



New South Wales Aboriginal Land Council
Annual Report 1995 ■ 1996



New South Wales Aboriginal Land Council

Annual Report 1995 - 1996

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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;
2. 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 Government levels;
5. to train and employ Aboriginal people within the Land Council network.

The Aboriginal population of New South Wales at the 1996 census was 101,485, a large percentage of these being young people under the voting age. The New South Wales Aboriginal Land Council represents more than 13,500 Aboriginal individuals and their families.

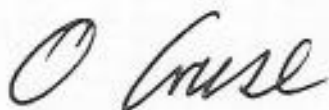
1 March 1998

The Hon Bob Carr
Premier of New South Wales
Governor Macquarie Tower
Level 40
1 Farrer place
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 1996, 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

A handwritten signature in dark ink, appearing to read 'Ossie Cruse', written in a cursive style.

Ossie Cruse
CHAIRPERSON

chairperson's introduction

BOSSIE CRUSE



Welcome to the first NSWALC Annual Report for the new Council elected on 10 February 1996 and my first report as Chairperson of the NSWALC. ■ I feel very honoured to have been elected Chairperson. I also feel lucky to have such a strong team consisting of my fellow Councillors and NSWALC administration to join me in what I know will be a period when Aboriginal people in NSW will continue to make history. ■ Our newly elected Councillors have inherited an organisation in great shape. I, as the new Chairperson, would like to acknowledge the powerful leadership of my predecessor Manul Ritchie. ■ We have a coordinated network of Land Council offices around the State able to respond to the demands of the people they represent with speed and efficiency. ■ These offices have talented staff well trained in the business of land rights and activities involved in the application of Native Title, and able to meet the growing demands in both of these areas. ■ We are also in a stable financial position that will help ensure the ongoing operation of the NSWALC up to and beyond the Sunset Clause of 1998. ■ This secure state of the NSWALC is due to a combination of factors. First, we have enjoyed leadership from within. The administration of NSWALC has lead the way in forming this strong organisation. It forges ahead to ensure the NSWALC is well structured and appropriately staffed. Second, we have a network of offices and staff who understand their job and have the skills to perform their duties. And we have a Council that is committed to effectively representing Aboriginal people and ensuring their needs and concerns are addressed. ■ I am committed to continuing this tradition of strong community representation throughout the entire term of this Council. ■ From the very beginning of our term, this Council has worked hard to consolidate the achievements of the previous Council, securing a future with vision and commitment. ■ In the early part of our Council's term we worked to articulate our vision for the NSWALC and the way we see the organisation operating within the Government and communities as well as other bureaucracies. ■ With this clear charter in place, we have been able to conduct ourselves professionally in Land Rights and Native Title matters across the State. We have have been able to achieve great successes throughout the year in both areas. ■ The successful land claims this year have been the direct result of the hard work of our regional and local Land Councils combined with the dedication of a talented NSWALC central administration. ■ The way we conduct ourselves as an organisation is today under public scrutiny more than ever before. Aboriginal affairs is in the public eye on a daily basis. This attention often centres on our core business, and can work for us as much as it might work against us. There is growing public support and new understanding of Land Rights and Native Title issues across Australia. There is also a new appreciation of justice within the wider community, and public support for those rights and the recognition we have been working towards over the past decade. ■ As our term unfolds there will be many challenges. I am confident that the people who the Aboriginal community of NSW has elected will continue to dedicate themselves to the stated aims and objectives of the NSWALC, as well as the ongoing needs of Aboriginal people of NSW.

executive director's report

aden ridgeway



A huge changing of the guard in the NSWALC occurred during the year 1995/96. During this year, NSWALC enjoyed leadership and guidance from two different elected Councils. ■ After statewide elections were conducted on 10 February 1996 and final appointments to the NSWALC were made on 19 April 1996, there was much change to the makeup of our elected arm. Thirteen new Councillors took positions on the Council. This change was coupled with the appointment of a new Chairperson. We said farewell to Manul Ritchie, chairperson for the past four years, and welcomed Ossie Cruse to the helm. ■ I would like to thank and congratulate Manul and the NSWALC elected Council who served our organisation and Aboriginal communities across NSW for four years, from 1991 to 1995. ■ In these four years, the Councillors, with the support of communities and central administration, have achieved much for our organisation and for Aboriginal people across NSW. We have seen our organisation move from a smaller agency, with some disparate offices sometimes working in isolation, to one which is far more cohesive, informed and united. ■ Centrally, we have moved from having a somewhat peripheral role on many issues, to become an agency which is central to Aboriginal affairs in this country. We have gone through major restructures and come out with a streamlined, more business-focused agency. ■ We have seen the full benefits of Land Rights legislation evolve, and have been involved at every stage in the movement of significant and important cases through the courts. We have fought for recognition of our right to own land at all levels and won. We have all learned much, and can now approach this new era in Aboriginal Affairs with increased knowledge, experience and expertise. ■ The outgoing Council has also fought for the recognition of Native Title. They were in the front line when the historic legislation moved through Parliament and the Senate in 1993. ■ Now in 1996 we have been rewarded with our acceptance as an official representative body overseeing all aspects of Native Title in NSW. So on behalf of all NSWALC staff and their families, I acknowledge the efforts of the outgoing Council in this process. ■ To the new Council, I say welcome and good luck. Who knows what challenges communities, Governments, and bureaucracies will present us with in coming years. One thing is for sure - we are now better placed than ever before to take advantage of opportunities before us. Our new Council has the benefit of the years that have come before and the collective knowledge of Aboriginal leaders representing communities across the State. ■ This new Council has already developed many new ideas and approaches, new ways of looking at our business and, to an extent, new directions for the NSWALC. ■ In the last twelve months we have experienced some success in getting the courts of NSW to recognise land rights. We have spent much time in communities explaining and supporting local Native Title cases, and explaining procedures for making Native Title applications. We have supported communities across the State who are in the process of making various Native Title applications. ■ Internally we have consolidated our new structure, and put much time and energy into training our people, both elected and staff. ■ The coming year holds much excitement: new people, new hopes and new approaches. This will undoubtedly lead to new achievements for our organisation and the people it represents.

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 February 1996. ■ In 1995/96 the following representatives held office:

BEFORE ELECTIONS

Chairperson - Manul Ritchie, Central Coast Region
Treasurer - Danny Chapman, Far South Coast
Secretary - Neita Scott, Central Region
Brian Allen - Northern Region
Ken Foster - Sydney/Newcastle Region
Robert Lester - Western Metropolitan Region
Noel Stanley - Wiradjuri Region
David Clark - Murray River Region
Dave Brown - Far South Coast Region
Neville Kim - North Tablelands Region
William Murray - Western Region
Thomas Winters - Northern West Region
Sonny Simms - South Coast Region

AFTER ELECTIONS

Chairperson - Oswald Cruse, Far South Coast Region
Treasurer - Manul Ritchie, Central Region
Secretary - Ivan Ardler, South Coast Region
Rod Towney - Central Region
Wayne Griffith - Northern Region
David Brown - Far North Coast Region
Kenneth Foster - Sydney/Newcastle Region
Thomas Briggs - Northern Tablelands Region
Robert Lester - Western Metropolitan Region
William Murry - Western Region
Millie Ingram - Wiradjuri Region
Thomas Winters - North West Region
David Clarke - Murray River Region

■ The State representatives are supported by staff at the NSWALC office in Parramatta and various Branch offices throughout the State. Senior Staff for 1995/96 included:
Executive Director - Mr Aden Ridgeway
Financial Controller - Mr Talaat Shansawany

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 wellbeing of the Local Aboriginal Land Council (LALC) system.
- In 1995/96 Regional Aboriginal Land Councils operated from the following locations:

Dubbo - Central Regional Branch
Kempsey - Central Coast Regional Branch
Lismore - Far North Coast Regional Branch
Moama - Murray River Regional Branch
Quirindi - Northern Regional Branch
Armidale - Northern Tablelands Regional Branch
Coonamble - North West Regional Branch
Nowra - South Coast Regional Branch
Batemans Bay - South East Coast Region
Gosford - Sydney/Newcastle Regional Branch
Liverpool - Western Metro Regional Branch
Menindee - Western Regional Branch
Wagga Wagga - Wiradjuri Regional Branch

- A complete list of Regional Aboriginal Land Councils is in Appendix 2 of this report.

LOCAL ABORIGINAL LAND COUNCILS

- Within each of these 13 RALC areas 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 three to 16. The total number of Land Councils is 127. ■ A complete listing of Local Aboriginal Land Councils is at Appendix 2. ■ LALCs work for their members and all Aboriginal people in their local area. In accordance with their functions as prescribed under the NSW Aboriginal Land Rights Act, LALCs assist with housing, legal, employment and other day-to day matters involving Aboriginal people.

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 Aboriginal Land Councils in NSW. ■ Under the Act the New South Wales Land Council's functions are as follows: a. To administer the NSWALC Account and Mining Royalties Account; b. to grant funds for payment of the administrative costs and expenses of Regional and Local Aboriginal Land Councils; c. 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 not 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; h. to make or lend money to, or invest money for or on behalf of, Aborigines; i. 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; l. to advise the Minister on matters relating to Aboriginal land rights; m. to exercise such other functions as conferred or imposed on it by, or under, this or any other Act.

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Cover Artwork - Untitled by Guy Crawford, Acrylic on Masonite 95 x 64cm

review

New South Wales Aboriginal Land Council Annual Report 1995 ■ 1996



land rights

■ The right to claim land under the Aboriginal Land Rights Act 1983 (NSW) ('the Act') is based on one of the most fundamental rights of the Aboriginal community, that is the right to land in Australia. ■ 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: (a) Land able to be lawfully sold or leased, or reserved or dedicated for any purpose under the Crown Land Act 1989 (NSW). (b) Land that is not lawfully used or occupied. (c) Lands which are not, in the opinion of the Minister administering the Crown Lands Act, needed or likely to be needed as residential lands. (d) Lands which are not needed or likely to be needed 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.

LAND RIGHTS OVERVIEW FOR 1995/96

■ Significant changes in Land Rights management occurred with the change in the NSW Government in early 1995. The Labor Government made a number of commitments to land rights which began to take effect during the 1995/96 year. ■ The three important commitments were: 1. Focusing on clearing the backlog of undetermined land claims which had been accumulating during previous years. 2. Developing processes for the negotiated settlement of land claims where possible. 3. Developing processes to include the New South Wales Aboriginal Land Council (NSWALC) in Government policy formulation, particularly in relation to land, resource and environmental issues. ■ The first commitment was addressed by the Minister administering the Crown Lands Act 1989, (the Hon Kim Yeadon MP, Minister for Land and Water Conservation), directing the newly-named Department of Land and Water Conservation to review outstanding land claims, apply available resources to completing investigations into those land claims, and deliver them to the Minister for determination. ■ This direction resulted in a significant increase in the number of land claim determinations made during the 1995/96 year, with an increase in the number of land claims granted to Aboriginal Land Councils. ■ The second commitment followed on from an investigation into the land claims process conducted by the NSW Audit Office in 1994, which concluded inter alia that where possible the Minister determining land claims should attempt to negotiate a settlement of land claim determinations with the claimant aboriginal land Council if a refusal of the land claim was likely to prompt an appeal by the claimant Aboriginal Land Council and if settlement was reasonable according to law. The Audit Office's recommendation was in relation to the NSWALC's concern that land claim appeals were costly and often the court's determinations could have been reached by negotiation between the parties. An

THE RIGHT TO CLAIM LAND UNDER THE ABORIGINAL LAND RIGHTS ACT 1983 (NSW) ('THE ACT') IS BASED ON ONE OF THE MOST FUNDAMENTAL RIGHTS OF THE ABORIGINAL COMMUNITY, THAT IS THE RIGHT TO LAND IN AUSTRALIA.

important test of the NSW Government's commitment to negotiated settlement of land claims will be the land claims lodged by the Tweed Byron Local Aboriginal Land Council over land at Fingal Head on the far north coast of NSW.

■ NSWALC welcomed the NSW Government's commitment to negotiated settlement of land claims, and the Land Rights unit of the Council focused its resources on the process of negotiation. At the end of the 1995/96 year these processes were in the early stages of development. ■ The third commitment, which was a more general commitment to include the NSWALC and the NSW Aboriginal community generally in Government policy-making in relation to land and resource issues, was implemented by requesting the NSWALC to provide representation on a number of Government policy bodies. Examples of these include: 1. The committee established to review the operation of the Catchment Management Act. 2. The Water Advisory Council. 3. The Biodiversity Advisory Council. 4. The Resource and Conservation Assessment Council. ■ The New South Wales Aboriginal Land Council welcomed the NSW Government's initiative in including the Aboriginal community in these processes, and the Land Rights unit of the Council was given the task of giving policy support to the Council in relation to its involvement in these processes. ■ The work of the Resource and Conservation Assessment Council (RACAC) was becoming particularly important and intensive with the RACAC'S responsibility for Regional Forest

Assessments (RFAS) in NSW. ■ One difficulty which has arisen with the commitment by the NSW Government to include the NSWALC in policy-making processes is the resources necessary to effectively participate in such processes and this will be a challenge for the NSWALC and the NSW Government in the coming year.

