



New South Wales Aboriginal Land Council

Annual Report 1999-2000

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Liberate and Empower
Aboriginal People in
New South Wales through
economic and social
independence.

”



New South Wales Aboriginal Land Council



30 October 2001

The Hon Dr Andrew Refshauge
Deputy Premier
Minister for Aboriginal Affairs
Level 31
Governor Macquarie Tower
1 Farrer Place
Sydney, NSW 2000

Dear Deputy Premier

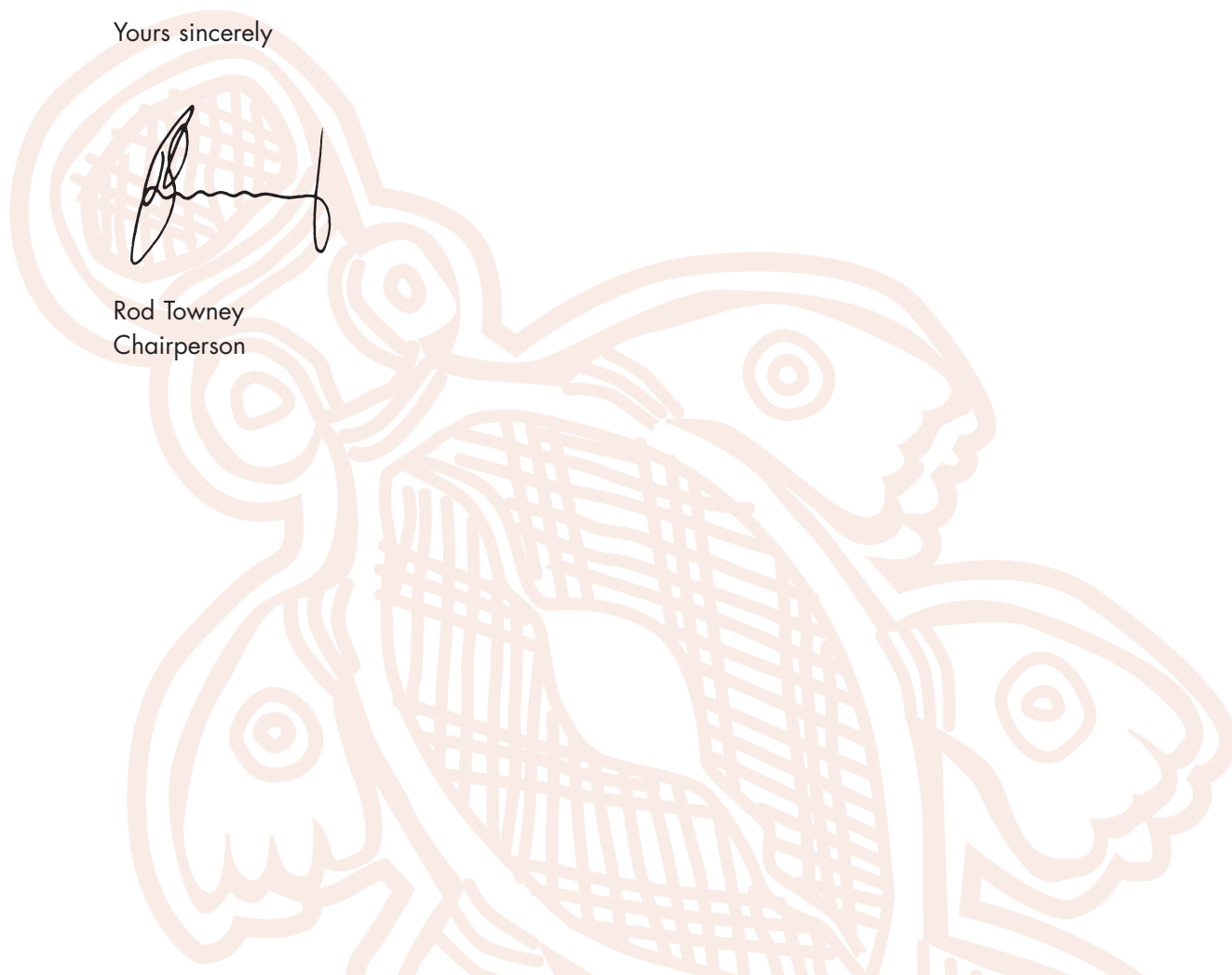
I present to you the New South Wales Aboriginal Land Council Annual Report for the year ended 30 October 2000, in accordance with the provisions of the NSW Aboriginal Land Rights Act 1993, the Public Finance and Audit Act 1983 and the Annual Reports (Statutory Bodies) Act 1984.

I regret the delay in making available the final version of this report and on behalf of the Council offer a sincere apology for the extent of that delay.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Rod Towney', is positioned above the printed name. The signature is fluid and cursive.

Rod Towney
Chairperson



Chairperson's Welcome

I am pleased to present the NSW Aboriginal Land Council Annual Report for 1999/2000. With the massive support shown for Reconciliation through walks in cities across Australia, I am hopeful that the Australian public now has a greater understanding of what Aboriginal people have been seeking for so long-recognition of past injustices and the capacity to determine our own future.



I was honoured to receive the support of Council to participate in the Torch Relay in the lead up to the 2000 Sydney Olympic Games, and to give the Welcome to Sydney address at the Opening Ceremony. It is a measure of our maturity as a people that we, the original land owners, chose to participate in this event. We are also proud of our elite athletes like Cathy Freeman, Kyle van der Kuyp and Nova Peris-Kneebone.

One of the year's highlights was the performance of the Council's investment portfolio, which returned its best ever growth rates, helped along by our property holdings which benefited from the strong growth associated with the lead up to the Olympics. It will be our challenge to maintain this rate of growth to help assure the future of our people.

We also achieved significant progress toward securing exemptions from local government rates on newly granted Aboriginal lands. Where lands were previously termed Crown Land, no rates were applicable. Yet on transfer to Local Aboriginal Land Councils, they became immediately subject to rates. Our objection was that this represented a windfall gain to local government authorities across NSW and that land that was not income-producing should not be subject to rates. While stopping short of a blanket exemption, the NSW Government agreed to allow applications to be made for exemption on a case by case basis. During 1999/2000, more than 470 applications were lodged and almost 100 exemptions granted.

An important cultural initiative has been the development of an Aboriginal Cultural Awareness Training Course as part of the "Living in Harmony" program, developed with the assistance of the Department of Immigration & Multicultural Affairs. This course, designed to promote community understanding of Aboriginal heritage and cultural issues, has been well received by the community.

The year has not been without turmoil and it has been necessary for Council to work with the Independent Commission Against Corruption (ICAC) to eliminate a number of areas for potential corrupt practices. Council has responded to ICAC recommendations relating to the development of a Councillors' Code of Conduct, the establishment of a Dispute Management System and the adoption of "Best Practice" corporate governance. All three of these recommendations involved development of appropriate policies and the carrying out of professional development activities which should help ensure that previous problems are not repeated.

I want to personally thank all the Councillors and staff that have worked with me during the year. We look forward in the year ahead to building on these achievements.

A stylized, handwritten signature in black ink.

Councillor Rod Towney
Chairperson



New South Wales

Aboriginal Land Council

New South Wales Aboriginal Land Council

The New South Wales Aboriginal Land Rights Act 1983 gives the New South Wales Aboriginal Land Council (NSWALC) the mandate to provide for the development of Land Rights for Aboriginal people in NSW. The Council is committed to the ongoing provision of high quality support and advice to the Local Aboriginal Land Council network and empowerment of Aboriginal communities through:

- Land acquisition either by land claim or purchase
- Establishment of commercial enterprises to create a sustainable economic base for Aboriginal communities
- Maintenance and enhancement of Aboriginal culture, identity and heritage (including the management of traditional sites and cultural materials within NSW).

In addition, NSWALC acts as an advisor to and negotiates with Governments at all levels to ensure the preservation of Aboriginal rights.

Our Clients

The Council consists of 13 democratically elected members who represent the 13 Aboriginal land council regions in New South Wales. The Council is supported in its work by a Head Office, located in Parramatta, headed by an Executive Director with the delegated authority of the Council to assume responsibility for all aspects of the day to day operation of the Council's affairs.

Each Region has a Branch office to support the Council's work. The principal client of the NSWALC is the network of 118 Local Aboriginal Land Councils which collectively manage the range of support services delivered at local level to their communities. These services include housing, legal, employment, training and property acquisition and management.

Aims & Objectives

The NSWALC is empowered under legislation to:

1. administer the NSWALC Account and Mining Royalties Account
2. grant funds for payment of the administrative costs and expenses of Regional and Local Aboriginal Land Councils
3. acquire land on its own behalf or on behalf of, or to be vested in, Local Aboriginal Land Councils
4. determine and approve/reject the terms and conditions of agreements proposed by Local Aboriginal Land Councils to allow mining or mineral exploration on Aboriginal land
5. make claims on Crown lands, either on its own behalf or at the request of Local Aboriginal Land Councils
6. with the agreement of the particular LALC, manage any of the affairs of that Council
7. conciliate disputes between Aboriginal Land Councils or between Councils and individuals or between individual members of those Councils
8. make grants, lend money or invest money on behalf of Aborigines
9. hold, dispose of or otherwise deal with land vested in or acquired by NSWALC
10. ensure that Regional and Local Aboriginal Land Councils comply with the Act in respect of the establishment and keeping of accounts and the preparation and submission of budgets and financial reports
11. ensure that elections for the Chairpersons and other officers of Regional and Local

- Aboriginal Land Councils are conducted in accordance with the Act
12. advise the Minister on matters relating to Aboriginal land rights
 13. exercise functions conferred or imposed by the Commonwealth Native Title Act, and
 14. exercise such other functions as conferred or imposed on it by or under the Aboriginal Land Rights Act (1983) or any other Act.

The key aims within this framework for NSWALC in 1999/2000 were as follows:

- the creation of a stronger economic base for our people through a more strategic approach to investment and the development of a portfolio which is designed to carefully manage the risk of losses
- the use of specialist financial trainers to help develop the skills of councillors in consideration of complex investment options
- the use of specialist financial and investment advisors for independent assessment of potential investments and to support a growth strategy for long-term financial security
- the ongoing professional development of our staff to ensure that they deliver high standard services to our clients (Local Aboriginal Land Councils)
- the adoption of policies of more prudent financial management in our administration, and
- the active participation of Council in events associated with the hosting in Sydney during September 2000 of the Olympic Games.

Regional Aboriginal Land Councils (RALCs)

There are 13 RALCs located across New South Wales. Each regional Aboriginal land council is made up of representatives elected by the various Local Aboriginal Land Councils. RALCs are designed to play an advisory role in the management of the land council network and do not have direct authority over any Local Aboriginal Land Council (although a RALC can make recommendations for consideration by a LALC or the NSWALC). Importantly, the RALC provides a local support base for LALCs and their elected Councillor.

The RALC is a statutory authority with the responsibility to:

- compile and maintain a register of all Local Aboriginal Land Councils within its area
- provide assistance to Local Aboriginal Land Councils in the preparation of claims on Crown land or the negotiation of the purchase or sale of land
- assist Local Aboriginal Land Councils in the establishment and keeping of accounts and submission of budgets and financial reports
- provide advice and further assistance as required by Local Aboriginal Land Councils in its area
- assist the NSWALC to conciliate any disputes between Local Aboriginal Land Councils, or between those councils and individuals, or between individual members of Councils, and
- exercise such other functions as are conferred or imposed on it by or under the Aboriginal Land Rights Act (1983) or any other Act.

Regional Aboriginal Land Councils operated during 1999/2000 from the following locations:

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

Local Aboriginal Land Councils (LALCs)

Local Aboriginal Land Councils are located across New South Wales. The number within each Region varies depending on the size of the regional area and ranges from three to 16, and the current total is 118. Each LALC elects its own office bearers (chairperson, secretary and treasurer) and also elects two regional representatives to attend meetings at their RALC. Staff and members are encouraged to access advice, information and support from the NSWALC.

LALCs work for their members and the wider Aboriginal community living in their local area. They assist in matters relating to the areas of housing, legal, employment and other day-to-day matters involving Aboriginal people in accordance with functions detailed under the Act.

The Act established the land council structure in a way that will help achieve a high degree of participation and involvement by every Aboriginal person in the affairs of their local community.

Branch Offices of NSWALC

NSWALC provides support to LALCs directly and also through a network of Branch Offices located in each of the 13 Regions. Branch Office locations are designed to ensure that support services are more readily available to all 118 LALCs across NSW.

Council Structure & Membership

The New South Wales Aboriginal Land Council's elected arm consists of 13 Councillors, democratically elected by Local Aboriginal Land Council members to serve four year terms. The Council itself elects office bearers and during 1999-2000, these positions were filled as follows:

Chairperson	Ossie Cruse	- until December 1999
	Rod Towney	- from December 1999
Secretary	Ivern Adler	- until December 1999
	Veronica Graf	- from December 1999
Treasurer	David Clark	- until December 1999
	Robert Lester	- from December 1999

Councillor Profiles



Councillor **Rod Towney**, Chairman (from December 1999)
Central Region

Rod was elected Chairman of NSWALC in December 1999 and sees an independent economic base that sustains cultural and financial independence as the key priority for NSWALC. Rod maintains a keen interest in Council portfolios including International Issues, Native Title, Heritage and Culture and Employment and Training. Rod has an extensive involvement with Aboriginal Land Councils, dating back to 1985. He was motivated to take on a leadership role in the community from his early years when he saw the poor treatment of Aboriginal people by the police and in schools.

Rod is a member of the Wiradjuri Nation as were his mother and father and lives in Dubbo. Rod is a qualified teacher and has taught all levels - infants, primary, secondary and tertiary education. He went to university as a mature age student, graduating with a Bachelor of Education. He later went on to gain his Graduate Certificate in Adult Education.



Councillor **Ossie Cruse**, Chairman (until December 1999, Councillor thereafter)
Far South Coast Region

Ossie has served NSWALC in various capacities since 1983, culminating in his term as Chairman during 1998/1999. He oversaw the difficult period of transition where the Sunset Clause took effect, ending the land tax income stream and placing NSWALC on the path to financial independence. Ossie now maintains active portfolio interests in International Issues, ICAC and Housing, having represented Indigenous issues at a number of international forums, such as the United Nations, as well as at the grass roots local level.

Ossie Cruse is a veteran of Aboriginal affairs. A member of the Monaro people of the far south coast, Ossie has spent most of his life on his traditional country in and around the small town of Eden. Ossie and wife Beryl have three children and numerous grandchildren.



Councillor **Veronica Graf**, Secretary (from December 1999)
Sydney Newcastle Region

Veronica Graf has been involved in Aboriginal affairs for 25 years, is a strong believer in Land Rights, and is a staunch supporter of Aboriginal art, encouraging Aboriginal artists in her region.

Veronica was elected to NSWALC in 1999 and currently serves as State Secretary as well as Councillor for the Sydney Newcastle region. Prior to her election, Veronica served 11 years with the Sydney Newcastle Office in Gosford. In addition to her work with the Land Council Network, Veronica established the first Aboriginal Homework Centre in Gosford and founded the first medical service at Wyong, for which she is now Chairperson.

She secured funding for Darkinjung Local Aboriginal Land Council's Community Development Enterprise Project (CDEP) employment programme, and currently serves as the CDEP Project Chairperson.

