

Only 23 of the 677 respondents were employed in jobs funded by either the NSW or the federal governments.

These programs include the CEP, Training for Aboriginals Program (TAP), National Employment Strategy for Aboriginals (NESA) and Special Works Projects (SWP).

This clearly indicates that only a small percentage of Kooris in NSW are the direct beneficiaries of these widely-heralded schemes.

The age profile of the unemployed group was especially alarming. The unemployment rate for boys stood at 83 per cent and 73 per cent for girls. It was 76 per cent for men aged between 21-30.

The survey pointed to considerable hidden unemployment because many Kooris not considered to be in the labour force were still interested in finding gainful employment. This group was not actively searching for work simply because of the depressed state of the local labour market.

Among these Aborigines outside the labour force there is a total dependence on the public sector for income support.

Higher education, that is, completing Years 11 and 12 and going on to tertiary education, significantly improved the chances of finding work.

A range of factors are believed to contribute to the high levels of unemployment. These include:

- the concentration of Kooris in rural areas and country towns in economic decline;
- inability to derive adequate standards of living from traditional sources;
- lack of ownership of economic resources, that is, farms and reliance on others for paid employment;
- limited access to educational facilities beyond basic education;
- low levels of job skills.

If the situation is to be seriously addressed, policy discussions must proceed as a matter of urgency.

Policies would need to be drafted to provide:

- better access and participation in higher levels of education, with curricula oriented at labour market success;
- access and participation in acquisition of job-related skills;
- greater encouragement to the private sector to employ Aborigines in positions other than low paid jobs.

There are 35 national programs on Aboriginal employment and training funded by the federal government. If any progress is to be made on the shocking unemployment rates, special attention must be paid to NSW.

According to the 30 June 1986 Australian Bureau of Statistics figures Aboriginal Youth unemployment was 51.6 per cent.

The federal government has \$292 million earmarked for Aboriginal employment and training programs. There is an additional \$26 million to implement the Miller Report initiatives.

Given the high unemployment in NSW, the federal government will have to pay special attention to NSW.

## Training for Land Councils

### The Land Council Management Training Program

Tranby College, working with NSWALC and the local and regional Aboriginal land councils, ran 50 workshops for land council members since June 1986. More than 800 people attended.

### Regional Workshops

There were four rounds of two to three day regional workshops attended by approximately three people from each local land council.

|                         |   |
|-------------------------|---|
| June/July 1986:         | Amendments to the Land Rights Act;<br>The Uniform Accounting System (with the Accountant, Bob Corben, in attendance). |
| November/December 1986: | Planning for Land, Housing,<br>Administration, Budgeting.   |
| March/April 1987:       | Annual Budget Submissions.  |
| July/August 1987:       | Annual Reports;<br>New Regulations.   |

All workshops were designed to help land councils fulfil their requirements under the Land Rights Act and to use the system to its best advantage.

### Local Land Council Workshops

In-depth training programs for local councils were set up in the Central, Northern Tablelands, Far South Coast, North Coast and Western Regional Land Council areas. In all, there were 25 workshops addressing a range of topics:

- Running a Land Council
- Legal Problems
- Accounting Systems
- Accountability
- Introduction to Management
- Literacy
- Small Business Management

The different programs under Tranby's Land Council Training Program have greatly assisted members and communities to maintain their operations. In many cases, land councils that were having great difficulties are now joining the program.

## The Site Curators Program

In October 1986, 14 Aboriginal Site Curators graduated from Tranby College. They were trained to work with regional land councils in the protection of Aboriginal heritage and are equipped to work for Aboriginal people throughout New South Wales.

The program took the graduates on extensive field trips during their training: the south coast of New South Wales, Lake Mungo and Mootawinji; the Northern Tablelands and coastal area; Uluru and Kakadu.

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### **Future Developments in Land Council Training**

NSWALC will seek Tranby's support for future training throughout 1988. More coaching and practical support in land council administration is needed and more local land councils are seeking the intensive training programs others have benefited from.

Training is needed especially for implementing and maintaining enterprises. Continuing training programs relating to the Land Rights Act are needed to help Aboriginal people understand the legislation and make it work to their advantage.

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### **Acknowledgements**

The NSW Aboriginal Land Council, on behalf of regional and local land councils who have been assisted by Tranby's programs, thank Tranby staff for its efforts.

Organisations that contributed to expense of the workshops were the NSW Ministry of Aboriginal Affairs, Department of Technical and Further Education and the federal Department of Employment Education and Training.

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### **Policy Conference, Valla Park, 4 - 6 November 1986**

A three-day state-wide Policy Conference was organised by NSWALC at Valla Park near Coffs Harbour. Over 240 delegates representing 115 local land councils attended.

It was held to allow local land councils the opportunity to participate in policies being formulated on major issues. Matters discussed included amendments to the Land Rights Act, Regulations and Model Rules. Drafts were circulated at the conference so as to allow feedback to government.

In addition to the draft Model Rule and Regulations, the Research Resources Unit, which organised the conference, wrote and compiled a substantive conference document.

There were contributions from the Legal Resources Unit, Tranby College and then NSWALC Treasurer, Gavin Andrews.

The papers were grouped under headings: The Act and Amendments, Running a Land Council, Business and Finance, Environmental Issues, Land Claims, Government Departments, Lobbying and Public Relations.

Past land council conferences reported general dissatisfaction with the practice of having simultaneous workshops on different topics. Therefore workshops comprised no more than 20 participants and each one discussed the same topic.

Linked to plenary sessions, each group progressively worked through the conference paper topics.

In addition to the opening and closing sessions, each workshop was followed by an open forum at which elected spokespersons reported on the outcomes of their groups' discussion.

Accountability issues, which were the basis for the government's decision to amend the Land Rights Act, were a major consideration. There was a general agreement that strict management of Land Rights monies was imperative.

Participants expressed considerable concern about the lack of government initiatives to promote Aboriginal Land Rights in NSW. Participants felt it was in the government's interest to champion the issue and mount campaigns to gain positive community feedback.

The State Land Council was given greater responsibility for the coordination and organisation of information campaigns on Land Rights.

#### **Resolutions**

A team of supporters worked around the clock to document the various stages of output from the workshops. This team, in consultation with NSWALC members, analysed and collated the workshops' decisions.

A final document of resolutions took shape. It reflected the conference process in that all resolutions were able to be categorised under the workshop topics. These were adopted, one at a time with attention to detail, in the final plenary session.

Participants conferred equal weight to all resolutions. A booklet containing the resolutions was published and distributed widely.

## OTHER ISSUES



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### **Murray Black Collection**

The NSW Aboriginal Land Council made representations to the federal Department of Aboriginal Affairs and authorities in Melbourne to seek the return of the Murray Black collection.

The collection is made up of 1600 skeletal remains. The Victorian Museum in Melbourne holds 800 items. The remainder are with the Australian National University in Canberra.

NSWALC examined avenues for the return of the skeletal remains in Melbourne to the NSW Aboriginal communities under the federal Heritage Protection Act, 1986, and the Archaeological Relics and Preservation Act, 1972.

The Wiradjuri, Western and Murray River Regional Land Councils had earlier held meetings with the Victorian Museum. The remains were taken from areas within these councils' boundaries.

Discussions were held with the Skeletal Remains Committee at the Victorian Museum. The committee was instrumental in organising the transfer of the collection from the University of Melbourne to the Museum.

Following a court case, the collection has remained with the Museum on a six monthly renewal basis.

It is named after Murray Black, a farmer from Gippsland, who in the 1930s dug up five burial sites along the Murray River and collected the skeletal remains as an "amateur archaeologist."

The issue is particularly sensitive for Kooris who are wary of being analysed and categorised by academics. The return of the remains to their rightful resting places is in line with council's stated policy that the care, management and control of Aboriginal heritage should ultimately lie in Aboriginal hands.

### **Jenolan Caves**

NSWALC organised a successful lobbying campaign to prevent the commercial use of Aboriginal skeletal remains at the popular tourist resort, Jenolan Caves, 110 kilometres west of Sydney.

Following community concerns about the 'display' at "Skeleton Cave," one of the highlights of tours at Jenolan, NSWALC wrote to the Ministers for Environment and Planning, Tourism, and Aboriginal Affairs to register protests.

The cave featured the remains of an Aboriginal youth, dating 19,000 years. Council was concerned that promotional literature freely advertised the remains and was grossly insensitive to the feelings of the Aboriginal community.

At a subsequent meeting organised by the NSW Ministry of Aboriginal Affairs, NSWALC representatives presented their views to the Tourism Commission and the National Parks and Wildlife Service (which looks after special Aboriginal sites under its NPWS Act).

The Tourism Commission subsequently gave undertakings that the enclosure with the display would be closed off to the public. References were to be removed from tourist brochures and the cave was to be renamed.

A "Management Plan" for the Jenolan Caves complex was also being drawn up. Aborigines would be represented on the management committee.

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### **La Perouse Housing Development**

NSWALC negotiated on behalf of the La Perouse LALC regarding a 15-cottage Department of Housing development which was blocked for 12 months. This was because of a locally-based campaign designed to stall Aboriginal housing projects.

Although undertakings were given by the Minister for Planning and Environment that the houses would be built before 1988, little progress was made. La Perouse is home to one of the oldest Aboriginal communities in Australia.

The homes were proposed on a block adjoining the La Perouse Aboriginal settlement. These would alleviate a serious housing shortage in the metropolitan region. There were an estimated 1,000 Aborigines on the Sydney waiting list.

The campaign to block the development was unfortunately undertaken by certain aldermen at Randwick Council. The line of argument presented by shire council was that the development would undermine the aesthetic value of the historic area.