■ In 1995/96 there were:

Total land claims lodged	413
Total land claims granted	261
Total land claims refused	203
Land claims still incomplete	291

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 is monetary compensation in the form of the 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 com-

land claims since 1985

financial year lodged	claims (+part)	granted (+part)	area (ha)	value (cpi adj.)	refused (+part)	oth. final (+part)	tot. final (+part)	appealed	still incomplete
84/85	2,060	103	524	\$3,446,097	397	167	667	3	43
85/86	534	92	754	\$6,900,765	490	213	795	1	23
86/87	195	105	2,266	\$6,974,302	106	101	312		28
87/88	191	262	8,509	\$57,167,377	259	175	696	1	35
88/89	266	16	24,609	\$4,161,922	47	37	100	2	46
89/90	173	19	96	\$549,271	189	57	265	20	46
90/91	374	10	128	\$2,496,636	150	12	172	2	71
91/92	404	44	357	\$2,085,363	215	30	289	20	78
92/93	460	108	11,447	\$23,016,843	122	6	236	14	127
93/94	591	18	1,342	\$21,435,015	198	13	229	11	294
94/95	129	167	1,644	\$24,245,347	230	11	408	16	54
95/96	413	261	4,791	\$61,374,767	203	17	481	63	291

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.

pensation. ■ The total number of land claims granted to Land Councils since the commencement of the Act is 946. This represents approximately 51,282 hectares of land, or around 0.05 percent of the total land area of NSW. ■ Of the 51,282 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, 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.

SIGNIFICANT LAND CLAIM MATTERS

■ Notwithstanding the NSW Government's commitment to improving the land claims process, a number of important land claims matters were on foot in the 1995/96 year either as land claim appeals before the Land and Environment Court or as matters of negotiation between claimant Aboriginal Land Councils and the NSW Government. ■ Four important matters were: 1. The New South Wales Aboriginal Land Council claim at South Nowra (referred to as the Nowra Brickworks); 2. The land claims by Tweed Byron Local Aboriginal Land Council at Fingal Head (referred to as the Fingal Head Land Claims); 3. The Gandangara Local Aboriginal Land Council Land claims over land at West Menai (referred to as the West Menai Land Claim); 4. Land claims lodged by various Local Aboriginal Land councils and refused by the Minister collectively in March 1996 (referred to as the Nature Conservation Land Claim Appeals).

CASE STUDY - THE NOWRA BRICKWORKS

■ This case has been discussed in the two previous NSWALC Annual Reports. In brief, it involves a claim over land at South Nowra which was the subject of a mining lease for extraction of clay shale. As has previously been reported, the land claim was appealed to the Land and Environment Court which ordered that the land be transferred to the NSWALC. The Minister administering the Crown Lands Act

appealed the decision of the Land and Environment Court to the NSW Court of Appeal, and that court ordered that the case be remitted to the Land and Environment Court to be heard in accordance with legal test enunciated in the Court of Appeal. Briefly is that in relation to section 36(1)(b) of the Aboriginal Land Rights Act, land is "lawfully used or occupied" and therefore not "claimable Crown land" if the land is being used or occupied in fact and to more than a notional degree. However, in determining this the court must consider the specific purpose for which the land is being used or occupied, in this case the extraction of clay shale. An appeal by the NSWALC to the High Court seeking the leave of the court to hear an appeal of the Court of Appeal's decision was refused. ■ As was reported in the 1994/95 NSWALC Annual Report, on rehearing the matter the Land and Environment Court determined that the use of the land for clay shale extraction was in fact occurring in a minimal way, however, the use of the land for this purpose was not lawful. Therefore the court again ordered the transfer of the land to the NSWALC. The Minister administering the Crown Lands Act appealed for a second time to the NSW Court of Appeal on the question of the meaning of the word 'lawful.' A hearing was set down for late 1997. ■ This case can now legitimately be called a saga, involving five court appearances including the High Court. However, the matter is finally resolved and it stands as a good example of the importance of considering negotiated settlements of land claims at an early stage. The

costs to date in this matter to both the NSWALC and the NSW Government are excessive. ■ An important point to remember is that the land claim was originally refused for the reason of the "essential public purpose of clay shale extraction." This matter was dismissed by the first judgement of the Land and Environment Court and the Minister did not raise the issue of lawful use or occupation until that hearing. ■ Rational negotiations gave way to the finer points of the law and the matter consumed large amounts of resources without delivering land rights to Aboriginal people in NSW.

CASE STUDY THE FINGAL HEAD LAND CLAIMS

■ In early 1993 the then Minister administering the Crown Lands Act (the Hon Gary West MP) refused various land claims lodged by the Tweed Byron Local Aboriginal Land Council over land at Fingal Head. The land claims had been lodged in the late 1980s. The area of the land claims was approximately 250ha, bordered by the NSW/Queensland border, the Tweed River and Kingscliff. ■ The land claim refusals were appealed in the Land and Environment Court. The Tweed Byron Local Aboriginal Land Council and the Fingal Head Aboriginal community generally had been struggling to preserve Fingal Head and return it to Aboriginal ownership for many years. The area is of high cultural and historical significance to Aboriginal people. ■ On behalf of the Tweed Byron Local Aboriginal Land Council, NSWALC made representations to the Minister administering the Crown Lands Act (now the Hon Kim Yeadon

THE LAND WHICH IS THE SUBJECT OF THESE NEGOTIATIONS IS A LARGE AREA OF LAND WITHIN THE SYDNEY URBAN AREA. CONSEQUENTLY IT IS LAND IN HIGH DEMAND FOR A RANGE OF COMPETING URBAN USES AND IS POTENTIALLY OF VERY HIGH VALUE.

MP, Minister for Land and Water Conservation), with a view to avoiding a costly and protracted court battle by negotiating a settlement of the matter. These discussions were on-going when, in late 1995, the Premier (The Hon Bob Carr MP) made a public statement that the Government would consider the legal opinion of the Tweed Shire Council in this matter before proceeding further. The Premier's comments were contrary to the position the Government had maintained in negotiations with the Aboriginal Land Councils. ■ At the time of the Premier's comments, the NSW Government and the Aboriginal Land Councils had been negotiating terms of settlement for land claim appeals. ■ The Tweed Shire Council subsequently applied to the Land and Environment Court to become a party to the land claim appeal between Tweed Byron Local Aboriginal Land Council and the Minister administering the Crown Lands Act. That application was heard by the court in December 1995 and the court rejected the Tweed Shire Council's application. ■ The Tweed Shire Council then appealed to the NSW Court of Appeal, attempting to overturn the Land and Environment Court's decision. The Court of Appeal heard the matter in August 1996 and handed down a judgement rejecting the Tweed Shire Council's appeal in September 1996. ■ The intervention in these matters by the Premier and the Tweed Shire Council has now passed, and the NSWALC is confident a negotiated settlement can be achieved with the NSW Government.

CASE STUDY - THE WEST MENAI LAND CLAIMS

■ In the 1980s the Gandangara Local Aboriginal Land Council had lodged land claims over a large area of land at West Menai in south-western Sydney, bordered generally by Heathcote and New Illawarra Roads. ■ In 1994 the Department of Conservation and Land Management (as it was then known) and Landcom requested the Gandangara LALC and the NSWALC to participate in negotiations in relation to these land claims. Parts of the land were the subject of land claim appeals to the Land and Environment Court and parts were undermined by the Minister administering the Crown Lands Act. ■ The land which is the subject of these negotiations is a large area of land within the Sydney urban area. Consequently it is land in high demand for a range of competing urban uses and is potentially of very high value. The Gandangara Local Aboriginal Land Council and the NSWALC took the offer by the NSW Government to negotiate very seriously and applied resources to the process, including staff and expert advice (town planners, valuers etc). ■ Negotiations broke down in 1995. It is the NSWALC's view that this breakdown was a result of a failure by the NSW Government to appreciate the scope or significance of the negotiations. The Council formally advised the Minister administering the Crown Lands Act of its concerns, and negotiations remain stalled. ■ Following the breakdown of negotiations, the land claim appeals proceeded with a question of law being referred to the Land and Environment Court

concerning the effect of certain matters in the Crown Lands Act in relation to the validity of some of the land which was the subject of the appeals. In September 1996 the Land and Environment Court held that this land was not claimable Crown land pursuant to section 36 of the Aboriginal Land Rights Act. The Gandangara Local Aboriginal Land Council is now taking advice on appeal to the NSW Court of Appeal.

NATURE CONSERVATION LAND CLAIM APPEALS

■ In March 1996, 50 land claims lodged by a total of 10 Aboriginal Land Councils covering land on the far north, mid north, south, far south coasts and in western Sydney were refused by the Minister administering the Crown Lands Act. All the land claim refusals included as a principal reason for refusal the essential public purpose of nature conservation. ■ There had been no communication between the Minister and the Aboriginal Land Councils concerned prior to receipt by the Aboriginal Land Councils of the letters notifying them of the refusals. ■ This action by the NSW Government was viewed with great concern by the NSWALC, which advised all Aboriginal Land Councils affected to consider lodging appeals to the Land and Environment Court to preserve their legal rights. These appeals were filed with the Land and Environment Court in May 1996. ■ At the time the appeals were filed with the court, NSWALC requested that the Minister administering the Crown Lands Act consider negotiating in relation to all of the land claims refused and the subject of appeal. The Minister under-

took to consider this option. ■ At the conclusion of the 1995/96 year these matters were not resolved and the NSWALC was continuing to press the Minister to negotiate. It is NSWALC's view that these land claims are the most significant test to date of the NSW Government's commitment to negotiations in relation to land claims. We will continue to press for negotiations to commence. ■ These land claims bring into focus the potential for conflict between land rights and the concept of nature conservation. The NSWALC hopes the NSW Government can take a balanced and appropriate position in this matter.

ABORIGINAL LAND COUNCILS AND RATES

■ The issue of rates remained an extremely important matter for the NSWALC in the 1995/96 year. ■ As was reported in the 1994/95 Annual Report, the NSW Government had undertaken to review the issue of the rating of Aboriginal Land Council land by local government; however progress on this matter had been slow and the frustration felt by Aboriginal Land Councils was increasing. ■ It remained the position throughout the 1995/96 year that the NSWALC was awaiting action from the Minister administering the Aboriginal Land Rights Act (the Hon Andrew Refshauge, Deputy Premier) in relation to his power under Section 43 of the Act to grant exemptions from the payment of rates for Aboriginal Land Councils. The NSWALC will continue to press the NSW Government on this issue because of the clear inequity of rates levied on Aboriginal Land Council land.

THE CHALLENGES FOR THE NSWALC IN THE 1995/96 YEAR WERE NEGOTIATIONS IN RELATION TO A NUMBER OF PROPERTIES VESTED IN IT FOLLOWING THE 1990 AMENDMENTS TO THE ABORIGINAL LAND RIGHTS ACT.

PROPERTY

■ While NSWALC property acquisition, other than by land claim, was limited in the 1995/96 year, activity in advising local Aboriginal Land Councils in relation to property matters was high, and property management of existing Council properties was constant. ■ The challenges for the NSWALC in the 1995/96 year were negotiations in relation to a number of properties vested in it following the 1990 amendments to the Aboriginal Land Rights Act, notably: (1) The Leeton Gardens Motel (2) The Pelican Club (Blacksmiths) (3) The former Dubbo Rugby Club. ■ These matters were on-going at the end of the current year. ■ Property development of Aboriginal Land Council land is increasingly important, and the NSWALC has begun a process of assessing how best it can advise and assist local Aboriginal Land Councils who may wish to engage in development of their land. A number of Local Aboriginal Land Councils have very valuable parcels of land where demand for development is high. ■ This will increasingly challenge Aboriginal Land Councils to develop the skills to best utilise their land.

culture and heritage

BOOBERA LAGOON

■ The Boobera Lagoon matter has been reported in the two previous NSWALC Annual Reports. ■ The lagoon is a narrow snake-like body of water in north-western NSW. It is situated approximately 20kms south of the NSW/Queensland Border at Goondiwindi. The lagoon has long been recognised as the resting place of the Garrya, 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 and no person should remain in the proximity of the lagoon after sunset. ■ Events in relation to this matter leading up to the current year can be summarised as follows: (i) For at least 30 years the Toomelah Aboriginal community has campaigned for protection of Boobera Lagoon. (ii) In 1992 the Toomelah Local Aboriginal Land Council requested the NSWALC to advise on ways of protecting the lagoon. The main matters to be addressed were the use of the lagoon and the lands around it for recreational water-skiing and stock watering, activities inconsistent with and detrimental to the Aboriginal significance. (iii) NSWALC advised the Toomelah Local Aboriginal Land Council that NSW law cannot assist them and that an application pursuant to the Commonwealth Aboriginal and Torres Strait Islander Heritage Protection Act 1984 ("the Heritage Act") should be made seeking declarations that the lagoon be protected from further injury or desecration because of its cultural significance. (iv) In March 1994 an application was made pursuant to the Heritage Act for emergency protection of the lagoon because of a water-skiing carnival to be held there at Easter. The application was refused by the then Minister for Aboriginal and Torres Strait Islander Affairs (the Hon Robert Tickner MP). (v) In July 1994 an application was made pursuant to the Heritage Act for protection of the lagoon because of its cultural significance. (vi) The Commonwealth Minister appointed Hal Wootten AC QC as a mediator pursuant to the Heritage Act to mediate between various parties in relation to the application for permanent protection. Those parties included: ■ Toomelah Local Aboriginal Land Council ■ Moree Plains Shire Council ■ The Wialda Rural Lands Protection Board ■ The Goondiwindi Aquatic Club ■ The NSW Department of Conservation and Land Management ■ The NSW National Parks and Wildlife Service ■ NSW Waterways ■ Landowners adjoining Boobera Lagoon ■ The New South Wales Aboriginal Land Council ■ Prior to the mediation commencing in December 1994, NSWALC advised the Commonwealth Minister that it was unlikely mediation would succeed in this matter. (vii) The mediation was unsuccessful and in April 1995 the Commonwealth Minister commissioned Mr Wootten to prepare a report in relation to Toomelah Local Aboriginal Land Council's application pursuant to the Heritage Act. (viii) During the remainder of 1995 Mr Wootten conducted various inquiries in relation to the preparation of his report. (ix) In July 1995 NSWALC briefed the NSW

THE LAGOON HAS LONG BEEN RECOGNISED AS THE RESTING PLACE OF THE GARRYA, 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.

