

Gunaikurnai Traditional Owner  
Land Management Board

# Annual Report 2023—2024







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**Front cover:** Sandra Fenton (GLaWAC Ranger) and Chelsea Watts-Parker (PV Ranger). Photo provided courtesy of Oliver Bowman.

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#### Artwork featured in this document



*On Country*, Ian Harrison

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### About this report

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We acknowledge the Gunaikurnai people as the Traditional Owners and Custodians of the Country that we work on. We pay our respects to Elders past, present, and emerging. Gunaikurnai people have one of the oldest living cultures in the world, with that culture being passed down the generations. Gunaikurnai culture is embedded in Country, which is vital to Gunaikurnai identity. Caring for Country is at the heart of feeling connected to Country, and we give our thanks for the tens of thousands of years that the Gunaikurnai people have cared for the beautiful forests, rivers, beaches, plants, and animals that make up Gunaikurnai Country. We recognise that this caring for Country, and the Gunaikurnai people's connection to Country, was traumatically disrupted through colonisation, and that the Gunaikurnai people have never ceded their sovereignty.

**Tarra Bulga National Park**  
**– Brataualung Country.**

Jess Shapiro.





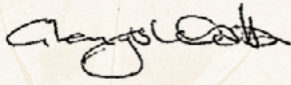
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# Responsible Body Declaration

In accordance with the *Financial Management Act 1994* and the DEECA Portfolio Financial Management Compliance Framework, I am pleased to present the Gunaikurnai Traditional Owner Land Management Board's Annual Report for the year ending 30 June 2024.



Glenys Watts  
Chairperson  
Gunaikurnai Traditional Owner Land Management Board

31 October 2024



ONE:

# *Year in Review*



# Vision, Role and Values

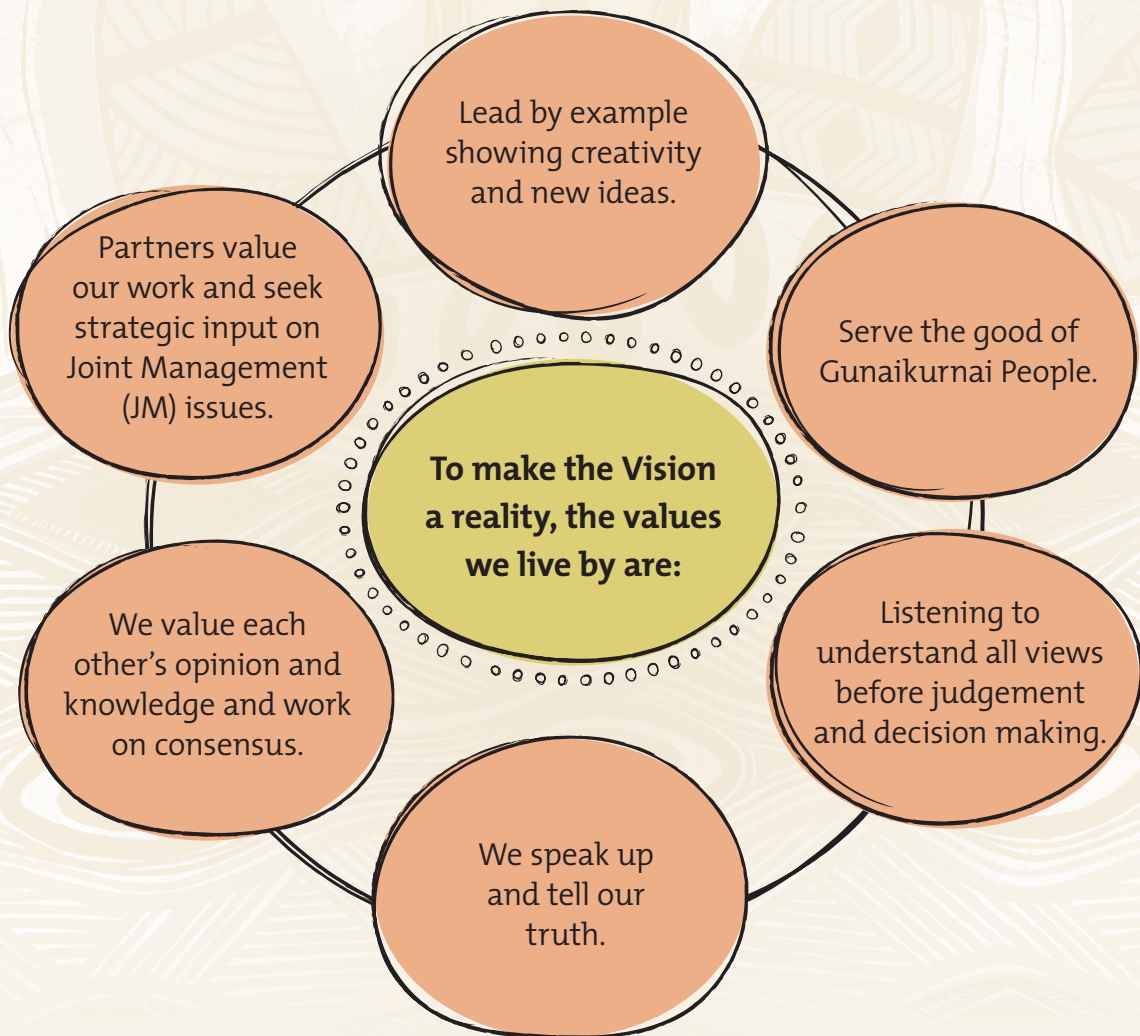
## Vision

Our vision is for the Gunaikurnai people to be leading the care of their Country every day.

## Role

Our role is to work together to advance pathways that return Country to Gunaikurnai leadership.

## Values





# Goals and Objectives from the Board's 2021–26 Strategic Plan

## **Gunaikurnai people caring for Country**

- To advocate for all public land to be returned to Country and effectively support the care of Country through the Joint Management Plan.
- To partner with government to remove policy, legislation, language, and attitudinal barriers to Gunaikurnai people caring for Country.

## **Gunaikurnai people leading the change**

- To grow the workforce for all roles that work on Country.
- To ensure all people working on Country respect, listen to and learn from Gunaikurnai people.
- To support Gunaikurnai people to excel in leadership roles.

## **Gunaikurnai people share knowledge with the people who live on and visit Country**

- To ensure Country has appropriate facilities to support the sharing of cultural knowledge.
- To use Gunaikurnai language to describe Country and share cultural knowledge.
  - To create opportunities for Gunaikurnai and non Gunaikurnai people to experience and celebrate Country.

## **Gunaikurnai people have long term, sustainable funding in place to care for Country**

- To secure long term funding agreements with Government that support Gunaikurnai to lead and manage all people working on Country.
- To support Gunaikurnai people to develop income streams that contribute to the ongoing care of Country.
  - To explore innovative models for income generation.



## Chairperson's Report

Wunman njinde. I pay my respects to our ancestors and acknowledge our Gunaikurnai families past and present as we celebrate the law and lore of our land and waters which gives us all responsibility to nurture wurruk (Country).

The traditional custodians of our land, the Gunaikurnai Community, are represented by the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) who are leading the way towards self-determination. This provides an important opportunity for the Board, Traditional Owners and Government to participate in collaborative learning, planning and delivery activities to help manage Wurruk.

I am pleased to provide the Gunaikurnai Traditional Owner Land Management Board's Annual Report for the year ended 30 June 2024 to the Minister for Environment the Hon Steve Dimopoulos MP.

This year has brought some very exciting developments for Joint Management on Gunaikurnai Country.

Guided by our vision of *Gunaikurnai people caring for their Country every day* the Board continues to take a strategic role in implementing the Gunaikurnai and Victorian Government Joint Management Plan by funding projects such as cultural mapping, funding planning processes in the Parks and facilitating and monitoring the annual works program. This all leads to changes in our parks that are led by, and directly reflect Gunaikurnai culture. Examples include the 5 posts representing each clan of the Gunaikurnai that can be found at most of the parks, or the cultural trail at Buchan Munji Reserve.

The tragic 2019/20 fire and tragic 2023 flood at Buchan Munji has created the need for extensive redevelopment work. While doing this work, we have the opportunity to restore an important landscape to the culture and old ways that Gunaikurnai people practised for so long. The Board is very pleased to have provided funding to the cultural interpretations plan

and the early architectural design of the visitor activity centre. More importantly, Gunaikurnai Board members played an important role in ensuring the Cultural Interpretations Plan talks about the right culture in the right way led by the right people. This is important not only symbolically but is also a demonstration of how as Traditional Owners we can reclaim our heritage and culture.

This year 4 parks were added to Joint Management country. They are the Alpine National Park, Baw Baw National Park, Avon Wilderness and Nooramunga Marine and Coastal Park. These are culturally significant landscapes that are back in Gunaikurnai care, and a high priority for us is to reflect Gunaikurnai values and knowledge in the way these parks are managed.

The Board has commenced the job planning for the 4 parks so they can be added to the JMP. An important first step was to work with the JM partners to define the principles we will work with when writing the new plans. The principles build on the experience learned in writing and implementing the 2018 JMP. The partners have agreed to:

- Focus on what we can and want to change.
- Ask how we can make this work.
- Listen to voices on the ground.



- Keep working on our relationships.
- Create our third way of knowing.

These principles recognise the progress made, and good will in the partnership so far, while also acknowledging we have a long way to go, especially with institutional barriers to self-determination.

There are many challenges in the new parks, with varying landscapes, diversity of park users and the overwhelming priority of identifying and protecting cultural heritage and passing on this knowledge to the next generation of Gunaikurnai. The Board is excited at the prospect of working with our partners on the new parks, for the benefit of all people who use our parks.

The other significant piece of work the Board did in the reporting period was the first 5-year review of the JMP. We took a very inclusive approach to this review, interviewing community, workers and senior managers in our partnership organisations to hear how JM is working for them, and what we should be doing over the next 5 years.

Overall, it was a very pleasing result with broad acknowledgment that JM has achieved a lot of things that would not have happened without JM, including employment, identification and protection of cultural heritage and the increase of cultural presence within the parks.

At the same time, those involved in the review told us that the priority in the next few years of JM is to increase the equity in the partnership, where Gunaikurnai knowledge and leadership is sought by everyone who works on Gunaikurnai country.

The most important change coming from the 5-year review is the strategic model that we follow in the JM. The JMP included the “theory of change” model, which steps out what we need to do to reach our vision. This has been very successful with most of the outcomes either delivered or well on the way. The feedback from the review was that simplifying this model with

an emphasis on the goals rather than actions would enable more flexible and tailored annual planning. The themes of the JMP, ***working together for stronger people, stronger culture and healing country*** remain at the core for us to be successful.

The 5-year review gives us important insights as we update the strategic sections of the JMP and prepare the new park plans. The 5-year review will be published and available on our website from December 2024.

My appreciation goes to all Board members, the independent chair of our Audit and Risk Committee Thelma Hutchison, our Executive Officer Craig Parker, and Project Officer Rob Willersdorf. Their excellent work ensures the continued success of Joint Management and the realisation of the Board’s vision that Gunaikurnai will be leading the care of their Country every day.

### **Glenys Watts**

Chairperson  
Gunaikurnai Traditional Owner Land  
Management Board



## Manner of establishment and responsible Minister

The Board is a public entity established on 2 August 2012 under of the *Conservation Forests and Lands Act 1987*.

The responsible Minister for the period from 1 July 2023 to 2 October 2023 was the Hon Ingrid Stitt, Minister for Environment, and from 2 October 2023 the responsible Minister was the Hon Steve Dimopoulos, Minister for Environment.

## Nature and range of services provided

The Board was established to prepare a Joint Management Plan (JMP) for the ten parks and reserves granted under the October 2010 *Recognition and Settlement Agreement (RSA)* between the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) and the Victorian Government.

That JMP was approved by the Minister in September 2018. Since then, the Board has worked with partners to the JMP on implementation of the plan, and to establish systems for the compliance, monitoring and evaluation of the plan.

The plan acknowledges that the Traditional Owners of Country have for generations been alienated from their Country including management decisions about the appropriate management of Country. The Board provides strategic direction for the joint management of the Appointed Land to enable the knowledge and culture of the Gunaikurnai people to be recognised in the management of Country and to foster employment and economic development opportunities for Gunaikurnai.

