	–
<b>Balance at 30 June 2024</b>		–	<b>4,110,912</b>	<b>344,196</b>	<b>2,461,118</b>	<b>6,916,226</b>

This report to be read in conjunction with the attached notes.

# Consolidated Cash Flow Statement

For the year ended 30 June 2024

	Note	2024 (\$)	2023 (\$)
<b>Cash flows from operating activities</b>			
Receipts from customers and grants		6,672,185	7,809,007
Receipts from donations		10,240	-
Payments to suppliers and employees		(6,106,280)	(5,553,505)
Interest received		221,549	7,687
Finance costs		(1,916)	(2,611)
<b>Net Cash flows from operating activities</b>		<b>795,778</b>	<b>2,260,578</b>
<b>Cash flows from investing activities</b>			
Payment for property, plant and equipment		(730,405)	(666,263)
<b>Net Cash flows from investing activities</b>		<b>(730,405)</b>	<b>(666,263)</b>
<b>Cash flows from financing activities</b>			
<b>Net Cash flows from financing activities</b>		<b>-</b>	<b>-</b>
Net increase/(decrease) in cash held		65,373	1,594,315
Cash on hand at beginning of financial year		9,613,446	8,019,131
<b>Cash on hand at end of the financial year</b>	<b>4</b>	<b>9,678,819</b>	<b>9,613,446</b>

## Reconciliation of Net cash flows from operating activities to Statement of Consolidated Profit or Loss and Other Comprehensive Income:

<b>Total comprehensive income</b>	<b>459,722</b>	<b>2,650,457</b>
<b>Non-cash items:</b>		
Depreciation and amortisation expense	447,525	300,865
Gain on revaluation of land	-	(61,000)
Loss on revaluation of land	28,500	-
Loss on property, plant and equipment no longer held	-	13,418
<b>Changes in Assets and Liabilities:</b>		
(Increase)/decrease in trade and other receivables	401,478	(350,375)
Increase/(decrease) in trade and other payables	(74,331)	(105,477)
Increase/(decrease) in tax liabilities	23,947	(51,272)
Increase/(decrease) in provision liabilities	34,116	98,893
Increase/(decrease) in unearned revenue liabilities	(525,179)	(234,931)
<b>Net Cash flows from operating activities</b>	<b>795,778</b>	<b>2,260,578</b>

This report to be read in conjunction with the attached notes.



# Notes to the Consolidated Financial Statements

## Note 1 Significant accounting policies

### Financial reporting framework

The Corporation does not have 'public accountability' as defined in AASB 1053 Application of Tiers of Australian Accounting Standards and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards. Accordingly, the information in these financial statements has been prepared in accordance with the recognition and measurement requirements in Australian Accounting Standards and the disclosures in AASB 1060 Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.

This financial reporting framework also fulfils the requirements of the Australian Charities and Not-For-Profit Commission (ACNC) Act 2012 and the Corporations (Aboriginal and Torres Strait Island) Act 2006.

Barengi Gadjin Land Council Aboriginal Corporation RNTBC is incorporated under the Corporations (Aboriginal and Torres Strait Island) Act 2006 and is domiciled in Australia. Its controlled entities are companies limited by shares, incorporated and domiciled in Australia. These consolidated financial statements are presented in the Australian currency on an accrual accounting basis.

### Statement of compliance

These consolidated financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and the disclosure requirements in that Standard.

Accordingly, these consolidated financial statements comply with Australian Accounting Standards – Simplified Disclosures.

### Critical accounting estimates & judgements

In preparing these consolidated financial statements in conformity with Australian Accounting Standards – Simplified Disclosure Requirements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses.

Actual results may differ from these estimates.

#### a) Judgements

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the consolidated financial statements is included in the following notes:

- Note 13 – Provisions,
- Note 23 – Trust fund held by Victorian Traditional Owners Trust (VTOT).

#### b) Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the year ending 30 June 2024 are included in the following notes:

- Note 1 – Impairment,
- Note 7 – Property, plant and equipment – land valuations.

### Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Barengi Gadjin Land Council Aboriginal Corporation RNTBC as at 30 June 2024 and the results of all subsidiaries for the year then ended.