Minister for Land and Water Conservation (the Hon Kim Yeadon MP) in relation to Boobera Lagoon. The Minister undertook to investigate the matter and consider if the NSW Government could assist. ■ During the 1995/96 year two significant events occurred in relation to the Boobera Lagoon matter: (i) The Commonwealth Government changed from a Labor to a Liberal/National Party government. (ii) Hal Wootten AC QC delivered his report pursuant to the Heritage Act in relation to Boobera Lagoon to the new Minister for Aboriginal and Torres Strait Islander Affairs (Senator John Herron). ■ The change in Commonwealth government was significant because the Liberal/National party coalition came to power with a policy to review the Heritage Act, and with a critical view of the previous government's administration of the Act fuelled by the complex matter of the Hindmarsh Island Bridge application. ■ Mr Wootten's report was highly significant because it concluded inter alia that water-skiing, power boating, stock watering, pasturing and camping be prohibited at the lagoon for a period of 10 years. ■ The Toomelah Local Aboriginal Land Council requested that the Commonwealth Minister make declarations pursuant to the Heritage Act prohibiting these activities in perpetuity in its 1994 application for permanent protection of the lagoon. It accepted the 10-year time period on the basis that this was fair and equitable in all the circumstances. ■ Mr Wootten made the following remarks in the conclusion to his report: "Whatever particular action may be found most appropriate,

it is clear that the Aboriginal claim in this case is a very strong one deserving of a sympathetic and constructive response under the Aboriginal and Torres Strait Islander Heritage Protection Act 1984. There will be pain in protecting the Lagoon, but it is pain that will bring important environmental dividends as well as dividends in the form of respect and justice for Aboriginal people. As I wrote in my report on "Significant Aboriginal Sites in the area of the proposed Junction Waterhoe Dam, Alice Springs", (1992, para 15.3.5): ■ If reconciliation is to have a meaningful content in the immediate future, it will be in a thousand local accommodations in local communities, as non-Aboriginals show their respect for their Aboriginal neighbours and their willingness to sacrifice some of their own preferences to make room for Aboriginals to realise things that are important to them." ■ (See Hal Wootten AC QC, Aboriginal and Torres Strait Islander Heritage Protection Act, Application under section 10 by the Toomelah Local Aboriginal Land Council, re Boobera Lagoon, Report to the Minister for Aboriginal Affairs, para 1.4, April 1996). ■ Mr Wootten's report could have formed the basis for action by the Commonwealth Minister for Aboriginal and Torres Strait Islander Affairs to make the necessary declarations to protect the cultural significance of Boobera Lagoon. ■ The Commonwealth Minister has to date chosen not to act on the report. Injury to and desecration of the Aboriginal significance of Boobera Lagoon continues to take place, and the anger and frustration of the Toomelah

Aboriginal community grows. NSWALC has made direct representation to the Minister urging him to act on the report, but he has refused to do so. The Toomelah Local Aboriginal Land Council has now sought advice from NSWALC on legal remedies it may have against the Commonwealth Minister. As well, NSWALC continues to press the Commonwealth Government to act. ■ At the conclusion of the 1995/96 year, the Boobera Lagoon matter has become a significant signpost for the future of Aboriginal cultural heritage protection in NSW. Both the Commonwealth and NSW governments are at the cross-roads of delivering protection to legitimate sites of cultural significance to Aboriginal people, or contributing to the continuing destruction of those sites. ■ It is the NSWALC's view that the Commonwealth Government's response in the next year will demonstrate either their commitment to protection of Aboriginal cultural sites, or their repudiation of it.

native title

THE LARGE NUMBER OF CLAIMS LODGED WITHOUT FULL COMMUNITY CONSULTATION RESULTED IN CONFLICTS WHICH HAVE DRAWN NSWALC INTO 'CONFLICT RESOLUTION' MODE.

■ In 1994 NSWALC was confirmed as the representative Aboriginal/Torres Islander body gazetted under the Native Title Act for NSW. ■ The role of this position under section 202(4) of the (Commonwealth) Native Title Act 1993 is to: 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 from among Aboriginal peoples or Torres Strait Islanders, for determinations of Native Title or for compensation for acts affecting Native Title; 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 compensation in relation to such acts or any other matter relevant to the operation of this Act.

OVERVIEW OF CLAIMS

■ During 1995-96, 31 new claims were lodged in the Native Title Tribunal. Three of these were lodged with direct assistance from NSWALC; the remainder were lodged with the assistance of other lawyers or without assistance. ■ NSWALC has been involved in assessing requests for assistance and/or resolving disputes among Aboriginal people in relation to these claims. In addition, NSWALC continued its involvement in the 19 claims previously lodged either by providing direct assistance or by facilitating the resolution of disputes. ■ A major feature of the year was the substantial involvement of NSWALC in negotiating an agreement for the recognition of Native Title at Tenant Crescent Head, held by the Dunghutti people, which was finalised on October 9, 1996, just after the end of the NSWALC's financial year. This historic agreement was the first recognition of Native Title claims and the compensation payable for the compulsory acquisition of Native Title where no special circumstances exist. ■ The large number of claims lodged without full community consultation resulted in conflicts which have drawn NSWALC into 'conflict resolution' mode.

NON-CLAIMANT APPLICATIONS

■ During 1995-96, 33 non-claimant applications were lodged in the National Native Title Tribunal with respect to land within NSW. ■ The large number of non-claimant applications lodged in NSW appears to be partly due to the NSW Government adopting a cautious view about which sort of land dealings extinguish Native Title and which do not. ■ The Native Title Tribunal has adopted a practice of sending non-claimant applications to representative Aboriginal and Torres Strait Islander bodies when

they are first lodged, and then contacting them again once they have been accepted. ■ Under the Act, a representative body has the right to become a party to every application for Native Title and every non-claimant application that is accepted by the Tribunal with respect to land within this area. ■ Where nobody asserting Native Title is actually opposed to what a non-claimant wants to do with the land in question, NSWALC sees its role as being to ensure that the application is resolved in a way which: a. Guards against the setting of negative precedents (concerning the extinguishment of Native Title and/or the maintenance of a traditional connection to the land); b. Avoids - if possible - the offence that can be caused to Aboriginal communities by the making of a determination by the Tribunal that no title exists; and c. Promotes the perception in a wider community that the new regime of land management introduced by the Native Title legislation is workable. ■ Seven positive applications were lodged in response to non-claimant applications through being notified by NSWALC.

NOTIFICATION OF PROPOSED FUTURE ACTS

■ Approximately 10 notices of proposed future acts were given during 1995/96 which related to some form of mining lease or licence. ■ These types of grants are not capable of extinguishing any surviving Native Title and compensation for interference with the exercise of Native Title rights would be payable whether or not a Native Title claim was in existence at the time of the grant. ■ NSWALC gives advice to possible claimants on the question of whether to lodge a positive Native Title application in response to a notification of a proposed future act based on the following questions: a. Are the claimants opposed to the proposed location or mining activity? And/or b. Are there legitimate benefits that the claimants could seek to gain from a negotiated agreement? ■ The Crescent Head agreement shows that where claimants remain united, Native Title claims can deliver recognition and real benefits to the whole community.

THE CRESCENT HEAD AGREEMENT SHOWS THAT WHERE CLAIMANTS REMAIN UNITED, NATIVE TITLE CLAIMS CAN DELIVER RECOGNITION AND REAL BENEFITS TO THE WHOLE COMMUNITY.

REQUESTS FOR ASSISTANCE

■ During 1995/96 NSWALC adopted and revised detailed policies on providing assistance to Native Title claimants or groups proposing to prepare or lodge claims. ■ These policies focus on the need for research, consultation and careful planning of Native Title claims. ■ During 1995/96 NSWALC provided a variety of forms of assistance to 16 different groups of Native Title claimants or prospective claimants. ■ To assist Aboriginal groups in best preparing their claims, NSWALC is involved in facilitating the development of Elders' Councils, Tribal and Nation Councils and Native Title steering committees which have the confidence of broad groups of traditional land owners.

COMMUNITY EDUCATION

■ NSWALC also accepts requests from Aboriginal communities throughout NSW for information sessions on Native Title. ■ During 1995/96 many Native Title workshops were held in conjunction with meetings designed to discuss particular claims or proposed claims.

PROPOSED AMENDMENTS TO THE NATIVE TITLE ACT

■ Following the election of the coalition Government in March 1996, a package of amendments was developed which would significantly impair or extinguish Native Title rights. ■ NSWALC has been actively involved in the formation of the National Indigenous Working Group (NIWG) on Native Title and in its efforts to develop a just and negotiated outcome for Native Title.

corporate development

NSWALC FUNERAL FUND

- Life expectancy and mortality rates among Aboriginal communities are significantly abnormal when compared to mainstream communities. 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 continuing work in maintaining a Funeral Fund. ■ During 1995/96 the NSWALC Funeral Fund continued to seek registration or exemption from the Department of Community Services and was unable to trade. All current members continued to be covered by grants made available to Aboriginal people as is provided in government legislation. However, specific Funeral Fund grants were not made during this time. ■ Although no new memberships were accepted, the fund continued to receive enquiries regarding joining the fund. ■ NB: A court hearing conducted early in 1997 ruled that the NSWALC did not have the power to run a commercial business therefore we were prevented from operating our own Funeral Fund. ■ The matter is currently being pursued through the Supreme Court.

TRAINING AND DEVELOPMENT

- The Training Unit continued to develop and deliver a number of training courses to NSWALC and LALC staff in 1995/96.

TRAINING PARTNERSHIP WITH TAFE COMMISSION

- A major training partnership agreement, aimed at achieving administrative self-sufficiency and economic strength for the New South Wales Aboriginal community, was signed on 9 May 1996 at TAFE Commission's Western Sydney Institute, Werrington College. Under the agreement, staff from the Western Sydney Institute (WSIT) will identify the training needs of Local Aboriginal Land Council staff and develop training courses to meet their needs.

TRAINING NEEDS ANALYSIS OF LOCAL ABORIGINAL LAND COUNCILS

- A Training Needs Analysis (TNA) project was undertaken to identify high priority areas for training in the Local Aboriginal Land Councils. The LALC TNA project builds on the work of the NSWALC Training Section over a number of years and specific projects previously undertaken on behalf of the NSWALC. ■ Broad areas of training need have been identified in the past, but a key finding of this report is that the area of work identified by most people as being of the highest priority for training is

AS THE ABORIGINAL COMMUNITY AND THE PUBLIC OF NSW HAVE A RIGHT TO EXPECT AND, INDEED, DESERVE A HIGH STANDARD OF PROFESSIONAL CONDUCT FROM ALL NSWALC EMPLOYEES, A CODE OF CONDUCT AND ETHICS WAS DEVELOPED AND INCLUDED IN A TRAINING PROGRAM FOR ALL STAFF.

that of planning. This includes deciding the future directions of the LALC, initiating new enterprises and activities and seeking funds for new projects. People associated with the Land Councils are keen to gain the information and skills necessary to move their organisations forward, to set goals and achieve them. ■ There is a need for a range of strategies for meeting the training needs of the LALCs. Individuals within each LALC will need different training depending on the position they hold within the organisation, their previous experience and existing knowledge and skills. ■ The Training Needs Analysis project was extended to include NSWALC staff and State Councillors. A wide range of training courses was offered by NSWALC throughout 1995/96. This included:

PRINTER COURSE

- To familiarise participants with the use of printers and gain an understanding of printer trouble-shooting procedures.