Despite assurances, the community had not so far received any written confirmation from the Department of Housing about the status of the project. Difficulties experienced at La Perouse epitomise the problems communities face with public housing.

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### **Aboriginal Deaths In Custody**

The spate of Black deaths in prisons struck at the very heart of race relations in Australia. Few families remained unaffected by the tragedies in prisons which took the lives of young Aborigines.

NSWALC supports community efforts to seek a Royal Commission into these deaths. The suspicious circumstances surrounding some of these deaths are especially worrying.

The paradox is that Black Australians are imprisoned for relatively minor offences. Yet the toll on communities is heavy. A Royal Commission would clearly need to examine the cultural and historical factors under which these deaths occurred.

It is an indictment on the Australian legal system that incarceration is still an avenue for minor offences. The criminal justice system unfortunately maximises the chances of young Blacks ending up in prison.

This partly results from the history of colonisation legitimised by the Australian legal system. Clearly a new agenda is required to ensure that those who end up in prison receive a fair and equitable treatment. In the case of Black Australians this was not often the case.

## Aboriginal Heritage

The care, management and control of Aboriginal heritage should ultimately rest in Aboriginal hands. Land councils throughout the state actively participated in discussions on heritage matters.

A Heritage Council Working Party was established in mid 1986 to address the question of how Aboriginal people in NSW could be more actively involved in the care of their heritage. NSWALC provided administrative and moral support to the committee.

It also funded a newsletter detailing issues for distribution to land councils. In May 1987, proposals were underway to explore the establishment of a Ministerial Task Force on Aboriginal Heritage and Culture. This would report directly to the Ministers for Environment and Planning, and Aboriginal Affairs. It is anticipated Aboriginal interests will be effectively represented on the Task Force.

NSWALC is to nominate land council and Aboriginal community representatives for the Task Force. This body would also include representatives from the NSW Ministry of Aboriginal Affairs, the Australian Museum, and other community groups.

The Heritage Council Working Party saw its role as providing the catalyst for government action on this important issue.

Despite recommendations of the Keane Report in 1980 that a separate Aboriginal Heritage Commission be established, no action had been taken.

The Working Party was subsequently funded by the NPWS. Its terms of reference included:

- Examine existing provisions concerning Aboriginal heritage in NSW and recommend ways to improve them.
- Review the need for a special legislation covering Aboriginal heritage.
- Recommend methods of providing statutory Aboriginal involvement in heritage management.
- Review matters relevant to heritage issues, including the need to give people a greater appreciation of the importance of Aboriginal heritage.
- Report to the relevant ministers on these matters.

The Heritage Council Working Party had sought to consolidate views on Aboriginal heritage protection. It said changes to heritage protection in NSW would include:

- a new separate law for protecting Aboriginal heritage;
- locally-based power and control;
- an elected Aboriginal heritage Council with its own funds, staff and legal powers;
- an Aboriginal heritage fund to support heritage protection;
- education and promotion of Aboriginal heritage and culture;
- consultation with elders and traditional owners.

It was anticipated that a Ministerial Task Force would lead the way towards setting up an Aboriginal Heritage Commission. This has been sought for many years.



### **Aboriginal Development Commission**

The NSW Aboriginal Land Council continued to challenge the ADC's refusal to fund land council submissions.

In discussions with ADC officials, NSWALC said this policy was discriminatory and excluded sections of the Aboriginal community from the benefits of development programs.

The Commission had earlier sought 30-year leases over land council land before it would fund development.

NSWALC received many complaints that submissions often did not get past Area Managers.

As a result of the Miller Report, the Commission has received \$600,000 as seeding funds for enterprises, \$200,000 for joint venture funding and \$100,000 towards consultancy fees.

In the 1987-88 financial year, it was anticipated \$1.5 million would be earmarked for NSW.

### **Tourism**

The need to increase Aboriginal participation in the tourist industry was discussed at a meeting of NSWALC with the Tourism Commission and DEET. The Tourism Commission offered support for Aboriginal enterprises. It offered its services with developing marketing strategies, statistics on local tourism trends and accommodation needs.

Councils considered taking up the offer at an opportune time.

### **Rates Payments**

The centralised system of metering within Aboriginal settlements has caused hardships to individual families. In order to develop an equitable system of rates payments, NSWALC lobbied shire councils to instal individual meters.

This was done at Weilmoringle and West Brewarrina settlements.

It was anticipated that Bourke, Collarenebri, Brewarrina, Engonnia, Barwon Four and the Goodooga settlements would have individual domestic meters installed.

NSWALC also investigated ways of seeking rates exemptions for local councils. Representation was made on behalf of the Toomelah Local Aboriginal Land Council for such an exemption.

The direct benefits from rates payments have often been questioned in view of appalling water, sewerage and drainage supplies and electricity to remote settlements.

### Background

Under the provisions of the 1983 Aboriginal Land Rights Act, local government and other rating authorities were effectively precluded from recovering outstanding rates. That situation arose out of the inalienability of the title of the land and the absence of any individual who could be sued.

The reaction to that situation by the authorities was, at times, to curtail whatever particular services were delivered to Aboriginal communities and to press on a political level for a change in the law. Such a change was enacted in 1986 as part of a package of amendments to the Act. It made the NSW Aboriginal Land Council liable for rates outstanding for more than 12 months after 1 January 1985. NSWALC has the authority to recoup any such payment made by deduction from regional council allocations.

In addition, the Minister for Aboriginal Affairs has the power to exempt Aboriginal land for rating purposes, either permanently, or for a period. The former minister issued guidelines which confined exemptions to a quite narrow compass.

### Perceived Inequities

Leaving aside any question about the propriety of transferring legal obligations from one body to another, there are a number of perceived inequities in the current arrangements.

The first is that Aboriginal land is valued, and therefore rated, as though it was normal private land. As it is inalienable it does not have a market value comparable to other holdings.

A second source of complaint is that because the land is not held by an individual, the situation of its occupants, who may be mostly on social services, does not attract the rate rebate that would otherwise apply. In fact, the rate burden ought to fall on the occupants rather than the council if the latter is to play any part in the betterment of the condition of the former. If it does not then Land Rights money, or part thereof, really represents a transfer payment from state to local government.

The third area is the standard of service which is available to many Aboriginal communities. While it is appreciated that rates are primarily a form of taxation and not a price for specific services, nevertheless, Aboriginal communities often feel that they are, by comparison with the general population, receiving nothing. This situation may arise from discriminatory attitudes by the local authority, some form of retribution for non-payment of rates, the remoteness of some communities, or the fact that land is held in one parcel rather than individual blocks.

### Options for Improvement

It is most unlikely that government will grant a general exemption from rates or will revert to the pre-1986 position. Apart from anything else, the financial impact on local government would generate significant political and budgetary impacts upon the state.

It is also highly undesirable that the present situation remain. As bad as it is, it will become worse with the construction of additional public housing on Aboriginal land. It also saps the viability of the land management capacity of Aboriginal land councils and organisations. The option that is open, then, is the

one which would see the range and impact of exemptions on Aboriginal land increased. Such an expansion will not be gifted by any government minister, rather, it will have to be sought and argued for on cogent social and economic grounds.

In order to prepare such arguments, it does appear that research and advice is necessary on:

- Questions of equity, justice and the nature of title: what are the valuation principles which ought to apply to Aboriginal land?
- In view of the socio-economic circumstances of the owners and/or occupiers of Aboriginal land, what considerations beyond valuation ought rate-fixing authorities to apply in levying those charges?

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### **Housing**

Under an International Year of Shelter for the Homeless Program, the Department of Housing gave an undertaking to build 300 houses on Aboriginal land council land.

Councils interested in participating in the program nominated sites.

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### **Commemorative Aboriginal Monument**

Community representatives sought further discussions with the NSW Ministry of Aboriginal Affairs regarding state government proposals to build a \$100,000 monument commemorating Aboriginal tribes who lived in Sydney during early European settlement.

Such a monument would need to make a strong statement about Aboriginal survival and resistance. It would also be a mark of respect for Aborigines who died for the struggle.

NSWALC and the land councils network is strongly opposed to the "celebratory" aspects of the bicentenary.

It rejects any participation in activities marked for 1988.

Community education programs were being developed to present the Aboriginal viewpoint for 1988.

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### **The Select Committee Report Upon Aborigines**

The architect of the Select Committee Report Upon Aborigines, Mr Maurie Keane, MP, visited NSWALC during its Twenty-Sixth meeting in February 1987.

The discussions threw interesting light on current political views on Land Rights.

### Discussions with Maurie Keane\*

Land councils have a very good story to tell about their achievements since the introduction of the Land Rights Act in New South Wales. The story needs to be told — to mould public opinion — and to convince all Australians why it is to their advantage that Aboriginal people gain Land Rights and self-determination.

Mr Maurie Keane urged NSWALC to consider implementing a substantive public relations campaign.

He believed that the best protection land councils had against the commitment of conservative political forces to dismantle the Land Rights Act was to galvanise public opinion on its side.

This is in line with NSWALC's November 1986 Policy Conference at Valla Park where it was unanimously resolved that the NSW Aboriginal Land Council coordinate a public awareness campaign.

The conference stressed that every effort be made to educate the wider community on the positive aspects of work being done by land councils. The campaign would include low-cost seminars and conferences, as well as the seeking of support from politicians, community groups and the media.