Councillor **Ivern Ardler**, Secretary (until December 1999, councillor thereafter)
South Coast Region

Ivern has served NSWALC in various capacities since 1983, joining the Nowra LALC as Secretary, and progressing through election to the job of Councillor in 1996, culminating in election as NSWALC Secretary for 1998/99. Whilst he has had a long involvement in Aboriginal affairs at state level, Ivern's strongest commitment is to his local area. During his term of office Ivern achieved increased funding arrangements for LALCs and funding for improved housing for south coast land councils.

Ivern has spent most of his life on the NSW south coast, father of six children to Maureen Ardler. Born in Berry, Ivern spent his childhood at Wreck Bay, moving to Nowra in 1997. Ivern believes that land is central to the functions of all land councils and created the first land needs strategy for NSWALC.



Councillor **Robert Lester**, Treasurer (from December 1999)
Western Metropolitan Region

As Aboriginal Community Development Officer with the Department of Education, Employment and Training Robert learned about the workings of government. He sees the experience as invaluable preparation for negotiations with government bodies and political parties on major issues such as cultural heritage protection and native title. Robert says work during his term on NSWALC has given him extensive involvement with isolated Aboriginal communities, especially in the areas of cultural heritage protection. Robert is positive about forging the independent future of NSWALC.

Councillor Robert Lester is a member of the Wonnarua nation, the area known as the Hunter Valley. Robert was raised in Redfern, later moving to live and work in Sydney's western suburbs where he resides with wife, Carol. Robert has four children and three grandchildren.



Councillor **David Clark**, Former Chairperson 1988-1991 and Treasurer 1998-1999
Murray River Region representative from 1988 and still current

David has maintained active involvement in Aboriginal Affairs since the age of 18.

David strongly believes that Governments are only paying lip service to the many Aboriginal social problems. He maintains that Land Rights in NSW is the best piece of legislation to assist Aboriginals overcome the social barriers before them.

David's long-held vision of private home ownership for Aboriginal people resulted in the 'First homes for the first people' housing scheme, launched in 1999.

David also sees youth and Police relations as an important issue in NSW

David was born and raised in Willcannia, western NSW. He moved to Albury in 1974 where he resides with wife Justine and is the proud parent of five children and ten grandchildren.



Councillor **Tom Briggs**
Northern Tablelands Region

A member of the Gumbaynggirr Nation, Councillor Tom Briggs has spent most of his life in the Armidale district and was elected for his first term in 1996. Tom holds a degree in administration and leadership. He previously worked with the Department of Education, Employment and Training for twenty years which has enabled him to gain extensive experience in human resources and training and Aboriginal community development initiatives. Tom's community involvement includes roles within Local Government and the NSW Aboriginal Justice Advisory Committees. He is also a Foundation member of the A.M.S. Armidale and the Armidale CDEP, one of the largest and most successful in NSW.

Tom believes that the effective and prudent management of the Network's Investment Fund is the major priority issue. He sees relevant training and career development opportunities and strengthening of resources to the region as key strategies for land councils in the new independent phase.

Tom Briggs lives in Armidale and is married to wife Cynthia and has 3 children and 2 grandchildren.





Councillor **James Morgan** (from December 1999)
Wiradjuri Region

James Morgan has been actively involved in the Land Council Network in NSW since the inception of the Land Rights Act 1983. James was elected to NSW Aboriginal Land Council at the 1999 election. Prior to his term as a Councillor, he was Branch Manager at Wagga Wagga for eight years. James also served as Chairperson of the Tumut / Brungle Local Aboriginal Land Council for two years. James was an ATSIC Councillor in Wiradjuri Region (prior to changing its name to Binaal Billa Region).

A major concern for James is the continuation of the Investment Fund for NSW Aboriginal Land Council to create ongoing funding for the many Land Councils within NSW.

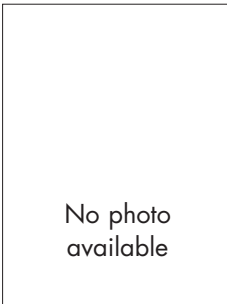
James is totally committed to providing support and assisting the sixteen Local Aboriginal Land Councils within the Wiradjuri Region to achieve their goals and objectives.



Councillor **Manul Ritchie**
Central Coast Region

Manul Ritchie is a long serving Councillor having been elected to the first Council in 1984. A member of the Dunghutti and Goombaingirr nations, Manul was born in Coffs Harbour and grew up in Taree. Manul became involved in Aboriginal affairs in 1965, actively lobbying Australian governments throughout the 60s and 70s. Manul was involved by association with the Federal Council of Aboriginal and Torres Strait Islanders (FCAATSI), a key organisation in national Aboriginal affairs.

Manul believes the NSW Land Rights Act and the Native Title Act, in conjunction with ATSIC & ILC, can be used together to extend Aboriginal rights and to increase the amount of land claimable and purchasable in NSW. He believes native title can also revive culture and language in the Aboriginal communities and restore pride to the Elders in each area. Manul has served NSWALC previously as both Chairperson (1991-1995) and Treasurer (1996-1997).



Councillor **Cal Davis** (December 1999 - April 2000)
Central Coast Region

Cal was born and has lived all his life in the Worimi peoples nation. He is a descendant of the Dunghutti and Biripi people and has been committed to the Land Rights Movement for the past 13 years. In the early days, eight of the Local Land Councils in the Central Coast region were unfunded including Forster LALC. Cal was successful in getting Forster up and running in the first three years of being Chairperson for the organisation.

Cal was elected to the position of Councillor and represented Central Coast on NSWALC for a 5 month period while Councillor Ritchie stood aside. Cal's contribution was highly valued during his short term as Councillor.



Councillor **David Brown**
Far North Coast Region

Councillor David Brown belongs to two of the north coast's largest language nations, through his mother's Gumbaynggirr people and the Bundjalung people of his father. David has spent all of his life on his traditional country. He has been involved with Land Councils since 1989.

David intends to further LALC independence and develop community plans. He says that land and cultural heritage combined with responsible economic development and Aboriginal involvement in local business enterprises are critical for Aboriginal communities. He also plans to secure better resources for land councils and maintain links with local industry groups for the further success of land councils in the Far North Coast region.

Councillor **Wayne Griffiths**

Northern Region

The son of veteran land rights activist, George Griffiths, and a member of the Corben clan (Namoí River) of the Kamilaroi nation, Councillor Wayne Griffiths has lived and worked in the Gunnedah region all his life. He and wife, Michelle, have four children. Wayne became committed to taking a leadership role during his young life - vowing that his children would never be treated as he was as a youngster.



One of the key areas for Wayne during his term on Council is home ownership, and he cites the success of the mortgage fund in the Northern Region. Wayne's top priorities for NSWALC include the continued growth of the investment fund and development of and amendments to the NSW Aboriginal Land Rights Act.

Councillor **William Murray**

Western Region

William Murray was born in Balranald, of the Nari Nari people. He has spent most of his life in the Wilcannia area. Currently serving his second term as Councillor to NSWALC, William is also into his fourth term as Aboriginal and Torres Strait Islander Commission (ATSIC) Councillor for the Murdi Paaki Region. William has enjoyed a long involvement with various Aboriginal organisations. After joining Wilcannia Local Aboriginal Land Council he went on to be Chair of the Western Regional Aboriginal Land Council when it formed in 1985.



William's priorities are a commitment to his local area and the good running of rural properties and heritage and cultural protection. He has been active in the Ancestral Remains program based at NSWALC.

Councillor **Les Trindall** (from December 1999)

North West Region

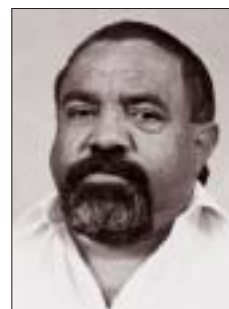
Les Trindall was elected NSWALC Councillor for the North West Region at the 1999 election. While a first term Councillor, his association with the region and the Land Council network dates back another 11 years, during which time Les served as North West Region Branch Manager at Coonamble, offering support to a large number of Local Aboriginal Land Councils. Prior to his Land Council career, Les worked as a drover and fencing contractor.



Councillor **Ken Foster** (until December 1999)

Sydney-Newcastle Region

Ken Foster served three consecutive terms as an elected Councillor. Ken has been involved in Aboriginal affairs since he was a young man. Born in La Perouse as a member of the Eora people, Ken regards his position as an important opportunity to work to help his fellow Aboriginal community members.



He believes sport, housing, health and education are all key areas of interest for Aboriginal families and regards employment as the number one priority in assisting Aboriginal people throughout the land council network. NSWALC is grateful for Ken's services.



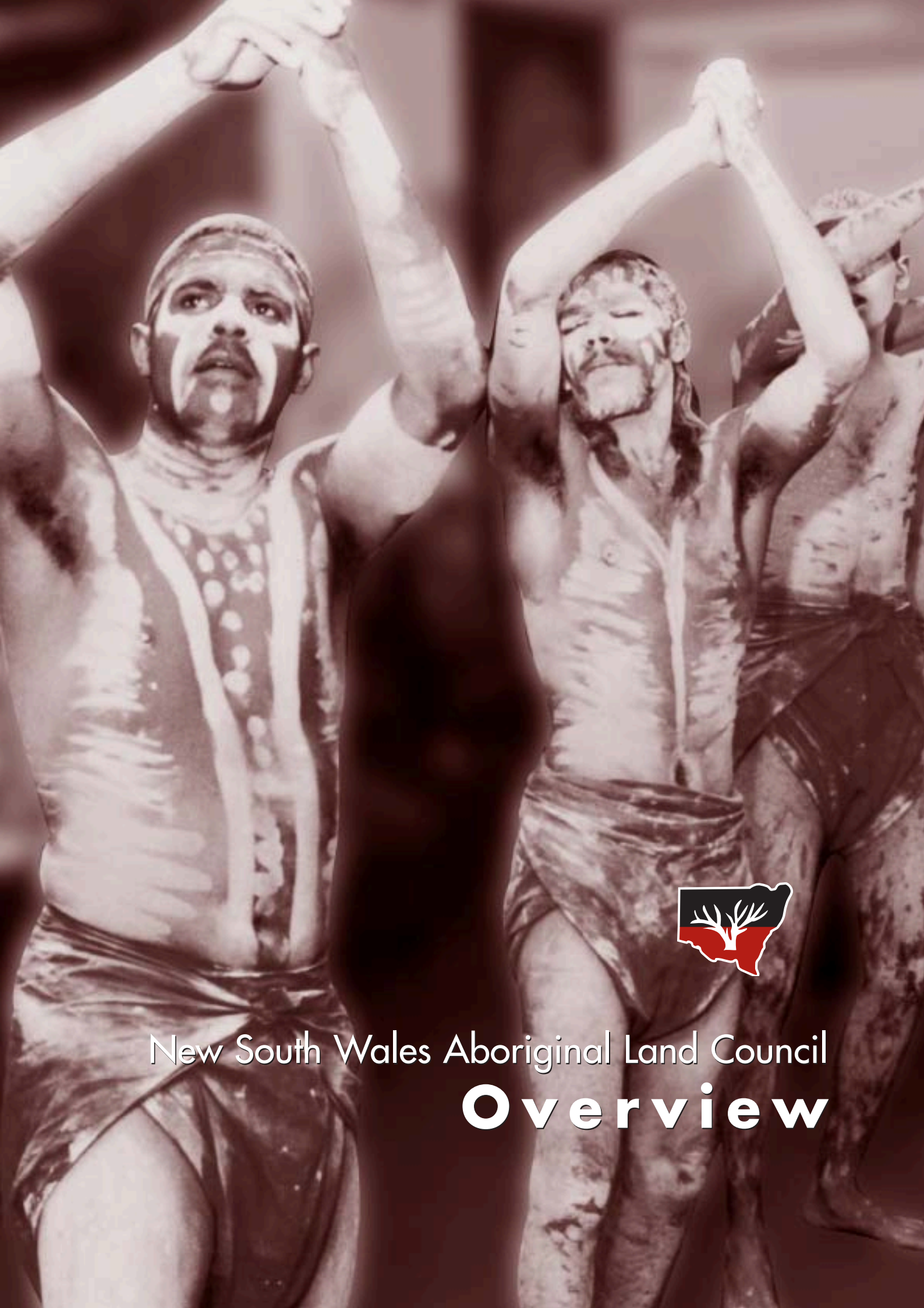
Councillor **Millie Ingram** (until December 1999)
Wiradjuri Region

Millie Ingram is a member of the Wiradjuri people, daughter of the late Louisa Ingram OAM. Born and raised on Erambie Mission at Cowra, Millie became active in Aboriginal affairs at an early age. She has two adult children and is the proud grandparent of two teenagers.

Millie believes local land councils can provide the basis for an economic independence that honours contemporary Aboriginal aspirations. She is a strong advocate for private home ownership for Aboriginal people and the sale of land council property back to members. During her term as Councillor, Millie was active in portfolio areas of Reconciliation and ICAC liaison. Her contribution to NSWALC is appreciated.

Councillor Attendance at Meetings

1999 - 2000			
Councillor	No. Meeting Days Eligible to Attend	No. Attended	Notes
I. Ardler	39	23	
T. Briggs	39	29	
D. Brown	39	29	
D. Clark	39	27	
O. Cruse	39	34	
M (Cal) Davis	19	19	Elected December 99, Departed April 2000
K. Foster	4	4	Departed December 99
V. Graf	35	35	Elected December 99
W. Griffiths	39	35	
M. Ingram	4	2	Departed December 99
R. Lester	39	35	
J. Morgan	35	30	Elected December 99
W. Murray	39	28	
M. Ritchie	20	13	Stood Down December 99 - April 00
R. Towney	39	39	
L. Trindall	35	29	Elected December 99



New South Wales Aboriginal Land Council
Overview

Organisation Structure



New South Wales Aboriginal Land Council

The NSWALC is arranged in functional areas relating to the core business of the Council - namely, Land Rights, Native Title, and Investment. There is a range of management and support areas including Executive, Human Resources, Training & Development, Accounts, Purchasing, Fleet Management, Field Liaison and Internal Audit.

In all, an average 109 persons were employed during the reporting year with 32 of these functioning in 13 Branch Offices.

Executive

During 1999/2000, the NSWALC had only one position at a level of Executive Officer. That position (of Executive Director) was created in 1994 and although not part of the NSW Public Sector Senior Executive Service, was established at a level equivalent to SES Level 2.

The position was occupied by Ms Norma Ingram until January 2000 and then by Ms Kerri Wilkinson in an acting capacity for the remainder of the reporting period.

The positions of Councillor are established under the NSW Aboriginal Land Rights Act, 1983, with salaries currently determined by the Statutory and Other Offices Remuneration Tribunal for Public Office Holders. The salaries of Councillors are not at an Executive Officer Level.

Human Resources, Training & Development Unit

The Human Resources Unit is a multi-functional Unit providing a range of services to both internal staff and Councillors and to Local Aboriginal Land Council staff, Office Bearers and members.

The Unit performs a range of functions for internal clients that include weekly payment of salary and allowances, Superannuation & Taxation, Occupational Health and Safety and Rehabilitation, Workers' Compensation, Recruitment, Processing all Conditions of Employment, Industrial Relations, Training and Development.

The Unit provides a range of advice and/or information on request for all the functions mentioned above, however the greatest emphasis is on the delivery of an extensive program of Training & Development opportunities to Local and Regional Aboriginal Land Councils (Office Bearers and members), Councillors, Management and Staff.