RECRUITMENT AND SELECTION

- A training program on staff selection techniques was developed and delivered to NSWALC managers and supervisors. The program included options for filling a vacancy, culling of applicants, offers of appointment/employment, advertising, and organisation of the interview.

OCCUPATIONAL HEALTH AND SAFETY

- A training program on Occupational Health and Safety was developed and delivered to all NSWALC staff during the year. Topics included the Occupational Health and Safety Act, workers compensation and rehabilitation, accident reporting, reporting of corrupt conduct, public comment and personal and professional behaviour. ■ The training program also included guidelines for reporting corrupt conduct.

CONDUCT AND ETHICS

- As the Aboriginal community and the public of NSW have a right to expect and, indeed, deserve a high standard of professional conduct from all NSWALC employees, a code of conduct and ethics was developed and included in a training program for all staff. Topics included the purpose of the code, responsibility and accountability, conflict of interest, reporting of corrupt conduct, public comment and personal and professional behaviour. ■ The training program also included guidelines for reporting corrupt conduct.

ABORIGINAL CROSS-CULTURAL AWARENESS

- The Aboriginal cultural awareness training program was developed to provide participants with an overview of Aboriginal history since European settlement, including Government policies on health, education, housing and employment, as well as the importance of land rights to the

Aboriginal community and the importance of preserving Aboriginal culture and heritage. The program was delivered by Paul Newman Consulting.

INDUCTION PROGRAM FOR LALC CO-ORDINATORS

- An induction program for LALC Co-ordinators was piloted in the Wiradjuri Region. Topics covered included:
- Overview of Co-ordinators' responsibilities
- Overview of Executives' responsibilities
- Overview of Aboriginal Land Rights Act and Regulations
- Financial Management - an overview of standard accounting course
- Preparing for an audit, including requirements under Section (13) of the Public Finance and Audit Act 1983
- Overview of NSWALC
- ATSIC Funding
- Overview of DEET Aboriginal Programs
- Property management
- Office procedures/land claims

MEDIATION TRAINING

- In consultation with the Australian Commercial Disputes Centre, mediation training was developed to train Aboriginal people in mediation and dispute resolution.
- The course is designed to provide staff of NSWALC and other Aboriginal people, selected by NSWALC, with skills to mediate disputes that occur within Aboriginal communities and between Aboriginal and non-Aboriginal communities. The course also provides an overview of the many alternatives to litigation. The aim of the three-day training course in mediation is to

provide a broad range of mediation skills, enhance negotiation skills and ensure that participants understand the many alternatives to litigation and other dispute resolutions.

INTRODUCTION TO WINDOWS

- In consultation with the Western Sydney Institute of TAFE, an Introduction to Windows course was developed and delivered to NSWALC staff. The course gave participants a hands-on introduction to Windows and covered basic operation, as well as special features provided in graphical interface setting.

WORDPERFECT 6.1 - STAGE 1

- A course designed to meet the needs of participants who require an introduction to word processing or who use WordPerfect 5.1 for DOS and are upgrading to WordPerfect 6.1 for Windows. Prerequisite is completion of the Introduction to Windows course.

INDUCTION TRAINING FOR BRANCH MANAGERS

- The objectives of this program were to familiarise Branch Managers with the content of the pilot LALC induction program conducted at Wiradjuri Branch and also gain input from Branch Managers about the content of the induction program package to be introduced for LALC staff across NSW. Another objective was to identify Branch Managers who have

THE AIM OF THE THREE-DAY TRAINING COURSE IN MEDIATION IS TO PROVIDE A BROAD RANGE OF MEDIATION SKILLS, ENHANCE NEGOTIATION SKILLS AND ENSURE THAT PARTICIPANTS UNDERSTAND THE MANY ALTERNATIVES TO LITIGATION AND OTHER DISPUTE RESOLUTIONS.

the interest and the skills to become facilitators for the induction program.

ESTABLISHING THE TRAINING ENVIRONMENT

■ This course has been designed to introduce learners to the underpinning skills and knowledge involved in establishing an environment for training and assessment in the workplace.

INDUCTION TO NSWALC COMPUTER SYSTEM

■ This was developed to give staff an overview of NSWALC computer systems and the future direction of NSWALC information technology.

QUATTRO PRO 6.0 - STAGE 1

■ In consultation with TAFE, a Quattro Pro 6.0 - Stage 1 course was developed for NSWALC staff. This course was designed to meet the needs of participants who require an introduction to using a spreadsheet or those who use Lotus 1-2-3 for DOS and are upgrading to Quattro Pro 6.0 for Windows.

WARDEN TRAINING

■ Training on bomb threat procedures, evacuation procedures, fire extinguishers and hose reels was conducted by a consultant from Trim Risk Management.

WORDPERFECT 6.1 - STAGE 2

■ This course was conducted for those participants who had completed the Introduction to Windows course and also WordPerfect 6.1 - Stage 1 and who have efficient and accurate typing skills.

ABORIGINAL LAND RIGHTS ACT

■ An Aboriginal Land Rights Act workshop was conducted by the Manager of NSWALC's Land Rights Unit.

THE AIM OF THE WORKSHOP

■ The workshop was developed to meet the needs of Councillors, office bearers, NSWALC and LALC staff in understanding the NSW Aboriginal Land Rights Act, 1983, a core skill identified as a high priority by respondents to the recent Training Needs Analysis (TNA). The aim of the two-day workshop was to provide participants with a sound knowledge of the ALRA and enhance their practical application of the ALRA and other legislation.

COURSE OUTCOMES

- As a result of completing the workshop, participants will be able to use the Land Rights Act Guide as a quick reference to the ALRA Act, demonstrate an understanding of the various sections of the ALRA, and to assist with the day-to-day application of the ALRA within the Land Council network.

CLIENT SERVICE AND TELEPHONE SKILLS

- This course was developed to provide client service staff with the skills and knowledge to deal with all client enquiries. Participants examined methods of verbal and non-verbal communication in line with the NSWALC approach to client service. A number of topics were covered including effective client service, effective listening, telephone courtesy, use of language, welcoming complaints, keys to effective telephone communication, communication skills, professionalism, answering the telephone and dealing with difficult customers.
- NSWALC is committed to providing quality service to its clients. NSWALC's clients come from all over Australia, from every occupation and industry and from all socio-economic backgrounds. Through effective and efficient client service NSWALC will ensure that all its clients receive prompt, courteous and professional assistance.

FULL-TIME PROFESSIONAL STUDY GUIDE SCHEME

- NSWALC was successful in obtaining funding from ATSIC under the Full Time Professional Study Guide Scheme (FTPS-GS) for Melissa Bolt (Field Officer, Far North Coast Office) and Stella Bolt (Housing Officer at Bodalla Local Aboriginal Land Council) to commence the Diploma in Community Management at Macquarie University in February.

NSWALC IS COMMITTED TO PROVIDING QUALITY SERVICE TO ITS CLIENTS. NSWALC'S CLIENTS COME FROM ALL OVER AUSTRALIA, FROM EVERY OCCUPATION AND INDUSTRY AND FROM ALL SOCIO-ECONOMIC BACKGROUNDS. THROUGH EFFECTIVE AND EFFICIENT CLIENT SERVICE NSWALC WILL ENSURE THAT ALL ITS CLIENTS RECEIVE PROMPT, COURTEOUS AND PROFESSIONAL ASSISTANCE.

CORPORATE SERVICES

■ The Section provides corporate services for the support of Councillors, the Executive Director, other NSWALC sections and branch offices. ■ Its role includes the provision of advice, as well as assistance to other NSWALC Sections and branch offices, and indirect and direct support to Local Aboriginal Land Councils. ■ This support includes: ■ Management of the building at 33 Argyle St Parramatta, Council's major property investment and corporate headquarters. All facets of management are covered, including maintenance, security, service contracts and insurance. ■ Communications through the reception, fax, mail and e-mail distribution and switchboard operation. ■ Fleet Management - vehicle purchase, operation, maintenance and disposal. ■ Purchase of equipment. ■ Records Management - storage and retrieval library services, acquisition and maintenance. ■ Corporate Travel - during the report period there were many projects aimed at increased efficiency, including: ■ Commencement of Records Management Program involving the Government Records Repository (GRR). ■ Records were assembled and then transported to the GRR for sorting, processing and secure storage. The project is on-going and improved on-site storage was implemented in the reporting period. Staff gained increased knowledge about the science of record management as a result of the program. ■ Plans were prepared for improvements to the functioning of the Council Support Accommodation. These included a Library

Reference Centre. ■ A Property Manager was appointed following evaluation and analysis of proposals. ■ Tenders were called to replace aging photocopying equipment. ■ A waste paper recycling program was introduced within the whole of 33 Argyle Street. ■ Negotiations were conducted with major service providers in the telecommunications industry to plan for better communication between NSWALC and Local Aboriginal Land Councils. Planning included implementation of e-mail, external voicemail, computer faxing, and the introduction of the DX mail service. ■ A specification was prepared for a consultancy to guide the development of a corporate plan to take NSWALC beyond the 1998 Sunset Clause in the Aboriginal Land Rights Act. ■ The establishment in the reporting period of the NSWALC Occupational Health and Safety Committee created more opportunity for the Section to provide support services. ■ Essential services contracts including lifts, fire protection, air conditioning, water testing, security and emergency procedures were reviewed, renegotiated and renewed. ■ An Aboriginal-owned and -operated building company (KAMAKU) was engaged for painting and repairs throughout Council's 33 Argyle Street building. ■ A lease was signed between the NSWALC and the Australian Communication Exchange for a ground floor tenancy within 33 Argyle Street, ensuring Council's objective to maximise the return on its capital investment in the building. ■ Recruitment of two Aboriginal female staff - one as Fleet Supervisor and the other as a Clerical Communications

Officer - resulted in improvements in these areas. ■ Premises were rented at Bomaderry for an office for the Councillor for the South Coast Region and at Menindee for NSWALC's Western Region Branch Office. ■ Software was developed to provide improved information about fleet operations.

SIGNIFICANT EXTERNAL COMMITTEES

■ NSWALC's participation in various committees and forums has assisted in furthering the aims and objectives of the Land Council network. These committees included: ■ Police Aboriginal Council ■ NSW Advisory Committee for the International Year of the World's Indigenous Peoples ■ Aboriginal Justice Advisory Committee ■ Streetwise Comics Management Board. ■ ATSIC & NSWALC Liaison Committee ■ State Advisory Committee on Aboriginal Housing ■ Supported Accommodation Committee ■ Community Relations Forum ■ Local Government Network ■ Aboriginal and Torres Strait Islander Employment 2000 Committee.

HUMAN RESOURCES

■ Changes were made to existing positions and a number of new positions created within the NSWALC, in part as a result of the flow-on effect of the restructure of NSWALC in 1994. ■ These changes were implemented and managed by the Human Resources section, established in 1994. ■ NSWALC's nomination as a Native Title representative body

also resulted in increased staffing in the Unit during the 1995/96 financial year. ■ Other Units that experienced significant staff changes included the Land Rights Unit, which underwent a mini-restructure, and Administration, where a number of position descriptions were altered to help streamline the department. ■ Management of Public Affairs was undertaken by the Executive Director, with the assistance of line managers and Council. ■ The position of Executive Officer was also created and filled during this period.

councillors

■ The NSWALC'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. The Council meets regularly both in Head Office, Parramatta, as well as at local and regional offices.

EXECUTIVE SECTION

■ The Executive Section of NSWALC is responsible for the affairs of the Land Council network, ensuring all functions are carried out efficiently and effectively. The Executive Section is headed by the Executive Director.

OFFICE ADMINISTRATION

■ The Office Administration Section provides the NSWALC with general administration, corporate services and fleet management. ■ This section is located with the Purchasing and the Building Management Sections of NSWALC. Office Administration also carries responsibility for the overall management of the head office building and equipment at Parramatta.

INTERNAL AUDIT

■ The Internal Audit Section was established by the Council on 1st May 1991 to conduct regular appraisals of the adequacy of, and compliance with, the system of internal control, and to review operations or programs to ascertain whether results are consistent with established objectives and goals. It reports at regular intervals to the Audit Committee. ■ The Internal Audit Section undertook 36 planned and special audit reviews during the year. The special audits included investigations into possible fraud and corruption issues, and systems performance evaluations. ■ In total, the Section made 1,027 recommendations to management in issued audit reports. These recommendations were aimed at improving internal controls, systems and procedures, and the efficiency and effectiveness of the State, Regional and Local Councils. ■ Benefits to the Council arising from the work of Internal Audit during the year included: ■ Successful completion of the approved Annual Audit Plan ■ Further development of the Section's audit procedures, work plans and check lists. ■ Practical educational training for staff. ■ A wide audit coverage of the various activities of Council, ie: 12 Administrative sections of State Council, 13 NSWALC branches, 9 Local Councils, 2 Rural properties. ■ Initiating the setting up of the Occupational Health and Safety Committee. ■ Representation on a number of other internal committees.

