NEW SOUTH WALES ABORIGINAL LAND COUNCIL ANNUAL REPORT 1993 - 1994

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FW SOUTH WALES ABORIGINAL LAND COUNCIL

Aims + Objectives

The New South Wales Aboriginal Land Council has the primary function of overseeing the running of all Aboriginal Land Councils in NSW, so that the following may be achieved.

- 1. Land acquisition, either by claim or purchase,
- establishment of commercial enterprises to create an economic base for Aboriginal communities in NSW,
- 3. to revive and preserve Aboriginal culture and cultural sites in New South Wales,
- 4. to advise and negotiate with Government at all levels to ensure the preservation
- of Aboriginal land rights and that the voice of Aboriginal communities is heard at
- all Covernment levels, Dra.
- 5. to train and employ Aboriginal people within the land council network.

The Aboriginal population of New South Wales at the 1991 census was 54, 133,

a large percentage of these being young people under the voting age.

The New South Wales Aboriginal Land Council represents about 13,500

Aboriginal individuals and their families.

NEW SOUTH WALES ABORIGINAL LAND COUNCIL



1 March 1996

The Hon. Bob Carr Premier of New South Wales Premiers Wing State Office Block Phillip Street SYDNEY NSW 2000

Dear Premier,

It is with great pleasure that I present to you the New South Wales Aboriginal Land Council's Annual Report for the year ended 30th September 1994, in accordance with the provisions of the NSW Aboriginal Land Rights Act, 1983, the Public Finance and Audit Act 1983, the Annual Reports (Statutory Bodies) Act 1984 and the directions from the NSW Treasury.

Yours sincerely,

Marcel Bethio

A/Chairperson

CHAIRPERSON'S INTRODUCTION

The contribution of everyone who makes up the NSW Aboriginal Land Council has ensured 1993/94 will be remembered as another monumental year in post colonial history of Aboriginal people.

The continued fight for land across the State and the passing of Native Title legislation through the Senate are the two most powerful examples of what we can achieve through unity, determination and hard work.

Throughout the year the NSWALC worked hard with many levels of Government, lobbying and negotiating to amend proposed Native Title legislation ensuring that what was passed had substance to meet Aboriginal people's expectations.

Only time will tell if these amendments, and the Native Title legislation generally will deliver real outcomes for our communities.

NSWALC continued to be the advocate and watch dog of Governments and bureaucracies across the State of all issues affecting our communities from land rights, to local government, to the protection of culture and heritage.

I look back on this year, as I am sure many of my colleagues do, with great pride in having played a role in changing Australia. The NSWALC councillors and staff have made a difference for Aboriginal people across Australia, and will be remembered for many years to come for doing so.

As you will see throughout this report, we have continued to make significant inroads in all spheres of the public and private sectors, as well as playing a lead role in reviving and maintaining our culture.

Internally we as an organisation have grown, and this growth has led to better ways of administering ourselves, as well as our regional and local offices.

Our land council network continues to be the peak vehicle to further our aspirations and create lasting and meaningful change.

Yours in Unity,



Manul Ritchie - A/Chairperson

Manul Ritchie
Al Chairperson

EXECUTIVE DIRECTOR'S REPORT

The year 1994 was characterised by much change in the NSWALC, change crucial to the survival of the Aboriginal Land Council network in New South Wales.

The importance of these changes are particularly apparent with the advent of the amount of 7.5% of land tax collections being made to Aboriginal people in this State through the NSW Aboriginal Land Rights Act, 1993.

Administration has been demanding on everyone; Councillors and staff resulting in the beginning of better quality services for Local Aboriginal Land Councils towards self-sufficiency and self-autonomy. Paramount to an improvement in services for Local Aboriginal Land Councils have been changes in NSWALC including:

- · restructure of the Head Office (Parramatta),
- the implementation of a voluntary redundancy scheme during 1994,
- the establishment of an extensive administrative framework and policies dealing with financial and personnel management,
- the focussing of the organisation on its core business activities as prescribed under the Aboriginal Land Rights Act,
- the implementation of a process to develop a Workplace Agreement,
- improved accountabilities for the expenditure of monies with a view to achieving an unqualified audit opinion for the NSWALC,
- increase returns to the NSWALC Investment Fund,
- implementation of a process for the development of a corporate strategic plan,
- the conduct of a statewide training needs analysis which would lead to the development of a strategic training plan providing accredited training, and
- the implementation of an Aboriginal Mediation
 Training Course to assist the organisation in meeting its legal obligations to conciliate disputes under the Act,

Other areas which have been central to the business of administering NSWALC in the last year have been:

- the improved use of technologies to increase productivity and provide quality services,
- the establishment of a NSWALC Mediation and Disputes Course,
- the continued improvement of returns to the Investment Fund,

- the achievement of greater productivity in the Rural Properties Sector,
- a minor review of the Aboriginal Land Rights Act,
- greater efficiency in use of resources,
- continue to increase the public profile of the organisation and ensure that it has influence with Governments and industry at all levels,
- continuance of land acquisition activities both under the ALR Act and the NT Act,
- the advent and review of proposed laws to improve the available rights to Aboriginal people in this State,
- increase pressure on Governments about the improvement and management of culture and heritage in this State,
- the achievement of meaningful rates exemptions to reduce the burden placed upon local councils; and
- explore the business opportunities that may arise through the conduct of the Sydney Olympics in the year 2000.

NSWALC is now in a strong position to take up the challenge of coming years with professionalism, commitment and a knowledge of past experience. I look forward to the challenges of coming years.

Aden Ridge

Executive Director

THE COUNCILLORS

The New South Wales Aboriginal Land Council's elected arm consists of 13 Councillors. These positions are democratically elected by all Local Land Council members and represent the 13 Land Council regions.

Each elected councillor serves a four year term and the current Council was elected in November 1991.

In 1993/94 the following State representatives held office.

Executive

A/Chairperson Manual Ritchie

Central Coast Region

Treasurer

Danny Chapman

Far South Coast Region

Secretary

Neita Scott

Central Region

Brian Allen - Northern Region

Dave Brown - Far North Coast Region

Ken Foster - Sydney/Newcastle Region

Neville Kim - Northern Tablelands Region

Robert Lester - Western Metropolitan Region

William Murray - Western Region

Noel Stanley - Wiradjuri Region

Thomas Winters - North West Region

David Clark - Murray River Region

Douglas Longbottom - South Coast Region [Advisor]

The State representatives are supported by their Regions as well as staff at the NSWALC Office in Parramatta and various Branch Offices throughout the State, Senior Staff for 1993/94 included:

Executive Director

Mr Aden Ridgeway

Financial Controller

Mr Talaat Shangway

REGIONAL ABORIGINAL LAND COUNCILS AND LOCAL ABORIGINAL LAND COUNCILS

In New South Wales there are 13 Regional Land Councils (RALC), each involved in housing, employment and the general well being of the Local Aboriginal Land Council (LALC) system.

In 1993/94 Regional Aboriginal Land Councils operated from the following locations.

Armidale - Northern Tablelands

Coonamble - North west Region

Gosford - Sydney/Newcastle

Kempsey - Central Coast

Lismore - North Coast

Liverpool - West Metropolitan

Moama - Murray River

Narooma - Far South Coast

Nowra - South Coast

Quirindi - Northern Region

Wagga Wagga - Wiradjuri

Wilcannia - Western Region

LOCAL ABORIGINAL LAND COUNCIL

Within each of these 13 RALCs there are Local Aboriginal Land Councils (LALC). The number of LALCs in a region varies depending on the size of the regional area, and ranges from 3 to 15. The total number of Land Councils is 117. A complete listing of Local Aboriginal Land Councils is at Appendix 3.

LALCs work for their members and all Aboriginal people in their local area. LALCs assist with housing, legal, employment and other day-to day matters involving Aboriginal people in accordance with their functions as prescribed under the NSW Aboriginal Land Rights Act.

ABOUT THE NSW ABORIGINAL LAND COUNCIL

The New South Wales Aboriginal Land Council was established under the NSW Aboriginal Land Rights Act 1983 with major amendments being made in October, 1990. It was established as a non Government statutory corporation under the Minister for Aboriginal Affairs. The Act itself established the New South Wales Aboriginal Land Council, 13 Regional Aboriginal Land Councils and 117 Local Aboriginal Land Councils.

The New South Wales Aboriginal Land Council (NSWALC) itself consists of 13 democratically elected members who represent the 13 regions in New South Wales.

The Act also established the NSWALC Account into which is paid an amount equivalent to a percentage of the NSW Land Tax (7.5 percent) collected annually. Fifty percent of this money is invested and the remaining funds are used to meet expenditure for the running of all the Aboriginal Land Councils in NSW.

Under the Act the New South Wales Land Council's functions are as follows:

- to administer the NSWALC Account and Mining Royalties Account,
- to grant funds for payment of the administrative costs and expenses of Regional and Local Aboriginal Land Councils,
- to acquire land on its own behalf or on behalf of or to be vested in a Local Aboriginal Land Council,

- and to transfer land acquired on behalf of all Local Aboriginal Land Councils, on behalf of that Land Council,
- d. to determine and approve or disapprove of the terms and conditions of agreement proposed by Local Aboriginal Land Councils to allow mining or mineral exploration on Aboriginal land,
- e. to make claims on Crown lands, either on its own behalf or, at the request of Local Aboriginal Land Councils,
- f. with the agreement of a Local Aboriginal Land Council; to manage any of the affairs of the Council,
- g. to conciliate disputes between other Aboriginal Land Councils or between those Councils and individuals or between individual members of those Councils.
- to make or lend money to, or invest money for or on behalf of Aborigines,
- to hold, dispose of, or otherwise deal with land vested in or acquired by it,
- j. to ensure that Regional and Local Aboriginal Councils comply with this Act in respect of the establishment and keeping of accounts and the preparation and submission of budgets and financial reports,
- k. to ensure that elections for Chairpersons and other officers of Regional and Local Aboriginal Land Councils are conducted in accordance with the Act,
- to advise the Minister on matters relating to Aboriginal land rights, and
- m.to exercise such other functions as conferred or imposed on it by, or under this, or any other Act.



Louise Comphell, Legal Officer at New South Wales Aboriginal Land Council with delegation of Maori Women.

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

Land Rights

The right to claim land under the Aboriginal Land Rights Act 1983 (NSW) (hereafter 'the Act') is based on one of the most fundamental rights of the Aboriginal community.

Aborigines have been able to make land claims since the commencement of the Act in 1983.

Land Councils lodge land claims over NSW Crown land. Under the Act claimable Crown land is defined as follows:

- Land able to be lawfully sold or leased, or are reserved or dedicated for any purpose under the Crown Land Acts 1989 (NSW),
- b. Land that is not lawfully used or occupied,
- Lands which are not, in the opinion of the Minister administering the Crown Lands Act, needed or likely to be needed as residential lands, or
- d. Lands which are not needed or likely to be needed ed for an essential public purpose.

The Minister administering the Crown Lands Act determines land claims. If land satisfies the above tests then it is granted to the claimant Land Council.

Land Councils have a right of appeal from the Minister's decision if a claim is refused. That appeal is heard by the NSW Land and Environment Court.

THE FUNCTION AND PURPOSE OF LAND CLAIMS

The making of a claim and the granting of land is one of the two forms of compensation for dispossession of land available under the Act. The other being monetary compensation in the form of an equivalent of 7.5% of Land Tax levied in NSW per year for a period of 15 years, concluding in 1998.

The Act contains a preamble which states the reasons for the compensation. Whereas:

- (a) land in the State of New South Wales was traditionally owned and occupied by Aborigines,
- (b) land is of spiritual, social, cultural and economic importance to Aborigines,
- (c) it is fitting to acknowledge the importance which land has for Aborigines and the need of Aborigines for land,
- (d) it is accepted that as a result of past Government decisions the amount of land set aside for Aborigines has been progressively reduced without compensation.

