



ANNUAL REPORT

YEAR ENDED 30 JUNE 2013



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Disclaimer

The ALT would like to advise Aboriginal and Torres Strait Islander readers that this report may contain images or names of deceased persons that may offend some people.



Chairman's Report

This has been a difficult year for me as I was given the responsibility of acting Chairman when Uncle George became too ill to fulfill his position and retired. I thank Uncle George for the grace and dignity that he showed us all during this period along with his continued and unwavering support for the Trust.

It is with pleasure that I now present the Annual Report of the Aboriginal Lands Trust for the period 2012/2013.

As has been the way of the Trust, we continue to deliver a level of services that is defined by a restrictive budget. Despite this we have achieved notable progress through the hard work and commitment of the Trust Board and staff, and through the understanding and support of our Communities.

I, along with Board member Harry Miller and General Manager, John Chester, participated keenly in the review of the Aboriginal Lands Trust Act 1966 and were members on the State Government ALT Review Reference Group. During the year the Trust made sure it was represented at all the Community consultations to hear their concerns and ideas. Communities gave clear support for the role and work of the Trust and for the new legislation to reduce ministerial dependence and increase Aboriginal Community autonomy and control over decisions concerning the Trust estate.

During the past year the Board also appreciated the opportunity to meet with Minister Hunter. Along with numerous briefing meetings the General Manager and I have had with the Minister the Trust is sincerely grateful for the time, genuine interest and valuable support and advice Minister Hunter has provided.

I am also pleased to report that the ALT now has a new website which contains valuable information about the Trust and some of its work including the impressive Head of Bight Whale Watching Centre.

Unfortunately during the year the Aboriginal Community has had to mourn the passing of significant Community leaders in Jim Abdulla and Pauline Edwards. Both were strong advocates for their communities and will be sorely missed.

I wish to take this opportunity to thank Board members and Trust staff for their commitment and loyalty to the Trust cause over what has been a year of challenge as well as reward.

Haydn Davey

Acting Chairman - Aboriginal Lands Trust

Functions of the Aboriginal Lands Trust

The Aboriginal Lands Trust is established pursuant to the Aboriginal Lands Trust Act 1966.

The Aboriginal Lands Trust Act 1966 was the first in Australia to ensure that titles to existing Aboriginal Reserves were held in trust on behalf of all Aboriginal people in South Australia.

The Aboriginal Lands Trust holds title to 65 properties comprising approximately 500,000 hectares of land for economic and cultural benefit, other former Crown Lands transferred to it and properties that have been donated purchased or otherwise acquired.

The core functions of the Trust are to hold, manage and administer land. The Trust has met these responsibilities by organising the leasing of land to Communities and managing natural resource management programs to improve conditions on the land.

The Aboriginal Lands Trust has sought and been granted funds from the Australian Government's Natural Heritage Trust, Natural Resource Management, and State Community Grant programs to undertake Landcare projects in conjunction with Aboriginal Communities and other landholders.

Such projects have not only benefited landholders, but has enabled the Trust to take a more proactive role working directly with local and remote Aboriginal Communities, individuals and State and Federal government agencies on land management issues with the goal of working towards sustainable economic development.



Aboriginal Lands Trust Directions

A priority of the Trust during the 2012 /2013 year was to focus on finalising the Aboriginal Lands Trust Act Review. A critical element to this finalisation was the Community consultations.

Consultations were undertaken in conjunction with Aboriginal Affairs and Reconciliation Division ("AARD"). AARD and the Trust held extensive consultations with Communities, lessees and other Aboriginal South Australians. The Trust considers that the information gained from these consultations is critical to the success of the new Act.

Some key themes arising from the Community consultations was: the need for the Trust and Communities to be able to enter into economic development; the ability to utilise the land for commercial purposes; for the Trust to be less reliant on the Minister; and the need for the Trust to be more independent of Government. Communities and lease holders also felt that the status of the Trust estate required review through a 'Good Order Audit'.

Natural resource management was also an area that drew enthusiastic response from Communities. There was an overwhelming desire to maintain the connection between the ALT land care officers and Communities. The services and support provided to Communities by the ALT land care officers with regard to natural resource management has been of great significance. Natural resource management remains a critical area of importance and emphasis to continue this relationship in the new Act was consistently raised.

The Aboriginal Lands Trust is moving forward with these recommendations and is committed to maintaining and improving the relationship between the Trust and Communities.

Aside from the review of the Act the Trust continues to undertake a wide range of land care and land management projects and activities across the state on Aboriginal Lands.

Review of the Aboriginal Lands Trust

The Aboriginal Lands Trust Act 1966 was the first Aboriginal Land Rights Act in Australia. The then South Australian Attorney-General and Minister for Aboriginal Affairs, the Honourable Don Dunstan, presented a powerful and persuasive case. Dunstan outlined the historical and political plight of Aboriginal land rights in Australia generally, and South Australia specifically. His influential and compelling argument led to the passing of the Act in an era when such a landmark social justice development was ground breaking and revolutionary.

Significantly the existing ALT Act served to establish the Aboriginal Lands Trust. The Act provided for the vesting of the freehold title of former missions, some Aboriginal Reserves and Crown land in the ALT, to be held and managed by the ALT for the ongoing benefit of Aboriginal South Australians.