The plan will lead to better outcomes for Gunaikurnai people through protection of Culture and healing of Country. In turn this provides enhanced visitor experiences for all people.

With the 2023 expansion of the area under Joint Management (see below), the Board has commenced the task of preparing joint management plans for these additional JM park areas.

## The Joint Managed Country

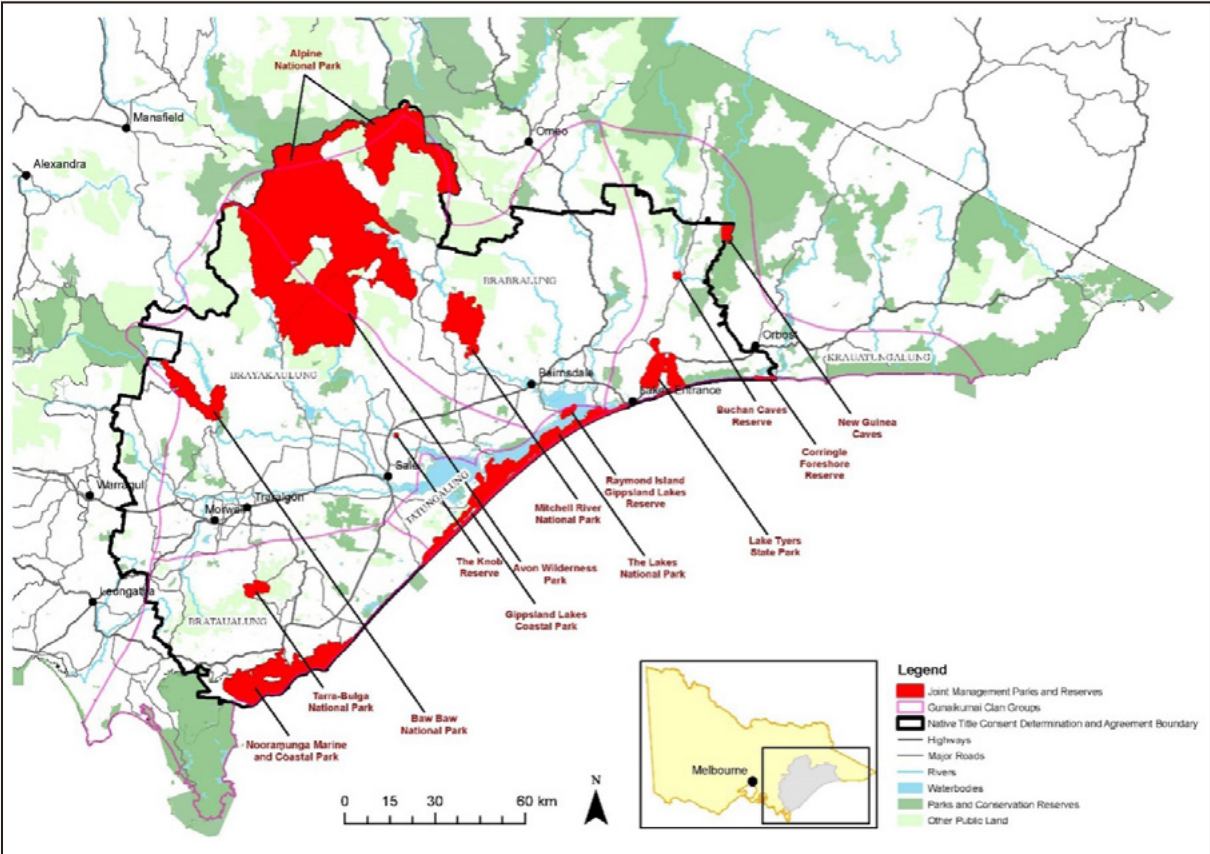
From 1 July 2023, four parks were added to the Country jointly managed by Gunaikurnai and the State, bringing the total to fourteen parks and reserves. These are indicated in the table and map below. The total area under joint management is now over 348,000 ha. The additional parks are Alpine National Park (south of the Great Dividing Range), Baw Baw National Park, Avon Wilderness Park, and Nooramunga Marine and Coastal Park.

Despite many challenges, the Gunaikurnai People maintain a strong connection to their Country across generations and have continued to practice their lore and culture, providing a unique and irreplaceable contribution to the identity and wellbeing of the Gippsland region and of the State.



Recognition of the strong Gunaikurnai connection to Country underpins Joint Management and its intention in seeking an equitable partnership between the Gunaikurnai People and the Victorian Government in managing the JM estate on Gunaikurnai Country. The traditional way to manage wurruk is to know that all living things and all parts of the environment are one, which cannot be separated if Country is to be healthy and sustainable.

Map of Joint Managed parks and reserves within Gunaikurnai RSA area



Park / reserve name	Size (ha)	Delegated land manager (as of June 2024)	Act under which the park / reserve is managed
Buchan Caves Reserve	295	Parks Victoria	<i>Crown Land (Reserves) Act 1978</i>
Corringale Foreshore Reserve	163	Parks Victoria	<i>Crown Land (Reserves) Act 1978</i>
Gippsland Lakes Coastal Park	17,690	Parks Victoria	<i>National Parks Act 1975</i>
Gippsland Lakes Reserve at Raymond Island	216	Parks Victoria	<i>Crown Land (Reserves) Act 1978</i>
Lake Tyers State Park	8,687	Parks Victoria	<i>National Parks Act 1975</i>
The Lakes National Park	2,390	Parks Victoria	<i>National Parks Act 1975</i>
Mitchell River National Park	14,394	Parks Victoria	<i>National Parks Act 1975</i>
New Guinea Caves within the Snowy River National Park	1,153	Parks Victoria	<i>National Parks Act 1975</i>
Tarra Bulga National Park	2,023	Parks Victoria	<i>National Parks Act 1975</i>
The Knob Reserve	59	Committee of Management (GLaWAC, DEECA, the Board)	<i>Crown Land (Reserves) Act 1978</i>
Alpine National Park (south of the Great Dividing Range)	218,367	Parks Victoria	<i>National Parks Act 1975</i>
Baw Baw National Park	13,530	Parks Victoria	<i>National Parks Act 1975</i>
Avon Wilderness Park	39,650	Parks Victoria	<i>National Parks Act 1975</i>
Nooramunga Marine and Coastal Park	30,170	Parks Victoria	<i>National Parks Act 1975</i>

## About the Joint Managed Country

### Buchan Munji

Buchan Munji, the Buchan Caves area, was used by the Gunaikurnai as a place to camp and meet during seasonal migrations to and from the high country. Although the Gunaikurnai people did not venture far beyond the cave entrances (caves were places thought to be inhabited by wicked creatures such as the Nargun and the Nylons) the caves are of high spiritual significance, which has been maintained through traditional stories. Archaeological evidence of Gunaikurnai use of the area remains in and around cave entrances, along the Spring Creek valley and in artefact scatters throughout the reserve. Four quarry sites and three artefact scatter sites have been recorded. Evidence

in the broader Buchan region indicates the important role of caves to Gunaikurnai going back thousands of years, including burials inside caves and ceremonial rings.

Gunaikurnai oral history holds that Frank Moon's party, which made the first documented exploration of the caves, was guided by local Gunaikurnai people, who were not acknowledged.

Today the caves remain important to Gunaikurnai as a meeting place with spiritual significance that holds important stories to be shared with young people.

Following the fires of 2019/20, the JM partners are ensuring that the rebuild is not only consistent with cultural priorities but is led by Gunaikurnai knowledge of the Country.



## **Corringale Foreshore Reserve**

Corringale Foreshore reserve is significant to Gunaikurnai people as a place for fishing and camping and a plentiful source of food. It was a place of connection, joining the ocean to the rivers, connecting along the coastline to Lake Tyers.

It was an important on-country meeting place for Gunaikurnai families. It was a place Aboriginal people came to when they were displaced from the Lake Tyers mission, and a place where people who lived away from country would come to reconnect to their traditional land, as it was considered a safe place.

Today many Gunaikurnai continue to use the reserve for the same reasons, enjoying camping, fishing, and gathering of natural resources.

The Gunaikurnai cultural values of the reserve have not been systematically surveyed and mapped, but key values are known to include large middens.

Members of the Gunaikurnai community currently conduct educational programs for local school groups in the reserve.

## **Lake Tyers State Park**

Lake Tyers State Park is on the country of the Krauatungalung clan. The landforms, features and sites of spiritual significance, and features in the Lake Tyers landscape represent stories fundamental to Gunaikurnai culture.

According to the Gunaikurnai creation story for the area, Nark Abundhu, the Sea, was tired from playing with fish, rushing over rocks, and rolling backwards and forwards on the sand. She searched the coast until she found a quiet place with tall, shady gum trees and soft earth. Here she wriggled about and made herself comfortable before going to sleep. Lake Tyers, known as Bung Yarnda or 'Big Water,' represents the resting place of Nark Abundhu.

The land and water of the park and its surrounds remain important to Gunaikurnai for fishing, collecting mussels, catching eels, hunting animals, collecting swan eggs, and

gathering of various plants for food and medicine. The foreshore and forest are rich with materials for basket weaving, grinding stones, ochre for ceremony, and bark for canoes.

The Europeans renamed Lake Tyers after Charles Tyers, the Commissioner of Crown Land for Gippsland in the 1840s. The Lake Tyers Mission was first set up in 1861 as a reserve for the accommodation of Aboriginal people who had been forcibly removed from their families and homelands.

It was part of the colonial government's policy of the 'protection of Aborigines' and became home to Indigenous people from all over Victoria. Unlike many other Aboriginal reserves, Lake Tyers Mission provided some freedom and independence for its Indigenous residents. The Aborigines Protection Board took over the management of Lake Tyers in 1908, and from the 1930s began to force people off the reserve. This process continued in the 1950s under the government's assimilation policy.

The Bung Yarnda people fought to retain management of the land and control was handed over to the Lake Tyers Aboriginal Trust in 1971 under the newly established Aboriginal Lands Act. This was one of the first successful Aboriginal land rights claims in Australia's history. Today the Lake Tyers Aboriginal Reserve is the private property of the Lake Tyers Aboriginal Trust.

Lake Tyers State Park and the Lake Tyers Trust lands form one of the most significant cultural and historic places in Victoria for Aboriginal people. The Mission site was chosen in part because it was known as a traditional Gunaikurnai gathering place, and it remains one of only two mission locations where Aboriginal people continue to live in the present. An information shelter on the western edge of the park, adjacent to the Princes Highway, is one of the waypoints on the Bataluk Cultural Trail, a regional cultural touring route through Gippsland that extends from South Gippsland to Cape Conran.

## **Mitchell River National Park**

The area in and around the Mitchell River Gorge was a major stopping-off point for Gunaikurnai travelling between the high country and the lowlands. The rocky terrain, steep drop-offs and lookout points provided excellent vantage points for safety and defence. It was, at one time, proposed as the site of a mission but it was found to be too cold in winter, so Lake Tyers was chosen instead.

Caves and shelters used by Gunaikurnai, and a known burial, occur within the park. The Den of Nargun on Woolshed Creek, a small tributary of the Mitchell River, is of great cultural significance and is known as a women's place. According to Gunaikurnai lore the Nargun is a large female creature who lives in a cave behind the waterfall. Stories were told around campfires about how the Nargun would abduct children who wandered off on their own. The Nargun could not be harmed with boomerangs or spears. These stories served the dual purpose of keeping children close to the campsite and ensuring that people stayed away from the sacred cave. It is a place of women's initiation and learning ceremonies, and traditionally Gunaikurnai men are not allowed to enter the area of the Den of Nargun and the Woolshed Creek valley.

The Den of Nargun is part of the Bataluk Cultural Trail, which follows significant traditional routes used by the Gunaikurnai for over 30,000 years. Deadcock Den, also on Woolshed Creek, is also culturally important as a place frequented only by Gunaikurnai women.

## **New Guinea Caves**

Six caves have been identified on the New Guinea Ridge. Three of these caves are substantial, and New Guinea Cave 2 has extensive evidence of cultural heritage and artefacts.