The total number of land claims granted to Land Councils since the commencement of the Act is 778. This represents approximately 49 777 Hectares of land. As a percentage of the total land area in NSW this represents approximately 0.05%.

Of the 49 777 hectares, 22 000 hectares was made in a single grant in the Western Division of NSW in 1989 following extensive litigation between the New South Wales Aboriginal Land Council and the Minister administering the Crown Lands Act, (The Winbar case).

The intention of the NSW Government in introducing the Act and specifically the land claim provisions was to provide Aboriginal communities with an opportunity to obtain land for economic, social and cultural uses. As an explanatory memorandum to the Bill in 1983 it was stated that:

"vast tracts of Crown Land will be available for claim and will go some way to redress the injustices of dispossession."

Unfortunately the land claims process has been undeniably frustrating and disappointing to Aborigines. The low number of successful land claims granted, the excessive and unacceptable delay in the processing of land claims and the highly restrictive interpretations given to the tests of claimable Crown land by administrative departments have caused great concern to Land Councils throughout the years.

During 1993/94 the relationship between the New South Wales Government and Land Councils in relation to land claims continued to be strained. It can only be hoped that this relationship improves in the future.

The New South Wales Aboriginal Land Council placed a great deal of importance on the role of the Court in determining land claims during 1993/94. The use of litigation to both determine land claims and create sound legal principles for the future determination of land claims was seen as vital to the success of the Act in 1993/94. While settlement of disputes by negotiation was always preferable in the climate of hostility between the NSWALC and the Government in that year, litigation was viewed as an important strategy for success of land claims.

THE FACTS FOR 1993/94

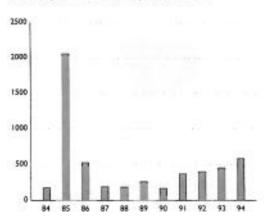
In 1993/94 there were:	
Total Land Claims Lodged	591
Total Land Claims Granted	18
Total Land Claims Refused	205
Land Claims under Investigation	1426
(Land Claims under Investigation	includes claims
lodged prior to 1993).	

THE STATUS ON LAND CLAIMS SINCE 1984

FINANCIAL	CLAIMS	GRANTED	AREA	VALUE	REFUSED	OTHER	TOTAL	APPEALED	STILL
YEAR	RECEIVED		(ha)	(CPI adj)	(+ part)	FINAL	FINAL		INCOMPLETE
				(A\$)		(* part)	(* part)		
1984	179	4	4	449,969			4		
1985	2,060	103	524	3,194,657	398	167	668	3	90
1986	534	92	754	6,391,435	490	213	795	1	4
1987	195	105	2,282	6,418,142	105	101	311		3:
1988	191	261	8,509	52,631,196	258	175	694	- 1	5
1989	266	16	24,609	2,167,706	47	37	100	8	8
1990	173	19	95	2,195,334	189	57	265	20	7.
1991	374	10	128	2,313,464	150	12	172	2	10
1992	404	42	351	1,680,234	216	30	288	20	14
1993	460	108	11,356	19,814,070	122	6	236	14	32
1994	591	18	1,165	12,669,557	205	13	236	11	46
TOTAL									
TO DATE	5,427	778	49,7776	100,992,576	2,180	811	3,769	80	1,42

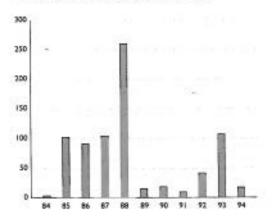
LAND CLAIMS LODGED

for the year ended 30 September 1994



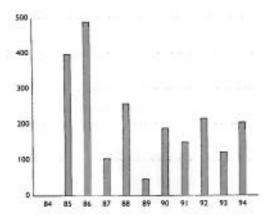
LAND CLAIMS GRANTED

for the year ended 30 September 1994



LAND CLAIMS REFUSED

for the year ended 30 September 1994



THE NOWRA CASE

On 19 May 1987 the New South Wales Aboriginal Land Council lodged a land claim over land at South Nowra adjacent to a brick works. The area of the land was approximately 20 hectares and part of the land was the subject to a mining lease.

On 11 September 1991 the then Minister for Conservation and Land Management refused the land claim on the ground that the land was needed for the essential public purpose of "clay shale extraction".

The NSWALC lodged an appeal in the Land and Environment Court and the matter was heard in 1992.

Justice Bignold delivered his judgement in the matter on 28 September 1992 in favour of the New South Wales Aboriginal Land Council. In brief his Honour said that at the date of lodgement of the land claim the land was not lawfully used or occupied.

The Minister administering the Crown Lands Act then appealed this decision and the matter was heard in the Court of Appeal in early 1993. The Court delivered its judgement on 14 July 1993.

The Court of Appeal upheld the appeal by the Minister and remitted the matter to the Land and Environment Court to be re-heard in accordance with the legal principles stated in the Court of Appeal

Briefly those principles were that the test of lawful use or occupation pursuant to Section 36 1 (b) of the Act was that the Minister must be satisfied that the land the subject of a land claim is used or occupied physically and in more than a nominal way. Together with this the Minister was entitled to consider the purpose for which the subject land was alleged to be used or occupied and then taking all these matters into consideration determine the land claim.

In the case of the Nowra land the Court of Appeal said that the Minister was entitled to consider any use or occupation of the land associated with the mining lease(s) in force at the date of lodgement of the land claim.

The NSWALC then made an application to the High Court of Australia for special leave to appeal from the decision of the Court of Appeal. The High Court heard the application on 11 February 1994 and dismissed the application on that day.

The NSWALC had decided to make an application to the High Court because it was the NSWALC's view that the Court of Appeal decision had left the law in relation to the test pursuant to Section 36 1 (b) of the Act in a state of uncertainty and it was a matter of great significance to all Aboriginal Land Councils.

Following the unsuccessful application in the High Court the matter was listed for re-hearing in the Land and Environment Court in accordance with the judgement of the Court of Appeal.

The case was heard in the Land and Environment Court in May 1994 and his Honour's judgement is pending.

There is always a need for certain matters that go before the Courts on appeal because they involve important matters of law, the NSWALC accepts this and would exercise its right of appeal, (as it did in making an application for special leave to appeal to the High Court in this matter), however the NSWALC could not understand the Minister's motivation to appeal to the Court of Appeal in this matter for the following reasons.

Firstly, the NSWALC conceded that the interest created in the holder of the mining lease by the existence of the lease at the date of claim was preserved notwithstanding the granting of the land to the NSWALC.

Secondly, the NSWALC had no desire to interfere with the rights of the miner conferred by the mining lease and further had no objection to negotiating with the miner for a further mining right when the current lease expires.

Thirdly, the NSWALC was strongly of a view that the decision of Justice Bignold in the Land and Environment Court was in keeping with the intention of the Act to compensate Aborigines for dispossession and return to them valuable and useful land.

The NSWALC awaits with high anticipation the judgement of Justice Bignold on the re-hearing of the matter.

The comment to be made from the Nowra case is that if the land had been granted to the NSWALC the interest of the miner would have been preserved and the NSWALC would have been granted land of value for future generations of Aboriginal people. The NSWALC believes such matters could have been negotiated between the Minister, the NSWALC and the miner without the need for protracted litigation.

The NSWALC would hope that this matter serves as a lesson in why consultation and negotiation with Land Councils in relation to land claims will always be more successful, cost effective and reasonable in any approach.

It will be interesting to see if such negotiations are achievable following Justice Bignold's decision in relation to the re-hearing of the matter.

LAND CLAIMS PROCESS



New South Wales Aboriginal Land Council

Sends Claims to Registrar



Aboriginal Land Claims Unit in Land Department

gives the claim a number and sends it to the Regional Lands Office



Regional Lands Department Office

notifies Government authorities about the claim and investigates the land



Other Government Departments, Bodies and Shire Councils

tell Lands Office about their interest or future need for the land



Regional Land Department Office

sends report back to Land Claims Unit



Aboriginal Land Claims Unit in Lands Department

makes recommendation to Minister



Minister for Lands

makes decision either to grant or refuse and then notifies



New South Wales Aboriginal Land Council



THE BIRRIGAN GARGLE CASE

The Birrigan Gargle Local Aboriginal Land Council, (NSW mid north coast), had lodged land claims over land at Iluka on the Clarence River in October 1984. The then Minister for Conservation and Land Management had refused the land claims in late 1991 stating that the land the subject of the land claims was needed for the essential public purpose of urban expansion and urban development.

The Land Council lodged appeals for the refused land claims in late 1991 and the matter remained on foot until the Minister withdrew from the proceedings in July 1993 and agreed that the land the subject of the land claims could be transferred to the Land Council.

For a number of reasons including the following, the Land Council made an application to the Land and Environment Court to have the Minister pay its costs in the matter.

- The Minister had withdrawn from the proceedings some 21 months after the Land Council had lodged its appeal.
- The withdrawal came seven days prior to the hearing of the matter when the Land Council was in final preparation.
- Some seven years had elapsed since the lodgement of the original land claims.

Chief Justice Pearlman in her judgement of 20 October 1993 agreed with Justice Stein in his judgement of an earlier case, (Narromine Local Aboriginal Land Council v Minister Administering the Crown Lands Act, April 1993), that costs should only be awarded if the circumstances of the case are "exceptional".

In the Birrigan Gargle case the Chief Justice found that the Minister's conduct in the matter was exceptional and that the Land Council was entitled to its costs. This was principally because of the Minister's delay in relation to the court proceedings.

The Birrigan Gargle LALC and the NSWALC had always viewed the Minister's conduct in this matter as unacceptable and the Court's decision on costs was pleasing however this case and the Narromine case before it, (in which the Minister was unsuccessful in having the Court award costs against the Land Council), raised serious questions about the Government's administration of land claims and the relationship between Land Councils and the Government.

In the Narromine case Justice Stein had found the conduct of the Narromine Local Aboriginal Land Council reasonable in withdrawing from proceedings after having been given an opportunity to view the Minister's evidence as filed in the Court.

His honour declined to award costs to the Minister in these circumstances.

Of general importance to the land claim provisions to the Act Justice Stein made the following comments:

(i) section 36 (14) of the Act, (A section which purports to give Land Councils access to reasonable information concerning Crown land), was a point of dispute between the Minister and Land Councils. His Honour suggested that this dispute should be resolved to improve the efficiency of land claims.

(ii) justice Stein suggested that the Minister and the Land Councils should consider negotiating a form of discovery prior to the formal lodgement of an appeal so that the Land Council could satisfy itself as to the reasonableness of its case. Such a procedure His Honour said would avoid "needless litigation", and (iii) because of the general beneficial and remedial nature of the Act the question of costs was not to be considered by the normal method of, "costs following the event", rather costs would only be awarded against a party if the circumstances of the case were exceptional.

The NSWALC was in complete agreement with His Honour's view and they were the views submitted in the Birrigan Gargle case.

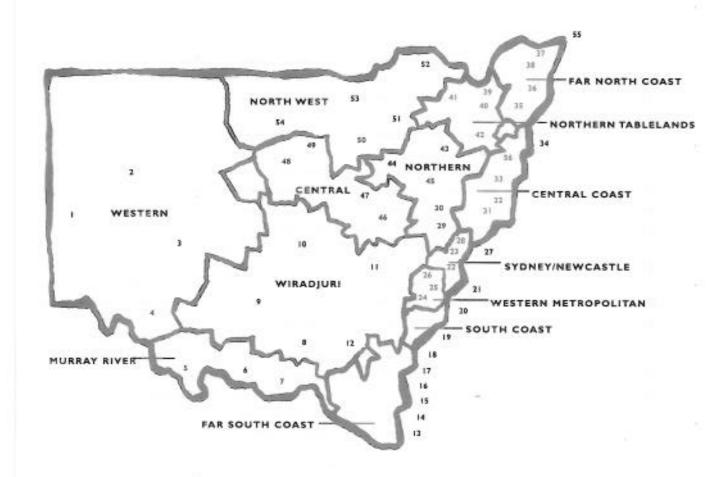
During 1993/94 the NSWALC has been completely unsuccessful in having the Minister consider these views let alone agree with the NSWALC on them.

