

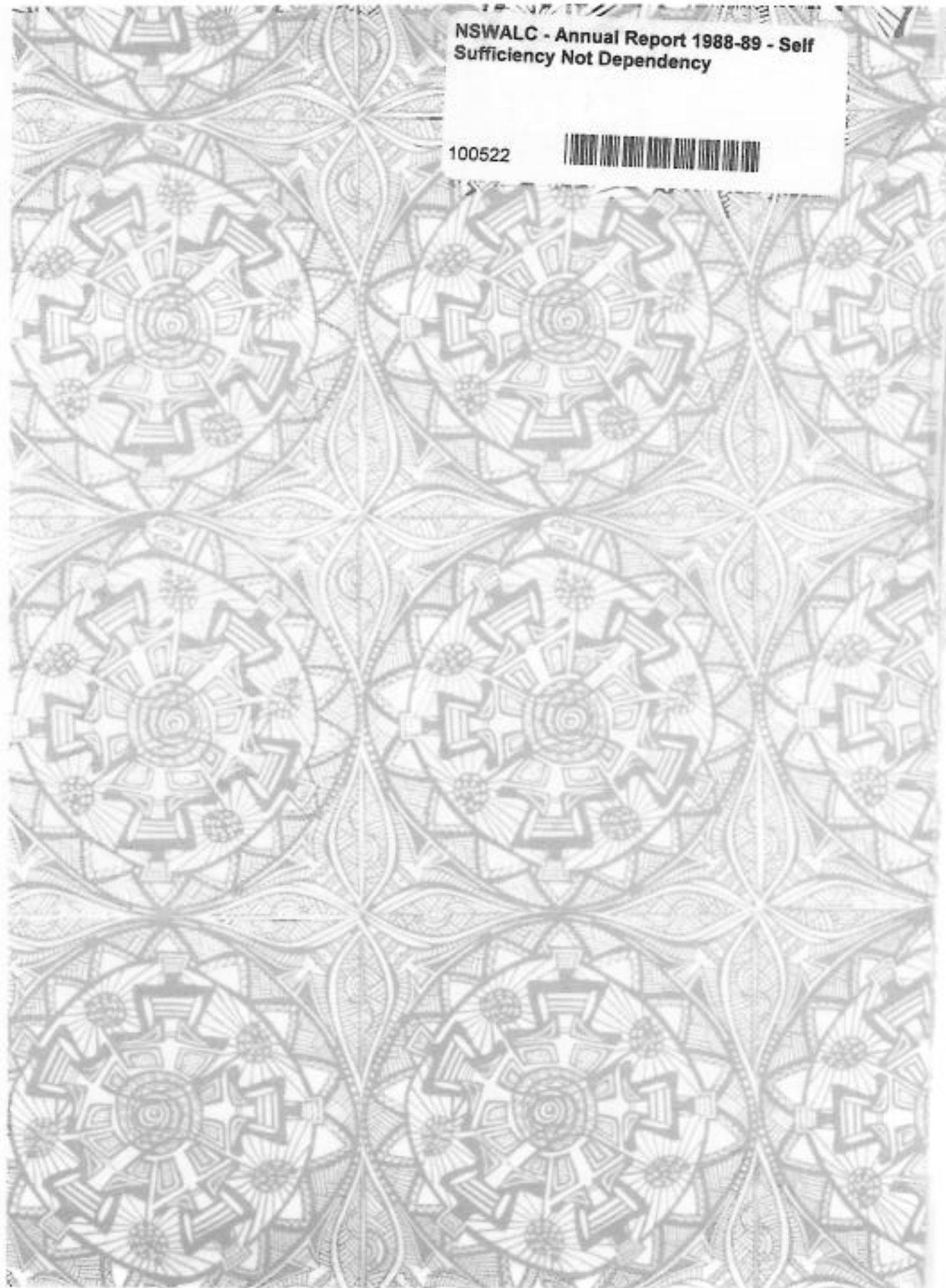
# SELF SUFFICIENCY NOT DEPENDENCY

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NEW SOUTH WALES ABORIGINAL LAND COUNCIL  
**ANNUAL REPORT 1988-89**

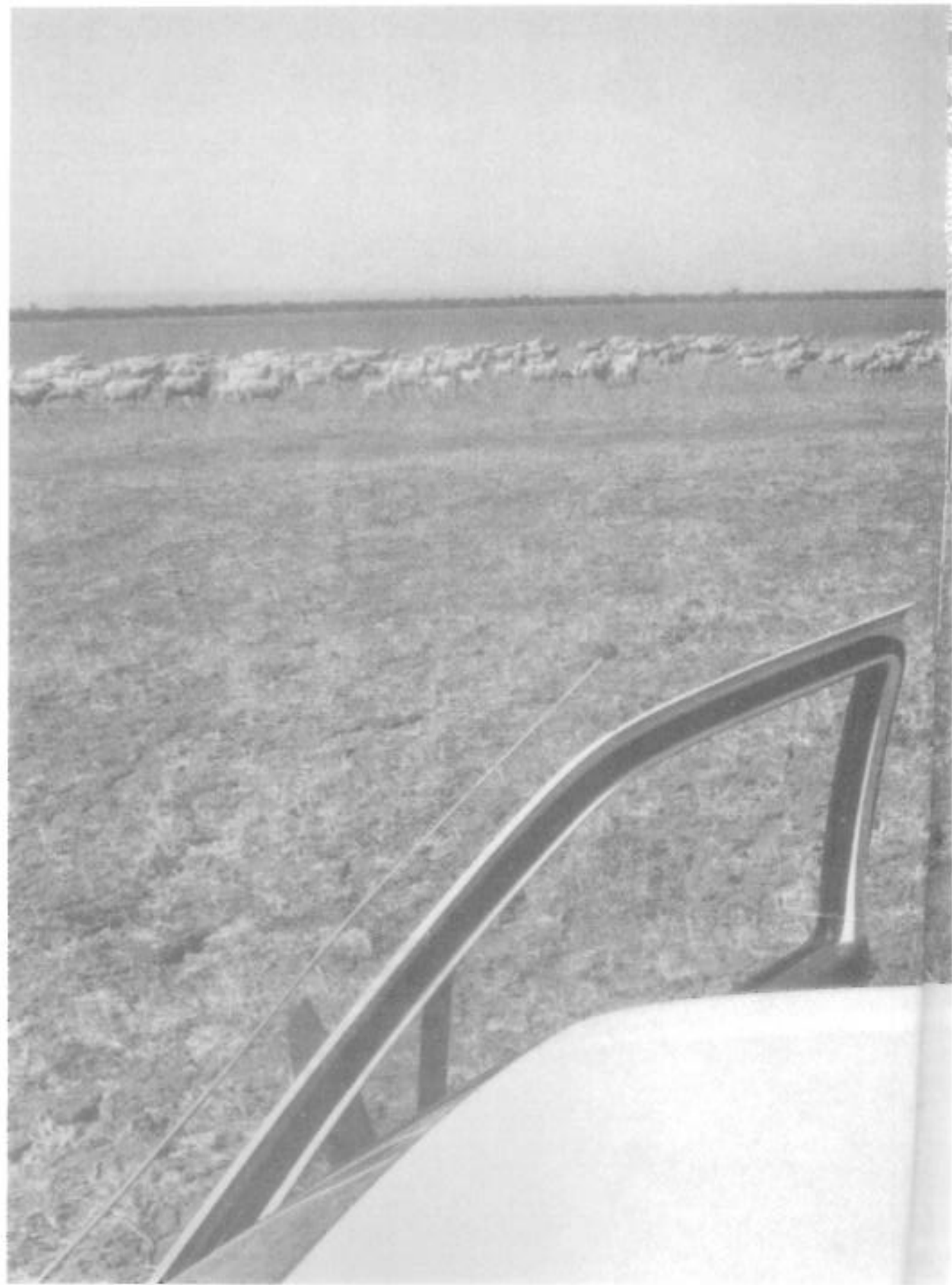


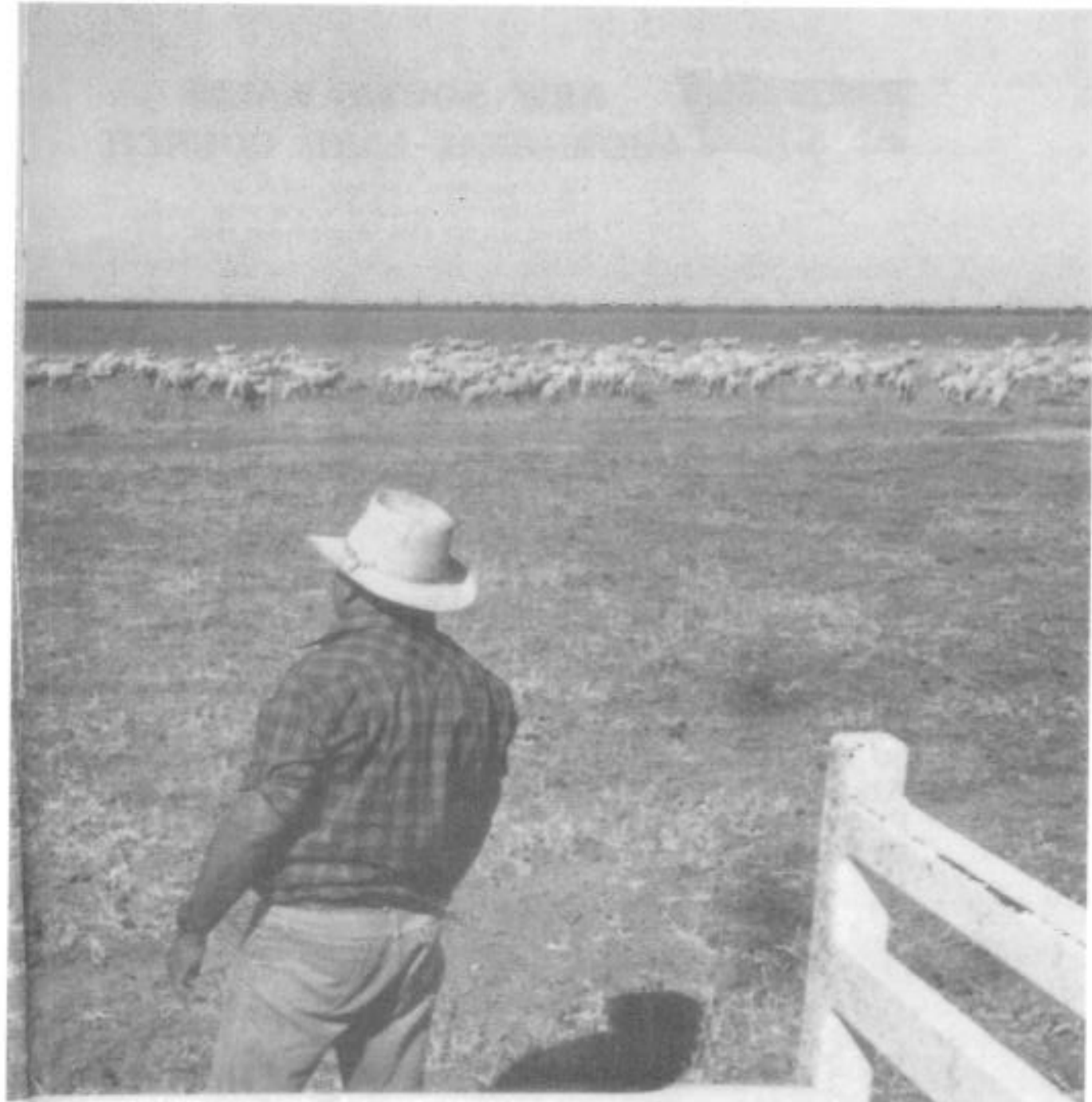
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## NEW SOUTH WALES ABORIGINAL LAND COUNCIL

103 Moore Street, Liverpool, N.S.W. 2170  
P.O. Box 208, Liverpool, N.S.W. 2170  
Phone: (02) 601 4766 Fax: (02) 601 1936

30 November 1989

The Hon. N. F. Greiner, MP  
Premier of New South Wales  
Premier's Wing  
State Office Block  
Phillip Street  
SYDNEY NSW 2000

Dear Mr Greiner,

I have the honour to present the NSW Aboriginal Land Council's Annual Report for the year ending 30 June 1989, pursuant to provisions of the NSW Aboriginal Land Rights Act, 1983, the Public Finance and Audit Act, 1983, and the Annual Reports (Statutory Bodies) Act, 1984.