Barengi Gadjin Land Council Aboriginal Corporation RNTBC and its subsidiaries together are referred to in this financial report as the Corporation or consolidated entity.

Subsidiaries are all entities over which the Corporation has the power to govern the financial and operating policies. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are de-consolidated from the date that control ceases.

At 30 June 2024 there is only one (1) subsidiary being Barengi Gadjin Land Water Heritage Management Pty Ltd.

Intercompany transactions, balances and unrealised gains or transactions between group entities are eliminated upon consolidation.

At 30 June 2024 the trust fund held by Victorian Traditional Owners Trust (VTOT) has not been consolidated as the Corporation has determined that it does not control this entity in accordance with the requirements for 'control' established by AASB 10 – Consolidated Financial Statements.

### Comparative amounts

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### Economic dependence

The Corporation is dependent on government grants for the majority of its revenue used to operate the business. At the date of this report the directors of the Corporation have no reason to believe this will not continue in the foreseeable future.

### Issued capital

No shares have been issued in Barengi Gadjin Land Council Aboriginal Corporation RNTBC. The Corporation is incorporated under the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

### Subsequent events

The second instalment of the Core Operations Trust of an amount of \$6,136,600 was paid to the Victorian Traditional Owners Trust (VTOT) in July 2024. The total of the two (2) instalments now received by VTOT for the Core Operations Trust is \$12,273,600. These funds will be invested by VTOT in accordance with the Recognition and Settlement Agreement (RSA), for a period of twenty (20) years, with an income distribution being paid to the Corporation annually from VTOT.

The first instalment of the economic development funds of an amount of \$10,228,400 was paid to the Victorian Traditional Owners Trust (VTOT) in July 2024. Of this, \$10,221,400 will be invested by VTOT and \$7,000 will be retained by VTOT to pay for audit fees for the Trust. The Participation Agreement signed as part of the RSA requires that, for the Corporation to access this fund, a business case must be prepared by the Corporation and must then be approved by a special resolution (75% majority) of attendees at a Full Group Meeting of the Wotjobaluk, Jadawadjali, Wergaia, Jaadwa and Jupagalk Peoples.

On 6 September 2024 the Corporation purchased the property at 38 Plumpton Road, Horsham, Victoria in accordance with a resolution of the board of directors for an amount of \$880,000. The property settled on 30 September 2024.

### Income Tax

Barengi Gadjin Land Council Aboriginal Corporation RNTBC is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997.

Any provision for income tax raised relates to the subsidiary entity Barengi Gadjin Land Water & Heritage Management Pty Ltd which is a for-profit entity. The group has not entered into tax consolidation.

The income tax expense or revenue for the period is the tax payable on the current period's taxable income based on the Federal income tax rate, adjusted by changes in deferred tax assets and liabilities attributable to temporary differences between the tax bases of asset and liabilities and their carrying amounts in the financial statements, and to unused tax losses.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to apply when the assets are recovered or liabilities are settled, based on those tax rates which are enacted or substantively enacted. The relevant tax rates are applied to the cumulative amounts of deductible and taxable temporary differences to measure the deferred tax asset or liability. An exception is made for certain temporary differences arising from the initial recognition of an asset or a liability.

No deferred tax asset or liability is recognised in relation to these temporary differences if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting profit or taxable income or loss.

Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised directly in equity.

### Property, plant & equipment

#### i. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, with the exception of land.

If significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain and loss on disposal of an item of property, plant and equipment is recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income.

The category of land is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date.

Where land is purchased after a valuation has occurred, it will be carried at cost, being its fair value at the date of purchase less any subsequent accumulated depreciation. Where the carrying amount differs materially from what would be determined fair value, the land category would be subject to revaluation.



Any increase in fair value is recorded in other comprehensive income and accumulated in equity under the asset revaluation reserve. Any decrease in fair value is recognised in other comprehensive income to the extent of any credit balance in the asset revaluation reserve, otherwise the decrease is recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income. When revalued assets are sold, the amounts included in the revaluation reserve are transferred to retained earnings.