The continuing antagonism the Minister has shown towards negotiations with Land Councils in relation to land claims and particularly the question of access to information is a matter of deep concern to the NSWALC and something that will continue to be taken up with the Minister in the coming year.

Access to reasonable information on Crown land and particularly land subject to land claim is a cornerstone of any negotiations between Land Councils and the Minister and if such information is not forthcoming, and without a commitment by the Minister to providing such information it is difficult to see what interest the Minister has in avoiding needless litigation.

The NSWALC will continue to press the issue of access to information in relation to land claims in the coming year.

ABORIGINAL LAND COUNCIL NETWORK



I. BROKEN HILL	IS. NAROOMA	29. SINGLETON	43. TAMWORTH
2. WILCANNIA	16. BODALLA	30. MUSWELLBROOK	44. COONABARABRAN
3. IVANHOE	17. BATEMANS BAY	31. FORSTER	45. QUIRINDI
4. BALRANALD	18. ULLADULLA	32. PURFLEET	46. WELLINGTON
5. MOAMA	19. NOWRA	33. TAREE	47. DUBBO
6. DENILIQUIN	20. WOLLONGONG	34. COFFS HARBOUR	48. NYNGAN
7. ALBURY	21. LA PEROUSE	35. GRAFTON	49. QUAMBONE
B. WAGGA WAGGA	22. REDFERN	36. YAMBA	50. COONAMBLE
9. GRIFFITH	23. GOSFORD	37. BYRON BAY	51. NARRABRI
II. CONDOBOLIN	24. MINTO	38. LISMORE	52. TOOMELAH
II. ORANGE	25. MOUNT DRUIT	39. TENTERFIELD	53. WALGETT
12. TUMUT	26. LIVERPOOL	40. GLEN INNES	54. BREWARRINA
I3. EDEN	27. NEWCASTLE	41. INVERELLE	55. TWEED HEADS
14. BEGA	28. MAITLAND	42. ARMIDALE	56. KEMPSEY

RATES

A number of important matters arose in 1993/94 in relation to the issue of the rating of Land Council land.

The Minister for Aboriginal Affairs proposed administrative guide-lines to assist the Minister in determining applications pursuant to Section 43 of the Act.

That Section states:

- "43. (1) Where the Minister is of the opinion that special circumstances exist which warrant his so doing, he may, by notification published in the Gazette, declare that any land vested in an Aboriginal Land Council and specified in the notification shall be exempt from the payment of rates under:
- (a) The Local Government Act 1993,
- (b) the Metropolitan Water, Sewerage, and Drainage Act 1924.
- (c) the Hunter Water Board (Corporatisation) Act 1991;
- (d) the Broken Hill Water and Sewerage Act 1938 or shall be exempt from the payment of such rates as is specified in the notification.
- (2) A declaration made under subsection (1):
- (a) shall operate for a limited period of time if such a period is specified in the declaration; and
- (b) may, by notification published in the Gazette, be revoked by the Minister at any time."

The purpose of the proposed guide-lines was to assist the Minister in making a determination pursuant to Section 43. They were intended to provide some basis for understanding the policy of Section 43 as agreed between the Minister and the NSWALC.

Briefly the guide-lines provided categories of land which would be considered as rate exempt, they are:

- (i) land which was acquired by land claim and which is not income producing,
- (ii) land which is used for a public purpose, (school, cemetery etc),
- (iii)land which is being used for a charitable purpose, (including community housing, community development, health, education).

The NSWALC agreed with these guide-lines subject to the following conditions:

- (i) The Minister acknowledged that they are only guide-lines and in no way fettered his discretion pursuant to Section 43,
- (ii) The Minister understood that the NSWALC viewed the guide-lines as an interim measure subject

to the future legislative change which would codify Land Councils right to rate exemption where it was fair and reasonable.

The Minister has not adopted the guide-lines and negotiations have broken down between NSWALC and the Government in relation to the issue of rate exemption generally.

This situation NSWALC views with great disappointment.

Other matters that arose in relation to the rating of Aboriginal Land Council land in 1993/94 included:

- (i) the NSW Department of Local Government commissioned a report into the issue of rating of Aboriginal land generally. The NSWALC awaits this report with anticipation,
- (ii) at a conference of Local Government entitles, "Beyond the Year of Indigenous People", (sponsored by the Council of the City of South Sydney), the following resolution was adopted by the conference:
- (a) "Aboriginal land should be exempt from the payment of rates in three circumstances:
- the nature and function of an Aboriginal organisation gives rise to rate exemption;
- the class of land use of land owned by an Aboriginal organisation gives rise to rate exemption;
- land is owned by Aboriginal people because of the recognition of prior ownership rights, (native title)."

The NSWALC has seen no action from local government to act on this strong resolution.

Along with land claims the issue of rate exemption remains a land rights priority for the NSWALC in the coming year. It is the view of the NSWALC that if the matter is to reach a just and satisfactory conclusion the NSW Government will need to demonstrate a commitment to the issue and deliver tangible results if the NSWALC's trust is to be re-gained.

NATURAL RESOURCES AUDIT COUNCIL

Following the failure of the NSW Government's Natural Resources Package, a new administrative body was formed by the Premier known as the Natural Resources Audit Council, (NRAC)

The NRAC was established with the primary objective of:

"to facilitate a systematic and comprehensive audit of all of the values of public lands and natural resources of NSW on a regional basis."

Membership of the NRAC was the Directors – General of those Government agencies with responsibility for public land and/or natural resources together with community representatives from the rural, forestry and environmental lobby

There was no Aboriginal representation on the NRAC at the time of its formation in late 1993.

The NSWALC was not formerly notified of the formation of the NRAC and it was only after questioning various public servants that NSWALC was briefed by Government on the matter.

The NSWALC expressed the following concerns to the Premier in relation to the NRAC:

- (i) there was no Aboriginal representation on the Council, and
- (ii) the primary objective of the NRAC had the potential to seriously impact on Aboriginal communities in NSW unless the following matters were addressed:
- (a) Native Title rights,
- (b) rights under the Aboriginal Land Rights Act; and
- (c) Cultural Heritage rights.

In relation to the first matter the Government responded to a request by the NSWALC to appoint the Director-General of the Office of Aboriginal Affairs to the NRAC.

In relation to the second matter a debate has commenced between the NRAC and the NSWALC as to whether the matters listed above are rights which must be taken into consideration before the NRAC can properly undertake its work, (NSWALC view) or whether they are merely values which can be included with other community values when the NRAC is conduct audits of public land and natural resources (NRAC's view).

The NRAC has commenced its first regional audit of the North East region of NSW. In response the NSWALC arranged a meeting of all affected Land Councils in that region to discuss the implications of the NRAC process. The overwhelming response was that the rights mentioned above are fundamental legal rights which cannot be mixed in with notions of community values. The NRAC has been repeatedly called on to respond to the issue.

The NSWALC will continue to request the NRAC to address its concerns. If this is not done the NSWALC will advise the Government that it believes the NRAC to be a concept detrimental to Aboriginal interests and will call for its dissolution.

PROPERTY

The NSWALC continued the process of transferring former land and building assets of Regional Aboriginal Land Councils to Local Aboriginal Land Councils in whose area the property was situated during 1993/94.

Together with properties purchased by the NSWALC on behalf of Local Aboriginal Land Councils a total of 56 properties were transferred to Local Aboriginal Land Councils.

The focus on residential properties for which an original certificate of title was available.

A schedule of properties vested in the NSWALC pursuant to the 1990 amendments to the Act was also created, categorising properties according to their land use, (residential, commercial, rural etc).

The process of transfers will continue with an emphasis on negotiating issues with the Regional and Local Aboriginal Land Councils concerned.

During 1993/94 the NSWALC also had a comprehensive valuation report compiled for properties owned by the NSWALC as at September 1994.

The valuation report stated that a total of 87 properties were vested in the NSWALC as at September 1994 with a total value of \$27 596 600.

It is envisaged that the process of transfers will continue in the coming year with the goal of returning all properties possible to Local Aboriginal Land Councils.

LOCAL GOVERNMENT

The NSWALC continued to apply resources to the various local government and Aboriginal community forums initiated by local government. Most were through the auspices of the NSW Local Government and Shires Associations.

The NSWALC has found these links between local government and Land Councils to be disappointing. There appears to be no real will on the part of local government to address those issues of importance to Land Councils, (rating and provision of services).

Without some material action by local government in the coming year there will be little incentive for NSWALC to continue a dialogue with them.

SUMMARY OF LAND RIGHTS ACTIVITY FOR 1993/94

During 1993/94 the NSWALC expended considerable resources on taking land rights matters up with the NSW Government. The focus of the NSWALC was on matters codified as rights in the Act, (land claims, rates).

No matter how powerful rights appear in legislation, without political will and bureaucratic support they can deliver no more than a Piric victory for those they are intended to assist.

Given the preamble to the Act and the strong legal rights it embodies the apparent lack of will by Government and lack of support by the bureaucracy has been a difficult matter for the NSWALC to contend with during 1993/94.

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The 'Let's Get Together' compaign was one of the highlights of the NSW Aboriginal Land Councils Public Affairs programs for the year 1993 - 1994.

The message of racism was communicated in various mediums including bill boards, press adds and t-shirts. This photograph shows a window display in Sydney's Downing Centre.

NEW SOUTH WALES ABORIGINAL LAND COUNCII

Native Title

THE NATIVE TITLE BILL THROUGH THE SENATE

On 23 December 1993 the Federal Government was successfully in passing the Native Title Act through the Upper House of Australian Parliament. The NSWALC had much involvement in the lobbying of politicians and other agencies for the six months up to the passing of the Act.

NSWALC's efforts in this process climaxed in negotiating amendments with the Senators from the Australian Democrats and the West Australian Greens which significantly strengthened the final form of the Act.

This Act gives clear recognition and significant protection to the limited indigenous rights which were acknowledged through historic Mabo decision.

As the Prime Minister said in his second reading speech in November 1993, the Native Title Act has four key aspects. These are.

- (a) first, the unequivocal and unambiguous recognition and protection of native title,
- (b) second, provision for clear and certain validation of past acts if they were invalid because of the existence of native title,
- (c) third, the establishment of a just and practical regime governing future grants and acts affecting native title; and
- (d) fourth, the establishment of a rigorous, specialised accessible tribunal and court processes for determining claims to native title land.

NSW ABORIGINAL LAND COUNCIL COMMUNITY WORKSHOPS

In the period to 30 September 1994, NSWALC conducted native title workshops for Central, Far North Coast, Far South Coast, Northwest and Wiradjuri Regional Aboriginal Land Councils.

These workshops dealt with the effect of the Mabo decision and the Native Title Act, and provided a forum for the participants to discuss possible native title strategies.

ESTABLISHING THE NATIVE TITLE UNIT

In early 1994 the New South Wales Aboriginal Land Council was invited by the Aboriginal and Torres Strait Islander Commission to become a representative body under section 202 of the Native Title Act.

Under the Act, a representative Aboriginal/Torres Strait Islander body may:

- (a) facilitate the researching, preparation or making of claims, by individuals or groups from among Aboriginal peoples or Torres Strait Islanders, for determinations of native title or for compensation for acts affecting native title; or
- (b) assist in the resolution of disagreements among such individuals or groups about the making of such claims; or
- (c) assist such individuals or groups by representing them, if requested to do so, in negotiations and proceedings relating to the doing of acts affecting native title, the provision of compensations in relation to such acts or any other matter relevant to the operation of the Native Title Act.

