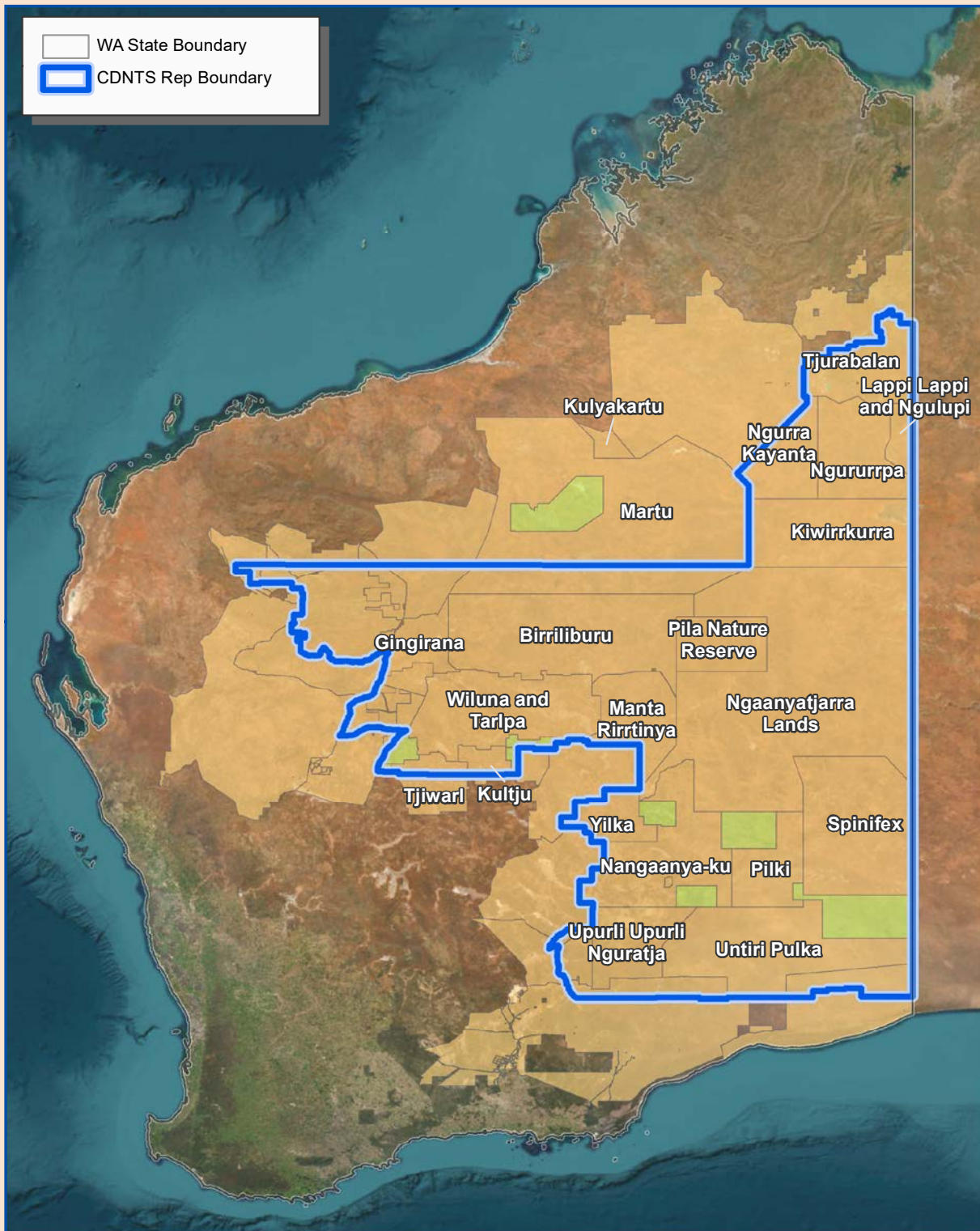


CENTRAL DESERT
— **NATIVE TITLE SERVICES** —

Annual Report 2024-25



Service Area



Warning to Aboriginal and Torres Strait Islander readers:

This publication may contain culturally sensitive information and images of people who have passed away since publication.

We sincerely regret any distress that may be caused.

Contents

Part One – Corporate

About us	2
Chair’s Message	4
CEO Message	6
Who we are	8
What we do	12
How we perform	14
Performance dashboard	19

Part Two – Financials

Consolidated Directors’ and Financial Report	22
Acknowledgements	52

About us

Central Desert Native Title Services (Central Desert), incorporated in April 2007, is the Native Title Service Provider for the Central Desert Representative Aboriginal/Torres Strait Islander Body (RATSIB) Area in WA.

The corporation is funded by the National Indigenous Australians Agency (NIAA) to carry out functions under section 203FE of the *Native Title Act 1993* (Cth) (NTA).

We acknowledge the First People of the land we live and work on and pay respect to their stories, traditions and living cultures.

Our Vision

We work in partnership with Traditional Owners of the Central Desert as they shape a self-determined future of independence, control and connection to Country, Culture and Community.

Our Values

Kindness

We know when we act with kindness we have a profound impact on others.

Accountability

We do what we say and take responsibility for our actions.

Respect

We are patient, respect each other and the culture of the people we serve.

Energy

We bring energy to everything we do and have fun doing it.

Safety

We prioritise physical, cultural and mental safety above all else.

Our Strategic Elements

Our People...

are energised, motivated, engaged and living our Values.

The People we serve...

have substantially completed native title and compensation claims and the PBCs who we provide services to are financially strong with good governance.

Our structure, systems and processes...

are efficient, cost effective and fit for purpose.

Our finances...

we have diversified funding sources, have significant revenue from fee for services and a strong balance sheet.

Chair's Message

On behalf of the Board of Central Desert Native Title Services Ltd, I am pleased to present the Annual Report for the financial year ended 30 June 2025.

The defining theme of the year has been *Group*—not simply as an organisational structure, but as a deliberate, outcomes-focused strategy designed to strengthen Aboriginal control, decision-making, and long-term sustainability. The Central Desert Group model, established by the Board a decade ago, has further matured into a coordinated platform that supports Aboriginal-led governance and economic participation across the native title lifecycle.

Our integrated *Group of companies*' model enables culturally informed, wrap-around support that responds to the diverse aspirations and stages of development of Prescribed Bodies Corporate (PBCs). This approach directly supports the Closing the Gap priority of strengthening Aboriginal and Torres Strait Islander community-controlled organisations as key drivers of social, economic, and cultural outcomes. Our staff should feel incredibly proud of how their ongoing efforts have allowed us to reach this level of client service delivery over the last 12 months.

Advancing self-determination and Aboriginal control

PBCs are operating within a critical transition period—shifting from externally driven service delivery models toward Aboriginal-led governance, financial control, and independent decision-making. Supporting this transition is central to our purpose and aligns directly with the Closing the Gap Priority Reforms relating to shared decision-making and building the community-controlled sector.

Our role is not to substitute for PBC leadership, but to enable it. We work in partnership with PBCs to build capability, transfer knowledge, and create pathways for long-term autonomy. This includes supporting PBCs to hold and manage their own funding, select their own service providers, and exercise authority as the primary decision-makers over their lands, resources, and agreements.

During the year, tangible progress was made in securing funding directly for PBCs and transitioning contractual arrangements into their control. These outcomes demonstrate meaningful system change—moving away from intermediary dependence and towards Aboriginal ownership of governance and economic levers. The transition of several client PBCs to independent operation is a key indicator of success. Rather than viewing this as a reduction in service provision, the Board recognises it as a core outcome of our mandate: supporting PBCs to stand confidently as self-determining and prosperous organisations.

Responding to a changing native title and policy environment

As native title determinations near completion, our operating environment continues to evolve. Our strategic focus has shifted toward negotiated settlements, compensation governance, and the management of proponent agreements—areas that directly impact long-term economic participation and intergenerational outcomes for Traditional Owners.

Consistent with Closing the Gap principles, our approach is guided by Aboriginal priorities and decision-making. We provide technical expertise, governance support, and strategic advice, while taking direction from PBCs as the holders of their rights and responsibilities.

Progress was also made in implementing new funding announced in relation to the Australian Carbon Credit Unit (ACCU) scheme. Support is now in place to enable PBCs to assess participation options and potential benefits. Given the scale and diversity of Western Desert Country—from the lower Kimberley to the Nullarbor—there is no uniform pathway. Research and due diligence are underway to ensure PBCs have access to reliable information, enabling informed choices that align with their cultural, environmental, and economic priorities.

Our people and Aboriginal-led capability building

Our people are central to the effectiveness of the Group model. The Annual All-Staff Workshop held in February highlighted the strength of collaboration across entities and disciplines—an essential enabler of culturally safe, client-led service delivery.

During the year, the Board brought all Group entities under the leadership of a single CEO, strengthening accountability, strategic alignment, and organisational coherence. The Board has full confidence in Group CEO Johanna Ramsay and the leadership team supporting her as the organisation enters its next phase—focused squarely on supporting PBCs to build governance capability, organisational maturity, and long-term sustainability.

We recognise that capacity-building looks different for each PBC. Our role is to respond flexibly, drawing on the Group's collective expertise to support PBC-defined priorities and self-determined strategies.

Governance, safety, and accountability

The safety and wellbeing of our employees, clients, and contractors remains a core responsibility of the Board. This commitment extends beyond compliance, reflecting our duty of care and alignment with best-practice work health and safety governance, supported by expert advice and continuous improvement.

Strong governance underpins trust and accountability. In November 2024, the Board welcomed Ms Dalveen Belyea, whose expertise in corporate and commercial law, governance, charities, and Indigenous economic development strengthens our strategic capability. We also acknowledge and thank Ms Helen Cook, who retired from the Board in November 2024, for her longstanding and valued contribution.

Looking ahead

In closing, the Board reaffirms its commitment to Closing the Gap outcomes and to Aboriginal self-determination in practice—not as an aspiration, but as a measurable and deliberate approach to system reform. The strength of the Central Desert Group lies in its people, its partnerships, and its unwavering focus on supporting PBCs to lead, decide, and thrive on their own terms.

We look forward to continuing this work alongside our clients in the year ahead.

CEO Message

The 2024-25 financial year has been a defining period of transition and progress for the Central Desert Group (CDG) and, most importantly, for our clients.

This year underscored the power of our integrated model—coming together to share knowledge, collaborate, and leverage our collective strength for the benefit of the communities we serve.