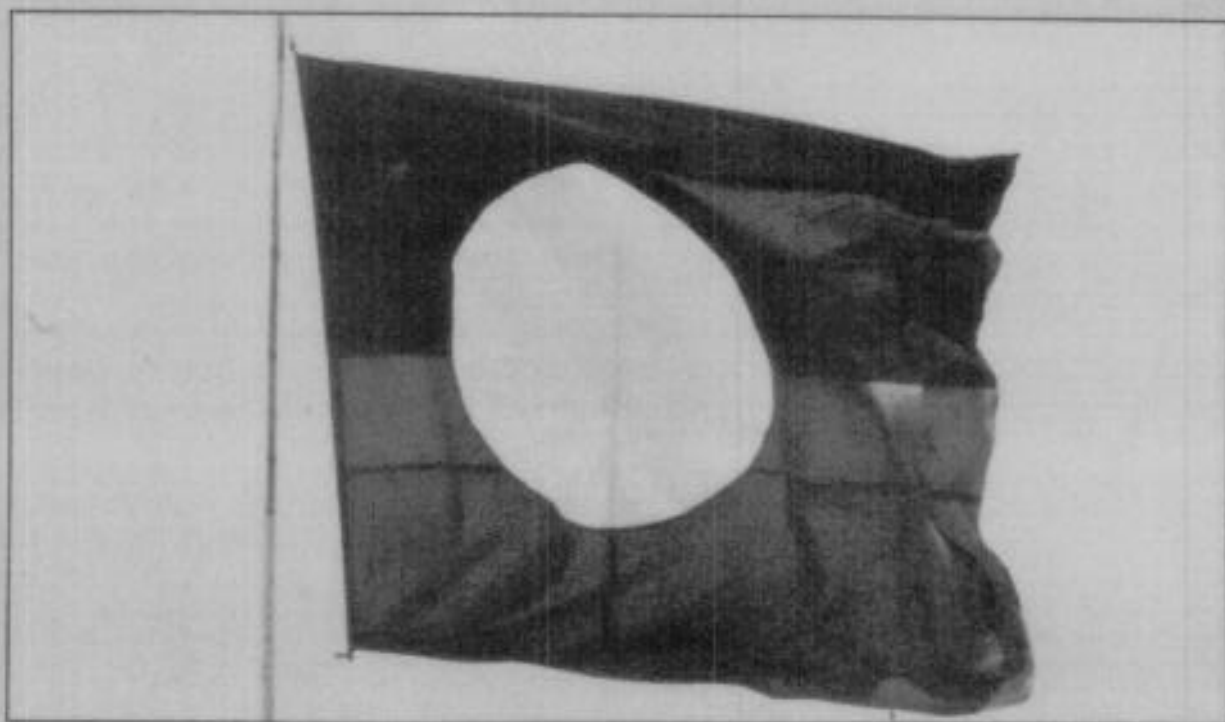
*\*Edited report available on request.*



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**FINANCE**

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**AUDITOR-GENERAL'S CERTIFICATE**

**NSW ABORIGINAL LAND COUNCIL**

The accounts of the New South Wales Aboriginal Land Council for the year ended 30 June 1987 have been audited in accordance with Section 34 of the Public Finance and Audit Act 1983.

In my opinion, the accompanying balance sheet, income and expenditure and funds statements, read in conjunction with the notes thereto, comply with Section 41B of the Act and exhibit a true and fair view of the financial position at 30 June 1987 and transactions for the year then ended.



**K.J. ROBSON, FASA CPA**  
**AUDITOR-GENERAL OF NEW SOUTH WALES**

**SYDNEY,**  
**14 January 1988**

**NSW ABORIGINAL LAND COUNCIL  
YEAR ENDED 30 JUNE 1987  
STATEMENT BY MEMBERS OF THE COUNCIL**

Pursuant to Section 41B(1)(f) of the Public Finance and Audit Act, 1983, and in accordance with a resolution of the members of the New South Wales Aboriginal Land Council, we declare on behalf of the Council that in our opinion:

1. The accompanying financial statements exhibit a true and fair view of the financial position of the New South Wales Aboriginal Land Council as at 30 June 1987 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of the Public Finance and Audit Act, 1983, the Public Finance and Audit (Statutory Bodies) Regulation, 1985, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

Doris Bayle

W Foley

6 January 1988

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL  
BALANCE SHEET as at 30 June 1987**

| 1986<br>\$                                  |   | Note | 1987<br>\$        |
|---|---|------|-------------------|
| <b>RETAINED EARNINGS</b>                    |   |      |                   |
| 23,660,475                                  | Statutory Investment Fund                                   | 2    | 39,250,969        |
| 6,175,597                                   | Allocations Funds   | 3    | 9,711,987         |
| 1,138,105                                   | Accumulated Funds   | 4    | 1,057,027         |
| <u>30,974,177</u>                           |   |      | <u>50,019,983</u> |
| <b>REPRESENTED BY</b>                       |   |      |                   |
| <b>Fixed Assets (At Cost or Valuation):</b> |   |      |                   |
| 204,511                                     | Motor Vehicles  | 5    | 163,073           |
| 24,970                                      | Artefacts   | 6    | 36,779            |
| 27,644                                      | Plant, Equipment and Furniture                              | 7    | 42,400            |
| <u>257,125</u>                              |   |      | <u>242,252</u>    |
| <b>Investments (At Cost):</b>               |   |      |                   |
| 2   | Shares — Yrimbirra Pty Ltd                                  | 2    | 2                 |
| 10  | Settlement — NSW Aboriginal Land Council<br>Investment Fund |      | 10                |
| 5,108,369                                   | Advances to NSW Aboriginal Land Council<br>Investment Fund  |      | 8,733,674         |
| 25,007,850                                  | Short Term Investments                                      |      | 37,882,791        |
| <u>30,116,231</u>                           |   |      | <u>46,616,477</u> |
| <b>Current Assets:</b>                      |   |      |                   |
| —   | Cash at Bank and on Hand                                    |      | 218,148           |
| 33,260                                      | Cash Advances   | 8    | 10,100            |
| 179,683                                     | Debtors   | 9    | 191,653           |
| 638,289                                     | Accrued Interest on Investments                             |      | 2,891,735         |
| <u>851,172</u>                              |   |      | <u>3,311,636</u>  |
| <u>31,224,528</u>                           |   |      | <u>50,170,365</u> |
| <b>Less — Current Liabilities:</b>          |   |      |                   |
| 155   | Bank Overdraft  |      | —                 |
| 222,924                                     | Sundry Creditors  |      | 136,225           |
| 27,272                                      | Provision for Annual Leave                                  | 10   | 14,157            |
| <u>250,351</u>                              |   |      | <u>150,382</u>    |
| <u>30,974,177</u>                           |   |      | <u>50,019,983</u> |



**NEW SOUTH WALES ABORIGINAL LAND COUNCIL  
INCOME AND EXPENDITURE STATEMENT  
for the year ended 30 June 1987**

| 1986<br>\$         |   | Note | 1987<br>\$ |
|--------------------|---|------|------------|
| <b>INCOME</b>      |   |      |            |
| 17,028,654         | Allocations — NSW Government  | 11   | 21,994,990 |
| 8,514,327          | Less — Statutory Investment Fund  | 2    | 10,997,495 |
| 8,514,327          |   |      | 10,997,495 |
| 2,415,002          | Interest  |      | 5,295,700  |
| 1,686,057          | Less — Statutory Investment Fund  | 2    | 4,503,621  |
| 728,945            |   |      | 792,079    |
| 26,540             | Grant — NSW Government  | 12   | 51,000     |
| 453,709            | — Commonwealth Government   | 13   | 63,184     |
| 20,426             | Surplus on Sale of Fixed Assets   |      | 7,225      |
|                    | Surplus on Sale of Fixed Assets Acquired<br>Free of Liability from Aboriginal Lands |      |            |
| 1,615              | Trust   |      | 600        |
| 3,908              | Sundry  |      | 3,907      |
| 9,749,470          | Income Available for Council Activities   |      | 11,915,490 |
| <b>EXPENDITURE</b> |   |      |            |
|                    | Allocations to Regional and Local Land<br>Councils                                  | 14   | 6,600,795  |
| 183,765            | Administrator's Costs   |      | 52,472     |
| 8,014              | Expenses Paid on Behalf of Councils   | 14   | 523,737    |
| 43,687             | Salaries and Wages  |      | 222,907    |
| 236,171            | Members Travel, Accommodation, etc  |      | 104,014    |
| 147,758            | Members Sitting Fees  |      | 71,674     |
| 97,340             | Legal Expenses  |      | 65,359     |
| 138,788            | Depreciation  |      | 90,660     |
| 78,420             | Uniform Accounting System   | 19   | 42,619     |
| 112,330            | Workshop Expenses   |      | 56,597     |
| 33,058             | Site Curators Course Expenses   |      | 110,351    |
| 377,068            | Yrimbirra Pty Ltd — Expenses  |      | 34,857     |
| 18,628             | Audit Fee   | 16   | 20,000     |
| 7,000              | Provision for Annual Leave  |      | —          |
| 5,911              | Grants  | 15   | 7,495      |
| 3,200              | Other Expenses  | 17   | 367,263    |
| 300,928            |   |      | 8,370,800  |
| 1,792,066          |   |      | 3,544,690  |
| 7,957,404          | Transfer from Accumulated Funds   | 4    | 89,378     |
| —                  |   |      | 3,634,068  |
| 7,957,404          | Transfer to Statutory Investment Fund   | 2    | 89,378     |
| —                  | Transfer to Allocations Fund  |      | 3,536,390  |
| 6,175,597          |   |      | 8,300      |
| 1,781,807          | <b>SURPLUS</b>  |      |            |

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL**  
**Notes to and Forming Part of the Financial Statements**  
**for the year ended 30 June 1987**

**1. Accounting Policies**

- 1.1 The Council's financial statements have been prepared in accordance with current Australian Accounting Standards and in compliance with Section 41B(1) of the Public Finance and Audit Act 1983.
- 1.2 They are prepared on the basis of historical cost, using the concept of accrual accounting and do not take into account changing money values.
- 1.3 Fixed assets are shown at cost or valuation. Fixed assets previously owned by the Aboriginal Lands Trust and being used by the Council are shown at nil valuation.
- 1.4 Depreciation has been calculated on a straight line basis over the anticipated life of each asset.
- 1.5 The Treasurer's exemption has been received in relation to Section 41B(3) of the Public Finance and Audit Act as to preparation of consolidated statements.