Archaeological investigations of Cave 2 between 1980 and 1985 by several Victorian archaeological institutions identified and recorded several stone artefacts and cultural material, as well as rock art in the cave (Ossa et

al. 1995). These investigations established a date of occupation extending back almost 21,000 years to the Pleistocene epoch. Significantly, the investigation found bone artefacts including skeletal remains of Tasmanian Tigers, Tasmanian Devils, quolls, and other species.

Large pits dug during the 1980s excavations in New Guinea Cave 2 created major impacts in the cave and were not re-instated. Some cultural material was removed for archaeological analysis of the assemblage.

Steel barriers and gates installed at the entry points to Cave 2 have been only partially successful in securing the caves from unauthorised entry and have a negative impact on the sense of place and cultural integrity of the site.

The cultural importance of the New Guinea Caves area for the Gunaikurnai is not limited to the physical cave structures and artefacts; it also resides in the significance of the surrounding land as a place of resort and shelter during travels and movements along the Snowy River Valley.

## **Gippsland Lakes Reserve at Raymond Island**

Gunaikurnai have lived and camped on Gragin (meaning 'quartz') for thousands of years. The island is part of Tatungalung Country and is also known as Bunjil Baul or 'Mister Island,' referring to its use as a men's initiation place.

The island is in a strategic position in the lagoon system and provided an important line of sight to many other important places on the water. The waters of the island remain important to Gunaikurnai for fishing, collecting mussels, catching eels, hunting animals, collecting swan eggs, and gathering various plants for food and medicine. Raymond Island offers an important opportunity within the joint managed parks to interpret Gunaikurnai cultural interactions with the marine and coastal landscape.

The foreshore and forests are rich with materials for activities such as weaving baskets and



making canoes, and the island contains several archaeological sites.

Protecting burial sites is particularly important to the Gunaikurnai. These sites, and the human remains they contain, are vulnerable to exposure by wind and coastal erosion and damage by works and visitor activities in the reserve. They need to be inventoried and mapped. Where necessary, rapid rehabilitation of burial sites is needed when they are exposed.

### **Tarra Bulga National Park**

Tarra Bulga National Park is a central part of the Gunaikurnai creation storyline where Borun the pelican travelled, carrying his canoe, from the mountains in the north to the place called Tarra Warackel on the coast south of the park, now called Port Albert, where he married Tuk the musk duck and together, they founded the five Gunaikurnai clans (Gunaikurnai Whole-of-Country plan).

The extent of Gunaikurnai occupation and use of the park has not been mapped, partly due to the priorities of earlier management as well as the difficulties of surveying the steep and heavily forested terrain.

Experience from surveys of other forested parks in the Victorian Alps and Gippsland, conducted after large-scale bushfires, suggests that evidence of Gunaikurnai occupation may prove to be more extensive than the paucity of existing records indicates (DSE and Parks Victoria, 2005), especially on ridges and streamlines that provided preferred travel routes.

Plants were important both for their practical uses and for cultural identity. For example, moeyang was traditionally an important species for making spear throwers, bathing rheumatic joints with the soaked bark, and making fishing lines from the inner fibres, and it was also prized for shields which were important for clan identity.

Cultural values and practices in the present, as well as the past, are fundamental to Gunaikurnai people. The park provides

opportunities for the Gunaikurnai to increase and strengthen their connection to Country in an inspiring landscape, characteristic of wurruk in its original and traditional condition.

### **The Knob Reserve**

The Knob is culturally significant to the Gunaikurnai and as part of the whole of country story (GKTOLMB 2014). The bluff above the Dooyeedang was an important camp site and meeting point. Gunaikurnai people would walk the 15 km from Ramahyuck Mission, at the mouth of the Avon River, to meet with their relatives. The reserve also has significance in contemporary times as the site where the Federal Court of Australia issued its Native Title Determination for the Gunaikurnai people and where the Recognition and Settlement Agreement with the State of Victoria was signed. It contains eight known cultural heritage sites, including scarred trees, grinding grooves and an artefact scatter, which are recorded on the Aboriginal Heritage Register (Aboriginal Victoria 2018). There are six registered scarred trees at The Knob Reserve; these are the most recorded cultural heritage values within the Reserve. Axe-grinding groove sites are associated with sandstone outcrops, usually located close to water, and hence are rare occurrences in the landscape.

There is one recorded surface (artefact) scatter site, near the axe-grinding grooves on The Bluff. Surface scatters are signs of past occupation by Gunaikurnai people, and includes materials such as stone, charcoal, bone, and shell.

### **The Lakes National Park and Gippsland Lakes Coastal Park**

The Gunaikurnai have a deep, longstanding connection with both parks and the adjacent waters. The lake waters were abundant in food sources and in resources. Fishing, camping, hunting, and gathering were daily activities of the Gunaikurnai. Bark canoes were used on the lakes system. People travelled to the open ocean from this area harvesting food and materials and moving up and down the coast.

The towns of Lakes Entrance, Metung, Swan Reach and Paynesville were developed on the camping grounds of the Gunaikurnai ancestors (GLaWAC 2015). Talking Dog Rock (now known as Legend Rock) in Bancroft Bay adjacent to the Gippsland Lakes Coastal Park is an important part of Gunaikurnai mythology. The story of the three fishermen turned to stone by the women as punishment for not sharing their fish, serves as a reminder of the laws of the land, and gathering and sharing.

Gunaikurnai people travelled between sites that are within The Lakes National Park. Evidence of use and occupation is visible in many locations throughout both parks. Several currently used place names for this general area originate or are derived from traditional Gunaikurnai place names, such as Boole Poole, Bunga Arm and Nyerimilang.

The Gippsland Lakes were once part of a larger bay open to the sea. Sperm Whale Head, Little Rotamah Island, the Ninety Mile Beach, Boole Poole Peninsula and Rotamah Island were formed by sands deposited by the seas over thousands of years. These landforms now enclose the waters, some of the barriers being up to thirty-eight metres high.

The Gunaikurnai cultural values of the parks have not been systematically surveyed and mapped but key values are well known. These include:

- many middens in dune areas, containing the remains of shellfish and other food and resource material artefact scatters containing remains of weapons and tool-making activity
- fish and eel traps
- scarred trees where bark was removed for use in the manufacture of canoes and shields
- burial sites
- battle and massacre sites, a tragic but important element of Gunaikurnai history.

Protection of burial sites is particularly important to the Gunaikurnai. These sites, and the human remains they contain, are vulnerable to exposure by wind and coastal erosion and damage by works and visitor activities in the parks. They need to be inventoried and mapped. Where necessary, rapid rehabilitation of burial sites is needed when they become exposed. Redesign and relocation of visitor facilities may be required to pro-actively avoid damage.

Several scarred trees in The Lakes National Park appear to be dying prematurely due to rises in the saline water table.

The area of Lake Reeve between The Lakes National Park and Bunga Arm (in the waters of the Gippsland Lakes Coastal Park) is very shallow and periodically dries out. The Gunaikurnai believe this area was traditionally used and occupied especially during drier climatic periods.

### **High Country Parks**

Baw Baw National Park, Alpine National Park (south of the Great Dividing Range) and the Avon Wilderness Park are on Brabralung and Brayakaulung Country. They are part of a vast cultural landscape and are where our creation story began. Our ancestors travelled here for trade, for gatherings and to track seasonal food sources. The forests are rich in cultural artefacts and sacred sites, many of which were uncovered following the 2003 alpine bushfires. The surveys that were done after these fires when the land was cleared have helped us to tell the story of our ancestors' occupation of the high country and demonstrate how far and wide our people travelled. Our old people would come to the high country during the summer, following spur lines and heading up into the mountains as the food sources lower down finished. They would move through the landscape, harvesting food resources without exhausting them, and caring for the Country along the way, using firestick management at the right time so that it didn't damage the food source. They followed the Bogong Moth paths as well as many other food sources, sustaining themselves by eating



little by little as they went on their journey. They looked for the right sorts of stones as they travelled, to make tools.

These three parks in the high country are the sites of some of Victoria's most spectacular reserves, with largely intact natural landscapes and diverse plants and animals. Connections between these parks are relatively strong, making it logical to take a whole-of-landscape approach to management. In recognition of this, Parks Victoria has developed a Greater Alpine National Parks Management Plan, covering the full suite of parks across the alpine ranges. The generally good condition of this suite of alpine parks forms the basis of several opportunities for sustainable economic development. As the headwaters of many of Victoria's water catchments, their value in providing good quality water supplies is significant. Visitation of many of these parks is high, providing a strong basis for tourism-related industries. Carbon production through forest restoration and fire management may also prove to be applicable in these areas. Protecting the extensive cultural and natural values across this large area is a big job and one that is fundamental to our role as custodians of the land. We have cultural obligations to make sure it is cared for. The addition of these parks to joint management is not only recognition our connection to this Country, but also recognises the growth in our capability and experience in joint management.

### **Nooramunga Marine and Coastal Reserve**

Nooramunga Marine and Coastal Reserve is on Brataualung Country. Gunaikurnai people have occupied, used and managed coastal land and sea environments for many thousands of years. These include those areas that were dry land before the current sea level stabilised about 5,000 years ago.

Our relationship with these cultural landscapes continues, even where the evidence of our previous occupation now lies beneath the ocean. We see no distinction between the land and the sea. It is all a part of our Country.

Coastal areas were among the most densely populated parts of our Country. Rich in both terrestrial and marine food sources, they provided good places for our old people to live, camp and hunt, and the launching place for expeditions out to sea to gather seafood. Our ancestors would travel to islands in bark canoes and harvest fish and coastal species at levels that did not disrupt the natural balance. We are still heavily dependent on our Sea Country and its resources. Our people have always used fish and other products that were harvested from the oceans as items to trade. Although the terms of trade have significantly changed in the past 200 years, our fundamental need still exists.

Stronger involvement in the management of Sea Country can open up opportunities for improving economic outcomes for our mob, while better protecting our cultural heritage and improving environmental outcomes. With a longstanding connection to managing the coast and sea, we can provide valuable perspectives to the coastal management programs. Our coastal joint management parks and reserves are also within the Sea Country Indigenous Protected Area (IPA), and GLaWAC is preparing an IPA Sea Country Plan which will work with the JMP to holistically manage all our Sea Country.

The JMP and Sea Country IPA will lead to stronger involvement in the protection of coastal and inundated cultural values, reclaiming our rights to use our sea as a resource. We will explore access to fisheries anywhere for cultural purposes, which we would manage according to sustainability principles, and rights to harvesting of sea resources for commercial purposes.

Research to locate and protect submerged values is a very high priority, especially in the context of climate change and eroding shorelines. In the longer term the IPA plan and JMP will work towards including all marine and coastal parks in Gunaikurnai country.





GLaWAC JM Rangers and Parks Victoria Rangers with Board members, Buchan Munji caves reserve, Krauatungulung Country.



# Objectives, functions, powers and duties

The **objective** of the Board is to enable the knowledge and culture of the Gunaikurnai Traditional Owners to be recognised in the management of the joint managed parks and reserves.

The Board's gazetted Establishment Determination refers to the parks and reserves over which it has functions, powers and duties as 'the Appointed Land'.

The **functions** of the Board are:

- to comment or make submissions on matters affecting or concerning the use or management of the Appointed Land;
- to prepare policies about the Board and its operation and engagement with external parties;
- those management functions that are conferred on the Board by agreement under any Act under which the Appointed Land is managed;
- those management functions that are delegated to the Board by a person or body who has those management functions in relation to the Appointed Land; and
- to carry out such other functions as are conferred on the Board by the Act or the Minister by notice published in the *Victoria Government Gazette*.