LAND RIGHTS

■ The Land Rights Section of NSWALC has responsibility for the administration of many functions under the NSW Land Rights Act, including investigating land for claiming (both on its own behalf and on behalf of other Land Councils). ■ There are three main areas of activity for the Section: ■ Lodging claims ■ Negotiating with various Government agencies as well as the Minister on land claims in progress ■ Instructing solicitors in regard to refusal of claims. ■ Other areas of responsibility for the Land Rights Section include local government, rates, land use planning, environmental issues, sites protection and administration of NSWALC property. The Land Rights Section assists in the development of policy relating to land rights activities across NSW.

FIELD LIAISON

■ The Field Liaison Unit consists of two staff members, being Les Bunda (Senior Manager) and Annette Kennedy (Senior Officer). ■ The functions of the Field Liaison Unit are wide-ranging and varied. These include: ■ 1. On receipt of a written request, visit LALCs and RALCS to give advice or interpret the Act and Policy. ■ 2. Assist in the running of meetings - general, extraordinary and annual general. Often requested to act as the scrutineer or returning officer at AGMs. ■ 3. Mediate in disputes. ■ 4. Assist on interview panels in the appointment of employees. ■ 5. Assist with ICAC and Ombudsman enquiries. ■ 6 Assist in training where requested. Often asked to talk on the Act at secondary schools and universities. ■ 7. Liaise with Government departments e.g. ATSIC, DAA, CES, DOCS, Health etc. ■ 8. Responsible for the appointment of administrators and investigators and the monitoring of the terms of reference to ensure compliance with assigned duties. ■ 9. Under delegated authority, act on behalf of the Executive Director and Chairperson of the NSWALC. ■ 10. Liaise with State Councillors on any matter of concern within their respective areas. ■ 11. Deal with incoming facsimiles, letters, enquiries and any other duties as delegated from time to time. ■ The last year has seen the Field Liaison Unit make 76 visits to various Land Councils throughout the NSWALC network.

THE LAND RIGHTS SECTION OF NSWALC HAS RESPONSIBILITY FOR THE ADMINISTRATION OF MANY FUNCTIONS UNDER THE NSW LAND RIGHTS ACT, INCLUDING INVESTIGATING LAND FOR CLAIMING (BOTH ON ITS OWN BEHALF AND ON BEHALF OF OTHER LAND COUNCILS).

INFORMATION SYSTEMS SECTION

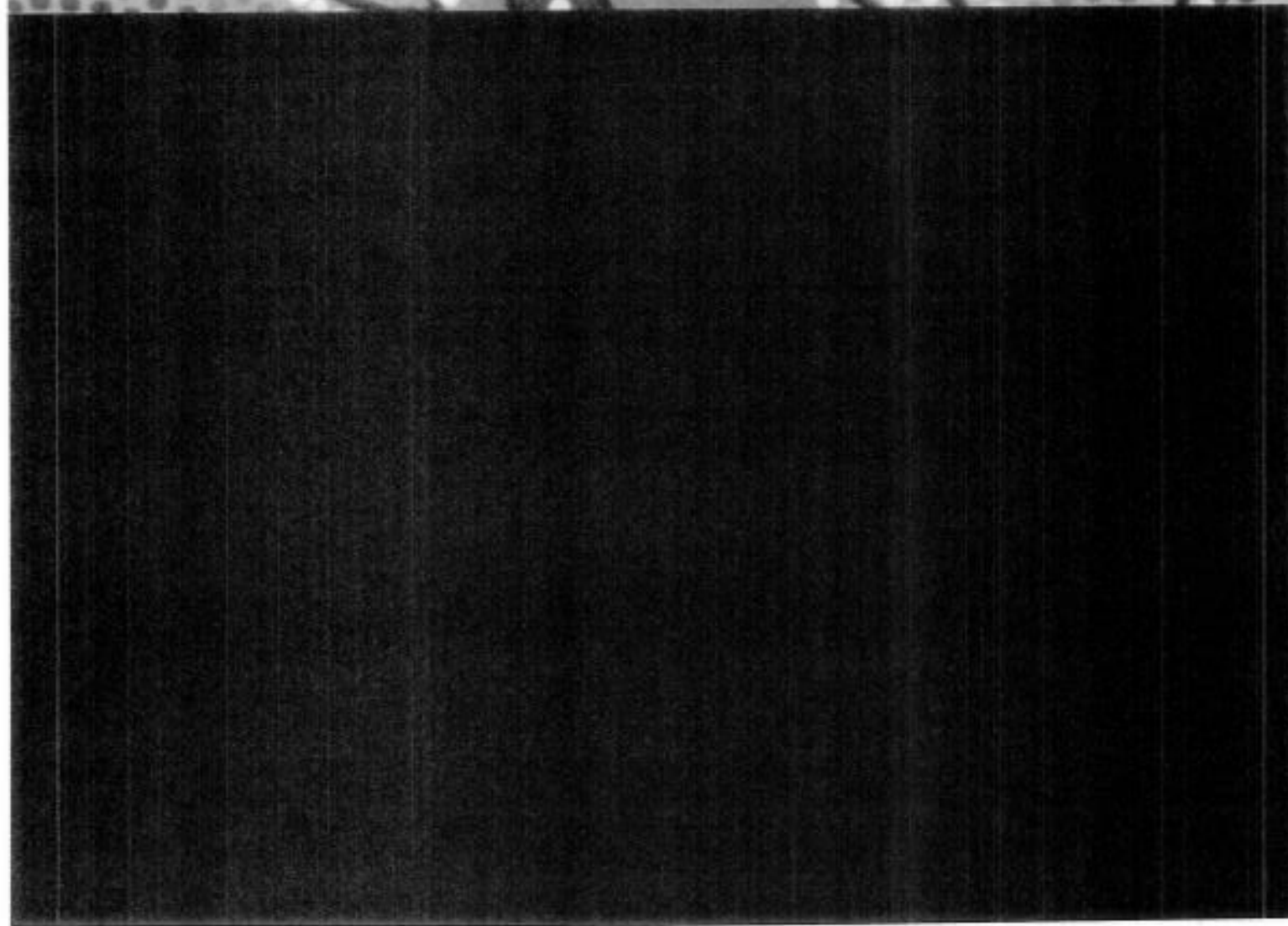
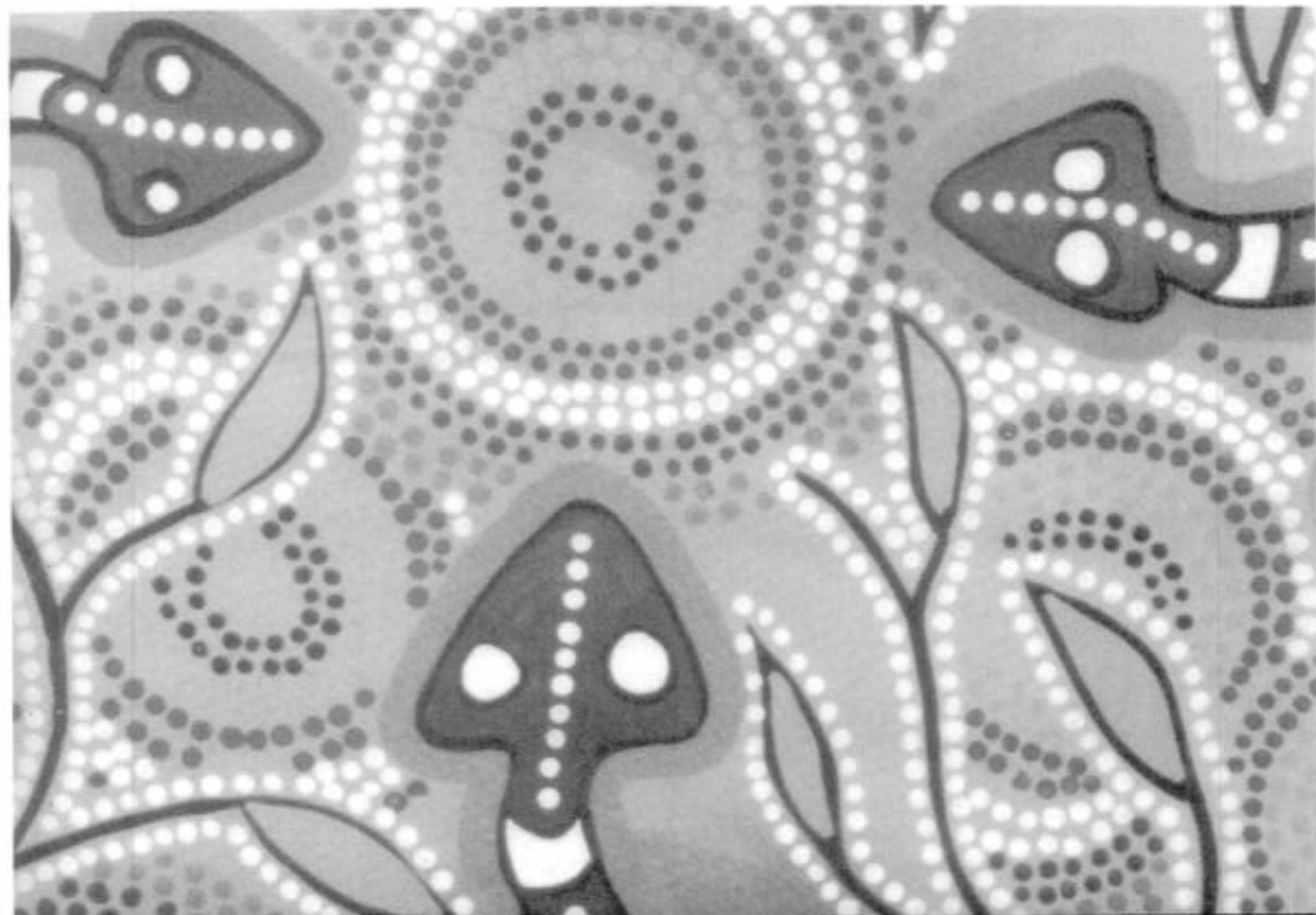
■ The Information Systems Section of the NSWALC is responsible for the establishment, expansion and on-going management and maintenance of an extensive information system network in NSWALC offices throughout the State.

NATIVE TITLE

■ The Council's responsibilities as a Native Title Representative Body include notifying and advising indigenous communities with respect to claimant application under the Native Title Act. It also advises on 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 the function of promoting and protecting Native Title rights in NSW, becoming a party in its own right to all positive claims and non-claimant applications which are lodged within the State.

PERSONNEL AND STAFF DEVELOPMENT

■ The Personnel and Staff Development Section carries responsibility for the recruitment and career development of all NSWALC staff in head office and branch offices. On-going responsibilities for such issues as staff leave, entitlements and superannuation fall to this Section.



financial statements

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audit report

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

■ The accounts of the New South Wales Aboriginal Land Council for the year ended 30 September 1996 have been audited as required by section 41C of the Public Finance and Audit Act 1983 and in accordance with section 34 of that Act. ■ The audit resulted in the issue of an unqualified audit opinion with two matters of emphasis which, together with the financial statements, is enclosed. ■ The first matter resulted from the uncertainty which currently exists concerning certain taxation allocations that may impact virtually all of the employer reserve balances of the State Authorities Superannuation Board - Pooled Fund. Until resolution of this uncertainty, the quantum of the financial effect on the individual employer reserves is unclear. Note 9 of the financial statements, under the heading of Superannuation, discloses this matter. ■ The second matter resulted from the uncertainty which currently exists concerning the Council's liability in respect of fringe benefits tax. As the ultimate outcome of this matter cannot be determined with any acceptable degree of reliability, no provision for the fringe benefits tax liability has been recognised in the financial statements. Note 12(i) of the financial statements, under the heading Contingent Liabilities, discloses this matter.

AUDIT OBJECTIVES

■ The overall objectives of the audit were to enable me to form an opinion as to whether, in all material respects, the financial statements of the New South Wales Aboriginal Land Council were: ■ presented fairly in accordance with the requirements of the Public Finance and Audit Act, Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views); and ■ presented a view which was consistent with my understanding of the Council's financial position, the results of its operations and its cash flows.

SCOPE OF THE AUDIT

■ Audit procedures were primarily aimed at achieving audit objectives and did not seek to confirm for management purposes the effectiveness of all internal controls. The planning of the audit procedures was based on an assessment of the risk of the existence of errors or irregularities which could materially affect the financial statements. ■ An engagement letter for the audit was sent to you on 22 July 1996. This provided a detailed description of the scope of the audit.

REVIEW OF OPERATIONS

■ The Council's financial operations will be reviewed in Volume One of the Auditor-General's Report to Parliament for 1997.