Internal Audit Section

The Internal Audit Section was established by the Council in May 1991 to conduct regular appraisals of the adequacy of and compliance with the system of internal control, to review operations and programs and to ascertain whether results are consistent with established objectives and goals. It reports at regular intervals to the Audit Committee, which is made up of Council members and senior NSWALC staff representatives. The Audit Committee meetings consider and action reports prepared and submitted to management on all audits undertaken in accordance with the audit plan. The Internal Audit Section undertook planned and special audit reviews during the reporting period. The special audits included investigations into possible fraud and corruption issues, systems performance evaluations and providing assistance to Local Aboriginal Land Councils (LALCs) in order to assist in obtaining unqualified audit opinions from external auditors.

Undertakings by the Internal Audit Section in this reporting period included:

- The issue of detailed recommendations to management in audit reports

The aim of the recommendations was to improve internal controls, systems, procedures and the efficiency and effectiveness of operations of the state, regional and local land councils.

- Preparation of the approved annual Internal Audit Plan

The plan included consideration of requests by

Aboriginal Land Councils to conduct audits or investigations.

- The further development of the Section's audit procedures and reporting and the training and development of audit staff

This included the understanding of the Land Council System as well as technical auditing issues. Technical training is needed for areas such as legal compliance and the presentation of financial statements.

- Support of the complaints officer and the complaints process

During 2000, the position of complaints officer was established within Internal Audit before being transferred to the Field Section later during the year. The complaints officer gives the community a formal avenue to lodge grievances on matters relating to the management of Aboriginal Land Councils, including allegations of fraud or public misconduct, directly to NSWALC in the first instance. Many of the complaints have been directed through the Independent Commission Against Corruption (ICAC) and are referred to Internal Audit for investigation or are referred from NSWALC to ICAC as a result of audits conducted. The manager acts as the Coordinator under the Protected Disclosures Act.

- Information and audit advice to the Audit Committee

The Section provides on an ongoing basis information and audit advice to both the Council Members and Management on issues relating to the audit and operations of NSWALC and Regional and Local Aboriginal Land Councils. This is either in the form of formal written reports or discussions or interviews during or after the audits. Issues include the improvement of the presentation of financial reports and other Council records and advice on how to prevent errors or fraud. In addition the unit is represented on internal committees.

- The Audit Committee
The Audit Committee seeks to encourage

positive and open relationships with other authorities that have responsibilities in relation to the complaints process or legal compliance. It has encouraged dialogue and cooperation with organisations such as the Ombudsman, the ICAC, the Department of Aboriginal Affairs and the Minister's Office, the Police and the Audit Office of NSW. The Committee has the continuing positive support of Council in the promotion of accountability and transparency within the Land Council System.

The Accounts Unit

The Accounts Unit deals with all financial reports to management and also looks after the debtors and creditors of NSWALC. The Unit also assists branches and locals with accounts queries and allocations to LALCs. Accounts section also deals with grants including funeral assistance to the Aboriginal community in NSW as per council approval.

Land Rights Unit

At the centre of NSWALC's operations is the issue of Land Rights and the Unit has worked tirelessly during 1999/2000 to support LALCs in their pursuit of claims wherever there are reasonable grounds and at every stage to seek to have the large number of unresolved claims determined by Government.

The Unit not only provides technical support and assistance to LALCs in lodging claims under the ALRA, but is responsible for overseeing the Ancestral Remains Project whereby research is conducted and proper procedures put in place to repatriate ancient skeletal remains and cultural material currently held in museums, private collections and other institutions. When invited, NSWALC negotiates on behalf of and alongside of LALCs to achieve a return of remains for reburial and handover of artefacts to the Aboriginal communities from which they were taken.

In addition, the Land Rights Unit is a resource to LALCs in relation to land management, providing both policy and legal advice to LALCs concerning a wide range of land management issues.

Native Title Unit

The functions and obligations placed on NSWALC as a Native Title Representative Body under the former Native Title Act were open to interpretation. However, since the commencement of the new Native Title Amendment Act (1998), these functions and obligations have been made compulsory and now include:

Facilitation and Assistance

- research for the preparation of native title claims and applications for compensation for acts affecting native title
- facilitating and assisting native title bodies corporate and native title holders in consultations
- mediation, negotiations and proceedings in regard to any native title process
- consulting and seeking the agreement of native title holders and the broader Aboriginal community in claimant strategies and actions, and
- seeking the agreement of claimants to minimise the number of native title applications covering the one area

Certification

The formal certification of claims for determinations of native title by Courts, and for the registration of Indigenous Land Use Agreements. This means that NSWALC tells the National Native Title Tribunal (NNTT) or the Federal Court that all the requirements under the Act have been “in order” and that the right traditional owners are properly authorised to make agreements. NSWALC validates decisions made by a group of native title claimants in relation to their claim or agreement by ensuring that “all reasonable efforts” to contact and identify traditional owners have been made. This will have been done by a legitimate process of notification, representative meetings and the documents resulting from that process, which in turn certify the authorisation of any decisions.

Dispute Resolution

This includes mediation between Aboriginal and non-Aboriginal parties in claims and mediation between Aboriginal parties involved in claims. The Native Title Unit assists with agreements between parties to native title processes in making applications, engaging consultants, mediation and negotiations for proceedings, on ‘Future Acts’, ‘Indigenous Land Use Agreements’, ‘Right of Access’, or any other native title process.

Notification

Ensuring proper notification is given to parties in regard to various notification requirements under the Act.

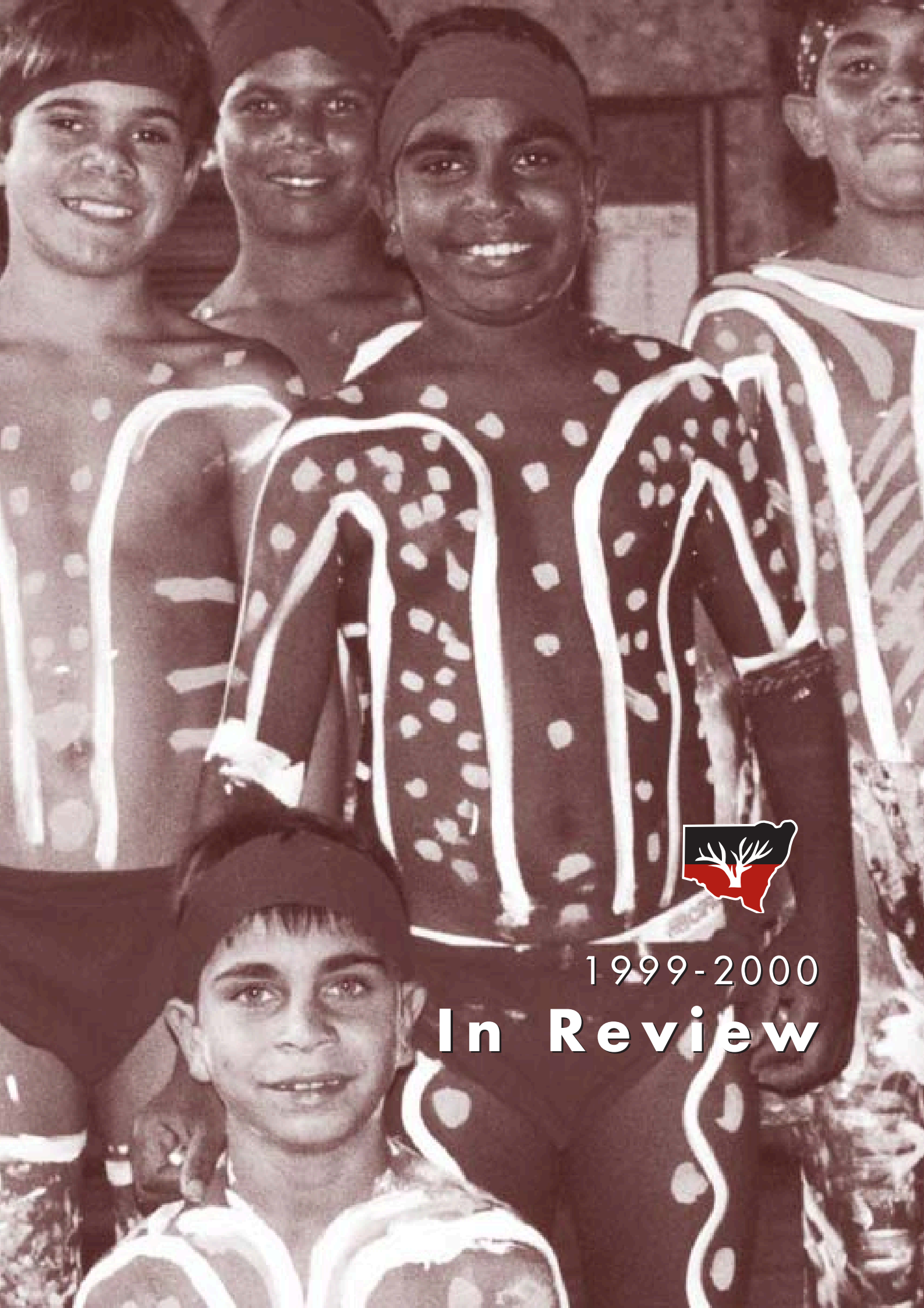
Agreement Making

Including being a party to Indigenous Land Use Agreements made under the Act; negotiating ‘Alternate Procedure Agreements’ with government, assisting native title parties to negotiate ‘Area Agreements’ and/or ‘Body Corporate Agreements’ under the Act, and

Internal Review

Including responding to complaints by native title claimants about particular Native Title Representative Bodies.

Funding for NSWALC to fulfil its functions as NTRB is provided through an annual grant from the Aboriginal and Torres Strait Islander Commission (ATSIC), on a 1 July to 30 June financial year basis.



1999-2000

In Review

Review of Operations

The various operational areas of the Council conduct regular internal reviews of their operations, as well as being subject to external review by a range of bodies. The following is a summary of major business items transacted during the reporting period.

Achievements in Staff Development

Sixteen ALC participants from the Western, North Coast, South Coast, Central Coast,



Sydney/Newcastle and Northern Regions graduated in Certificate III Community Management in May 2000. They are Valma Beer, Gary Brown, Athol Callaghan, Shane Carriage, Malcolm Davis, Veronica Graf, Rhonda Gray, Cecil Griffin, Dean Jarrett, Harold Love, Charles Lynch, Maurice Maher, Anne Sattler, Mary Slater, Thomas Smith and Debra Stead.

A pilot program in Certificate II in Property Management was delivered in Armidale with ALC participants from the Northern Tablelands, North Coast, Central Coast, North West, Northern and Wiradjuri Regions. Nineteen participants successfully completed the course (Jacqueline Byrne, Noel Campbell, Ann Cobb, Tanya Cutmore, Douglas Cutmore, Melissa French, Vince Hall, Joseph Irving, Harold Love, Maurice Maher, Shirley Marlowe, Brenda McBride, Clarence Phillips, Michael Russell, Kerry Smith, Anne Swan, Leila Walker, Des Williams and Lil Wun).

Funding for Workplace English Language Literacy (WELL) was received from the Department of Education Training & Youth Affairs (DETYA) to support participants in

Business Administration Certificate II in Dubbo (Central Region) and Taree and Macksville (Central Coast Region). In 1999 the program in Dubbo won the Education Achiever of the Year Award.

Partners in Training Award.

The Partners in Training Award is a result of the establishment of a formal training alliance between the New South Wales Aboriginal Land Council (NSWALC) and the NSW TAFE Commission through TAFE NSW Western Sydney Institute.

This award acknowledges the achievements by NSWALC and LALC participants in training and development and also encourages participants who have commenced but not completed training programs.

The successful nominees for the TAFE NAIDOC awards in 2000 were:

- Debra Stead (Balaranald LALC)
Certificate III Community Management.
- Valma Beer (Tibooburra LALC)
Certificate III Community Management.
- Maurice Maher (Grafton LALC)
Certificate II Property Management.
- Gaye Leon (Forster LALC)
Certificate II Business Administration.
- Craig Britt (Central Region NSWALC)
Certificate II Business Administration.
- Shirley Marlowe (Tumut/Brungle LALC)
Certificate II Property Management.

Living In Harmony

The New South Wales Aboriginal Land Council (NSWALC) was successful in its submission to the Department of Immigration and Multicultural Affairs under the Living in Harmony (LIH) project. The funding was for the development of an Aboriginal Cultural Awareness Program and information kits to positively promote Aboriginal Land Councils in NSW.

The NSWALC through the Western Sydney Institute of TAFE (WSIT) requested the Community Services Unit from the Nirimba College of TAFE

to develop the information kits. The project team included teachers and students from both Aboriginal and non Aboriginal backgrounds and was guided by the steering committee.

The kits are in a paper format for distribution to community organisations and educational institutions and also to Aboriginal Land Councils for promoting their activities at a local level. The kits include a series of facts sheets including:

- An overview of the NSW Aboriginal Land Council
- A myth and fact sheet about Aboriginal people and their relationship to the land
- An overview of the NSW Aboriginal Land Rights Act 1983
- An overview of Native Title

The kits include a child's story about the meaning of land to Aboriginal Australians, written by an Aboriginal student with the assistance of non Aboriginal students and has been illustrated by local Aboriginal artists. These kits will be added to the NSWALC web site.

The project provided an opportunity for students from a range of cultural backgrounds to work in a team comprising both Aboriginal and non Aboriginal students and teachers. It also enabled students in the Diploma in Community Services to complete activities and study content in Research, Information Systems, Indigenous Issues, Community Education and Vocational Education 2, which gave them full credit in these modules.

The project has targeted all people in NSW regardless of age, gender and ethnicity. It promotes harmony through education on the true meaning and importance of the on-going struggle for land rights for Aboriginal people. The kit encourages tolerance, understanding and recognition of Aboriginal people in NSW and the benefits to all Australians of supporting Aboriginal land rights.

An Aboriginal Cultural Awareness program was also developed for NSWALC by Paul Newman Consulting and pilot programs were delivered as part of the Living In Harmony project.

Other Training & Development

Evaluation of Mediation Training -ongoing

Review of Pilot Traineeship Program - "Pathways to Employment" - ongoing
Development of "train the trainer" program for Goods & Services Tax. - Completed
Vision Statement for NSWALC "Tracks to the Future"- ongoing
Community Planning Program - ongoing
Property Management - ongoing
Aboriginal Sites Conservation - ongoing

Review of OH&S and Workers' Compensation Claims Procedures

The arrival of a dedicated OH&S Officer during the latter part of 1999 saw the development of a documented Workers' Compensation claims procedure with centralised handling and processing of claims for the first time. In addition to standardising the treatment of cases this also allowed the implementation of an active policy of rehabilitation and managed return to the workplace. The most immediate benefit to be felt by NSWALC from these changes has been the reduction in insurance premium of some \$150,000 in the first year of operation of the improved arrangements.

Details of the claims record for the reporting period can be found under OH&S below.

Achievements of the Land Rights Unit

The passage of the Aboriginal Land Rights Act (NSW) 1983 by the Wran Government marked a watershed in recent Aboriginal history. Quoting from the Preamble, we see the essential intent of the Act:

"Whereas:

- (a) Land in the state of New South Wales was 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 for Aborigines of land
- (d) It is accepted that as a result of past government decisions the amount of land set aside for Aborigines has been progressively reduced without compensation."

Defining the Aboriginal Land Rights Act

The right to claim land under the Aboriginal Land Rights Act (NSW) is based on the most

fundamental rights of the Aboriginal community - the right to ownership of their own land in Australia, from which they were dispossessed by white settlement. 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, which are then determined by the relevant Minister or on appeal through the NSW legal system.

