

Centre for Appropriate
Technology Limited

Photographer—Lisa Hartz Photography



Image of one of Geoscience Australia's antennas at the Alice Springs Ground Station taken during the celebration of 40 years of Landsat in 2019

2019 / 2020 Annual Report



CfAT IS



Centre for Appropriate Technology Limited

Centre for Appropriate Technology Ltd (CfAT Ltd) supports people in regional and remote Australia in the choices they make in order to maintain their relationship with country.

Maintaining a relationship with country may include a desire to live on country, visit country, develop country for economic benefit or protect country.

We achieve this by providing solutions to infrastructure challenges that people face in maintaining their relationship with country, primarily: reliable power, water supply, digital connectivity, built infrastructure, training and skills development.

DESIGN CONSTRUCTION AND PROJECT MANAGEMENT

Residential, commercial, public/community buildings.

INFRASTRUCTURE DESIGN AND DEVELOPMENT

Remote small business enterprise infrastructure (i.e. remote tourist camps), establishment of community housing programs, remote homeland planning and establishment.

DIGITAL CONNECTIVITY

Survey and installation of CfAT unpowered mobile Hotspot and generic powered mobile hotspot, point-to-point WiFi.

IT SERVICES

Full IT service provision, server hardware hosting.

FACILITIES MANAGEMENT

Full lifecycle - building, infrastructure and grounds maintenance.

METAL FABRICATION, DESIGN AND ENGINEERING

High-end designer furniture (in partnership with specialist designers), bush-hardy products, and structural steelwork.

SMALL SCALE (OFF-GRID) REMOTE POWER SUPPLY

procurement and project manage installation of small 'off grid' solar (PV) systems, installation of 12V PV power supply to 'off grid' campgrounds.

REGISTERED TRAINING ORGANISATION (RTO)

Accredited training; automotive, rural operations, engineering/welding, construction/plant operations. Design of tailored training programs to meet client requirements.

HEALTHY COUNTRY PLANNING

Tailored, participatory planning on country, development of strategic plans for managing traditional homelands.



WHO ARE WE

CfAT Ltd is based in Alice Springs with a national focus, currently undertaking projects across Central and Northern Australia (WA, NT, Qld and SA). CfAT has a proven record of accomplishment of implementing highly successful partnerships and technology solutions with Aboriginal and Torres Strait Islander communities. Success is built upon effective Aboriginal community engagement and true collaboration in decision-making, planning, implementation and assessment. CfAT is a Registered Training Organisation (RTO).





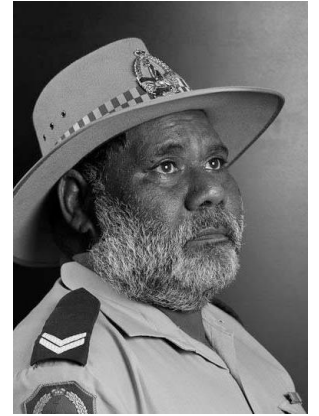
WHO ARE WE

Ekistica is a regional and remote Australia's leading advisory and technical consultancy firm providing advisory, engineering design and project delivery services. Clients include state and national governments, intergovernmental agencies, power utilities, community service organisations, and large commercial and private investment firms across a range of domestic and international markets. The Company Group employs over 50 Staff and has a \$9m annual turnover.

MEET OUR BOARD

FRANK CURTIS

A local Arrernte man & CfAT Chair since July 2020, Frank Curtis served the people of central Australia for a period of twenty years in his role as an Aboriginal Community Police Officer, Frank helped to develop a Youth rehabilitation camp at Umbussa Amurra outstation. Frank enjoys working with young people to build up their self-esteem and confidence. He strives to instill in these youth a vision that someday they will end up being leaders of their country. As a member of the CfAT Board, Frank is passionate about finding ways for Aboriginal people to return to country and live on their homelands.



NOEL HAYES

Noel Hayes is a Kaytetye man from Ali Curung, central Australia. For ten years, he served as an ATSIC commissioner. He currently serves on the Barkly Shire Council in the NT. Noel has been involved in a leadership capacity for a range of social programs and community justice initiatives. He brings strong expertise in working with government.