Since the announcement of the Review of the current Act in 2008 there have been a total of 8 draft bills informed by stakeholder consultations over a period of almost 5 years. On 10 December 2012, Cabinet approved the release of the draft Aboriginal Lands Trust Bill 2012 (version 8) for comment and extensive consultation commenced.

The Aboriginal Lands Trust Bill 2012 (version 8) identifies change to the structure and focus of the Trust and its relationship with the Government and the Aboriginal Community. I, along with ALT Board members from the local Community, were directly involved in the Aboriginal Community and stakeholder consultations about the Bill during the period February to April 2013. The consultations were undertaken at the following Communities:

Port Lincoln - Mallee Park Football Club; 11 February 2013;

Ceduna - Far West Sporting Complex, 12 February 2013;

Koonibba - Koonibba Community Hall, 13 February 2013;

Yalata - Yalata Primary School, 14 February 2013;

Raukkan - Point Macleay Community Council Admin Building, 18 February 2013;

Murray Bridge - Ngarrindjeri Regional Authority (NRA) Office 19 February 2013;

Port Augusta - Davenport Community Hall, 25 February 2013;

Point Pearce - Point Pearce Community Hall, 26 February 2013;

Adelaide - Tandanya, 27 February 2013

Coober Pedy - Desert Cave, 5 March 2013;

Oodnadatta - Dunjiba Community Centre, 6 March 2013;

Marree - 12 March 2013;

Nepabunna - 13 March 2013;

Iga Warta - 14 March 2013; and

Gerard - Gerard Community Centre, 16 April 2013.

Review of the Aboriginal Lands Trust *continued*

These consultations raised a number of themes that were at times strongly expressed and keenly discussed. These themes were:

- The continued significance and vital importance of Country to the cultural, spiritual, physical, social and economic health and wellbeing of Aboriginal South Australians;
- Support for the continuing role of the ALT as a independent statutory body and its essential relationship with residential ALT Communities;
- The need to move away from the protective elements of the past and for the new legislation to strengthen Aboriginal decision-making autonomy over land determinations;
- To better enable commercial development and make the resources available to do this through establishing a Commercial Development Advisory Committee;
- To ensure the primary control of land affairs sits with the Aboriginal Community, in partnership with the ALT, rather than government (represented by the Minister). "It's our Country, we should be able to manage it our way". This view underpinned an almost unanimous desire to maintain the current level of residential Aboriginal Community membership on the ALT Board;
- For the ALT Board to access the skill, experience and capabilities proposed i.e. commercial and land management, and for improving the ALT's overall governance capability;
- For the nomination and membership 'scheme' for the new ALT Board to be determined through a process controlled by Aboriginal people inclusive of peak Aboriginal representative bodies, rather than 'on the nomination of the Minister';
- That the Minister's ability to 'delegate functions or powers under the Act', be limited to a safety net role;
- That the ALT requirement for consulting and negotiating with all Aboriginal interests in ALT land be clearly described;
- For lease and licence negotiations to respect the rights of Community bodies and adhere to their governance processes;
- Support for the 'Good Order Audit' to pick-up inconsistencies in leases and titles and to identify 'lost' land;
- That the Commercial Development Advisory Committee appointment 'scheme' be Aboriginal designed and driven, as opposed to the Minister;
- The ALT to work with Aboriginal Communities to consult and negotiate with local government on service needs;
- For adequate funding resources be provided to ensure the ALT is able to meet its expanded objectives and the increase in responsibility and accountability;
- Concerns relating to Native Title matters and whether land has to be transferred to Native Title Holders i.e. native title versus residential Community interests;
- Clarification of the rights of the Aboriginal Lands Trust to negotiate mining matters; and
- Clarification of the effect on Native Title of excluding section 16AAA from the current Act and the possible extinguishment or impairment of native title, without the consent of Native Title holders.

Aboriginal Community consultations consistently and strongly endorsed Aboriginal Community control which was captured by the following quote from a Community member during the consultations:

“The new Act has to suit the needs of the Aboriginal Communities it represents and continues with the same philosophy that it was established on, that is the ability to represent the communities via its management, governance and leadership. People who live on country, attached and affiliated to their Communities have to have a direct relationship with the ALT governance, therefore having to be involved in the decision making to reflect the needs and interest of the Communities”

I would like to take this opportunity to thank those Communities and individuals who gave their time and valued input to the consultation process. Their feedback was a source of great pride and comfort given that, generally speaking, Community people acknowledged and supported the important partnership role the ALT has with them.

I, along with ALT Chairman, Haydn Davey, and Board member, Harry Miller, was a member of the ALT Review Steering Committee which met regularly to guide and inform the Review. The ALT also provided a written submission developed from a special meeting of the Board in May 2013. The submission stated that the proposed Bill is an important evolutionary process from the original 1966 Act. That the Trust recognises the increasing complexity and mounting responsibility in discharging the Trust's responsibilities of protecting and managing Trust Lands for South Australian Aboriginal people. Overall the submission sought to increase the importance placed on autonomy for the Trust with a less autocratic role by the Minister.

By mid 2013 the Review was in the final stages of preparing an Aboriginal Lands Trust Bill 2013 for Cabinet approval and the entry and passage of the Bill through both Houses of Parliament.

John Chester

General Manager

Board of Management

The South Australian Governor Executive Council appoints members of the Aboriginal Lands Trust Board. These members are nominated by Community Councils of local Aboriginal Communities recognised by the Minister for Aboriginal Affairs and Reconciliation. These members normally reside on Trust land. The Minister for Aboriginal Affairs and Reconciliation directly appoints the Chairperson and Ministerial Representative(s).