We have sharpened our focus on efficiency and cross-entity collaboration, ensuring we are positioned to deliver the high-quality, tailored support our clients need as they forge their unique paths to independence. At the heart of this journey is **choice**—the freedom for Prescribed Bodies Corporate (PBCs) to determine their own future. Our role is to ensure they have the resources, skills, and support to exercise that freedom effectively.

Our four specialised entities function as levers of change, and this year, our clients pulled on them in different combinations to achieve their goals. From the statutory and governance expertise of **Central Desert Native Title Services (CDNTS)**; the financial acumen of **Desert Accounting and Business Support (DABS)**; to the on-ground ranger team management of **Desert Support Services (DSS)**; and the trustee oversight of **Rockhole Funds Management (RFM)**, our Group structure provided a comprehensive toolkit for success.

Celebrating client-led achievements

The most accurate measure of our strategic plan's success is the progress of our clients. We are privileged to have supported significant milestones this year, including:

- The transition of Barra Parapi Aboriginal Corporation to full independence was marked by the recruitment of their first CEO and staff.
- Supporting Parna Ngururrpa Aboriginal Corporation and Ngurra Kayanta Aboriginal Corporation in recruiting and onboarding their first General Manager and Cultural Heritage Officer, respectively, including securing new funding from the Department of Planning, Lands and Heritage (State) to make these roles possible.
- Working with Mungarlu Ngurrarankatja Rirraunkaja to define heritage priorities and recruit a Materials Transfer Officer under their Capacity Building Grant, funded by the Department of Planning, Lands and Heritage.
- Facilitating the development of subsidiary entities, including recruiting a General Manager for Birriliburu Pty Ltd (subsidiary of MNR) and establishing a subsidiary company for Upurli Upurli Nguratja.

A key focus is facilitating the transition of land management contracts from Desert Support Services (DSS) to be directly held and managed by PBCs. This effort, supported by the land management, legal, governance, human resources and financial expertise from across the CDG, is an example of how we work together to provide PBCs with the tools and templates for self-determined success.

Building capacity for the future

With native title determinations largely complete, our work has evolved. We are now focused on supporting compensation claims and, crucially, on building the internal capacity of PBCs so they can activate the benefits of their native title. This includes exploring new economic opportunities, such as the Australian Carbon Credit Unit (ACCU) market.

We are pleased to have received additional funding from the National Indigenous Australians Agency (NIAA) to support PBCs in researching and understanding the potential of carbon projects on their country, ensuring they can make informed decisions that align with their cultural, environmental, and economic goals.

Our successful securing of additional NIAA funding for the forthcoming year will allow us to maintain momentum in supporting PBC transitions. To meet these evolving needs, we are investing in our most important asset: our people. We have broadened access to training and professional development across all teams, fostering a stable, supportive, and skilled work environment dedicated to delivering outcomes for our clients.

I am consistently inspired by the pride and joy our entire team shares when a client succeeds. It is the feeling that we have played a part in helping to put something right. We are truly fortunate to work with the talented Boards, elders, rangers, and future leaders of the Central Desert region.

We thank them for their trust and look forward to continuing this journey of learning, sharing, and growing together in the year ahead.

Johanna Ramsay

Group Chief Executive Officer
Central Desert Group

Who we are

The Central Desert Group



Since its inception in 2007, Central Desert has established three wholly owned subsidiary companies. Desert Support Services Pty Ltd (DSS) commenced operations in 2011, Rockhole Funds Management Pty Ltd (RFM) in 2013, and Desert Accounting and Business Services Pty Ltd (DABS) which was established in May 2021.

The four entities work closely but independently of each other and continue to deliver the services of a recognised native title service provider through Central Desert Native Title Services, along with a suite of expanded services delivered on a ‘fee for service’ basis.

Additional Services Offered by the Group include:

- Governance and Administration
- Heritage Survey Coordination
- Land Management
- Anthropology
- Finance and Accounting
- Human Resources Services
- Ranger Programs
- GIS

Ms Johanna Ramsay is the CEO of the Central Desert Group. Mr Ruwan Silva is the CFO across all entities in the Central Desert Group and holds the General Manager position in DABS. Our professional team with their extensive knowledge and experience are committed to advancing and protecting the native title rights and interests of our clients.

Directors and Officers

Central Desert is led by a skills-based Board of Directors, each bringing diversity of learnings, successes, and specialisations. The Board's role is to decide the strategic direction of Central Desert and to ensure that corporation acts in accordance with funding conditions. Being a not-for-profit organisation, our directors do not have a beneficial interest in the company.

The strategic direction and policies of the Corporation are implemented through the day-to-day work of our experienced and dedicated staff under the management of the Chief Executive Officer.

This reporting year we welcomed new Directors and thanked the service of those who retired.

Central Desert was delighted to welcome Ms Dalveen Belyea to the Board of Directors in November 2024. Central Desert also paid recognition to Ms Helen Cook who retired from the Board in November 2024. We thank her for her valuable contributions and time towards Central Desert and DABS and wish her the very best.

Dr Guy Singleton

Appointed May 2023, appointed Chair August 2023

Guy is an experienced multidisciplinary leader and strategic thinker with practical applications across Indigenous people's development, natural resource management, political engagement, and the resources sector. He brings 20 years of professional experience across academic, not for profit and corporate sectors.

Prior to his international roles, Guy worked for a decade with and for a range of Aboriginal corporations on community development projects across remote Australia, and as a university researcher. He has a PhD in Indigenous people's development and a first-class Honours degree in biological science from Curtin

University. Guy has previously held director roles at Central Desert Native Title Services, Desert Support Services, and the Gold Industry Group.

Guy is currently the Chief External Affairs Officer at DEVELOP (ASX:DVP), leading the sustainability, Indigenous peoples, environment, and external relations functions. He is also the managing director of a consultancy company that specialises in developing and maintaining meaningful and ethical partnerships between land use proponents and Traditional Owners, a non-executive director of Asthma WA, and Commissioner of Lotterywest.

Ms Shaneane Weldon

Appointed December 2020, resigned March 2022 due to federal election; reappointed 18 August 2022

Shaneane Weldon is a Wangkatja woman raised in the North Eastern Goldfields home/country of her mother and grandparents. Shaneane has a degree in Community Management and Development, as well as a Bachelor of Education. She has over 25 years' experience in dealing with Aboriginal politics and has held leadership positions in various Aboriginal Corporations.

At present, Shaneane is the Deputy President of the Shire of Laverton, where she has been a Shire Councillor for the past 16 years.

Included in her various community commitments, Shaneane is also a Justice of the Peace, a role she has held for the past 24 years. She is also an active board member of several not-for-profit organisations and Native Title bodies, including more recently the Yilka Talintji Aboriginal Prescribed Body Corporate where she is a Traditional Owner under her father's side of the family.

Shaneane is passionate about Aboriginal languages and the preservation of it. She believes that education is the key to success and was one of the reasons she became a teacher so that she can influence and be a role model to her Aboriginal students.

Mr Allan James

Appointed March 2024

Allan James is a Tjupan Wongi – Badimia Yamatji man raised on country in the remote Western Australian pastoral regional of the Northern Goldfields. Allan is a highly respected and effective senior business, Indigenous and community leader with broad experience across the private, public and community sector. He is highly experienced in leadership, policy development, communications, and strategic planning.

Allan is currently Head of Indigenous Engagement at BHP Pty Ltd and has previously been CEO of the Carey Group of companies, one of Australia's largest 100% privately owned Indigenous Businesses.

He is also an active board member of several not-for-profit organisations and Native Title bodies, including more recently the Tjiwarl Aboriginal Prescribed Body Corporate and Desert Support Services Pty Ltd.

Allan has a strong social and philanthropic background and is motivated by a sense of fairness and equality. Allan is passionate about Indigenous Affairs and changing the dialogue for Aboriginal peoples and believes that culture, education, employment, and economic development are the keys to addressing socio economic disadvantage.

Dr Duncan Monro

Appointed 28 February 2022

Duncan has over 30 years' experience as a chartered accountant and business advisor in Australia and internationally. He recently retired as a Principal in the Corporate Finance division of RSM Australia Pty Ltd. He previously worked for the large accounting firms KPMG and Crowe Horwath. He has also worked as the CFO for a small, listed company APA Financial Services in Australia.

Duncan has worked in a diverse selection of industries with a particular focus in mining, manufacturing, government, not-for-profit, property, transport, retail and primary producer sectors. His experience covers a wide range of areas including business

valuations, due diligence, business planning, financial mentoring and advisory services for Indigenous entities. Duncan has provided short-term assistance to the Tjuntjuntjara community in Spinifex country totalling about 14 weeks, since December 2020.

He was a Board Member of the Esperance Tjaltjraak Native Title Aboriginal Corporation from 2016 to 2018. He has been a Board member of the Autism Association of Western Australia for many years. Since December 2020, he has been a director on the Board of South Coast Natural Resource Management Inc, and Chair of their Audit Committee since May 2021.

Ms Dalveen Belyea

Appointed November 2024

Dalveen Belyea has over 30 years' experience as a lawyer with expertise in corporate and commercial law, governance, charities, and social sector. Her experience expands and governance related matters, charitable funds administration, risk management, mergers and acquisitions. Dalveen advises clients across all sectors, with a particular interest in Indigenous engagement and economic development. Dalveen has a Bachelor of Laws and Bachelor of Jurisprudence from the University of Western Australia.

Dalveen is a fellow of the Governance Institute of Australia and is a member of the WA State Committee. She is also a director of the Gilbert + Tobin Foundation, Management Committee Member of Sister of St John of God Inc, and SSJG Ministries Inc.

Dalveen, previously a consultant at Gilbert + Tobin in the Energy and Infrastructure Group, has now set up her own practice Acquity Legal Pty Ltd which commenced operation in July 2025.

Ms Helen Cook

Appointed 28 February 2022

Retired from the Board November 2024

Helen is a former KPMG Partner leading the firm's Energy and Natural Resources Group and has accumulated over 20 years' experience as a Director and Chair on numerous organisations in the commercial, government and NFP sectors.

She is currently WA Divisional Councillor of the Australian Institute of Company Directors, and Advisory Panel member for UWA's Centre for Energy and Natural Resources Law, and a Director of Juniper. Her work for these organisations includes substantial Committee responsibilities including Chairing audit and risk Committees and serving on the national Corporate Governance Committee of the AICD.

Helen was Deputy Chairman of the Minerals Research Institute of WA and a member of Australia Council's Finance and Governance Panel for all its Multi Year Partnerships. Her former board roles include Director of RACWA Holdings, RAC Insurance and RAC Finance Ltd, Chair of the Art Gallery of Western Australia, Deputy Chair of Fremantle Ports, Director of Perth Theatre Trust, Chairman of the Chamber of Arts & Culture WA, Chairman of the Creative and Leisure Industries Training Council, Director of the Energy Policy Institute and Director of the Cruthers Art Foundation (now the Sheila Foundation).