PETER RENEHAN

Peter Renehan was born and raised in Alice Springs. He was CfAT Chair from October 2010 until February 2020 when he became CfAT's CEO. He brings to CfAT strong community engagement skills and practical hands-on abilities. Peter's leadership underpins the strength of the CfAT Board and their focus on achieving positive outcomes for Aboriginal and Torres Strait Islander people.



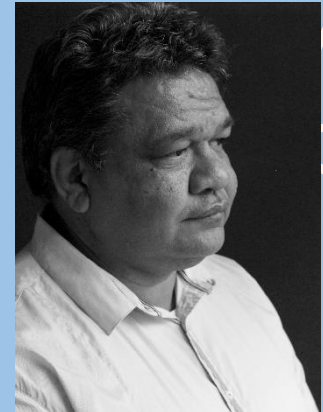


JENNIFER KROKER

Jenny is an Eastern Arrernte woman. Jenny has a practical background in cross-cultural education and uses this to nurture the organisational culture at CfAT. She has integrated Indigenous knowledge into science curriculum in schools. She is a strong advocate for women in technology.

BRIAN SINGLETON

Brian Singleton is a Yirraganydji Rainforest Bama (People) whose people Ancestral Traditional Lands are from the Cairns region to Port Douglas. Brian worked for the Great Barrier Reef Marine Park as an Indigenous Community Compliance Liaison Officer. He brings more than 15 years' experience in engaging Traditional Owners and Indigenous Communities in Land and Sea Management. Brian is passionate about providing training and knowledge exchange to communities and Traditional Owners to manage their own sea and country.

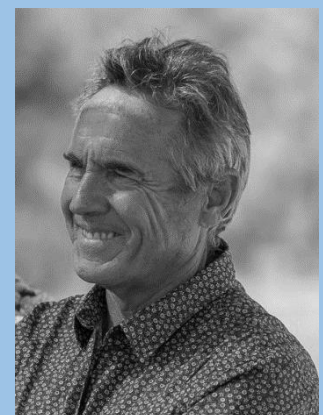


JONATHAN MCLEOD

Born in Darwin, Jonathan is of both Aboriginal and Torres Strait Islander descent and is currently engaged by the Northern Land Council as Manager, Regional Development. Based in Darwin he looks after a regional office network in the Top End of the Northern Territory. Jonathan has worked within Indigenous Affairs for 25 plus years with both the Australian Government and the Land Council as a Commonwealth Statutory Authority. Travelling extensively throughout the Northern Territory he is passionate about supporting remote Aboriginal communities establish opportunities through education, employment, business development, land management, housing, health and sport.

ADRIAN MITCHELL

Adrian Mitchell commenced his career as an auditor and accountant before entering into the training sector as a director of corporate services at Midland College of Tafe in 1997, spent the next 20 years in senior management positions in the training sector including 13 years as a Chief Executive Officer before retiring in 2017. He recently came out of retirement to undertake a project position with Parkrun Australia to increase the participation of older Australians in Parkrun.



Welcome to the 2020 CfAT Annual report!

The Board has been diligent in sourcing industry-based expertise to assist the organisation going forward. This has been achieved by attracting Adrian Mitchell, previous Director of Batchelor Institute of Indigenous Tertiary Education who brings a wealth of much needed training and finance experience to the Board. Frank Curtis comes on as Chairman and Noel Hayes Deputy Chair with Peter Renehan taking on the CEO role. We are immensely proud to have achieved this outcome after 40 years of operation, to have an indigenous CEO.

In November 2019 we facilitated the 40-year anniversary of GeoScience Australia on the Heath Rd site, with attendance by senior representatives from Canberra and the USA hosting the event. This was a significantly rewarding cultural experience for all concerned, especially the exchange of knowledge and culture through the artwork from both the Arrernte and Lakota Native American design and artists. It shows that we are bridging a cultural divide and connecting Indigenous peoples who are separated by distance but can connect through the advancement of technology.