The Council's responsibilities as a native title representative body include notifying and advising indigenous communities with respect to conclaimant applications under the Native Title Act, and notices of proposed Government acts such as the granting of mining licences, in relation to which traditional owners may be able to claim negotiating rights under the Native Title Act.

The Council also has a function of promoting and protecting native title rights in NSW by becoming a party in its own right to all positive claims and non-claimant applications which are lodged within the state.

The Council's native title functions were initially performed by the Research Section of NSWALC, pending the establishment of a specific Native Title Unit later in the year.

NATIVE TITLE CLAIM ACTIVITY; PEAK HILL, WELLINGTON

The New South Wales Aboriginal Land Council was involved in a number of native title cases in accordance with it's functions as a representative body.

Two examples of such involvement are as follows:

Peak Hill

The NSWALC Native Title Unit lodged a Native Title Application in May 1994 in order to obtain a right to negotiate on behalf of the Peak Hill community over the granting of gold mining leases at Peak Hill.

NSWALC then represented the claimants in complex negotiations with the State Government and the mining company over the following months.

Wellington

As a party to the Wellington Waradjari town common application, the NSW Aboriginal Land Council became involved in negotiations in May 1994.

NON-CLAIMANT ACTIVITY

In 1994 NSW was subject to a large number of nonclaimant applications under the Native Title Act by non-Aboriginal interests seeking clearance for proposed activities over Crown Land.

Up to the end of September 1994, 32 non claimant applications had been lodged in NSW.



Les McGrady, Julie Whitton, local ALP Candidate and Col Markham, Studow Minister for Aboriginal Affairs at Booberns Lagoon.



Local Member of the New Police Aboriginal Council David Clark with the Federal Minister for Aboriginal and Torres Straight Islander Affairs Robert Tickner MP and Police Commissioner Tony Laure.

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

Culture and Heritage

BOOBERA LAGOON

Boobera Lagoon is a narrow snake like body of water in north western NSW. It lies approximately 20 kms south of the NSW/Queensland border at Goondiwindi. The lagoon has long been recognised as the resting place of "Garriya", an Aboriginal mythological being that plays a central role in the Rainbow Serpent dreaming. It is recognised as an Aboriginal cultural site of national significance. The lagoon is seen as a place of power, it is to be respected. An important part of the Aboriginal tradition is that no person should enter the waters of the lagoon.

The lagoon is located within the boundary of the Toomelah Local Aboriginal land Council, (Toomelah) and in 1992 they requested that NSWALC advise them on ways to protect the Lagoon from continuing injury and desecration. The Toomelah community had been actively involved in efforts to protect the lagoon since the 1960's. Their efforts had largely failed because of strong opposition to Aboriginal cultural protection and Aboriginal control of the lagoon.

The NSWALC advised Toomelah that the NSW Government and NSW law would not assist them in a protection of the lagoon. NSWALC further advised that an application be made pursuant to the Aboriginal and Torres Strait Islander Heritage Protection Act 1984, (Cth), (the "Heritage Act"), for protection of the lagoon. The Commonwealth Government was seen as the only avenue of redress for Toomelah and all Aboriginal people with an interest in Boobera Lagoon. Because of entrenched opposition to their position at State level no effective remedies were available.

The two main threats to the cultural integrity of the lagoon are its use for recreational water skiing and the use of adjoining public lands for stock feeding and watering. Toomelah would like both activities to stop because of the injury and desecration to the tradition of the lagoon and also because of the environmental degradation they cause to the waters of the lagoon and surrounding lands.

In March 1994 the NSWALC, on behalf of Toomelah made an application pursuant to Section 9 of the Heritage Act for immediate protection of the lagoon. The application asked for declarations prohibiting water skiing or boating on the lagoon and prohibiting use of the adjoining public lands for stock feeding and watering.

In late March 1994 the Commonwealth Minister for Aboriginal and Torres Strait Islander Affairs, (Robert Tickner) made a declaration which only prohibited access to a known burial site on the banks of the lagoon. The declaration fell far short of what was requested by Toomelah.

In July 1994 an application was made pursuant to Section 10 of the Heritage Act asking for permanent declarations to protect the lagoon. The Commonwealth Minister has indicated that he will refer the matter to mediation with Hal Wootten AC QC later this year.

The NSWALC strongly believes that the Boobera Lagoon matter highlights the lack of commitment and coordination by the Commonwealth and NSW State Governments in relation to Aboriginal cultural heritage protection. How the matter unfolds in the coming months will demonstrate if NSWALC is justified in holding these views.

NSWALC FUNERAL FUND

Life expectancy and mortality rates among our communities are significantly abnormal when compared to mainstream markets. Apart from direct assistance in aiding living standards through community development, the NSWALC continued to respond to some immediate effects of this situation on Aboriginal families through the continuing work in maintaining a Funeral Fund.

During 1993/94 renewal notices were forwarded to all members of the Contribution Funeral Fund and a total of 3017 people renewed their membership and this number was made up of 1502 males and 1515 females. The families of 144 members were assisted during this period with average payments of \$2,246.00 made towards funeral costs.

The fund ceased trading during 1994 and continued to seek registration or exemption from the Department of Consumer Affairs to be able to trade. No new members were accepted and many families suffered because of the fund being unable to trade.

All current members during 1994 were continued to be covered by the fund in the event the member deceased.



Another of the Downing Centre window displays featuring the NSWALC's 'Let's Get Together' public affairs compaign.

TEW SOUTH WALES ABORIGINAL LAND COUNCIL

Corporate Development

TRAINING AND DEVELOPMENT

The Training and Development Section continued to develop and deliver quality training and development programs to staff, managements and regional and local staff of land Councils throughout 1993-94.

The focus of this training throughout the year was in the field of uniform accounting and computer training.

A very successful uniform accounting course was delivered throughout the year to staff. This program was divided into four parts.

Part One - Budget preparation workshop.

Part Two - Cash receipts and rental properties workshop.

Part Three - Cash payments workshop.

Part Four - Financial reports workshop.

During 1993/94 226 individuals attended computer training as part of the NSWALC training plan.

Computer training was divided into beginner, intermediate and advanced. During 1993-94 no advanced courses were run.

132 people attended the beginner with 94 going on to intermediate.

PUBLIC AFFAIRS

The second half of the International Year of the World's Indigenous Peoples (IYWIP) saw Aboriginal issues receive substantial media attention at the fore-front of public interest and debate.

In such a demanding environment the NSWALC welcomed the resulting avalanche of requests from the general public to provide information and advise on Aboriginal Land Rights and Native Title. NSWALC continued representation at many schools and public events.

A major theme on the NSWALC's media work centred on the passage and debate of the Federal Government's Native Title Bill. Leading up to its passage in December 1993 the NSWALC fortified its position as a peak indigenous body and ensured that concerns of Land Councils in NSW were given a voice in the Parliament as well as in the media.

The successful Racism Sux campaign and information resources continued to be in great demand and its designs were also incorporated in several Native Title advertisements which were used to balance the misinformation of conservative interests and hardline Government policy.

SIGNIFICANT EXTERNAL COMMITTEES

NSWALC's participation in various committees and forums has assisted in furthering the aims and objectives of the Land Council network.

Committees that the organisation is involved with include:

- Second World Indigenous Youth Conference Organising Committee,
- Police Aboriginal Council,
- NSW Advisory Committee for the International Year of the World's Indigenous Peoples,
- Aboriginal Justice Advisory Committee,
- Streetwise Comics Management Board,
- Olympic 2000 Bid Committee,
- ATSIC & NSWALC Liaison Committee,
- State Advisory Committee on Aboriginal Housing,
- Supported Accommodation Committee,
- · Community Relations Forum,
- Local Government Network.

HUMAN RESOURCES

The Human Resource Section was introduced to NSWALC in February 1994 with the staff seconded from the Workcover Authority to establish human resource policies, procedures and practices. Council resolved to adopt the policies as tabled in May 1994.

The human resource policies developed and implemented during this year are as follows:

- NSWALC Flextime Policy and Guidelines,
- Eliminating Sexual Harassment,
- Recruitment and Selection Guidelines,
- Grievance Handling and Dispute Resolution Guidelines,
- NSWALC Staff Performance Appraisal System,
- NSWALC Code of Conduct and Ethics,
- NSWALC Occupational Health and Safety Policy,
- NSWALC Sick Leave Policy,
- NSWALC Non-Smoking Policy,
- NSWALC Policy on Managing Unsatisfactory Performance,
- · Excess Travel Time Policy.

In addition the CHRIS System: Computerised Human Resource Information System was installed in March 1994. This is a personnel and payroll system. The system deals with all facets of Human Resources management such as personal data pertaining to employees, workers' compensation and superannuation. The Human Resource Section also deals with a number of local issues involving Local Aboriginal Land Councils and Branch Offices, where advice and guidance may be needed regarding termination pays or disputes within a Local Land Council.

Industrial Relations advice and support is provided where necessary.

The permanency of NSWALC staff was addressed with the outcome being that all casual employees became permanent staff members.

Due to decreased Government funding in 1994, NSWALC undertook a restructure and offered voluntary redundancy to staff members. The number of staff from Parramatta and Branch Offices prior to redundancies totalled 143. Currently the number of staff totals 88.

FIELD LIAISON

The Field Liaison Unit provides a link between the local Aboriginal land Councils (LALCs), Regional Aboriginal Land Councils (RALCs), the wider Aboriginal community in NSW, the many external agencies and the NSWALC Administrative Office in Parramatta.

In general the services provided by the Field Liaison Section include:

- · interpretation of the Act, Rules, and Regulations,
- liaison with internal and external bodies and units.
- · assistance with Administrative functions.

1993/94 saw the Field Liaison Unit respond to forty two (42) invitations to assist with the many facets of the Aboriginal land Rights Act.

NSW ABORIGINAL LAND COUNCIL ORGANISATIONAL STRUCTURE HEAD & BRANCH OFFICE ADMINISTRATION LAND COUNCIL LIAISON VEHICLE PLEET HANAGEMENT PERSONNEL SECTION INFORMATION SYSTEMS RESEARCH POLICIES EXECUTIVE PIRECTOR EDU ON TRAINING INTERNAL AUDIT STATUTORY INVESTMENT COUNCIL POLICY SUPPORT ONT AUDIT HANADER CAPITAL EXPENDITURE EXECUTIVE OFFEER ACCOUNTS - ALCAS FINANCIAL STATEMENTS COMMERCIAL ENTERPRISES FINANCE HOUSING & PROPERTIES FINANCE RURAL PROPERTIES FINANCE

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

Financial Statements

INDEPENDENT AUDIT REPORT

To Members of the New South Wales Parliament and Councillors of the NSW Aboriginal Land Council.

Scope

I have audited the accounts of the New South Wales Aboriginal land Council for the year ended 30 September 1994. The preparation and presentation of the financial statements consisting of the accompanying balance sheet, income and expenditure statement and statement of cash flows, together with the notes thereto, and the information contained therein is the responsibility of the Council. My responsibility is to express an opinion on these statements to Members of the New South Wales parliament and Councillors of the New South Wales Aboriginal land Council based on my audit as required by Sections 34 and 41C(1) of the Public Finance and Audit Act 1983.

My audit has been conducted in accordance with the provisions of the Act and Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the requirements of the Public Finance and Audit Act 1983, and Australian accounting standards so as to present a view which is consistent with my understanding of the Council's financial position, the results of its operations and its cash flow.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

My audit opinion on the financial statements for the year ended 30 September 1993 included the statement 'Effective internal controls over journals, payments and bank reconciliations have not operated continuously, affecting the reliability of information disclosed in the income and expenditure statement and statement of cash flow'. No information has since come to my attention to indicate that this opinion should change. This qualification is relevant and material to the comparative information disclosed in the financial statements for the year ended 30 September 1994. This qualification was not required in respect of current year's information disclosed in the financial statements for the year ended 30 September 1994, due to the implementation of improved internal controls for 1993 - 94.