Under the Act, claimable Crown land is defined as:

- Land able to be lawfully sold or leased, or reserved or dedicated for any purpose under the Crown Lands Consolidation Act 1913 or the Western Lands Act 1901
- Land that is not lawfully used or occupied
- Lands which are not, in the opinion of the Minister administering the Crown Lands Act, needed or likely to be needed as residential lands.
- Lands which are not needed or likely to be needed for an essential public purpose.
- Lands that are not subject of an application for a determination of Native Title or subject of an approved determination of Native Title.

If land satisfies the above tests, it is granted to the claimant land council. Land councils have a right of appeal against the Minister's decision if a claim is refused. The appeal is heard by the NSW Land and Environment Court.

The Function and Purpose of Land Claims

The making of a claim and the granting of land is now the sole remaining form of compensation for dispossession of land available under the Act. This follows the sunset of a provision of the Act which for 15 years made available to NSWALC an amount equivalent to 7.5% of land tax collected in NSW, of which half has been invested on behalf of the Aboriginal peoples of this state to help secure our economic, social and cultural future.

The total number of land claims granted to land councils since the commencement of the Act is

1,878 out of a total lodgement of 6,514 land claims, with about half (3,163) which have been refused and of these, about 5% are under appeal. There are still more than 1,000 Aboriginal land claims outstanding or incomplete and it is of concern that this number continues to grow (up from 929 last year).

Aboriginal land claims affecting stock routes appear to be systematically objected to by Rural Lands Protection Boards and refused by the Minister on the grounds that they are under the control of the particular Rural Lands Protection Board, and are still required and used for the movement and agistment of stock.

The Minister determined 226 claims during this reporting period, compared with 355 in 1998/99 and 259 in the 1997/98 year.

Native Title and the NSW Aboriginal Land Rights Act

Section 40AA of the Aboriginal Land Rights Act (ALRA) relates to transfers of land granted by land claims under the Act which are subject to native title. It does not apply to land claimed before 29 November 1994 - the date of the introduction of the Section 40AA and the amendment of section 36(9) and (9A) of the ALRA.

In a similar context, under the Commonwealth Native Title Act, all transfers of land pursuant to land claims under the Aboriginal Land Rights Act are validated if the claim was lodged before 27 November 1994. That is, the non-extinguishment principle applies to these lands.

Land which is granted to Aboriginal Land Councils as a result of claims lodged after 28 November 1994 is subject to Native Title and may not be dealt with, disposed of, or leased without an approved determination of Native Title in the Federal Court.

Although not provided for in the Aboriginal Land Rights Act, the NSWALC's position remains that land councils and Native Title holders should be encouraged to form agreements rather than having to litigate about their rights in the Federal Court.



Land Claim Appeals

The Land Rights Unit has a limited budget for legal expenses which may be used to provide financial support for Local Aboriginal Land Councils wishing to appeal against the refusal of land claims.

The cost of appealing a land claim generally ranges from \$20,000 to \$40,000, particularly if it proceeds to full hearing. Financing these appeals requires a resolution of NSWALC and an agreement being entered into between the Local Aboriginal Land Council and NSWALC governing the conduct of the appeal. The Local Aboriginal Land Council will also be required to make a contribution to the costs of running the appeal.

In making a decision to finance the appeal, NSWALC will consider its available resources, the legal merit of the appeal, any legal precedent that may arise from the appeal and why the Local Aboriginal Land Council wishes to appeal.

Aboriginal Land Councils now own approximately 162,000 hectares of land in NSW, or about 0.2% of the total land mass. This is comprised of:

- 13 Rural properties purchased with a total area of 90,144 hectares
- former Aboriginal Lands Trust land of some 4,300 hectares, and
- granted land claims totaling some 67,747 hectares.

Rates Exemption

Claimable crown land equals roughly 3.5% of the total land mass and most of it is of poor quality - land left vacant because it is of no use to the government or other interest groups (miners, developers, pastoralists). If the land is not culturally significant, it can be an unwanted rates burden as local government authorities leap in to charge rates as soon as title is granted to LALCs, even if the land is unserviced and of such poor quality that on-selling is not a realistic proposition.

For this reason, the Land Rights Unit has vigorously pursued on behalf of Council, for some years, the matter of a blanket exemption from rates for unproductive land obtained by Aboriginal communities through successful land rights claims. During the course of 1999/2000, the Minister indicated that he was prepared to review the process of seeking rates exemption so as to reduce the enormous backlog of claims. In fact, one of the reasons that individual Land Councils are placed under the control of an administrator is their failure (or refusal) to pay rates that they believe are unwarranted and unjustly levied by local government authorities.

The Land Rights Unit will continue its efforts in the year ahead to bring about rates justice for LALCs and Council will continue to lobby Government for fairer and more timely treatment of applications for exemption.

Tweed River Entrance Sand Bypass Project Agreements

Between 1988 and 1992, the Tweed Byron Local Aboriginal Land Council appealed against the Minister's decision to refuse land claims lodged on land at Fingal Peninsula.

Following negotiations, the Minister agreed to grant an estate in fee simple for part of the land over which the land claims were made. This decision was subject to an arrangement whereby Tweed Byron Land Council allows the Government to use some of this land for the Tweed River Entrance Bypassing Project (the Project).

The Project involves work to be undertaken by the New South Wales Government to construct, operate and maintain a facility to pump sand from the entrance of the Tweed River to the Southern Gold Coast Beaches.

NSWALC was responsible for working with the government to draft the terms of the Agreements between the Tweed Byron Land Council and the Minister relating to the Project. The Agreements were finalised early in 2000 and the result is a guaranteed revenue stream for future generations of Aboriginal people in the Tweed Byron area.

Model Lease Agreement

In response to an increasing number of LALCs seeking to lease out parcels of their land for commercial or residential purposes, and to seek to standardise a minimum set of reasonable conditions, the LRU arranged during the reporting period for a model lease agreement to be drawn up and made widely available to LALCs. The adoption of this model has been quite successful, allowing considerable savings in legal fees associated with drawing up new leases for every separate occasion, and providing a form of "safety net" to protect the Aboriginal community's interests. Of course, specific schedules and additional requirements are still sometimes required, however our estimates are that the model agreement has very quickly paid for itself in legal cost savings.



Goanna Headland

A recognised Cultural Site of significance to all of the Bunjulong nation, Goanna Headland is to become subject to a Native Title claim to

help ensure its ongoing protection. No single Land Council will be given ownership as the site has significance for many people.

Jubullum Local Aboriginal Land Council Housing Project

Typical of the type of Housing development supported by NSWALC is the one at Jubullum Village near Tabulam in far north NSW.



Upgrading and adding to existing housing for the community has been supported through a CDEP project which has been highly successful in bringing members of the community together in building comfortable and modern homes suited to the local climate.



From left: Mick Leon, Michelle House, Aden Ridgeway, Jolanda Nayutah and Tom Smith - in Canberra, lobbying to have further Senate amendments to the Cultural Heritage Protection Bill.

Opposition to the proposed Senate Amendments to the Cultural Heritage Protection Bill

NSWALC acknowledged that this Bill meant well and that the proposed Senate amendments were well intentioned, yet held the view that radical changes were needed and so enlisted the help of Senator Aiden Ridgeway to help vote down the proposed changes. Eventually, the Government was to withdraw the legislation and go back to the drawing board.

Achievements of the Native Title Unit

The Commonwealth Native Title Act 1993 defines Native Title as "the communal, group or individual rights and interests of Aboriginal people or Torres Strait Islanders in relation to land or waters where:

- the rights and interests are possessed under the traditional laws and customs observed, by the Aboriginal people or Torres Strait Islanders
- the Aboriginal people or Torres Strait Islanders, by those laws and customs, have a connection with the land and waters, and
- the rights and interests are recognised by the common law of Australia."

The Native Title Amendment Act 1998 (NTAA).

After the High Court Wik decision and a change in government, amendments to the Native Title Act were inevitable. NSWALC played an active role in lobbying the government for positive changes and took part in the public debate. On 30 September 1998, the Native Title Amendment Act (NTAA) came into effect, introducing significant changes to the native title regime.

The major changes to the Act were:

- Recognises native title rights and sets down some basic principles in relation to native title in Australia
- All native title proceedings now commence and are primarily dealt with in the Federal Court
- Establishes a series of procedural rights for native title claimants including the 'right to negotiate', 'right to be consulted', and the 'opportunity to comment'
- Establishes a higher threshold of evidence to establish the connection of traditional owners to land. The new "registration test" was applied retrospectively to most existing claims and to all future claims within a period of 12 months by the National Native Title Tribunal
- Requires the National Native Title Tribunal to establish registers of native title claims, native title determinations and native title agreements
- Provides for the validation of 'past acts' and 'intermediate period acts' which may have been invalid because of the existence of native title, and confirms the extinguishment of native title over a significant number of land titles
- Provides for a 'future act' regime which protects native title rights and imposes conditions and procedures on acts affecting native title lands and waters
- Establishes processes to settle native title through negotiation of agreements known as Indigenous Land Use Agreements (ILUAs)
- Establishes a process where the Commonwealth Minister re-determines which organisations can become Native Title Representative Bodies (NTRBs) and what areas of land these NTRBs are to be responsible for
- Numerous other technical and procedural amendments.

NSWALC and Native Title

In 1994 NSWALC was confirmed as the sole "representative Aboriginal/Torres Strait Islander representative body" gazetted under the Native Title Act for New South Wales. NSWALC has retained its status as the Native Title Representative Body (NTRB) since that time, although it must be noted that the recognition of all NTRBs was withdrawn in early 2000.

NSWALC re-applied and was eventually successful in gaining re-recognition under the new requirements.

The Strategic Plan

The Native Title Unit has now settled upon a Strategic Plan for the next three years. The Strategic Plan was prepared in consultation with ATSIC and has been approved by the Minister. The Strategic Plan sets broad goals for progressing native title matters and seeks to ensure community representation and involvement in those matters. The Plans grapples with the difficult issue of how to provide the very wide range of functions of an NTRB with the clearly inadequate level of funding received from the Commonwealth. Accordingly, difficult decisions have had to be made on a number of fronts and it will be an important task for the Native Title Unit to ensure the reasons for those decisions are adequately explained to our affected constituents.

The Claim Prioritisation Process

Previously funding support for many of the native title claims has been supplied in an atmosphere of crisis management which has led to inconsistent approaches to different matters. In the last year, the Native Title Unit has, under the auspices of the Change Manager, undertaken a comprehensive State-wide review of all native title applications and assessed each claim against specified criteria to decide what priority should be accorded to each claim. Some of those criteria included:

- whether the claim was affected by any overlapping claims;
- whether the land was affected by any historical acts that might have extinguished native title;
- whether there were any disputes within the claimant group; and
- whether the outcome of the claim was likely to significantly progress native title law in NSW;

As a result of this lengthy process, four claims have presently been identified of being high priority such that significant resources are now being devoted to preparing those claims for trial.

There are limited resources available for other claims which have not been accorded high priority. These claims will be dealt with on a case by case basis and limited assistance may

be provided by internal staff of the Native Title Unit in the mediation of such claims that have merit. However, given the tight financial constraints, it will only be in very exceptional circumstances that expenditure on external consultants (such as lawyers, anthropologists, historian etc) would be provided to support these claims.

In summary, this prioritisation process has been very successful and has now enabled all claimants to know where they stand in relation to the types of assistance that the Native Title Unit can provide to their claims. While understandably this has not met with universal approval for those claimants whose claims have not been accorded high priority, at least claimants have an appreciation of the difficulties ahead and can make more informed decisions about how best to approach these issues.

Streamlining of Claims

Since the passing of the Native Title Act in 1993, literally hundreds of native title claims have been lodged throughout the country. Many of those claims were ill-conceived, without merit or lodged without proper consultation. The result has been a confusing overlay of claims and a degree of consternation within the community, both indigenous and non-indigenous. A very substantial effort has gone into resolving these issues and a large measure of that success has been the considerable decrease in the number of claims. NSW has had considerable success in this regard.

As at 30 September 1998 there were well over a hundred claims in NSW. That figure has now been reduced to just over 80 and the Native Title Unit is still working to further streamline the claims on hand and liaise with those persons whose claims are ill-conceived or without merit. This important work will ensure that those claims which are well grounded will have a considerably higher chance of meeting successful outcomes.

Western Land Leases

The Native Title Unit has been funding a test case that is now before the High Court of Australia. The outcome of this case will be very important both for the development of native title law generally but more particularly for claimants whose lands may have been affected by the issuing of leases under the Western Lands Act 1901. The State of NSW has argued that such leases extinguished native title while the

Aboriginal parties have been arguing that native title continues to exist in accordance with the principles laid down by the High Court in the Wik case.

Mining

Negotiations have been proceeding on a variety of specific mining projects that may have an impact upon native title rights and interests. An important document was signed that may assist such negotiations in the future. The document was signed between NSWALC and the NSW Minerals Council and is entitled Protocol for the Negotiation of Agreements for Exploration and Mining for New South Wales. The document does not bind native title claimants to commit to any specific mining proposal as only the native title holders themselves have that power. However, the document sets out broad principles about how each party will conduct themselves in exploration and mining negotiations and provides important statements of principle by which miners recognise Aboriginal people as important stakeholders in mining developments and NSWALC recognizes the legitimate rights of miners under the laws of NSW. It is hoped that this document will lead to the building of a better and fruitful relationship between the mining industry and Aboriginal custodians of the land.

Through a legitimate process of election, NSWALC is one of the few statewide Aboriginal organisations which is truly representative of Aboriginal people from all geographic areas of New South Wales.



Funds Granted to Community Organisations

There are two major categories of funds, the first and by far the largest category is the annual allocation of funds to Regional and Local Aboriginal Land Councils, totaling some \$11.718m in 1999/2000. These allocations are used as a contribution toward the annual operational expenses of the Councils.

The second category is grants to community organisations and individuals, totalling some \$786,984 in 1999/2000. Aggregated details of grants less than \$5,000 are provided below, as well as a listing of individual grants of \$5,000 or more and a brief description of the purpose of each grant.

MINOR GRANTS (< \$5000) 1999/2000		
Category of Grant	Number of Grants Made	Total Amount Paid \$
Hardship	24	21,695
Sports	23	19,092
Travel	7	3,195
Education	10	17,860
Funeral	418	457,699
Total	482	519,541

MAJOR GRANTS (\$5000 AND ABOVE) 1999/2000		
Hardship		
Payee	Purpose	Amount \$
Royal Far West Children's Health Scheme	Grant to assist with running costs	5,000
Sport		
NSW Rugby Knockout Dubbo	Support for running costs of sporting event	5,000
Pacemaker Dubbo Knockout	Major sponsorship of Sporting Event	20,000
National Aboriginal & Islander Rugby League	Major sponsorship of Sporting Event	25,000
Pelican Bowling Club	Grant to assist with running costs	12,443
Education		
Aboriginal Expo 2000	Major cultural event associated with the Sydney Olympic Games	200,000
Total of Major Grants	6	267,443

SUMMARY TOTAL OF ALL GRANTS (Major & Minor) 1999/2000		
Category	Number	Amount \$
Hardship	25	26,695
Sports	27	81,535
Travel	7	3,195
Education	11	217,860
Funeral	418	457,699
Total	488	786,984

Legal Changes

The major opportunity for change was the review of the 1983 Aboriginal Land Rights Act (ALRA). The terms of reference for the review were determined in 1997 following a commitment made by the Minister in 1996 and also in response to an ICAC report investigating LALCs. The ICAC report focussed on alleged corrupt conduct occurring in LALCs and made 26 recommendations. Many of these recommendations required amendment to the ALRA. Many members of LALCs have also supported amendments made to the ALRA to increase the accountability of office-bearers of LALCs to their members.