MATTERS ARISING FROM THE AUDIT

■ A number of matters identified during the audit will soon be raised in a draft management letter. These matters include: ■ Controls over council members' expenses and claims. ■ Documentation of policies and procedures within the Council. ■ Collection and recording of long outstanding debts. ■ Controls over rural property operations. ■ Controls over payroll processing and leave records. ■ Evidence of authorisation of purchase and disposal of investments. ■ Last year's management letter included various control and other issues. The management has taken action to resolve a number of those issues, however, no significant improvements were noted in the above matters during the course of the audit. The financial impact of these matters was not considered material and an unqualified audit opinion was again issued for the year.

ACKNOWLEDGMENT

■ I wish to acknowledge the courtesy and assistance extended by the Council's staff during the conduct of the audit.

independent audit report

TO MEMBERS OF THE NEW SOUTH WALES PARLIAMENT AND COUNCILLORS OF THE ABORIGINAL LAND COUNCIL

SCOPE

■ I have audited the accounts of the New South Wales Aboriginal Land Council for the year ended 30 September 1996. 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 include 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, Accounting Standards, and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) 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 flows. ■ The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

■ In my opinion, the financial statements of the Council comply with Section 42B of the Act and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Council as at 30 September 1996 and the results of its operations and its cash flows for the year ended.

INHERENT UNCERTAINTIES:

■ Without qualification to the opinion expressed above, attention is drawn to the following matters:

SUPERANNUATION

■ As indicated in Note 9 to the financial statements, it is disclosed that uncertainty currently exists concerning certain taxation allocations that may impact virtually all of the individual employer reserve balances of the State Authorities Superannuation Board - Pooled Fund. Until resolution of this uncertainty, the quantum of the financial effect on the individual employer reserves is unclear. The same situation existed at 30 September 1995.

FRINGE BENEFITS TAX

■ As stated in Note 12 (i) to the financial statements, it is disclosed that uncertainty currently exists concerning the Council's liability in respect of fringe benefits tax. The Council has requested that the Australian Taxation Office determine whether the Council is a benevolent organisation. Benevolent organisations are not required to pay fringe benefits tax. No ruling has yet been made by the Australian Taxation Office and accordingly no provision for fringe benefits taxation has been made in the financial statements.



S. McLEOD, FCPA

Director of Audit

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

Sydney 20 February 1997

statement by members of the council

as at 30 september 1996

■ 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: 1. The accompanying financial statements exhibit a true and fair view of the financial position of the New South Wales Aboriginal Land Council as at 30 September 1996 and transactions for the 12-month period then ended. 2. The statements have been prepared in accordance with the provisions of the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 1995 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.

Dated this twentieth day of January 1997



Councillor



Thomas Buigg
Councillor

statement of financial position

as at 30 september 1996

	note	1996 \$'000	1995 \$'000
current assets			
Cash	2	27,188	3,834
Receivables	3	2,375	3,925
Inventories	4	472	304
Investments	5	310,147	278,393
Total Current Assets		340,182	286,456
non-current assets			
Property, Plant, Equipment	6	28,523	28,954
Artefacts	7	116	64
Investments	5	31,797	41,413
Receivables	3	484	1,249
Total Non-Current Assets		60,920	71,680
Total Assets		401,102	358,136
current liabilities			
Creditors	8	1,700	2,153
Employee Entitlements	9	425	418
Total Current Liabilities		2,125	2,571
non-current liabilities			
Employee Entitlements	9	137	98
Total Non-Current Liabilities		137	98
Total Liabilities		2,262	2,669
Net Assets		398,840	355,467
retained earnings			
Accumulated Funds		396,417	352,284
Reserves	10	2,423	3,183
Total Retained Earnings		398,840	355,467

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

operating statement

as at 30 september 1996

	note	1996 \$'000	1995 \$'000
income			
Recurrent Allocations - NSW Government	13	34,220	39,043
Interest and Investment Income	14	28,801	22,990
Rent	15	1,626	1,412
Other Income	16	3,641	1,873
Gross Income		68,288	65,318
expenditure			
Audit Fees	17	208	200
Bad and Doubtful Debts		2	129
Consultants' Fees		439	119
Depreciation & Amortisation	6	1,419	1,576
Employee Expenses	18	4,356	3,768
Funding of Regional & Local Land Councils	19	12,107	11,497
Grants		80	11
Members Expenses & Remuneration	20	1,256	758
Legal Expenses		1,097	664
Motor Vehicle Expenses		588	771
Repairs & Maintenance		219	306
Other Expenses		2,384	2,275
Total Expenditure		24,155	22,074
Operating Surplus		44,133	43,244
Abnormal Items			1,220
Operating Surplus after Abnormal Items		44,133	44,464
Opening Accumulated Funds		352,284	307,820
Closing Accumulated Funds		396,417	352,284

The above operating statement should be read in conjunction with the accompanying notes.

statement of cash flows

as at 30 september 1996

	note	1996 \$'000	1995 \$'000
cash flows from operating activities			
Interest and Investment Income		28,801	22,990
Rent and Outgoings		1,626	1,412
Other receipts in course of operations		1,398	827
Payments in course of operations		(23,398)	(20,904)
Net cash provided by operating activities	22	8,427	4,325
cash flows from investing activities			
(Purchase of) Proceeds from Investments		(24,102)	(43,533)
Purchases of Property, Plant and Equipment		(2,143)	(1,686)
(Purchase of) Proceeds from Artefacts		(52)	
Sale Proceeds Property, Plant and Equipment		2,639	2,335
Net cash provided by/(used in) investing activities		(23,658)	(42,884)
cash flow from government			
Recurrent Allocations		36,790	36,472
Other		1,795	728
Net Cash provided by Government		38,585	37,200
Net increase (decrease) in cash held		23,354	(1,359)
Cash at the beginning of the year		3,834	5,193
Cash at end of year		27,188	3,834

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

notes to and forming part of the financial statements

as at 30 september 1996

note 1. statement of significant accounting policies

BASIS OF ACCOUNTING

■ The Council's Financial Statements are general purpose financial reports and have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Public Finance and Audit Act 1983, the Regulations and Treasurer's Directions and the New South Wales Aboriginal Land Rights Act of 1983. ■ The Operating Statement and Statement of Financial Position are prepared on an accrual basis. The Statement of Cash Flows is prepared on a cash basis using the "direct method". ■ Except for certain investments and property, plant and equipment which are recorded at valuation, the Financial Statements are prepared in accordance with the historical cost convention. The accounting policies adopted are consistent with those of the previous year. ■ The Treasurer's exemption has been received in relation to Section 41B(3) of the Public Finance and Audit Act to exempt Yimibirra Pty Ltd and the New South Wales Aboriginal Land Council Investment Fund from being consolidated into the accounts of the New South Wales Aboriginal Land Council. All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

(A) RECEIVABLES

Receivables are recorded at the amounts expected to be collected net of any provision for bad and doubtful debts.

(B) INVENTORIES

Inventories are valued at the lower of cost or net realisable value. Livestock natural increases included in stock on hand are valued using average cost method.

(C) INVESTMENTS

All investments are recognised at market value. Where necessary provision is made for likely investment losses. ■ All realised and unrealised gains and losses in respect of current investments are recognised in the Operating Statement. All realised gains on non-current investments are recognised in the Operating Statement. Unrealised gains on non-current investments are credited to an asset revaluation reserve. Unrealised losses on non-current investments are recognised in the Operating Statement, unless reversing an unrealised gain previously recognised in the asset revaluation reserve.

(D) PROPERTY, PLANT AND EQUIPMENT

Land and building are revalued at three-yearly intervals. Revaluation represents an independent assessment of the fair market value of land and buildings based on existing use. Valuations adopted in the financial statements do not exceed the independent assessment. Revaluation increments are credited directly to an asset revaluation reserve. All properties were valued by the Valuer General of New South Wales as at 30 June 1994. ■ Plant and equipment are carried at cost less accumulated depreciation. The net book value represents a fair market value as at the balance date. ■ Council policy is to dispose of vehicles after the earlier of two years or 40,000 kilometres.

(E) DEPRECIATION

Depreciation is provided on a straight line basis so as to write off the depreciable amount of each asset as it is consumed over its anticipated useful life. Assets at valuation are depreciated on a straight line basis over the remaining anticipated life of each asset at valuation.

DEPRECIATION RATES ARE:

	1996	1995
Buildings	2.5%	2.5%
Motor Vehicles	20%	20%
Computer Equipment	33.33%	33.33%
Other Equipment, Furniture & Fittings	20%	20%

(F) CREDITORS

Liabilities (other than for employee entitlements) incurred by the Council and liabilities claimed under the Aboriginal Land Rights Act are recognised as creditors.

(G) EMPLOYEE ENTITLEMENTS

The amounts expected to be paid to employees for their pro-rata entitlements to annual leave are accrued annually at current wage rates. Liabilities for other employee entitlements which are not expected to be paid or settled within 12 months of balance date are accrued so as to be materially consistent with the provisions of Australian Accounting Standard AAS30 "Accounting for Employee Entitlements".

(H) FUNERAL FUND LIABILITY

The Council collected fees from persons of Aboriginal descent with the intention of establishing a Funeral Fund in 1992. Since the Fund has not been approved by the Department of Fair Trading, all fees collected have been included under creditors.

(I) GOVERNMENT ALLOCATION

The Aboriginal Land Rights Act 1983 provides for annual State funding up to and including 1998. The amount payable for each year is equal to 7.5% of the amount certified from time to time by the Treasurer as having been paid as land tax under the Land Tax Management Act 1956 in respect of the previous year. All funds allocated are recognised as revenue. Fifty per cent of the allocations has been invested as Statutory Investment. All income and expenses of the Statutory Fund and its assets and liabilities are reported in Note 21 of the Financial Statement. ■ All income and expenses from the Statutory Fund established under the New South Wales Aboriginal Land Council is consolidated with income and expenses of administrative funds for reporting purposes.

notes continued

	1996 \$'000	1995 \$'000
note 2. cash		
Administrative Funds	637	2344
Statutory Funds	26,389	1,339
Funeral Funds	162	151
	<u>27,188</u>	<u>3,634</u>
note 3. receivables		
Current		
Council Members	18	17
Other Debtors	423	437
Treasury Allocation Receivable	388	2,958
Prepayments	64	14
	<u>893</u>	<u>3,426</u>
Provision for Doubtful Debts	175	175
	<u>718</u>	<u>3,251</u>
Local Aboriginal Land Councils	1,657	674
	<u>2,375</u>	<u>3,925</u>
Non-Current		
Loans and Advances to Local Aboriginal Land Councils	484	1,249
	<u>484</u>	<u>1,249</u>
Statutory Fund	300	1,479
Administrative Fund	2,559	3,695
	<u>2,859</u>	<u>5174</u>
note 4. inventories		
Livestock	455	193
Grain and Other Rural Stock	17	112
	<u>472</u>	<u>305</u>
note 5. investments		
Current		
Commercial Bills + Promissory Notes	88,080	210,126
Floating Rate Notes	129,860	24,184
Money Market Funds	92,207	44,083
	<u>310,147</u>	<u>278,393</u>
Non-current		
Government Bonds		14,891
Units in Managed Fixed Interest Pool Fund	31,575	25,761
Australian Association of Co-Operatives Limited (In Liquidation)		1,714
Provision for Loss on Investment		(1,638)
Shares, Settlement and Investment Fund Yimbirra Pty Limited	222	685
	<u>31,797</u>	<u>41,413</u>

	property \$'000	plant and equipment \$'000	motor vehicles \$'000	total \$'000
note 6. property, plant and equipment				
Opening Balance at Cost		3,819	2,055	5,874
Opening Balance at Valuation	27,096			27,096
Additions	1,201	275	1,868	3,344
Disposals	(1,228)	(74)	(1,568)	(2,870)
	27,069	4,020	2,356	33,444
Depreciation				
Opening Balance	(525)	(2,499)	(991)	(4,015)
Charge for the Year	(448)	(571)	(399)	(1,418)
Disposals	15	60	437	512
	(958)	(3,010)	953	(4,921)
Written Down Value				
1996	26,111	1,010	1,402	28,523
1995	26,570	1,320	1,064	28,954
			1996 \$'000	1995 \$'000
Statutory Fund			15,237	15,569
Administrative Fund			3,286	13,385
			28,523	28,954

	1996 \$'000	1995 \$'000
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note 7. artefacts

Cost at 1st October	64	64
Additions	52	
Book Value at 30 September	116	64

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

note 8. creditors

Sundry Creditors and Accruals	585	1,450
Funeral Fund	162	151
	727	1,601
Local Aboriginal Land Councils - Funding	973	552
	1,700	2,153
Statutory Fund	15	220
Administrative Fund	1,685	1,933
	1,700	2,153

notes continued

	1996 \$'000	1995 \$'000
note 9. employee entitlements		
Current Provisions		
Provision for Annual Leave	416	418
State Authorities Superannuation (see below)	9	
	<u>425</u>	<u>418</u>
Non-Current Employee Entitlements		
Provision for Long Service Leave	137	98
	<u>137</u>	<u>98</u>

■ The NSW Government Actuary completed a Triennial Actuarial assessment of the Council's superannuation liabilities for the defined benefit scheme administered by the State Authorities Superannuation Board as at 30 June 1994. The superannuation schemes include the State Superannuation Fund (SSF), the State Authorities Superannuation Scheme (SASS) and the State Authorities Non-Contributory Superannuation Scheme (SANCS). Arising from the Triennial Actuarial review as at 30 September 1994 of the State Authorities Superannuation Board - Pooled Fund, it has been identified that uncertainty exists in respect of virtually all of the individual employers concerning their reserve balances within the Pooled Fund. Until resolution of this uncertainty, which relates to the taxation allocations, including the allocation of tax and investment earnings and the allocation of the benefit of tax deductions, rebates and exemptions, the quantum of the financial effects on individual employer reserves is unclear. This uncertainty has not arisen from inaccuracies in the maintenance of the accounting records of the Council. The unfunded superannuation liability or prepaid superannuation contributions asset disclosed in the balance sheet is comprised of:-

	ssf \$'000	sass \$'000	sanacs \$'000	total \$'000
Investment Reserve	42	16	33	91
Less:				
Gross Liability assessed by Actuaries as at 30 Sept 1996	74	14	12	100
Unfunded Liability	32	-	-	32
Prepaid Contribution	-	2	21	23

note 10. reserves

Opening Balance	3,183	-
Increment on Revaluation of Investments	1,219	3,183
Decrement on Devaluation of Investments	(3,183)	-
Increment on Revaluation of Property	1,204	-
Closing Balance	<u>2,423</u>	<u>3,183</u>

note 11. commitments

The Council had no commitments at 30 September 1996 or 30 September 1995.

note 12. contingent liabilities

■ The council has no contingent liability as at 30 September 1996 other than those stated below.