Yours sincerely,

Tiga Bayles  
CHAIRMAN

*Published in December 1989 by  
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## CHAIRMAN'S PREAMBLE

The year 1988-89 has been a truly historic period for the Aboriginal people of NSW as we have grown stronger in our struggle for land rights and justice.

In part, our success comes from the remarkable unity achieved among our people at the time of the 1988 bicentennial.

Together we achieved much in countering the propaganda of governments and setting the record straight on 200 years of European invasion and colonisation.

Just two months later, the election of the Greiner-Murray Government gave rise to a renewed struggle against those formally committed to the abolition of land rights in NSW.

In a politically hostile environment our supporters rallied themselves to the land rights struggle.

Marches were organised, pamphlets printed, community leaders lobbied and information produced,

all to answer the racist idea that Aboriginal people are incapable of managing our own businesses and communities.

With the valued assistance of all the major Churches, trade unions and opposition parties in NSW, we were able to show the Greiner-Murray Government that it cannot trample on the rights of Aboriginal people.

The Government came to power resenting our opportunity for self-determination and economic self-sufficiency.

Their policy was an attempt to reintroduce the discredited "mission manager" practices of the past.

The intention was always to replace Aboriginal decision-makers with people who are there to serve the government's interests and do the government's bidding.

It is testimony to the determination and skills of our people that we have been able to achieve so much during 1988-89.

Our achievements have been many:

- The New South Wales Aboriginal Land Council (NSWALC) office not only moved to its own premises at Liverpool but the staff structure was successfully reorganised.
- Our public relations efforts intensified with the resurrection of the *Woomera* newsletter and our new information kit, "Self Sufficiency Not Dependency".
- The task force to assist unfunded Local Aboriginal Land Councils brought about funding for a number of communities.
- The Rock for Land Rights Concert and March Against Mainstreaming were great successes.

- The second round of organisational review conducted by the Hungerfords consultancy commenced, with most of the first round recommendations put into place.
- We prevented the Government from appointing an investigator and administrator to NSWALC and successfully countered all of the errors presented in the Government's Green Paper and "New Directions in Aboriginal Affairs".
- Our business enterprises continued to grow in number and financial strength.
- We continued to develop skills and knowledge through the Tranby Workshop. The Land Council itself established a training scheme for office bearers with a Training Officer being appointed.
- A housing policy was developed which includes a lease specifically designed for tenants in Land Council houses.

Although we have achieved much in the last year our communities continue to suffer the worst social, economic and health conditions of any group in NSW.

The NSW Government has introduced a policy of mainstreaming which is a return to the discredited assimilation policies of the past.

The policy presumes that Aboriginal people don't have distinct cultural values and other needs which should be acknowledged in the delivery of programs.

The mainstreaming policy was designed to cut back funding on Aboriginal policies. Its effect is to maintain the state of oppression of Aboriginal people.

The successes of the past year should inspire Koori people throughout the State to strive for further

success in the future. In unity we have proven ourselves to be strong.

It has given me great pleasure to be Chairman of the Council at this critical time and participate in our struggle for recognition and self-determination throughout 1988-89.

TIGA BAYLES  
CHAIRMAN



*Tiga Bayles, Chairman of the  
NSW Aboriginal Land  
Council.*

## INTRODUCTION

In 1983 the NSW Government established the Aboriginal Land Rights Act to provide land rights throughout the State. In its preamble the Act acknowledged that:

- All land in NSW was traditionally owned and occupied by Aborigines.
- Land is of the utmost spiritual, cultural and economic importance to Aboriginal people.
- Past government decisions, made without compensation, had progressively reduced the amount of land set aside for Aborigines.

To redress this historical neglect the Act established a system of Land Councils, democratically elected by Aboriginal people, to control and administer their rights to land.

There are now 117 Local Aboriginal Land Councils, 13 Regional Councils and the NSW Aboriginal Land Council (NSW ALC) operating throughout the State.

Councils can obtain land either through claims to vacant crown land (it is not possible to successfully claim privately-owned land) or purchases on the open market.

Local Land Councils form the basis of land rights



in NSW. Membership of a Local Council is open to all adult Aborigines living within its boundaries or with special ties to its land.

All members have equal rights to land, housing and the election of local office bearers and to elect two representatives to the Regional Land Council.

The Local Councils acquire and administer their own land and establish and operate business projects. They also liaise with the State and Federal Governments for the construction of housing on Council land.

The 13 Regional Land Councils are directly responsible for advising Local Councils, especially in the acquisition and administration of land and arbitrating in disputes involving Local Councils.

The NSW Aboriginal Land Council is composed of a representative from each of the 13 regions. It meets monthly and deals with a range of administrative, legal and policy matters.

In 1988-89 the following State representatives were elected from each of the regions:

<b>REGION</b>	<b>REPRESENTATIVE</b>
Central	Neita Scott
Central Coast	Manuel Ritchie
Far North Coast	Henry Bolt
Far South Coast	Ben Cruse
Murray River	David Clark
Northern	Darrell Sampson
Northern Tablelands	John Connors
North West	Tombo Winters
South Coast	Roger Brandy
Sydney/Newcastle	Tiga Bayles
Western	William Bates
West Metropolitan	Cliff Foley
Wiradjuri	Hewitt Whyman



*One of the regular meetings of the NSW  
Aboriginal Land Council's State  
representatives.*



As with all Local and Regional Land Councils, State meetings are serviced by the professional staff of the NSWALC office in Liverpool. In 1988-89 the senior staff included:

<b>DIRECTOR</b>	Robert Jackson
<b>SENIOR ACCOUNTANT</b>	Mohammed Ishaq
<b>SENIOR FIELD OFFICER</b>	Garry Green
<b>SENIOR RESEARCH OFFICER</b>	Chris Kirkbright
<b>EXECUTIVE OFFICER</b>	Jim Gleeson
<b>OFFICE MANAGER</b>	Kimiko Mosby



*Robert Jackson, Director of  
the NSW Aboriginal Land  
Council.*

**NEW SOUTH WALES  
ABORIGINAL LAND COUNCIL OFFICE**

The Office of the NSW Aboriginal Land Council is located at 103 Moore Street, Liverpool.

Telephone:	601 4766
Facsimile:	601 1936
Business hours:	8.30am to 5pm (weekdays)

# LAND COUNCIL ACHIEVEMENTS

## LAND

Land Councils have successfully claimed and purchased freehold and leasehold land. By 1989 Council had been granted 34,226 hectares of freehold and 1562 hectares of Western Land leases, with an approximate value of \$16.4 million. It should be noted, however, that Land Councils have succeeded in just 11 per cent of all land claims. In 1988-89, for instance, 578 claims were granted out of 3406 lodged.

More than \$20 million has been spent on land purchases. These activities, with the conduct of business enterprises, generate substantial economic activity throughout New South Wales.

## YRIMBIRRA — A GOOD INVESTMENT FUND

In 1983 the NSW Government decided to provide 7.5 per cent of land tax revenue collected between 1984 and 1998 for the maintenance of land rights.

Each year half this amount is paid into an Investment Fund and the other half used for the administration of Land Councils and the purchase of land and business enterprises.

In 1984 the NSW Land Council decided to find better investment opportunities for its funds than simply investing in bank deposits at the standard rate of interest. Accordingly a trust company, Yrimbirra (meaning "keep safe"), was established to administer a mortgage investment portfolio.

The company lends funds to borrowers as first mortgage loans. The loans are up to 66 per cent of the value of the property offered for security.

The company is managed by the legal firm of Goddard, Dean and Company and the directors of Yrimbirra are members of the NSW Aboriginal Land Council. The accounts of the company are audited by the NSW Auditor-General.

Any individual or organisation can borrow funds from the company subject to the lending criteria being met by the prospective borrower. The interest rate charged is usually a few points below that charged by other comparable lending institutions.

Yrimbirra has continued to enjoy an excellent reputation in financial circles for its efficiency and competitive rates of interest.

The combined Investment Fund was designed so that after 1998 it would provide full financial autonomy for Land Councils throughout the State. That is, Aboriginal people would be freed from the purse strings of government.



Two young Aboriginal workers at the Worimi Land Council's market garden at Tanilba Bay, near Newcastle, established on formerly unused Crown land. This excellent business enterprise is just one of dozens around NSW managed by Local Aboriginal Land Councils.

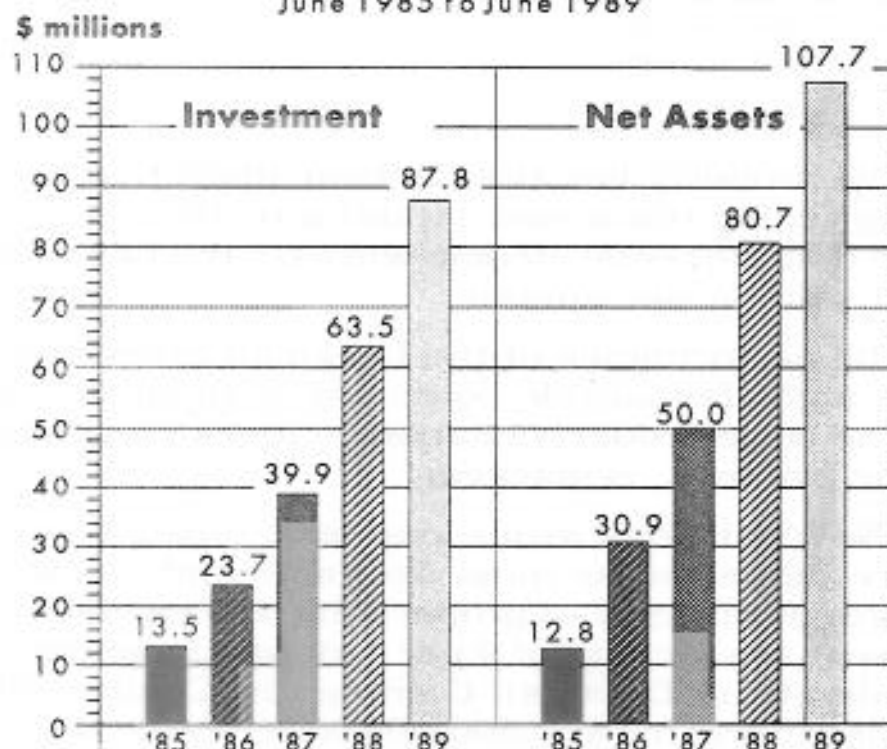
## SUCCESSFUL INVESTMENTS

The NSW Aboriginal Land Council has established an excellent investment portfolio, partly through the activities of Yrimbirra. By 1989 \$88 million had been invested, contributing ultimately to an investment base of \$400-500 million in 1998.