Consolidated statements for New South Wales Aboriginal Land Council and Yrimbirra Pty Ltd were not prepared as the latter did not have any external operations.

**1.A Changes in Accounting Policies**

Some items of expenditure appearing in the Income and Expenditure Statement have been reclassified, to reflect more accurately the operating costs. Accordingly, the previous year's figures have been altered, where necessary, for comparative purposes.

**2. Statutory Investment Fund**

The provisions of the Aboriginal Land Rights Act require 50% of all allocations received from the New South Wales Government based on Land Tax collections to be invested. The interest earned on the investment must also remain invested. Interest earned on the total investment after 31 December 1998 may be disbursed.

Accumulated Land Tax amounts required to be invested were \$32,202,436 at 30 June 1987 (\$21,204,941 at 30 June 1986). Accumulated interest earned on this amount was \$7,048,533 (\$2,455,534 at 30 June 1986) which included an adjustment of \$89,378 to compensate for a shortfall in investment funds in the previous year. The total amount required to be invested in terms of the Act was therefore \$39,250,969 (\$23,660,475 at 30 June 1986).

Actual Investments were:

| 1986<br>\$        |                              | 1987<br>\$        |
|-------------------|------------------------------|-------------------|
| 2                 | Shares — Yrimbirra Pty Ltd   | 2                 |
|                   | Settlement — NSW Aboriginal  |                   |
| 10                | Land Council Investment Fund | 10                |
| 14,045            | Cash at Call                 | 2,462,491         |
| 16,253,164        | Interest Bearing Deposits    | 13,285,910        |
| 8,740,641         | Commercial Bills             | 22,134,390        |
|                   | NSW Aboriginal Land Council  |                   |
| 5,108,369         | Investment Fund              | 8,733,674         |
| <u>30,116,231</u> |                              | <u>46,616,477</u> |

which consisted of:

|                   |                                |                   |
|-------------------|--------------------------------|-------------------|
| 2                 | Shares — Yrimbirra Pty Ltd     | 2                 |
|                   | Settlement — NSW Aboriginal    |                   |
| 10                | Land Council Investment Fund   | 10                |
| 23,749,853        | Statutory Investment Fund      | 36,401,872*       |
| 6,175,597         | Allocations Fund               | 9,711,987         |
| 190,769           | Administration Investment Fund | 502,606           |
| <u>30,116,231</u> |                                | <u>46,616,477</u> |

\* In addition \$2,849,097 of interest earned but not received until after 30 June 1987 will be invested upon receipt.

Yrimbirra Pty Ltd is the trustee of the New South Wales Aboriginal Land Council Investment Fund and is a wholly owned subsidiary of the New South Wales Aboriginal Land Council. Under the trust arrangement funds are invested by the lending of those funds to third parties. The loans are secured by short term first mortgages.

### 3. Allocations Fund

As at 30 June 1987 \$9,711,987 was held by the Council for possible future allocations to some Regional and Local Aboriginal Land Councils. Allocations to these Councils are dependent on those Councils complying with the funding requirements of the Act.

### 4. Accumulated Funds

Movements in accumulated funds were:

| 1986<br>\$       |                                     | 1987<br>\$       |
|------------------|-------------------------------------|------------------|
| (643,702)        | Balance at 1 July 1986 (Deficiency) | 1,138,105        |
| —                | Less transfer from funds            | 89,378           |
| (643,702)        |                                     | <u>1,048,727</u> |
| 1,781,807        | Add — Surplus for Year              | 8,300            |
| <u>1,138,105</u> |                                     | <u>1,057,027</u> |

A transfer of \$89,378 from Accumulated Funds to the Statutory Investment Fund was required to enable compliance with the provisions of the Aboriginal Land Rights Act 1983.

### 5. Motor Vehicles

Movements in these during the year were:

| 1986<br>\$     |                            | 1987<br>\$     |
|----------------|----------------------------|----------------|
| 197,592        | Cost at 1 July 1986        | 240,769        |
| 170,857        | Disposals 1986-87          | 126,088        |
| 26,735         |                            | <u>114,681</u> |
| 214,034        | Purchase 1986-87           | 107,303        |
| 240,769        |                            | <u>221,984</u> |
| 36,258         | Depreciation               | 58,911         |
| <u>204,511</u> | Book Value at 30 June 1987 | <u>163,073</u> |

Market value of the motor vehicles at that time has been assessed by Council Officers at \$164,000 (1986 \$205,000).

**6. Artefacts**

At the close of year these assets had —

| 1986<br>\$    |                            | 1987<br>\$    |
|---------------|----------------------------|---------------|
| 34,672        | Cost at 1 July 1986        | 24,970        |
| 9,702         | Disposals 1986-87          | —             |
| —             | Purchases                  | 11,808        |
| <u>24,970</u> | Book Value at 30 June 1987 | <u>36,778</u> |

No depreciation is charged on these assets as they are considered to be appreciating in value.

**7. Plant, Equipment and Furniture**

Movements in the assets during the year:

| 1986<br>\$    |                            | 1987<br>\$    |
|---------------|----------------------------|---------------|
| 17,367        | Cost at 1 July 1986        | 38,577        |
| 466           | Disposals 1986-87          | —             |
| <u>16,901</u> |                            | <u>38,577</u> |
| 21,676        | Purchases 86/87            | 29,585        |
| <u>38,577</u> |                            | <u>68,162</u> |
| 10,933        | Depreciation               | 25,762        |
| <u>27,644</u> | Book Value at 30 June 1987 | <u>42,400</u> |

Market value of the assets at that time has been assessed by Council Officers at \$43,000 (1986 \$28,000).

**8. Expense Floats**

Ten of the twelve State members had a cash float of \$1,000 each to cover their official expenses. The amount of the advance has been reduced in the current year from \$3,000 to \$1,000 each. In addition the Legal Officer had a small advance.

**9. Debtors**

Debtors comprised:

| 1986<br>\$     |  | 1987<br>\$     |
|----------------|--|----------------|
| 178,966        | Amounts Owing Under Commonwealth Government Employment Schemes | 184,962        |
| 28,000         | Ex-Council Members Floats Owing                                | 31,431         |
| 717            | Other Debtors  | 5,260          |
| <u>207,683</u> |  | <u>221,653</u> |
| 28,000         | Less Provision for Doubtful Debts                              | 30,000         |
| <u>179,683</u> |  | <u>191,653</u> |

**10. Annual Leave Provision**

An amount of \$14,157 (1986 \$27,272) was provided for untaken annual leave at 30 June 1987.



**11. State Government Funding**

The Aboriginal Land Rights Act 1983 provides for annual State funding up to and including 1998. The amount payable for each year is 7.5% of those land tax collections (received in that year and the previous year) which relate to the previous year. During 1986-87 \$21,994,990 (1985-86 \$17,028,654) was received.

**12. State Government Grant**

An amount of \$11,000 (1985-86 \$26,540) was provided by the State Government for the purposes of holding courses for Regional and Local Council delegates. In addition, a grant of \$40,000 was provided for the production of an educational video on Land Rights.

**13. Commonwealth Government Grant**

The Commonwealth subsidised the Council to provide training to Aboriginal job seekers through various employment programs. A sum of \$63,184 (1985-86 \$453,709) was received during the year.

**14. Funding of Regional and Local Aboriginal Land Councils**

During 1986-87 funds totalling \$6,600,795 were allocated by a direct payment to some Regional and Local Aboriginal Land Councils. Allocations were \$4,861,901 to Regional Councils and \$1,738,894 to Local Councils. In addition expenses of \$523,737 were paid on behalf of some Regional Councils. Details were:

|                      | Direct<br>Allocation<br>to Councils | Expenses<br>paid<br>on behalf of<br>Councils | Totals           |
|----------------------|-------------------------------------|--|------------------|
|                      | \$                                  | \$   | \$               |
| Central              | 633,413                             | —  | 633,413          |
| Central Coast        | 12,000                              | 189,870                                      | 201,870          |
| Far South Coast      | 792,443                             | 53,444                                       | 845,887          |
| Murray River         | 100,500                             | 25,697                                       | 126,197          |
| North Coast          | 816,114                             | 11,083                                       | 827,197          |
| Northern             |                                     | 15,342                                       | 15,342           |
| Northern Tablelands  | 282,394                             |  | 282,394          |
| North Western        |                                     | 151,908                                      | 151,908          |
| South Coast          | 206,181                             | 4,450  | 210,631          |
| Sydney/Newcastle     | 120,821                             | 28,587                                       | 149,408          |
| Western              | 642,255                             | 28,184                                       | 670,439          |
| Western Metropolitan |                                     | 14,934                                       | 14,934           |
| Wiradjuri            | 1,255,780                           | 238  | 1,256,018        |
|                      | <u>4,861,901</u>                    | <u>523,737</u>                               | <u>5,385,638</u> |