Every member of the Aboriginal Lands Trust Board is an Aboriginal person. Membership on the Board of Management is for a term of three years.

The Board meets three to four times a year and its Executive and Economic Development committees meet at other times to deal with urgent or specified business. Members are remunerated through an annual membership fee. The Trust meets the travel and accommodation expenses of members to attend to Trust business. The Board also has approval to provide sitting fees and allowance for travel time for its members attending Executive and Economic Development meetings.

For 2012/2013, the Board of Management met on the following occasions:

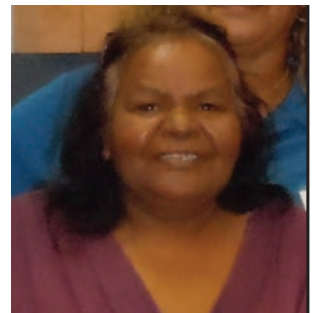
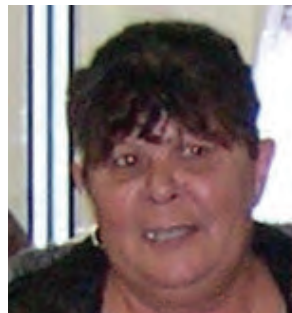
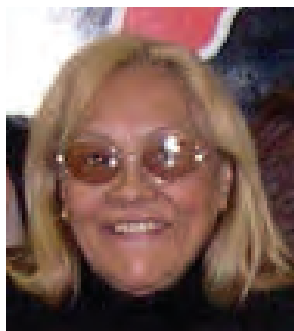
11th and 12th of July 2012	ALT Office, Walkley Heights
17th and 18th of October 2012	ALT Office, Walkley Heights
12th & 13th of December 2012	Sunnybrae Farm, Regency Park
20th and 21st of March 2013	ALT Office, Walkley Heights

The Executive of the Board also met on several occasions to deal with urgent business:

9th of August 2012	ALT Office, Walkley Heights
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Those who served on the Board during 2012/2013 were:

George Tongerie AM, JP	Chairman (July to December 2012)
Haydn Davey	Port Lincoln Aboriginal Community Council Acting (from December 2012) and Deputy Chairperson
Kingsley Abdulla	Gerard Community Aboriginal Corporation
Mabel Lochowiak	Umoona Community Council Inc
Reg Dodd	Marree Arabunna Peoples Committee Inc
Keith Peters	Yalata Community Council Inc
Ian Johnson	Nipapanha Community Council Inc
Marilyn Ah Chee	Dunjiba Community Council Inc
Irene McKenzie	Davenport Community Council Inc
Cynthia Coleman	Koonibba Aboriginal Community Council Inc
George Walker	Point Pearce Aboriginal Corporation
Peter Rigney	Raukkan Community Council Inc
Brett Miller	Ceduna Homelands Communities



(First Row) George Tongerie (Chairman), Haydn Davey (Deputy Chairman) & John Chester (General Manager)
 (Second Row) Kingsley Abdulla, Mabel Lochowiak, Reg Dodd & Keith Peters
 (Third Row) Ian Johnson, Marilyn Ah Chee, Irene McKenzie & Cynthia Coleman
 (Forth Row) George Walker, Peter Rigney & Brett Miller

Staff of the Aboriginal Lands Trust

The Chief Executive of the Department of the Premier and Cabinet (DPC) is the designated officer responsible for overseeing the employment of staff to perform the functions in connection with the operations or activities of the Aboriginal Lands Trust.

A proclamation under Section 3 of the Aboriginal Lands Trust Act 1966 was made by the Governor on 29 March 2007 for the purpose of designation of employing authority.

Staff that administer the statutory functions of the Trust are taken to be employed by or on behalf of the Crown (but will not be employed in the Public Service of the State unless brought into an administrative unit under the Public Sector Management Act 1995).

In relation to the position of General Manager, the Chief Executive, DPC, has delegated authority to the Trust Board to appoint. While staff appointment responsibilities are presently delegated to the Executive Director of the Division of Aboriginal Affairs in the Department of Premier and Cabinet the Trust has formally requested this delegation be transferred to the General Manager.

Salaries of staff that administer the statutory functions of the Trust are covered by an annual grant from the State Government, through the Division of Aboriginal Affairs and Reconciliation.

The salaries of staff employed to manage Landcare projects are met from the combination of Australian Government Program Community grants and the State Natural Resource Management Boards NRM Community grants on a project-by-project basis negotiated annually. The Trust anticipates that in the future, sustaining land management staff will require their funding to be included within the annual State ALT Budget allocation, and for natural resource management to be part of the Trust's statutory responsibilities. A common request of Communities during the ALT Review Community consultations was for the ALT to be adequately resourced.