## ii. Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Corporation.

## iii. Depreciation

Depreciation is calculated to write off the cost of property, plant and equipment less its estimated residual values, using the diminishing value method, over their estimated useful lives and is generally recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Corporation will obtain ownership by the end of the lease term. Land is not depreciated.

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

Asset class	Percentage
Plant & Equipment	2.5% to 100%
Motor Vehicles	18.75% to 30%
Office Equipment	10% to 100%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

## Cash and cash equivalents

Cash on hand includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

## Financial instruments

### i. Recognition and initial measurement

The Corporation initially recognises loans and receivables and debt securities issued on the date when they are originated. All other financial assets and financial liabilities are initially recognised when the Corporation becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

### ii. Classification and subsequent measurement

#### Financial assets

On initial recognition, a financial asset is classified as measured at: amortised cost, FVOCI – debt investment; FVOCI – equity investment; or FVTPL (Fair Value Through Profit or Loss).

Financial assets are not reclassified subsequent to their initial recognition unless the Corporation changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as FVTPL:

- It is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets.

On initial recognition, the Corporation may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as FVTPL, if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

### **Financial assets – assessment whether contractual cash flows are solely payments of principal and interest**

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs) as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Corporation considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of the contractual cash flows such that it would not meet this condition. In making this assessment, the Corporation considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable-rate features;
- prepayment and extension features; and
- terms that limit the Corporation's claim to cash flows from specified assets (e.g. non-recourse features).

### **Financial assets at amortised cost**

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income. Any gain or loss on de-recognition is recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income.

### **Financial liabilities – classification, subsequent measurement and gains and losses**

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition.

Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income. Any gain or loss on de-recognition is also recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income.

### **Financial assets and financial liabilities**

The Corporation initially recognises loans and receivables and debt securities issued on the date when they are originated. All other financial assets and financial liabilities are initially recognised on the trade date.

The Corporation derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. Any interest in such derecognised financial assets that is created or retained by the Corporation is recognised as a separate asset or liability.

The Corporation derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Corporation has a legal right to offset the amounts and intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

### **iii. Derecognition**

#### **Financial assets**

The Corporation derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Corporation neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

#### **Financial liabilities**

The Corporation derecognises a financial liability when its contractual obligations are discharged or cancelled or expire. The Corporation also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income.



## Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Corporation 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.

## Impairment of assets

### i. Financial assets

The Corporation recognises loss allowance for expected credit losses (ECLs) on financial assets measured at amortised cost.

The Corporation measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at twelve (12) month ECLs:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and bank balances for which credit risk (ie the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables (including lease receivables) and contract assets are always measured at an amount equal to lifetime ECLs.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL's, the Corporation considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Corporation's historical experience and informed credit assessment, including forward-looking information.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument.

Twelve (12) month ECLs are the portion of ECLs that result from default events that are possible within the twelve (12) months after the reporting date (or a shorter period if the expected life of the instrument is less than twelve (12) months).

The gross carrying amount of a financial asset is written off when the Corporation has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof.

### ii. Non-financial assets

At the end of each reporting period, the Corporation reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

When it is not possible to estimate the recoverable amount of an individual asset, the Corporation estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Consolidated Profit or Loss and Other Comprehensive Income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

## Employee benefits

### i. Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Corporation has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

### ii. Other long-term employee benefits

The Corporation's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value. Re-measurements are recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income in the period in which they arise.

### iii. Termination benefits

Termination benefits are expensed at the earlier of when the Corporation can no longer withdraw the offer of those benefits and when the Corporation recognises costs for a restructuring. If benefits are not expected to be settled wholly within twelve (12) months of the end of the reporting period, then they are discounted.

## Provisions

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

## Revenue and other income

### i. Operating grants

The Corporation's funding agreements contain terms, conditions and project deliverables which the Corporation is required to complete. These agreements typically specify the objective of the project and the required outcomes, however in many cases, such outcomes do not satisfy the "sufficiently specific" criteria contained in AASB 15.