(i) fringe benefits tax

■ On 9 February 1995, Council's solicitors requested that the Australian Taxation Office (ATO) determine whether Council is a benevolent organisation. No response has yet been received. The ATO 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.

(ii) litigations

■ The Council's solicitors have advised that the maximum possible legal claims and costs may amount to \$1.4 million as at 30 September 1996 for all outstanding litigations.

	1996	1995
	\$'000	\$'000

note 13. recurrent allocations - new government

Administrative Fund Allocations	17,110	19,521
Statutory Investment Fund Allocations	17,110	19,522
	<u>34,220</u>	<u>39,043</u>

note 14. interest and investment income

Administrative Fund	101	157
Statutory Investment Fund	28,733	22,858
	<u>28,834</u>	<u>23,015</u>
Less Elimination of Inter-Fund Transactions	33	25
	<u>28,801</u>	<u>22,990</u>

note 15. rent

State Office	17	-
Regional Offices	73	41
Administrative Fund	<u>90</u>	<u>41</u>
Statutory Investment Fund	2,086	1,927
	<u>2,176</u>	<u>1,968</u>
Less Elimination of Inter-Fund Transactions	550	556
	<u>1,626</u>	<u>1,412</u>

notes continued

	1996 \$'000	1995 \$'000
note 16. other income		
Profit on Sale of Non-Current Assets	280	405
Bad Debts Recovered	364	-
Grants and Subsidies	1,795	728
Mining Royalties Income	1	-
Enterprise Gross Income	1,042	686
Forfeited Allocations	98	-
Other	61	54
	<u>3,641</u>	<u>1,873</u>
note 17. audit fees		
New South Wales Aboriginal Land Council	180	200
Yimbirra Pty Limited	9	-
Fees Paid to Internal Audit Bureau	19	-
	<u>208</u>	<u>200</u>
The auditors received no other benefit. Audit fees payable to Audit Office of NSW.		
note 18. employee expenses		
Salaries, Wages	3,798	3,306
Superannuation	236	158
Leave Expenses	76	6
Workers Compensation Insurance	200	42
Redundancy Payments	46	256
	<u>4,356</u>	<u>3,768</u>
note 19. funding of regional and local Aboriginal Land Councils		
Regional Aboriginal Land Councils	357	342
Local Aboriginal Land Councils	10,529	10,397
Council Approved Projects	1,221	758
	<u>12,107</u>	<u>11,497</u>
note 20. members' expenses and remuneration		
Salaries	786	691
Superannuation	47	38
Leave Expenses	(33)	31
Motor Vehicle Expenses	135	130
Travelling Expenses and Allowances	287	244
Other Expenses	34	-
	<u>1,256</u>	<u>1,132</u>

Council members have no related party transactions with the Council.

note 21. statutory investment fund

• The Aboriginal Land Rights Act requires 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 and income earned on investments must also remain invested. Interest and income earned on the total investment after 31 December 1998 may be distributed by the New South Wales Aboriginal Land Council.

	note	1996 \$'000	1995 \$'000
Statutory Fund Opening Balance		337,973	290,883
Add income			
Treasury Allocation	13	17,110	19,521
Interest and Income	14	28,733	22,858
Rent	15	2,086	1,927
Expenses Including Investment Losses		(82)	(399)
Operating Surplus for the Year		47,847	43,907
Reserves Transfer		(1,964)	3,183
Statutory Fund Closing Balance		383,856	337,973
Represented by:-			
Cash	2	26,389	1,339
Investments - Current	5	310,147	278,393
Investments - Non-Current	5	31,797	41,413
Property Plant & Equipment	6	15,237	15,569
Receivables	3	301	1,479
		383,871	338,193
Creditors	8	(15)	(220)
Net Statutory Fund		383,856	337,973

notes continued

	1996	1995
note	\$'000	\$'000
note 22. note to statement of cash flows		
a. For the purpose of the Statement of Cash Flows, the Council considers cash to include cash on hand and at banks. Cash at the end of the reporting period as shown in the Financial Statements is as follows:		
	27,188	3,834
b. Reconciliation of net cash flows from operating activities to operating surplus:		
Operating surplus	44,133	43,244
Depreciation & Amortisation	1,419	1,576
Loss on Revaluation of Assets		
Employee Entitlements	46	37
Profit on disposal of non-current assets	(280)	(405)
Adjustment - Abnormal Items	-	10
Cash flow from Government - Recurrent Allocations	(36,790)	(36,472)
Cash flow from Government - Other	(1,795)	(728)
Other Changes in assets and liabilities in respect of operating activities:		
Receivables decrease (increase)	1,600	(655)
Accruals and prepayments decrease (increase)	(50)	(2,584)
Inventories decrease (increase)	(168)	87
Long Term Debts (increase) decrease	765	(346)
Creditors and borrowings (decrease) increase	(453)	833
Redundancy Provision decrease	(272)	
Net cash inflows from operating activities	8,427	4,325
c. Credit standby arrangements and unused loan facilities: The Council had no credit standby arrangements or unused loan facilities.		

investment fund

audit report

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

■ The accounts of the New South Wales Aboriginal Land Council Investment Fund for the year ended 30 September 1996 have been audited as required by section 41C of the Public Finance and Audit Act 1983 and in accordance with section 34 of that Act. ■ The audit resulted in the issue of an unqualified audit opinion which, together with the financial statements, is enclosed. There were no significant matters which arose as a result of the audit.

AUDIT OBJECTIVES

■ The overall objectives of the audit were to enable me to form an opinion as to whether, in all material respects, the financial statements of the New South Wales Aboriginal Land Council Investment Fund: were ■ presented fairly in accordance with the requirements of the Public Finance and Audit Act, Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and; ■ presented a view which was consistent with my understanding of the Council's financial position, the results of its operations and its cash flows.

SCOPE OF THE AUDIT

■ Audit procedures were primarily aimed at achieving audit objectives and did not seek to confirm for management purposes the effectiveness of all internal controls. The planning of the audit procedures was based on an assessment of the risk of the existence of errors or irregularities which could materially affect the financial statements. ■ An engagement letter for the audit was sent to you on 22 July 1996. This provided a detailed description of the scope of the audit.

REVIEW OF OPERATIONS

■ The Fund's financial operations will be reviewed in Volume One of the Auditor-General's Report to Parliament for 1997.

ACKNOWLEDGMENT

■ I wish to acknowledge the courtesy and assistance extended by the Council's staff during the conduct of the audit.



S. McLEOD
Director of Audit

investment fund

independent audit report

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

■ To Members of the New South Wales Parliament and the New South Wales Aboriginal Land Council, being sole member of the New South Wales Aboriginal Land Council Investment Fund Trustee - Yimbirra Pty Limited

SCOPE

■ I have audited the accounts of the New South Wales Aboriginal Land Council Investment Fund for the year ended 30 September 1996. 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 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, Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) 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 flows. ■ 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 and other mandatory professional reporting requirements the financial position of the Fund as at 30 September 1996 and the results of its operations and its cash flows for the year then ended.



S. McLEOD, FCPA

Director of Audit

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

Sydney 20 January 1997

statement by directors of trustee company

NEW SOUTH WALES ABORIGINAL LAND COUNCIL INVESTMENT FUND

for the year ended 30 september 1996

a In the opinion of the Directors of Yirimbirra Pty Limited the Trustee Company:

1. (a) The Profit and Loss Account gives a true and fair view of the Fund's profit for the year ended 30 September 1996.
(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.
2. 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.

a 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 twentieth day of January 1997



David Brown
Director



Thomas M. Winters
Director

balance sheet

as at 30 september 1996

	notes	1996 \$'000	1995 \$'000
trust funds	8	10	10
		10	10
Represented by:			
current assets			
Cash		19,450	8,120
Investments	5	205,800	678,298
Total Current Assets		225,259	686,418
Total Assets		225,259	686,418
current liabilities			
Borrowings	6	222,333	685,186
Other	7	2,916	1,222
Total Current Liabilities		225,249	686,408
Total Liabilities		225,249	686,408
Net assets		10	10

The accompanying notes form part of these accounts.

profit and loss account

as at 30 september 1996

	notes	1996 \$	1995 \$
Operating Profit (Loss)	4	(320,322)	106,62
Retained earnings at beginning of the financial year		-	-
Total available for appropriation		(320,322)	106,629
Distribution to beneficiary		(320,322)	106,629
Retained earnings at end of the financial year		-	-

The accompanying notes form part of these accounts.

statement of cash flows

as at 30 september 1996

	notes	1996 \$	1995 \$
cash flows from operating activities			
Interest Received		21,770	91,244
Bank Charges		(98)	(20)
Payments for Management Fees		(802)	(2,898)
Net Cash Provided by Operating Activities	3a	20,870	88,326
cash flows from investing activities			
Proceeds from Investments		133,000	120,000
Net Cash Provided by Investing Activities		133,000	120,000
cash used in financing activities			
Repayment of Borrowings		(133,000)	120,000
Cash distribution of Income		(9,531)	85,683
Net Cash Used in Financing Activities		142,531	205,683
Net increase (decrease) in cash held		11,339	2,643
Cash at the beginning of the financial year		8,120	5,477
Cash at the end of the financial year		19,459	8,120

Reconciliation of cash

For the purpose of the statement of cash flows, cash includes cash on hand and at banks.

The accompanying notes form part of these accounts.

notes to and forming part of the accounts

note 1. statement of accounting policies

The Financial Statements of New South Wales Aboriginal Land Council Investment Fund (Trust) are general purpose financial reports and have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements. The accounts have been prepared on the basis of historical costs under accrual accounting 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 1996 have been returned to the New South Wales Aboriginal Land Council. The management agreement with Goddard, Dean & Co has been terminated. Michell Sillar, Attorneys, have been instructed to collect the remaining mortgages outstanding.

	1996	1995
	\$	\$

note 3. note to statement of cash flow

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

Operating profit (Loss)	(320,322)	106,629
(Increase)/Decrease in Receivables	44,491	(18,925)
Increase/(Decrease) in Creditors	1,694	622
Provision for Doubtful Debts	383,989	-
Net cash inflows from operating activities	20,870	88,326

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 activities

note 4. operating profit

Operating Revenue		
Interest	66,261	110,169
Bank Charges	(98)	(20)
Total Income	66,163	110,149
Operating Expenses		
Management Fees	2,496	3,520
Provision for Doubtful Debts	383,989	-
Total Expenditure	386,485	3,520
Operating Profit (Loss)	(320,322)	106,629

notes continued

	1996 \$	1995 \$
note 5. investments		
Mortgage Loans secured by first mortgage on real property	508,000	641,000
Accrued Interest	81,789	37,298
	<u>589,789</u>	<u>678,298</u>
Less Provision for Doubtful Debts	383,989	
	<u>205,800</u>	<u>678,298</u>
note 6. borrowings		
In accordance with mortgage agreements, interest is collected monthly.		
Liability as at 1 October	685,186	784,240
Distribution of Income (Loss)	(320,322)	106,629
	<u>364,864</u>	<u>890,869</u>
Payment to New South Wales Aboriginal Land Council	142,531	205,683
	<u>222,333</u>	<u>685,186</u>
note 7. other current liabilities		
Sundry Creditors	2,916	1,222
	<u>2,916</u>	<u>1,222</u>
note 8. trust fund		
Settlement Sum	10	10
	<u>10</u>	<u>10</u>

End of Audited Financial Statements

Yrimbirra

audit report

■ The accounts of Yrimbirra Pty Limited for the year ended 30 September 1996 have been audited as required by section 41C of the Public Finance and Audit Act 1983 and in accordance with section 34 of that Act. ■ The audit resulted in the issue of an unqualified audit opinion which, together with the financial statements, is enclosed. There were no significant matters which arose as a result of the audit.