Chief Executive Officer – Ms Johanna Ramsay

Johanna Ramsay was appointed Chief Executive Officer in March 2023.

Johanna has extensive experience in senior executive roles, including three years as CEO of Banjima Native Title Aboriginal Corporation (BNTAC), completing that role in 2022.

Prior to her BNTAC role, Johanna had broad experience in both the not-for-profit and corporate sectors.

This included several years consulting for a range of industries and five years working with Skywest Airlines, initially as Chief Operating Officer before being appointed as CEO.

Johanna has a Master's Degree in Business Administration, a Graduate Diploma in Applied Corporate Governance, and recently completed a Certificate in Sustainable Business Strategy with Harvard Business School.

Principal Lawyer – Mr Malcolm O'Dell

Malcolm has served as the company's Principal Lawyer since its inception. He has extensive native title experience having worked for the National Native Title Tribunal from 1996 to 1999 before entering legal practice with Dwyer Durack.

Malcolm joined Ngaanyatjarra Council in 2004, working in the Native Title Unit, and moved to Central Desert when it was formed in 2007. He has extensive experience in native title in the areas of mediation, negotiation, corporate establishment and governance, agreement making, court representation, arbitral inquiries and hearings.

Chief Financial Officer – Mr Ruwan Silva

Ruwan holds a bachelor's degree in accounting and finance from Curtin University and is a Fellow of the Institute of Public Accountants. He has worked in the Not-for-Profit sector for the past 18 years starting his career in Port Hedland as a Financial Counsellor and then as Manager of the Pilbara Community Legal Service.

Ruwan has many years of experience working with indigenous communities in the Pilbara region and worked at Parkerville Children and Youth Care for more than 10 years as the Financial Accountant overseeing rapid growth.

What we do

Our role and functions

Statutory functions

As a native title service provider Central Desert has specific functions under Part 11, Division 3 of the *Native Title Act* (NTA). These functions are:

- 203BB Facilitation and assistance;
- 203BE Certification functions;
- 203BF Dispute resolution;
- 203BG Notification functions;
- 203BH Agreement-making;
- 203BI Internal review; and
- 203BJ Other functions as conferred by the Act.

Central Desert's statutory functions and corporate services operate with core funding provided by the Commonwealth in accordance with s203FE of the NTA 1993 (Cth).

Heritage agreements and compliance

Central Desert assists and facilitates negotiations between native title holders or claimants and resource or other companies regarding access to areas within the Central Desert region. On behalf of our clients, Central Desert monitors the implementation of Agreements to ensure both compliance with the terms of the Agreement and that timeframes are being met.

Services support to PBCs

Central Desert supports PBCs to advance their native title rights and interests and build capacity to generate benefits and opportunities from these rights. This includes bringing governance and other business back to Native Title holders. We provide mentoring support in stages so clients can continue to advance at their own pace and in the direction of their own choosing.

Central Desert Group strategies

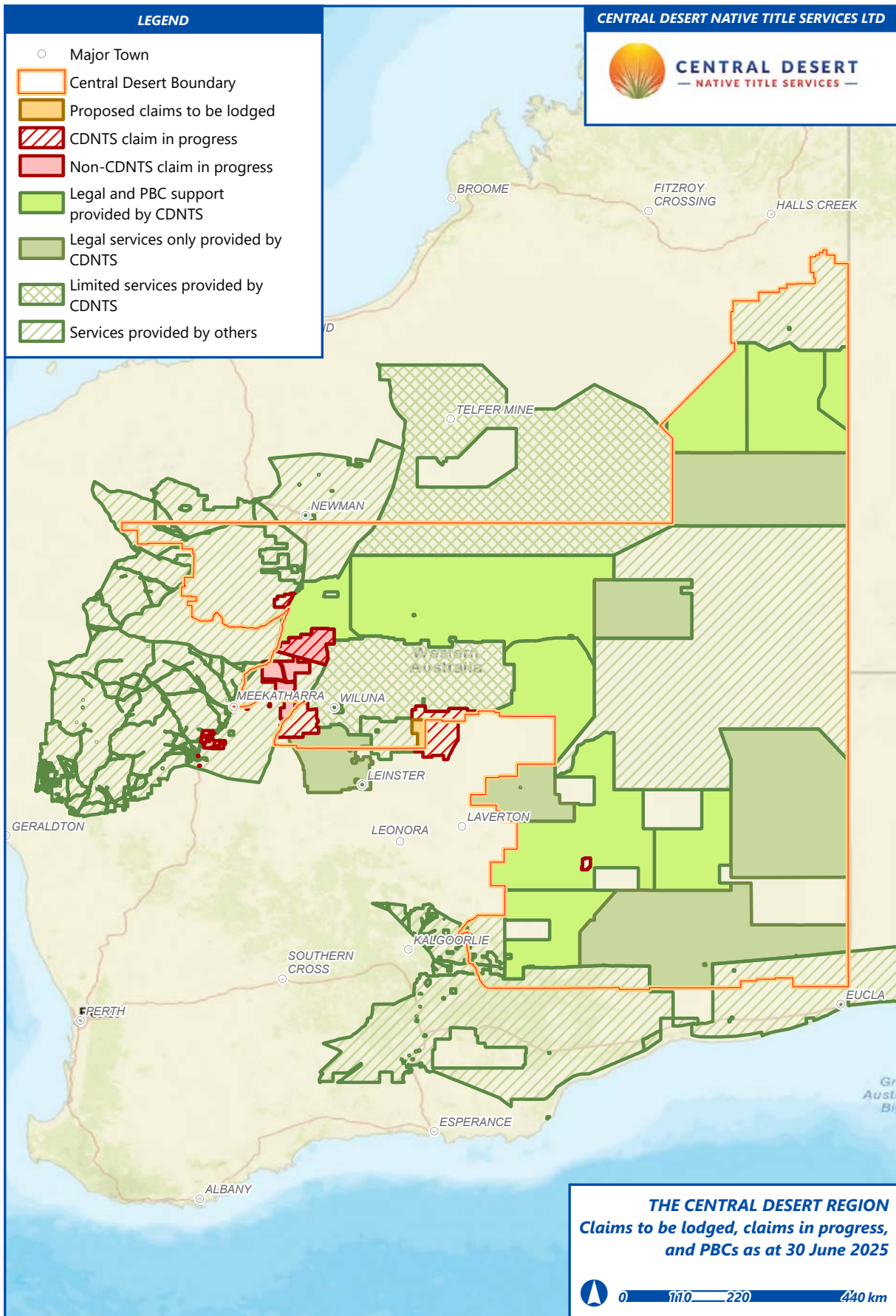
During the 2024-25 year the Central Desert Group continued to focus on delivering against the objectives of its Strategic Plan. With 94% of the region now determined by native title, Central Desert Group has shifted strategic focus to the changing needs of our clients in the post-determination environment. This means supporting native title holders, via their PBCs, to maximise opportunities that may arise from native title determinations. To do this Central Desert aligns services to be able to respond to client needs, in the core areas of:

- Our People
- The People We Serve
- Our Structure, Systems and Processes
- Our Finances

Our Vision Statement informs and underpins our strategy:

We work in partnership with the Traditional Owners of the Central Desert as they shape a self-sustaining and determined future of independence, control and connection to Country, Culture and Community.

This post-determination phase of the native title journey continues to evolve and mature. And we will continue to assist PBCs to seek and secure the revenue streams and resources required to develop and deliver on their strategic visions. Thriving, self-sustaining and self-determined PBCs are the goal.



How we perform

(as at 30 June 2025)

Operational – Section 203BB 'Facilitation and assistance functions'

Applications in progress in the central desert region

Name of claim	Type of claim	FCA no.	Area km ²	Date filed
Represented by Central Desert				
Nangaanya-ku Part B	Native Title	WAD460/2018	273	09/10/2018
Gingirana #3	Native Title	WAD168/2021	586	15/07/2021
Gingirana #4	Native Title	WAD230/2020	4,039	06/10/2020
Wiluna #4	Native Title	WAD 139/2024	2050	06/06/2024
Wiluna #5	Native Title	WAD198/2024	3017	22/07/2024
Payarri	Native Title	WAD56/2022	3702	23/03/2022
Not represented by Central Desert				
Yugunga-Nya People	Native Title	WAD29/2019	9,246	09/12/1999

Nangaanya-ku Part B

The Nangaanya-ku applicant is seeking a determination of exclusive possession native title over the Nangaanya-ku Part B claim area, by virtue of section 47B of the *Native Title Act 1993* (Cth) (NTA). The Nangaanya-ku Part B claim area comprises only mining leases M39/139 and M39/196.

The question of whether section 47B of the NTA can apply to disregard prior extinguishment over a mining lease could not be agreed with respondent parties during negotiations for the Nangaanya-ku claim. Consequently, the Nangaanya-ku Part B claim area was not included in the consent determination of native title for the larger Nangaanya-ku claim area and was referred to the Federal Court as a question of law. However, during that process, a second legal question arose relating to whether mining lease M39/196 was correctly notified under the NTA and therefore whether it is a validly granted mining lease. During the reporting period both abovementioned legal issues were working their way through the Federal Court system.

Gingirana #3

On 15 July 2021 the Gingirana #3 claim was filed to protect important *tjukurrpa*, by a claim group comprising the native title holders on the adjacent Gingirana determination area. An overlapping claim, WAD 77 of 2023 Nharnuwangga, Wajarri and Ngarla People #2, was filed in April 2023.

The above overlapping claims were settled with the agreement of all parties, but a legal question arose relating to how overlapping claims brought under different systems of law and customs should be characterised in a determination of native title including the related question how those native title rights may be held by a prescribed body corporate.

During the reporting period this legal issue was working its way through the Federal Court system.

Gingirana #4

On 6 October 2020, the Gingirana # 4 native title determination application was filed in relation to an area of land and waters south of the existing Gingirana determination area. The claim was entered on the Register of Native Title Claims on 12 April 2021.

The claim overlapped an existing native title application, the Yugunga-Nya People claim (WAD29/2019). Following attempts at mediation both claims went to trial, the hearing of which was finalised in October 2023 and judgement reserved.

Wiluna #4

The Wiluna #4 native title determination application was filed on 6 June 2024. The claim covers a small area of land to the south of the existing Wiluna determination. The claim has been settled with all parties and scheduled for a consent determination of native title in the next reporting period.