In 1988 an office block at Liverpool was purchased for \$711,000. In 1989 the NSW ALC made its most significant move into commercial property investment with the \$10.2 million purchase of the new Datamail building in Alexandria.

### NSW Aboriginal Lands Council Investments & Assets

June 1985 to June 1989





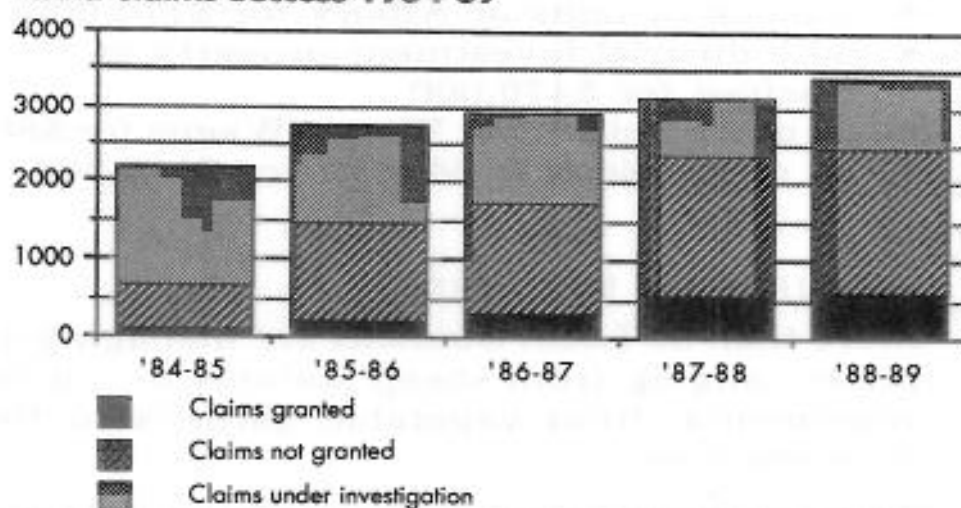
Tigo Bayles outside the \$10 million Datamail building in Alexandria purchased by the NSW Aboriginal Land Council in June 1989.

The property has already been identified as showing strong rental and capital growth. It is estimated that the rental income will earn the Land Council \$1 million per annum.

The performance of the Datamail investment has brought favourable comment in financial circles. The large property company, Jones Lang Wotton, for instance, remarked:

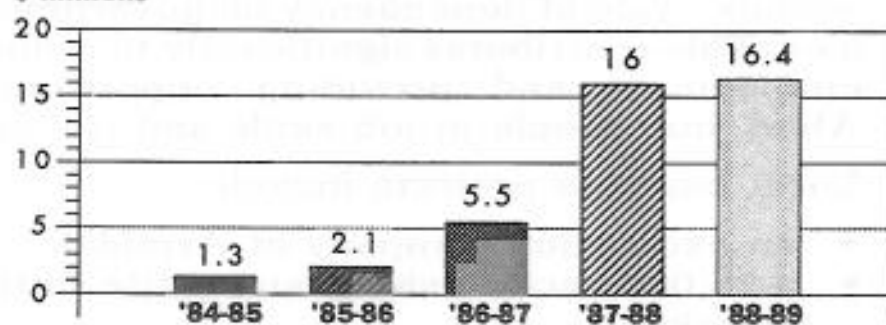
“New buildings with a long-term tenancy structure are perceived as most desirable and stock shortages of this type of property have seen yields stabilise in the vicinity of 9 per cent to 9.5 per cent. The sale of the Datamail Complex in Coulson Street, Alexandria for \$10,200,000 which reflected a yield of 9.19 per cent, illustrates this point.”

### Land Claims Success 1984-89



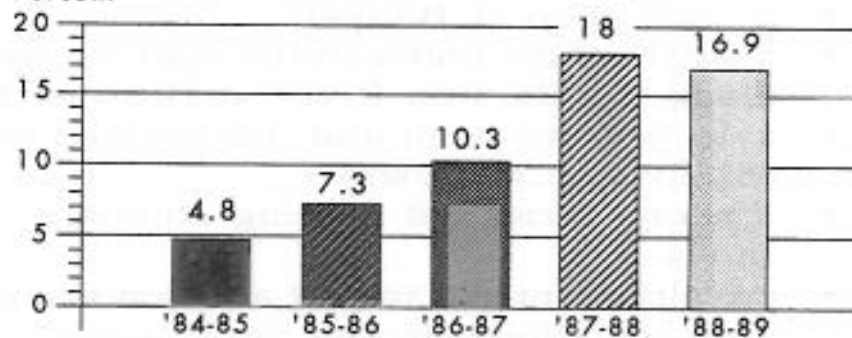
### Value of Successful Land Claims

\$ millions



### Percentage of Claims Granted

Percent





At a local level, Land Councils have made a series of investments, including:

- a block of units at Albury for \$174,000
- an industrial investment property at Gosford for \$470,000
- an office building at Wagga Wagga for \$88,000
- an office block at Moama for \$116,500.

#### ENCOURAGING BUSINESS

More than 30 Local Councils are managing enterprises ranging from sheep stations to tourist developments, from vegetable gardens to fishing co-operatives.

These initiatives are encouraging economic development throughout the State. These initiatives are also enabling Aboriginal people to break the welfare cycle of dependency on government services. This contributes significantly to reducing unemployment and providing opportunities for Aboriginal people in job skills and training.

Local business projects include:

- an excavation company at Armidale
- a 26,000 hectare sheep and cattle station near Bourke
- two large sheep stations near Coonamble
- a fishing trawler business at Birpai
- a craft shop at Bunyah
- a 640 hectare sheep station and market garden along the Barwon River at Brewarrina
- a 14 hectare farm and 3.2 hectare residential subdivision at Cowra
- a sheep farm and fencing company at Glenn Innes
- development of a tourist and conference centre at Orient Point on the South Coast



- a fishing co-operative at Jerringah
- 14 hectares of grazing and citrus orchards and the "Garden Motel" at Leeton
- Weinteriga sheep station, a 35,000 hectare property on the Darling River near Wilcannia
- Barooga Karrai, a 26,000 hectare sheep and cattle station on the Lachlan River at Euabolong
- a 73 hectare market garden at Tanilba Bay near Newcastle.

## EMPLOYMENT

The Land Rights Act 1983 has been the most successful employment initiative ever introduced for Aboriginal people in NSW. Approximately 400 people are employed by Land Councils throughout the State.

## EDUCATION AND TRAINING

The education and training of Land Council staff and members expanded throughout 1988-89. Emphasis was placed on those Land Councils who required improved skills to regain their funding position.

Land Councils maintained their strong working relationships with Tranby Aboriginal College, TAFE and the Federal Department of Employment, Education and Training. Aboriginal people are now being trained in areas such as building, horticulture, farm management, business studies, administration and accounting.

The 1989-90 year is developing into a productive time for training. NSWALC has appointed a training officer to develop training options and identified a suitable course in human resources. Three

pilot courses have been run with outstanding success and DEET has been approached to fund this program throughout the State.

The accountancy firm, Deloitte, Haskins and Sells are to take a more active role in the uniform accounting system program. They will be establishing a series of courses which will allow Local and Regional Land Councils to further develop their accountancy skills. This program will ultimately enable the regions to develop their own training schemes.

It is also proposed that Aboriginal educators be used to deliver the courses. It is envisaged that there will be one person per region who will be responsible through NSWALC for the training. Discussions are currently underway with the Aboriginal Education Consultative Group to obtain their assistance.

#### COMMUNITY DEVELOPMENT

Local Land Councils provide a focus for community activity and co-operation with government departments. A number of Local Land Councils have built community centres and sport and recreation facilities, including:

- youth centre at Bateman's Bay
- alcohol rehabilitation centre at Brewarrina
- football field at Dareton
- community centre at Eden
- community centre and office at Yota Yota
- club and community facility at Dubbo.

## HOUSING EXPANSION

Land Councils work with Federal and State departments to provide land for Aboriginal housing and have, independently, purchased numerous homes themselves. Aboriginal Land Councils now own most of the land that has traditionally housed Aboriginal people in NSW.

## PROTECTING ABORIGINAL HERITAGE

Land Councils have worked with the National Parks and Wildlife Service to ensure the protection of Aboriginal sites. Site curators have been employed to preserve Aboriginal heritage in the interests of Aboriginal people and also the wider community.

## INDEPENDENCE AND PRIDE

Financial success aside, land rights have fundamentally enhanced the quality of life for Aboriginal people. As the Chairman of the NSW Aboriginal Land Council, Tiga Bayles, explains:

"Before the introduction of the Land Rights Act there was a feeling of apathy. Now there is a growing feeling of pride and achievement.

"On a financial level, owning a piece of land might not mean much but on a personal level it means a lot. People take an interest in the land. They are involved in its development and are proud of their achievements."

In principle and practice, the Aboriginal Land Rights Act 1983 is an initiative well worth defending.



Georgina Yates and children outside  
one of the Land Council houses in  
Dubbo.



## WHY LAND RIGHTS?

Historical evidence has established that Aboriginal civilisation has existed in this land for more than 30,000 years. Aboriginal people, therefore, have the strongest of claims to self-government and pre-existing rights to land.

Moreover, it has been long recognised by anthropologists that there is a special attachment by Aborigines to land.

White Australians frequently like to forget three important points:

- Before the arrival of Europeans the Aboriginal Australians occupied the whole of this continent under a system of land ownership with clear rules for rights of occupancy, use and inheritance as effective as any in the world. It was a system which imposed obligations for the protection and care of the land as well as rights of possession. Those obligations and rights were the foundation of Aboriginal society.

- The European occupation of this continent, which has almost wholly destroyed that system, was achieved by a long series of acts of aggression. White Australians have been encouraged to think of that occupation as essentially peaceful. In fact what happened was a ruthless genocide in the face of prolonged and courageous resistance broken only by the force of superior technology.
- At no time did the invaders bargain, make payment, conclude a treaty or show any willingness to respect the institutions of the indigenous people. It was not until 1972 that there was any official awareness that Aborigines had social institutions including effective systems of land and of land tenure.