The terms of reference were limited to those parts of the Act relating to functions and accountability of LALCs and excluded land rights.

Submissions were made to the terms of reference in 1998 and from these the Government developed over 20 recommendations for amendments. Public consultations were carried out by the Minister around the State in May 1999.

NSWALC derived their recommended amendments from the comments made by members at these workshops. NSWALC had a scribe attend these workshops and copies of the scribe's report were distributed to every land council. NSWALC's role has been to ensure that it has had an active role in the consultation process and in keeping a check on Government to ensure that the amendments are reasonable and relevant at the local level. It has been NSWALC's dual intention to:

- maintain the autonomy of LALCs, and
- increase accountability of office-bearers and themselves, NSWALC Councillors.

Major issues for the NSWALC itself have been to:

- increase the accessibility of LALC and NSWALC information by members
- increase the ability of members to obtain

remedies if office-bearers breach the Act

- this has been done by increasing the Registrar's role in conciliation and arbitration, making it easier for office-bearers to be removed and disciplined.

This work will continue unabated in 2000/2001.

The Trustee Act

Section 29 of the ALRA (1983) sets out what investments New South Wales Aboriginal Land Council can make. This leads onto the Regulations which then lead to The Trustee Act (TA). The Trustee Act was amended during 1998, deleting the list of "Authorised Investments" and replacing these with the "Prudent Persons Test". During 1999/2000, this has served to broaden New South Wales Aboriginal Land Council's investment opportunities.

The Audit Office of New South Wales audits NSWALC's accounts in accordance with the Public Finance Audit Act, the latest amendments to which place very specific requirements on NSWALC (and all other audited bodies) in the manner in which they record investment transactions. Further details are contained in the notes to the Financial Statements.

Economic Factors

The share market was buoyant for the great part of the 1999/2000 reporting year and another major factor contributing to the NSWALC investment portfolio was the strong growth of Sydney real estate in the lead up to the Olympic Games held in September 2000. Although tempered by some bad losses in the mortgage market, the returns on investment by NSWALC overall for 1999/2000 were at the highest level on record. Care will need to be exercised to ensure that this performance is maintained and radical changes to the Investment Strategy should be avoided in order to preserve the largely successful elements of the strategy while moving away from exposure to the more high-risk mortgage lending activities.

Management and Activities

1999/2000 was a period of significant upheaval within the organisation as several senior management changes occurred as well as the change of the leadership team within the Council itself. In spite of these distractions, efforts continued to devolve functions and delegate authority from the Head Office to NSWALC's experienced team of Branch Managers located across the State.

With the Sunset clause having been invoked at the beginning of the reporting period, there was a need to ensure a forward-looking and fresh approach to the mission and goals of the organisation. Individual Councillors had already taken on "portfolio" responsibilities in relation to the range of NSWALC activities and many sub-committees were formed with a view to sharing the onerous workload of the Council.

In several key areas (notably Finance, Investment and Native Title) it was recognised that independent expert opinion would be a valuable tool to assist Council in the complex and arcane detail and it is intended that this strategy be continued in 2000/2001 to help ensure that the most informed decisions can be made by Council over the core business issues that NSWALC has to deal with.

Research & Development

A major part of NSWALC's effort in relation to research and development concerns one of three main areas:

- the investigation and preparation of claims for Native title and applications for compensation for acts affecting native title,
- the examination of proposed legislation and proposed amendments wherever it may impact on land rights, and
- the location, identification and negotiation for repatriation of ancestral remains and return of cultural artifacts to their rightful owners.

All three aspects of this work are addressed under the Review of Operations area above.



Human Resources

Workforce Planning During the Olympic Games

The Sydney 2000 Olympics provided NSWALC with the challenge of maintaining effective service delivery to NSWALC clients while at the same time providing the flexibility to assist management and staff in planning to meet work commitments and transit issues, as well as affording the opportunity for individual staff to meet their own personal plans for attendance at selected Olympic events.

This was achieved through identifying affected clients, establishing employees' requirements and possible transit difficulties through a comprehensive survey; consultation with external agencies responsible for the Olympics Planning and the introduction of strategies, including interim flexible work practices.

As a result of this planning, the impact on NSWALC services during the Olympic period was minimal with the NSWALC maintaining full services and enabling staff to fulfil their own dreams in terms of attendance at Games events.

Aboriginal Enterprise Development Officer

August 2000 saw the employment of an Aboriginal Enterprise Development Officer within NSWALC under a Pilot Project. The Project was the result of extensive discussions and negotiations with the NSW Department of Education & Training to provide funding under a joint agreement to enable the employment of an AEDO.

The project aims to assist in the establishment and retention of viable enterprises within Local Aboriginal Land Councils and to assist ATSI people within Western Sydney and Sydney Regions to establish businesses and undertake necessary training as required to support those businesses.

The main project activities included:

- provision of business advice on issues including Financial; Marketing; Management; Industrial Relations; Occupational Health & Safety; Public Relations; Training & Development.

- Community network and development of strategies for publicity.
- Facilitation of establishment of new businesses.
- Source funding for applicants.
- Resource and referral centre for clients.
- Assist LALCs to establish enterprises identified in LALCs' Strategic Plans.
- Assist LALCs in monitoring and evaluation of enterprises once established.

The initial pilot project was approved for a period of 12 months. The particular significance of this project is that it represents the first time that the Department of Education & Training has provided funding for an individual organisation to employ an AEDO outside a standard Business Enterprise Centre network. An evaluation of the pilot program will be completed during 2000/2001.

Industrial Relations developments

During the reporting period, the NSWALC Conditions of Employment Award received approval from the Public Sector Management Office of NSW and discussions were commenced with the Public Sector Association. Ratification of the Award by the Industrial Commission will be sought in the next year.

List of Consultants

During 1999/2000, NSWALC engaged consultants on a total of 76 projects at a total value of \$596,755.56. The major areas of work in general terms were anthropological research and financial advice. The following breakdown is supplied in accordance with the requirements of the Annual Reports (Statutory Bodies) Act 1984, as amended.

Name of Consultant (Projects \$30,000 & above)	Title of Project	Amount Paid \$
Collaborative Solutions	Native Title Claim - Bundjalung & four others	47,334
McKeown & Associates	Native Title Claim - Gumbaynggirr	53,427
G S Morris Consultant	- - -	83,781
Boulevard Connections P/L	Financial Advice to Treasurer NSWALC	50,904
Total Amounts Paid > \$30,000	4	235,447
Consultancies < \$30,000	Number of Consultancies	Total Amount Paid \$
	71	281,308
Total All Consultancies	75	516,755

EEO

NSWALC has been successful in promoting the participation of women and Aboriginal people in senior management positions and more generally within the organisation during 1999/2000

1996/97	1997/98	1998/99	1999/2000	
Executive & Senior Management				
Male	16	15	13	13
Female	3	2	5	5
Total Senior Management				
Aboriginal	19	18	18	18
	14	14	16	15
Administrative Staff				
Male	61	55	48	43
Female	52	53	47	48
Total Administrative	113	104	95	91
Aboriginal	49	55	52	47
All Staff				
Male	77	67	61	56
Female	55	55	52	53
Total Staff	132	122	113	109
Aboriginal	63	69	72	62
NESB	12	5	5	4
Disability	7	6	5	5

Land Disposal

No land valued at more than \$5m was disposed of by means other than public auction during the reporting period.

Promotion

During 1999/2000, the first series of Statewide meetings took place with a view to ensuring that the Branch staff and Head Office staff came together and shared their own perspectives on the issues facing the organisation. Council itself also kept in touch with the grass roots population via a series of Regional meetings.



Service Standards

In September 2000, partly in response to recommendations flowing from the ICAC's work on potential corrupt practices, NSWALC management agreed to develop a set of service standards for both internal and external clients so as to ensure that matters such as complaints, general correspondence and requests for information, for example, were dealt with in a consistent and more timely manner. The outcome of that work will be commented on in future reports.

Accounts Payment Policy & Practice

Following a number of complaints regarding late payment of accounts, the accounting officer in charge was given notice to ensure that all payments are processed on a timely manner. It is now

Unit policy to process all accounts received within 14 days of receipt so as to ensure receipt of payment within 30 days by at least 90 per cent of creditors.

Risk Management/ Insurance

NSWALC holds the following insurance:

Name of Insurer	Type of Policy	Sum Insured \$ '000
Elders	Umbrella (anything not covered below)	20,000
	Industrial Special Risks	24,500
	Motor Vehicle (80 vehicles)	Replacement Value
	Professional Indemnity, D&O liability	20,000
	Personal Accident	200
	Machinery Breakdown	50

Occupational Health & Safety

In August 1999 Laurie Coleman joined the Human Resources Section as the Occupational Health, Safety & Rehabilitation Co-ordinator. Earlier, a Safety Consultant's report into Occupational Health & Safety in NSWALC had identified a serious lack of compliance with OH&S and Workers' Compensation legislation as well as deficiencies in OH&S practices and procedures. Among other things, the consultants also identified the need for a designated OH&S and Rehabilitation Co-ordinator within the organisation.

Mr Coleman carried out an extensive OH&S review which included visits to the NSWALC Branch offices and some farm properties owned by LALCs. The internal review examined existing policies and procedures covering Occupational Health & Safety, Workers Compensation and Rehabilitation of injured workers.



A full report was produced for Council containing recommendations designed to enable NSWALC to better comply with relevant legislation, as well as introducing necessary policies and procedures. All 28 recommendations were approved by Council and are being progressively implemented.

The necessary policies, procedures and programs to make NSWALC compliant with the legislation were developed and approved by Council and implemented during 1999/2000. These included;

- Occupational Health, Safety and Rehabilitation Policy
- Accident/Injury Reporting System
- Accident Investigation Procedure
- Workers' Compensation Claims Procedure
- Return to Work Program for Injured Workers

WORK RELATED INJURY & ILLNESS	Number
Number Reported	15
Nature of Accidents	
Slips, Trips & Falls	6
Striking Object	2
Motor Vehicle Accident	2
Mental Health (Depression/Anxiety)	2
Spills (Hot Liquid)	1
Occupational Overuse	1
Manual Handling	1
Total	15
Where Injuries Occurred	
At the workplace	8
At recess away from the workplace	2
On the journey to/from work	2
At work on a break	2
At work away from the workplace	1
Total	15

Other initiatives included:

- OH&S induction training course
- A First Aid system for Parramatta Head office
- First Aid training for staff

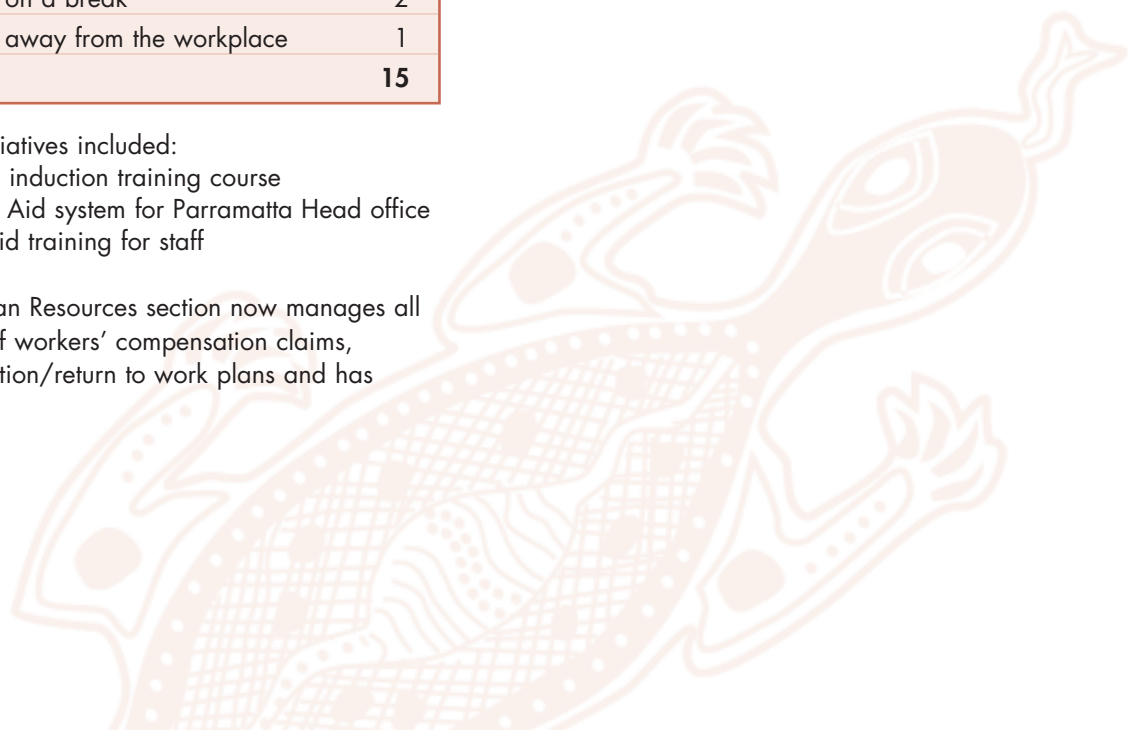
The Human Resources section now manages all aspects of workers' compensation claims, rehabilitation/return to work plans and has

established close liaison with GIO, the workers' compensation insurer for NSWALC.

WORKERS' COMPENSATION CLAIMS	Number
Claims brought forward from 1998/99	6
New Claims this reporting period	10
Total	16
Claims status at 30.9.00	
Claims finalised	10
Claims declined/under investigation	2
Claims accepted & continuing	4
Total	16
Open claims carried forward to 2000/2001	6

In 2000 a refund of \$150,000 on the workers' compensation premium was realised through better claims performance and careful management of injured workers.

REHABILITATION & RETURN TO WORK PLANS	Number
Cases brought forward from 1998/99	4
New cases this reporting period	6
Total	10
Cases completed	5
Cases continuing & carried forward	5
Total	10





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INDEPENDENT AUDIT REPORT



GPO BOX 12
SYDNEY NSW 2001

INDEPENDENT AUDIT REPORT NEW SOUTH WALES ABORIGINAL LAND COUNCIL

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

Scope

I have audited the accounts of the New South Wales Aboriginal Land Council for the year ended 30 September 2000. The councillors are responsible for the financial report consisting of the balance sheet, income and expenditure statement and statement of cash flows, together with the notes thereto, and the information contained therein. My responsibility is to express an opinion on the financial report 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* (the Act).

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 report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, 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 report is presented fairly in accordance with the requirements of the Act, Accounting Standards and other mandatory professional reporting requirements, in Australia, 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.

Qualification

As detailed in note 1(d) the Council did not recognise revenues and expenses on an accrual basis arising from investment activities for the year ended 30 September 1999. This was a departure from Australian Accounting Standard, AAS1 "Profit and Loss or other Operating Statements" which requires that all items of revenue and expense arising during the year be taken into account in determining the operating surplus/deficit for the year. No amounts were recognised for interest receivable, premiums or discounts and related amortisation in respect of purchases and sales of fixed interest securities. Since the closing interest receivable balance enters into the determination of the results of operations for the year ended 30 September 2000 there is also a departure from the Accounting Standard in current year. It has not been possible to quantify the financial effects of these departures. My audit opinion on the financial report for the year ended 30 September 1999 was similarly qualified.