Wiluna #5

The Wiluna #5 native title determination application, to the west of the existing Wiluna determination, was filed on 22 July 2024. The claim has been settled with all parties and scheduled for a consent determination of native title in the next reporting period.

Payarri

The Payarri native title determination application, located in the Native Title Services Goldfields (NTSG) representative area, was filed 23 March 2022 by NTSG. The claim area borders an unclaimed area in Central Desert's representative area.

In December 2024 NTSG advised that it was unable to continue representing the Payarri Claim, and a claim group meeting formally requested assistance from Central Desert, which was agreed to.

In February 2025 the Payarri Claim was listed for trial with the hearing of lay evidence to be heard in October 2025, as mediation to that date had failed to resolve issues relating several indigenous respondents.

During the remainder of the reporting period from February 2025 to June 2025, significant progress was made to resolve the ongoing issues with the indigenous respondents, and in late June a proposal was agreed by all parties to resolve the Payarri claim by consent.

Request for assistance to bring compensation claims

The State of WA (State) and Central Desert on behalf of its constituent registered native title bodies corporate (PBCs), has pioneered a 3-stage process for settling the State's compensation liability for matters that affected native title post 1975.

The three stages, comprise a 'scoping stage' (Stage 1), a 'negotiation phase' (Stage 2) and a 'drafting stage' (Stage 3).

Stage 1 has been completed for the four 'priority' PBCs and they will now enter Stage 2 of the process, and three additional PBCs entered Stage 1.

Assistance to Prescribed Bodies Corporate

Central Desert continues to provide section 203BB assistance to the following prescribed bodies corporate:

- a. Barra Parrapi (Aboriginal Corporation) RNTBC – the Nangaanya-ku PBC;
- b. Cardawon Aboriginal Corporation – the proposed PBC for the yet to be determined Gingirana #3 determination.
- c. Kaltupakal Aboriginal Corporation RNTBC – the Pilki PBC;
- d. Kulyakartu (Aboriginal Corporation) RNTBC – the Kulyakartu PBC;
- e. Marputu Aboriginal Corporation RNTBC – the Gingirana PBC;
- f. Mungarlu Ngurrarankatja Rirraunkaja (Aboriginal Corporation) RNTBC – the Birriliburu PBC;
- g. Ngurra Kayanta Aboriginal Corporation RNTBC – the Ngurra Kayanta PBC;
- h. Parna Ngururrrpa (Aboriginal Corporation) RNTBC – the Ngururrrpa PBC;
- i. Pila Nguru (Aboriginal Corporation) RNTBC – the Spinifex and Untiri Pulka PBC;
- j. Rapi (Aboriginal Corporation) RNTBC – the Lappi Lappi and Ngulupi PBC;
- k. Tjamu Tjamu (Aboriginal Corporation) RNTBC – the Kiwirrkurra PBC;
- l. Tjiwarl (Aboriginal Corporation) RNTBC – the Tjiwarl PBC;
- m. Upurli Upurli Nguratja Aboriginal Corporation RNTBC – the Upurli Upurli Nguratja PBC
- n. Wakamurru (Aboriginal Corporation) RNTBC – the Manta Rirrtinya PBC; and
- o. Yilka Talintji Aboriginal Corporation RNTBC – the Yilka/Sullivan/Edwards PBC.

Central Desert provides ad-hoc advice and assistance to:

- p. Birriliburu Pty Ltd – a wholly owned subsidiary of Mungarlu Ngurrarankatja Rirraunkaja (Aboriginal Corporation) RNTBC;
- q. Jamukurnu-Yapalikurnu Aboriginal Corporation (Western Desert Lands) RNTBC on some section 203BB matters;
- r. Manta Wakamurru Pty Ltd – a wholly owned subsidiary of Wakamurru Aboriginal Corporation; and
- s. Tarlka Matuwa Piarku Aboriginal Corporation RNTBC.

Determinations of native title

As at 30 June 2025 there have been 39 determinations that native title exists on lands within the Central Desert Representative Area.

Claim	FCA no.	Area (km ²)	Date Filed	Date Determined
Spinifex	WAD6043/98	50,000	30/09/98	28/11/00
Tjurabalan	WAD160/97	25,917	18/12/97	20/08/01
Kiwirrkurra	WAD619/98	42,905	30/09/98	19/10/01
Martu part A	WAD6110/98	135,942	30/09/98	27/09/02
Ngaanyatjarra Lands part A	WAD6004/04	187,600	23/04/04	26/06/05
Ngurrupa	WAD357/06	29,600	08/12/06	18/01/07
Ngaanyatjarra Lands part B	WAD6004/04	1,427	23/04/04	03/06/08
Birriliburu part A	WAD6284/98	66,875	30/09/98	20/06/08
Martu part B	WAD6110/98	3,010	30/09/98	16/05/13
Martu #2	WAD141/2010	836	01/06/10	16/05/13
Karnapyrri	WAD77/2006	151	22/03/06	16/05/13
Wiluna	WAD6164/1998	45,796	30/09/98	29/07/13
Wiluna #3	WAD181/2012	3,596	03/08/12	29/07/13
Tarlpa	WAD248/2007	5,369	14/12/07	29/07/13
Wiluna #2	WAD241/2004	5,616	28/10/04	03/09/13
Pilki	WAD6002/2002	17,858	12/08/02	02/12/14
Birriliburu part B	WAD6284/98	105	30/09/98	06/06/16
Birriliburu #2	WAD108/2008	105	27/06/08	06/06/16
Birriliburu #3	WAD50/2010	3,319	15/03/10	06/06/16
Birriliburu #4	WAD299/2011	15	18/07/11	06/06/16
Tjiwarl #1	WAD228/2011	13,623	17/06/11	27/04/17
Tjiwarl #2	WAD302/2015	1312	22/06/15	27/04/17
Ngurra Kayanta #1	WAD410/2012	19,574	21/12/12	15/08/17
Ngurra Kayanta #2	WAD326/2015	19,574	30/06/15	15/08/17
Yilka #1	WAD297/2008	12,260	15/12/08	27/09/17
Yilka #2	WAD303/2013	3	06/08/13	27/09/17
Sullivan/Edwards	WAD498/2011	9,308	07/12/11	27/09/17
Kulyakartu #1	WAD293/2005	3,550	11/10/05	27/10/17
Kulyakartu #2	WAD720/2015	3,550	04/12/15	27/10/17
Gingirana	WAD6002/2006	12,150	10/03/06	07/12/17
Manta Rirrtinya	WAD453/2017	23521.9330	15/09/17	13/09/18
Lappi Lappi and Ngulupi	WAD48/2018	6070.2152	15/2/18	24/10/18
Kultju	WAD225/2018	5490.7122	28/05/18	30/10/19
Untiri Pulka	WAD472/2019	66,325.1123	19/09/19	27/07/20
Nangaanya-ku (part A)	WAD460/2018	273.2006	9/10/2018	29/11/2021
Pila Nature Reserve	WAD174/2021	18,404.7547	28/7/2021	15/6/2022
Martu # 3	WAD170/2021	1,288.48	8/10/2021	24/8/2023
Upurli Upurli Nguratja	WAD281/2020	18,243.09	02/12/2020	28/11/2023
Kakarra Part B	WAD298/2020	4,949.19	16/12/2020	29/11/2023

Outputs

NTRBs are required to report on a number of the following they have dealt with throughout the year.

Facilitation and Assistance	
Claims in Central Desert region at 30 June	
1. Active native title claims	7
Claims represented by CDNTS	5
Claims not represented by CDNTS	2
Claims where CDNTS is an Intervener	0
2. Active compensation claims	3
Claims represented by CDNTS	3
Claims where CDNTS is a Respondent	0
Claims where CDNTS is an Intervener	0
3. Active non-claimant applications	0
CDNTS Activities from 1 July–30 June	
1. Native title claims	
Claims filed	0
Claims determined	0
Claims dismissed	0
Claims withdrawn	0
Claims amalgamated	0
Claims in development	2
2. Compensation claims	
Claims filed	0
Claims determined	1
Claims dismissed	0
Claims withdrawn	0
Claims amalgamated	0
Claims in development	11
3. Determination variations	
Native title	0
Compensation	0

Facilitation and Assistance	
Future Acts and Agreements at 30 June	
1. Future Acts	
s 29 notifications received (expedited procedure)	103
s 29 notification received (not expedited procedure)	6
Objections to expedited procedure lodged	7
s 24 notifications received	5
s 24 objections lodged	1
2. Agreements	
s 31 agreements executed	1
ILUAs executed and registered	0
Native Title Party preferred agreement executed	12

Complaints and Disputes	
1. Complaints	
Received	0
Resolved	0
Pending	0
2. Disputes relating to native title	
	0
3. Disputes relating to ILUAs, rights of access and other matters	
	0
4. Requests for s203B1 reviews of decisions not to assist	
Completed	0
Pending	0