Accordingly, the Corporation typically recognises grants immediately in the Statement of Consolidated Profit or Loss and Other Comprehensive Income when the funding is received or when the Corporation has the unconditional right to such funding, whichever occurs earlier, even if such funding is to be expended in a future reporting period.

Unspent grant funding which is committed to being spent in future reporting periods and which has been included in Revenue in the Statement of Consolidated Profit or Loss and Other Comprehensive Income in accordance with AASB 15, has been recognised as a Capital Reserve within Retained Earnings.

Payment of grants are typically due either at the inception of the agreement, or as and when applicable payment milestones are satisfied, which may occur over the term of the agreement. Such agreements do not typically contain a significant financing component. Where such agreements contain variable consideration, the recognition of such consideration is constrained to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue will not occur.

### ii. Contributions of assets

Where the Corporation receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value, these assets are recognised at fair value on the date of acquisition in the Consolidated Statement of Financial Position, with a corresponding amount of revenue recognised in the Statement of Consolidated Profit or Loss and Other Comprehensive Income

### iii. Other revenue items

Donations and bequests are recognised as revenue when received. Donations of assets (land) with a long and indeterminate useful life are recognised at fair value which is assessed each year and not subject to depreciation.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer. All revenue is stated net of the amount of goods and services tax (GST).

### Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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 ATO is included with other receivables or payables in the Consolidated Statement of Financial Position.

Cash flows are presented on a net basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Commitments are disclosed net of the amount of GST recoverable from, or payable to, the ATO.

### Leases – as a lessee

At 30 June 2024, the Corporation leases one property under an operating lease, being for 38 Plumptre Road, Horsham Victoria. This lease terminates on 30 September 2024.

The Corporation leases equipment with contract terms of less than three years. These leases are short-term and/or leases of low-value items. The Corporation has elected not to recognise right-of-use assets and lease liabilities for these leases.

Information about leases for which the entity is a lessee is presented over.



#### i. Right-of-use-assets

Right-of-use assets related to leased properties that do not meet the definition of investment property are presented as intangible assets.

	(\$)
<b>Balance at 1 July 2022</b>	<b>56,088</b>
Additions	95,260
Amortisation	(82,909)
<b>Balance at 30 June 2023</b>	<b>68,439</b>
Additions	-
Amortisation	(56,532)
<b>Balance at 30 June 2024</b>	<b>11,907</b>

#### ii. Lease liability

Lease liabilities (current and non-current) that are not short-term and/or low-value are presented as lease liabilities.

	(\$)
<b>Balance at 1 July 2022</b>	<b>56,550</b>
Additions	95,260
Payments	(84,452)
Interest charges	2,552
<b>Balance at 30 June 2023</b>	<b>69,910</b>
Additions	-
Payments	(58,905)
Interest charges	1,485
<b>Balance at 30 June 2024</b>	<b>12,490</b>

#### Trade and other payables

Trade and other payables represent the liabilities for goods and services received by the Corporation that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within thirty (30) days of recognition of the liability.

#### Finance income and finance costs

The group's finance income and finance expenses include:

- interest income;
- interest expense; and
- impairment losses recognised on financial assets (other than trade receivables).

Interest income and expense is recognised when the Corporation is entitled to it.

#### Rounding

Rounding is performed on all display values to the nearest dollar. Note that totals may differ to the items above as totals are rounded independently.

## Note 2 Revenue and other income

	2024 (\$)	2023 (\$)
<b>Revenue from contracts with customers:</b>		
Rendering of services	5,938,308	7,562,199
<b>Other revenue:</b>		
Other income	271,324	21,017
<b>Total Revenue and other income</b>	<b>6,209,632</b>	<b>7,583,216</b>

### Dissaggregation of revenue

The disaggregation of revenue from contracts with customers is as follows:

Categories of disaggregation:

State and Commonwealth Government funding	5,369,462	6,852,806
Fee for service	568,846	709,393
<b>Total Revenue from contracts with customers</b>	<b>5,938,308</b>	<b>7,562,199</b>

### Timing of revenue recognition

Services transferred at a point in time	568,846	709,393
Services transferred over time	5,369,462	6,852,806
<b>Total Revenue from contracts with customers</b>	<b>5,938,308</b>	<b>7,562,199</b>

Information about the performance obligations arising under each of the above categories of revenue, including a description of when the entity typically satisfies its performance obligations, the significant payment terms, the nature of the goods and services provided, obligations for returns, refunds and other similar obligations, and types of warranties and related obligations is provided together with the accounting policies for revenue in Note 1.