#### SELF-DETERMINATION NOT DEPENDENCY

In the early 1970s government policy in Australia began to recognise the need for land rights legislation. Past policies of paternalism and assimilation had made Aboriginal people increasingly dependent on government hand-outs.

On 13 November 1972, Gough Whitlam, the leader of the Labor Party and future Prime Minister, stressed white Australia's national and international responsibilities:

"Let us never forget this: Australia's real test as far as the rest of the world, and particularly our region, is concerned is the role we create for our own Aborigines . . . More than any foreign aid program, more than any international obligation which we meet or forfeit, more than any part we may play in any treaty or agreement of alliance, Australia's treatment of her Aboriginal people will be the thing



upon which the rest of the world will judge Australia and Australians."

The Federal Government's Aboriginal Land Rights (Northern Territory) Act 1976 was followed by various forms of land rights legislation in South Australia (1980), New South Wales (1983) and Victoria (1987).

Although part of its 1983 policy speech, the Hawke Government is yet to use its Federal power, obtained by referendum in 1967, to establish national land rights legislation. The passage of such legislation would override State laws covering land rights and make redundant legislation such as that now being proposed by the NSW Government in 1989.

Australia cannot continue to ignore its international obligations. During his visit to Australia in 1987 Pope John Paul II recognised that the moral imperative lay with the Government to act. The Pope, speaking in Alice Springs, said:

"Let it not be said that the fair and equitable recognition of Aboriginal rights to land is discrimination. To call for the acknowledgment of the land rights of people who have never surrendered those rights is not discrimination . . . But what can now be done to remedy the deeds of yesterday must not be put off until tomorrow."

Ignoring such views, the NSW Government's Green Paper heralded the first attempt in any Australian State to wind back land rights' reform.

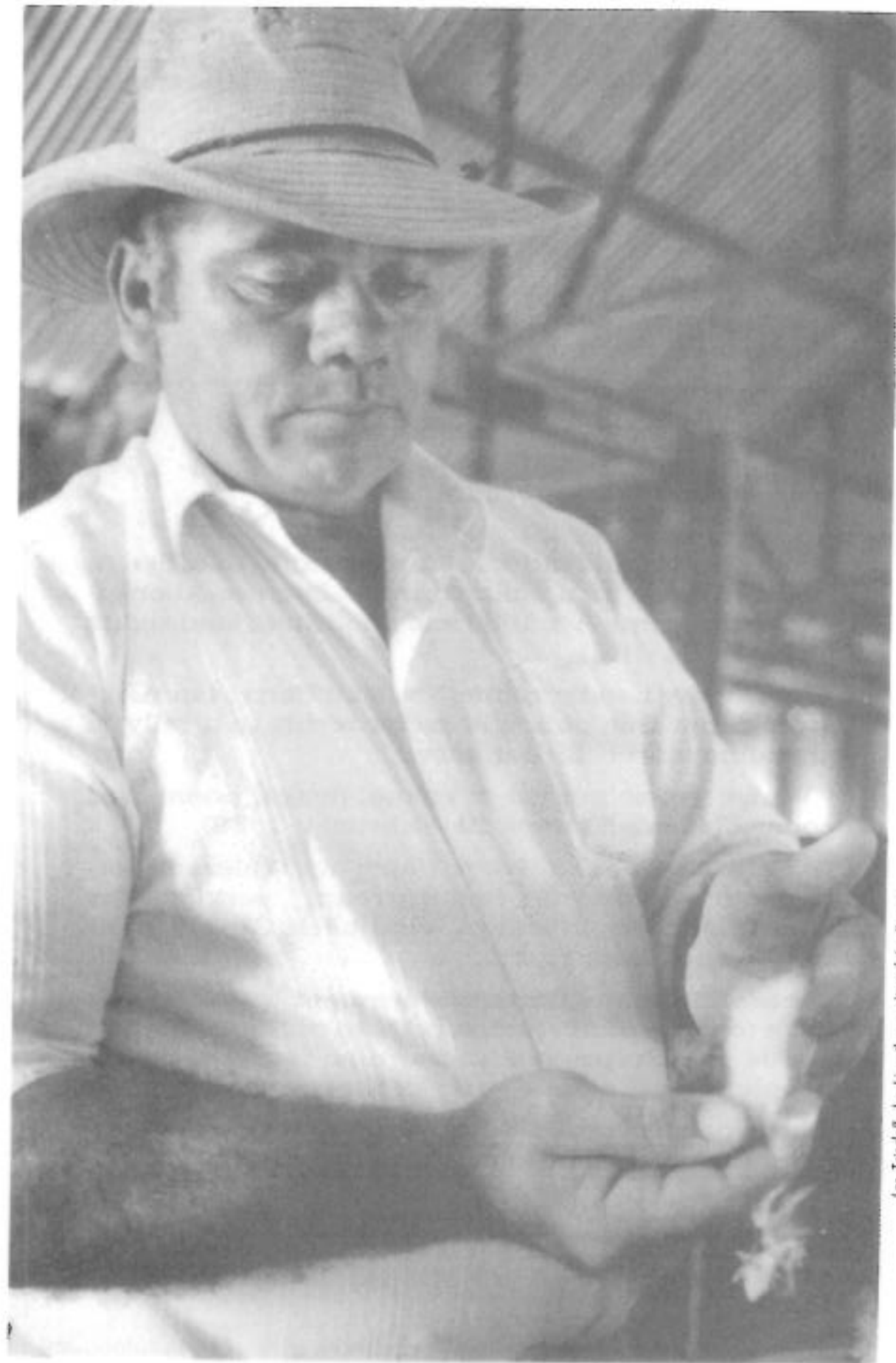
In NSW the merits and future of Aboriginal self-determination, sustained by land rights, have found their first testing ground.

LAND RIGHTS LEGISLATION WAS DRAFTED WITH THE AIM OF REPLACING WELFARE DEPENDENCY WITH THE RESOURCES NEEDED FOR SELF-DETERMINATION. THAT IS, ABORIGINAL COMMUNITIES ASSESSING THEIR OWN NEEDS AND RESPONDING WITH THEIR OWN INITIATIVES.



Billy Jackson, manager of the Kaituna property, near Coonamble, his grandson and their dogs, prepare to set off for work.





Les Trindall checking the quality of the fleece  
on a sheep station near Coonamble owned by the  
North West Regional Land Council.



## **GOVERNMENT POLICY AND THE FUTURE OF LAND COUNCILS**

The Liberal and National Parties came to office in March 1988 with a policy of repealing the Aboriginal Land Rights Act 1983 and abolishing land rights in NSW.

The Deputy Leader of the National Party, Ian Armstrong, put this policy in racist terms to a rally in Queanbeyan on 29 January:

“We’ve got to get rid of crime, drugs, hoons and coons,” (*Sunday Telegraph*, 21 February 1988).

In February 1989 a Green Paper was released setting out a policy to “mainstream” services for Aboriginal people and to wind back Government funding for land rights.

Quite simply, the State Government was stepping back to the assimilationist policies of the 1950s and 1960s which proved disastrous for Aboriginal people.

Those policies produced the type of welfare dependency from which, ever since, Aboriginal people have tried to break free.

Land rights have given Aboriginal people the opportunity to free themselves from the purse-strings of government and determine their own future.

Mainstreaming services can only lead to waste and inefficiency as white bureaucrats try to deal with Aboriginal problems.

Governments must recognise the historical fact that Aborigines are the indigenous people of the land and, as such, are entitled to appropriate rights to the land.

Self-determination, not failed ideas for assimilation, must form the basis of Aboriginal affairs in NSW.

The Government's Green Paper proposed the following radical changes to land rights in NSW:

- Repealing the Aboriginal Land Rights Act 1983.
- Establishing a Government appointed Aboriginal Affairs Commission to replace the Government's own Office of Aboriginal Affairs, the NSW Aboriginal Land Council and all 13 Regional Land Councils.
- Abolishing special programs in education, health and welfare by "mainstreaming" Aboriginal needs into Government departments.
- Reducing the amount allocated to the Investment Fund from \$16 million to only \$1 million per annum.
- Removing the provision that land would be inalienable. This means Aboriginal land can be sold or mortgaged if the Government gives permission.



Children, who are part of the Amilla — street kids program, enjoying themselves at the CRALC Centre, Dubbo.

Aborigines throughout the State were united in their specific objections to the Green Paper:

- Dismantling the Land Council structure will deny Aboriginal people the right to democratically elect their own representatives to manage the land rights system.
- The dramatic reduction in finance to the Investment Fund will seriously set back the potential for autonomy in Aboriginal land rights. If the provisions of the 1983 Act remain, the Fund will provide a final base of \$400-500 million in 1998.
- Mainstreaming services and attacking land rights will push Aboriginal people back into the cycle of welfare-dependency that dominated Aboriginal affairs in the 1950s and 1960s.
- Any decision to deny Aboriginal people the opportunity to democratically elect and manage their own Land Councils will seriously damage their relations with the wider community.

A broad cross section of the community, including church leaders, the Australian Labor Party, Australian Democrats, trade unions and academics, joined the Aboriginal community in condemning the Green Paper.

#### SUPPORT STATEMENTS

In September 1989 the NSW Government announced a reappraisal of its position through the appointment of a special consultant, Charles Perkins. Through this new period of consultation, NSWALC will be presenting its agenda for the constructive reform of the Land Rights Act and an even better Land Council system throughout NSW.

## CHURCHES

### Anglicans

"The Churches of NSW stand beside Aboriginal people in objecting very strongly to what the State Government is proposing . . . The Land Rights Act 1983 gave Aboriginal people hope, it gave them a chance to see that there was something different, that they could have a say in their own affairs, that they have a chance to build up an economic base from which they can derive a sense of respect and self-dignity. It meant they would be able to move away from the handout mentality they have been forced to adopt."

**Jeff Huard**

Anglican Archdeacon in Sydney  
Addressing a Public Forum on the Green Paper, 5 July 1989.



*Jeff Huard, Anglican Archdeacon in Sydney, addressing a public forum on the Green Paper, 5 July 1989.*

## **Catholics**

"It is only from within themselves that Aboriginal people can find their way of coping and developing in a society alien to them. Further, a major change is being introduced five years after major change was introduced. A legislative situation of constant serious change unsettles and scuttles enterprise and development and, most important, self-determination."

**Father Frank Fletcher**

Australian Catholic Social Justice Newsletter

## **POLITICIANS**

### **Democrats**

"I know that the 1983 Land Rights Act did not go far enough. It did not do everything Aboriginal people wanted, but it was something. Aboriginal people of NSW were to get land rights and they were to get a percentage of land tax which would enable them to buy land, set up their own enterprises and look after their own affairs. To have it removed after such a very short period of time and to have criticisms levelled against it in the way that Mr Zammit and the Greiner Government are now doing, I believe is a public scandal. I have already indicated both to the Premier and Mr Zammit that the Australian Democrats in NSW, holding the balance of power in the Legislative Council, will block any changes to the land rights. We are absolutely committed to that."