Qualified Audit Opinion

In my opinion, except for the effects on the financial report of the matter referred to in the qualification paragraph, the financial report of the New South Wales Aboriginal Land Council complies with section 41B of the Act and presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Council as at 30 September 2000 and the results of its operations and its cash flows for the year then ended.

Inherent Uncertainty:

Without further qualification to the opinion expressed above, attention is drawn to the following matter. As stated in Note 12 (i) within the financial report, uncertainty currently exists concerning the Council's liability in respect of fringe benefits tax. To clarify this issue the Council intends to seek a private ruling from the Australian Taxation Office. The circumstances are such that the ultimate outcome of the ruling cannot presently be determined with an acceptable degree of reliability, and accordingly no provision for fringe benefits taxation that may be assessed has been made in the financial report. My audit report for the year ending 30 September 1999 was similarly modified.



R J Sendt
Auditor-General

SYDNEY
2 April 2001

STATUTORY AUDIT REPORT



GPO BOX 12
SYDNEY NSW 2001

Ref: S McLeod
Tel: 9285 0101

Mr Rod Towney
Chairman
New South Wales Aboriginal Land Council
PO Box W125
PARRAMATTA NSW 2150

2 April 2001

Dear Mr Towney

STATUTORY AUDIT REPORT NEW SOUTH WALES ABORIGINAL LAND COUNCIL

The accounts of the New South Wales Aboriginal Land Council for the year ended 30 September 2000 have been audited as required by section 41C of the *Public Finance and Audit Act 1983* (Act) and in accordance with section 34 of that Act.

This report is issued in accordance with Section 43(2) of the Act which requires that I report to the Council, the Minister and the Treasurer the results of the inspection and audit and details of any irregularities or other matters that call for special notice. This report is not the Independent Audit Report that expresses my opinion on the Council's annual financial report.

The audit resulted in the issue of a qualified audit opinion with an emphasis of matter which, together with the financial report, is enclosed. An extract from the Independent Audit Report dealing with the qualification follows:

"As detailed in note 1(d) of the financial statements, the Council did not recognise revenues and expenses on an accrual basis arising from investment activities for the year ended 30 September 1999. This was a departure from Australian Accounting Standard, AAS1 "Profit and Loss or other Operating Statements" which requires that all items of revenue and expense arising during the year be taken into account in determining the operating surplus/deficit for the year. No amounts were recognised for interest receivable, premiums or discounts and related amortisation in respect of purchases and sales of fixed interest securities. Since the closing interest receivable balance enters into the determination of the results of operations for the year ended 30 September 2000 there is also a departure from the Accounting Standard in the current year. It has not been possible to quantify the financial effects of these departures. My audit opinion on the financial report for the year ended 30 September 1999 was similarly qualified."

The emphasis of matter resulted from the uncertainty that exists concerning the Council's liability in respect of fringe benefits tax. To clarify this issue the Council intends to seek a private ruling from the Australian Taxation Office. As the circumstances are such that the ultimate outcome of the ruling cannot be determined with an acceptable degree of reliability, no provision for fringe benefits tax liability has been recognised in the financial statements.

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 report of the New South Wales Aboriginal Land Council:

- was presented fairly in accordance with the requirements of the Act, applicable Accounting Standards and other mandatory professional reporting requirements in Australia; 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.

The Audit Office's annual financial attest audits also assess whether agencies have substantially complied with relevant legislative requirements. As well as reviewing legislative requirements which govern the form or content of the financial report, other legislative requirements which could have a financial impact on the agency, are reviewed on a cyclical basis. This area subject to review this year was core business activities being in accordance with the *Aboriginal Land Act 83*. The result was satisfactory.

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 report.

An annual Client Service Plan for the audit was sent to you on 26 June 2000. This provided a detailed explanation of the scope of the audit.

Review of Operations

The Council's financial operations will be reviewed in Volume Two of the Auditor-General's Report to Parliament for 2001. This is expected to be tabled in Parliament in mid May.

Matters Arising from Audit

A large number of matters have again been identified during the audit and have been forwarded to management in a draft management letter. It is of concern that the majority of the issues have been raised now over a number of years and little effort appears to have been made to resolve them. Of particular concern was the losses incurred by mortgage operations. This has already resulted in the Council providing the sum of \$4.5 million as losses in the year under review. Other significant matters include:

- councillors' expenses
- councillors' debts
- funding of local land councils
- funeral fund
- rural properties
- lack of an employment award for Councillors and Council staff
- inconsistencies in some payroll information
- inadequate segregation of duties with the payroll and human resources functions
- non-ageing of Council debtors and incomplete reconciliation of debtors
- excessive leave balance for staff/Councillors
- inadequate reconciliation of fixed assets register to general ledger
- 1999 Annual Report not tabled in Parliament

Last year's management letter included various control weaknesses and other issues. In many instances, the undertakings made by line management of the Council in reply to the matters we raise in the management letters are not coming to fruition. The Council's internal control structure can only be improved if recommendations for change are instituted.

Acknowledgment

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

Your sincerely



R. J Sendt
Auditor-General

Enc.

c.c. The Hon. A. Refshauge MP
 Deputy Premier and
 Minister for Aboriginal Affairs
 C/- Health Department of New South Wales
 Leo Burnett House
 73 Miller Street
 NORTH SYDNEY NSW 2060

 The Hon. M. R. Egan, MLC
 Treasurer
 Level 33, Governor Macquarie Tower
 1 Farrer Place
 SYDNEY NSW 2001

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

Year Ended 30 September 2000

STATEMENT BY MEMBERS OF THE COUNCIL

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

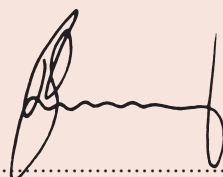
1. The accompanying financial statements exhibit a true and fair view of the financial position of the New South Wales Aboriginal Land Council as at 30 September 2000 and transactions for the 12 month period then ended.
2. The statements have been prepared in accordance with the provisions of the Public 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 23rd day of March 2001



Councillor



Councillor

NEW SOUTH WALES ABORIGINAL LAND COUNCIL

BALANCE SHEET

As at 30 September 2000

	Note	2000 \$'000	1999 \$'000
CURRENT ASSETS			
Cash	2	8,696	11,850
Inventories	3	448	244
Receivables	4	1,299	9,126
Investments	5	188,659	46,423
Total Current Assets		199,102	67,643
NON-CURRENT ASSETS			
Property, Plant and Equipment	6	19,233	19,340
Artefacts	7	239	238
Investments	5	306,979	405,622
Receivables	4	2,803	2,671
Total Non-Current Assets		329,254	427,871
TOTAL ASSETS		528,356	495,514
CURRENT LIABILITIES			
Creditors	8	1,568	1,034
Employee Entitlements	11	486	532
Total Current Liabilities		2,054	1,566
NON CURRENT LIABILITIES			
Employee Entitlements	11	357	325
Total Non-Current Liabilities		357	325
TOTAL LIABILITIES		2,411	1,891
NET ASSETS		525,945	493,623
TOTAL RETAINED EARNINGS	9	525,945	493,623

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

INCOME AND EXPENDITURE STATEMENT

For the Year ended 30 September 2000

	Note	2000 \$'000	1999 \$'000
INCOME			
Recurrent Allocations - NSW Government	13	-	497
Interest and Investment Income	14	33,264	24,774
Increment on Investment Revaluation	15	4,850	-
Rent	16	722	1,532
Grants and Subsidies	19	3,724	4,363
Profit on Disposal of Property Plant & Equipment	18	196	-
Prepaid Superannuation	11	269	-
Other Income	17	2,134	1,199
Gross Income		45,159	32,365
EXPENDITURE			
Audit Fees	20	192	181
Bad Debts		162	17
Doubtful Debts	4	400	1,400
Consultants Fees		536	606
Investment Fees	21	790	476
Depreciation and Amortisation	6	949	1,035
Loss on Disposal of Property, Plant & Equipment		-	1,983
Provision for Loss on Mortgage Investments	5	4,500	-
Employee Expenses	22	5,158	5,058
Funding of Regional and Local Aboriginal Land Councils	23	11,271	9,822
Property transferred to Local Aboriginal Land Councils		-	1,048
Grants		920	508
Members Expenses and Remuneration	24	1,165	1,429
Legal Expenses		2,194	2,017
Damages Award		-	519
Net Decrement on Investment Revaluation	15	-	7,179
Motor Vehicle Expenses		424	450
Repairs and Maintenance		231	317
Other Expenses	25	4,157	3,167
Total Expenditure		33,049	37,212
Operating Surplus (Deficit)		12,110	(4,847)

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

STATEMENT OF CASH FLOWS

For the financial year ended 30 September 2000

	Note	2000 \$'000	1999 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Interest and Investment Income		33,068	24,969
Rent and Outgoings		722	1,532
Other receipts in course of operations		5,654	5,617
Payments in course of operations		(26,047)	(27,516)
Net cash provided by operating activities	27	13,397	4,602
CASH FLOWS FROM INVESTING ACTIVITIES			
(Purchase of)/ Proceeds from Investments		(23,031)	3,250
Purchases of Property, Plant and Equipment		(2,518)	(1,899)
(Purchase of)/ Proceeds from Artefacts		(1)	(110)
Sale Proceeds Property, Plant and Equipment		8,999	1,637
Net cash provided by/(used in) investing activities		(16,551)	2,878
CASH FLOW FROM GOVERNMENT			
Recurrent Allocations		-	1,121
Net Cash provided by Government		-	1,121
Net increase (decrease) in cash held		(3,154)	8,601
Cash at the beginning of the year		11,850	3,249
Cash at end of year		8,696	11,850

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

Notes to and Forming Part of the Financial Statements

For the Year ended 30 September 2000

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The Council's Financial Statements are a general purpose financial report 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 Treasurers Directions and the New South Wales Aboriginal Land Rights Act of 1983.

The Income and Expenditure Statement and Balance Sheet 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, except for the change reported in note 1(i).

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

(a) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

(i) Income on Investments

Control of a right to receive consideration for the provision of, or investment in, assets has been attained.

(ii) Rent

Control of the right to be compensated for the services has been attained.

(iii) Disposal of Non-Current Assets

Control of the goods has passed to the buyer.

(iv) Grants and Subsidies

Grants and subsidies from other bodies are recognized as revenue when the entity obtains control over the assets comprising the grant, or, subsidy. Control is normally obtained upon the receipt of cash.

(b) Financial Instruments

Financial Instruments give rise to positions that are financial assets or liabilities (or equity instruments) of the Council. These include cash at bank, debtors, investments or creditors.

Classes of instruments are recorded at cost and are carried at net fair value.

(i) Cash at bank

Cash comprises cash on hand and bank balances including 11 AM at call accounts. Interest is

earned on daily balances on current accounts at Westpac Banking Corporation at agreed rates depending on the balance of the account. Interest is earned on 11 AM accounts at agreed rates at Westpac Banking Corporation and Commonwealth Bank of Australia.

(ii) Receivables

All receivables are recognized as amounts receivable at balance date. Collectability of debtors is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised when some doubt as to collection exists. The credit risk is the carrying amount (net of any provision for doubtful debts). Term loans to Local Land Councils carry interest at an agreed rate, whilst, other receivables earn no interest.

All amounts due at 30 September 2000 have been reviewed and are considered to be collectable, other than the amounts provided at note 4.

Receivables include rates paid on behalf of Local Aboriginal Land Councils in accordance with Section 44A of New South Wales Aboriginal Land Rights Act and approved loans.

(iii) Investments

Current Investments comprise short term commercial paper, Investment Managers' short term investments and cash holdings, if any, and International Fixed Interest Securities which are actively traded. Interest is earned on all these investments on the basis specified in Note 5.

Non Current Investments comprise units in the Clay Finlay Trust (International Equities), Colonial First State Australian Property Trust, Dresdner RCM International Equities Trust, Equitilink Australian Equities Trust, Perpetual Investments Australian Equities Trust, Deutsche Australian Property Trust and Deutsche Australian Equities Trust plus an individually managed portfolio by Aberdeen (formally Equitilink) of Australian Fixed Interest. Income is earned on these investments on the basis specified in Note 5.

The credit risk of investments is limited to the amount carried on the Balance Sheet at 30 September 2000.

(iv) Creditors and accruals

Liabilities (other than for employee entitlements) are recognized for amounts due to be paid in the future for goods and services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in Treasurer's Direction 219.01, which allows the Minister to award interest for late payment.

If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice, or statement, is received.

(v) Borrowings

The Council has no borrowing commitments.

(c) Inventories

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

(d) Investments

(i) Current Investments

All realised gains/losses (interest received) and unrealised gains/losses (revaluation to market value) are recognised in the Income and Expenditure Statement.

(ii) Non Current Investments

These investments comprise units acquired in equity and property trust funds, an individually managed portfolio that is wholly owned by the Council and a mortgage fund.

All revaluations to market value, including revaluation of unit prices are brought to account as a

revaluation of non current assets in accordance with Australian Accounting Standard 10 (AAS 10) "Accounting for the Revaluation of Non-Current Assets".

Distributions by unit trusts (net of management fees) received are recognised as income in accordance with industry practice.

In deriving investment income from the wholly owned fixed interest portfolio, coupon receipts subject to the amortisation of premiums and accretion of discounts, are recognised as income.

This policy was followed in the 1999-2000 financial year however due to the lack of detailed information recorded for direct holdings with fund managers, in respect of investment transactions for the year ended 30 September 1999, this policy generally could not be implemented in that year. Accordingly the Statement of Income and Expenditure does not accurately reflect the interest and investment income or the net decrement on investment revaluation expense of the Council for the previous year comparative figures. Additionally there was no interest receivable figure recorded at 30 September 1999 which has affected interest and investment income for the year ended 30 September 2000.

(e) Property, Plant and Equipment

Land and buildings are revalued at five 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 September 1997.

Plant and equipment costing \$500 and above individually are capitalised. Plant and equipment is 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.

(f) Employee Entitlements

(i) Superannuation

The liability for accrued benefits represents the value of the present obligation to pay benefits to members and other beneficiaries and is determined as the present value of expected future payments which arise from membership of the fund to balance date. The present value is measured by reference to expected future wage and salary levels and by application of a market determined, risk adjusted discount and appropriate actuarial assumptions.

(ii) Annual and Long Service Leave

The long service leave liability has been provided for all employees who have five or more continuous years of service and has been calculated at current salary levels. It is considered that this measurement technique produces results not materially different from the estimate determined by using the present value basis of measurement.

(iii) Sick Leave

No liability is recognised in the financial statements for non - vesting sick leave as the Council does not consider it probable that sick leave taken in the future will be greater than the entitlements accrued in the future.

(iv) Wages, Salaries, Annual Leave and Long Service Leave

These are recognised and measured as the amount unpaid at the reporting date at the current pay rates in respect of employee services up to that date.

(g) 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.

All income and expenses of the Statutory Fund and its assets and liabilities are reported in Note 22 of the Financial Statements. All income and expenses from the Statutory Fund established under the New South Wales Aboriginal Land Council is consolidated with the income and expenses of the administrative fund for reporting purposes.

(h) Provision for Loss on Mortgages

Note 5(h) refers to a number of mortgage loans made by the Council as part of its investment operations. Where settlement date has passed and the loan is considered to be in default, the Council provides for a loss on these mortgages. Where independent valuations of the properties were obtained, the amount provided is the difference between the amount owing and the valuation of the property. Where non-independent valuations were used, 50% of the balance is considered to be doubtful.