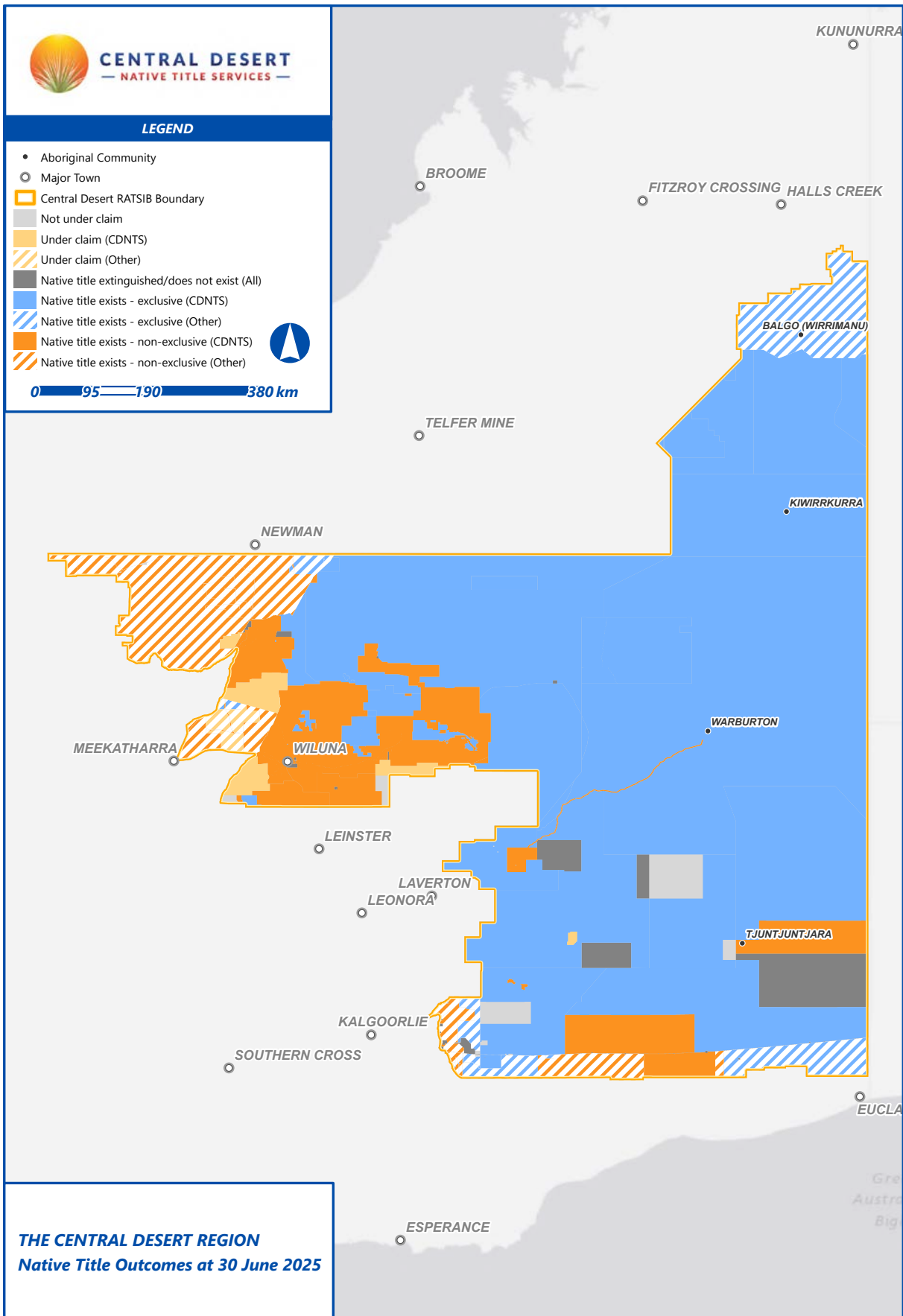
CENTRAL DESERT
— NATIVE TITLE SERVICES —

LEGEND

- Aboriginal Community
- Major Town
- ▭ Central Desert RATSIB Boundary
- ▭ Not under claim
- ▭ Under claim (CDNTS)
- ▭ Under claim (Other)
- ▭ Native title extinguished/does not exist (All)
- ▭ Native title exists - exclusive (CDNTS)
- ▭ Native title exists - exclusive (Other)
- ▭ Native title exists - non-exclusive (CDNTS)
- ▭ Native title exists - non-exclusive (Other)



0 95 190 380 km



THE CENTRAL DESERT REGION
Native Title Outcomes at 30 June 2025

Performance dashboard

Central Desert is committed to a corporate culture that is ethical, transparent, and community focused. Our values support and drive the outcomes achieved in key areas of what we do.



Our People

Central Desert Native Title Services

- 90% retention
- 32 Fulltime
- 1 part time
- 8 casual
- 9.76% Aboriginal or Torres Strait Islander staff

Central Desert Group

- 77 total
- 57 Fulltime
- 4 part time
- 16 casual

DSS employed 319 rangers on casual rosters.

Heritage survey casual employment =47, brings the total percentage of First Nations employees in the CDNTS workforce to 56.65%



Training and Development

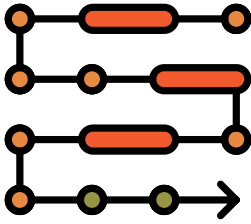
- First Aid = 21 attendees
- 4WD = 21
- Aboriginal Mental Health = 9
- Cultural Awareness = 4
- WHS Act Inductions = all new employees
- Legal Certification
- AIATSIS NTRB legal workshop
- Legalwise Native Title Conference
- Centre for Native Title Anthropology (CNTA) Workshop
- Two-day Annual All Staff Workshop held Feb 2025
- Diversity Training = 35
- Aim WA training courses – 8
- AIATSIS Summit 2025 - 4



Workplace Health & Safety

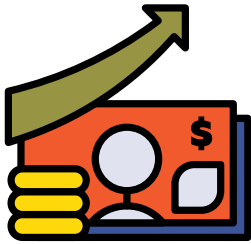
Across Central Desert Group

- Implemented online system of WHS Contractor Management processes
- Engaged new Employee Assistance Program provider to deliver holistic health and wellness
- Vehicle checklists automated via online reporting system
- Pre Journey-Briefing captured utilising voice to text software
- Policies and Procedures reviewed and aligned with legislative changes
- Interactive WHS SharePoint site developed with regular updates for all staff access



Our Systems

- Travel management systems refined across the group - increasing efficiency
- CDNTS dedicated SharePoint built and launched
- Coding Tool developed and implemented to streamline cost capture and cost centers



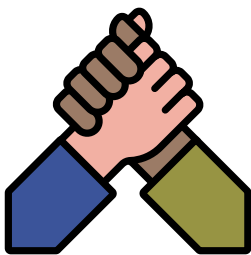
Funding

- PBC Basic Support distributed
- Diversified resources to fund meeting costs
- External funding of \$1.8M secured to support PBC service capacity building and transition
- Secured \$3K grant funding for staff training with AIM WA
- Funding continued for Heritage Services for PBCs
- Successful grant application with Department of Attorney General for Anthropologist development



Capacity building of PBCs

- Supported 3 PBCs and 1 subsidiary to recruit and onboard their first staff to build capacity
- 1 PBC transitioned to independence to manage own governance
- Land management contracts and associated plant transitioned to 4 PBCs



Heritage

- More than 100 employment opportunities on heritage survey and monitoring trips
- 41 heritage survey and monitoring trips coordinated by CDNTS
 - 32 x Exploration & Mining
 - 08 x Government
 - 01 x Non-Government Organisation
- 260 Heritage field days
- 937 paid Traditional Owner days



GIS

1952 Maps produced:

- 946 relating to proponent negotiations
- 672 relating to proponent surveys
- 154 relating to Government negotiations (including maps for native title claims)
- 157 relating to Government surveys
- 29 maps not counted towards one of the above categories



On-Country Trips and Meetings

- Number of Trips: **99**, including **15 Heritage** related trips
- Number of Return Flight Bookings: **250**
- Number of CDNTS Staff Days Travelling: **943**
- Number of Vehicle Operation Days: **201**
- Facilitated **50+** Native Title party meetings



Goods and Services

- Used external consultants where required to leverage leading technical expertise
- Priority given to Indigenous businesses where feasible

People, training and retention

CDNTS maintained a high-level of retention over the period. Most staff have been with the corporation for more than 2 years, and up to 2 decades. The employment environment remains highly competitive to attract and retain qualified staff.

CDNTS grew in number of staff which is reflective of the increasing demands to deliver services to our clients and successfully acquiring funding to cover the increase in positions. We welcome new skills and experience to contribute to the stable team environment.

Safety and systems

Our commitment to WHS continued to build momentum with a comprehensive review of the Group. The focus was on efficiency of systems and investing time and resources in prevention to streamline processes, continuously reviewing alignment with legislation and compliance requirements.

Safety and wellbeing education has also been a priority, ensuring values alignment is second nature for all staff and shared with clients and contractors.

Funding and capacity building

This financial year saw an increase in acquiring funding to support PBC capacity building, training programs and more staff.

We acknowledge the continued funding from NIAA to deliver Statutory Functions for the Central Desert RATSIB. CDNTS was successful securing funding from other sources via grants to increase the support we provide to PBCs, as well funding to go directly to some PBCs to employ their own staff and develop their own programs and policies.

Work on Country and the 'Field Season'

The Central Desert "field season" is condensed to approximately 40 weeks per year, largely due to weather (heat restrictions, cyclones), law business and other matters. The period of March to early December is when meetings on country and heritage work will be scheduled.

This reporting period, logistics and operational support expanded to cover the Group's entities and some client corporations. This saw an activity increase for travel arrangements of approximately 30%.

Heritage coordination work for surveys and GIS (mapping) saw a large jump in number. Survey work averaged one survey per week (40-week field season) up from 20 surveys last FY. This survey number does not reflect the true number of surveys in the entire representative area, only those coordinated by CDNTS. The increase in number is driven by agreements and future acts which have also increased in number over the year.

Consolidated Directors' and Financial Report

Directors' Report	26
Directors' Declaration	31
Consolidated Statement of Profit or Loss and Other Comprehensive Income	32
Consolidated Statement of Financial Position	33
Consolidated Statement of Changes in Equity	34
Consolidated Statement of Cash Flows	35
Notes to the Financial Statements	36
Independent Audit Report	49
Auditor's Independence Declaration	51



**CENTRAL
DESERT**

— **NATIVE TITLE SERVICES** —

**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES
FINANCIAL REPORT
FOR THE YEAR ENDED
30 June 2025**



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

CORPORATE DIRECTORY

Name	Central Desert Native Title Services Ltd 53 124 921 811
ABN	53 124 921 811
Incorporation Date	16 April 2007
Current Directors	Dr Guy Singleton Dr Duncan Monro Mr Allan James Ms Shaneane Weldon Ms Dalveen Belyea
Company Secretary	Mr. Ruwan Silva
Registered Address	76 Wittenoom Street, EAST PERTH WA 6004
Telephone	08 9425 2000
Email address	reception@centraldesert.org.au
Auditor	Crowe Australia

GLOSSARY

ACNC	Australian Charities and Not-for Profits Commission
ASIC	The Australian Securities and Investments Commission
ATO	Australian Taxation Office
Central Desert	Central Desert Native Title Services Ltd
The Central Desert Group	Central Desert and its three (3) subsidiaries being, Desert Support Services Pty Ltd, Desert Accounting and Business Support Pty Ltd and Rockhole Funds Management Pty Ltd.
The Company	Central Desert Native Title Services Ltd
DSS	Desert Support Services Pty Ltd
DABS	Desert Accounting and Business Support Pty Ltd
RFM	Rockhole Funds Management Pty Ltd
GST	Goods and Services Taxation
PBC	Prescribed Body Corporate
NTA	The Native Title Act 1993



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

CONTENTS

Directors' Report	1
Directors' Declaration	6
Consolidated Statement of Profit or Loss and Other Comprehensive Income	7
Consolidated Statement of Financial Position	8
Consolidated Statement of Changes in Equity	9
Consolidated Statement of Cash Flows	10
Notes to the Financial Statements	11
Independent Audit Report	25
Auditor's Independence Declaration	28



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES DIRECTORS' REPORT

Central Desert Native Title Services Limited and its controlled entities (the "Group") is a not-for-profit company limited by guarantee incorporated under the *Corporations Act 2001* and a registered charity with the Australian Charities and Not-for-Profits Commission (ACNC).