**Elizabeth Kirkby MLC**

Leader of the Australian Democrats in NSW

Addressing a Public Forum on the Green Paper, 5 July 1989.



## MEDIA

"Mr Greiner has long argued that urgent Aboriginal needs in health, education, housing and employment are being neglected. That much is obvious enough. But it is doubtful that the neglect is caused by attempts to encourage more Aboriginal responsibility for Aboriginal affairs. The 1983 Lands Rights Act seeks to address the root causes of Aboriginal deprivation by helping Aborigines to attain a degree of financial independence. That situation was never going to be arrived at quickly or easily. The Act set a period of 15 years (to 1998) during which half the revenue from a 7.5% share of State land tax would be placed in a long-term investment account for Aborigines. It is doubtful that the success of the scheme can be judged fairly after only five years."

Editorial *Sydney Morning Herald*  
10 March 1989.



Elizabeth Kirkby, MLC,  
Leader of the Australian  
Democrats in NSW  
addressing a public forum  
on the Green Paper, 5 July  
1989.



"In sum, the Green Paper . . . is to be criticised for subverting the key principles which (albeit in limited fashion) underlie the 1983 legislation. Aboriginal Affairs is perceived, once again, as a matter of management and of welfare, and not, as it should be, as a matter of self-determination and justice."

**Garth Nettheim** Professor of Law  
University of New South Wales.



## **REAL CHANGES FOR THE BETTER**

While the Land Council system has improved its performance each year since 1983, there are some changes which would further enhance the effectiveness of the NSW Aboriginal Land Rights Act.

The NSW Government should establish a program of constructive reform instead of blindly attempting to dismantle the NSW Land Council and its land rights system.

### **TERM OF OFFICE**

There would be greater stability and consistency throughout the Land Council system if the term for office bearers was extended from one to three years.

### **POLICY ADVICE**

New South Wales Aboriginal Land Council (NSWALC) should play a greater role in developing policies for Aboriginal affairs and formally advising the State Government. With its extensive

network of Land Councils, NSWALC is well placed to improve the co-ordination of programs and safeguard against duplication and government waste.

#### FINANCIAL ACCOUNTABILITY

It is possible to develop a more cost-effective system of financial accountability. The present system of financial reporting is handicapped by:

- The accountability of Local Aboriginal Land Councils is subject to expensive reports by local accountants and auditors with varying standards across NSW.
- NSWALC is forced to pay too much for reports from the Auditor-General which are slow and overstaffed.
- The Auditor-General in his own report to Parliament for 1988-89 complained strongly of having too much work and not enough staff.

The solution to these problems is for NSWALC to tender for a single firm of accountants to audit all the financial records of the Land Council system — Local, Regional and State. This report would then be available to the NSW Auditor-General. This would result in the following improvements:

- More professional examination of Local Land Council records.
- More consistent system of auditing throughout the State.
- Reducing audit costs at all levels of the Land Council system.

Under this more rigid and effective system it would be appropriate for the State Government to remove its power of Ministerial veto over the budgetary decisions of NSWALC. Greater flexibility could then be applied to the way in which the Investment

Fund is utilised. The goal of self-determination is best served by governments releasing their control over the democratic decisions of Aboriginal people.

Within the Land Council network it is suggested that NSWALC be given greater responsibility for developing and approving the business projects of Local Land Councils. This would provide greater expertise in the assessment of economic feasibility studies.

#### LAND CLAIMS

The current processing of land claims is unsatisfactory as it is too slow and too few claims are being granted. One of the reasons for claims being rejected is the provision of the Act which prevents Land Councils from selling the land that is successfully claimed.

The Government should be more prepared to grant claims if the land in question was not locked away from the general public. It is worthwhile considering, with certain safeguards, an option to allow Land Councils to identify particular blocks of land for sale and development.

Further, the Act should make a distinction between land that has been claimed as opposed to land that has been purchased on the open market. It is suggested that land purchased by a Council should not be included in the inalienability provisions of the Act.

One of the anomalies of the current claims provisions is that the essential needs of Aboriginal communities are not taken into account by the Minister in determining whether the land claimed is needed for an essential public purpose. For example, one of the most pressing needs of Aboriginal communities is land for housing purposes, yet many

claims have been rejected because the Minister has decided that the land might be needed for other housing purposes in the future. It is illogical to reject a land claim if the land can be used for an essential public purpose by the Aboriginal community itself.

These provisions should be amended to ensure that land claims are granted where the Local Land Council can put the land to a use consistent with the essential public purpose. For instance, if the Minister decides an area claimed by a Council is needed for housing then part of the claim ought to be granted to allow the Land Council to develop its own housing initiatives.

#### LAND COUNCIL FUNDING

One of the real failures of the NSW Government in servicing Land Councils has been its lack of capacity to understand the problems faced by Aboriginal communities in getting Councils back on funding. Consequently the system has been undermined by extensive delays that have been brought about by the bureaucratic inertia of the Office of Aboriginal Affairs (OAA).

For the past 12 months the field staff at NSWALC have been heavily involved in the reconstruction of Local Land Council accounts. Under the provisions of the 1986 amendments to the Land Rights Act, Councils with unsatisfactory audits undergo the following procedures:

1. An investigator is appointed and provides a report to OAA.
2. OAA considers the report and seeks from the Local Land Council answers to a series of questions and assurances on certain funding matters.

3. OAA makes a recommendation to the responsible Minister for a resumption of funding.

Throughout this process NSWALC field staff have identified the following difficulties:

- Defining questions and requests from OAA into language which the majority of Land Councils can understand.
- Enormous delays at OAA in acting on Land Council responses.
- Delays in finalising recommendations for funding.

There are enormous cost and efficiency savings to be realised by ending the way in which OAA provides administrative obstacles to Land Council funding. The decision as to when and on what conditions funding will be resumed to Land Councils should be transferred from OAA to the NSWALC. This is consistent with the principle of self-determination whereby Aboriginal decisions should be free of control by the Government and its bureaucrats.

#### LAND RIGHTS REGISTRAR

Most if not all of the Registrar's functions are administrative in nature and there is no reason why these functions could not be transferred to the NSWALC. This could be achieved by amending Section 49 of the Act to provide that the Registrar shall be employed by NSWALC.

#### LOCAL GOVERNMENT REFORM

Aspects of the NSW Local Government Act are also actively disadvantaging Land Councils, as follows:



- Local Council rates are a heavy burden on Land Councils, partly through a major inconsistency in the land valuation system. While the Valuer General sets land values at a price roughly equal to their sale value, Land Councils themselves are unable to sell or mortgage their land.
- Another important policy issue is to ensure that the payment of rates brings with it the proper provision of local government services to Aboriginal communities. In NSW there have been some appalling instances where local Councils have failed hopelessly in the provision of services for Aboriginal communities. For instance, in June 1988 the Human Rights and Equal Opportunity Commission exposed the failure of Moree Plains Shire Council to supply water and sewerage services and sealed roads at Toomelah.

In response, the Moree Council argued that it had no legal or financial capacity to provide services at Toomelah. In this, Moree and other rural Councils have relied on an interpretation of Section 500 of the Local Government Act, which reads:

"The Council may, on the application of the owner or occupier, and at the expense of the applicant, carry out paving, kerbing, guttering, road-making, draining, tree-planting and gardening work on any land, or connect any premises with water, gas, electricity or sewerage mains or carry out on such land or premise any works whatsoever which may be lawfully carried out."

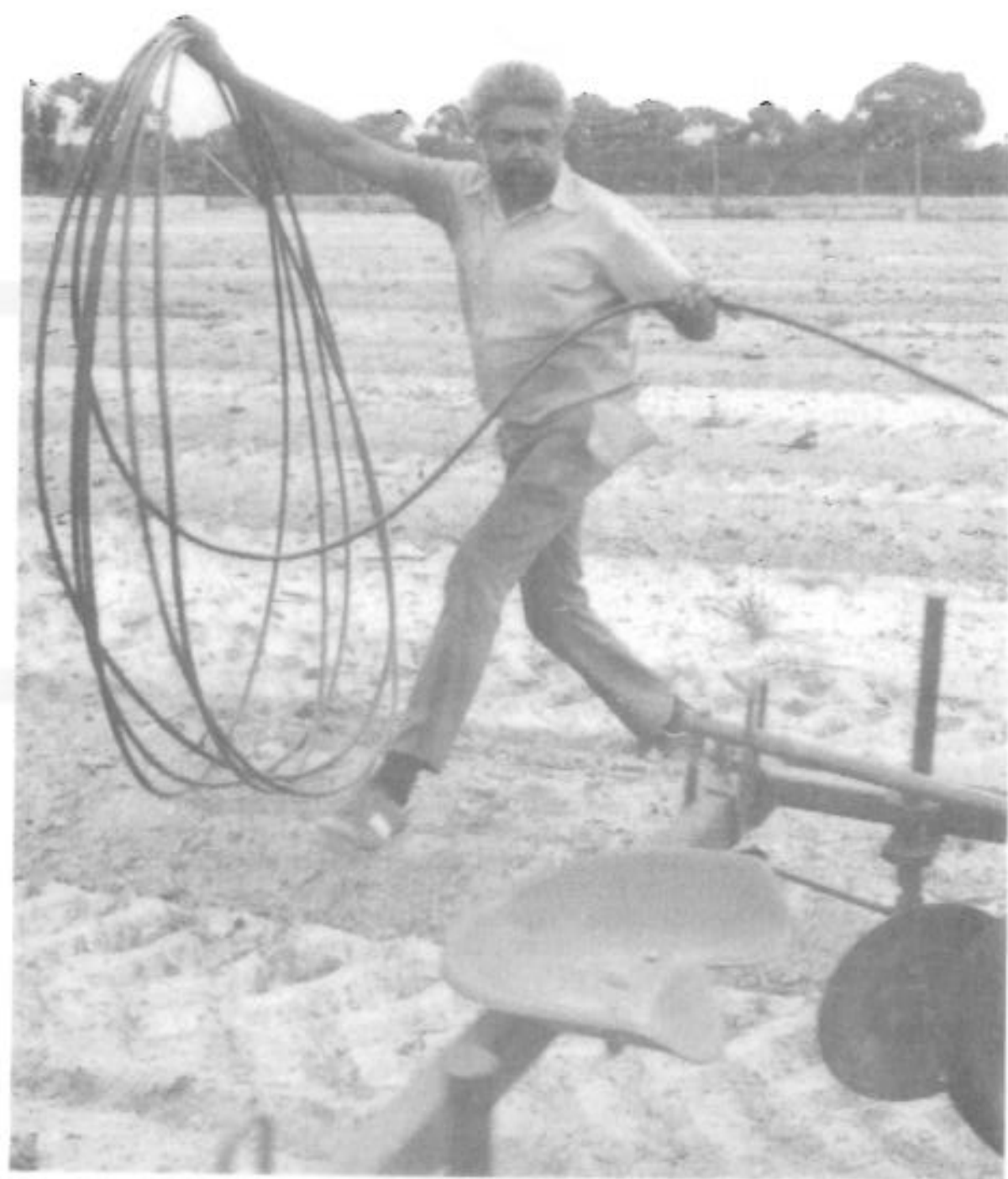
Moree Council's position is that Section 500 prohibits it from providing services to "privately owned land" such as Toomelah other than on a fee-for-service basis. Clearly, these legal questions should be clarified with appropriate amendments



to the Local Government Act. Local Councils should have the power to provide and maintain facilities and services situation on all private lands, especially those owned by Aboriginal organisations.