The **powers** of the Board include:

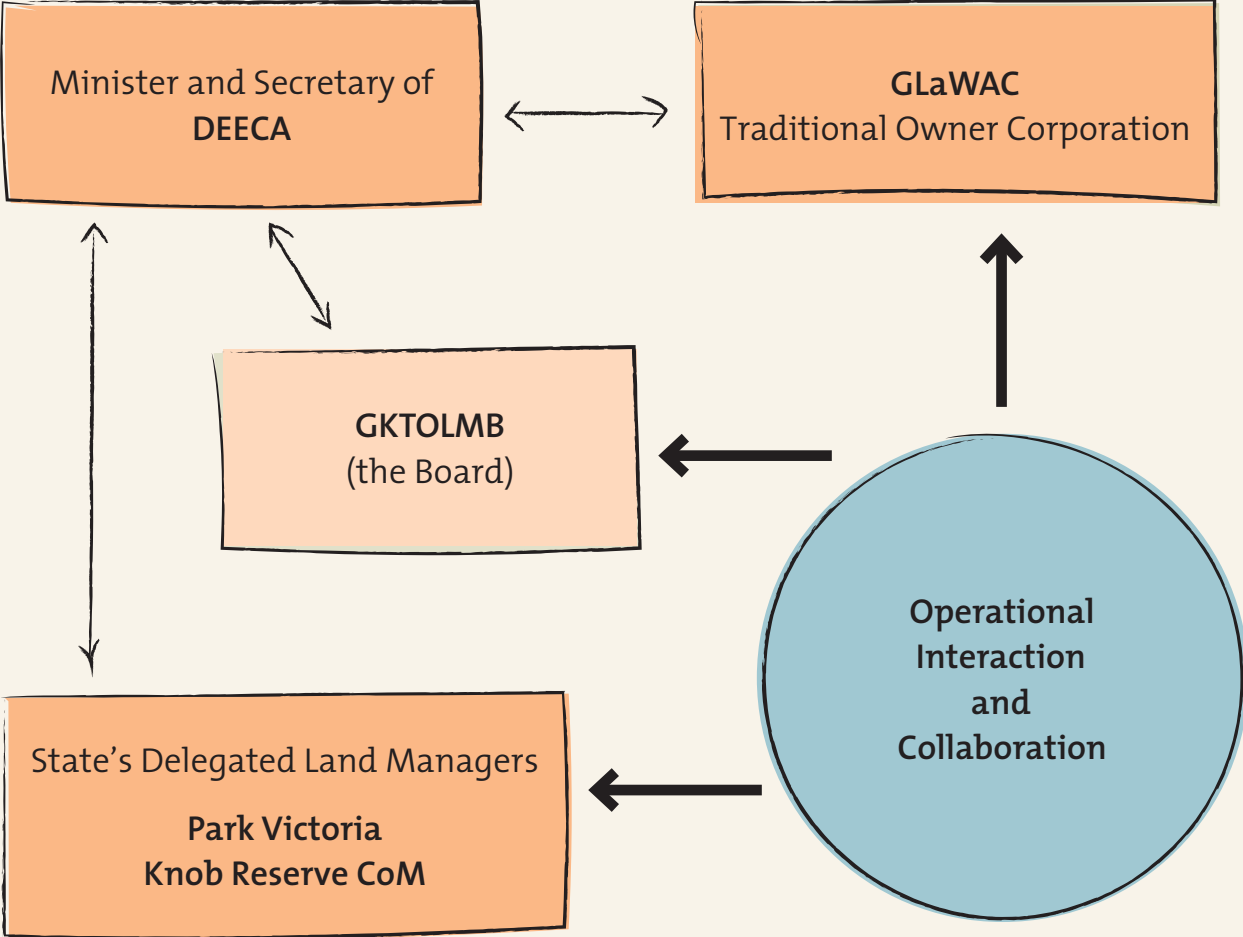
- to employ staff, including an Executive Officer, to be responsible to the Board for implementing its decisions and carrying out its functions and duties;
- to enter into arrangements or agreements with any other person or body for the carrying out of the Board's functions and duties;

- to carry out works on the Appointed Land;
- to delegate any of the Board's functions, powers or duties to a member of the Board or an employee of the Board; and
- to act as delegate or agent of a person or body who has management functions, powers or duties in relation to the Appointed Land when so appointed by that person or body.

The **duties** of the Board are:

- to prepare Joint Management Plans in relation to the Appointed Land;
- to prepare subsequent plans at the time and in the manner specified in the Joint Management Plan;
- to monitor and encourage compliance with and performance of the Joint Management Plan;
- to take all reasonable steps to give effect to the Traditional Owner Land Management Agreement between the Gunaikurnai Land & Waters Aboriginal Corporation and the State of Victoria;
- those duties conferred on the Board, by agreement or by or under the Act or any other Act, or are delegated to the Board; and
- to keep proper and full records of its proceedings.

# Organisational Relationships



The Gunaikurnai people’s interests are represented by the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC). The Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) supports GLaWAC in partnering with government to transform land back into Country. They do this, together, on behalf of the Gunaikurnai people.



# Achievements

The Board's 2023-2024 operations reflect the vital role that Joint Management plays in Gunaikurnai reclaiming **Culture** and **Healing County**. The Joint Management Plan (JMP) focuses on this through four themes - **People, Culture, Country, and Working Together**. As well as monitoring and evaluation of the plan, the Board has actions that directly bring the themes to life. These actions are in partnership with GLaWAC to support their own implementation of Joint Management.

## Highlights for 2023-24 include:

### People

The focus this year related to **Leveraging JM Ranger skills and learnings**.

The Board works closely with GLaWAC on cultural awareness in the parks and is particularly proud to be co-sponsoring joint badging of ranger uniforms. This will see GLaWAC and Parks Victoria rangers who work on JM country wearing the badge of both organisations. This has been an ambition of the Board for some time to ensure recognition of the partnership and the people working within it.

In addition, the Board meets Gunaikurnai Rangers, both on Country and at Board meetings and events. Through this interaction, the Board learns firsthand of the experience of Rangers as they work in the JM Parks.

The first 5-year review of the JMP was conducted and included yarning sessions with all JMP partners to hear first-hand how we are travelling against the aspirations within the plan. The Board also met community to hear what JM means for them, and their experience of it, as part of the review process.

### Culture

The focus this year was on the **Buchan Caves Reserve Interpretation Plan implementation, Tarra-Bulga NP aerial imagery, Tarra-Bulga NP interpretation plan, New Guinea Cave 2 3D modelling and fluting imagery, Tarra-Bulga visitor centre design**,

Reclaiming Culture includes the re-discovery and protection of significant sites and a self-determined strategy in the interpretation, presentation and celebration of Gunaikurnai

cultural values in a meaningful, culturally appropriate and practical way.

A Cultural Interpretations Strategy covering all 14 JM parks was completed in 2023. It ensures cultural authority is retained within GLaWAC and guides how cultural interpretation occurs in the parks. Now the strategy is complete, a Cultural Interpretation Plan will be written for each park. The highest priorities are Buchan Munji reserve and Tarra Bulga NP, both of which received Board funding this financial year. The Board is also setting aside funding for future plans to be written as resources allow.

The Board also provides funding for some implementation of the Cultural Interpretations Plans. For instance, signage and cultural markers and materials at Buchan Munji have partly been funded by the Board, as has some of the design work for the visitor centre at the park. Another example of funding for implementation of projects is the design work for upgrading the Tarra Bulga Visitor Centre.

Finally, work that was partly funded by the Board in the Snowy River NP has led to significant archaeological findings, revealing important information about how people lived in the area tens of thousands of years ago.

### Country

This year the Board set aside funds for the **Buchan Munji visitor centre design, JMP implementation and governance**.

Following the damage caused to infrastructure and facilities at the Buchan Munji Reserve by the 2019/20 bushfires, the joint managers, GLaWAC and Parks Victoria agreed that a site concept plan was required to ensure the best long-term value was achieved with the Victorian

Government's Bushfire recovery funding. The Board and staff provide significant "in kind" support for this work, including attendance on both the project working group and governance committee. The Board hosted and attended events onsite to provide cultural input to the Concept Plan.

A key outcome from this work is the design for a significant upgrade of the Visitor Centre and the many spaces in the reserve for gathering, walking and various types of accommodation.

The Board and staff also provide "in kind" support for other JM related work, such as projects to get drinking water to Knob Reserve and initiating Sea Country funding in JM parks.

The other major piece of work completed this year was the review into the first five years of the JMP. This review occurred over a number of months and included input from operational and executive JM partners, and from the Gunaikurnai community. The review gave us an understanding of how far JM has come, especially around employment of Gunaikurnai people working on Country, and the safeguarding of cultural sites. It also provides the basis for an update to the strategic plan for the next five years.

## Working Together

This year the focus has been **JM external communications, the JM Operational Group and JMP monitoring and evaluation.**

The Board and staff work very closely with partner organisations, particularly GLaWAC, to ensure that activities and their outcomes in JM Parks are consistent with the aspirations of the JMP. There are multiple examples where GKTOLMB work with partners to ensure the actions of the JMP are completed and that the aspirations are being met. Some of these collaborations include:

- Facilitating the Annual Works Program working group.
- Member of the Buchan Munji fire recovery project governance group.

- Coordinating the Karobran JM Partners committee where policy and other barriers to JM are worked through.

The Board's annual reflection and evaluation workshop has now become a fixture in the JM calendar, and is the key way in which the Board monitors and evaluates the effectiveness of JM implementation. Attended by a large number of people at all levels of responsibility in JM, the workshop is a great forum to discuss how JM is tracking, what is working and what needs some changes. This year the Board also used the occasion to report back on the 5-year review, which led to a strong confirmation of everyone's commitment to JM and the principles underpinning it.



## Five-year financial summary

	2023–2024 \$	2022–2023 \$	2021–2022 \$	2020–2021 \$	2019–2020 \$
<b>Operating revenue</b>					
State government	1,050,000	750,000	700,000	700,000	481,000
Other revenue	35,004	23,091	1,476	1,472	3,022
<b>Total Operating Revenue</b>	<b>1,085,004</b>	<b>773,091</b>	<b>701,476</b>	<b>701,472</b>	<b>484,022</b>
<b>Operating expenses</b>					
Governance and Corporate	411,009	352,232	434,278	370,164	331,258
Project implementation	396,483	520,056	285,695	136,229	297,613
<b>Total Operating Expenses</b>	<b>807,492</b>	<b>872,288</b>	<b>719,973</b>	<b>506,393</b>	<b>628,871</b>
<b>Net Operating Result</b>	<b>277,512</b>	<b>(99,197)</b>	<b>(18,497)</b>	<b>195,079</b>	<b>(144,849)</b>
<b>Total Assets</b>	<b>704,089</b>	<b>470,319</b>	<b>518,516</b>	<b>533,982</b>	<b>315,512</b>
<b>Total Liabilities</b>	<b>48,533</b>	<b>92,275</b>	<b>41,275</b>	<b>38,244</b>	<b>14,853</b>
<b>Net Assets</b>	<b>655,556</b>	<b>378,044</b>	<b>477,241</b>	<b>495,738</b>	<b>300,659</b>

## Current year financial review

The table below shows budgeted and actual expenditure for the Board's major expenditure categories for the reporting period.

Several projects scheduled for this reporting period were deferred and their funding reallocated to the Board's 2024-25 budget due to resource constraints. Projects that commenced later in the reporting period will be completed in 2024-25 and their remaining funding will be carried over to next financial year. Preliminary planning work has commenced following the JM park additions in 2023. The balance of funding allocated in 2023-24 for preparation of JMPs will also be carried over to the 2024-25 year.

The Governance and Corporate category includes administration, audit costs, Board expenses and sitting fees, Chief Financial Officer (CFO) and financial services, external Audit and Risk Committee (ARC) member sitting fees and employment of the Board's Executive Officer.

Category	Actual expenditure	Budgeted expenditure	% of budget
Governance and Corporate	\$411,009	\$389,730	105%
Projects	\$396,483	\$901,539	44%
<b>Total</b>	<b>\$807,492</b>	<b>\$1,291,269</b>	<b>63%</b>

## Significant changes

There were no other significant matters which changed our financial position or performance during the reporting period.

## Capital Projects

The Board does not manage any capital projects.

## Disclosure of grants and transfer payments

In accordance with the Board's annual business plans and budgets, the Board provides grants to JM partner organisations to further the Board's and its partner's shared joint management objectives. In such instances, these grants are administered via a funding agreement that specifies the purpose, outputs and reporting requirements for each grant.