This note also details the methods used to recognise revenue for performance obligations satisfied over time. Contract assets arising from contracts with customers giving rise to revenue are disclosed as part of 'trade and other receivables'.

## Note 3 Other comprehensive income

	2024 (\$)	2023 (\$)
Revaluation of land	(28,500)	61,000
<b>Total Other comprehensive income</b>	<b>(28,500)</b>	<b>61,000</b>

## Note 4 Cash and cash equivalents

	2024 (\$)	2023 (\$)
Cash at bank	9,678,819	9,613,446
<b>Total Cash and cash equivalents</b>	<b>9,678,819</b>	<b>9,613,446</b>

### Reconciliation of cash

For the purposes of the Consolidated Statement of Cash Flows, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the Consolidated Statement of Cash Flows can be reconciled to the related items in the statement of financial position as per this note.



## Note 5 Trade and other receivables

	2024 (\$)	2023 (\$)
Accounts receivables	349,765	757,757
Less Expected credit losses	(39,668)	(9,434)
Other receivables	92,868	82,495
<b>Total Trade and other receivables</b>	<b>402,965</b>	<b>830,818</b>

## Note 6 Other current assets

	2024 (\$)	2023 (\$)
Prepayments and deposits	86,947	60,572
<b>Total Other current assets</b>	<b>86,947</b>	<b>60,572</b>

## Note 7 Property, plant and equipment

Reconciliation of carrying amount:

	Land (\$)	Buildings (\$)	Plant and equipment (\$)	Motor vehicles (\$)	Office equipment (\$)	Total (\$)
<b>Balance at 30 June 2022</b>	<b>801,000</b>	<b>24,714</b>	<b>180,511</b>	<b>199,432</b>	<b>58,383</b>	<b>1,264,040</b>
Additions	–	110,237	89,614	406,150	66,176	<b>672,177</b>
Disposals	–	–	(3,994)	(2,938)	(6,486)	<b>(13,418)</b>
Revaluations	61,000	–	–	–	–	<b>61,000</b>
Depreciation	–	(20,311)	(57,286)	(113,267)	(27,092)	<b>(217,956)</b>
<b>Balance at 30 June 2023</b>	<b>862,000</b>	<b>114,640</b>	<b>208,845</b>	<b>489,377</b>	<b>90,981</b>	<b>1,765,843</b>
Additions	–	153,539	42,354	396,926	137,586	<b>730,405</b>
Disposals	–	–	–	–	–	<b>–</b>
Revaluations	(28,500)	–	–	–	–	<b>(28,500)</b>
Depreciation	–	(28,523)	(59,255)	(227,571)	(75,644)	<b>(390,993)</b>
<b>Balance at 30 June 2024</b>	<b>833,500</b>	<b>239,656</b>	<b>191,944</b>	<b>658,732</b>	<b>152,923</b>	<b>2,076,755</b>

### Asset revaluations

Land has been revalued based on the State of Victoria Valuer General's Notice of Valuation or where such valuation is not available then by an independent external valuer.

## Note 8 Intangibles

	2024 (\$)	2023 (\$)
Right of use asset – building and offices	95,260	175,378
Less accumulated amortisation	(83,353)	(106,939)
<b>Total Intangibles</b>	<b>11,907</b>	<b>68,439</b>

## Note 9 Share capital in subsidiaries

	2024 (\$)	2023 (\$)
Investment in Barengi Gadjin Land Water & Heritage Management Pty Ltd	(100)	(100)
Barengi Gadjin Land Water & Heritage Management Pty Ltd issued share capital	100	100
<b>Total Share capital in subsidiaries</b>	<b>–</b>	<b>–</b>