(i) Change in Accounting Policy

The Council altered the policy of valuing Non Current Assets from a three year interval to a five year interval. This removed the need for the Council to value land and buildings in 1999-2000 which were recorded at \$16.7m at 30 September 2000.

(j) 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 as follows.

	2000	1999
Buildings	2.50%	2.50%
Motor Vehicles	20.00%	20.00%
Computer Equipment	33.33%	33.33%
Other Equipment, Furniture & Fittings	20.00%	20.00%

2. CASH

	2000 \$'000	1999 \$'000
Administrative Fund	8,241	388
Statutory Fund	262	11,279
Funeral Fund	193	183
	8,696	11,850

The Funeral Fund collections have been maintained in a separate bank account and as a result of a judgement of the High Court of Australia are refundable to former members of the fund.

Interest rate at year end on cash at bank ranged from nil up to 4.85%

3. INVENTORIES

	2000 \$'000	1999 \$'000
Livestock	435	216
Grain and Other Rural Stock	13	28
	448	244

4. RECEIVABLES

	2000 \$'000	1999 \$'000
Current		
Council Members	9	36
Other Debtors	502	341
Other Debtors - Prepaid Superannuation	269	-
Prepayments	1	-
Local Aboriginal Land Councils	640	1,097
Aboriginal Organisations	53	27
Property sale on Exchange of Contracts	-	7,800
	1,474	9,301
Provision for Doubtful Debts	175	175
	1,299	9,126
Non-Current		
Loans and Advances to Local Aboriginal Land Councils	4,450	3,922
Loans to Other Organisations	153	149
	4,603	4,071
Provision for Doubtful Debts	1,800	1,400
	2,803	2,671

Doubtful debts are raised when doubt as to collection exists. A review of amounts owing by local land councils in respect of rate debtors is undertaken annually. Those councils that have not made a reduction in their rate debtor balance in recent years have had 50 percent of the outstanding balance classified as doubtful. Despite this policy this Council intends to vigorously pursue all outstanding debts.

Statutory Fund	205	7,801
Administrative Fund	3,897	3,996
	4,102	11,797

5. INVESTMENTS

	2000 \$'000	1999 \$'000
Current		
Commercial Bills / Promissory Notes	19,163	46,068
Money Market Funds	13,845	355
International Fixed Interest Securities	155,651	-
	188,659	46,423

Given the nature of the investments, the Council considers the book value to be a fair approximation of the market value. - Refer Note 1 (d)(I)

Non-Current		
Australian Fixed Interest	97,133	91,865
Units in Managed Australian Share Fund	73,928	54,215
International Fixed Interest	-	153,287
Units in International Equities	81,969	52,284
Units in Australian Listed Property Trusts	36,278	35,403
Managed Australian Equities	-	5,634

Mortgages	22,162	12,925
Woolstock Australia Ltd - Administration Investment	9	9
	311,479	405,622
Provision for Loss on Mortgages (Refer Note 29)	(4,500)	-
	306,979	405,622

Non-Current investments are revalued to market value - Refer Note 1 (d)(ii).

Authorisation of Investments

Rule 14(3) of the Model Rules issued under the Aboriginal Land Rights Regulation 1996 states that "a decision of a sub-committee is not a decision of the Council". Since 12 January 1999, an Investment Committee has made all decisions in respect of investments. The majority of these decisions are unauthorised as they have not been ratified by the full Council.

Reclassification of Investments

Following a reassessment process during the year, the International Fixed Interest Securities Fund was reclassified as a current asset due to the significant degree to which these securities are traded.

Current

(a) Commercial Bills / Promissory Notes

These are short dated instruments issued by a Corporation, which is responsible for repayment at due date, having a short term credit rating of A1 or better. These instruments at balance date were earning an average interest rate of 6.324%, whilst over the year the sum of monthly weighted averages interest rates was 5.735%. The Reserve Bank of Australia increased the official overnight cash rate by a total of 1.5% during the year under review.

(b) Money Market Funds

These are short term funds managed by New South Wales Treasury Corporation, First Nations Advantage Credit Union and AMP Asset Management Australia Ltd. The sum of monthly weighted average returns over the period in which they were invested with each manager is as follows:

New South Wales Treasury Corporation	5.53%
First Nations Advantage Credit Union	5.509%
AMP Asset Management Australia Ltd	5.238%

(c) Managed International Fixed Interest Securities

AMP manage International Fixed Interest (Foreign Bonds) on behalf of the Council which earn income and produce capital gains, or, losses, both realised and unrealised, in accordance with market conditions.

These instruments over the year under review resulted in a positive return of 6.761% per annum after taking net capital profits both realised and unrealised into account.

Non-Current

(d) Managed Australian Fixed Interest

Equitilink manage Australian Fixed Interest (Bonds) on behalf of the Council which earn income and produce capital gains, or, losses, both realised and unrealised, in accordance with market conditions.

These instruments over the year under review resulted in a positive return of 5.734% per annum after taking net capital profits both realised and unrealised into account.

(e) Units in Managed Australian Share Fund

The Council has units in the Equitilink Equity Trust, Perpetual Investments Equity Trust and Deutsche Equity Trust. Equities (Shares) earn income (dividends) and produce capital gains, or, losses, both realised and unrealised, in accordance with market conditions.

These investments over the year under review resulted in a positive return of 13.302% per annum after taking net capital profits both realised and unrealised into account.

(f) Units in International Equities

The Council has units in the Dresdner RCM Global Investors International Equities Trust and Clay Finlay International Equities Trust which earn income (dividends) and produce capital gains, or, losses, both realised and unrealised, in accordance with market conditions.

These investments over the year under review resulted in a positive return of 56.777% per annum after taking net capital profits both realised and unrealised into account.

(g) Units in Listed Australian Property Trusts

The Council has units in the Colonial First State Property Trust and Deutsche Asset Management Property Trust which earn income (dividends) and produce capital gains, or, losses, both realised and unrealised, in accordance with market conditions.

These investments over the year under review resulted in a positive return of 9.225% per annum after taking net capital profits both realised and unrealised into account.

(h) Mortgages

The Council lends funds on first mortgage on real property up to a maximum of two-thirds of independent market valuation. These mortgages have been introduced mainly by mortgage brokers and to a lesser extent have been advanced to Local Aboriginal Land Councils.

Weighted average interest rate on mortgages advanced at 30/9/00 was 8.98% per annum.

At 30 September 2000, the balance outstanding amounted to \$22.2M. Of this amount, advances totalling \$9.6M had passed their settlement date and were considered to be in default. Since balance date, a loan of \$945,563 was repaid. In accordance with the Council's policy, an amount of \$4.5M has been provided for as losses for the year.

Of advances totalling \$25.1M made since the inception of the scheme, the Council advanced \$11.6M to seven mortgagees without obtaining independent valuations of the properties. This action does not comply with Section 18(2) of the Trustee Act 1925 which requires the value of the property used as security for the mortgage loan to be subject to a valuation by a registered valuer instructed and employed by the mortgagee.

(i) Woolstock Australia Ltd

The Council has received stapled securities in Woolstock Australia Ltd as its share in the wool stock pile based on its sales of wool.

6. PROPERTY, PLANT & EQUIPMENT:

	Land \$'000	Buildings \$'000	Plant and Equipment \$'000	Motor Vehicles \$'000	Total \$'000
Opening Balance at Cost	-	-	4,872	2,169	7,041
Opening Balance at Valuation	4,636	12,860	-	-	17,496
Additions	-	100	390	1,355	1,845
Disposals	-	-	(74)	(1,225)	(1,299)
	4,636	12,960	5,188	2,299	25,083
Depreciation					
Opening Balance	-	(550)	(3,737)	(910)	(5,197)
Charge for the Year	-	(311)	(284)	(354)	(949)
Disposals	-	-	15	281	296
	-	(861)	(4,006)	(983)	(5,850)
Written Down Value					
2000	4,636	12,099	1,182	1,316	19,233
1999	4,636	12,310	1,135	1,259	19,340
				2000 \$'000	1999 \$'000
Statutory Fund				10,812	11,263
Administrative Fund				8,421	8,077
				19,233	19,340

The original cost of fully depreciated assets included in the total property, plant and equipment is \$3.9M (1998/99 \$1.5M).

7. ARTEFACTS

	2000 \$'000	1999 \$'000
Cost at 1st October	238	128
Additions	1	110
Disposals	-	-
Book Value at 30 September	239	238

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

8. CREDITORS

	2000 \$'000	1999 \$'000
Sundry Creditors and Accruals	1,375	851
Funeral Fund - Contributions Refundable	193	183
	1,568	1,034
Statutory Fund	-	196
Administrative Fund	1,568	838
	1,568	1,034

9. TOTAL RETAINED EARNINGS

	Accumulative Funds		Asset Revaluation Reserve		Total Retained Earnings	
	2000 \$'000	1999 \$'000	2000 \$'000	1999 \$'000	2000 \$'000	1999 \$'000
Opening Balance	489,510	489,912	4,113	8,558	493,623	498,470
Operating Surplus (Deficit) after Abnormal Items	12,110	(4,847)	-	-	12,110	(4,847)
Transfers on Disposals of Revalued Assets						
Property Disposals	-	3,453	-	(3,453)	-	-
Investment Disposals	-	992	-	(992)	-	-
Increment on Revaluation of Investments	-	-	20,212	-	20,212	-
Closing Balance	501,620	489,510	24,325	4,113	525,945	493,623

10. COMMITMENTS

The Council has no commitments at 30 September 2000 or at 30 September 1999.

11. EMPLOYEE ENTITLEMENTS

	2000 \$'000	1999 \$'000
Current Provisions		
Provision for Annual Leave	486	532
	486	532
Non - Current Employee Entitlements		
Provision for Long Service Leave	357	325
	357	325

The Superannuation Schemes relating to Council employees are State Superannuation Scheme (SSS), State Authorities Superannuation Scheme (SANCS), and First State Superannuation Scheme (FSS).

The assessed liability for the Council at 30 September 2000 and funds held in the reserve accounts at the Superannuation Administration Authority (including accrued income) are:

Superannuation (Liability)/ Prepaid Superannuation Contributions	SASS	SANCS	FSS	Totals
Number of contributors	2	3	1	6
Monetary Value	\$'000	\$'000	\$'000	\$'000
Assessed Liability	(78)	(37)	(113)	(228)
Less Estimated Reserve Account				
Closing Balance	45	67	385	497
(Net Liability) Prepaid Contributions	(33)	30	272	269

The 2000 assessment of SANCS, SASS and FSS is based on the full requirements of AAS25 "Financial Reporting by Superannuation Plans." This requires that a market determined risk adjustment discount rate be applied as the valuation interest rate in the calculation of the value of accrued benefits. The financial assumptions that have been applied for the calculations for 2000 and thereafter are:

Rate of Interest per annum	7.0%
Rate of Salary Increase per annum	4.0%
Rate of Increase in CPI per annum	2.5%

Assumptions with regard to the rates of mortality, resignations, retirement and other demographics are as for the 1997 triennial valuation.

12. CONTINGENT LIABILITIES

The Council has no contingent liability as at 30 September 2000 other than those stated below:

(i) Fringe Benefits Tax

The Australian Taxation Office (ATO) provided an advice in January 2001 that the Council is not a benevolent institution and section 57A of the Fringe Benefits Tax Assessment Act does not apply. However, the ATO suggested that an objection can be lodged by way of applying for a private ruling for exemption. Therefore, the Council will apply for a private ruling for exemption.

In view of other precedents and the advice obtained from a Queens Counsel in 1996, the Council believes that it has a strong case to obtain an exemption from fringe benefits tax (FBT). As this matter is now in the hands of the Council's attorneys, no liability for FBT has been recognised in the financial statements and no attempt has been made to calculate liability.

(ii) Litigation

The Council's solicitors have advised that the maximum possible legal claims and costs may amount to \$0.13 M as at 30 September 2000 (1998/99 \$0.561 M) for all outstanding litigation.

13. RECURRENT ALLOCATIONS -NSW GOVERNMENT

	2000 \$'000	1999 \$'000
Administrative Fund Allocations	-	248
Statutory Investment Fund Allocations	-	249
	-	497

14. INTEREST AND INVESTMENT INCOME

	2000 \$'000	1999 \$'000
Administrative Fund	279	131
Statutory Investment Fund	32,985	24,718
	33,264	24,849
Less Elimination of Inter Fund Transactions	-	75
	33,264	24,774

15. INVESTMENT REVALUATION

In accordance with Australian Accounting Standard 10, revaluations of non current investments that result in increments are credited to an asset revaluation reserve, except to the extent that the increment reverses a revaluation decrement previously expensed. In these circumstances the increment must be recognised as income. The 1999-2000 revaluation resulted in an increment of \$25M,

however only \$20.2M was credited to the Asset Revaluation Reserve as \$4.8M of the increment was in respect of assets where there had previously been a decrement expensed. This amount was therefore recognised as income in the current year.

16. RENT

	2000 \$'000	1999 \$'000
Administrative Fund		
Regional Offices	32	21
	32	21
Statutory Investment Fund		
Head Office	1,353	2,165
	1,385	2,186
Less Elimination of Inter Fund Transactions	663	654
	722	1,532

17. OTHER INCOME

	2000 \$'000	1999 \$'000
Enterprise Gross Income	887	831
Investment Managers Fees Rebates	928	-
Statutory Fee Income on Mortgages	5	-
Other	314	368
	2,134	1,199

18. PROFIT (LOSS) ON SALE OF NON CURRENT ASSETS

	2000 \$'000	1999 \$'000
Gain (Loss) on disposal of property, plant and equipment		
Proceeds from sale	1,199	9,437
Written down value of assets sold	1,003	11,420
Net gain on disposal of property, plant and equipment	196	(1,983)

19. GRANTS AND SUBSIDIES

	2000 \$'000	1999 \$'000
ATSIC Grants	3,315	4,174
Other Grants	409	189
	3,724	4,363

20. AUDIT FEES

	2000 \$'000	1999 \$'000
Fees paid to Audit Office of New South Wales :		
New South Wales Aboriginal Land Council	192	172
Fees paid to C.J. Abraham re Audit Native Title	-	9
	192	181

The auditors received no other benefit.

21. INVESTMENT FEES

	2000 \$'000	1999 \$'000
Investment Advisor's Fees	118	165
Investment Managers' fees	582	243
Custodian Fees	90	68
	790	476

In addition to the above fees, management fees on unit trusts are included in the value of the trust units and ultimately in the distribution received from these trusts. Therefore, both unit valuations and distributions are net of management fees. In accordance with the investment fund contract a number of management fee rebates, charged in the previous year, were received in 1999-2000 (refer Note 17).

22. EMPLOYEE EXPENSES

	2000 \$'000	1999 \$'000
Salaries , Wages	4,465	4,481
Superannuation	286	296
Adjustment to Provision for Leave Expenses	41	(16)
Workers Compensation Insurance	341	297
Redundancy Payments	25	-
	5,158	5,058

23. FUNDING OF REGIONAL AND LOCAL ABORIGINAL LAND COUNCILS

	2000 \$'000	1999 \$'000
Regional Aboriginal Land Councils	283	337
Local Aboriginal Land Councils	10,710	9,029
Capital Allocations - Local Aboriginal Land Councils	278	456
	11,271	9,822

24. MEMBERS EXPENSES AND REMUNERATION

	2000 \$'000	1999 \$'000
Salaries	853	842
Superannuation	66	76
Adjustment to Provision for Leave Expenses	(55)	-
Workers Compensation Insurance	75	67
Motor Vehicle Expenses	114	110
Travelling Expenses and Allowances	47	276
Other Expenses	65	58
	1,165	1,429

Council members have no related party transactions with the Council.