**Direct Allocations to Local Land Councils**

|                        | \$      | \$      |
|------------------------|---------|---------|
| <b>Central Coast</b>   |         |         |
| Birpai                 | 324,185 |         |
| Coffs Harbour          | 50,000  |         |
| Bunyah                 | 44,000  | 418,185 |
| <b>Far South Coast</b> |         |         |
| Eden                   | 36,605  | 36,605  |

|                             |         |                  |
|-----------------------------|---------|------------------|
| <b>North Coast</b>          |         |                  |
| Jali                        | 6,200   |                  |
| Tweed Byron                 | 5,960   |                  |
| Bogal                       | 6,200   |                  |
| Birrian Gargle              | 6,050   |                  |
| Grafton                     | 6,200   | 30,610           |
| <b>Northern</b>             |         |                  |
| Nungaroo                    | 122,446 |                  |
| Walhallow                   | 115,882 |                  |
| Amaroo                      | 28,323  |                  |
| Tamworth                    | 13,405  | 280,056          |
| <b>North Western</b>        |         |                  |
| Coonamble                   | 75,115  |                  |
| Goodooga                    | 155,000 |                  |
| Moree                       | 10,000  | 240,115          |
| <b>Sydney/Newcastle</b>     |         |                  |
| Worimi                      | 61,144  |                  |
| Bahtabah                    | 63,333  |                  |
| Mindaribba                  | 62,725  |                  |
| La Perouse                  | 78,654  |                  |
| Sydney/Metropolitan         | 42,725  |                  |
| Awabakal                    | 29,267  | 337,848          |
| <b>Western Metropolitan</b> |         |                  |
| Tharawal                    | 312,475 | 312,475          |
| <b>Western</b>              |         |                  |
| Balranald                   | 60,000  | 60,000           |
| <b>Wiradjuri</b>            |         |                  |
| Griffith                    | 23,000  | 23,000           |
|                             |         | <u>1,738,894</u> |

**15. Grants**

To assist in expenses associated with delegations and organisations representing Aboriginal people, grants were made during 1986-87 totalling \$7,495 (1985-86 \$3,200).

**16. Audit Fee**

The amount of \$20,000 (1985-86 \$7,000) represents the total Auditor's remuneration. No other benefits were received by the Auditors in respect of their services to the Council.

**17. Other Expenses**

Other expenses comprise:-

| 1986<br>\$     |                                     | 1987<br>\$     |
|----------------|-------------------------------------|----------------|
| 13,900         | Accounting                          | 14,605         |
| 2,504          | Advertising                         | 9,486          |
| 1,481          | Bank Charges                        | 2,060          |
| 10,992         | Bank Interest                       | 1,590          |
| 12,174         | Consulting Fees                     | 15,238         |
| 4,367          | Government Charges                  | 11,376         |
| 26,007         | Motor Vehicle Expenses              | 97,308         |
| 13,376         | Office and Admin. Expenses          | 10,959         |
| 29,154         | Payroll Tax                         | —              |
| 22,093         | Postage, Printing, Stationery, etc. | 29,799         |
| 19,321         | Rent and Outgoings                  | 26,374         |
| 26,513         | Secretarial Services                | 88,118         |
| 21,370         | Telephone                           | 21,935         |
| 69,676         | Travel Expenses                     | 16,745         |
| 28,000         | Provisions for Doubtful Debts       | 2,000          |
| —              | Films                               | 19,670         |
| <u>300,928</u> |                                     | <u>367,263</u> |

**18. Commission on Human Rights, United Nations**

During the year a delegation representing Aboriginal people attended the Commission on Human Rights at Geneva, Switzerland. The delegation participated in the Sub-Commission on the Prevention of Discrimination and Protection of Minorities, and the Working Group on Indigenous Populations.

**19. Uniform Accounting System**

To assist all Aboriginal Land Councils with their recording of financial transactions a computerised processing system was developed. The system, developed and maintained by an accounting firm, was implemented and made available to all Councils from the 1 July 1986. Initial costs of developing and implementing the system were borne by the NSW Aboriginal Land Council. Costs during the year were \$42,619.

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL**  
**STATEMENT OF SOURCE AND APPLICATION OF FUNDS**  
for the year ended 30 June 1987

| <b>SOURCE OF FUNDS</b>                   | <b>1987</b><br><b>\$</b> | <b>1986</b><br><b>\$</b> |
|--|--------------------------|--------------------------|
| Funds from operations — Note *           |                          |                          |
| Inflows of funds from operations         | 11,908,265               | 9,729,044                |
| Less outflow of funds from operations    | 8,278,140                | 1,679,735                |
|  | <u>3,630,125</u>         | <u>8,049,309</u>         |
| Reduction in assets                      |                          |                          |
| Current assets                           |                          |                          |
| Cash at bank                             | —                        | 287,505                  |
| Cash advances                            | 23,100                   | 6,800                    |
| Proceeds from sale of non-current assets | 80,135                   | 96,893                   |
| Statutory investment proceeds            | 15,501,115               | 10,200,384               |
| Increase in liabilities                  |                          |                          |
| Current liabilities                      |                          |                          |
| Creditors                                | —                        | 91,751                   |
|  | <u>19,234,475</u>        | <u>18,732,642</u>        |
| <b>APPLICATIONS OF FUNDS</b>             |                          |                          |
| Increase in assets                       |                          |                          |
| Current assets                           |                          |                          |
| Debtors                                  | 2,267,416                | 775,339                  |
| Cash at bank                             | 218,148                  | —                        |
| Non current assets                       |                          |                          |
| Investments                              | 16,500,246               | 17,721,593               |
| Motor vehicles, plant, equipment         | 148,696                  | 235,710                  |
| Decrease in liabilities                  |                          |                          |
| Current liabilities                      |                          |                          |
| Bank overdraft                           | 155                      | —                        |
| Creditors                                | 86,699                   | —                        |
| Annual leave paid from Provision         | 13,115                   | —                        |
|  | <u>19,234,475</u>        | <u>18,732,642</u>        |

**NOTES**

\*Reconciliation of funds from operations with operating surplus is as follows:

|  | <b>\$</b>        | <b>\$</b>        |
|--|------------------|------------------|
| Funds from operations                    | 3,630,125        | 8,049,309        |
| Add profit on sale of non-current assets | 7,225            | 20,426           |
|  | <u>3,637,350</u> | <u>8,069,735</u> |
| Less:                                    |                  |                  |
| Transfer to allocations fund             | 3,536,390        | 6,175,597        |
| Depreciation                             | 90,660           | 78,420           |
| Provision for doubtful debts             | 2,000            | 28,000           |
| Provision for annual leave               | —                | 5,911            |
| Operating surplus                        | <u>8,300</u>     | <u>1,781,807</u> |

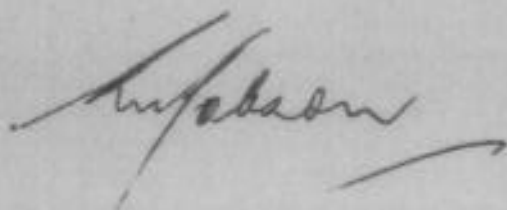


**AUDITOR-GENERAL'S CERTIFICATE**

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND**

The accounts of the New South Wales Aboriginal Land Council Investment Fund for the year ended 30 June 1987, have been audited in accordance with Section 34 of the Public Finance and Audit Act 1983.

In my opinion, the accompanying balance sheet, income and expenditure statement and statement of trust funds comply with Section 41B of the Act and exhibit a true and fair view of the financial position at 30 June 1987 and transactions for the year then ended.



**K.J. ROBSON, FASA CPA  
AUDITOR-GENERAL OF NEW SOUTH WALES**

**SYDNEY,  
22 December 1987**

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND  
BALANCE SHEET AS AT 30 JUNE 1987**

|   | 1987<br>\$     | 1986<br>\$    |
|---|----------------|---------------|
| Trust Fund                              | <u>10</u>      | <u>10</u>     |
|   | <u>10</u>      | <u>10</u>     |
| <b>REPRESENTED BY</b>                   |                |               |
| Investments                             |                |               |
| First Mortgage Loans                    | 8,114,850      | 4,930,600     |
| Current Assets                          |                |               |
| Cash at Bank                            | 489,554        | 100,021       |
| Debtors and Accrued Income              | <u>132,558</u> | <u>80,249</u> |
|   | 8,736,962      | 5,110,870     |
| Less — Current Liabilities              |                |               |
| New South Wales Aboriginal Land Council | 8,733,675      | 5,108,369     |
| Creditors and Accruals                  | <u>3,277</u>   | <u>2,491</u>  |
|   | <u>10</u>      | <u>10</u>     |

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND  
STATEMENT OF TRUST FUNDS**

|  | 1987<br>\$     | 1986<br>\$     |
|--|----------------|----------------|
| Settlement Account   | <u>10</u>      | <u>10</u>      |
| Accumulated Income Account                                 |                |                |
| Balance brought forward                                    | —              | —              |
| Net Income for the year                                    | <u>941,305</u> | <u>516,866</u> |
|  | 941,305        | 516,866        |
| Distribution to New South Wales<br>Aboriginal Land Council | <u>941,305</u> | <u>516,866</u> |
| Accumulated Income Carried Forward                         | <u>Nil</u>     | <u>Nil</u>     |

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND  
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 1987**

|  | <b>1987<br/>\$</b> | <b>1986<br/>\$</b> |
|--|--------------------|--------------------|
| Income                                 |                    |                    |
| Interest                               | <u>941,305</u>     | <u>516,866</u>     |
| Less Expenditure                       |                    |                    |
| Transferred to Statement of Trust Fund | <u>941,305</u>     | <u>516,866</u>     |
|  | <u>941,305</u>     | <u>516,866</u>     |
|  | <u>Nil</u>         | <u>Nil</u>         |

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****The Trust**

Under a trust deed, the New South Wales Aboriginal Land Council Investment Fund was established with Yrimbirra Pty Ltd as Trustee. The Trust is operative until 31 December 1998 (unless determined at an earlier date by the beneficiary) at which time the Trustee company will as soon as possible hand over all money invested, documents and other assets of the Trust to New South Wales Aboriginal Land Council.