Staff employed at the Trust during 2012/2013 were:

John Chester	General Manager
Annie Jiang	Finance Officer
Katrina Wood	Executive Assistant / Lease Management
Naomi Coleman	Receptionist
Bev Combes	Landcare Officer
Roger Rigney	Landcare Officer
Chris Rains	Landcare Officer



John Chester
General Manager



Katrina Wood
Executive Assistant
Leasing



Naomi Coleman
Receptionist



Annie Jiang
Finance Officer



Bev Combes
Landcare Officer



Roger Rigney
Landcare Officer



Chris Rains
Landcare Officer

Land vested in the Aboriginal Lands Trust

ADELAIDE REGION

DEED	LAND DESCRIPTION
6102/721	Tandanya, Grenfell Street, Adelaide
5876/838	Cyril Lindsay House, South Terrace, Adelaide
5536/252	Sussex Street, North Adelaide
5546/989	Sussex Street, North Adelaide
5173/155	Kali Hostel, Cross Road, Westbourne Park
5517/45	ColebrookLand, Eden Hills

COORONG

DEED	LAND DESCRIPTION
5865/985	Community Lands, Raukkan
5566/438	Gum Park
5870/740	Camp Coorong
5681/501	Section 188, Bonney Reserve
5681/501	Section 179, 180, 187, Hundred of Bonney
5681/501	Section 190, Hundred of Bonney
5515/920	Needle Island
5515/920	Goat Island
5515/920	Snake Island
5834/554	Parmbatung and Campbell Point
5580/887	Section 575/623 Hundred of Baker, Boundary Bluff
5580/887	Section 573, Hundred of Baker, Dodds Landing
5612/370	Section 5, Hundred of Glyde
5612/370	Section 4, Hundred of Glyde
5612/370	Rabbit Island

FAR NORTH

DEED	LAND DESCRIPTION
5424/727	House Blocks -93,97,98 Kutaya Terrace, Oodnadatta
5401/840	House Block 11 – Oribee Avenue, Oodnadatta
5834/645	Hookeys Water hole and Teamsters Reserve, Oodnadatta
5483/463	Anna Creek
5830/494	Marree
5581/257	Community Land, Coober Pedy
5370/179	Community Land, Coober Pedy
CR5747/848	Tree Plantation Reserve, Coober Pedy

FAR WEST

DEED	LAND DESCRIPTION
5834/851	Yalata Community Lands Colona Station
5834/851	Sections 993, 995, 998 Hundreds Nullarbor
5834/436	Koonibba Community Lands
5517/814	House Block – Fowlers Bay
5505/405	Betts Corner (via Ceduna)
5580/764	Yarilena (Duckponds via Ceduna)
5868/908	Sections 189, 190, 211 Warevella (via Ceduna)
5868/908	Section 71 Women's Centre, McKenzie Street, Ceduna
5701/728	Aboriginal Arts and Culture Centre, Kuhlman Street, Ceduna
5515/917	Cooyana Well, Streaky Bay
5489/225	House Block, Nunjikipita
5489/686	House Block, Nunjikipita

FLINDERS REGION**DEED**

5425/77
5508/53
5965/337
5496/760

LAND DESCRIPTION

Copley
Nipapanha Community Lands
Nantawarrina (Nipapanha)
Parachilna

LOWER EYRE PENINSULA**DEED**

5965/336
5418/949
5418/951
5423/119

LAND DESCRIPTION

House Block, Third Avenue, Port Lincoln
Mallee Park, Port Lincoln
Poonindie, Port Lincoln
Wanilla Forest, Port Lincoln

MID NORTH**DEED**

5868/540
5854/168
5580/370

LAND DESCRIPTION

Wamikata/ Davenport
Bungala/ Davenport
Baroota

MURRAYLANDS**DEED**

5515/918
5436/528
5079/142
5580/888
5958/95
5958/95
5721/546

LAND DESCRIPTION

Burial Ground, Mannum
Burial Ground, Swanport, Murray Bridge
Tumbetin Waal, Monarto
Farmland, Wellington
Brinkley Pieces 100, 101, 102, 103 DP 69235
Section 1079, Brinkley
House Block, Lot 39, Wanbi

RIVERLAND**DEED**

5584/149
5963/675
5860/142
5581/283
5922/58
5472/99

LAND DESCRIPTION

Community Lands, Gerard
Jerry Mason Senior Memorial Centre/ Winmante, Glossop
Lushville Riverfront, Berri
Land near Swan Reach
Mission Site near Swan Reach
Bartsch Farm, Gerard

SOUTH EAST**DEED**

CR 5752/182
5508/52
5508/52
5508/52
5006/233
CR 5911/537

LAND DESCRIPTION

Burial Ground , Kingston
Section 32, West, Murrabinna
Section 32, East, Murrabinna
Section 33, Murrabinna
3 House Blocks, Bordertown
Section 951, Bordertown

YORKE PENINSULA**DEED**

5580/368
6023/159
6096/117
6023/160

LAND DESCRIPTION

Moonta
Point Pearce
Wardang Island
House Block, Port Victoria

Aboriginal Lands Trust Community Business

During 2012 /2013 the Aboriginal Lands Trust was inundated with the need to attend to repairs and maintenance to property assets of the Trust. Diverting financial support and resources to other priority infrastructure was warranted to alleviate liabilities falling back onto the Trust. These properties included Sussex Street, Cyril Lindsay House, Kali Hostel and Tandanya Cultural Institute.

The Trust this year has been fortunate, with Board approval, to be able to utilise income from the Head of Bight and Iluka resources to address critical asset repairs on a number of high maintenance properties and prevent further asset deterioration or devaluation.

Additional funds were sourced from AARD, Mitcham City Council, the Adelaide Mount Lofty Ranges NRM Board and Blackwood Reconciliation Group. These organisations formed a collaborative partnership and assisted the Aboriginal Lands Trust, Aboriginal Communities and other lease holders to manage their leases and care for Country.