In 2023/24, grants amounts (excl. GST) were provided by the Board to the following organisations:

Organisation	Description	Amount granted in 2023/24
Gunaikurnai Land & Waters Aboriginal Corporation	Commence implementation of the Buchan Munji Interpretations Plan.	\$40,000
Parks Victoria	Develop an Interpretation Plan for the Tarra-Bulga National Park and commission a design for refurbishment of the Tarra-Bulga visitor centre.	\$55,000

## Subsequent events

There were no events occurring after balance date, which may significantly affect the Board's operations in subsequent reporting periods.



TWO:

# Governance and Organisational Structure

## Role of the Board

**As stated in the Board's Establishment Determination, the Board's role is to:**

- Set and guide strategic direction for the joint management of the Appointed Land of the Board; and
- Collaborate with the State of Victoria (the State) and relevant State land managers in the management of the Appointed Land and enable the knowledge and culture of the Gunaikurnai people to be recognised in the management of the Appointed Land; and
- Foster employment and economic development opportunities for Gunaikurnai in relation to management of the Appointed Land.

## Membership of the Board

- The Minister appoints the Chairperson and Deputy Chairperson based on a nomination made by GLaWAC.
- Similarly, the Minister appoints members. At least six must be appointed from a panel of names nominated by GLaWAC.
- One member is appointed on the nomination of the Secretary of DEECA.
- A maximum of eleven members may be appointed.
- The Gunaikurnai members of the Board have a strong connection to Gunaikurnai Country and lifelong experience and knowledge of their cultural heritage.

## Our Members

### **Glenys Watts**

Glenys Watts is a proud Gunai woman living on the traditional land of her ancestors in Eastwood. She has a background in community development and business governance. She has completed the Australian institute of Company Directors course and has worked for the last 25 years in Aboriginal affairs where she is on Minister-appointed boards as well as a current member of the GLaWAC Board.

### **Lena Morris**

Lena was formally appointed to the GKTOLMB on the 6 May 2015 as the Gunaikurnai replacement for Uncle Albert Mullett.

Lena has a long and distinguished career in regional and state indigenous aged care and disability services.

Her previous work history has included being a board member for Rumbalara Aboriginal Cooperative and Executive Manager roles in health, Home and Community Care as well as local, regional, state and national committee positions with peak bodies representing Aboriginal issues.

### **Russell Mullett**

Russell is a proud Kurnai man who has been professionally involved in Aboriginal Cultural Heritage since 1989, starting as a Cultural Research Officer.

He is currently the Registered Aboriginal Party Manager for GLaWAC, and an appointed Aboriginal Heritage Officer under the Victoria's Aboriginal Heritage Act 2006. Additionally, Russell sits on the Victorian Aboriginal Heritage Council and a number of sub-committees which include Council's Ancestral Remains Advisory Committee.

### **Lisa Giblin**

Lisa Giblin is a proud Gunai, Yuin, Monaro woman, who lives on Country. Her experience includes Parks Vic. Ranger, DEECA, and

Aboriginal Affairs. Lisa brings a wealth of knowledge across Culture and Country: Joint Management, Conservation Land Management, Cultural Heritage, Integration skills, Cultural Mapping, identification, and protection and several years as a project firefighter, Airbase Manager and Aircraft Officer.

Her strength is cross-cultural education, sharing stories, spiritual and cultural connection to land and country that guide the value and beliefs of First Nations people. Lisa delivers Cultural Education and Awareness sessions, sharing Gunaikurnai history and knowledge and her own story.

### **Marianne Atkinson**

Marianne has a background in Human Services, Education & Training, Family Violence Policy, Systems & Reform, Aboriginal Affairs, and community organisations.

She has experience in strategic policy development and regional partnerships and works to co-design and develop effective processes for the evaluation and validation of programs, systems, and structures.

Her fields of study include Business, Business Analytics, Education, and Data Analysis.

Marianne is currently the Co-Chairperson of the Aboriginal Torres Strait Islander Advisory Group, Australian War Memorial and an appointed member of the Victorian Marine & Coastal Council.

### **Janine Haddow**

Janine is the current Deputy Chair of the Board and has been a member since its inception.

Janine's background is in education and environmental management including for over 16 years as an Executive Director within DEECA, leading service delivery and policy development for natural resource management including parks, forestry and public land, catchment and sustainable land management.



Janine has a Bachelor of Arts and Master's Degree in Environmental Planning from Melbourne University and is a graduate of the Australian Institute of Company Directors.

Janine's board memberships and community involvement include past Director of the Mt Buller Alpine Resort Board, North Central Catchment Management Authority and Victorian Catchment Management Council and a member of Leadership Victoria Alumni.

Since 2011 Janine has operated her own consulting business.

### **Liz Clay**

Liz has a background in sustainable agriculture, industry development, education, and natural resource management. She has a Masters in Agriculture and Rural Development, a degree in education and is a graduate of the Australian Institute of Company Directors.

Teaching experience includes working in a remote Aboriginal Community.

She has served on numerous industry, community and statutory authority boards including as Chair of the West Gippsland Catchment Management Authority and World Board member of the International Federation of Organic Agriculture Movements.

She is a current member of the Federation University Animal Ethics Committee.

### **Allan Bawden**

Allan Bawden PSM is an experienced CEO and non-executive director who has worked across the Victorian local government sector for many years. He has held senior executive appointments in inner metropolitan Melbourne, regional cities and rural shires. He is experienced in the conservation and management of public land, holds a Master of Business Administration (Melbourne Uni) and is a graduate of the Australian Institute of Company Directors.

### **Angela Hutson**

Angela was Chief Executive Officer of East Gippsland Institute of TAFE for seven years. She has a strong background in leadership and management within the vocational education and training sector with experience in strategic planning, leading organisational change, public sector governance and workforce development.

Angela has a Masters in Organisational Leadership and is currently:

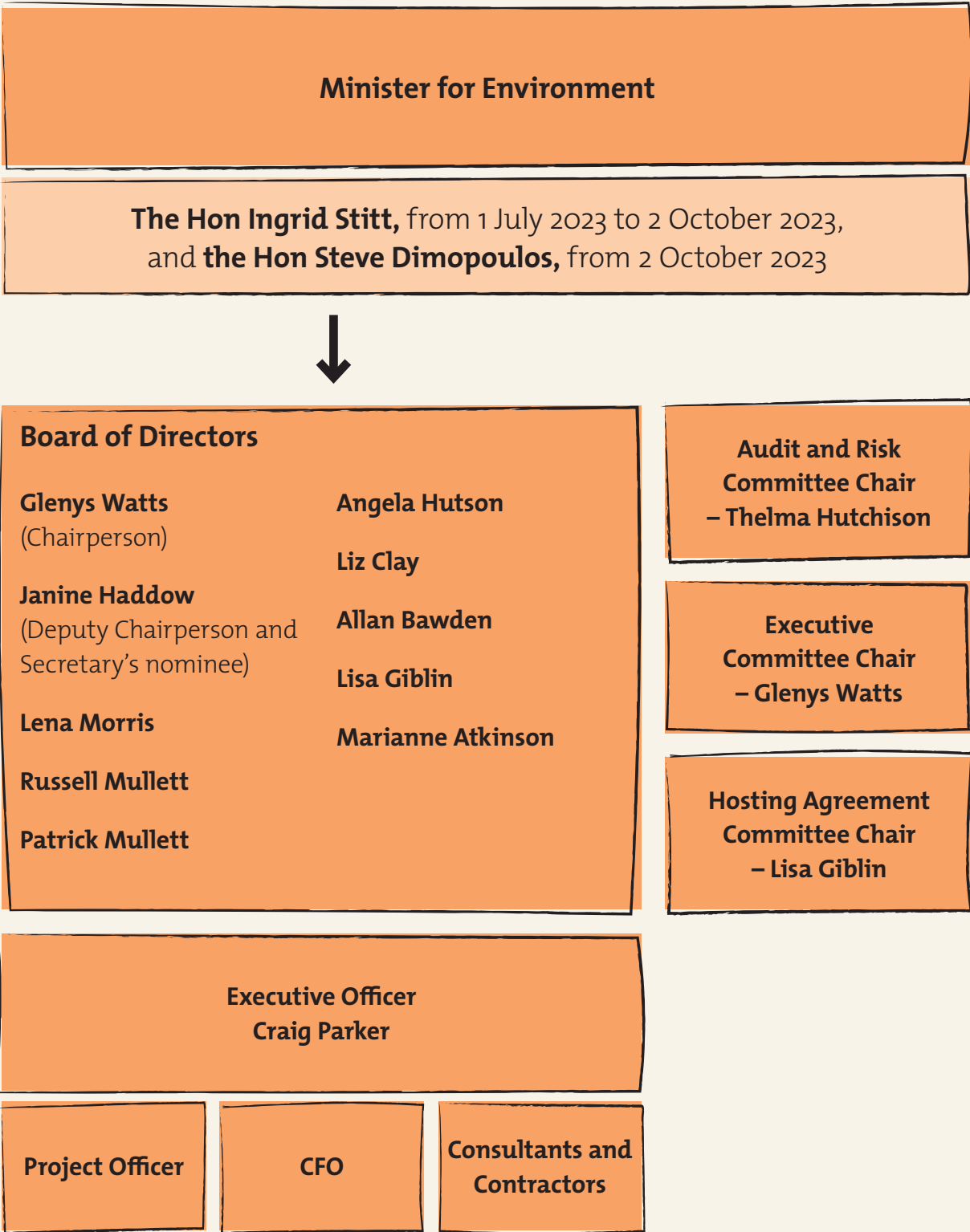
- Deputy Chair of the East Gippsland Water Board
- Member of the Workways Australia Board.
- Deputy Chair of the TAFE Gippsland Board.
- A member of the East Gippsland Shire Economic Development Advisory Committee.
- Secretary of her local Landcare group.

Angela is a Graduate and Fellow of the Australian Institute of Company Directors.

### **Patrick Mullett**

Patrick is the Aboriginal Heritage Coordinator, East Region at Parks Victoria. He was also one of the first Gunaikurnai Rangers to be employed at GLaWAC.

# Organisational structure



The table above indicates the governance structure during the reporting period. Employment and facilities services are supplied by the East Gippsland Catchment Management Authority under a hosting agreement.

## Board Committees

The Board has three committees to assist in the detailed examination of matters and make recommendations to the board.

Committee and Membership	Responsibilities
<p><b>Audit and Risk Committee</b></p> <p>Thelma Hutchison (Chairperson)* Allan Bawden Liz Clay Patrick Mullett Susan Lloyd*</p> <p>* External members.</p>	<ul style="list-style-type: none"> <li>• Assist the Board in delivering on its responsibilities for annual financial reporting and ensuring the Board has appropriate risk management and governance frameworks in place consistent with the “Victorian Government Risk Management Framework (August 2020)”</li> <li>• Risks are identified and monitored effectively, and systems are in place to manage those risks.</li> <li>• Maintain a reliable system of internal controls, to ensure effective governance including compliance with laws and regulations.</li> <li>• Ensure annual accounts provide an accurate representation of the Board’s financial position.</li> </ul>
<p><b>Executive Committee</b></p> <p>Glenys Watts (Chairperson) Janine Haddow Lena Morris Patrick Mullett</p>	<ul style="list-style-type: none"> <li>• Assist the Board in delivering on its responsibilities for strategic stakeholder communication and engagement.</li> <li>• Organisational performance (including annual work plans and performance review of the Executive Officer).</li> <li>• Crisis/emergency response.</li> </ul>
<p><b>Hosting Agreement Committee</b></p> <p>Lisa Giblin (Chairperson) Janine Haddow Allan Bawden Mark Binks (EGCMA nominated member)</p>	<ul style="list-style-type: none"> <li>• Monitor performance of the hosting agreement.</li> <li>• Ensure the agreement is providing value for money and that each of the parties is meeting their obligations.</li> </ul>

Each of the committees achieved their responsibilities in the reporting period.



## Board and Committee Attendance 2023–24

Member	Board		Audit and Risk Committee		Executive Committee Hosting		Hosting Committee	
	Eligible	Attended	Eligible	Attended	Eligible	Attended	Eligible	Attended
Glenys Watts (Chairperson)	6	5			8	8		
Janine Haddow (Deputy Chairperson)	6	6			8	8	3	3
Marianne Atkinson	6	6						
Lisa Giblin	6	1					3	2
Lena Morris	6	5			8	6		
Patrick Mullett	5	5	6	4				
Russell Mullett	6	3						
Allan Bawden	6	4	6	6			3	3
Liz Clay	6	6	6	6				
Angela Hutson	6	6						

Notes to the Board and Committee Attendance 2023/24 table:

- The Chairperson has a standing invitation to all committee meetings.
- All Board members can attend any committee meeting.
- The Executive Officer attends all committee meetings.