Strengthening our relationship with the Northern Territory Government on some major infrastructure and social outcome projects, that have a wide application throughout the NT, both in Aboriginal communities and in the mainstream context, has been another highlight for CfAT.

Our Registered Training Organisation has continued to provide much needed outcomes in remote areas for Aboriginal people and is looking to be a growth area for the business. We have been developing pathways for new and emerging talented Aboriginal staff, supported by strong senior leadership, to maintain our RTO in this much needed impact area.

COMBINED CEO & CHAIRPERSON REPORT





COMBINED CEO & CHAIRPERSON REPORT

The successful completion of the ViaSat Satellite Ground Station was an immensely complex project, but as a group we responded well. The expert advice and guardianship was provided by our wholly owned subsidiary Ekistica to complete the project on time, and to a very high standard, amidst the Covid-19 pandemic restrictions. ViaSat provided advice and supervision remotely from America and this project, provided our Aboriginal staff the opportunity to build and construct the facilities, which is a great achievement. We also faced immense challenges with the departure of the senior executives of the organisation at a crucial time of the installation of the 7.3m dishes. Our relationship with Indigenous Business Australia (IBA) also strengthens and grows through this and other potential projects.

We were able to regain the confidence of stakeholders and partners through external disruptions, which can be attributed to our robust internal operational and financial processes, and the stability of stable governance arrangements from the long-standing members and the Board to see us through a very challenging and crucial part of our history.

Again, another very challenging year for the Centre for Appropriate Technology Ltd but one that we feel we have continued to have significant impact in the local, Northern Territory and National arena. We are well placed to face an uncertain future, and also resilient enough to develop and create new emerging opportunities through the digital developments and linking in with large scale industry-based opportunities, combined with the potential to be very well placed in the growing space industry for the Northern Territory and Australia, which allows for exciting times ahead.

Peter Renehan

APMURRA FURNITURE WEBSITE

The end of June was an exciting time for both CfAT and the Apmurra Furniture Brand as the Apmurra Furniture Website was launched; www.apmurrafurniture.com. The website highlights and tells a storyline of collaborations, partnerships, relationships and more importantly the purpose of why CfAT was attracted to the opportunity to develop and manufacture a steel based furniture product for a major construction development company in Lendlease.

WREN FURNITURE FOR MELBOURNE

Following on from the Sydney's Darling Square Lendlease Project, CfAT was engaged to produce another 'Wren' suite of furniture to be placed in the public realm area of 2MQ Melbourne Quarter, their Melbourne urban redevelopment. This comprised of 37 Wren Chairs, 21 tables and 30 stools which were delivered to the 2MQ Melbourne Quarter site in June 2020. This production increased CfAT market confidence to produce larger scale Wren products to meet and satisfy client specifications.



COVID19 REMOTE COMMUNITY RESPONSE

Whilst the COVID 19 Pandemic impacted on our ability to access remote work opportunities and projects, we were successfully granted a community grant to manufacture 160 steel framed beds for distribution throughout the Central Land Council Region. This project created the ability for our Enterprise Workshop to employ two Aboriginal apprentices, retain a qualified Aboriginal trade's person and importantly produce hardy fabricated steel beds to provide evaluated bedding for the frail and disadvantaged, to better manage social distancing protocols and to minimise any infections or spread of COVID 19 in the community households.



WORKSHOP & FABRICATION

CERTIFICATE II IN CONSTRUCTION PATHWAYS

Despite the COVID-19 pandemic, the CfAT Training Division still managed to deliver an extensive range of programs during the 2019/2020 financial year.

While remote community delivery was severely curtailed in the first six months of 2020, a number of practical programs were carried out successfully in late 2019. Some examples of the traditional training programs are highlighted below.

In partnership with the Central Desert Regional Council, eight units of competency from the Certificate II in Construction Pathways were delivered to members of the Laramba Community.