Another important issue to arise from the Toomelah inquiry concerned the valuation of Land Council land for rating purposes. The Valuer General was approached by Moree Council in 1985 to provide valuations in Toomelah in order to rate on an individual dwelling basis. Previously, the whole of the community has been valued and rated as a single entity. The Valuer General agreed to take this action and consequently rates increased significantly in the community.

The issue of valuation which has arisen at Toomelah also applies to other Aboriginal land and other land tenures such as multiple occupancy and permanent residents of caravan parks. In the case of caravan parks, the Department of Local Government in early 1989 made representations to the Valuer General. As a result, the Valuer General has decided not to value caravan park on an individual van lot basis in the future. A similar ruling should be made for all Land Council property in NSW.



Bill Ferguson, Tonilbo Bay market  
garden, near Newcastle.



## COMMON MYTHS

### Who Pays?

**MYTH:** *Ordinary taxpayers fund special privileges for Aborigines under the land rights legislation.*

**FACT:** Land rights are funded through 7.5 per cent of all land tax collected by the NSW Government. Ordinary home and land owners do not pay this tax. The bulk of the revenue is paid by a small number of large land owners, mainly property investors and big companies in the Sydney area.

### Uniting Opinion

**MYTH:** *Aboriginal people are divided into different factions and don't know what they want.*

**FACT:** Aboriginal people have as much diversity of political, moral and religious opinion as non-Aboriginal communities. The one uniting opinion is a desire to live in a society without discrimination with the opportunity to advance themselves and control the future directions of Aboriginal society.

## Limited Claims

**MYTH:** *Land rights means that Aborigines can acquire anyone's land and dispossess them.*

**FACT:** Land rights claims are extremely limited. They refer only to Crown (Government) land which is not required for any essential public purpose or purchases on the open market. Land Councils do not have any special rights for the purchase of private property.

Only 11 per cent of land rights claims have succeeded, representing just 0.04 per cent of all land in New South Wales.

## Aboriginality

**MYTH:** *Aboriginal people in the bush are quite happy, but it's Aborigines in the city and those who don't look like Aborigines at all that are causing the strife.*

**FACT:** Aboriginal people who live in cities went there in search of work. Since then, some have been caught up with the broader problems of inner-city degradation. These problems, and the unfair stereotypes that come with them, are not indicative of the wider work and achievements of the land rights movement.

Within the Aboriginal community there is a full understanding of the family background of each of its members. Simply because someone does not "look like an Aborigine" does not mean that he or she is without an Aboriginal ancestry.

## Self-sufficiency

**MYTH:** *Aborigines just keep asking for Government hand-outs. It's time they stood on their own feet.*

**FACT:** The Land Rights Act in 1983 was designed specifically to allow Aboriginal people to stand on their own feet. Self-determination and self-sufficiency have always been preferred to welfare hand-outs. No part of Aboriginal society wants to regard itself as dependent on non-Aboriginal governments.

## Financial Accountability

**MYTH:** *Land Councils are mismanaged and waste money.*

**FACT:** The Land Councils must account for every cent they receive. In fact, they are more accountable than most public bodies, having to comply with the requirements of three pieces of legislation — the 1983 Land Rights Act, the Annual Reporting Act and Public Finance and Auditing Act.

In 1986 the Land Rights Act was amended to strengthen reporting requirements and introduce a uniform accounting system. Since then, successive reports of the NSW Auditor-General reflect the improved management and financial accountability of Land Councils. In particular, the 1986-87 report praised the NSW Land Council for implementing more effective accounting procedures.

The NSW Land Council has actively sought external review to improve its performance. In 1987 a consultancy team from Peat Marwick Hungerfords produced a positive management report. This was updated in 1989.

## Department Delays

**MYTH:** *"Since 1984, almost 50 per cent of the 117 Local Land Councils have ceased to be funded because they are under investigation for irregularities in relation to administration expenditure." Premier Greiner, Sydney Morning Herald, 17 May 1989.*

**FACT:** The major problem with unfunded Land Councils is in the Premier's own administration. As at 1 July 1989, 27 of the 36 unfunded Councils have successfully completed their investigator's reports and have been waiting for more than four months for funding approval from the Office of Aboriginal Affairs in the Premier's Department.



## Within the Act

**MYTH:** *"The NSW Aboriginal Land Council continues to breach the present Aboriginal Land Rights Act by unlawfully funding certain Aboriginal Land Councils. Certain Regional and Local Aboriginal Land Councils have continued to invest funds without being authorised to do so by the Act."* Premier Greiner, Legislative Assembly, 20 April 1989.

**FACT:** The NSW Aboriginal Land Council has taken advice from its solicitors that neither it nor the Regional and Local Land Councils are contravening the Act. These legal opinions have not been tested in court and, as such, the Government cannot substantiate its claims.

## Charges Dropped

**MYTH:** *"To date 29 people from 10 Land Councils have been charged (for misappropriation of funds)."* Premier Greiner, Legislative Assembly, 17 May 1988.

**FACT:** Most of these charges were subsequently dropped. No members of any Land Council in NSW have been convicted of any criminal offence relating to their Land Council duties.

## Toomelah

**MYTH:** *"They've had five years of one set of state policies and they've got Toomelah and Toomelah revisited right round the State."* Premier Greiner, Sydney Morning Herald, 16 June 1988.

**FACT:** Race Discrimination Commissioner, Ms Irene Moss, said Mr Greiner's attempt to link poor conditions at Toomelah with land rights legislation was "entirely fallacious".

She said the poor living and social conditions at Toomelah were the result of long-term mismanagement by Federal, State and Local Government. The problems have existed for 40 years — land rights legislation have existed for only five.

## FINANCIAL STATEMENTS

The NSW Land Council must account for every cent it receives. In fact, it is more accountable than most public bodies, having to comply with three pieces of legislation — the 1983 Land Rights Act, the Annual Report Act and the Public Financing and Audit Act.

The 1986 Land Rights Act was amended to strengthen reporting requirements and introduced a uniform accounting system. Since then, the successive reports of the NSW Auditor generally reflect the improved management and financial accountability of Land Councils.

These improvements are further reflected in this year's report from the NSW Auditor-General. The new financial year has already brought new and improved approaches in both the reporting and management control areas.

Meanwhile, the NSW Land Council has embarked upon further external review of its administration through the consultants, Peat Marwick Hungerford. A report from Hungerfords in March 1987 produced a substantial improvement in administration and organisational performance. The latest review demonstrates that the Land Council is only too willing to open its doors for a constructive assessment of its work.

Hungerfords delivered their report in August 1989 with the following conclusion:

"In two years since the original review of the NSWALC was undertaken, the Land Council has achieved a considerable amount in terms of improvement of its operational efficiency, staff structure and management practices. The Land Council is quickly obtaining the position of a major organisation with considerable financial backing, responsibility and general resources. It faces some unique problems when compared to other commercial and public sector organisations, in that it has to meet the political, administrative, social and financial demands of two competing cultures.

"The Council is now in a position where like any other organisation it has to develop and refine its methods of operation and policies to meet the changing environment in which it is operating. The results of our review, whilst generally satisfactory, have highlighted a number of areas where Council has not progressed since the 1987 review as well as those areas where it has been able to achieve significant enhancement. The present



review, in building upon the findings of the 1987 report, is seeking now to fine tune some of the issues highlighted during the previous review and to set in place other strategies to address issues which have developed in the two year interim period.

"As part of this review, an analysis was undertaken of the Land Council's accounting mechanisms, methods of operation and control function. This area has been a source of almost constant criticism of the Council as well as the area of greatest administrative difficulty. As with the other major findings of the review, while it does appear that an appropriate system of procedures exists, there are a number of areas which could be enhanced and further developed to increase the efficiency and effectiveness of Council's operation and provide greater control over its resources."

NSWALC is presently working towards the implementation of the key recommendations of the Hungerfords report.

*Mohammed Ishaq, Assistant Director at NSW ALC, and staff from the auditors working on the 1988-89 audit.*





BOX 12, G.P.O.  
SYDNEY, N.S.W. 2001

# AUDITOR-GENERAL'S CERTIFICATE

## NEW SOUTH WALES ABORIGINAL LAND COUNCIL

The accounts of the New South Wales Aboriginal Land Council for the year ended 30 June 1989 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 1989 and transactions for the year then ended.

  
J R MITCHELL FASA CPA  
ASSISTANT AUDITOR-GENERAL

SYDNEY,  
20 October 1989

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

YEAR ENDED 30 JUNE 1989

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 1989 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.

John Bayle

11 August 1989

K. H. ...

# NEW SOUTH WALES ABORIGINAL LAND COUNCIL

## BALANCE SHEET

as at 30 June 1989

1988 \$'000		Note	1989 \$'000
<b>CURRENT ASSETS</b>			
486	Cash and Deposits		178
140	Debtors and Prepayments	6	80
5,186	Accrued Interest on Investments		9,101
8	Advances	5	8
7,119	Accrued Treasury Allocations	8	7,482
11,049	Investments	2 & 3a	7,240
<u>23,988</u>	<b>Total Current Assets</b>		<u>24,089</u>
<b>NON-CURRENT ASSETS</b>			
294	Property, Plant, Equipment etc	4	1,184
—	Properties held on behalf of North West Region	15a	2,196
56,700	Investments —	2 & 3b	80,569
<u>56,994</u>	<b>Total Non-Current Assets</b>		<u>83,949</u>
<u>80,982</u>	<b>TOTAL ASSETS</b>		<u>108,038</u>
<b>CURRENT LIABILITIES</b>			
242	Accounts Payable		290
27	Provision for Employee Entitlements	7	30
<u>269</u>	<b>TOTAL CURRENT LIABILITIES</b>		<u>320</u>
<u>269</u>	<b>TOTAL LIABILITIES</b>		<u>320</u>
<u>80,713</u>	<b>NET ASSETS</b>		<u>107,718</u>
<b>RETAINED EARNINGS</b>			
63,448	Statutory Investment Funds	2 & 3	88,723
17,265	Accumulated Funds		18,995
<u>80,713</u>			<u>107,718</u>

# STATEMENT

## INCOME AND EXPENDITURE for the year ended 30 June 1989

1988 \$'000	Note	1989 \$'000
<b>INCOME</b>		
34,600		
Allocations — NSW Government	8	29,918
17,300		
Less — Statutory Investment Fund	2	14,959
17,300		14,959
8,024		
Interest		11,346
6,897		
Less — Statutory Investment Fund	2	10,316
1,127		1,030
79		
Sundry Income	14	90
18,506		
<b>Income Available for Council Activities</b>		<b>16,079</b>
<b>EXPENDITURE</b>		
10,119		
Allocations to Regional and Local Land Councils	9	10,324
24		
Administrator's Costs		65
372		
Expenses Paid on Behalf of Regional Councils	9	2,035
421		
Salaries and Wages (including Superannuation)		539
151		
Members Travel, Accommodation, etc		230
105		
Members Sitting Fees		103
91		
Legal Expenses		147
67		
Depreciation		146
42		
Uniform Accounting System	12	202
35		
Audit Fee	13	62
13		
Provision for Employee Entitlements	7	3
4		
Grants	10	5
566		
Other Expenses	11	377
— Refund of DAA Commonwealth Grant		20
— Provision for Doubtful Debts		91
12,010		14,349
6,496		
<b>Excess Income Over Expenditure</b>		<b>1,730</b>
10,769		
Accumulated Funds at 1 July 1988		17,265
6,496		
Excess Income over expenditure		1,730
17,265		
Accumulated Funds at 30 June 1989		18,995

## NOTES

### to and Forming Part of the Financial Statements for the year ended 30 June 1989

#### 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 Non-current assets previously owned by the Office of Aboriginal Affairs are shown at nil valuation. (see also note 15b)
- 1.4 Depreciation has been calculated on a straight line basis over the anticipated life of each asset. Properties purchased in the latter part of the financial year, on behalf of North West Regional Council have not been depreciated. (see also note 15a)
- 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 Yimbirra Pty Ltd were not prepared as the latter did not have any external operations.