The directors submit their report on Central Desert Native Title Services Limited and its controlled entities for the year ended 30 June 2025.

The Central Desert Group

The Central Desert Group comprises the following entities:

Name	Principal Activity	Formed	%Held
Central Desert Native Title Services Ltd	Native Title service provider, major project negotiation, heritage surveys coordinators and future acts management.	16-Apr-07	N/A
Desert Accounting & Business Support Pty Ltd	Accounting, HR	05-May-21	100%
Desert Support Services Pty Ltd	Land and community management services.	06-Jan-12	100%
Rockhole Funds Management Pty Ltd	Management of Native Title Trusts for PBCs	26-Jul-13	100%

Meetings of Directors

Directors of the Group are as follows:

Name	Central Desert		DSS	DABS	RFM
	Board	Audit & Risk Committee CDNTS Group			
Dr Guy Singleton	Chairperson	-	-	Chairperson	-
Dr Duncan Monro	Director	Chairperson	-	Director	-
Mr Allan James	Director	-	-	-	-
Ms Shaneane Weldon	Director	-	Director	-	Director
Ms Dalveen Belyea	Director	-	-	-	-
Mr. Robert Somerville	-	-	Director	-	-
Mr Ian Baird	-	-	-	-	Director
Mr Andrew Gilmour	-	Member	Chairperson	-	-



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES
 DIRECTORS' REPORT**

The directors have been in office since the beginning of the financial year unless otherwise stated. Their profiles are provided in the annual report. Directors do not have a beneficial interest in the companies in the Group and volunteer their time to their duties.

Officers & Company Secretaries

The following people serve as officers and secretaries within the Group:

Name	Central Desert	DSS	DABS	RFM
Mrs. Johanna Ramsay	Chief Executive Officer	Chief Executive Officer	Chief Executive Officer	
Mr Malcolm O'Dell	Principal Lawyer			
Mr. Ruwan Sliva	Chief Financial Officer, Company Secretary	Chief Financial Officer, Company Secretary	Chief Financial Officer, Company Secretary	Company Secretary

The officers have been in office since the beginning of the financial year unless otherwise stated. Their profiles are provided in the annual report.

Principal Activities

Central Desert Native Title Services

Central Desert provides services equivalent to a Native Title Representative Body, and therefore the Company has specific functions under Part 11, Division 3 of the Native Title Act 1993 . These functions are:

- Facilitation & assistance functions referred to in section 203BB;
- Certification functions referred to in section 203BE;
- Dispute resolution functions referred to in section 203BF;
- Notification functions referred to in section 203BG;
- Agreement-making functions referred to in section 203BH;
- Internal review functions referred to in section 203BI; and
- Other functions referred to in section 203BJ, and such other functions as are conferred on representative bodies by the Act.

The Company also coordinates Heritage and Archaeological surveys on a fee-for-service basis, linking exploration and mining companies with Traditional Owners and Native Title Claimants.

The Australian Taxation Office ("ATO") endorsed the Company as a Public Benevolent Institution and it conducts a range of charitable activities. The Company is also endorsed as a Deductible Gift Recipient. Donations of \$2 or more are tax deductible. No change in its tax status because of activities undertaken during the year is likely.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES DIRECTORS' REPORT

Desert Accounting & Business Support

The principal activities of the Company during the financial year were:

- Accounting, bookkeeping and HR services for Prescribed Bodies Corporate (PBC) and community groups within the central desert region; and
- Assisting aboriginal groups with financial management, financial literacy and capacity building.

The Company is a not-for-profit organisation. The Company is endorsed by Australian Charities & Not-For-Profit Commission (ACNC) and the Australian Taxation Office (ATO) as a Public Benevolent Institution (PBI).

Desert Support Services

The principal activities of the Company during the financial year were:

- Secure funding for, and assist Aboriginal groups with, land management (ranger) programs, particularly building capacity of groups to hold contracts and run their own programs; and
- Direct employment of casual employees usually regionally based Traditional Owners, for heritage survey and land management activities; and
- Assorted business development and project management services for Prescribed Bodies Corporate(PBC) and related entities

The Company is a not-for-profit organisation. The Company is endorsed by Australian Charities & Not-For-Profit Commission (ACNC) and the Australian Taxation Office (ATO) as a Public Benevolent Institution (PBI).

Rockhole Funds Management

The principal activities of the Company during the financial year was to serve as a Native Title Trust fund management service for Central Desert PBCs and for claim groups where Native Title has not been determined. Trust funds held are below the commercial threshold for private trust fund services. The company deliberately operates on a low-cost model and use the Public Trustee as its 'high' benchmark for costs. The company holds legal advice stating that the company does not need to be the holder of an Australian Financial Services Licence.

The Company is a not-for-profit organisation. The Company is endorsed by Australian Charities & Not-For-Profit Commission (ACNC) and the Australian Taxation Office (ATO) as a charity.

Significant changes in activities

There have been no significant changes in the activities of the Group during the year.

Significant events after the reporting period

There have been no significant events occurring after the reporting period which may affect either the Group's operations or results of those operations or the Group's state of affairs



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES DIRECTORS' REPORT

Likely Development and expected results

There are no significant changes expected in the nature of the operations of the Group.

Results

The Group's total comprehensive deficit for the year was \$286,046 (2024: \$303,189 surplus).

Environmental Performance

The Group is not subject to any particular or significant environmental regulation under a Commonwealth, State or Territory law.

Distributions to members during the year

The Group is a not-for-profit company, and its Constitution does not allow payments including dividends, bonuses or distributions of profit, directly or indirectly, to members, officers, servants, agents or employees other than as reasonable remuneration for services actually rendered.

Members' guarantees

The Group is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the Company is wound up the constitution states that each member is required to contribute a maximum of \$1 (one dollar) each towards meeting any outstanding obligations of the Company. At 30 June 2025 the number of members was 5 (2024:6).

Taxation status

The Australian Taxation Office ("ATO") endorsed the Group as a Public Benevolent Institution, and it conducts a range of charitable activities. The Group is also endorsed as a Deductible Gift Recipient. Donations of \$2 or more are tax deductible. No change in its tax status because of activities undertaken during the year is likely.

Indemnifying officers

The Group has entered into deeds of access and indemnity with all directors and officers to the extent allowed at law. Other than these, no indemnities have been given during or since the end of the financial year, for any person who is or has been an officer of the Group. The Group holds an Association's Liability insurance policy which includes both directors and officers and professional indemnity cover.

Proceedings on behalf of the company

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



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES
DIRECTORS' REPORT**

Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* is included on page 26 of this financial report.

Signed in accordance with a resolution of the Board.

A handwritten signature in blue ink, appearing to be 'G. Singleton', written over a horizontal line.

Dr. Guy Singleton
Chairman, Board
20 November 2025

A handwritten signature in blue ink, appearing to be 'D. Monro', written over a horizontal line.

Dr. Duncan Monro
Director
20 November 2025



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED AND ITS CONTROLLED ENTITIES
DIRECTORS' DECLARATION**

DIRECTORS' DECLARATION

For The Year Ended 30 June 2025.

In accordance with a resolution of the directors of Central Desert Native Title Services Ltd, the directors of the Company declare that:

1. The consolidated financial statements and notes, as set out in pages 9 to 24 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - a. Complying with *Australian Accounting Standards - Simplified Disclosures* and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
 - b. Giving a true and fair view of the financial position of the Group as at 30 June 2025 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable.

Dr. Guy Singleton
Chairman, Board
20 November 2025

Dr. Duncan Monro
Director
20 November 2025



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 \$	2024 \$
Revenue			
Revenue From Continuing Operations		17,165,807	13,876,258
Other Income		49,327	13,397
Interest Revenue		226,828	263,632
Total Revenue		17,441,962	14,153,287
Expenses			
Employee Benefits - CDG		(9,402,901)	(7,313,119)
Employee Benefits - Labor Hire		(1,103,210)	(975,514)
Administration Expenses		11,515	(16,623)
Consultancy Costs		(933,219)	(713,741)
IT and Telecommunication expenses		(323,869)	(250,930)
Training and Development Expenses		(136,657)	(24,949)
Motor vehicle expenses		(391,448)	(317,386)
Occupancy expenses		(395,253)	(357,205)
Field Supplies		(2,158,208)	(729,311)
Travel Expenses		(1,230,804)	(900,372)
PBC support expenses		(1,338,088)	(1,648,191)
Depreciation, Amortisation & Impairments		(254,821)	(486,109)
Interest Expense		(61,132)	(36,117)
Other expenses		(9,913)	(80,529)
Total Expenses		(17,728,008)	(13,850,098)
Surplus / (Deficit) before income tax		(286,046)	303,189
Income tax expense		-	-
Surplus / (Deficit) for the year		(286,046)	303,189
Other comprehensive surplus / (deficit)		-	-
Total comprehensive surplus / (deficit) for the year		(286,046)	303,189

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



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 \$	2024 \$
CURRENT ASSETS			
Cash and Cash Equivalents	2	7,115,953	7,029,135
Trade & Other Receivables	3	1,827,429	1,094,641
Other current assets	3	199,557	100,831
Total Current Assets		9,142,939	8,224,607
NON-CURRENT ASSETS			
Property, Plant & Equipment	4	1,217,222	1,127,670
Right-of-use Assets	5	927,447	220,182
Total Non-Current Assets		2,144,669	1,347,852
TOTAL ASSETS		11,287,608	9,572,459
CURRENT LIABILITIES			
Trade and Other Payables	6	1,897,074	1,490,027
Employee Provisions	7	1,197,253	813,727
Contract Liabilities	8	2,679,659	1,976,742
Lease Liabilities	5	244,778	239,602
Total Current Liabilities		6,018,764	4,520,098
NON-CURRENT LIABILITIES			
Employee provisions	7	214,432	236,896
Lease Liabilities	5	723,196	198,204
Total Non-Current Liabilities		937,628	435,100
TOTAL LIABILITIES		6,956,392	4,955,198
NET ASSETS		4,331,215	4,617,261
EQUITY			
Reserves	9	49,500	49,500
Retained Earnings		4,281,715	4,567,761
TOTAL EQUITY		4,331,215	4,617,261

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



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

2024	Reserves	Retained Earnings	Total
	\$	\$	\$
Balance as at 1 July 2023	49,500	4,264,572	4,314,072
Surplus / (Deficit) for the year	-	303,189	303,189
Other comprehensive surplus	-	-	-
Balance as at 30 June 2024	<u>49,500</u>	<u>4,567,761</u>	<u>4,617,261</u>
2025			
Balance as at 1 July 2024	49,500	4,567,761	4,617,261
Surplus / (Deficit) for the year	-	(286,046)	(286,046)
Other comprehensive surplus	-	-	-
Balance as at 30 June 2025	<u>49,500</u>	<u>4,281,715</u>	<u>4,331,215</u>

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



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from government and customers		17,947,922	14,417,548
Payments to suppliers and employees		(17,332,678)	(13,879,296)
Interest received		226,828	263,632
Interest Paid		(61,132)	(36,117)
Net cash flows used in operating activities		780,941	765,767
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(298,870)	(157,004)
Net cash flow used in investing activities		(298,870)	(157,004)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of principal portion of lease liabilities		(395,253)	(217,227)
Net cash flow used in financing activities		(395,253)	(217,227)
Net decrease in cash and cash equivalents		86,818	391,536
Cash and cash equivalents at the beginning of the financial year		7,029,135	6,637,599
Cash and cash equivalents at the end of the financial year		7,115,953	7,029,135

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



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Corporate information

The consolidated financial statements of Central Desert Native Title Services Limited and its controlled entities (the "Group") for the year ended 30 June 2025 were authorised for issue in accordance with a resolution of the directors on 20 November 2025.