The training emphasised introductory, practical training that resulted in the production of tucker boxes, concrete pavers as well as seats and coffee tables made from recycled wooden pallets. Participants also completed a Construction Induction (White Card) to assist with employment opportunities, as just a few examples of the plethora of training through difficult times.



TRAINING DEPARTMENT



TRAINING DEPARTMENT

CONSTRUCTION INDUCTIONS WHITECARD TRAINING

A similar program was conducted at Haasts Bluff (Ngurratjuta) which included the Construction Induction (White Card). Once again, the practical skills training lead to participants producing a range of items such as a lockable tool cupboard, benches, picture frames, key ring tags, different types of concrete headstones and tea trays designed specifically for the Glen Helen Resort. The program also provided the opportunity to re-organise the community workshop as well as identify risks and reduce workplace accidents.

GROUND SATELLITE STATION

Viasat partnered with the Centre for Appropriate Technology Ltd and Indigenous Business Australia to construct and install satellite facilities at the Heath Road facility for valuable Earth Observation and Remote Sensing Data for industry sectors and applications.

The ViaSat satellite project consisted of a number of project outcomes. These were;

1. Ground development and infrastructure works
2. Erection and setup of two satellite dishes for commissioning
3. Aboriginal participation (construction of ground works, hard stands for the control room as well as the antenna bases which had to meet engineering specifications) and skill upgrading (i.e. machinery operations and basic constructions) throughout the project
4. Project collaboration involving ViaSat, Ekistica and CfAT Facility team
5. Project timelines and deadlines were met (throughout the restrictions of COVID -19).

Viasat officially launched the operations of the facilities in June 2020.



FACILITIES MANAGEMENT



OPTICAL SATELLITE TRACKER

ARIANE GROUP

Ariane contracted CfAT facilities team to construct and install a ground observation satellite tracker.

This project consisted of a number of project outcomes. These were:

1. Ground development and infrastructure works
2. Install and the development of a single self-automated satellite tracker
3. Aboriginal participation (steel frame to elevate the satellite off the ground which had to meet engineering specifications) and skill upgrading (i.e. machinery operations and basic constructions) throughout the project
4. Project timelines and deadlines were met (throughout the restrictions of COVID -19).
5. Construction and installation is complete and is in the commissioning stage for completion.

FACILITY MANAGEMENT AND SERVICES

CfAT Facility manages building maintenance, cleaning and ground maintenance for the following organisations/businesses. These are:

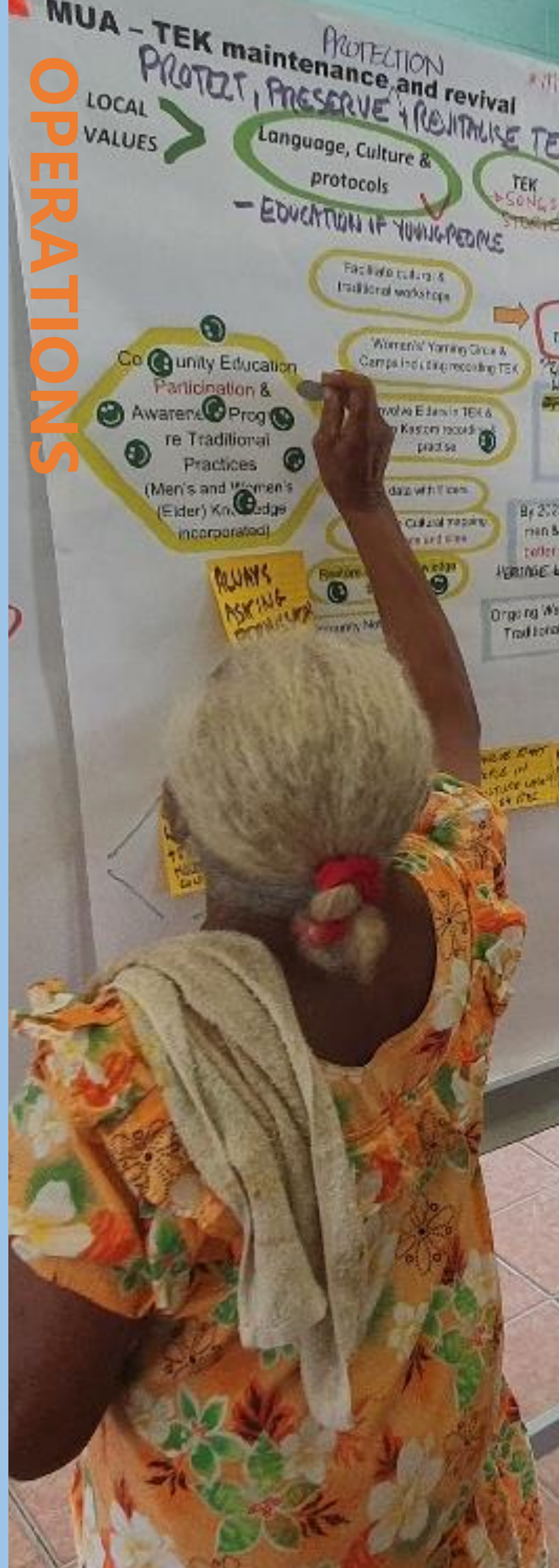
1. Desert Knowledge Precinct
2. CfAT Operational Buildings
3. Geoscience
4. Batchelor
5. Bushmob
6. Congress
7. Desert People Centre