In regional locations Local Government, Regional Development and NRM Boards also worked with Communities in their respective regions providing training opportunities, employment and grant funding support to existing ALoC teams. This included Adelaide Mount Lofty Ranges NRM Board, Northern and Yorke Peninsula, Point Pearce, Murray Darling Basin, Gerard Community, Kungan Centre, Eyre Peninsula NRM Board with Wanilla Forest, Port Lincoln Aboriginal Community Council with NRM Board labour hire and Adrian Simpson, contractor support, with specialist advice and support for PLACC and the ALT.

Community Business COLEBROOK EDEN HILLS

Vandalism by graffitiists to the Grieving Mother and monuments was very disappointing. In response the ALT and the Blackwood Reconciliation Group provided resources for removal of the white paint graffiti. The damage was reported to Police and security upgraded. The Trust received an overwhelming public response to the vandalism and closer observance from nearby neighbours has resulted.

The Trust continues to assist maintenance to the land through removing noxious weeds and rubbish. The Adelaide Mount Lofty NRM Group has provided support to protect the unique rare species of plants and vegetation within the Colebrook reserve.

Mitcham City Council provided support at no cost to remove dead trees from the Colebrook driveway that were becoming dangerous to the public. The trees were mulched and left on site for use around the monuments and camp fire area.

Pictured below:
Mitcham City Council provided support at no cost to remove dead trees from the Colebrook driveway that were becoming dangerous to the public, the trees were mulched and left on site for use around the monuments and camp fire area.



Community Business SUSSEX STREET

Extensive repairs and maintenance were carried out on the sewerage and storm water system after extreme bad weather conditions including torrential rains caused major flooding within the building and premises. A thorough inspection using cable camera monitoring system revealed pipes were clogged with tree roots and were badly damaged and broken. The large tree root system was found to be the cause of the flooding by creating breakages and blockages in the storm water and sewerage system and allowing sewerage and other grey water material to flow into Sussex Street.

Pictured below:
Wind, falling trees and a rampant root system caused structural damage to the brickwall, archway and gate of the neighbouring property.



Pictured below:
All existing trees and root systems were removed from the fence-line. Repair of the damaged archway and brickwork followed.



Community Business COPLEY

During 2012/13 the Trust received notification that the building and premises at Copley had been subjected to vandalism. An inspection of the property was conducted in conjunction with members of the Copley Ceramics Group, who had previously used the building for producing ceramics and arts and crafts.

The inspection revealed that entry gates had been forced and broken off their hinges, and tables, chairs and other items from the shed were scattered over the yard outside the ceramics shed. The rear screen and main door of the building had been forced to gain entry breaking the locks and door jams.



As furniture was left in the yard unattended and unprotected from the elements damaged items had to be discarded.



The ALT arranged to secure the property with the use of a local contractor and volunteers from the Copley Ceramics Group. Doors were repaired and replaced on the main building, and tables, chairs and equipment salvaged and returned to the shed. A roller door has been installed to the shed, main gates and hinges removed, repaired and replaced. All locks and padlocks to the building were also replaced.



Community Business WANILLA FOREST

The ALT received grant funding from the CFS Fire Mitigation Management Program to extend fire safety measures within Wanilla Forest. The project included widening boundary firebreaks, weed spraying cleared areas, clearing regrowth from fence-lines, widening of firebreaks and widening of internal access roads for firebreaks.

Meetings, site inspections and site planning processes are conducted regularly with Port Lincoln Aboriginal Community Council, Aboriginal Lands Trust, Eyre Peninsula NRM labour hire to ensure Wanilla Forest remains safe and manageable.



Due to unseasonal rain regrowth along the central cleared area was regraded and an excavator separated previously burnt off areas ready for burn off after the fire season.



Firebreaks were widened to 40 metres including clearing and grading of the north-south safety corridor for easy evacuation and access to safety area for CFS if fire threatens life in the future.



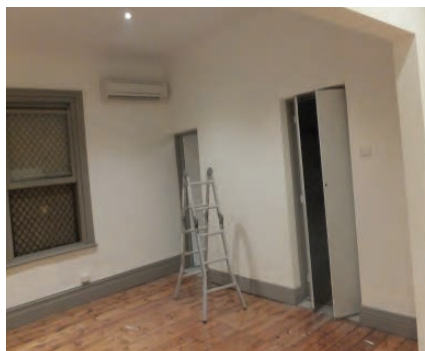
Community Business CYRIL LINDSAY HOUSE

After many years of neglect Cyril Lindsay House has finally gained much need of attention thanks to a partnership between the Trust, Aboriginal Sobriety Group and new tenants Visible Recovery. The parties have embarked on rehabilitation and refurbishment of the property removing all the decayed rubbish from inside the building, removal of carpets and broken windows, and stripping of the walls.

The Centre is now used for repatriation / rehabilitation of people with substance abuse concerns.



Over the ensuing months Cyril Lindsay House was transformed back to its previous glory.



Community Business ANNA CREEK

While visiting Communities for the ALT Act review consultations during January 2013 Trust and Aboriginal Affairs and Reconciliation Division staff visited Anna Creek Station. The Trust has a 1 hectare parcel of land which was used as an outstation to provide facilities and accommodation to Aboriginal stockman and their families working on Anna Creek cattle station.