## Note 10 Trade and other payables

	2024 (\$)	2023 (\$)
<b>Trade and other payables</b>		
Accounts payable	117,128	128,188
Wages payable	71,530	52,701
Superannuation payable	212	31,676
Accrued expenses	17,942	15,074
<b>Total Trade and other payables</b>	<b>206,812</b>	<b>227,639</b>

### Credit cards and overdrafts

Credit card balance outstanding	13,378	9,463
<b>Total Credit cards and overdrafts</b>	<b>13,378</b>	<b>9,463</b>

## Note 11 Financial instruments

The Corporation's financial instruments consist mainly of deposits with banks, accounts receivable, accounts payable, leases and borrowings.

The totals of each category of financial instruments, measured in accordance with AASB 9, as detailed in the accounting policies to these financial statements at Note 1, are as follows:

	2024 (\$)	2023 (\$)
<b>Financial assets</b>		
Cash and cash equivalents	9,678,819	9,613,446
Accounts receivable and other debtors	402,965	830,818
<b>Total Financial assets</b>	<b>10,081,784</b>	<b>10,444,264</b>

### Financial liabilities

Credit cards and overdrafts	13,378	9,463
Trade and other payables	206,812	227,638
Lease liabilities	12,490	69,910
<b>Total Financial liabilities</b>	<b>232,680</b>	<b>307,011</b>

## Note 12 Accrued and deferred items

	2024 (\$)	2023 (\$)
Unearned revenue from funding agreements	4,436,168	4,961,347
<b>Total Accrued and deferred items</b>	<b>4,436,168</b>	<b>4,961,347</b>



## Note 13 Provisions

	2024 (\$)	2023 (\$)
<b>Current</b>		
Annual leave provision	223,432	184,276
Time-off-in-lieu provision	16,621	12,355
Long service leave provision	70,102	75,508
<b>Total Provisions (current)</b>	<b>310,155</b>	<b>272,139</b>
<b>Non-current</b>		
Long service leave provision	34,223	38,123
<b>Total Provisions (non-current)</b>	<b>34,223</b>	<b>38,123</b>

Provision for employee benefits represents amounts accrued for annual leave, time-off-in-lieu and long service.

The current portion for this provision includes the total amount accrued for annual leave entitlements, the total amount accrued time-off-in-lieu entitlements and the amounts accrued for long service entitlements that have vested due to employees having completed the required period of service.

Based on past experience the Corporation does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Corporation does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

## Note 14 Current tax liabilities

	2024 (\$)	2023 (\$)
GST payable	266,409	257,637
Employee PAYGW payable	61,532	46,356
<b>Total Current tax liabilities</b>	<b>327,941</b>	<b>303,993</b>

## Note 15 Lease liabilities

	2024 (\$)	2023 (\$)
<b>Current</b>		
Lease liabilities	12,490	57,420
<b>Total Lease liabilities (current)</b>	<b>12,490</b>	<b>57,420</b>
<b>Non-current</b>		
Lease liabilities	–	12,490
<b>Total Lease liabilities (non-current)</b>	<b>–</b>	<b>12,490</b>

## Note 16 Reserves

(\$)

### Asset revaluation reserve

<b>Balance at 1 July 2022</b>	<b>311,696</b>
Revaluation of land – year ending 30 June 2023	61,000
<b>Balance at 30 June 2023</b>	<b>372,696</b>
Revaluation of land – year ending 30 June 2024	(28,500)
<b>Balance at 30 June 2024</b>	<b>344,196</b>

### Capital reserve

<b>Balance at 1 July 2022</b>	<b>–</b>
Transfer to capital reserve – year ending 30 June 2023	2,636,686
<b>Balance at 30 June 2023</b>	<b>2,636,686</b>
Transfer from capital reserve – year ending 30 June 2024	(175,568)
<b>Balance at 30 June 2024</b>	<b>2,461,118</b>

### Capital reserve

The Capital reserve recognises unspent grant funding that is committed to project and deliverables in future reporting periods, which was included in Revenue in accordance with AASB 15. The reserve has been established at 30 June 2023, following changes in the Corporation's reporting framework which no longer allows the Corporation to recognise unspent grants as a liability, unless the funding agreements contain sufficiently specific and enforceable performance obligations in accordance with AASB 15.