AUDIT OBJECTIVES

■ The overall objectives of the audit were to enable me to form an opinion as to whether, in all material respects, the financial statements of the Yrimbirra Pty Limited; were ■ presented fairly in accordance with the requirements of the Public Finance and Audit Act, Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views); and ■ presented a view which was consistent with the understanding of the company's financial position, the results of its operations and its cash flows.

SCOPE OF THE AUDIT

■ Audit procedures were primarily aimed at achieving audit objectives and did not seek to confirm for management purposes the effectiveness of all internal controls. The planning of the audit procedures was based on an assessment of the risk of the existence of errors or irregularities which could materially affect the financial statements. ■ An engagement letter for the audit was sent to you on 22 July 1996. This provided a detailed description of the scope of the audit.

REVIEW OF OPERATIONS

■ The company's financial operations will be reviewed in Volume One of the Auditor-General's Report to Parliament for 1997.

ACKNOWLEDGMENT

■ I wish to acknowledge the courtesy and assistance extended by the company's staff during the conduct of the audit.



S. McLEOD
Director of Audit

independent audit report

YRIMBIRRA PTY LTD (ACN 002 822 335)

■ To Members of the New South Wales Parliament and Yrimbirra Pty Limited's Sole Member - the New South Wales Aboriginal Land Council. ■ I have audited the financial statements of Yrimbirra Pty Ltd for the financial year ended 30 September 1996. The preparation and presentation of the financial statements, consisting of the accompanying profit and loss account, balance sheet and accompanying notes, and the statement by directors, and the information contained therein, is the responsibility of the directors of the company. My responsibility is to express an opinion on these statements to Members of the New South Wales Parliament and to the company's sole member based on my audit as required by sections 34 and 41C(l) of the Public Finance and Audit Act 1983. ■ 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 Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view which is consistent with my understanding of the company's financial position, the results of its operations and its cash flows. ■ 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 Limited comply with section 41B of the Act and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the company as at 30 September 1996 and the results of its operations and its cash flows for the year then ended.



S. McLEOD, FCPA

Director of Audit

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

Sydney 20 January 1997

End of Audited Financial Statements

directors' report

- The Directors present their report together with the accounts of Yrimbirra Pty Limited for the year ended 30 September 1995 and the auditor's report thereon.

PRINCIPAL ACTIVITIES

- The Company acts solely as Trustee for the New South Wales Aboriginal Land Council Investment Fund.
- There was no change in activity during the year.
- The State Council resolved in 1989 to wind up the New South Wales Aboriginal Land Council Investment Fund. Recoveries from mortgagors from 1989 to 1995 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 1995.

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 a 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.

statement pursuant of the public finance and audit act

■ 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, the Public Finance and Audit (General) Regulation 1995, 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 this twentieth day of January 1997



David Brown
Director



Thomas M. Winters
Director

statement by directors

■ 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 1995, and the state of affairs of the Company as at 30 September, 1995; 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.

Dated this twentieth day of January 1997



David Brown
Director



Thomas M. Winters
Director

balance sheet

as at 30 september 1996

	notes	1996 \$	1995 \$
current assets			
Receivables	2	2	2
Total Assets		2	2
current liabilities			
Total Liabilities		-	-
Net assets		2	2
Shareholders' Equity			
Share Capital	3	2	2
Total Shareholders' Equity		2	2

The accompanying notes form part of these accounts.

profit and loss

as at 30 september 1996

	1996	1995
	\$	\$
Operating Profit	-	-
Retained profits at beginning of the financial year	-	-
Retained profits at the end of the financial year	-	-

The accompanying notes form part of these accounts.

notes to and forming part of the accounts

note 1. statement of accounting policies

■ The financial statements of Yrimbirra Pty Limited are general purpose financial reports and have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group) and the Corporations Law, including the disclosure requirements of Schedule 5 to the Corporations Regulations, the Public Finance and Audit Act 1983, the Regulations and the Treasurer's Directions. 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.

	1996	1995
	\$	\$

note 2. receivables

Sundry Debtors	2	2
	<u>2</u>	<u>2</u>

note 3. share capital

Authorised Capital		
100,000 Shares of \$1.00 each	100,000	100,000
Issued and Paid-Up Capital		
2 Ordinary Shares of \$1.00 each fully paid	2	2

note 4. contingent liabilities

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

note 5. 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 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 the Fund were sufficient to discharge all the liabilities of the Fund at 30 September 1995 and 30 September 1996. ■ The position of the New South Wales Aboriginal Land Council Investment Fund (the Trust) is stated in Note 7.

	1996	1995
	\$	\$
note 7. position of New South Wales Aboriginal Land Council Investment Fund (the trust)		
Trust Funds	10	10
Represented by:	10	10
Current Assets		
Cash	19,459	8,120
Investments	205,800	678,298
Total Current Assets	225,259	686,418
Total Assets	205,259	686,418
Current Liabilities		
Borrowings	222,333	685,186
Other	2,916	1,222
Total Current Liabilities	222,333	686,408
Total Liabilities	225,249	686,408
Net Assets	10	10

The Company's relationship with the Trust is described in Note 6.

note 8. related party transactions

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

Manul Ritchie	David Clark
David Brown	Thomas M. Winters

(b) The above four Directors are State Councillors of the 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 1995 and 1996 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 \$205,000 (1995 - \$505,000 - nine Directors)

■ 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.

notes continued

note 9. subsequent events

■ In 1989 State Council resolved that the New South Wales Aboriginal Land Council Investment Fund (the Trust) be wound up. Proceeds from 1989 to 1996 from such winding up have been returned to the New South Wales Aboriginal Land Council. The management agreement with Goddard, Dean & Co has been terminated. Michell Sillar, Attorneys, have been instructed to collect the remaining mortgages outstanding. In the future the Company may either be made dormant or wound up.

note 10. audit fees

■ Audit Fees of this Company and the New South Wales Aboriginal Land Council Investment Fund (Trust) for 1996 were \$4,500 (1995 - \$4,500). These were incurred and paid by the New South Wales Aboriginal Land Council (NSWALC) on behalf of this Company and the trust. The administrative cost of the Company and the trust is not significant and is incurred by NSWALC.

appendix

New South Wales Aboriginal Land Council Annual Report 1995 • 1996



APPENDIX 1**EQUAL OPPORTUNITY INFORMATION**

Total employees as at 30 June 1996	123
Aboriginal males	25
Aboriginal females	19
Non-Aboriginal Australian males	11
Non-Aboriginal Australian females	7
Non-English Speaking background males	7
Non English speaking background females	4
Physically disabled males and females	0

APPENDIX 2**LOCATION OF LAND COUNCIL OFFICES**

NSW Aboriginal Land Council
Level 9/33 Argyle Street
PARRAMATTA NSW 2150
PO Box 1125 Parramatta NSW 2124

NSWALC BRANCH OFFICES**CENTRAL COAST**

54 Belgrave Street
KEMPSEY NSW 2440
Ph 02 65625496 Fax 02 65624223

CENTRAL

Cnr Wingewarra and Darling Streets
DUBBO NSW 2830
Ph 02 68829350 Fax 02 68829371

FAR NORTH COAST

25 Orion Street
LISMORE NSW 2480
Ph 02 66221 010 Fax 02 66221 931

MURRAY RIVER

77 Echuca Street
MOAMA NSW 2731
Ph 03 54809 155 Fax 03 54809 117

NORTHERN

143 Loder Street
QUIRINDI NSW 2343
Ph 02 67461 668 Fax 02 67462 525

NORTHERN TABLELANDS

172a Marsh Street
ARMIDALE NSW 2350
Phone 02 67727 666 Fax 02 67727 342

NORTH WEST

87 Wilga Street
COONAMBLE NSW 2829
Phone 02 68222 119 Fax 02 68222 322

SYDNEY/NEWCASTLE

5/33 Argyle Street
PARRAMATTA 2150
Phone 02 968 94430 Fax 02 96871 234

SOUTH EAST COAST BRANCH

Chapman House
2-34d Orient Point
BATEMANS BAY NSW 2536
Phone: 02 44729955 fax: (02) 44729950

WESTERN

Appin Station
Via Menindee
PO Box 59
MENINDEE NSW 2879
Phone/fax: 08 80914228

WESTERN METROPOLITAN

Suite 1
54 Moore Street
LIVERPOOL NSW 2170
Phone 02 9821 2899 Fax 02 9601 4680

WIRADJURI

153 Docker Street
WAGGA WAGGA NSW 2650
Phone 02 69216 544 Fax 217 903

REGIONAL AND LOCAL LAND COUNCILS**CENTRAL REGION**

Central RALC
Dubbo LALC
Gulgandra LALC
Narromine LALC
Nyngan LALC
Quambone LALC
Trangie LALC
Warren LALC
Weilwan LALC (Gulgargambone)
Wellington LALC

CENTRAL COAST REGION

Central Coast RALC
Birpai LALC (Pt Macquarie)
Bowraville LALC
Bunyah LALC (Wauchope)

Coffs Harbour 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)

Jeli 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)

SOUTH EAST COAST REGION

Far South Coast RALC (Batemans Bay)

Bega LALC

Cobowra LALC (Moruya)

Bateman's Bay LALC

Bodalla LALC

Merrimans LALC

Mogo LALC (Wallaga Lake)

Ulladulla LALC

Wagonga LALC (Narooma)

Ngunawal LALC (Queanbeyan)

Murray River Region

Murray River (Moama) RALC

Moama

Albury and District LALC

Deniliquin LALC

Moama LALC

Murray River 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)

Analwan LALC (Inverell)

Armidale LALC

Ashford LALC

Glen Innes LALC

Guyra LALC

Moombahlene LALC

Tenterfield

North West Region

North West RALC (Coonamble)

Brewarrina LALC

Cobar LALC

Collarenebri LALC

Coonamble (LALC)

Erngonia LALC

Goodooga LALC

Lightning Ridge LALC

Moree LALC

Mungindi LALC

Narrabri LALC

Nulla Nulla LALC (Bourke)

Pilliga LALC (Coonamble)

Toomelah LALC (Boggabilla)

Walgett LALC

Wee Wee LALC (Coonamble)

Weilmore LALC

SOUTH COAST REGION

South Coast RALC (Nowra)

Illawarra LALC

Jerringa LALC (Wollongong)

Nowra LALC

SYDNEY/NEWCASTLE REGION

Sydney/Newcastle RALC (Gosford)
 Awabakal LALC (Islington)
 Bahtahbah LALC (Belmont)
 Darkinjung LALC (Wyang)
 Koompahtoo LALC (Terabia)
 La Perouse LALC
 Metropolitan LALC (Redfern)
 Mindaribba LALC (Maitland)
 Worimi LALC (Tanilba)

WESTERN REGION

Western RALC (Broken Hill)
 Balranald LALC
 Broken Hill LALC
 Dareton LALC
 Ivanhoe LALC
 Menindee LALC
 Mootwingee LALC (Wilcannia)
 Tibbooburra 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 Metropolitan RALC (Liverpool)
 Daruk LALC (Mt Druitt)
 Gandangara LALC (Liverpool)
 Tharawal LALC (Buxton)

APPENDIX 3**SUMMARY OF PAYMENT FOR SERVICES RENDERED BY CONSULTANTS DURING 1995-96**

NAME	AMOUNT
Mike Doyle	\$927.86
Tony Simpson	\$40,254
Rural Properties	\$10,818.30
Premiers Department	\$1,363
Tiga Bayles/Michell Sillar	\$2,000
Gavin Jones Communications	\$5,000
Amanda Lissarrague	\$2,100
Cheryl Ahoy	\$3,390
Norsearch Ltd	\$34,600
Gaynor MacDonald Consultancy	\$87,475
David Pross	\$1,476.80
Dr Peter Sutton	\$13,066.40
Bronwyn Kidd	\$12,166
Graham Moore	\$2,000
Western Sydney TAFE	\$52,350
AV Pettit	\$17,577.15

APPENDIX 4**GRANTS TO ABORIGINES FOR YEAR 1995-96**

NAME	AMOUNT
Gunsana Incorporated	\$1,000
Fiona Fernando (Emergency relief)	\$1,000
Gladys Madden (Emergency relief)	\$1,000
C Murphy	\$500
N Fuller (Emergency Relief)	\$1,000
Walhallow (Centenary relief)	\$500
Katrina Russell (Sports grant)	\$288
Millie Russell (Sports grant)	\$288
National Aboriginal Sports (Overseas Travel Assistance)	\$25,000
K Hextall, G Davidson (Overseas Travel Assistance)	\$6,200
S Frederiksen	\$700
Tharawal Aboriginal Co-op	\$1,000
Wanarua Tribal Council	\$531