**Gunaikurnai Traditional Owner Land Management Board** (left to right) – Russell Mullett, Marianne Atkinson, Liz Clay, Craig Parker (Executive Officer), Janine Haddow (Deputy Chairperson), Lena Morris, Angela Hutson, Glenys Watts (Chairperson), Patrick Mullett, Rob Willersdorf (Project Officer). Absent: Lisa Giblin, Allan Bawden.

THREE:

# *Workforce data*

## Public Sector Values and Employment Principles

The Board has developed and follows its own values, policies, and principles, which encompass the principles in the Code of Conduct for Victorian Public Sector Employees. The Board is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably based on the key selection criteria and other accountabilities without discrimination.

In 2023-24 the Board did not directly employ any staff. The Board's staff employed by EGCMA are engaged in alignment with Victorian government's commitment to merit and equity principles.

## Occupational Health and Safety

The Board is committed to the pursuit of the highest possible health and safety standards in all its workplace activities.

Given its hosting arrangement with the EGCMA, the Board has adopted, and works within, the EGCMA's systematic approach to integrating Occupational Health and Safety (OH&S) into our management and operational environments.

The Board's OH&S policy requires the staff who support the Board to adhere to the EGCMA's Work Health and Safety manual, safe work procedures, and training regime.

Whilst the Board's OH&S performance is included within the EGCMA's annual OH&S performance reporting, there were no reported hazards/incidents, lost time claims or fatalities, or associated WorkCover claims or related incidents attributable to the Board or its activities during the 2023-24 financial year.

Financial Year	Incidents
2022-23	0
2023-24	0

## Workforce Data, Workforce Inclusion Policy and Executive Officer disclosures

No Workforce Data, Workforce Inclusion Policy or Executive Officer disclosures are required to be made by the Board for this reporting period.



FOUR:

# Other Disclosures

## Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

The Board is required to apply the Local Jobs First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

The Board did not have any tenders valued at over \$1 million during the reporting period.

## Government advertising expenditure

The Board's expenditure in the 2023-24 reporting period on government campaign expenditure did not exceed \$100,000.

## Consultancy expenditure

### Details of consultancies (valued at \$10,000 or greater)

In 2023-24, there were seven consultancies where the total fees payable were \$10,000 or greater. The total expenditure incurred during 2023-24 in relation to these consultancies was \$146,900 (excl. GST).

Details of individual consultancies where total fees payable were greater than \$10,000 (excl. GST) is provided in the table below:

Consultant	Summary of project	Total project fees approved	Total fees incurred in 2023-24	Future commitments
ForeFront P/L	Provision of outsourced CFO, financial and compliance services	\$49,600 (1/4/22 to 31/3/25)	\$16,633	\$16,737
HLB Mann Judd	Provision of internal audit services	\$16,740	\$16,740	–
Social Ventures Australia	Facilitate 2023 JMP annual reflection workshop and report	\$22,800	\$22,800	–
Grimshaw	Built form masterplan – Buchan Caves Cultural centre	\$14,980	\$14,980	–
Social Ventures Australia	Conduct 5-Year Review into the Joint Management Plan	\$91,950	\$47,267	–
Global Leadership Australia	Conduct 2024 external Board performance assessment	\$21,387	\$16,287	\$5,100
Midnightsky P/L	Conduct mid-term review of Board's Strategic Plan implementation	\$12,193	\$12,193	–

### **Details of consultancies (valued at less than \$10,000)**

In 2023-24, there were three consultancies engaged during the year, where the total fees payable to the consultants was less than \$10,000. The total expenditure incurred during 2023-24 in relation to these consultancies was \$13,670 (excl. GST).

### **Information and Communication Technology expenditure**

ICT expenditure refers to the Board's costs in providing business enabling ICT services.

For the 2023-24 reporting period, the Board had a total ICT expenditure of \$0.

### **Disclosure of Major Contracts**

A 'major contract' is a contract entered into during the reporting period valued at \$10 million or more.

The Board did not enter into any major contracts during 2023-24.

### **Freedom of Information**

The *Freedom of Information Act* 1982 (the Act) allows the public a right of access to documents held by the Board. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by the Board. This comprises documents both created by the Board or supplied to the Board by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes.

The Act allows the Board to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include: cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other

people; and information provided to the Board in-confidence.

The Act was amended on 1 September 2017 to reduce the Freedom of Information (FoI) processing time for requests received from 45 to 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by the Board, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

### **Making an FOI request**

FOI requests can be lodged online at <https://ovic.vic.gov.au>. An application fee of \$31.80 applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to the Board's Freedom of Information Manager, as detailed in s17 of the Act.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of the Board should be addressed to:

Executive Officer  
Gunaikurnai Traditional Owner Land  
Management Board  
574 Main St  
Bairnsdale VIC 3875

The Board's Executive Officer serves as the Board's Freedom of Information Manager.



## FOI statistics/timeliness

During 2023-24, the Board received no FOI requests.

## Further information

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and Freedom of Information – Office of the Victorian Information Commissioner ([ovic.vic.gov.au](http://ovic.vic.gov.au)).

## Compliance with *Building Act 1993*

The Board does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

## Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

The Board continues to comply with the requirements of the Competitive Neutrality Policy.

## Compliance with the *Public Interest Disclosures Act 2012*

The *Public Interest Disclosures Act 2012* (PID Act) enables people to make a disclosure about corrupt or improper conduct by a public officer or a public body.

The Board is a public body for the purposes of the PID Act.

## What is a public interest disclosure?

A public interest disclosure is a complaint of corrupt or improper conduct or detrimental action by a public officer or a public body.

‘Improper or corrupt conduct’ involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption.

‘Detrimental action’ is action taken against a person in reprisal for making a public interest disclosure.

## How do I make a public interest disclosure?

You can make a public interest disclosure about the Board or its board members, officers or employees by contacting IBAC (details below).

The Board is not able to receive public interest disclosures.

The Board has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about its Board members, officers or employees. You can access the Board’s procedures by contacting the Executive Officer.

## Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower,  
459 Collins Street,  
Melbourne Victoria 3000

Mail : IBAC, GPO Box 24234,  
Melbourne Victoria 3001

Internet : [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Phone: 1300 735 135

Email: see the website above for the secure email disclosure process, which also provides for anonymous disclosures.

## Office-based environmental impacts

The EGCMA (being the Board’s host for office-based facilities) addresses environmental

impacts arising from office-based energy, waste, paper, water, transport, greenhouse gas emissions, and procurement through its Sustainability Policy and Resource Smart Strategy. The Board's staff offices are within the EGCMMA office facilities and staff adhere to these policies and strategies.

## Statement of availability of other information

### Additional information available on request

In compliance with the requirements of the Financial Management Act, DEECA's PFMCF, applicable Australian Accounting Standards and Financial Reporting Directions, details in respect of the items listed below have been retained by the Board and are available (in full) on request, subject to the provisions of the *Freedom of Information Act* 1982;

- a. a statement that declarations of pecuniary interests have been duly completed by all relevant officers.
- b. details of publications produced by the Board about itself, and how these can be obtained.
- c. details of any major external reviews carried out on the Board.
- d. details of major promotional, public relations and marketing activities undertaken by the Board to develop community awareness of the entity and its services.
- e. details of assessments and measures undertaken to improve the occupational health and safety of employees.
- f. a general statement on industrial relations within the agency, and details of time lost through industrial accidents and disputes.
- g. details of all consultancies and contractors, including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

The information is available on request from:

Executive Officer  
Gunaikurnai Traditional Owner Land  
Management Board

Email: [eo@gktolmb.org.au](mailto:eo@gktolmb.org.au)

### Additional information included in annual report

Details in respect of the following items have been included in the annual report:

- h. a list of the Board's major committees; the purposes of each committee; and the extent to which the purposes have been achieved (section two).

### Information that is not applicable to the Board

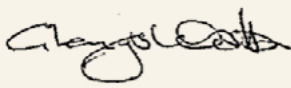
The following information is not relevant to the Board for the reasons set out below:

- i. a declaration of shares held by senior officers (no shares have ever been issued in the Board).
- j. details of overseas visits undertaken (no Board members or senior executives took overseas work-related trips).
- k. details of changes in prices, fees, charges, rates and levies charged (the Board does not charge prices, fees, rates, levies or other charges).
- l. details of major research and development activities (the Board does not undertake research and development activities).

## Portfolio Financial Management compliance attestation statement

The Board's Audit and Risk Committee has reviewed the Chairperson's Portfolio Financial Management compliance attestation, which takes into account the advice of the Committee.

I, Glenys Watts, on behalf of the Responsible Body, certify that the Gunaikurnai Traditional Owner Land Management Board has been granted an exemption from the Standing Directions 2018 under the *Financial Management Act 1994*. This exemption has been granted by the Assistant Treasurer on the basis the Gunaikurnai Traditional Owner Land Management Board complies with the Department of Energy, Environment and Climate Action's Portfolio Financial Management Compliance Framework.



Glenys Watts  
Chairperson  
Gunaikurnai Traditional Owner Land Management Board

31 October 2024





**Cloggs Cave** has been a place of significant cultural heritage for no less than 28,000 years. Archaeological work has been conducted since the 70s, with the Board funding more recent research collaboration between GLaWAC and Monash University. The results confirm what Gunaikurnai have passed down for tens of thousands of years – that there has been a rich, sophisticated and continuous connection to Country.

Photo provided courtesy of Jess Shapiro.

# Independent Auditor's Report

## *To the Board of Gunaikurnai Traditional Owner Land Management Board*

<b>Opinion</b>	<p>I have audited the financial report of Gunaikurnai Traditional Owner Land Management Board (the authority) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2024</li> <li>• comprehensive operating statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• cash flow statement for the year then ended</li> <li>• notes to the financial statements, including material accounting policies</li> <li>• declaration of the financial statements.</li> </ul> <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Board's responsibilities for the financial report</b>	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the authority'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 it is inappropriate to do so.</p>

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**Auditor's responsibilities for the audit of the financial report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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MELBOURNE  
7 November 2024



Paul Martin  
*as delegate for the Auditor-General of Victoria*



**Gunaikurnai Traditional Owner Land  
Management Board**

**Financial Statements  
for the year ended 30 June 2024**

# Gunaikurnai Traditional Owner Land Management Board Financial Statements for the year ended 30 June 2024

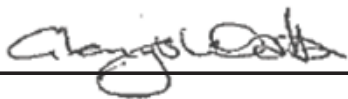
## Declaration of the financial statements

The attached financial statements for Gunaikurnai Traditional Owner Land Management Board (GKTOLMB) have been prepared in accordance with the Portfolio Financial Management Compliance Framework issued by the Department of Energy, Environment and Climate Action, the Financial Management Act 1994, applicable Financial Reporting Directions, Australian Accounting Standards including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and financial position of GKTOLMB at 30 June 2024.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 31 October 2024.



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Glenys Watts  
Chairperson



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Craig Parker  
Accountable Officer



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Justin Brook  
Chief Finance and Accounting Officer

**Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2024**

**Comprehensive operating statement  
for the year ended 30 June 2024**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
<b>Income from transactions</b>			
Revenue	2.1	1,085,004	773,091
<b>Expenses from transactions</b>			
Employee expenses	3	(149,975)	(192,468)
Administration expenses	3	(149,400)	(68,580)
Insurance	3	(11,772)	(10,224)
Board fees	3	(71,219)	(59,920)
Board member expenses	3	(28,643)	(21,040)
Project implementation	3	(396,483)	(520,056)
Total expenses		<u>(807,492)</u>	<u>(872,288)</u>
<b>Net result for the year</b>		277,512	(99,197)
Other comprehensive income		-	-
<b>Comprehensive result</b>		<u><u>277,512</u></u>	<u><u>(99,197)</u></u>

The comprehensive operating statement should be read in conjunction with the accompanying notes.