#### 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 by NSWALC.

Amounts required to be invested at 30 June were:

1988		1989
45,942,773	Accumulated Land Tax	60,720,541
13,945,533	Accumulated interest	24,261,947
3,559,484	Accrued Treasury allocation	3,740,890
<u>63,447,790</u>	Total Amount Invested	<u>88,723,378</u>

Total actual investments are reconciled to the Statutory Investment Fund as follows:



1988		1989
\$		\$
11,049,244	Current Investment	7,239,900
56,699,341	Non Current Investments	80,569,592
67,748,585	Total Investments	87,809,492
13,013,563	Less: Non Statutory Investments	10,896,774
54,735,022	Actual Statutory Investments	76,912,718
5,135,284	Plus: Accrued Interest	8,069,770
3,559,484	Plus: Accrued Treasury Allocations	3,740,890
63,429,790	Statutory Investment Fund	88,723,378

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.

**3a CURRENT INVESTMENTS ARE AS FOLLOWS:**

1988		1989
\$		\$
	Current Investments	
	Non-Statutory Investments:	
2,000,000	Cash on Call	5,200,584
6,311,567	Interest Bearing Deposits	12,935
2,737,677	Commercial Bills	2,026,381
11,049,244	Total Current Investments	7,239,900

**3b NON CURRENT INVESTMENTS ARE REPRESENTED AS FOLLOWS:**

	Non-Statutory Investments:	
1,964,319	Commercial Bills	3,656,874
	Statutory Investments:	
42,665,640	Commercial Bills	61,631,343
12,069,370	NSW Aboriginal Land Council — Investment Fund	14,250,092
2	Shares — Yrimbirra Pty Ltd	2
10	Equity in Investment Fund	10
	Land and Buildings	1,031,271
54,735,022		76,912,718
56,699,341	Total Non-Current Investments	80,569,592



Total Investments are \$87,809,492 in 1988/89 (1987/88 \$67,748,585).

The allocation of prior year investments between current and non-current has been adjusted to reflect the view that all Statutory Investments are non-current, regardless of the maturity dates of investments contained therein.

#### 4. PROPERTY, PLANT & EQUIPMENT, ETC.

##### (a) Property

Movements in the assets during the year were:

1988 \$		1989 \$
0	Purchases	871,130
0	Less: Depreciation	26,647
0	Written down value at 30 June	844,483

Note: a deposit of \$1,031,270.29 (including legal costs of \$11,271.29) was made on a property to be purchased out of funds from the statutory investment fund. This is reported under "Investments".

##### (b) Plant & Equipment

Movements in the assets during the year were:

1988 \$		1989 \$
68,162	Cost at 1 July	87,766
26,076	Purchases	44,200
94,238		131,966
6,471	Disposals	17,373
87,767	Book value	114,593
40,777	Less: Depreciation	55,453
46,990	Written down value at 30 June	59,140

Market Value of the Plant and Equipment has been assessed by the Council at the written down value.

##### (c) Motor Vehicles

Movements in the asset during the year were:

1988 \$		1989 \$
221,984	Cost at 1 July	283,783
308,588	Purchases	333,445
530,572		617,228
246,789	Disposals	331,591
283,783	Book Value	285,637
73,327	Depreciation	43,806
210,456	Written down Value at 30 June	241,831

Market value of the motor vehicles has been assessed by the Council at the written down value.

(d) Artefacts

Movements in the asset during the year were:

1988		1989
36,778	Cost at 1 July	36,778
—	Purchases	2,050
36,778	Book Value at 30 June	38,828

No depreciation is charged on these assets as they are considered to maintain their value.

5. ADVANCES

All twelve of the Regional representatives of the NSW Aboriginal Land Council have cash advances of up to \$775 each to cover their official travelling and incidental expenses.

6. DEBTORS AND PREPAYMENTS

1988		1989
	Amounts Owning Under Commonwealth	
122,738	Government Employment Schemes	122,738
35,917	Ex-Council Members Advances Owning	33,119
8,384	Prepayments	8,766
2,706	Other Debtors	35,844
169,745		200,467
	Less	
30,000	Provision for Doubtful Debts	120,520
139,745		79,947

The provision for Doubtful Debts has been calculated based on items over two years old (\$92,040) plus Legal Costs awarded to the Council, but which are unlikely to be collected (\$28,480).

#### 7. PROVISION FOR EMPLOYEE ENTITLEMENTS

The provision is based on the accumulated annual leave at 30 June 1989 for all Council's staff. There is no liability for extended leave at 30 June 1989.

#### 8. 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. \$7,481,780 accrued and not received as at 30 June 1989 has been accounted for as an accrual.

#### 9. FUNDING OF REGIONAL AND LOCAL ABORIGINAL LAND COUNCILS

During 1988-89 funds totalling \$12,358,515 (1987/88 \$10,491,024) were allocated by payments to or on behalf of Regional and Local Aboriginal Land Councils, as follows:

TOTAL FOR REGION 1988	Direct Allocations Regional Councils	Expenses paid on behalf of Regional Councils	Allocations & Expenses Paid on Behalf of Local Land Councils	Total for Region 1989
\$	\$	\$	\$	\$
603,676 Central	599,456	0	300,681	900,137
774,047 Central Coast	292,133	793,993	299,164	1,385,290
1,195,421 Far South Coast	1,272,310	6,449	48,313	1,327,072
643,463 Murray River	179,959	5,000	225,080	410,039
556,611 North Coast	321,525	482,713	37,223	841,461
856,992 Northern	630,908	503,955	45,178	1,180,041
1,171,869 Nth Tablelands	1,024,633	94,418	33,705	1,152,756
483,377 North Western	1,243,370	0	343,734	1,587,104
102,921 South Coast	232,942	26,115	667,374	926,431
1,497,132 Sydney/Newcastle	700,083	3,711	0	703,794
142,976 Western	256,300	110,024	13,096	379,420
39,260 Western Metrop	0	8,816	36,272	45,088
2,423,279 Wiradjuri	1,516,251	13	3,617	1,519,881
<u>10,491,024</u>	<u>8,269,870</u>	<u>2,035,207</u>	<u>2,053,437</u>	<u>12,358,514</u>

Direct Allocations and Expenses Paid on behalf of Local Land Councils  
(Summarised above)

	\$	\$
<b>Central</b>		
Dubbo	34	
Narromine	161,219	
Nyngan	73,497	
Quambone	35	
Trangie	301	
Warren/Macquarie	3,609	
Weilwan	31,986	
Wellington	<u>30,000</u>	300,681

<b>Central Coast</b>		
Birpai	35,000	
Bowraville	22,000	
Bunyah	62,549	
Coffs Harbour	35,991	
Foster	4,145	
Karuah	4,717	
Kempsey	101,506	
Purfleet/Taree	30,936	
Thungutti	<u>2,320</u>	299,164

<b>Murray River</b>		
Dennilquin	44,391	
Moama	113,926	
Wamba Wamba	306	
Yota Yota	<u>66,457</u>	225,080

<b>Northern Tablelands</b>		
Armidale	45,518	
Ashford	14,475	
Glenn Innes	15,107	
Tenterfield	<u>18,605</u>	
	93,705	
Less: Armidale*	<u>60,000</u>	33,705

\*Repayment of unused prior year allocation

<b>Far South Coast</b>		
Bega Valley	8,849	
Merrimans	34,883	
Mogo	4,231	
Ulladullah	<u>350</u>	48,313

	\$	\$	
<b>Northern</b>			
Coonabarabran	44,938		
Red Chief	<u>240</u>	45,178	
<b>North Western</b>			
Brewarrina	29,917		
Collarembri	36,646		
Coonamble	67,198		
Lightning Ridge	4,548		
Moongindi	1,350		
Moree	2,535		
Murrewari	56,762		
Narrabri	25,183		
Nulla Nulla	19,917		
Pilliga	44,115		
Walgett	<u>55,563</u>	343,734	
<b>South Coast</b>			
Illawarra	114,561		
Jerringa	88,632		
Nowra	<u>464,181</u>	667,374	
<b>Western Metropolitan</b>			
Daruk	<u>36,272</u>	36,272	
<b>Wiradjuri</b>			
Orange	<u>3,617</u>	3,617	
<b>North Coast</b>			
Bogal	18,580		
Casino	5,850		
Muli Muli	1,345		
Ngulingah	<u>11,448</u>	37,223	
<b>Western</b>			
Dareton	<u>13,096</u>	<u>13,096</u>	<u>2,053,437</u>

#### 10. GRANTS

To assist in expenses associated with representatives of Aboriginal people on cultural exchange visits. Grants were made during 1988-89 totalling \$5,000 (1987-88 \$3,906).

## 11. OTHER EXPENSES

Other expenses comprise:

1988		1989
\$		\$
3,087	Accounting	15,604
18,580	Advertising	9,291
6,749	Bank Charges	5,093
2,947	Bank Interest	3,385
75,570	Consultants' Fees	12,275
5,301	Government Charges	6,833
49,425	Motor Vehicle Expenses	25,810
29,344	Office and Administrative Expenses	56,100
67,724	Postage, Printing, Stationery, etc	57,702
77,934	Rent and Outgoings	24,461
61,250	Secretarial Services	2,965
—	Staff Training and Development	35,163
39,564	Telephone	40,474
73,190	Travel Expenses	28,871
26,294	Policy Conference	—
7,772	Meetings Costs	730
20,974	Workshop Expenses	54,449
<u>565,705</u>		<u>377,206</u>

## 12. UNIFORM ACCOUNTING SYSTEM

The computerised processing system was developed to assist Aboriginal Land Councils with their recording of financial transactions.