CfAT is committed to continually developing it's Aboriginal and Torres Strait Islander workforce to expand on our current capacity to identify new service opportunities and projects, as an ongoing employment strategy.

WUTHATHI HEALTHY COUNTRY PLANNING

An exciting conservation and livelihoods planning project which kicked off in 2019-20 is the Wuthathi Healthy Country planning project. This is a planning project for Wuthathi Aboriginal Corporation (WAC) over their recently handed back lands around Shelbourne Bay, Cape York. Their land is globally significant in terms of conservation and WAC have plenty of support and opportunities to develop in years to come. The Healthy Country plan will be developed through extensive participatory planning workshops over nearly 2 years to help them to create and access these opportunities. The plan will cover all aspects of their aspirations with a foundation in conservation and land management but will expand into governance, business and infrastructure on country. A key example of the opportunities already arising are that WAC have been successful in early 2020 in receiving funding to develop and Indigenous Protected Area declaration over their country. This IPA will draw from the work we will undertake in the Healthy Country Plan as the Plan of Management for declaring this protected area. If adopted this will be the start of their federally funded ranger program and really get the ball rolling on their journey back to country.

OPERATIONS





TORRES STRAITS RANGER WORKING ON COUNTRY PLANNING

The QLD office is working in collaboration with land management consultancy Conservation Management (CM) on a multi-year project for the Torres Straits Regional Authority. This project aims to update all 13 ranger plans across the Torres Straits. This project involved community engagement with each island, their rangers and importantly their PBC's and elders to bring forward community aspirations and the work that their rangers choose to focus on. Using the Themes of Land, Sea and People, CfAT and CM have developed a succinct and appropriate engagement process that can combine TEK and with aspects of the international Conservation Standards (Healthy country planning) to develop robust 10 year community based ranger plans for each island, that incorporated the aspirations of the people living on those islands. With the process developed and piloted with Masig island in the last financial year, this year saw the first expanded application of the process across three islands simultaneously. In this year CfAT and CM developed discrete Ranger plans for Mer, Erub and Mua islands involving a 3 day 'cluster workshop on Thursday island, followed with community engagements out on each island to further refine the plan content. This process used highly visual and participatory processes to really engage the community in the content of the plans which will guide the protection of Land Sea and traditional ecological knowledge for the next decade to come.



EKISTICA COMPANY REPORT FOR 2019-2020

Introduction: The 2019-20 financial year was another successful for Ekistica despite the challenges and uncertainty presented by the COVID-19 pandemic, with a 5.2% growth in annual revenue and a final EBIT of 16.4%. These results provide the company with a solid platform from which to pursue further growth in the coming years and have facilitated the delivery of a fully franked dividend of ~\$330,000 (including franking credits) to the company shareholder, the Centre for Appropriate Technology Limited.