My audit opinion on the financial statements for the year ended 30 September 1993 included the statement 'inconsistent with the Council's accounting policy for property revaluation, properties held in excess of three years have not been independently revalued'. No information has since come to my attention to indicate that this opinion should change, this qualification is relevant and material to the comparative information disclosed in the financial statements for the year ended 30 September 1994. This qualification was not required in respect of current year's information disclosed in the financial statements for the year ended 30 September 1994 as a result of all property being valued in 1993 - 94.

Qualified Audit Opinion

In my opinion, subject to the effects of the matters referred to in the qualification paragraphs, the financial statements of the Council comply with Section 41B of the Act and present fairly in accordance with applicable Accounting Standards the financial position of the Council as at 30 September 1994 and the results of its operations and its cash flows for the year then ended.

A C Harris

Sydney, 31 March 1995

STATEMENT BY MEMBERS OF THE COUNCIL

for the year ended 30 September 1994

Pursuant to Section 41C 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:

- 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 September 1994 and transactions for the 12 month period then ended.
- 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.

18th day of February 1995

Meite Sue B

Director

Daniel Charman

Director

BALANCE SHEET for the year ended 30 September 1994

	Note	1994 \$'000	1993
	Note	3 000	\$'000
CURRENT ASSETS			
Cash		5,193	10,002
Receivables	4	1,197	949
Accruals & Prepayments	5	388	722
Inventories	6	391	693
Investments	3	196,896	5,730
Total Current Assets		204,065	18,096
NON-CURRENT ASSETS			
Property, Plant, Equipment	7	30,687	35,425
Investments	3	76,194	252,486
Receivables	4	165	163
Total Non-Current Assets		107,046	288,074
TOTAL ASSETS		311,111	306,170
CURRENT LIABILITIES			
Creditors & Borrowings	8	1,320	3,515
Provisions	9	752	434
Forward Commitments	11		1,455
Total Current Liabilities		2,072	5,404
NON CURRENT LIABILITIES			
Provisions	9	1,219	40
Total Non-Current Liabilities		1,219	40
TOTAL LIABILITIES		3,291	5,444
NET ASSETS		307,820	300,726
RETAINED EARNINGS			
Accumulated Funds		307,820	297,803
Reserves	10	-	2,923
TOTAL RETAINED EARNINGS		307,820	300,726

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

INCOME AND EXPENDITURE STATEMENT

for the year ended 30 September 1994

		1994	1993
	Note	\$'000	\$'000
INCOME			
Recurrent Allocations - NSW Government	13	36,452	57,526
Interest	14	15,719	25,625
Rent	15	1,397	1,817
Sundry Income	16	3,342	2,295
Gross Income		56,910	87,263
EXPENDITURE			
Funding of Regional & Local Land Councils	17	14,595	14,294
Salaries & Wages		4,640	5,497
Superannuation		251	226
Depreciation & Amortisation		1,141	1,674
Loss on Revaluation of Assets		2,360	60
Loss on Investment	18	0.70	1,905
Audit Fees	19	309	652
Bad and Doubtful Debts		13	144
Consultants Fees		223	421
Employee Entitlements		277	68
Grants		320	30
Members Expenses & Remuneration		949	971
Other Expenses		5,399	6,222
Tri Partite Housing Scheme		_	2,250
Prior Period Adjustments		179	(990
Unrealised Losses on Investments		938	2.00
Realised Losses on Investments		15,299	-
Total Expenditure		46,893	33,424
Operating Surplus		10,017	53,839
Abnormal Items			(315
Operating Surplus after Abnormal Items		10,017	53,524
Opening Accumulated Funds		297,803	244,279
CLOSING ACCUMULATED FUNDS		307,820	297,803

The above income and expenditure statement should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

for the year ended 30 September 1994

		1994	1993
	Note	\$1000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts in course of of operations		40,158	61,296
Payments in course of operations		(26,639)	(31,603)
Net cash provided by operating activities	21	13,519	29,693
CASH FLOWS FROM INVESTING ACTIVITIES			
(Purchase of)/Proceeds from Investments		(15,812)	(48,432)
Purchases Property, Plant and Equipment		(2,488)	(3,790)
Sale Proceeds Property, Plant and Equipment		1,363	1,719
Interest		15,522	28,966
Realised Losses on Investments		(18,222)	-
Rent and Outgoings		1,309	1,694
Net cash provided by/(used in) investing activities		(18,328)	(19,843)
Net increase (decrease) in cash held		(4,809)	9,850
Cash at the beginning of the year		10,002	152
CASH AT END OF YEAR		5,193	10,002

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 September 1994

Note I. Accounting Policies

- 1.1 The Council's Financial Statements have been prepared in accordance with applicable Australian Accounting Standards and in accordance with Section 41 B(1)(f) of the Public Finance and Audit Act 1983.
- 1.2 They are prepared on the basis of historical cost, except where, in the case of all investments listed in note 3 and certain assets listed in note 7, they have been recorded at valuation. The accrual accounting concept has been adopted.
- 1.3 Inventories are valued at the lower of cost or net realisable value. Livestock natural increases included in stock on hand are valued using the method prescribed by Australian taxation legislation.
- 1.4 Depreciation has been calculated on a straight-line basis over the anticipated useful life of each asset. Assets at valuation are depreciated on a straight line basis over the remaining anticipated life of each asset at valuation.
- 1.5 All debts owing for two years or more, after taking any repayment(s) subsequent to balance date into account, are fully provided as doubtful debts.
- 1.6 The Treasurer's exemption has been received in relation to Section 41 B(3) of the Public Finance and Audit Act to exempt Yrimbirra Pty Ltd and New South Wales Aboriginal Land Council Investment Fund from being consolidated into the accounts of New South Wales Aboriginal Land Council.

Note 2. Changes of Accounting Policy

- 2.1 For the current year, results disclosed in the Income and Expenditure Statement include both the Statutory and Administration Funds. In 1993, results disclosed in the Income and Expenditure Statement were for the Administration Fund only. Amounts disclosed as 1993 comparatives have been recast for consistency with 1994 disclosures. As a result, \$54,288,000 of 1993 income was reclassified. This had no effect on the net asset position disclosed in the financial statements.
- 2.2 For the current year, Statutory Fund assets have been aggregated with Administration Fund assets. Statutory Fund assets appear under the balance sheet headings: cash, receivables, investments, and property, plant and equipment. In 1993, all assets of the Statutory Fund were disclosed under the balance sheet heading "Statutory Investment Fund". Amounts disclosed as 1993 comparatives have been recast for consistency with 1994 disclosures. As a result, \$279,299,000 of 1993 Statutory Fund assets were reclassified. This had no effect on the net asset position disclosured in the financial statements.
- 2.3 For the current year, accumulated funds is the aggregate of Statutory and Administration Fund results. In the 1993 financial statements accumulated funds disclosed the results of the Administration Fund only. Statutory Fund results were separately reported under the heading "Other Statutory Accumulated Funds". Amounts disclosed as 1993 comparatives have been recast for consistency with 1994 disclosures. As a result, \$276,376,000 of 1993 Statutory Funds were reclassified. This had no effect on the net asset position disclosed in the financial statements.

NOTES CONTINUED

	1994	1993
	\$'000	\$'000
Note 3. Investments		
Current		
Commercial Bills/Promissory Notes	186,848	
Floating Rate Notes	10,006	_
Money Market Funds	43	5,730
Other Investments	196,897	5,730
Non-Current		
Government Bonds	53,415	151,364
Non Government Fixed Interest Securities	70.57	48,340
Units in Managed Fixed Interest Pool Fund	21,617	50,944
Australian Association of Co-Operatives Limited (In Liquidation)	2,016	2,016
Provision for Loss on Investment	(1,638)	(1,638
[2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	784	1,460
Shares, Settlement and Investment Fund Yrimbirra Pty Limited	76,194	252,486
	76,194	232,486
Note 4. Receivables		
Current		
Commonwealth Government Employment Schemes		13
Council Members	14	4
Local Aboriginal Land Councils	685	461
Other	544	542
	1,243	1,020
Less: Provision for Doubtful Debts (Note 1.5)	46	71
	1,197	949
Non-Current		
Sundry Debtors	165	163
	165	163
During the year under review, all debtors were thoroughly reviewed and o	lebts with no prospect of	f recovery wer
written off.		
Note 5. Accruals and Prepayments		
Accrued Treasury Allocation	387	648
Prepayments	1	74
	388	722
Note 6. Inventories		
Livestock	289	573
Grain and Other Rural Stock	102	35
Finished Relocatable Homes	-	73
Restaurant & Bar Stocks	2	100
Sundry Stocks	2	
4.01 attal.7.00.7.00.7.00.10	391	690
Total Inventories		grave.

been taken into account.

	1994	1993
	\$'000	\$'000
Note 7. Property, Plant & Equipment		
(a) Property		
Cost/Valuation at 1st October	23,000	20 700
Additions	33,000	32,729
	22.000	468
Revaluation Adjustment	33,000	33,197
Disposals	(2,645)	
Write Down of Property Value	(2,664)	(33)
vince bown of Froperty value	***	(164)
Less: Accumulated Damesciation	27,691	33,000
Less: Accumulated Depreciation	110	993
Written Down Value at 30 September	27,581	32,007
Market values of all properties have been assessed by the Valu	er General of New South Wales as at	30 June 1994.
(b) Plant and Equipment		
Cost/Valuation at 1st October	3,433	3,892
Additions	662	235
	4,095	4,127
Write Down of Plant and Equipment	(261)	(499)
Disposals	(118)	(194)
(#F	3,716	3,434
Less: Accumulated Depreciation	1,949	1,505
Written Down Value at 30 September	1,767	1,929
The Council considers that the written down value of other p September 1994.	plant is reflective of their recoverable	amount at 30
(c) Motor Vehicles		
Cost at 1st October	2,172	2,617
Additions	1,695	2,064
	3,867	4,681
Write Down of Motor Vehicles		(246)
Disposals	(1,678)	(2,263)
*************************************	2,189	2,172
Less: Accumulated Depreciation	914	746
Written Down Value at 30 September	1,275	1,426
Council's policy is to dispose of vehicles after the earlier o	f two years or 40,000 kilometres. D	enreciation is
calculated accordingly. Motor vehicles are included in the acco	그 그 아내는 사람들이 얼마를 받는 것이 되었다.	
(d) Artefacts		
Cost at 1st October	63	59
Additions	1	5
	64	64
Write Down of Artefacts	_	(1)
Book Value at 30 September	. 64	63
No depreciation is charged on these assets as they are consider	ed to maintain their value.	
Total Property, Plant and Equipment	30,687	35,425
AND A STATE OF STATE AND A STATE OF STA	274777	

NOTES CONTINUED

	1994	1993
	\$'000	\$'000
Note 8. Creditors and Borrowings		
Sundry Creditors and Accruals	1,320	1,935
Local Aboriginal Land Councils - Funding	-	1,580
Total Creditors and Borrowings	1,320	3,515

Note 9. Provisions

The provisions for annual leave and long service leave are based on current rates of pay and actual entitlements. Long service leave entitlements accrue after five years.

Provision for funeral fund liability is based on the fund not expecting to recover all funeral costs from members' fees. The Council engaged the Government Actuary's Office to conduct an actuarial assessment of the Fund's liability as at 30 September 1994. With the membership level at year end, the Fund's liability was estimated to be \$1.22 million. Of this, \$93,400 is expected to be the benefits payable in the next financial year. Accordingly, the Fund's liability has been disclosed at current (\$93,400) and non-current (\$1,126,600).