The Group is a not-for-profit company limited by guarantee, incorporated and domiciled in Australia. The registered office and principal place of business of the Group as of 30 June 2025 is 76 Wittenoom Street, East Perth, WA, 6004

Further Information on the nature of the operations and principal activities of the Group is provided in the directors' report. Information on other related party relationships of the Group is provided in Note 10.

Material accounting policies

Basis of Preparation of the Financial Statements

These general-purpose financial statements have been prepared in compliance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and *Australian Accounting Standards - Simplified Disclosures*. The Group is a not-for-profit entity for the purposes of preparing these financial statements.

The consolidated financial report has been prepared under the historical cost convention, are presented in Australian dollars and all values are rounded to the nearest dollar(\$).

Material accounting policies adopted in the preparation of these consolidated financial statements are presented below and have been consistently applied unless stated otherwise.

Principles of Consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Central Desert Native Title Services Limited ('company' or 'parent entity') as at 30 June 2025 and the results of all subsidiaries for the year then ended. Central Desert Native Title Services and its subsidiaries together are referred to in these financial statements as the 'Group'.

Subsidiaries are all those entities over which the group has control. The group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the group are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Statement of Compliance

The Group does not have 'public accountability' as defined in *AASB 1053 Application of Tiers of Australian Accounting Standards* and is therefore eligible to apply the Tier 2 reporting framework under Australian Accounting Standards.

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



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

New standards, interpretations and amendments

The new and amended Australian Accounting Standards and Interpretations that apply for the first time in 2023 do not materially impact the financial statements of the Group.

Accounting Standards and Interpretations issued but not yet effective

Certain Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the Group for the annual reporting year ended 30 June 2023. The Group intends to adopt the new or amended standards or interpretations when they become effective.

Taxation

Under Section 50-50 of the Income Tax Assessment Act, 1997 as amended, the Group is exempt from income tax.

Revenues, expenses and assets are recognised net of the amount of GST, except:

- where the amount of GST is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an expense.
- When receivables and payables in the consolidated statement of financial position are shown inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the consolidated statement of financial position. Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the ATO.

Cash flows are presented in the consolidated statement of cash flow on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

Current and non-current classification

Assets and liabilities are presented in the consolidated statement of financial position based on current and non-current classification.

An asset is classified as current when it is:

- expected to be realised or intended to be sold or consumed in the normal operating cycle;
- held primarily for the purpose of trading;
- expected to be realised within 12 months after the reporting period; or
- cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it is:

- expected to be settled in the normal operating cycle;
- held primarily for the purpose of trading;
- due to be settled within 12 months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Significant accounting judgements estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Contingent Assets and Liabilities

The Group did not have any quantifiable contingencies to report for the financial year ended 30 June 2025 (2024: Nil).

Economic dependency

The Group is dependent on the Australian Government - National Indigenous Australians Agency (NIAA) for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe the NIAA will not continue to support the entity.

Capital expenditure commitments

The Group did not have any capital expenditure commitments to report for the financial year ended 30 June 2025 (2024: Nil).

Events after the Reporting Period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the Group's operations, the results of those operations or the Group's state of affairs in future financial years.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
NOTE 1: Revenue and Other Income		
Revenue		
Grant revenue	9,486,839	8,621,313
Revenue from the sale of services	7,354,845	4,876,064
Reimbursements	324,123	378,881
	17,165,807	13,876,258
Other Income		
Donations	-	1,351
Other	3,636	12,046
Gain on disposal of property, plant and equipment	-	-
	3,636	13,397
Revenue and other Income	17,169,444	13,889,655
Revenue Recognition		
At a point in time	-	-
Over time	17,165,807	13,876,258
	17,165,807	13,876,258

All services are provided in Western Australia

Accounting Policy

Revenue from contracts with customers

Where there is an 'enforceable' contract with 'sufficiently specific' performance obligations, revenue is recognised at an amount that reflects the consideration to which the Group is expected to be entitled in exchange for the provision of goods or services. Revenue is recognised when (or as) the performance obligations are satisfied in a manner that depicts the transfer to the goods or services promised.

Grants

Grant revenue is recognised when (or as) the Group satisfies the performance obligations stated within the funding agreements in a manner that depicts the transfer to the goods or services promised. The Group has determined costs incurred to be an appropriate measure to the satisfaction of a performance obligation. If conditions are attached to the grant which must be satisfied before the Group is eligible to retain the contribution, the grant will be recognised in the consolidated statement of financial position as a liability until those conditions are satisfied.

Interest income

Interest income is recognised on an accrual's basis using the effective interest method.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Other revenue

Other revenue is recognised on an accruals basis when the Group is entitled to it.

Significant accounting judgements and estimates

To determine how a grant contract should be accounted for the Group determines if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. When assessing if the performance obligations are 'sufficiently specific', the Group has applied significant judgement in this regard by performing a detailed analysis of the terms and conditions contained in the grant contracts, review of accompanying documentation and holding discussions with relevant parties.

NOTE 2: Cash and Cash Equivalents

Cash and Cash Equivalents:

	2025 \$	2024 \$
Cash at bank	4,054,676	2,119,132
Term deposits	3,061,127	4,909,853
Cash on hand	150	150
Total cash and cash equivalents	<u>7,115,953</u>	<u>7,029,135</u>

Accounting Policy

Cash and cash equivalents include cash on hand and deposits in bank accounts with an original maturity of three months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

NOTE 3: Trade and Other Receivables

	2025 \$	2024 \$
Trade Receivables	1,838,375	1,105,587
Less: Allowance for expected credit losses	(10,946)	(10,946)
Other Receivables	-	-
Total Trade and Other Receivables	<u>1,827,429</u>	<u>1,094,641</u>

Other current assets

Accrued Income	119,192	40,065
Prepayments	77,515	57,916
Bonds Paid	2,850	2,850
	<u>199,557</u>	<u>100,831</u>

Accounting Policy

Trade receivables are recorded at amortised cost less any allowance for expected credit losses, and are generally due for settlement within 30 days. Trade receivables are recognised when the Group becomes party to a contract and has a legal right to receive cash.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Significant accounting judgements and estimates

The Group recognises loss allowances for expected credit losses on financial assets measured at amortised cost. The Group measures loss allowances at an amount equal to lifetime expected credit losses. When estimating expected credit losses, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, including forward-looking information.

NOTE 4: Property, Plant and Equipment

Reconciliation of the Opening and Closing Balances of Land & Buildings, Leasehold Improvements, Motor Vehicles, Office Equipment & Furniture, Plant & Equipment and Artwork.

	2025	2024
	\$	\$
Freehold land and building		
Freehold land at cost	23,500	23,500
Building at cost	1,116,691	1,116,691
Less: accumulated depreciation	(642,612)	(577,108)
	497,579	563,083
Leasehold improvements		
Leasehold improvements at cost	981,062	915,375
Less: accumulated depreciation	(922,932)	(915,375)
	58,130	-
Motor Vehicles		
Motor vehicles at cost	1,561,415	1,387,654
Less: accumulated depreciation	(987,013)	(881,824)
	574,402	505,830
Office equipment & furniture		
Office equipment & furniture at cost	444,370	384,948
Less: accumulated depreciation	(369,222)	(362,092)
	75,148	22,856
Plant & equipment		
Plant & equipment at cost	71,919	116,504
Less: accumulated depreciation	(68,782)	(93,262)
	3,137	23,242
Artwork		
Artwork at cost	3,076	3,076
	3,076	3,076
Software at cost	11,500	11,500
Less: accumulated depreciation	(5,750)	(1,917)
Total Intangibles	5,750	9,583
Total Property, Plant & Equipment	1,217,222	1,127,670



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 4: Property, Plant and Equipment (Continued)

	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Freehold Land & Buildings	Leasehold Improvement s	Motor Vehicles	Office Equipment & Furniture	Plant & Equipment	Software	Artwork	Total	Total
30 June 2024									
Balance at beginning of the year	563,083	-	505,830	22,856	23,242	9,583	3,076	1,127,670	1,127,670
Additions	-	65,687	173,761	59,422	-	-	-	298,870	298,870
Depreciation Expense	(65,504)	(7,557)	(105,189)	(7,130)	24,480	(3,833)	-	(164,734)	(164,734)
Disposals & Write Offs	-	-	-	-	(44,585)	-	-	(44,585)	(44,585)
Carrying amount at end of the year	497,579	58,130	574,402	75,148	3,137	5,750	3,076	1,217,222	1,217,222



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 4: Property, Plant and Equipment (Continued)

Accounting Policy

Asset Recognition

Property, Plant and equipment costing greater than \$5,000 are capitalised and measured using the cost model.

Depreciation

Depreciable property, plant and equipment are written-off to their estimated residual values over their estimated useful life using either a straight-line or diminishing value basis of depreciation. Depreciation rates (useful lives) and residual values are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable assets are based on the following useful lives:

Asset Class	Method	2025	2024
Buildings	Prime cost and Diminishing Value	10%	10%
Leasehold improvements	Prime cost	20%	20%
Motor vehicles	Prime cost and diminishing value	12.5%	12.5%
Office equipment and furniture	Prime cost and diminishing value	20%	20%
Plant and equipment	Prime cost	33.30%	33.30%

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Impairment

All assets are annually assessed for impairment at 30 June. Where indicators of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

Significant accounting judgements and estimates

In the process of applying the accounting policies listed in this note, the Group determines the estimated useful lives and related depreciation charges for its assets.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 5: Leases

The Group has a lease over its office building in East Perth. The current lease term for the property is six years and nine months, ending on 31 March 2026, with an additional three-year option to extend the term of the lease.