**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2024**

**Balance sheet**  
**as at 30 June 2024**

	Note	2024 \$	2023 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5.1	660,382	429,185
Receivables	4.1	30,019	29,367
Prepayments	4.3	13,688	11,767
<b>Total Current Assets</b>		704,089	470,319
<b>Total Assets</b>		704,089	470,319
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	4.2	48,533	92,275
<b>Total Current Liabilities</b>		48,533	92,275
<b>Total Liabilities</b>		48,533	92,275
<b>Net Assets</b>		655,556	378,044
<b>Equity</b>			
Accumulated surplus		655,556	378,044
<b>Total Equity</b>		655,556	378,044
Commitments for expenditure	5.2		
Contingent assets and contingent liabilities	6.2		

The balance sheet should be read in conjunction with the accompanying notes.

**Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2024**

**Statement of changes in equity  
for the year ended 30 June 2024**

	<b>Accumulated Surplus</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 30 June 2022</b>	477,241	477,241
Comprehensive result	(99,197)	(99,197)
<b>Balance at 30 June 2023</b>	<u>378,044</u>	<u>378,044</u>
Comprehensive result	277,512	277,512
<b>Balance at 30 June 2024</b>	<u>655,556</u>	<u>655,556</u>

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

**Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2024**

**Cash flow statement  
for the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Receipts from government		1,050,000	750,000
Interest received		35,004	23,091
<b>Payments</b>			
Payments to suppliers and employees		(933,333)	(909,451)
GST received from the Australian Tax Office		79,526	76,873
Net cash inflows/ (outflows) from operating activities	7.2	<u>231,197</u>	<u>(59,487)</u>
Net increase/ (decrease) in cash and cash equivalents		231,197	(59,487)
Cash and cash equivalents at beginning of financial year		429,185	488,672
Cash and cash equivalents at end of financial year	5.1	<u><u>660,382</u></u>	<u><u>429,185</u></u>

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



# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### **Basis of preparation**

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The financial report has been prepared on a going concern basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also future periods that are affected by the revision. Judgements and assumptions made by management in applying the application of Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates relate to:

- Accruals (Note 4.2)

# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### Note 1: Summary of material accounting policies

##### (a) Compliance information

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable AASs, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements*.

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance, and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

The Board is a not-for profit entity and therefore applies the additional Aus paragraphs applicable to “not-for-profit” Boards under the AASs.

The annual financial statements were authorised for issue by the Board on 31 October 2024.

##### (b) Reporting entity

The GKTOLMB is a Land Management Board of the State of Victoria, constituted by a determination made under the powers conferred by section 82B of the *Conservation, Forests and Lands Act 1987*.

Its principal address is:  
574 Main Street  
Bairnsdale Vic 3875

##### (c) Basis of accounting preparation and measurement

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. The financial statements are prepared on a going concern basis.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2024, and the comparative information presented in these financial statements for the year ended 30 June 2023.

Items included in this financial report are measured using the currency of the primary economic environment in which GKTOLMB operates (‘the functional currency’). The financial statements are presented in Australian dollars, which is the GKTOLMB’s functional and presentation currency.

# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### Note 2: Funding delivery of our services

GKTOLMB's overall objective is to develop a Joint Management Plan for the 10 parks and reserves in Gippsland transferred to Aboriginal title.

#### 2.1 Summary of income that funds the delivery of our services

	2024	2023
	\$	\$
Government grants	1,050,000	750,000
Bank interest	35,004	23,091
Total revenue	<u>1,085,004</u>	<u>773,091</u>

#### Government grants

GKTOLMB has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

Income from grants without any sufficiently specific performance obligations is recognised when GKTOLMB has an unconditional right to receive cash which usually coincides with receipt of cash.

Grants received have been recognised in full as no specific performance obligations are associated with these funds received.

#### Bank interest

Interest income is recognised using the effective interest rate method, in the period in which it is earned.

# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by GKTOLMB in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Expenses as reported on the comprehensive operating statement are as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Employee expenses (a)	149,975	192,468
Administration expenses	149,400	68,580
Insurance	11,772	10,224
Board fees	71,219	59,920
Board member expenses	28,643	21,040
Project implementation	396,483	520,056
Total expenses	<u>807,492</u>	<u>872,288</u>

(a) For 2023-24 the East Gippsland Catchment Management Authority has billed GKTOLMB a fee for hosting costs of \$36,206 separate to the fee billed for the salary of the Executive Officer (EO). For 2023-24 these separately billed hosting costs are included in administration expenses. The 2022-23 comparatives have not been updated because in prior periods the hosting costs were part of the EO salary fee billed as a single amount.

#### Employee expenses and board expenses

Employee expenses are on-charged by East Gippsland Catchment Management Authority, being the employer of GKTOLMB staff. Employee expenses include all costs related to employment including wages and salaries, superannuation, leave entitlements, redundancy payments and workcover premiums. The GKTOLMB's board members are paid a sitting fee and employer contributions for superannuation in accordance with government policy. GKTOLMB members who are employees of the Victorian Public Service are not eligible to receive a sitting fee for being a member of the GKTOLMB, unless criteria for payment have been met and approved by the Secretary of Department of Energy, Environment and Climate Action. Employee expenses are recognised when incurred. Employee entitlements at year end are recognised by East Gippsland Catchment Management Authority, being the employer of GKTOLMB staff.

#### Other expenses

Other expenses include administration expenditure, advertising & signage, insurance and consultancy expenditure. Expenses are recognised on the accrual basis in the reporting period they are incurred.

#### Superannuation

The GKTOLMB contributes in respect of the board members and staff superannuation at a contribution rate of 11% (2023: 10.5%) of the board member's fees and staff remuneration.

The name, details and amounts expensed in relation to the superannuation contributions made by the GKTOLMB:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Defined contribution plans:		
Aware Super (previously Vicsuper)	1,016	1,192
Other	18,948	16,565
Total	<u>19,964</u>	<u>17,757</u>

There are no unfunded liabilities associated with the above schemes as they are accumulation schemes.

At 30 June 2024 there was \$nil owing to the Superannuation Funds (2023: \$nil).



**Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2024**

**Notes to the financial statements  
for the year ended 30 June 2024**

**Note 4: Other assets and liabilities**

This section sets out those assets and liabilities that arose from GKTOLMB's operations.

**4.1 Receivables**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Current</b>		
Statutory - GST receivable	30,019	29,367

Receivables consist of statutory receivables, such as Goods and Services Tax (GST) input tax credits recoverable.

Revenue, expenses and assets are recognised net of the amount of GST, except where GST relating to the expenditure items is not recoverable from the taxation authority, in which case the item is recognised GST inclusive.

Contractual receivables are classified as financial instruments and categorised as loans and receivables. Statutory receivables, are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments because they do not arise from a contract.

**4.2 Payables**

**Current**

**Contractual**

Trade creditors	35,680	80,046
Credit cards payable	353	229
Accruals	12,500	12,000
	<u>48,533</u>	<u>92,275</u>

Payables represent liabilities for goods and services provided to GKTOLMB prior to the end of the financial year that are unpaid, and arise when GKTOLMB becomes obliged to make future payments in respect of the purchase of those goods and services. Trade creditors are recognised inclusive of GST.

The carrying amount of accounts payable approximates fair value. Creditors are payable within 30 days.

**4.3 Prepayments**

**Current**

Prepaid insurance	13,688	11,767
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Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## Notes to the financial statements for the year ended 30 June 2024

### Note 5: How we finance our operations

This section provides information on the sources of finance utilised by the Board during its operations, along with other information related to financing activities of GKTOLMB.

#### 5.1 Cash and cash equivalents

Cash at the end of the year, as shown in the Cash Flow Statement, is reconciled to the related items in the Balance Sheet as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Cash at bank	<u>660,382</u>	<u>429,185</u>

Cash and cash equivalents recognised on the Balance Sheet comprise cash at bank, deposits at call and those highly liquid investments (with an original maturity of three months or less), which are held for the purpose of meeting short term cash commitments rather than for investment purposes, and readily convertible to known amounts of cash with an insignificant risk of changes in value.

For Cash Flow Statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as interest bearing liabilities on the Balance Sheet.

#### 5.2 Commitments for expenditure

##### (a) Commitments

Operating commitments	<u>89,385</u>	<u>85,333</u>
<b>Total operating commitments (inclusive of GST)</b>	<u>89,385</u>	<u>85,333</u>

##### (b) Commitments payable

##### Operating commitments payable

Less than one year	<u>89,385</u>	<u>85,333</u>
<b>Total operating commitments (inclusive of GST)</b>	<u>89,385</u>	<u>85,333</u>
Less GST recoverable from the Australian Tax Office	<u>8,126</u>	<u>7,758</u>
<b>Total commitments (exclusive of GST)</b>	<u>81,259</u>	<u>77,575</u>

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed at their nominal value and inclusive of the GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the liabilities are recognised in the balance sheet.

## Notes to the financial statements for the year ended 30 June 2024

### Note 6: Risks, contingencies and valuation uncertainties

#### 6.1 Financial instruments

##### (a) Financial instruments specific disclosures

###### Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the GKTOLMB's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

GKTOLMB applies AASB 9 and classifies all of its financial assets based on the asset's contractual terms.

###### **GKTOLMB has classified all financial assets as 'Financial assets at amortised cost'**

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by GKTOLMB to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

GKTOLMB recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables)

###### **GKTOLMB has classified all financial liabilities as 'financial liabilities at amortised cost'**

Financial liabilities at amortised cost are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference in initial recognition and redemption value being recognised in net result over the period of the interest bearing liability using the effective interest rate method. The GKTOLMB recognises the following liabilities in this category:

- payables (excluding statutory payables)

Gunaikurnai Traditional Owner Land Management Board  
Financial Statements for the year ended 30 June 2024

**Notes to the financial statements  
for the year ended 30 June 2024**

The carrying amounts of the Board's contractual financial assets and financial liabilities by category are disclosed in the table below:

	Contractual financial assets at amortised cost \$	Contractual financial liabilities at amortised cost \$	Total \$
<b>2024</b>			
<b>Contractual financial assets</b>			
Cash and deposits	660,382	-	660,382
Total financial assets	<u>660,382</u>	<u>-</u>	<u>660,382</u>
<b>Contractual financial liabilities</b>			
Payables	-	48,533	48,533
Total financial liabilities	<u>-</u>	<u>48,533</u>	<u>48,533</u>
<b>2023</b>			
<b>Contractual financial assets</b>			
Cash and deposits	429,185	-	429,185
Total financial assets	<u>429,185</u>	<u>-</u>	<u>429,185</u>
<b>Contractual financial liabilities</b>			
Payables	-	92,275	92,275
Total financial liabilities	<u>-</u>	<u>92,275</u>	<u>92,275</u>

Net holding gain/ (loss) on financial instruments by category:

	Total interest income/ (expense) \$
<b>2024</b>	
<b>Contractual financial assets</b>	
Cash and deposits	35,004
Total financial assets	<u>35,004</u>
<b>2023</b>	
<b>Contractual financial assets</b>	
Cash and deposits	23,091
Total financial assets	<u>23,091</u>

The net holding gains or losses disclosed above are determined as follows:

- for cash and deposits, receivables and term deposits, the net gain or loss is calculated by subtracting any impairment recognised in the net result from the interest income
- for financial liabilities measured at amortised cost, the net gain or loss reflects the interest expense.



**Gunaikurnai Traditional Owner Land Management Board**  
**Financial Statements for the year ended 30 June 2024**

**Notes to the financial statements**  
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**(b) Financial risk management objectives and policies**

The Board's principal financial instruments comprise:

- cash and cash equivalents
- receivables (excluding statutory receivables)
- payables (excluding statutory payables)

The Board holds financial instruments as a result of its ordinary business activities (in the case of receivables and payables), or to prudentially manage cash balances (in the case of cash deposits and investments).

The Board's main financial risks include credit risk, liquidity risk and interest rate risk. The Board manages these financial risks in accordance with its financial management policies.

**Credit Risk**

Credit risk arises when there is the possibility of the Board's counter party defaulting on their contractual obligations resulting in financial loss to the Board. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Board's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, it is the Board's policy to assess the credit worthiness of debtors. There are no contractual debtors at year end (2023: \$nil).