Sadly the prefabricated buildings are no longer standing having been destroyed by the elements over the years and deteriorating to a stage where it is necessary to clean up the old building materials, bottles and car bodies. As the old buildings were constructed of asbestos, removal of this material from the area will be necessary. Rehabilitation of the surrounding environment and fragile dune system will also need to be carried out.

Removal and clean-up of asbestos, glass bottles, general rubbish and car bodies will be necessary. Grant funding to remove these items has been difficult to access. The Anna Creek Station Manager was helpful when accessing the ALT section of the property and offered assistance where possible.

Pictured below:
Exposed asbestos in large quantities
from collapsed old buildings is a
problem and will require extreme
safety measures to remove.





Natural Resources Management

By Aboriginal Landcare Officer - Roger Rigney

SOUTH AUSTRALIAN MURRAY DARLING BASIN NATURAL RESOURCE MANAGEMENT REGION

2012 – 13 was again a year of continuity for established Aboriginal Lands Trust (ALT) Natural Resource Management (NRM) projects and programs in the South Australian Murray Darling Basin (SAMDB) NRM region. In particular the Kungun Aboriginal Learning on Country (ALoC) program which continued to contribute to the on-ground outcomes of many SAMDB projects throughout the region and achieved a high level of training accomplishments. These accomplishments included completion of their Certificate 3 in Conservation and Land Management, 4 Wheel Drive (4WD), all terrain vehicle (ATV) operation, Chemical Accreditation (Chemcert), White Card, boat license and canoe accreditation.

As well as the ALoC program, 2012-13 saw the completion of some and beginning of other projects. These included finalisation of the Gerard Community Significant Environmental Benefits Grant, the completion of the Alinytjara Wilurara NRM Board Community Grant - Talking the same Language Aboriginal Landcare Officers talking to each other on country, the development and successful application of the Community Landcare Grant for the Kathundjeri Association, the Blackwood Reconciliation Group upgrade of the Colebrook Eden Hills site and discussions with the Adelaide Mount Lofty Ranges NRM Board about the potential to develop and establish another ALoC team based at the ALT and working in the Adelaide Mount Lofty Ranges NRM region starting mid - late 2013. These discussions came about due to the success of the Gerard and Kungun ALoC Programs.



The following highlights are from the various projects and programs mentioned above and the activities undertaken within the projects throughout the year.

ABORIGINAL LEARNING ON COUNTRY KUNGUN ALOC PROGRAM ROLLS ON...

It was the boost from the funding partners who agreed to continue funding the Kungun ALoC team until June 2013 that assisted in the team being able to complete their Certificate 3 in Conservation and Land Management and being awarded Participatory ALoC Certificates from SAMDB NRM Board Aboriginal Partnerships Project representative in a ceremony held at the McCormack Centre, Renmark in December 2012. The team continued on training in Certificate 3 in Indigenous Land Management with TAFE SA Aboriginal Access into the New Year and are well on their way to completing that certificate as well.

Additional training i.e. 4WD and Work Zone Traffic Management, was provided and delivered by an Adventure 4WD and Access Training Centre. Training was delivered on-site during fieldwork, at workshops at the Kungun centre, the ALT office in Adelaide and at other locations to suit the training being provided. Some of the training offered was relevant to both the Kungun and Point Pearce ALoC teams. As a result the teams had opportunities to come together to participate in the training, which gave them a chance to connect and discuss the ALoC program as well as the kind of work they perform and their experiences.



Pictured above:
Four Wheel Drive training

Natural Resources Management

When not training or attending workshops the team undertook on-ground work and other NRM project activities at numerous locations i.e. Ramco, Swan Reach, Meldanda, Lake Moody, Murbpook Lagoon, Martins Bend and Devon Downs contributing to other larger projects being implemented by the SAMDB/ DEWNR and LAP Groups within the region.

The on-ground works and activities varied and included pest management (mapping and control), fencing, revegetation, reed removal to increase flows into identified waterways and lagoons as well as Regent Parrot, floodplain, tree health, water quality and photo-point monitoring.

Pictured below:
Pest Management
- Mapping



Pictured below:
Pest Management
- Control



Pictured below:
Pest Management Site Recon - Lake Moody



Pictured below:
Fencing
- Coorong



Pictured below:
Revegetation at Meldanda



Pictured below:
Reed removal to increase flows at Murbpook



Pictured below:
Photopoint Monitoring
- Gerard Floodplain



Pictured below:
Water Quality Monitoring
- Gerard Floodplain



Pictured below:
Tree Health Monitoring
- Gerard Floodplain



Pictured below:
Regent Parrot Monitoring
- Swan Reach



Natural Resources Management

SIGNIFICANT ENVIRONMENTAL BENEFITS GRANT - GERARD WILLOW REMOVAL AND REVEGETATION PROJECT COMES TO AN END

The Significant Environmental Benefits (SEB) Willow Control Project rolled on from the previous years for the final time, finishing with the burning-off of the remaining wood piles and undertaking the planned revegetation activities. The team undertook site preparation with some spot spraying and mowing of long grass.

Pictured below: SEB and Kungun teams undertaking revegetation works for SEB project at Gerard Center and Right: Burning of remaining wood heaps at Lushville;



**Pictured below:
Early mapping attempt at
developing specific revegetation
sections for the Gerard Willow
Project riparian zone**

SEB project team members continued their studies in Certificate 3, Indigenous Land Management, and joined in with the Kungun ALoC team to undertake some SAMDB Board sponsored Nature Maps training through the Goolwa to Wellington LAP. The training in the South Australian Government's web linked mapping tool allows the teams to access the same database for transposing GPS way points to create meaningful maps that show areas where work has been undertaken and/or planned.