The Uniform Accounting System is maintained by a major accounting firm, and the increased services including training and reporting are reflected in the increased cost. The contract expires in September 1989.

## 13. AUDIT FEES:

The Auditor General's Fees were:

1988		1989
\$		\$
5,400	Yimbirra Pty Ltd. and the Investment Fund for the current year	5,500
30,000	Council fees for the Current Year	45,000
—	Supplementary fees for Council for 1987-88	10,800
—	Supplementary fees for Yimbirra Pty Ltd. and Investment Fund for 1987-88	750
<u>35,400</u>		<u>62,050</u>



#### 14. SUNDRY INCOME

Sundry Income consists of:

1988		1989
\$		\$
223,649	Proceeds on sale of Non-Current Assets	262,519
215,357	Less: Written down value	208,986
8,292	Profit on sale of non-current assets	53,533
561	Donations	3,367
—	Rent	16,572
77	Miscellaneous	726
30,000	Sale of Training Materials	—
—	Taxation Refund (FBT)	766
39,352	Grants	15,000
<u>78,282</u>		<u>89,964</u>

#### 15.a PROPERTIES HELD ON BEHALF OF NORTH WEST REGION

Titles for the following properties are held in the name of New South Wales Aboriginal Land Council. The properties will be transferred to Regional or Local Aboriginal Land Council when appropriate.

	\$
Farm Property: "Kaituna/Uno"	1,423,687
Farm Property: "Calooma"	554,714
Farm Property: "Nulty Springs"	22,750
House Property: "Pilliga and Baradine"	194,914
	<u>2,196,065</u>

- 15.b In addition during the year 3 of the properties formerly owned by the Aboriginal Land Trust were transferred to the Council, by the Office of Aboriginal Affairs (Premier's Department). Properties were transferred at Nil value.

#### 16. CAPITAL COMMITMENTS:

Commitments were \$9,362,262 as the 30 June 1989, mainly for Investment Properties located at Alexandria, of which \$9,157,498 has subsequently been paid.

#### 17. CONTINGENT LIABILITIES:

As at 30 June there was a contingent liability estimated at \$60,000 for Legal fees on pending court cases.



# STATEMENT

## OF SOURCE AND APPLICATION OF FUNDS for the year ended 30 June 1989

### SOURCE OF FUNDS

1988 '000's			1989 '000's
	Inflow of funds from operations		
42,624	Operating revenue	Note (a)	41,264
70	Sundry income		36
225	Proceeds from sale of non-current assets		263
42,919			41,563
11,930	Outflow of funds from operations	Note (b)	14,194
30,989			27,369
	Reduction in Assets		
	— Current assets		
—	Cash & deposits	308	
52	Debtors & prepayments	60	
18,684	Investments	3,809	
2	Advances	—	4,177
18,738			
	Increase in Liabilities		
	— Current Liabilities		
106	Accounts payable		48
49,833			31,594

### APPLICATION OF FUNDS

	Increase in Assets		
	— Current assets		
2,294	Accrued interest on investments		3,915
7,119	Accrued treasury allocations		363
268	Cash & deposits		—
9,681			4,278
	— Non-current Assets		
335	Property, plant & equipment	1,251	
—	Properties — RALC	2,196	
39,817	Investments	23,869	27,316
49,833			31,594

\$ '000's	Notes	\$ '000's
	(a) Operating Revenue	
34,600	Allocation — NSW Government	29,918
8,024	Interest	11,346
<u>42,624</u>		<u>41,264</u>
	(b) Reconciliation	
6,496	Operating result	1,730
	add Net book value of non-current	
216	Assets sold	209
<u>6,712</u>		<u>1,939</u>
24,197	add Transfers to Statutory Investments	25,275
67	Depreciation	146
13	Provision for employee entitlements	3
—	Plant written off	6
<u>30,989</u>		<u>27,369</u>



BOX 12, G.P.O.  
SYDNEY, N.S.W. 2001

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 1989 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 1989 and transactions for the year then ended.

  
J R MITCHELL FASA CPA  
ASSISTANT AUDITOR - GENERAL

SYDNEY,  
3 November 1989

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND  
STATEMENT BY DIRECTORS OF THE TRUSTEE COMPANY FOR THE YEAR ENDED  
30TH JUNE, 1989

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, 1989; 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, 1989;
- (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 effect the financial period but have not been incorporated in the accounts.

Signed at Sydney this 22 day of August 1989.

*Henry J. Bell*

*M. J. White*

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

YEAR ENDED 30 JUNE 1989

STATEMENT BY MEMBERS OF THE BOARD

Pursuant to Section 41B(i) (f) of the Public Finance and Audit Act 1983, and in accordance with a resolution of the members of New South Wales Aboriginal Land Council Investment Fund, 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 New South Wales Aboriginal Land Council Investment Fund as at 30 June 1989 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 twenty two

day of August 1989.

*Kenneth J. Bell*  
*J. A. Wilson*

# NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

## BALANCE SHEET

as at 30 June 1989

	1989	1988
<b>CURRENT ASSETS</b>		
Cash at Bank	467,277	112,155
Debtors and Accrued Income	138,684	155,942
	<u>605,961</u>	<u>268,097</u>
<b>NON-CURRENT ASSETS</b>		
Investments		
First Mortgage Loans	13,659,850	11,805,100
	<u>14,265,811</u>	<u>12,073,197</u>
<b>CURRENT LIABILITIES</b>		
New South Wales Aboriginal Land Council	14,253,887	12,069,370
Creditors and Accruals	11,914	3,817
	<u>14,265,801</u>	<u>12,073,187</u>
<b>NET ASSETS</b>	\$ 10	\$ 10
<b>TRUST FUND</b>	\$ 10	\$ 10

## STATEMENT OF TRUST FUNDS

	1989	1988
Settlement Account	<u>10</u>	<u>10</u>
Accumulated Income Account		
Balance brought forward	—	—
Net Income for the year	<u>1,922,766</u>	<u>1,397,446</u>
Distribution to New South Wales Aboriginal Land Council	<u>1,922,766</u>	<u>1,397,446</u>
Accumulated Income Carried Forward	\$ Nil	\$ Nil



## STATEMENT

### INCOME & EXPENDITURE

for the year ended 30 June 1989

	1989	1988
<b>INCOME</b>		
Interest and Bank Charges Recouped	1,991,515	1,443,123
<b>LESS: EXPENDITURE</b>		
Management Fees	68,749	45,678
Transferred to Statement of Trust Fund	1,922,766	1,397,446
	1,991,515	1,443,123
	\$ Nil	\$ Nil

## NOTES

to and Forming Part of the Financial Statements  
for the year ended 30 June 1989

### 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 Stephen 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, 1989 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.

### FUNDS STATEMENT

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





BOX 12, G.P.O.  
SYDNEY, N.S.W. 2001

# AUDITOR - GENERAL'S CERTIFICATE

## YRIMBIRRA PTY LTD

The accounts of Yrimbirra Pty Ltd for the year ended 30 June 1989 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 and so as to give a true and fair view of:
  - (i) the state of affairs of the Company at 30 June 1989 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.

  
J R MITCHELL FASA CPA  
ASSISTANT AUDITOR - GENERAL

SYDNEY,  
3 November 1989

YRIMBIRRA PTY LIMITED  
YEAR ENDED 30TH JUNE, 1989  
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 30th June, 1989 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 22 day of August 1989.

*Henry J. B. A.*  
.....

*J. M. Winfield*  
.....

YRIMBIRRA PTY LIMITED  
YEAR ENDED 30TH JUNE, 1989  
STATEMENT BY DIRECTORS

In the opinion of the Directors:

- (a) The attached Profit & Loss Statement is drawn up so as to give a true and fair view of the results of the Company for the year ended 30th June, 1989; 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 30th June, 1989;
- (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 22 day of August 1989.

*Henry J. Ball*  
.....  
*J. H. Ball*  
.....

# YRIMBIRRA PTY LIMITED

## BALANCE SHEET

as at 30 June 1989

	1989	1988
<b>CURRENT ASSETS</b>		
Right to Indemnity from New South Wales Aboriginal Land Council Investment Fund	14,253,887	12,069,370
Sundry Debtors	<u>5,502</u>	<u>5,402</u>
	14,259,389	12,074,772
<b>CURRENT LIABILITIES</b>		
(Incurred as Trustees for New South Wales Aboriginal Land Council Investment Fund)		
Advances from New South Wales Aboriginal Land Council	14,253,887	12,069,370
Sundry Creditors	<u>5,500</u>	<u>5,400</u>
	14,259,387	12,074,770
<b>NET ASSETS</b>	\$ 2	\$ 2
<b>SHAREHOLDERS EQUITY</b>		
Share Capital	\$ 2	\$ 2

## STATEMENT

### PROFIT & LOSS

for the year ended 30 June 1989

	1989	1988
Income — Management Fees	5,500	5,400
Expenditure — Audit Fees	<u>5,500</u>	<u>5,400</u>
Profit for the year	\$ Nil	\$ Nil

## NOTES

### to and Forming Part of the Financial Statements for the year ended 30 June 1989

#### INCORPORATION OF THE COMPANY

The Company was incorporated on 23rd 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 Fund.

#### STATEMENT OF ACCOUNTING POLICIES

The Accounting policies adopted by the Company in the preparation of accounts for the year ended 30 June, 1989 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.

The Company's Balance Sheet excludes all trust assets but includes all trust liabilities.

#### RIGHT TO INDEMNITY

The Assets of the Fund at balance date available to meet the trustee's right of indemnity comprise the following:

	1989	1988
Debtors and Accrued Income	138,684	155,942
Cash at Bank	467,277	112,155
Investments	13,659,850	11,805,100
	<u>14,265,811</u>	<u>\$12,073,197</u>

#### EXPENDITURE

The New South Wales Aboriginal Land Council Investment Fund meets its administration expenses directly.

#### SHARE CAPITAL

	1989	1988
Authorised		
100,000 Shares of \$1.00 each	<u>\$100,000</u>	<u>\$100,000</u>
Issued and Paid Up		
2 Ordinary Shares of \$1.00 each fully paid	<u>\$ 2</u>	<u>\$ 2</u>

#### FUNDS STATEMENT

A Source of 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 30TH JUNE, 1989

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

William Bates	David Clark
Roger Brandy	Tigm Bayles
Darrell Arthur Sampson	Neita Scott
Manul James Ritchie	Ben Cruise
T. M. Winters	Hewitt Whyman
John Connors	
Henry Bolt	
Cliff Foley	

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.

Results of Operations

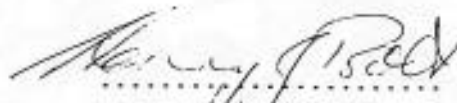
The net profit of the Company for the year was Nil.

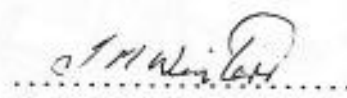
Directors' Benefits

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.

This 22 day of August 1989.

  
.....  
Director

  
.....  
Director