Yrimbirra Pty Ltd (The Trustee) entered into a management agreement with Henrietta Jane Dean and Steven Murray Goddard whereby the latter would act as Manager.

**Statement of Accounting Policies**

The accounting policies adopted by the Trust in the preparation of accounts for the year ended 30 June 1987 reflect the fiduciary nature of the Trust's responsibility for the assets and liabilities of the Trust estate. The accounts have been prepared on the basis of historical cost and accrual accounting and have been drawn up in accordance with applicable accounting standards, the requirements of the law and the disclosure requirements of the Australian Accounting Bodies.

**Audit Fee**

Audit Fee of \$2,500 (Nil 1985-1986) was payable for the year ended 30th June 1987. The amount was paid by the Trustee of the Fund.

**Funds Statement**

A Source and Application of Funds Statement has not been prepared as the Financial Statements, as prepared, adequately disclose movement of funds.

**NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND  
STATEMENT BY DIRECTORS OF THE TRUSTEE COMPANY  
FOR THE YEAR ENDED 30 JUNE 1987**

In the opinion of the Directors:

- (a) The attached income and expenditure statement is drawn up so as to give a true and fair view of the results of the Fund for the year ended 30 June 1987; and
- (b) The attached balance sheet of the Fund is drawn up so as to give a true and fair view of the state of affairs of the Fund as at 30 June 1987;
- (c) At the date of this statement, there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they fall due;
- (d) The accounts have been made out in accordance with Australian Accounting Standards;
- (e) The accounts have been properly prepared in accordance with the trust deed;
- (f) At the date of this statement, there are no known circumstances that have arisen or information that has become available since the end of the financial year which affect the financial period but have not been incorporated in the accounts.

Signed at Sydney this Sixteenth day of October, 1987

J M Winter

W Foley



**AUDITOR-GENERAL'S CERTIFICATE**

**YRIMBIRRA PTY LTD**

The accounts of Yrimbirra Pty Ltd for the year ended 30 June 1987 have been audited in accordance with Section 34 of the Public Finance and Audit Act 1983, the Companies (New South Wales) Code and Australian Auditing Standards. In my opinion, the accompanying balance sheet and profit and loss statement, read in conjunction with the notes thereto,

- (a) comply with Section 41B of the Public Finance and Audit Act 1983; and
- (b) are properly drawn up in accordance with the provisions of the Companies (New South Wales) Code so as to give a true and fair view of:
  - (i) the state of affairs of the Company at 30 June 1987 and of the result of its operations for the year then ended;
  - (ii) the other matters required by Section 269 of that Code to be dealt with in the accounts;

and in accordance with Australian Accounting Standards and applicable approved accounting standards.



**K.J. ROBSON, FASA CPA  
AUDITOR-GENERAL OF NEW SOUTH WALES**

**SYDNEY,  
22 December 1987**

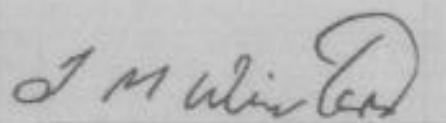
**YRIMBIRRA PTY LIMITED  
YEAR ENDED 30 JUNE, 1987  
STATEMENT BY MEMBERS OF THE BOARD**

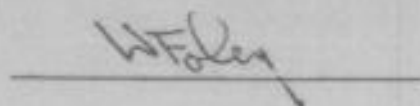
Pursuant to Section 41B(1)(f) of the Public Finance and Audit Act 1983, and in accordance with a resolution of the members of Yrimbirra Pty Limited, we declare on behalf of the Board that in our opinion:

1. The accompanying financial statements exhibit a true and fair view of the financial position of Yrimbirra Pty Limited as at 30 June 1987 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of the Public Finance and Audit Act 1983, the Public Finance and Audit (Statutory Bodies) Regulations 1985, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

Signed at Sydney this sixteenth day of October 1987.

  
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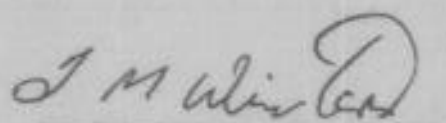
**YRIMBIRRA PTY LIMITED  
YEAR ENDED 30 JUNE, 1987  
STATEMENT BY MEMBERS OF THE BOARD**

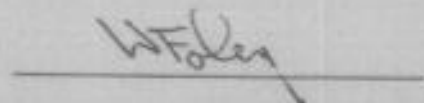
Pursuant to Section 41B(1)(f) of the Public Finance and Audit Act 1983, and in accordance with a resolution of the members of Yrimbirra Pty Limited, we declare on behalf of the Board that in our opinion:

1. The accompanying financial statements exhibit a true and fair view of the financial position of Yrimbirra Pty Limited as at 30 June 1987 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of the Public Finance and Audit Act 1983, the Public Finance and Audit (Statutory Bodies) Regulations 1985, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

Signed at Sydney this sixteenth day of October 1987.

  
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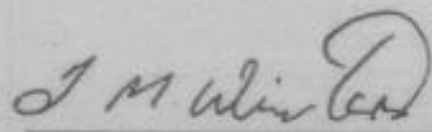
  
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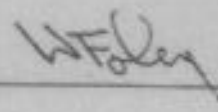
**YRIMBIRRA PTY LIMITED  
YEAR ENDED 30 JUNE, 1987  
STATEMENT BY DIRECTORS**

In the opinion of the Directors:

- (a) The attached Profit and Loss Statement is drawn up so as to give a true and fair view of the results of the Company for the year ended 30 June 1987; and
- (b) The attached balance sheet of the Company is drawn up so as to give a true and fair view of the state of affairs of the company as at 30 June 1987;
- (c) At the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due;
- (d) The accounts have been made out in accordance with Australian Accounting Standards;
- (e) At the date of this statement, there are no known circumstances that have arisen or information that has become available since the end of the financial year which affect the financial period but have not been incorporated in the accounts.

Signed at Sydney this sixteenth day of October 1987.

  
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**YRIMBIRRA PTY LIMITED**  
**BALANCE SHEET AS AT 30 JUNE, 1987**

|   | 1987<br>\$       | 1986<br>\$       |
|---|------------------|------------------|
| Authorised Capital<br>100,000 shares of \$1 each  | <u>100,000</u>   | <u>100,000</u>   |
| Issued Capital<br>2 Shares  | <u>2</u>         | <u>2</u>         |
|   | <u>2</u>         | <u>2</u>         |
| <b>REPRESENTED BY</b>   |                  |                  |
| Current Assets  |                  |                  |
| Right to Indemnity from New South Wales<br>Aboriginal Land Council Investment Fund                                  | 8,733,675        | 5,108,369        |
| Sundry Debtors  | <u>2,502</u>     | <u>2</u>         |
|   | <u>8,736,177</u> | <u>5,108,371</u> |
| Less — current liabilities<br>(Incurred as Trustees for New South Wales<br>Aboriginal Land Council Investment Fund) |                  |                  |
| Advances from New South Wales<br>Aboriginal Land Council  | 8,733,675        | 5,108,369        |
| Sundry Creditors  | <u>2,500</u>     | <u>—</u>         |
|   | <u>8,736,175</u> | <u>5,108,369</u> |
|   | <u>2</u>         | <u>2</u>         |

**YRIMBIRRA PTY LIMITED**  
**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 1987**

|                      | 1987<br>\$    | 1986<br>\$    |
|----------------------|---------------|---------------|
| Income               | 33,857        | 17,998        |
| Expenditure (note 4) | <u>33,857</u> | <u>17,998</u> |
| Profit for the year  | <u>Nil</u>    | <u>Nil</u>    |



**YRIMBIRRA PTY LIMITED**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**1. Incorporation of the Company**

The Company was incorporated on 23 August 1984 and acts only as trustee of New South Wales Aboriginal Land Council Investment fund. All administrative costs of the Company are met by the New South Wales Aboriginal Land Council.

**2. Statement of Accounting Policies**

The accounting policies adopted by the Company in the preparation of accounts for the year ended 30 June 1987 reflect the fiduciary nature of the Company's responsibility for the assets and liabilities of the Trust estate. The accounts have been prepared on the basis of historical cost and accrual accounting and have been drawn up in accordance with applicable accounting standards, the requirements of the law and the disclosure requirements of the Australian Accounting Bodies. For the year ended 30 June 1987 the Company has elected to draw up the financial statements in accordance with the prescribed requirements as set out in Schedule 7 of the Companies Act as in force immediately before 1 October 1986.

The Company's balance Sheet excludes all Trust assets but includes all the Trust liabilities.

**3. Right to Indemnity**

The assets of the Fund at balance date available to meet the Trustee's right of indemnity comprise the following:-

|                            | 1987<br>\$       | 1986<br>\$       |
|----------------------------|------------------|------------------|
| Debtors and Accrued Income | 132,558          | 80,249           |
| Cash at Bank               | 489,554          | 100,021          |
| Investments                | 8,114,850        | 4,930,600        |
|                            | <u>8,736,962</u> | <u>5,110,870</u> |

**4. Audit Fee**

Expenditure included an audit fee of \$2,500 (Nil 1985-1986) incurred by the Company as Trustee of the New South Wales Aboriginal Land Council Investment Fund.