## Note 17 Retained surplus

(\$)

<b>Balance at 1 July 2022</b>	<b>3,494,351</b>
Current year earnings – year ending 30 June 2023	2,589,457
Transfer to capital reserve – year ending 30 June 2023	(2,636,686)
<b>Balance at 30 June 2023</b>	<b>3,447,122</b>
Current year earnings – year ending 30 June 2024	488,222
Transfer from capital reserve – year ending 30 June 2024	175,568
<b>Balance at 30 June 2024</b>	<b>4,110,912</b>

## Note 18 Contingent liabilities

There were no contingent liabilities or assets as at the end of the reporting period (2023: nil).



## Note 19 Employee benefits

Reconciliation of carrying amount:

	(\$)
<b>Annual Leave</b>	
<b>Balance at 1 July 2023</b>	<b>184,276</b>
Annual leave taken	(196,207)
Annual leave provided for	235,363
<b>Balance at 30 June 2024</b>	<b>223,432</b>
<b>Time-off-in-lieu</b>	
<b>Balance at 1 July 2023</b>	<b>12,355</b>
Time-off-in-lieu taken	(61,942)
Time-off-in-lieu provided for	66,208
<b>Balance at 30 June 2024</b>	<b>16,621</b>
<b>Long service leave</b>	
<b>Balance at 1 July 2023</b>	<b>113,631</b>
Long service leave taken	(40,673)
Long service leave provided for	31,367
<b>Balance at 30 June 2024</b>	<b>104,325</b>

## Note 20 Key management personnel

Key management personnel are those persons who have authority and responsibility for planning, directing and controlling the activities of the Corporation, directly or indirectly including any director of the Corporation.

The directors consider key management personnel to include the following:

- Directors
- Alternate Directors
- Co-Interim Executive Officers

Total remuneration paid to key management personnel of the group are as follows:

	2024 (\$)	2023 (\$)
Short-term employee benefits	588,714	663,613
Post-employment benefits	120,976	108,260
<b>Total</b>	<b>709,690</b>	<b>771,873</b>

## Note 21 Related party transactions

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

With the exception of directors who are employed by the Corporation, no directors have entered into any material contract with the Corporation since the end of the previous financial year. There were no material contracts involving directors' interests subsisting at year end. There were no loans to directors.

## Note 22 Auditor's remuneration

	2024 (\$)	2023 (\$)
<b>Audit and review services:</b>		
Audit and review of financial statements	26,200	21,500
<b>Assurance services:</b>		
Acquittal of individual grants per funding organisation agreements	–	1,200
<b>Total Auditor's remuneration</b>	<b>26,200</b>	<b>22,700</b>

## Note 23 Trust fund held by Victorian Traditional Owners Trust (VTOT)

The trust fund held by Victorian Traditional Owners Trust (VTOT) at 30 June 2024, in accordance with the Recognition and Settlement Agreement (RSA) package agreed to the by the Wotjobaluk, Jadawadjali, Wergaia, Jaadwa and Jupagalk Peoples on 15 October 2022 and executed by the Corporation on 27 October 2022, consists of:

	2024 (\$)	2023 (\$)
Funds introduced by State of Victoria	6,137,000	–
Current year earnings	408,498	–
<b>Value of trust fund held by VTOT</b>	<b>6,545,498</b>	<b>–</b>

Australian Accounting Standard AASB 10 – Consolidated Financial Statements establishes the principles for presentation of consolidated financial statements. The standard requires an entity (investor) that controls one or more other entities (investees) to present consolidated financial statements.

The assessment of whether 'control' exists is judgemental and requires collation of facts surrounding a relationship between two entities in order to make a balanced assessment.

Under AASB 10, an entity (investor) will control another entity (investee) where it has:

- Power over the investee.
- Exposure to or rights to variable returns from its involvement with the investee.
- Ability to use its power over the investee to affect the amount of the investee's returns.

For 'control' to exist under AASB 10, all three of these limbs must be present.