	1994	1993
	5'000	\$1000
Current Provisions		
Provision for Annual Leave	387	434
Redundancy Payments	272	-
Funeral Fund Liability	93	_
Total Current Provisions	752	434
Non-Current Provisions		
Provision for Long Service Leave	92	40
Funeral Fund Liability	1,127	_
Total Non-Current Provisions	1,219	40
Note 10. Reserves		
Asset Revaluation Reserve		2,923
Comprising:		2,720
Opening Balance	2,923	_
Increment on Revaluation of Investments		2,923
Decrement on Devaluation of Investments	(2,923)	2,720
Closing Balance	_	2,923

At 30 September 1993 the net unrealised gains on bonds of \$2,923,083 was transferred to reserves. The world bond market during early 1994 collapsed, and reversed all unrealised gains previously booked from bonds. At 30 September 1994 all bonds held are below the aggregate cost. Consequently, the reserve at 30 September 1993 was reduced to nil at 30 September 1994.

Note 11. Commitments

The following commitments were accrued at 30 September, on the basis that State Council approved these projects out of income for the following year. No commitments existed for financing or operating leases.

	1994	1993
	\$1000	\$'000
Operating Commitments		
Legal Expenses		
Toomelah Infrastructure and Legal Fees		300
Yarrimar Housing	-	62
Darkinjung Office		137
Darkinjung Omce		152
Capital Commitments		651
NW Region Office Expenditure		
a Laboratoria de Contrata de C	-	804
Total Accrued Commitments	-	804
Total Accrued Commitments	_	1,455

In addition to the above commitments, there existed the following commitments, which were not accrued:

Operating	Commitments

Tri Partite Housing Scheme	2	4,500
Local Aboriginal Land Councils - Funding	793	4,,,,,,
North West Region Office Expenditure	489	
Purchase Commitment	42	
Total Commitments Accrued	1,324	4,500

Total expenditure by the Council for the 12 months ended 30 September 1994 on the Tri Partite Housing Scheme was SNIL (1992/93 \$2,250,000). Council has written to the Minister advising that the Council will make no further contributions to the Tri Partite Housing Scheme.

Note 12. Contingent Liabilities

At 30 September, 1994 there existed contingent liabilities :

- (a) To the Liquidator of Australian Association of Co-Operatives Limited for possible return of alleged preference payments, which may amount to \$15 million. The Council's records have been subpostated, as well as current and past officers of the Council. However the Council believes that there will be no liability.
- (b) Institutions deemed to be for a benevolent purpose may be exempted from fringe benefits tax. On 9 February 1995, Council's solicitors requested that the Australian Taxation Office determine whether Council is a benevolent organisation. No response has yet been received from the Australian Taxation Office.

The Australian Taxation Office has determined that a similar entity to Council operating in the Northern Territory, is "benevolent". As a result, the entity is not liable to pay fringe benefits tax. Council is confident of obtaining "benevolent" status. Accordingly, no liability for fringe benefits tax has been recognised in the financial statements. If Council was not granted "benevolent" status, the fringe benefits tax liability payable would be significant. No attempt has been made to calculate liability, as the obtaining of benevolent" status is considered likely.

At 30 September, 1993 there existed a contingent liability for Oyster Leases re Worimi LALC for legal fees totalling \$10,000.

NOTES CONTINUED

Note 13. Recurrent Allocations - NSW Government

The Aboriginal Land Rights Act 1983 provides for annual State funding up to and including 1998. The amount payable for each year is equivalent to 7.5% of those land tax collections (received in that year and the previous year) which relate to the previous year.

Total Allocations from NSW Government received or a	receivable are	i.
---	----------------	----

	1994	1993
	\$'000	5'000
Administration Fund Allocations	10.007	20.740
	18,226	28,763
Statutory Investment Fund Allocations	18,226	28,763
Total Allocation Received or Receivable	36,452	57,526
Note 14. Interest		
Interest received or receivable for period ended 30 September is as follow	S:	
Administration Fund	197	336
Statutory Investment Fund	15,522	25,289
Total Interest Received	15,719	25,625
Interest received or receivable for Administration Fund comprises bank in	nterest only.	
Note 15. Rent	-	
Rent State Office	30	12
Rent Regional Offices	55	84
Rent Enterprises	3	27
Administration Fund	88	123
Statutory Investment Fund	1,859	1,974
	1,947	2,097
Less Elimination of Inter Fund Transactions	550	280
Total Rent Received	1,397	1,817

Statutory rent received is for the Alexandria property and the Parramatta property both of which are Statutory Investments.

Note	16.	Sundry	Income
------	-----	--------	--------

	3,342	2,295
Other	206	262
Forfeited Allocations	868	-
Enterprise Gross Income	1,094	960
Mining Royalties Income	11	-
Grants and Subsidies	666	679
Rates Recovered from LALC's	_	122
Profit on Sale of Non-Current Assets	497	272
Sundry Income consists of:		

Note 17. Funding of Regional and Local Aboriginal Land Councils

Allocations by payments to, or, on behalf of, Regional and Local Aboriginal Land Councils during the year ended 30 September were:

Panian	1994	1993
Region	\$'000	\$'000
Central	2,609	1,013
Central Coast	1,236	1,348
Far South Coast	1,076	1,213
Murray River	687	385
North Coast	1,365	2,015
Northern	601	1,151
North. Tablelands	672	675
North West	1,819	1,958
South Coast	327	332
Syd/Newcastle	943	958
Western	818	960
Western Metro	1,085	348
Wiradjuri	1,357	1,938
	14,595	14,294

Note 18. Loss on Investments

Australian Association of Co-Operatives Limited had a Liquidator appointed and is being wound up.

The Liquidator has paid a first dividend of 20 cents in the dollar. Since 30 September, 1994 a further dividend of 12 cents in the dollar has been received, and the Liquidator anticipates making a further dividend payment. The Council's records, as well as present and past officers of the Council have been subpoenaed by the Liquidator, in anticipation of proving that the Council received preferential payment receipts. Refer to the note on Contingent Liabilities.

	1994	1993
	\$'000	\$'000
Administration Fund	2	267
Statutory Fund	-	1,638
Total Loss on Investments		1 ,905
Note 19. Audit Fees		
Audit fees payable by the Council to the Audit Office of		
NSW for the period ended 30 September were:	309	652
	309	652
The auditors received no other benefit		

NOTES CONTINUED

Note 20. Statutory Investment Fund

The Aboriginal Land Rights Act require that 50% of all allocations equal to 7.5% of the amount certified from time to time by the Treasurer as having been paid as land tax in respect of the previous year be invested. Interest (& income) earned on investments must also remain invested. Interest (& income) earned on the total investment after 31 December 1998 may be disbursed by NSWALC.

	1994	1993
	\$'000	\$'000
Statutory Investments:		
Cash	1,844	6,569
Government Bonds	53,415	151,364
Other Investments	218,472	99,283
Aust. Association of Co-Operatives (In Liquidation)	2,016	2,016
Provision for Loss on Investment	(1,638)	(1,638)
Advance to Yrimbirra Pty Ltd	784	1,460
Land and Buildings	15,720	20,085
Provision for Depreciation	(73)	_
Plant and Equipment	281	-
Provision for Depreciation	(28)	-
Receivables	-	4
Creditors & Accruals	(102)	(169)
Accruals and Prepayments	193	324
Statutory Investment Fund	290,884	279,298

Note 21. Note to Statement of Cash Flow

	1994	1993
	\$'000	\$'000
a. Reconciliation of cash		
Cash	5.193	10,002
b. Reconciliation of net cash flows from	-	10,002
operating activities to operating surplus.		
Operating surplus	10,017	53,839
Depreciation & Amortisation	1,141	1,674
Loss on Revaluation of Assets	2,360	60
Employee Entitlements	277	68
Profit on disposal non current assets	(497)	(272)
Adjustment 1993 Creditors - Prior Period	107	_
Transfer of Land & Buildings to LALC's	2,665	-
Interest Income from Investing Activities	(15,522)	(28,966)
Unrealised Losses on Investments		938
Realised Losses on Investments	15,299	-
Rent Income from Investing Activities	(1,309)	(1,694)
Other Changes in assets and liabilities		
in respect of operating activities.		
Receivables increase	(163)	(261)
Accruals and prepayments decrease	334	708
Decrease in inventories	302	626
Creditors and borrowings decrease	(2,195)	(467)
Funeral Fund Liability increase	1,220	-
Forward Commitments decrease	(1,455)	1,455
Transfer to Reserves	-	2,923
Net cash inflows from operating activities	13,519	29,693

c. Non cash financing and investment activities.

The Council had no non cash financing or investment activities, save for depreciation, loss on revaluation and provisions as disclosed in the accounts.

d. Credit standby arrangements and unused loan facilities.

The Council had no credit standby arrangements or unused loan facilities.

End of audited Financial Statements

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

INDEPENDENT AUDIT REPORT

To Members of the New South Wales Parliament and Councillors of the NSW Aboriginal Land Council, being sole member of the New South Wales Aboriginal Land Council Investment Fund's trustee - Yrimbirra Pty Limited.

Scope

I have audited the accounts of the New South Wales Aboriginal land Council Investment Fund for the year ended 30 September 1994. The preparation and presentation of the financial statements consisting of the accompanying balance sheet, profit and loss account and statement of cash flows, together with the notes thereto, and the information contained therein is the responsibility of the Directors of the Corporate trustee. My responsibility is to express an opinion on these statements to Members of the New South Wales Parliament and the Corporate trustee's sole member based on my audit as required by Sections 34 and 41C(1) of the Public Finance and Audit Act 1983.

My audit has been conducted in accordance with the provisions of the Act and Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the requirements of the Public Finance and Audit Act 1983, and Australian accounting standards so as to present a view which is consistent with my understanding of the Fund's financial position, the results of its operations and its cash flow.

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

In my opinion, the financial statements of the New South Wales Aboriginal Land Council Investment Fund comply with Section 41B of the Act and present fairly in accordance with applicable Accounting Standards the financial position of the Fund as at 30 September 1994 and the results of its operations and its cash flows for the year then ended.

PG Thomas

Assistant Auditor General

(duly authorised by the Auditor-General of New South Wales under Section 41C(1A) of the Act)

Sydney

9 February 1995

STATEMENT BY DIRECTORS OF THE TRUSTEE COMPANY

for the year ended 30 September 1994

In the opinion of the Directors of Yrimbirra Pty Limited, the Trustee Company:

- (a) The Profit and Loss Account gives a true and fair view of the Fund's profit for the year ended 30 September 1993.
 - (b) The Balance Sheet gives a true and fair view of the Fund's state of affairs as at the end of the financial year.
- 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.

This statement is made out in accordance with a resolution of the Board of Directors and is signed for and on behalf of the Directors.