**5. Funds Statement**

A Source and Application of Funds Statement has not been prepared as the financial statements, as prepared, adequately disclose movement of funds.

**YRIMBIRRA PTY LIMITED**  
**DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 1987**

The Directors in office at the date of this report are:

|            |            |             |
|------------|------------|-------------|
| W. Bates   | H. Bolt    | T. Williams |
| T. Winters | D. Chapman | N. Carroll  |
| D. Lowe    | M. Flores  | D. Sampson  |
| C. Foley   | A. Coe     |             |

**Activity of the Company**

The Company acts solely as Trustee for New South Wales Aboriginal Land Council Investment Fund. It did not carry on any business activities on its own behalf nor derive any income except for the payment of commission to its Manager. There were no changes in the activity during the year.

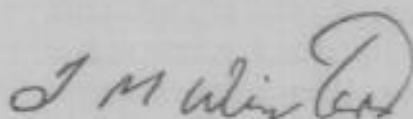
**Result of Operations**

The net profit of the Company for the year was nil.

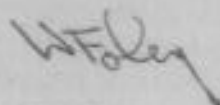
**Directors' Benefits**

No Director received or became entitled to receive a benefit, other than a benefit included in the aggregate amount of emoluments received or due and receivable by Directors shown in the accounts, or the fixed salary of a full-time employee of the Company or a related corporation, by reason of a contract made by the Company or a related corporation with the Director or with a firm of which he is a member or with a Company in which he has a substantial financial interest.

Signed in accordance with a resolution of Directors.



DIRECTOR



DIRECTOR

REPORT: GODDARD, DEAN &amp; CO.

ANNEXURE A

**LITIGATED LAND CLAIMS  
DARKINJUNG LOCAL ABORIGINAL LAND COUNCIL  
PROPERTY: BATEAU BAY, CENTRAL COAST  
APPROXIMATE AREA: 4,844 sq.m.**

In the week commencing 17 November 1986, Class 4 proceedings were heard before Stein J. in the Land and Environment Court for a declaration that the Certificates issued 4 February and 22 April 1986, were invalid or not Certificates pursuant to Section 36 of the Aboriginal Land Rights Act, 1983 (the Act). On 19 February 1987, judgment was handed down with orders as follows:

- 1 Application stood over generally.
- 2 Liberty to restore on 14 days' notice.
- 3 Costs reserved.

The Court was not prepared to make any of the declarations sought by the Applicant in its last amended application. In his final address the Respondent's Counsel suggested it might be helpful to the parties if the Court were to make a limited form of declaration which categorised the extent to which judicial review was seen as permissible. His Honour declined to do so.

His Honour was then left with the decision as to whether to dismiss or adjourn the application to enable the Applicant to bring a specific claim for judicial review. His Honour's final statement was:

"Resort to the issue of a certificate which does not even state the essential public purpose for which it is certified that the land is needed has the effect of eroding, if not entirely settling at nought, the right of appeal to the Court provided under Section 36 (6) against the Minister's refusal of a land claim, and also the onus of proof placed on the Minister under Section 36(7) in that appeal. Use of a certificate by the Minister may lead to the situation where the appeal right granted by the statute becomes little more than a futile waste of time and one doomed to failure. The frequent use of Section 36(8) by the Minister runs contrary to the spirit of the preamble of the Aboriginal Land Rights Act and to the system of claims by Aboriginal Land Councils for land which is defined by the Act as 'claimable Crown land.' I agree with the following comments of Bignold J. in Darkinjung:

"...its unexplained presence must be seen to be conceptually hostile in the legislative context which not only confers a clear presumptive entitlement on Aboriginal Land Councils to 'claimable Crown lands' but confers appeal rights to seek to vindicate that entitlement, particularly in view of the onus cast upon the Minister to satisfy herself initially and thereafter, in the event of an appeal, the Court that the land claimed is **not** claimable Crown lands."

"It is to be hoped that Parliament will reconsider the form of the legislation to atone the apparent unfairness. Presently it resembles the act of giving food with one hand and taking it away with the other before the food had reached the mouth."

His Honour then made the orders abovementioned.

No action was taken thereafter it was considered prudent to await the outcome of the Winbar proceedings in the Court of Appeal in respect of the orders of Stein J. regarding the Section 37 (14) request.

Counsel, instructed on behalf of Darkinjung LALC has, because of illness, retired from the Bar. Mr John Terry, of counsel, has now been briefed.

As the Winbar proceedings relating to the Section 36(14) request was resolved with the claim being granted the matter has been restored to the list seeking orders that the Minister comply with the Section 36(14) requests.

A notice of motion has been filed and served upon the Minister's legal representative returnable 12 February 1988.

**TREDEGA CLAIM  
APPROXIMATELY 146 KM NORTH WEST OF BOURKE  
APPROXIMATE AREA: 3673 HECTARES**

This land was claimed under the Aboriginal Land Rights Act, 1983, Section 36. The Minister refused the claim. An appeal was made by NSWALC on behalf of the local land council to the Land and Environment Court. On 9 May 1986, the Court allowed the claim. The Minister appealed against that Court's decision to the Court of Appeal on the basis that at the date of the claim the subject land was "lawfully used or occupied" as the Western Lands Commission Secretary had granted a permissive occupancy to the former lease.

The question was whether the Minister had the power to grant a legal occupancy and to delegate that power to the Secretary for the Western Lands Commission. It was held by the Court that permissive occupancy applies in the Western division by virtue of the operation of Section 45 of the Western Lands Act, 1901 and also by virtue of Section 136K Crown Lands Consolidation Act 1913.

The Minister was successful on his appeal and on 29 May 1987, the Court handed down the following orders in accordance with the orders sought by the Minister:

- "1 Appeal allowed.
- 2 The order of the Land and Environment Court (Stein J.) set aside.
- 3 In lieu thereof, order that the application by the New South Wales Aboriginal Land Council to the Land and Environment Court be dismissed.
- 4 The New South Wales Aboriginal Land Council to pay costs of the appeal and of the proceedings in the Land and Environment Court."

The Court considered the provisions of Section 45 of the Western Lands Act clear and concise and it gave full effect to the language of the legislation and subsequently allowed the Minister's appeal.

**PART WINBAR CLAIM  
NORTH EAST OF WILCANNIA  
APPROXIMATE AREA: 25,516 HECTARES**

On 9 May 1986, the Land and Environment Court ordered the Minister to provide replies to the questions set out in a letter dated 23 April 1986, requesting particulars pursuant to Section 36(14) of the Aboriginal Land Rights Act.

The Minister appealed to the Supreme Court of New South Wales, Court of Appeal, against the decision. NSWALC then filed a Notice of Motion to strike out the Minister's appeal on the basis of incompetence. On 10 March 1987, the Court handed down its reasons for judgment and the following orders:

- "1. Notice of Motion is upheld.
2. Appeal dismissed.
3. Opponent to pay Claimant's cost of motion. Appellant to pay Respondent's cost of appeal. So far as it is necessary the Stay in respect of the information sought is dissolved. The parties have liberty to apply to the Registrar for a date. The Registrar to give the matter some expedition."



The Minister's legal representative has advised the Court that it would be filing a Summons in respect of the proceedings.

On 25 February and 24 March 1987, letters were forwarded to the Solicitor for the Minister requesting that the particulars be provided as ordered, otherwise, proceedings would be commenced to press the order. On 6 April 1987, the Minister's Solicitor advised that it would be proceeding with the Summons in the Court of Appeal. By August 1987, the Minister had not commenced proceedings in the Court of Appeal and NSWALC made an application to the Land and Environment Court seeking an order that the Minister comply with the Court's order.

On 26 August 1987, the Minister's Solicitor advised that "the Summons" was listed before the Court of Appeal on that day with a view to obtaining a hearing date and requested that NSWALC consent to a Stay. The Stay was not consented to and the matter was listed before the Court on Monday, 7 September 1987.

On 4 September 1987, the Solicitors for NSWALC received a letter from the Minister advising that the Certificate issued pursuant to Section 36(8) of the Aboriginal Land Rights Act, 1983 was cancelled and the Minister had granted the Claim "...exclusive of lands needed or likely to be needed for the essential public purposes of roads and travelling stock reserves."

The Minister approved the grant of the land to the Winbar Aboriginal Land Council of a Lease in Perpetuity under the Western Lands Act, 1901 and pursuant to Section 36(9A) of the Aboriginal Land Rights Act together with terms and conditions to be determined by the Western Lands Commissioner and the Land Councils.

On 23 September 1987, NSWALC filed documents in the Land and Environment Court seeking orders that the land granted by the Minister be transferred to the Winbar Aboriginal Land Council in fee simple. The matter has been set down for hearing on 11 February 1988.

**TIBOOBURRA CLAIM  
NORTH WESTERN NEW SOUTH WALES  
APPROXIMATE AREA: 50,500 HECTARES (as amended)**

A Notice of Motion was filed in the Land and Environment Court seeking to amend the name of the Respondent and the previous application filed on 15 December 1985, appealing against the Minister's refusal of a claim.

The amended application was filed and served and the matter is before the court for mention on 18 December 1987 at which time a hearing date will be sought.



**MEETINGS/EVENTS ATTENDED BY NSWALC STAFF/MEMBERS****July 1986**

- Australian Labor Party Conference.
- National Coalition of Aboriginal Interests and Groups.

**August**

- Action-Research Projects, Aboriginal Employment Strategies.
- Ministry of Aboriginal Affairs re appointment of Administrator to Central Region.