A balanced assessment has been made in accordance with the requirements of AASB 10 on consolidation of the trust fund held by VTOT, including review of the terms of the Trust Deed settled by the State of Victoria on 25 September 2018 and the terms of the Participation Agreement of the Recognition and Settlement Agreement (RSA) package agreed to the by the Wotjobaluk, Jadawadjali, Wergaia, Jaadwa and Jupagalk Peoples on 15 October 2022 and executed by the Corporation on 27 October 2022.

The Corporation has determined that all three limbs necessary under AASB 10 to 'control' the trust fund held by VTOT are not present.

Accordingly the trust fund held by VTOT has not been consolidated into this financial report for the year ending 30 June 2024.

This disclosure note has been included to provide relevant information to the readers of the accounts and we draw attention to events subsequent to reporting date made in the directors report and Note 1(b) on further VTOT receipts post year end.

## Directors' Declaration

In the opinion of the directors of Barengi Gadjin Land Council Aboriginal Corporation RNTBC ('the Corporation'):

- a) the Consolidated Financial Statements and Notes that are set out on pages 31 to 48 are in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-Profit Commission (ACNC) Act 2012 and:
  - i. give a true and fair view of the Corporation's financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
  - ii. comply with Australian Accounting Standards – Simplified Disclosure Requirements.
- b) there are reasonable grounds to believe that the Corporation 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 board of directors.

Signed on behalf of the board.



**Dylan Clarke**  
Chair

Bogambilor (Horsham)  
12 November 2024





**Ballarat**

Cnr Dana & Dawson Streets  
Ballarat Vic 3350  
Telephone: (03) 5333 3202  
Facsimile: (03) 5333 3381

**Melbourne**

By Appointment

**Postal**

406 Dana Street, Ballarat Vic 3350  
Email: [info@mor.net.au](mailto:info@mor.net.au)

[www.mor.net.au](http://www.mor.net.au)

## **Independent Auditor's Report to the members of Barengi Gadjin**

### **Land Council Aboriginal Corporation and controlled entities**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the accompanying financial report of Barengi Gadjin Land Council Aboriginal Corporation and controlled entities (the Group), which comprises the statement of financial position as at 30 June 2024, and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes comprising to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, the accompanying financial report of Barengi Gadjin Land Council Aboriginal Corporation and controlled entities is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including

- (a) giving a true and fair view of the Group's financial position as at 30 June 2024 and of its performance for the period ended on that date; and
- (b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and the disclosure requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*.

#### **Basis for our 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 are independent of the Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (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.

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





## *Directors' Responsibility for the Financial Report*

The directors of the Group are responsible for the preparation and fair presentation of the financial report in accordance with Australia Accounting Standards – Simplified Disclosure Requirements and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and for such internal control as the directors determine is necessary to enable the preparation of a 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 Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.


The directors are responsible for overseeing the Group's financial reporting process.

## *Auditor's Responsibility 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 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/Home.aspx>. This description forms part of our auditor's report.

D G Abbott  
Partner  
MOR Accountants  
406 Dana Street, Ballarat  
Dated: 12/11/2024



## The Board and staff acknowledge Darren Griffin's commitment to Barengi Gadjin Land Council Aboriginal Corporation RNTBC.

He worked tirelessly for the Corporation since May 2013 commencing as RAP Manager, Cultural Heritage and in early 2022 took on the role of Co-Executive Officer (interim) and On Country General Manager (interim).

Darren was a passionate ally and fierce advocate for First Nations people. He devoted many years of his life to working with Traditional Owners.

His commitment to the rights and interests of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples of the Wotjobaluk Nations was known by all and deeply appreciated. He has left a legacy that will have a lasting change and his knowledge, commitment, expertise and most beautiful personality will be missed deeply by all that have worked with him and knew him.

Darren was always the light and life of the party. His laughter spread love and joy. His wisdom was profound and the sharing of his knowledge and his spirit was a gift to everybody.

His passing will have an enormous impact on his family, friends and colleagues across Australia and the world.

We will miss him greatly.

**Vale Darren Griffin 1975 – 2024**