Natural Resources Management

ALINYTJARA WILURARA NRM BOARD COMMUNITY GRANT -TALKING THE SAME LANGUAGE ABORIGINAL LANDCARE OFFICERS TALKING TO EACH OTHER ON COUNTRY

This project funded through the Alinytjara Wilurara NRM Board Community Grants brought together Aboriginal Landcarers, ALoC teams, Indigenous Protected Areas (IPA) and Working on Country (WoC) Rangers on two occasions at two locations, firstly Yappala near Hawker and then Nantawarrina on Nipapanha Community lands. At these gathering participants had an opportunity to undertake fieldwork, participate in training activities i.e. bio survey, collecting basic GPS data, inspection of a Designated Area and Rock Wallaby monitoring. It was also very useful for sharing the knowledge and ideas about the NRM project they're involved in as well as getting to learn, explore and gain an understanding of each other's culture and country.

Nantawarrina was the first IPA declared in Australia, the Yappala Community were in the final stages of consultation before declaring an IPA over their property, Point Pearce Community were still in the midst of the initial consultation phase and Gerard Community has a keen interest in going down the path of an IPA when the opportunity arises. So it was a great opportunity for the participants to share their knowledge and experiences amongst each other and was thoroughly enjoyed by all who attended.



Pictured below:
Yappala Aboriginal Land Managers
Gathering. Some of the participants
prior to, and climbing through the
Yappala Range.





NANTAWARRINA ABORIGINAL LAND MANAGERS GATHERING

Pictured left:

Our camp for the week 'Bald Hill IPA Field Station'; In all we had over 25 participants over the week.

Pictured below from left to right:

Beautiful morning view from base camp;
Touring Nantawarrina;
Preparing Elliot Traps;
Setting up pitfall traps;
Checking pitfall traps;
Who said go left!!!!!!;
We made it!!!!!!



Natural Resources Management

With such a large number participating in the Bio Survey on the Nipapanha – Nantawarrina IPA gathering we had to establish a roster system to manage the two areas of trapping (pitfalls and Elliot's), opportunistic searches for natives and feral animals both day and night, the identifying of areas where goats may have been congregating and nightly spotlighting for pest management.

A number of interesting lizards and small mammals (mice) were caught in the pitfall traps with the most interesting being the Red Barred Dragon *ctenophores vadrappa*, due to its large size and dramatic colouring.



NRM Good news stories and the new year.....

KATHUNDJERI ASSOCIATION - ROBERT'S FAMILY LANDCARE GROUP GRANT APPLICATION SUCCESS

The Robert's family of Meningie, leaseholders of Rabbit Island and Section 5, were successful in their application for Landcare funding with the announcement that their project, Kathundjeri Association, looking after land leading youth into the future, has been approved.

An initial meeting has been held with key family members to identify steering group members. The group have identified a number of people who will work on the project however we are working with the Job Network providers to investigate possible part-time training to be incorporated into their work program to give them an ALoC type program to complement their on-ground works.

Pictured below left:
ALT NRM Office Beverley Combes facilitates on-site project application planning meeting;

Pictured below right:
Traditional Custodian of Rabbit Island and Section 5 Bluey Roberts looks over the Coorong;



The project will incorporate approximately 3 months of on-ground work which will take place around mid-August to mid-November 2013. Revegetation planning for Rabbit Island will require assistance from the ALT to access the Island during periods of high water levels. It is proposed to bring other groups to workshops to broaden the experience of the different groups working on similar projects.

POTENTIAL KAURNA ALOC PROGRAM FOR THE AMLR TO BE BASED AT THE ALT

The Adelaide Mount Lofty (AMLR) NRM Region has been working with Kaurna Board Member, Tauto Sansbury, and ALT staff to develop an ALoC Program for the Northern Adelaide Mount Lofty Region. In the New Year the ALT will host the trainees who will then address a range of land management issues on land identified by the AMLR Northern Group members that may have cultural sites that may or may not be recorded.

Trainees will be based at the ALT office and attend worksites as directed as well as being able to travel to Communities to assist with large projects when appropriate and when the training benefits complement their scheduled TAFE program. It is hoped that this program would be rolled-out earlier however meetings planned with a possible supervisor stalled the project when the person accepted an interstate position.

Pre-enrolment training will be planned with Tauto with the hope that the program will commence early in the New Year.

FUNDING FOR AN UPGRADE TO THE COLEBROOK HOME SITE AT EDEN HILLS

Blackwood Reconciliation Group was successful in gaining funding to upgrade the Eden Hills site in a bid to deter vandalism that has been a problem on a number of occasions.

The grant will provide solar lighting and a solar pump for the fountain, rainwater tanks to maintain the fountain, concreting of the large shelter shed and a mural for the inside of the shed to remove the appeal of a blank wall for "tagging", a form of graffiti and seen as vandalism. Blackwood Reconciliation Group will be liaising with TjiTji Tjuta to ensure all stakeholders are included in the delivery of the project.

**Pictured below:
Vandalism at the Colebrook,
Eden Hills**



The ALT assisted Blackwood Reconciliation Group (BRG) with the submission for funding to upgrade the Colebrook Home site at Eden Hills. Through the Premier's Initiative Fund to upgrade the site works include security solar lighting and water tanks to ensure the "Fountain of Tears" memorial fountain keeps going during summer months or during periods of drought when there are water restrictions.