In addition, the Board does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash held on call at bank. The Board's policy is to only deal with banks with high credit ratings.

Provision for impairment for contractual financial assets is recognised when there is objective evidence that the Board will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 30 days overdue and changes in debtor credit ratings.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the Board's maximum exposure to credit risk without taking account of the value of any collateral obtained.

**Credit quality of contractual financial assets that are either past due or impaired**

There are no material financial assets which are individually determined to be impaired. Currently the Board does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

There are no contractual financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated.

The following table discloses the ageing of contractual financial assets:

	Carrying amount	Not past due and not impaired
	\$	\$
<b>2024</b>		
<b>Contractual financial assets</b>		
Cash and deposits	660,382	660,382
Total financial assets	660,382	660,382
<b>2023</b>		
<b>Contractual financial assets</b>		
Cash and deposits	429,185	429,185
Total financial assets	429,185	429,185

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**Liquidity Risk**

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they fall due. The Board's policy is to meet its financial obligations within 30 days of a valid tax invoice being provided.

The Board's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet. The Board manages its liquidity risk by ensuring that it has access to sufficient cash to meet its current liabilities.

The following table discloses the contractual maturity analysis for the Board's contractual financial liabilities.

	Carrying amount	Nominal amount	Maturity date less than 1 month
	\$	\$	\$
<b>2024</b>			
<b>Financial liabilities</b>			
Payables	48,533	48,533	48,533
Total financial liabilities	<u>48,533</u>	<u>48,533</u>	<u>48,533</u>
<b>2023</b>			
<b>Financial liabilities</b>			
Payables	92,275	92,275	92,275
Total financial liabilities	<u>92,275</u>	<u>92,275</u>	<u>92,275</u>

**Market Risk**

The Board's exposures to market risk is primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

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**Notes to the financial statements  
for the year ended 30 June 2024**

**Interest rate risk**

Exposure to interest rate risk solely relates to cash balances held in deposits at variable interest rates. Minimisation of risk is achieved by undertaking fixed rate or non-interest bearing financial instruments. The Board's exposure to interest rate risk is set out below.

	Weighted average effective interest rate  %	Carrying amount  \$	Interest rate exposure		
			Fixed interest rate  \$	Variable interest rate  \$	Non-interest bearing  \$
<b>2024</b>					
<b>Contractual financial assets</b>					
Cash and deposits	4.3	660,382	-	660,382	-
Total financial assets		660,382	-	660,382	-
<b>Contractual financial liabilities</b>					
Payables		48,533	-	-	48,533
Total financial liabilities		48,533	-	-	48,533
<b>2023</b>					
<b>Contractual financial assets</b>					
Cash and deposits	4.8	429,185	-	429,185	-
Total financial assets		429,185	-	429,185	-
<b>Contractual financial liabilities</b>					
Payables		92,275	-	-	92,275
Total financial liabilities		92,275	-	-	92,275

A sensitivity analysis of a 1.0% (2023: 1.0%) increase or decrease movement in interest rates would result in a movement of \$6,604 (2023: \$4,292) in interest revenue.

**(c) Fair value determination**

Fair value represents the lowest price that would be paid between a knowledgeable and willing buyer and seller to purchase an asset or settle a liability in an orderly transaction at measurement date.

The carrying amount of financial assets and liabilities at amortised cost approximate fair value. Carrying amounts of non-financial assets also approximate their fair value.

This is based on the principle that these assets are short term in nature and expectation that they will be paid in full in accordance with their terms and conditions.

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 - quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 - valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
- Level 3 - valuation techniques for which the lowest level input this is significant to the fair value measurement is unobservable.

# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### 6.2: Contingent assets and contingent liabilities

As at 30 June 2024 there were no contingent assets or liabilities (2023: \$nil)

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

#### Note 7: Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

#### 7.1: Ex-gratia expenses

GKTOLMB has not incurred any ex-gratia expenses during the year (2023: \$nil)

#### 7.2: Reconciliation of net result for the year to the net cash flows from operating activities

	2024	2023
	\$	\$
Net result for the year	277,512	(99,197)
Changes in assets and liabilities:		
Decrease/ (increase) in receivables	(652)	(9,744)
Decrease/ (increase) in prepayments	(1,921)	(1,546)
Increase/ (decrease) in payables	(43,742)	51,000
Net cash inflows from operating activities	<u>231,197</u>	<u>(59,487)</u>



# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### 7.3 Responsible persons

##### (i) Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

The names of the persons who were responsible persons of the Board at any time during the financial year were:

##### Relevant minister

The Hon Ingrid Stitt MP, Minister for Environment	(1 July 2023 to 1 October 2023)
The Hon Steve Dimopoulos MP, Minister for Environment	(2 October 2023 to 30 June 2024)

##### Board and accountable officer

Ms Glenys Watts (Chair)	(1 July 2023 to 30 June 2024)
Ms Janine Haddow (Deputy Chair)	(1 July 2023 to 30 June 2024)
Mr Craig Parker (Executive Officer)	(1 July 2023 to 30 June 2024)
Ms Angela Hutson (Board Member)	(1 July 2023 to 30 June 2024)
Ms Lena Morris (Board Member)	(1 July 2023 to 30 June 2024)
Mr Patrick Mullett (Board Member)	(1 July 2023 to 30 June 2024)
Mr Russell Mullett (Board Member)	(1 July 2023 to 30 June 2024)
Ms Lisa Giblin (Board Member)	(1 July 2023 to 30 June 2024)
Ms Marianne Atkinson (Board Member)	(1 July 2023 to 30 June 2024)
Ms Liz Clay (Board Member)	(1 July 2023 to 30 June 2024)
Mr Allan Bawden (Board Member)	(1 July 2023 to 30 June 2024)

##### (ii) Remuneration

Income Band	2024 No.	2023 No.
\$0 - \$9,999	8	8
\$10,000 - \$19,999	2	2
\$130,000 - \$139,999	-	-
\$140,000 - \$149,999	1	1
Total	<u>11</u>	<u>11</u>
Total remuneration	\$ 216,179	\$ 204,171

The compensation detailed above excludes the salaries and benefits the Portfolio Minister receives. The Ministers' remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

#### 7.4 Remuneration of executives

The authority does not have any executive officers that meet the definition of FRD 21 disclosures of responsible persons and executive officers, other than ministers and the accountable officer, during the reporting period. The accountable officer's remuneration has been disclosed in Note 7.5 Related parties.

# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### 7.5 Related parties

GKTOLMB is a wholly owned and controlled entity of the State of Victoria. Related parties of GKTOLMB include:

- all key management personnel and their close family members;
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Key management personnel (KMP) of the Board include the Portfolio Minister, board members and the accountable officer as reported under Note 7.3. The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives.

#### Significant transactions with government-related entities

Entity	Funding received	Amount receivable at year end
	\$	\$
Department of Energy, Environment and Climate Action (DEECA)		
2024	1,050,000	-
2023	750,000	-

Funding was received from DEECA for the ongoing operations of the Board and five year review.

Entity	Expenses incurred	Amount payable at year end
	\$	\$
East Gippsland Catchment Management Authority (EGCMA)		
2024	433,725	26,473
2023	422,555	20,415

Expenses were incurred with EGCMA for the provision of payroll related expenses for the board, executive officer and project officer.

Parks Victoria		
2024	55,000	-
2023	70,000	-

Expenses were incurred with Parks Victoria for the provision of national parks interpretation plans.

# Gunaikurnai Traditional Owner Land Management Board

## Financial Statements for the year ended 30 June 2024

### Notes to the financial statements for the year ended 30 June 2024

#### Remuneration

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long-service benefit or deferred compensation.

KMP's identified, are the same individuals per the responsible persons remuneration disclosure.

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Short-term employee benefits	192,944	183,232
Post-employment benefits	19,964	17,757
Other long-term benefits	3,271	3,182
<b>Total remuneration</b>	<b>216,179</b>	<b>204,171</b>

#### Transactions with key management personnel and other related parties

	<b>Expenses incurred</b>	<b>Amount payable at year end</b>
	<b>\$</b>	<b>\$</b>
Gunaikurnai Land & Waters Aboriginal Corporation (GLaWAC)		
2024	52,534	-
2023	200,360	-

During current year, GLaWAC, an entity of which Glenys Watts (board member) is a KMP of, was awarded contracts on terms and conditions equivalent for those that prevail in arm's length transactions under the Board's procurement process. The transactions related to providing funding to GLaWAC to complete Cultural Interpretation Plans to the value of \$40,000 (2023: Cultural Heritage Mapping \$200,000).

East Gippsland Catchment Management Authority (EGCMA)		
2024	433,725	26,473
2023	422,555	20,415

During the year, EGCMA, an entity of which Glenys Watts (board member) is a KMP of, was awarded contracts on terms and conditions equivalent for those that prevail in arm's length transactions under the Board's procurement process. The transactions related to providing payroll related expenses for the board, executive officer and project officer to the value of \$433,725 (2023: \$422,555).

#### 7.6: Remuneration of auditors

The amount paid or due and payable to the Victorian Auditor-General's Office for auditing the financial report is \$12,500 (2023: \$12,000).

#### 7.7: Subsequent events

No matters or circumstances have arisen since 30 June 2024 that significantly affect the information disclosed in the 2023–24 financial statements.

# Gunaikurnai Traditional Owner Land Management Board Financial Statements for the year ended 30 June 2024

## Notes to the financial statements for the year ended 30 June 2024

### **7.8 Australian Accounting Standards issued that are not yet effective**

Certain new Australian Accounting Standards (AASs) have been published that are not mandatory for the 30 June 2024 reporting period. GKTOLMB assess the impact of all these new standards and advises the entity of their applicability and early adoption where applicable.

As at 30 June 2024, there were no AASs that may be applicable to the board have been issued by the AASB but not yet effective.



# Index

The Annual Report of the Board is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate identification of the Board's compliance with statutory disclosure requirements.

Legislation	Disclosure Required	Page
	Portfolio Financial Management Compliance Framework (PFMCF) and Financial Reporting Directions (FRD)	
<b>Report of Operations</b>		
<b>Charter and purpose</b>		
FRD 22	Manner of establishment and responsible Minister	7
FRD 22	Objectives, functions, powers and duties	16
FRD 22	Achievements	18
FRD 22	Nature and range of services provided	7
<b>Management and structure</b>		
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FRD 22	Application and operation of <i>Freedom of Information Act</i> 1982	33
FRD 22	Compliance with building and maintenance provisions of <i>Building Act</i> 1993	34

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FRD 22	Compliance with the <i>Public Interest Disclosures Act 2012</i>	34
FRD 22	Details of consultancies over \$10,000	32
FRD 22	Details of consultancies under \$10,000	33
FRD 22	Disclosure of Government advertising expenditure	32
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FRD 22	Statement of availability of other information	35
FRD 22	Office-based environmental impacts	34
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S 5.2	Specific requirements under S 5.2	entire report
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Legislation	Requirement	Page reference
Portfolio Financial Management Compliance Framework & Financial Reporting Directions		

#### Other requirements under PFMCF

S 5.2	Compliance with Australian accounting standards and other authoritative pronouncements	47
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#### Other disclosures as required by FRDs in notes to the financial statements <sup>(a)</sup>

FRD 9	Departmental Disclosure of Administered Assets and Liabilities by Activity	N/A
FRD 11	Disclosure of Ex gratia Expenses	57
FRD 13	Disclosure of Parliamentary Appropriations	59
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	58
FRD 103	Non-Financial Physical Assets	N/A
FRD 110	Cash Flow Statements	45
FRD 112	Defined Benefit Superannuation Obligations	49

Note:

(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.

#### Legislation

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<i>Freedom of Information Act 1982</i>	33
<i>Building Act 1993</i>	34
<i>Public Interest Disclosures Act 2012</i>	34
<i>Carers Recognition Act 2012</i>	N/A
<i>Disability Act 2006</i>	N/A
<i>Local Jobs Act 2003</i>	32
<i>Financial Management Act 1994</i>	1



# **GUNAIKURNAI**

Traditional Owner Land Management Board

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