**September**

- The first of coordination meetings between NSWALC and MAA.
- International Labor Organisation Meeting, Geneva.

**October**

- North Coast Regional Meeting to resolve problems. Outcome was successful.
- Canberra Lobbying activities were held with the federal Minister for Aboriginal Affairs to discuss ADC policy re non-funding of land councils and to try and organise a meeting between NSWALC and the ADC Commissioners.
- A meeting with Mr West, federal Minister for Housing, to discuss the setting up of a housing management pilot program in one region which would lead to the eventual handing over of HFA homes involving land councils.
- Meeting with various bodies and individuals about the Naval base at Jervis Bay.
- NSWALC/MAA coordination meeting.
- Coastal Zone Management Conference to discuss the Coastal Crown Lands Draft Policy document from the Department of Lands, at Nowra and Merimbula.
- New South Wales Housing Council.
- Australian Heritage Council: the council sought an Aboriginal representative until full consultation with the Aboriginal community about an appointee to the council could be held.
- Constitutional Committee Hearing: the purpose was to deliver NSWALC's submission to the Sub-committee on Individual and Democratic Rights.
- Department of Employment and Industrial Relations Staff Training Conference for NSW Aboriginal Employment and Training Branch.

**November**

- ACTU, Melbourne: to address ACTU Aboriginal Affairs policy and the report on the Meeting of Experts on the Revision of the Indigenous and Tribal Populations Convention, 1957 (no. 107) — drafting.
- NSW Aboriginal Land Councils Policy Conference, Valla Park: all members and five staff members (organisers).

**December**

- Meeting with the Land Claims Unit about public roads on land council owned land; time consuming aspects involved with the processing of land claims.
- NSWALC/MAA coordination meeting.

**February 1987**

- New South Wales Housing Advisory Council.
- ADC meeting, Canberra: a delegation of members attended but did not gain access.
- NSWALC/MAA coordination meeting.

**March**

- National Federation of Land Councils, Alice Springs.
- Aboriginal Employment Development Program Task Force (comprising NSWALC, DAA, ADC and DEIR).
- Meeting at "Rathlin", Petersham on invitation from International Year of Shelter for the Homeless 87. Held to launch the IYSH Aboriginal Housing Program.
- ACTU, Melbourne: follow-up to November consultation (above).
- IYSH Aboriginal Housing Working Group.
- Meeting at Tranby with the Minister for Aboriginal Affairs.
- NSWALC/MAA coordination meeting.

**April**

- The first two days of NSWALC's meeting were held at Dubbo with representatives of land councils in the Central RALC.
- A meeting with officers of the Valuer-General's office.
- IYSH Aboriginal Housing Working Group, Sydney and Lismore.
- The Murray Black Collection, Melbourne.
- Community Employment and Development Programs.

**May**

- A rally at Redfern Oval about Aboriginal Education subsidy cutbacks.
- NSWALC/MAA coordination meeting.
- Defending our Heritage — an Aboriginal Seminar, Adelaide.

**June**

- IYSH Aboriginal Housing Program Training Workshop.
- Visit to the Central Region.
- National Federation of Land Councils, Alice Springs.
- Wilderness Society and Australian Conservation Society re wilderness legislation.
- Meeting about a proposed Ministerial Task Force on Aboriginal Heritage and Culture.
- Local Government and Aboriginal Community Development Management Committee.
- Meeting about a Commemorative Aboriginal Monument to be constructed in memory of Aboriginal people who lived in the Sydney area at start of European settlement.

## ANNEXURE C

**VISITORS AND DELEGATIONS TO N.S.W.A.L.C. MEETINGS**

Apart from scheduled business, NSWALC met to discuss wide-ranging matters. The two extraordinary general meetings held in the period were closed meetings though a consultant attended when requested during the 25-26 March 1987 meeting about the Management Review Report.

Visits, delegations and representations included:

**Twenty-first, 14-18 July 1986**

- Minister for Aboriginal Affairs, Ken Gabb.
- Representative, Darkinjung LALC.
- Auditor General's Department.
- Henrietta Dean, Goddard, Dean & Co: re land claims litigation and the Yrimbirra Pty Limited Manager's Report.
- Tim Dunlop and Bob Edwards, NSW Department of Housing Advisory Committee meeting which is a consultative group to the Minister for Housing on Housing for Aborigines.
- Steven Webb, ANU: re the Murray Black Collection.
- Tranby College: Tranby staff involved with the conduct of Regional Land Council administration workshops visited occasionally to provide progress reports.

**Twenty-second, 12-15 August**

- Observer, Quirindi LALC.
- Bob Corben and Bernadette Kazzi, R Corben & Associates: Corben & Associates visited occasionally to provide a progress report about the Uniform Accounting System.
- Representatives, Central Coast Regional Aboriginal Land Council: re fishing trawler enterprise for the Birpai LALC.
- Department of Housing.
- Steven Goddard, Goddard, Dean & Co.
- Representatives (MAA); University of Sydney (Economics Department): re the Action/Research Project on Aboriginal Employment Strategies.
- Consultant Anthropologist: re the Campbell Thompson Collection Auction.
- Representative, La Perouse LALC: to resolve a problem being experienced with the Uniform Accounting System.

**Twenty-third, 8-11 September**

- Bob Corben, R Corben & Associates: specifically to introduce discussion about regionalisation of the Uniform Accounting System.
- Senator Michael Macklin, Australian Democrats, Queensland.
- Henrietta Dean, Goddard Dean & Co.

**Twenty-fourth, 13-17 October**

- Ken Gabb, Minister for Aboriginal Affairs.
- Henrietta Dean, Goddard, Dean & Co.
- Ted Pickering, Shadow Minister for Aboriginal Affairs and Stephen Mutch, Executive Assistant.
- Kate Laurence, Central RALC Administrator; Michael Newman, Central Region: to provide a progress report.

- Representative, MAA: re draft Regulations for tabling at the NSWALC state-wide Policy Conference.

#### **Twenty-fifth, 8-12 December**

- Representative, Mungandai LALC: seeking help re factional differences causing problems for the LALC.
- Kate Laurence, Central RALC Administrator and representative (MAA): a progress report.
- Henrietta Dean and Steven Goddard, Goddard, Dean & Co.
- Representatives, Gilgandra LALC: re grievances about outstanding debts.
- Judy Messer, Nature Conservation Council: introduction and information.
- Representatives: NSW Ministry of Employment and MAA: re the Aboriginal Employment Development Officer position being funded by the Ministry of Employment.
- Department of Housing.
- Harry Penrith, Parliamentary Advisor: unscheduled arrival.

#### **Twenty-sixth, 9-13 February 1987**

- Maurie Keane, MP for Cronulla, Chairperson of the Select Committee on the Legislative Assembly Report Upon Aborigines.
- R Corben & Associates: to discuss stepping up activity towards regionalisation of the Uniform Accounting System.
- Ralph McCann, Hungerfords Management Consultants: re NSWALC's commissioned Management Review.
- Soil Conservation Service: introduction and information.
- Tranby College: progress report on the Regional workshops.
- Representatives, Northern RALC: requested assistance for the conduct of a RALC meeting at Muswellbrook on 28 February.
- Chief Inspector Bill Galvin and John Chapman, Aboriginal Police Liaison Unit.
- Representatives: DEIR and the NSW Tourism Commission: introduction and information.
- Representatives: DAA, ADC, MAA.
- Representative, Land Claims Unit, Department of Lands: to provide a report on the current status of land claims, in particular to clarify the status of claims on travelling stock routes.
- Department of Housing and Austpac.
- Regional Financial Manager, Wiradjuri.

#### **Twenty-seventh, 9-13 March**

- Representative, MAA: re Nanima/Wellington LALC.
- Jeanette Hope, Manager, Division of Cultural Resources and Information Services, NPWS.
- Ralph McCann, Hungerfords Management Consultants: re NSWALC Management Review.
- Tim Dunlop, Bob Edwards, Richard Person (Deputy Director), Ken Smith, Department of Housing: re IYSH Aboriginal Housing Program.
- Henrietta Dean and Steven Goddard, Goddard, Dean & Co.



**Twenty-eighth, 6-10 April**

- Aboriginal Heritage Working Party: a progress report and decision-making.
- Tim Dunlop, Ken Smith, Department of Housing: Pat Stewart, Administrator, Murrawina, Mt Druitt; Sue James, Member of the Board of Directors, Murrawina, Mt Druitt: for the NSWALC Housing Advisory Committee Meeting.

**Twenty-ninth, 11-15 May**

- Aboriginal Heritage Council Working Party members: discussion and decisions.
- Michael Mansell, Tasmanian Legal Centre: to give a briefing about his trip to Libya.
- Bob Corben and Ray Kazzi, Corben & Associates: report about the wages kit; progress report about regionalisation of the Uniform Accounting System.
- Women' delegation, Nicaragua.
- Department of Housing.
- Anti-Discrimination Board: to discuss aspects of anti-discrimination policy.
- Steven Goddard, Goddard, Dean & Co.
- Representative, DAA North Sydney Branch: re the CEEDS Program Committee.

**Thirtieth, 15-19 June**

- Representative, MAA: re the IYSH Aboriginal Housing Program Training Workshop at Bundanoon.
- Brunsdon Gileadi & Associates Pty Limited: re development of a corporate plan for NSWALC.
- Steven Goddard, Goddard, Dean & Co.
- Members, Aboriginal Heritage Council Working Party: re discussions about the Aboriginal Heritage Council/Ministerial Task Force of Aboriginal Heritage and Culture.
- Anthropologist: report on the Defending our Heritage Seminar in Adelaide.