Dated this 18th day of January 1995

and Rethis

Manul Ritchie

Director

Datriel Chapman

BALANCE SHEET

for the year ended 30 September 1994

	200	1994	1993
	Notes	\$'000	\$'000
Trust Funds	9	10	10
		10	10
Represented by:			7,00
CURRENT ASSETS			
Cash		5,477	9,636
Investments	5	761,000	1,424,000
Other	6	18,373	27,052
Total Current Assets		784,850	1,460,688
TOTAL ASSETS		784,850	1,460,688
CURRENT LIABILITIES			
Borrowings	7	784,240	1,459,797
Other	7 8	600	881
Total Current Liabilities		784,840	1,460,678
TOTAL LIABILITIES		784,840	1,460,678
NET ASSETS		10	10

PROFIT AND LOSS ACCOUNT

for the year ended 30 September 1994

		1994	1993
	Notes	\$'000	\$'000
Operating Profit	4	171,310	287,249
Retained earnings at beginning of the financial year		0	0
Total available for appropriation		171,310	287,249
Distribution to beneficiary		171,310	287,249
Retained earnings at end of the financial year		0	0

STATEMENT OF CASH FLOWS

for the year ended 30 September 1994

	1994	1993
	\$'000	\$'000
Cash Flows from Investing Activities		
Interest Received	185,779	332,438
Bank Charges Recouped	305	809
Proceeds from Investments	663,000	1,464,000
Payments for Management Fees	(6,376)	(10,671)
Net Cash Provided by Investing Activities	842,708	1,786,576
Cash Used in Financing Activities		
Repayment of Borrowings	(846,867)	(1,861,579)
Net Cash Used in Financing Activities	(846,867)	(1,861,579)
Reconciliation of cash		
Net increase (decrease) in cash held	(4,159)	(75,003)
Cash at the beginning of the financial year	9,636	84,639
Cash at the end of the financial year	5,477	9,636

NOTES TO AND FORMING PART OF THE ACCOUNTS

for the year ended 30 September 1994

Note 1. Statement of Accounting Policies

The accounts have been prepared in accordance with applicable Accounting Standards. The accounts have been prepared on the basis of historical costs and do not take into account changing money values.

Note 2. Likely Termination of Trust

The State Council resolved in 1989 that the Trust be wound up and is in the process of collecting all mortgages outstanding. Recoveries from mortgagors from 1989 to 1994 have been returned to New Wales Aboriginal Land Council. The solicitors of Yrimbirra Pty Limited have been instructed to retrieve all other funds outstanding.

Note 3. Note to Statement of Cash Flows

a. Reconciliation of net cash flows from operating activities to operating profit

	1994	1993
	\$'000	\$'000
Operating profit	171,310	287,249
Less: Investment income	171,310	287,249
Net cash inflows from operating activities	0	0

b. Non cash financing and investment activities

The Investment Fund has no non cash financing and investment activities.

c. Credit standby arrangements and unused loan facilities

The Investment Fund has no credit standby arrangements and unused loan facilities.

Note 4. Operating Profit

Operating Revenue		
Interest	177,101	295,944
Bank Charges Recouped	305	809
Total Income	177,406	296,753
Operating Expenses Management Fees	6,096	9,504
Total Expenditure	6,096	9,504
Operating Profit	171,310	287,249
Note 5. investments		
Mortgage Loans secured by first mortgage on real property	761,000	1,424,000
MARKET NEW AND STATES OF THE S	761,000	1,424,000
Note 6. Other Assets	(8)	
Accrued Interest	18,373	27,052
	18,373	27,052

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

NOTES CONTINUED

Note 7. Borrowings In accordance with mortgage agreements interest is collected monthly. Prince mortgagor's discretion. Liability as at 1 October Distribution of Income from Mortgage Loans Repayment of principal to New South Wales Aboriginal Land Council Liability as at 30 September		1993
In accordance with mortgage agreements interest is collected monthly. Prince mortgagor's discretion. Liability as at 1 October Distribution of Income from Mortgage Loans Repayment of principal to New South Wales Aboriginal Land Council	\$'000	\$'000
mortgagor's discretion. Liability as at 1 October Distribution of Income from Mortgage Loans Repayment of principal to New South Wales Aboriginal Land Council		
Distribution of Income from Mortgage Loans Repayment of principal to New South Wales Aboriginal Land Council	cipal repayments a	ire made at the
Repayment of principal to New South Wales Aboriginal Land Council	1,459,797	3,034,127
New South Wales Aboriginal Land Council	171,310	287,249
New South Wales Aboriginal Land Council	1,631,107	3,321,376
500 BM		
Liability as at 30 September	846,867	1,861,579
	784,240	1,459,797
Note 8. Other Current Liabilities		
Sundry Creditors	600	881
	600	881
Note 9. Trust Fund		
Settlement Sum	10	10
Retained Earnings	0	0
37	10	10

End of Audited Financial Statements

INDEPENDENT AUDIT REPORT

To Members of the New South Wales Parliament and Yrimbirra Pty Ltd's Sole Member - the New South Wales Aboriginal Land Council.

Scope

I have audited the accounts of Yrimbirra pty Ltd for the year ended 30 September 1994. The preparation and presentation of the financial statements consisting of the accompanying profit and loss account, balance sheet, and and accompanying notes, and the statement by directors, and the information contained therein is the responsibility of the company. My responsibility is to express an opinion on these statements to Members of the New South Wales Parliament and the company's sole member based on my audit as required by Sections 34 and 41C(1) of the Public Finance and Audit Act 1983 and the Corporations Law.

My audit has been conducted in accordance with Australian Auditing Standards and statutory requirements to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting standards and statutory requirements so as to present a view which is consistent with my understanding of the company's financial position and the results of its operations and its cash flow.

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

In my opinion, the financial statements of Yrimbirra pty Ltd comply with Section 41B of the Public Finance and Audit Act 1983, and are properly drawn up:

- (a) so as to give a true and fair view of:
 - (i) the company's state of affairs as at 30 September 1994 and its results for the financial year ended on that date; and
 - (ii) the other matters required by Divisions 4, 4A and 4B of part 3.6 of the Corporations Law to be dealt with in the financial statements;
- (b) in accordance with the provisions of the Corporations Law; and
- (c) in accordance with applicable Accounting Standards.

P G Thomas

Assistant Auditor General

(duly authorised by the Auditor-General of New South Wales under Section 41C(1A) of the Act)

Sydney

9 February 1995

DIRECTORS' REPORT

for the year ended 30 September 1994

The Directors present their report together with the accounts of Yrimbirra Pty Limited for the year ended 30 September 1994 and the auditor's report thereon.

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

Manul Ritchie

David Clark

Daniel Chapman

Neville Kim

Neita Scott

William Murray

Brian Allen

Thomas M. Winters

David Brown

Principal Activities

The Company acts solely as Trustee for New South Wales Aboriginal Land Council Investment Fund.

There was no change in the activity during the year.

The State Council resolved in 1989 to wind up the New South Wales Aboriginal Lan Investment Fund. Recoveries from mortgagors from 1989 to 1994 have been returned to New South Wales Aboriginal Land Council. The Company's solicitors have been instructed to retrieve all other outstanding funds.

Results of Operations

The net profit of the Company for the year was Nil. The Company had no income or expenditure for the year ended 30 September 1994.

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 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 Director or with a firm of which he or she is a member or with a Company in which he or she has a substantial financial interest.

Dividends

No amounts have been paid or declared by way of dividends since the beginning of the financial year.

State of Affairs

In the opinion of the Directors there were no significant changes in the state of affair of the Company or the Fund that occurred during the financial year under review.

Events Subsequent to Balance Date

In 1989 State Council resolved to wind up the New South Wales Aboriginal Land Council Investment Fund. The Company's solicitors have been instructed to retrieve all funds currently outstanding. In future the Company may either be made dormant or wound up.

Officers and Auditors Indemnities and Insurance

No amounts have been paid or are payable on behalf of officers and/or auditors for indemnity or insurance cover in respect of third party liabilities.

DIRECTORS' REPORT CONTINUED

Auditor

The Auditor General continues in office in accordance with section 41 c(1) of the Public Finance and Audit Act and the Corporations Law.

Signed in accordance with a resolution of Directors

Dated at Sydney this 18th day of January 1995

lanul Rethins

Manul Ritchie

Director

STATEMENT PURSUANT TO THE PUBLIC FINANCE AND AUDIT ACT 1983

for the year ended 30 September 1994

Pursuant to the requirements of the Public Finance and Audit Act 1983 and in accordance with a resolution of the Board, we declare on behalf of the Board that in our opinion:

- (a) the accompanying accounts have been prepared in accordance with the provisions of the Public Finance and Audit Act, 1983, and the Treasurer's Directions;
- (b) the statements exhibit a true and fair view of the financial position and transactions of the Company; and
- (c) there are no circumstances which would render any particulars included in the accounts to be misleading or inaccurate.

Dated at Sydney this 18th day of January 1995

Monet Ritchie

Manul Ritchie

Director

Daniel Chapman

STATEMENT BY DIRECTORS

for the year ended 30 September 1994

In accordance with a resolution of Directors, in our opinion:

- (a) the accounts exhibit a true and fair view of the results for the financial year ended 30 September 1994, and the state of affairs of the Company as at 30 September, 1994; and
- (b) as at the date of this statement, there are reasonable grounds to believe that the Company and the Fund will be able to pay their debts as and when they fall due.

The Company's accounts have been made out in accordance with applicable Accounting Standards.

Signed at Sydney this 18th day of January 1995

level Bitchio

Manul Ritchie

Director

Daniel Chapman

BALANCE SHEET

for the year ended 30 September 1994

		1994	1993
	Notes	\$'000	\$'000
CURRENT ASSETS			
Receivables	3	2	2
Total Assets		2	2
CURRENT LIABILITIES		0	0
Total Liabilities		0	0
NET ASSETS		2	2
SHAREHOLDERS EQUITY			
Share Capital	5	2	2

PROFIT & LOSS ACCOUNT

for the year ended 30 September 1994

	1994	1993
	\$'000	\$'000
Operating Profit	0	0
Retained profits at beginning of the financial year	0	0
Retained profits at the end of the financial year	0	0

RIMBIRRA PTY LIMITED A.C.N. 002 822 335

NOTES TO AND FORMING PART OF THE ACCOUNTS

for the year ended 30 September 1994

Note 1. Statement of Accounting Policies

The accounts have been prepared in accordance with applicable Accounting Standards and the Corporations Law, including the disclosure requirements of Schedule 5 to the Corporations Regulations. The accounts have been prepared on the basis of historical costs under accrual accounting and do not take into account changing money values.

The Company has been exempt from payment of income tax under Section 23(e) of the Income Tax Assessment Act.

Note 2. Change in Accounting Policy

As a result of withdrawal by Australian Securities Commission of NCSC Practice Note Release 328 "Disclosures of Companies acting as Trustees of Trading Trusts" 1992/93 comparative figures have been amended to be consistent with those disclosed in 1993/94 year.

Previously the Practice Note required gross disclosure of trust assets and liabilities. Following the notes withdrawal the accounts of corporate trustees are required to disclose only net liabilities resulting from the right of indemnification.

	1994	1993
	\$'000	\$'000
Note 3. Receivables		
Sundry Debtors	2	
	2	2
		2
Note 4. Position of New South Wales Aboriginal Land Council Investm	ent Fund (Trust Fund)	
Trust Funds	10	10
	10	10
Represented by:		
Current Assets		
Cash	5,477	9,636
Investments (secured by first mortgage)	761,000	1,424,000
Other	18,373	27,052
Total Current Assets	784,850	1,460,688
Total Assets	784,850	1,460,688
Current Liabilities		1,100,000
Borrowings	784,240	1,459,797
Other	600	881
Total Current Liabilities	784,840	1,460,678
Total Liabilities	784,840	1,460,678
Net Assets	10	10
The Company's relationship with the Trust is described in Note 6.		10
Note 5. Share Capital		
Authorised Capital		
100,000 Shares of \$1.00 each	100,000	100.000
ssued and Paid-Up Capital	100,000	100,000
2 Ordinary Shares of \$1.00 each fully paid	2	
	2	2

Note 6. Liability as Trustee

The Company acts solely as trustee of the New South Wales Aboriginal Land Council Investment Fund. The assets of the Fund which lie behind the right of indemnity are not directly available to meet any liabilities of the Company acting in its own right. The assets of Fund were sufficient to discharge all the liabilities of the Fund at 30 September 1993 and 30 September 1994.

YRIMBIRRA PTY LIMITED A.C.N. 002 822 335

NOTES CONTINUED

Note 7. Contingent Liabilities

A contingent liability exists relative to any future claims which may be made against the Company arising from trusteeship dealings.