Ekistica closed the year with 26 professional staff and 60% of the coming year's revenue already secured through numerous exciting remote and regional infrastructure development and delivery projects.

Capability and Capacity: Ekistica provides advisory, design engineering and project delivery services for a wide range of clients that includes state and national government agencies, utilities, commercial companies, private fund management firms, community organisations and multilateral development agencies and banks, working on projects across regional and remote Australia and the Asia-Pacific region.

The 2019-20 year saw Ekistica consolidate and continue to build its capability across all its engineering and project delivery services, while further building capacity to deliver on larger, more diverse and challenging projects. During the year, the company also maintained its ISO 9001:2015 certified Quality Management System, achieved a zero-lost time safety case rate, and provided significant ongoing support for staff professional development which included two new staff achieving chartered engineer status.

Knowledge and Impact: Ekistica has continued to deliver a diverse range of projects in new and established sectors during the 2019-20 year, for a variety of existing as well as new clients. Significant projects completed over the year include:

- Yulara Power Station Upgrade. Identification of the lowest cost solution for the upgrade to Territory Generation's power station at the township of Yulara, development of tender specifications for the upgrade and development of an ARENA application for a proposed hydrogen extension to the power station.
- Future Supply of Electricity in Jabiru. Determining the most cost-effective power generation mix and system control strategy for a new power station in the township of Jabiru through demand estimation, network assessment, capacity modelling and generation option assessment, with associated implementation plan, for the Department of the Chief Minister, Northern Territory Government
- CfAT ViaSat Ground Installation. Project management of the design and procurement of services associated with the installation of two 7.3m ground satellite systems in conjunction with Centre for Appropriate and Indigenous Business Australia (IBA).
- Town Pumping Station Solar PV. Design and project management of the grid-connected solar PV system at the Power and Water Corporation DAF Plant and Ponds Main Pumping Station, Alice Springs.
- Snowtown II windfarm procurement assistance. Due diligence provider for a \$1.1B purchase of the existing Snowtown II windfarm for Palisade investment partners.



CFATSE DEVELOPMENT

During the term the Centre for Appropriate Technology Ltd established another 100% Aboriginal owned subsidiary company CfAT Satellite Enterprises (CfATSE) as the portal for the development of the Indigenous Business Australia (IBA) funded Satellite Ground station on our Heath Road site. We have developed a Board that is taking on strategic advice from suitably qualified key space industry experts and Ekistica Pty Ltd has provided the project management of the construction phase of the build through internal capacities, while linking in and working very closely with guidance from ViaSat personnel based in the USA and Australia. We will now advance into the exciting operational stage of the facility. This will enable a key industry platform for an Aboriginal organisation to be at the forefront of an emerging new industry for not only the Northern Territory, but in a national and International context.

VIASAT REAL TIME EARTH COMMERCIAL SATELLITE GROUND STATION

July 1st, 2020 will forever be remembered by the Indigenous Australians and the International Space Industry for the commissioning of CfAT's state of the art ground station.

This multimillion dollar facility (part of Viasat' Real Time Earth network), is the first of its kind, developed on Aboriginal owned land in Australia and positions Indigenous Australians to be leading participants in the Australian satellite and space industry.

This new infrastructure has the potential to reduce the latency for high resolution earth observation imagery down from hours or days, to just minutes. As a result, enhancing Australia's capability in disaster management (such as cyclones and bushfires), environmental monitoring, border protection and search and rescue, as well as strategic uses such as monitoring the economic impacts of pandemics like COVID-19 from space.

**STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME**

CONSOLIDATED

2020 2019

\$ \$

Sales revenue	6,792,482	7,071,156
Other	2,593,767	2,481,648
TOTAL INCOME	9,386,249	9,552,804
Employee benefits expense	5,021,243	4,846,072
Depreciation and amortisation expenses	409,129	409,141
Other expenses	3,645,183	4,358,645
Income tax expense	200,341	111,265
TOTAL EXPENDITURE	9,275,896	9,725,123
SURPLUS/(DEFICIT) FOR THE YEAR	110,353	-172,319
Revaluation changes for property, plant and equipment	-	1,195,141
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR	110,353	1,022,822

PARENT

2020 2019

\$ \$

Sales revenue	2,470,225	2,882,560
Other	2,490,087	2,481,376
TOTAL INCOME	4,960,312	5,363,936
Employee benefits expense	2,240,719	2,101,177
Depreciation and amortisation expenses	286,959	274,829
Other expenses	2,652,410	3,320,144
Income tax expense	-	-
TOTAL EXPENDITURE	5,180,088	5,696,150
SURPLUS/(DEFICIT) FOR THE YEAR	-219,776	-332,214
Revaluation changes for property, plant and equipment	-	1,195,141
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR	-219,776	862,927

FINANCIAL REPORT

STATEMENT OF FINANCIAL POSITION

	CONSOLIDATED	
	2020	2019
	\$	\$
CURRENT ASSETS		
Cash, investments, receivables, other	6,095,344	6,207,485
NON CURRENT ASSETS		
Property, plant and equipment	18,535,012	11,725,066
Other assets	134,983	92,143
TOTAL ASSETS	24,765,339	18,024,694
CURRENT LIABILITIES		
Creditors, accruals, provisions, other	3,242,410	2,913,922
NON CURRENT LIABILITIES		
Provision for long service leave, borrowings	57,575	73,120
Other liabilities	6,618,504	287,405
TOTAL LIABILITIES	9,918,489	3,274,447
NET ASSETS	14,846,850	14,750,247
EQUITY		
Accumulated funds	2,263,373	2,166,770
Reserves	12,583,477	12,583,477
TOTAL EQUITY	14,846,850	14,750,247
	PARENT	
	2020	2019
	\$	\$
CURRENT ASSETS		
Cash, investments, receivables, other	2,875,244	3,751,843
NON CURRENT ASSETS		
Property, plant and equipment	11,499,900	11,507,468
Other assets	600,010	100,010
TOTAL ASSETS	14,975,154	15,359,321
CURRENT LIABILITIES		
Creditors, accruals, provisions, other	1,482,417	1,676,618
NON CURRENT LIABILITIES		
Provision for long service leave, borrowings	65,865	36,055
Other liabilities	-	-
TOTAL LIABILITIES	1,548,282	1,712,673
NET ASSETS	13,426,872	13,646,648
EQUITY		
Accumulated funds	843,395	1,063,171
Reserves	12,583,477	12,583,477

1. BASIS OF TOTAL EQUITY PREPARATION

13,426,872 13,648,648

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012*.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) INCOME TAX

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

The controlled entity is subject to income tax.

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting year. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

(b) REVENUE AND OTHER INCOME

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Group and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

SALE OF GOODS

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

GRANT REVENUE

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the

statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Centre for Appropriate Technology Ltd and Controlled Entity receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

INTEREST REVENUE

Interest is recognised using the effective interest method.

RENDERING OF SERVICES

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

OTHER INCOME

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

(c) GOODS AND SERVICES TAX (GST)

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

Receivables and payable are stated 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 statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) PROPERTY, PLANT AND EQUIPMENT

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

DEPRECIATION

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Group, commencing when the asset is ready for use.

(e) IMPAIRMENT OF NON-FINANCIAL ASSETS

At the end of each reporting period the Group determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

(f) CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(g) EMPLOYEE BENEFITS

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

CENTRAL AUSTRALIA

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MANAGING DIRECTOR

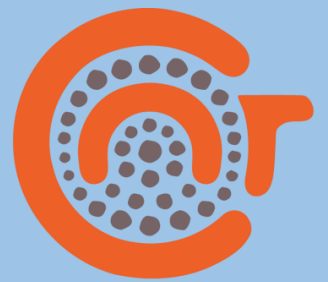
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Centre for Appropriate
Technology Limited

Ekistica



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