25. OTHER EXPENSES

	2000 \$'000	1999 \$'000
Staff Training, Development and Recruitment	598	485
Telephone	329	301
Enterprise and Farm Expenses	532	493
Insurance	133	36
Rates	25	51
Rent and Outgoings	146	169
Advertising	45	46
Public Relations and Publicity etc	258	98
Travel Expenses and Allowances	500	609
Postage, Printing and Stationery	99	105
Office and Administration Expenses	129	272
Property Administration Expenses	11	37
Equipment Hire and Lease	4	3
Meeting Costs	239	274
State Wide Conference	301	-
By Election Costs	318	-
TRIP Contribution	250	-
Refurbishment Expenses	4	32
Other Expenses	236	156
	4,157	3,167

26. STATUTORY INVESTMENT FUND

	Notes	2000 \$'000	1999 \$'000
Statutory Fund Opening Balance		482,183	485,340
Add Income			
Treasury Allocation	13	-	249
Interest and Income	14	32,985	24,718
Increment on Investment Revaluation	15	4,850	-

Rent	16	1,353	2,165
Investment Managers Fees Rebates	17	928	-
Fee Income on Mortgages	17	5	-
Expenses (Including Transfers to the Administrative Fund, Provision for Loss on Mortgages and Net Decrement on Investment Revaluation)		(35,608)	(30,289)
Operating Surplus for the Year		4,513	(3,157)
Reserves Transfer	9	20,212	-
Statutory Fund Closing Balance		506,908	482,183
Statutory Fund Represented by:			
Cash	2	262	11,279
Investments Current	5	188,659	46,423
Investments Non Current	5	306,970	405,613
Property Plant & Equipment	6	10,812	11,263
Receivables	4	205	7,801
		506,908	482,379
Creditors	8	-	(196)
Net Statutory Fund		506,908	482,183

The Council did not recognise revenues and expenses arising from investment activities for the year ended 30 September 1999 [refer note 1(d)(ii)] in accordance with accrual accounting principles. Consequently, uncertainty existed as to whether the Council complied with section 29A of the Aboriginal Land Rights Act 1983. This section governs disbursements from the Statutory Fund including interest accruing after 31 December 1998. Balances potentially affected by this issue comprise previous year figures for Transfer to Administrative Fund and the Net Statutory Fund balance.

27. NOTE TO STATEMENT OF CASH FLOWS

	2000 \$'000	1999 \$'000
(a) Cash at Bank and in hand		
For the purposes of the Statement of Cash Flows the Council considers the following as cash:		
Cash at bank	2,352	10,326
Cash in hand	1	1
11 AM Deposits with banks	6,343	991
Futures broker at call account	-	532
	8,696	11,850
(b) Reconciliation of net cash flows from operating activities to operating surplus.		
Operating surplus (deficit).	12,110	(4,847)
Depreciation & Amortisation	949	1,035
Net Decrement on Investment Revaluation	-	7,179
Increment on Investment Revaluation	(4,850)	-

Adjustment to Provision for Leave Expenses	(14)	(16)
Loss (Profit) on disposal of non Property, Plant & Equipment	(196)	1,983
Provision for loss on mortgages	4,500	-
Property transferred to Local Aboriginal Land Councils	-	1,048
Cash flow from Government - Recurrent Allocations	-	(497)

Other Changes in assets and liabilities in respect of operating activities.

Receivables decrease (increase)	27	(266)
Inventories decrease (increase)	(204)	55
Long Term Debts (Increase) Decrease	(132)	309
Creditors and borrowings (decrease) increase	1,207	(1,381)
Net cash inflows from operating activities	13,397	4,602

(c) Credit standby arrangements and unused loan facilities.

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

28. LIABILITY AS TRUSTEE

New South Wales Aboriginal Land Council acts as trustee for various trusts. The assets of the Trusts which lie behind the rights of indemnity are not directly available to meet any liabilities of New South Wales Aboriginal Land Council acting in its own right. The assets of the Trusts were sufficient to discharge all the liabilities of the Trusts at 30 September 2000.

	2000 \$'000	1999 \$'000
The positions of the Trusts are :		
CURRENT ASSETS		
Dungutti Elders Council Aboriginal Corporation		
Cash at Bank	871	826
World Indigenous Games		
Cash at Bank	12	12
Gumbaynggir Tribal Aboriginal Elders Co.		
Cash at Bank	13	9
TOTAL TRUST FUNDS HELD	896	847

29. SUBSEQUENT EVENT - MORTGAGES

Subsequent to balance date the Council has taken legal action to take possession of a property applied as first mortgage security for a mortgage loan amounting to \$6.3M at 30 September 2000. The property which is approximately 80% complete has a valuation upon completion of \$14.2M. Subsequent to year end, the balance outstanding has increased to \$8.2M. Based on current assessments the Council believes that there is little prospect that the balance will not be fully recovered.

End of Audited Financial Statements

LOCATION OF REGIONAL BRANCH OFFICES

CENTRAL BRANCH

Cnr Wingewarra & Darling Sts
PO Box 1196
Dubbo NSW 2830
PH: 02 6882 9350
FX: 02 6882 9371
Councillor: Rod Towney
Manager: Robert Barnes

CENTRAL COAST BRANCH

PO Box 305
Kempsey NSW 2440
PH: 02 6562 5496
FX: 02 6562 4223
Councillor: Manul Ritchie
Manager: Colin Campbell

FAR NORTH COAST BRANCH

25 Orion Street
PO Box 494 Lismore NSW 2480
PH: 02 6622 1010
FX: 02 6622 1931
Councillor: Dave Brown
Manager: Harold Love

MURRAY RIVER BRANCH

52 Chanter Street
PO Box 201
Moama NSW 2731
PH: 03 5480 9155
FX: 03 5480 9117
Councillor: David Clark
Manager: Robert Walker

WESTERN BRANCH

PO Box 47
Menindee 2879
PH: 08 8091 4114
FX: 08 8091 4445
Councillor: William Murray
Manager: Jenny Edwards

NORTHERN BRANCH

143 Loder Street
PO Box 327
Quirindi NSW 2343
PH: 02 6746 1668
FX: 02 6746 2525
Councillor: Wayne Griffiths
Manager: Charles Lynch

NORTHERN TABLELANDS BRANCH

Suite 1, Faulkner House
93 Faulkner Street
Armidale NSW 2350
PH: 02 6772 7666

FX: 02 6772 7342
Councillor: Tom Briggs
Manager: Bob Maynard

NORTH WEST BRANCH

87 Wilga Street
PO Box 449
Coonamble NSW 2829
PH: 02 6822 2119
FX: 02 6822 2322
Councillor: Les Trindall
Manager: Angela Fernando

WESTERN METROPOLITAN BRANCH

Suite 1, 54 Moore St
PO Box 3078
Liverpool 2170
PH: 02 9821 2899
FX: 02 9601 4680
Councillor: Robert Lester

SYDNEY NEWCASTLE BRANCH

66 Showground Road
PO Box 1389
Gosford NSW 2250
PH: 02 4325 0205
FX: 02 4323 3082
Councillor: Veronica Graf
Manager: Jenni McEwen

FAR SOUTH COAST BRANCH

Chapman House 2-34d Orient Point
PO Box 388
Batemans Bay NSW 2536
PH: 02 4472 9955
FX: 02 4472 9950
Councillor: Ossie Cruse
Manager: Lana Callaghan

SOUTH COAST BRANCH

C/O South Coast Aboriginal Cultural Centre
Junction Street Nowra NSW 2541
PH: 02 4422 5162
FX: 02 4422 7008
Councillor: Ivern Ardler

WIRADJURI BRANCH

153 Docker Street
PO Box 5515
Wagga Wagga
NSW 2650
PH: 02 6921 6544
FX: 02 6921 7903
Councillor: James Morgan
Manager: Roland Williams

LIST OF LOCAL ABORIGINAL LAND COUNCILS

CENTRAL BRANCH

Dubbo LALC
Narromine LALC
Trangie LALC
Weilan LALC
Gilgandra LALC
Nyngan LALC
Warren LALC
Wellington LALC
Mudgee LALC

CENTRAL COAST BRANCH

Birpai LALC
Bunyah LALC
Bowraville LALC
Coffs Harbour LALC
Karuah LALC
Nambucca Heads LALC
Thungutti LALC
Forster LALC
Kempsey LALC
Purfleet/Taree LALC
Unyka LALC

FAR NORTH COAST BRANCH

Baryulgil Square LALC
Bogal LALC
Grafton/Ngerrie LALC
Jali LALC
Jubullum LALC
Ngulingah LALC
Birrigan Gargle LALC
Casino Boolangle LALC
Gugin Gudduba LALC
Jana Ngalee LALC
Muli Muli LALC
Yaegl LALC
Tweed Byron LALC

MURRAY RIVER BRANCH OFFICE

Albury and District LALC
Murray River LALC
Deniliquin LALC
Wamba-Wamba LALC
Moama LALC
Yota Yota LALC

WESTERN BRANCH OFFICE

Balranald LALC
Ivanhoe LALC

Tibooburra LALC
Broken Hill LALC
Menindee LALC
Wanaaring LALC
Dareton LALC
Mootwingee LALC
Wilcannia LALC

NORTH WEST BRANCH OFFICE

Brewarrina LALC
Collarenebri LALC
Enngonnia (Murrumbidgee) LALC
Lightning Ridge LALC
Mungindi LALC
Nulla Nulla LALC
Cobar LALC
Coonamble LALC
Goodooga LALC
Moree LALC
Pilliga LALC
Toomelah LALC
Wee Waa LALC
Walgett LALC
Weilmoringle LALC
Narrabri LALC

NORTHERN BRANCH OFFICE

Amaroo LALC
Nungaroo LALC
Tamworth LALC
Wanaruah LALC
Coonabarabran LALC
Red Chief LALC
Walhallow LALC

NORTHERN TABLELANDS

BRANCH OFFICE

Anaiwan LALC
Ashford LALC
Guyra LALC
Dorrigo Plateau LALC
Armidale LALC
Glen Innes LALC
Moombahlene LALC

SOUTH COAST BRANCH OFFICE

Illawarra LALC
Nowra LALC
Jerringa LALC

SYDNEY/NEWCASTLE BRANCH

Awabakal LALC
Darkinjung LALC
La Perouse LALC
Mindaribba LALC
Bahtabah LALC
Koompahtoo LALC
Metropolitan LALC
Worimi LALC

WESTERN METROPOLITAN BRANCH

Deerubbin LALC
Tharawal LALC
Gandangarra LALC

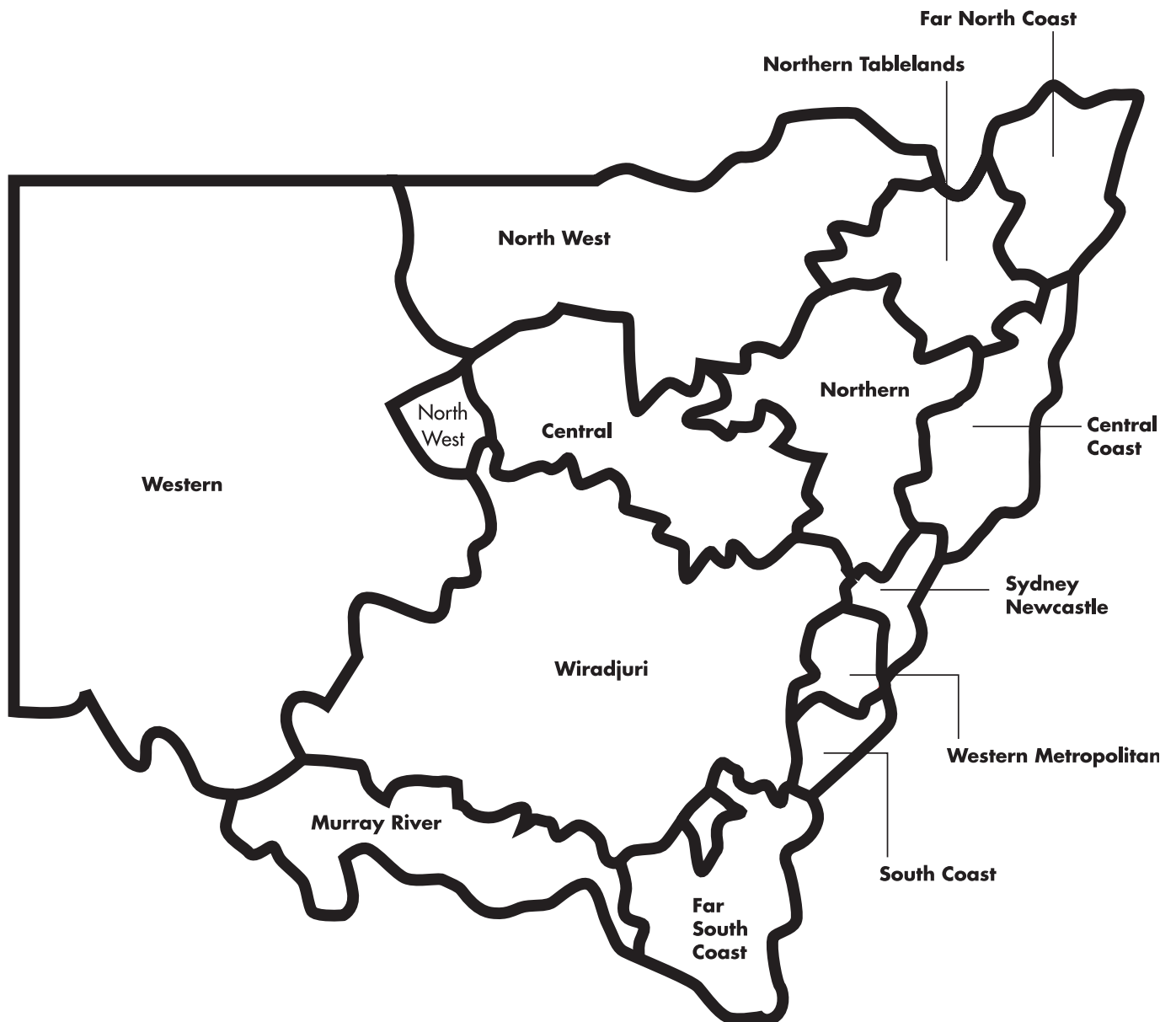
WIRADJURI BRANCH

Condobolin LALC
Hay LALC
Narrandera LALC
Peak Hill LALC
Wagga Wagga LALC
Young LALC
Cowra LALC
Leeton LALC
Onerwal LALC (Yass)
Pejar LALC
West Wyalong LALC
Griffith LALC
Murrin Bridge LALC
Orange LALC
Tumut Brungle LALC
Windradyne (Bathurst) LALC

FAR SOUTH COAST BRANCH

Batemans Bay LALC
Bodalla LALC
Eden LALC
Mogo LALC
Ulladulla LALC
Bega LALC
Cobowra LALC
Merrimans LALC
Wagonga LALC
Ngunnawal LALC

Aboriginal Land Council Regions





New South Wales Aboriginal Land Council

Level 9, 33 Argyle Street, Parramatta, NSW, 2150

Telephone: 02 9689 4444

Facsimile: 02 9687 1234

www.alc.org.au