Note 8. Related Party Transactions

(a) The Directors who held office during the financial year are:

Manul Ritchie

Brian Allen

Neville Kim

Daniel Chapman

David Brown

William Murray

Neita Scott

David Clark

Thomas M. Winters

(b) The above 9 Directors are State Councillors of New South Wales Aboriginal Land Council which is the sole shareholder of the Company and ultimate beneficiary of the New South Wales Aboriginal Land Council Investment Fund (the Trust).

Each of the above Directors received remuneration in the range of \$50,000 to \$59,000 per annum in each of the 1993 and 1994 financial years from New South Wales Aboriginal Land Council for acting in the capacity of State Councillor. The total paid to the above Directors for acting in their capacity as State Councillors was \$486,000 in each of the 1993 and 1994 financial years.

No income was paid to Directors by the Company, or on behalf of the Company.

- (c) No amount was paid to any director on retirement from office. No amount was paid to prescribed superannuation funds for the provision of retirement benefits.
- (d) There were no other related party transactions.

Note 9. Statement of Cash Flows

The Company has no financial transactions in its own right and consequently the accounts do not include a Statement of Cash Flows.

Note 10. Subsequent Events

In 1989 State Council resolved that New South Wales Aboriginal Land Council Investment Fund (the Trust) be wound up. Proceeds from 1989 to 1994 from such winding up have been returned to New South Wales Aboriginal Land Council. The Company's solicitors have been instructed to retrieve all other funds outstanding. In the future the Company may either be made dormant or wound up.

End of Audited Financial Statements

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

Appendix

APPENDIX I

Administrators Appointed to Local Aboriginal Land Councils

	NAME OF ADMINISTRATOR	DATE OF APPOINTMENT	STATUS
Amaroo	Terry Cohen	30. 9 1994	Ongoing
Anaiwan	Thomas Steiber	13. 4 1994	Ongoing
Armidale	Mark Geach	13. 4. 1994	Ongoing
Bowraville	Edward Orrego	4. 3. 1996	Ongoing
Bunyah	Deanna Willmot	15. 4 1994	Ongoing
Deniliquin	David Clark	10. 6. 1994	Ongoing
Dubbo	Andrew Williams	7. 7. 1994	Ongoing
Jana Ngalee	Anthony Marks	30. 9. 1994	Ongoing
lubullum	Paul Rippon	30. 9. 1994	Ongoing
La Perouse	Donald Williams	30. 4. 1994	Ongoing
Moree	Ron Hegarty	9. 7. 1994	Ongoing
Nambucca	Louise Statz	6. 1. 1995	Ongoing
Wellington	Andrew Williams	8. 9. 1993	Ongoing

APPENDIX 2

Location of regional Land Council Offices

NSW Aboriginal Land Council Level 9 / 33 Argyle Street PARRAMATTA NSW 2150 PO Box W125 Parramatta NSW 2150

NSWALC Branch Offices

Central Coast Suite 7 John Street KEMPSEY NSW 2440 Ph 065 625 496 Fax 065 624 223

Central

Cnr Wingewarra and Darling Streets DUBBO NSW 2830 Ph 068 845 276 Fax 068 843 441

Far North Coast 25 Orion Street LISMORE NSW 2480 Ph 066 221 010 Fax 066 221 931

Murray River 77 Echuca Street MOAMA NSW 2731 Ph 054 809 155 Fax 054 809 117

Northern 143 Loder Street QUIRINDI NSW 2343 Ph 067 461 668 Fax 067 462 525

Northern Tablelands 174A Marsh Street ARMIDALE NSW 2350 Phone 067 727 666 Fax 067 727 342

North West

38 Maule Street COONAMBLE NSW 2829 Phone 068 222 119 Fax 068 222 322

Sydney/Newcastle 66 Showground Road GOSFORD NSW 2250 Phone 043 250 205 Fax 043 233 082

South East Coast Branch PO Box 388 BATEMANS BAY NSW 2536 Phone 044 729 956 Fax 044 729 950

Western

84 Oxide Street Broken Hill NSW 2880 Phone 080 873 444 Fax 080 877 708

Western Metropolitan
Suite 1 54 Moore Street LIVERPOOL NSW 2170
Phone 02 821 2899 Fax 02 601 4680
Wiardjuri
153 Docker Street WAGGA WAGGA NSW 2650
Phone 069 216 339 Fax 217 903

APPENDIX 3

Regional and Local Land Councils

Central Region

Central RALC

Dubbo LALC

Gilgandra LALC

Narromine LALC

Nygan LALC

Quambone LALC

Trangie LALC

Warren Macquarie LALC

Wellington LALC

Weilwan LALC (GULARGAMBONE)

Central Coast Region

Central Coast RALC

Birpai LALC (PT MACQUARIE)

Bowralville LALC

Bunyah LALC (WAUCHOPE)

Coffs Harbour LALC

Forster LALC

Karuah LALC

Kempsey LALC

Nambucca Heads LALC

Purfleet/Taree LALC

Thungutti LALC (BELLBROOK)

Unkya LALC (MACKSVILLE)

Far North Coast Region

Far North Region RALC (Lismore)

Baryulgil LALC

Birrigan Gargle LALC (YAMBA)

Bogal LALC (CORAKI)

Casino Boolangle LALC

Grafton Ngerrie LALC

Gugin Gudduba LALC (KYOGLE)

Jali LALC (Wardell)

Jana Ngalee LALC (GRAFTON)

Jubullum LALC (TABULAM)

Muli Muli LALC (WOODENBONG)

Ngulingah LALC (Lismore)

Tweed Byron LALC (Sth Tweed Heads)

Yaegl LALC MACLEAN

APPENDIX 3 CONTINUED

Regional and Local Land Councils

Far South Coast Region

Far South Coast RALC (NAROOMA)

Bega LALC

Mobowra LALC (MOYUYA)

Batemans Bay LALC

Bodalla LALC

Eden LALC

Mogo LALC

Merrimans LAL C (Wallaga Lake)

Ulladulla LALC

Wagonga LALC (NAROOMA)

Ngunawal LALC (QUEANBEYAN)

Murray River Region

Murray River RALC MOAMA

Albury District LALC

Deniliquin LALC

Moama LALC

Wamba Wamba LALC SWAN HILL Victoria 3638

Yota Yota LALC MOAMA

Northern Region

Northern RALC Quirindi

Amaroo LALC (WALCHA)

Coonabarabran LALC

Wanaruah LALC MUSWELLBROOK

Nungaroo LALC (QUIRINDI)

Red Chief LALC GUNNEDAH

Tamworth LALC

Walhallow LALC CAROONA

Northern Tablelands Region

Northern Tablelands RALC (ARMIDALE)

Anaiwan LALC (INVERELL)

Armidale LALC

Ashord LALC

Glen Innes LALC

Guyra LALC

Tenterfield LALC

North West Region

North West RALC (COONAMBLE)

Brewarrina LALC

Cobar LALC

Collarenebri LALC

Coonamble (LALC)

Goodooga LALC

Lightning Ridge LALC

Moree LALC

Mungindi LALC (Enngonia)

Murrawarri LALC

Narrabri LALC

Nulla Nulla LALC (BOURKE)

Pilliga LALC (BARADINE) (CHECK SPELLING)

Toomelah LALC

Walgett LALC

Wee Waa LALC

Weilmoringle LALC

South Coast Region

South Coast RALC (NOWRA)

Illawarra LALC (DAPTO)

Jerringa LALC (ORIENT POINT)

Nowra LALC

Sydney Newcastle Region

Sydney/Newcastle RALC (GOSFORD)

Awabakal LALC (ISLINGTON)

Bahtarbah LALC (BELMONT)

Darkinjung LALC (WYONG)

Koompahtoo LALC (TERALBA0

La Perouse LALC

Metropolitan LALC (MAITLAND)

Worimi LALC (TANILBA)

Western Region

Western RALC (BROKEN HILL)

Balranald LALC

Broken Hill LALC

Dareton LALC

Ivanhoe LALC

Menindee LALC

Tibooburra LALC

Wilcannia LALC

Wanaaring LALC

Wiradjuri Region

Wiradjuri RALC (WAGGA WAGGA)

Cowra LALC

Griffith LALC

Condobolin LALC

Hay LALC

Leeton LALC

Murrin Bridge LALC (LAKE CARGELLIGO)

Peak Hill LALC

Onerwal LALC (YASS)

Orange LALC

Narrandera LALC

Tumut/ Brungle LALC

Wagga Wagga LALC

Windradyne LALC (BATHURST)

West Wyalong LALC

Young LALC

Western Metropolitan Region

Western Metro RALC (LIVERPOOL)

Daruk LALC (MT DRUITT)

Gandangara LALC (LIVERPOOL)

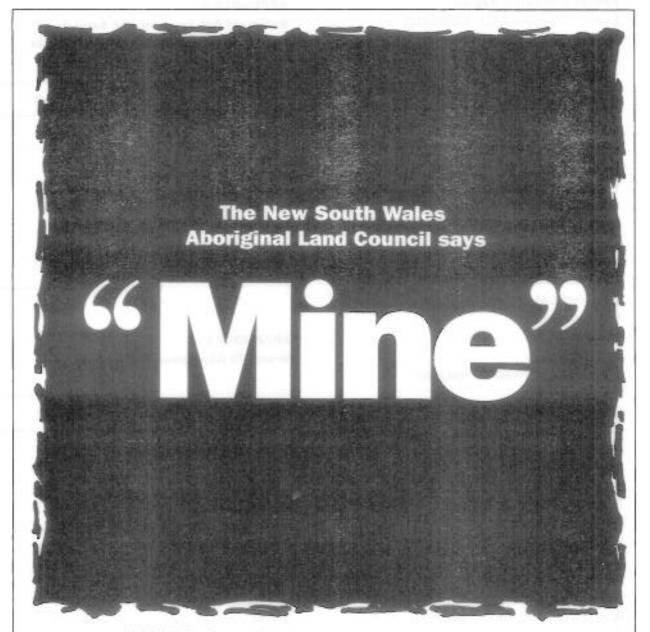
Tharawal LALC (MINTO)

APPENDIX 4 Summary For Payment For Services Rendered By Consulting During 1993/94

NAME	AMOUNT
Paul Newman	\$48,700
Ernst & Young	\$29,030
Frontier Software	\$ 2, 835
AIA Pty Limited	\$13, 864
Valuer General	\$28,000
DBASE Project	\$ 1,500
Library LOCUMS	\$ 4, 904
O Cruse	\$ 3,000

APPENDIX 5 Grants To Aborigines During 1993/94

NAME	AMOUNT
Contribution to Funeral Fund	\$ 50, 000
Painting	\$ 1,000
Republic Records	\$100,000
Gissings Pharmacy	\$ 3, 995
W Braker Rehabilitation	\$ 5,000
C Currey Scholarship	\$ 3,000
Norma S Parker	\$ 1,000
Medical Supply	\$ 16, 477
La Perouse	\$ 2, 800
"House"	\$120,000



The Aboriginal people are not always opposed to mining. Although we ask for a right of veto, this doesn't mean we don't want the mining to go ahead. Nothing could be further from the truth.

When it comes to things like investment and employment, we're just as supportive as you. But, when the mining's on our land, we'd like to be asked first. Just like you. And mining has gone ahead lots of times on Aboriginal land. Even with the right of veto. Even after Mabo.

So we aren't about stopping mining. But we are about creating certainty. And Aboriginal jobs. And at the same time protecting our environment, our sacred sites and our heritage areas.

What we need is one solution. A fair solution which takes account of the Mabo decision and all the things the High Court said. A fair solution for all Australians. After all, we're one nation.

For more information call 0055 202 92



New Sorm Walls Anomonou, Lawn Corner (Abortiginal land, Always was)