The Group has elected to measure the right-of-use asset arising from these leases at cost which is based on the associated lease liability.

Right-of-use Assets

	Buildings	Total
	\$	\$
Year ended 30 June 2025		
Balance at beginning of year	220,182	220,182
Additions	-	-
Adjustment - Lease modification	761,253	761,253
Depreciation charge	(53,988)	(53,988)
Balance at end of year	927,447	927,447

Accounting Policy

Assets and liabilities arising from a lease are initially measured at the present value of the remaining lease payments at the commencement of the lease. Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

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

Significant accounting judgements and estimates

The office premises lease contains extension options which allow the Group to extend the lease term beyond the original non-cancellable period of the lease. At commencement date and each subsequent reporting date, the Group assesses where it is reasonably certain that the extension options will be exercised.

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Group estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

The Group has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Group recognises the payments associated with these leases as an expense on a straight-line basis over the lease term. The expense recognised for these short-term leases in the year was \$260,772 (2024: \$260,772).



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 5: Leases (Continued)

Lease Liability

	2025	2024
	\$	\$
Current	244,778	239,602
Non-Current	723,196	198,204
	<u>967,974</u>	<u>437,806</u>

Future Lease Payments

The total of future lease payments including those lease payments that are not included in the measurement of the lease liability (short-term leases) are as follows for the following periods:

	2025	2024
	\$	\$
Less than one year	244,778	253,226
One to five years	723,196	460,808
More than five years		
	<u>967,974</u>	<u>714,034</u>

NOTE 6: Trade and Other Payables

	2025	2024
	\$	\$
Trade Payables	454,178	414,141
Other payables	417,127	269,917
GST and Taxes	433,545	322,228
Accrued expenses	592,224	291,575
Canning Stock Route	-	192,166
	<u>1,897,074</u>	<u>1,490,027</u>

The Canning Stock Route (CSR) runs through five native title determination areas. The CSR permit system is managed by the Group and permit receipts are quarantined in a separate bank account.

Accounting Policy

Trade and other payables are initially recognised at fair value and subsequently recognised at amortised cost. Liabilities are recognised to the extent that the goods and services have been received (irrespective of having been invoiced). Supplier and other payables are de recognised on payment. The amounts are unsecured and usually paid within 30 days or recognition.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 7: Employee Provisions

	2025	2024
Current Liabilities:		
Employee entitlements - Annual Leave	\$ 626,274	\$ 484,127
Employee entitlements - Long Service Leave	430,730	329,600
Employee entitlements - TOIL	140,249	-
Total Current Liabilities	<u>1,197,253</u>	<u>813,727</u>
Non-Current Liabilities:		
Employee entitlements - Long Service Leave	<u>214,432</u>	<u>236,896</u>
Total employee provisions	<u>1,411,685</u>	<u>1,050,623</u>

Accounting Policy

The Group does not expect its long service leave or annual leave benefits to be settled wholly within 12 months of each reporting date. The Group recognises a liability for long service leave and annual leave measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Significant accounting judgements and estimates

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

NOTE 8: Other Liabilities

	2025	2024
	\$	\$
Unexpended Grants	<u>2,679,659</u>	<u>1,976,742</u>
	<u>2,679,659</u>	<u>1,976,742</u>

Accounting Policy

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered, or the amount refunded as the case may be.

Significant accounting judgements and estimates

In the process of applying the accounting policy the Group determines the outstanding services to be delivered subject to the respective funding received, or where applicable, monies to be refunded under funding agreements.



CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 9: Reserves

		2025	2024
		\$	\$
Vehicle Replacement Reserves	(a)	49,500	49,500
		<u>49,500</u>	<u>49,500</u>

a) This represents the amount received from the Group's insurer after a vehicle accident in a prior period. It is held to fund a replacement vehicle at some point in the future.

NOTE 10: Related Parties

There were no related party transactions during the year ending 30 June 2025 (2024: Nil).

NOTE 11: Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Group. The Group has determined the key management personnel to be the Directors, the Chief Executive Officers, the Chief Financial Officer, Principal Legal Officer and Land Manager Leader.

The aggregate compensation made to members of key management personnel of the Group are set out below.

	2025	2024
	\$	\$
Aggregate compensation	<u>1,368,707</u>	<u>911,177</u>

NOTE 12: Auditors' Remuneration

Auditors of the Group- Crowe Australia

	2025	2024
	\$	\$
Audit and review of financial statements	<u>43,900</u>	<u>42,700</u>
Other assurance services	-	-



**CENTRAL DESERT NATIVE TITLE SERVICES LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

NOTE 13: Investments

Details of the Group's subsidiaries at the end of the reporting period are as follows:

	Formation	Origin	Ownership %
Desert Support Services Pty Ltd	6 January 2012	Australia	100
Desert Accounting and Business Support Pty Ltd	26 July 2013	Australia	100
Rockhole Funds Management Pty Ltd	5 May 2021	Australia	100

Details of the Group's financial results are as follows:

	2025		2024	
	Surplus/ (Deficit) \$	Net Assets \$	Surplus/ (Deficit) \$	Net Assets \$
Desert Support Services Pty Ltd	(566,201)	903,345	142,452	1,469,546
Desert Accounting and Business Support Pty Ltd	(61,890)	221,094	1,468	282,984
Rockhole Funds Management Pty Ltd	7,588	44,511	9,182	36,923

INDEPENDENT AUDITOR'S REPORT

To the members of Central Desert Native Title Services Ltd

Report on the audit of the Financial Report

Opinion

We have audited the *Financial Report* of Central Desert Native Title Services Ltd ("the Company") and its controlled entities ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2025, the consolidated statement of changes in equity, the consolidated statement of comprehensive income, the consolidated statement of cashflows and notes to the consolidated financial statements, including a summary of material accounting policies, and the directors' declaration.

In our opinion:

- i. the accompanying Financial Report is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*;
- ii. gives a true and fair view of the financial position of the Group as at 30 June 2025, and of its financial performance and cash flows for the year then ended; and
- iii. complies with Australian Accounting Standards – Simplified Disclosures Framework and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

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

Responsibilities of the Directors

The directors of the Company are responsible for:

- i. The preparation of the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures Framework and the *Australian Charities and Not-for-profits Commission Act 2012*.
- ii. Implementing necessary internal control to enable the preparation of a Separate Financial Report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
- iii. Assessing the Groups ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Company or Group, or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- i. to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- ii. to issue an Auditor's Report that includes our opinion.



Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Report.

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

We also:

- i. 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 our 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.
- ii. 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 Company and Group's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- iv. Conclude on the appropriateness of the directors' use of the going concern basis of accounting in the preparation of the Financial Report. We also conclude, based on the audit evidence obtained whether a material uncertainty exists related to events and conditions that may cast significant doubt on the Company's or Groups ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the Auditor's Report to the disclosures in the Financial Report about the material uncertainty or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company or Group to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the Financial Report, including the disclosures and whether the Financial Report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Crowe Audit Australia

Crowe Audit Australia

Richard J Gregson

Richard Gregson

Partner

Perth

20 November 2025

Auditor's Independence Declaration under subdivision 60C section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012

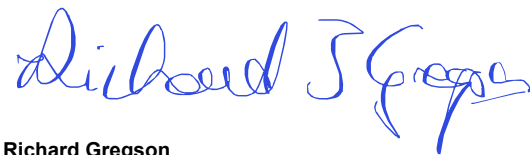
To: the members of Central Desert Native Title Services Ltd

I declare that, to the best of my knowledge and belief, in relation to the consolidated audit for the financial year ended 30 June 2025 there have been:

- I. no contraventions of the auditor independence requirements as set out in *the Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- II. no contraventions of any applicable code of professional conduct in relation to the audit.



Crowe Audit Australia



Richard Gregson

Partner

Perth,

20 November 2025

Acknowledgements

We gratefully acknowledge the people and communities with whom we work, for their support, encouragement, and patience with what is often a time consuming and difficult process.

We also acknowledge our funding provider, the National Indigenous Australians Agency.

For more information

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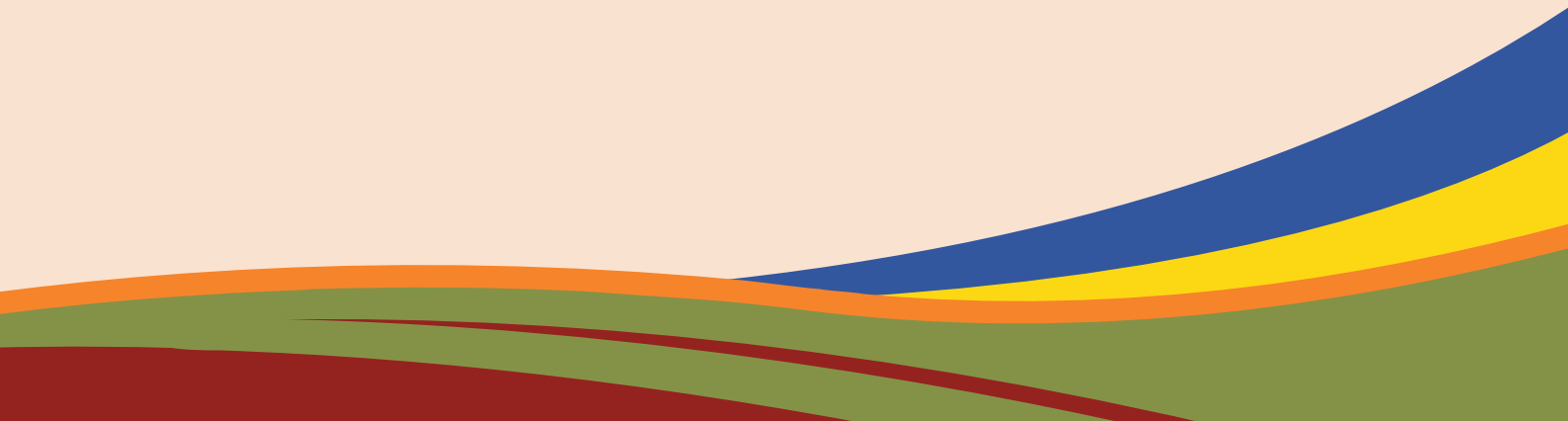
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