There has been a small work team from the ALT assisting the Group with mowing and maintenance of the site through funding provided by AMLR NRM Board. As previously mentioned ongoing discussions with the Board will more than likely result in the development of an ALoC program for the Northern Area which will be able to use Colebrook as a potential training site for some of the practical skills a new team will be required to obtain.



Pictured above left:
ALT General Manager John Chester
consulting and project planning with
Blackwood Reconciliation Group
representative;



Pictured above right:
ALT provide a small team to assist
with property maintenance at the
Colebrook, Eden Hills;

Natural Resources Management

NORTHERN & YORKE

Indigenous Australians have been caring for their country for tens of thousands of years. Today, Indigenous people manage and conserve their natural and cultural land and water assets. Caring for Our Country funding from Natural Resources, Northern & Yorke supports the engagement, participation and employment of Indigenous people in natural resource management “on country” and supports the Australian Government’s commitment to the social justice program, ‘Closing the Gap’.

The value of the Indigenous ‘on-country’ stewardship which provides ecological services of landscape protection, restoration, rehabilitation and maintenance of biodiversity is recognised with the purchase of these services by the Australian Government through its funded programs.

The Aboriginal Lands Trust has, for a number of years, been contracted within the Northern & Yorke region to facilitate Indigenous engagement and participation in natural resource management.

POINT PEARCE

The Aboriginal Learning on Country program commenced in 2011. Five community members were engaged to undertake a range of environment management projects and commence studies towards Certificate II in Indigenous Land Management at TAFE. In addition to their formal study, relevant work skills training were completed:

- Safe quad bike operation
- Workzone Traffic Management
- 4 Wheel Drive operation
- ChemCert.

A major component of the on-ground work comprised of controlling the extensive African Boxthorn population established predominately along the sandy coastal fringe supporting large numbers of the pest plant which required mechanical removal reducing refuge for rabbits and foxes and improved conditions for the recruitment of native plant species. Listed on the Alert List for Environmental Weeds, White Weeping Broom (*Retama raetam*) had a 5 hectare population on the Point Pearce coastal fringe which has now been chemically controlled.

Pictured from left to right:
Workzone Traffic Management
training; Burning piles of dried
Boxthorn; Mechanical removal of
Boxthorn Point Pearce;



Learning regulatory requirements prior to conducting pest animal control activities and best practice pest animal control procedures including advice and selection of suitable sites away from the residential area to lay fox baits in view that the community contains numerous pet dogs was integral to a practical workshop with the regional Authorised Officer from Natural Resources, Northern and Yorke.

The workshop provided practical on-ground training for Pindone rabbit baiting and safe handling and setting out 'FoxOff' 1080 baits. The fox baiting data collected at Point Pearce was incorporated into a more comprehensive fox research program title "Southern Yorke Peninsula Fox Baiting for Biodiversity" conducted by Ken Rudd, Team Leader Sustainable Landscapes.



**Pictured left to right:
Examining Rabbit bait trail;
Checking fox bait take-up;**



As part of the Greening Australia trial Carbon Sink program the ALoC crew were intimately involved with workshop attendance for Plant Identification (18-19 October 2012), Seed Collection (7-8 November 2012), Plant Propagation (19-20 Nov. 2012) and Managing Weeds (6-7 Dec. 2012). The physical work of seed collection was conducted across the four seasons to enable collection of a variety of local species which contributed to a reasonable seed bank for the Carbon Sink planting.

The day prior to planting the Carbon Sink and the 50ha, both teams worked together cleaning and treating seed. The shared task was embraced by all participants making lighter work of what could have been a much longer job.



**Pictured left to right:
A team effort to clean & treat
collected seed; Cleaning seed;**



The 2012-2013 program undertook to complete an area of 50ha revegetation in the Earle's Paddock. This paddock was GPS marked and measured 75ha. With the exclusion of a large swamp area and rocky outcrop reduced the planting area to a little over 50ha.

The experience of the Point Pearce Farm lease/Manager, Ben Wundersitz was consulted regarding management of the ubiquitous introduced pest snails Conical or Pointed snail (*Cochlicella acuta*) and Italian White snail (*Theba pisana*). The suggestion was to install firebreaks around the perimeter and burn the weeds. This would provide control for the snails and less weed competition at planting time. Ben Wundersitz obtained a 'Burn Permit' from the Yorke Peninsula Council and burnt-off the 50ha on 5 May.



Following good rainfalls in the middle of May the direct seeding was implemented on 21 May simultaneously with the Carbon Sink direct seeding. There were a number of permeations for the quantity of seed per kilometre for soil type and row spacing our direct seeder outlet was calibrated to permit the placement of seed along 17 rows each 1000m long at 5m intervals. This permits further direct seeding between each row next year reducing row interval to 2.5m.

The annual contract with Natural Resources, Northern & Yorke requires the Aboriginal Lands Trust to promote a media event to publicise the work on Point Pearce and Yappala with reference to Caring for our Country Program and the Northern & Yorke Natural Resources Management Board.

Determined to Learn on Country

Where the Point Pearce Aboriginal Learning on Country (ALOC) team...

From the beginning, the idea of the ALOC team has been for Aboriginal people to undertake cultural projects on their own lands at the same time as revegetation work. In 2012, the team was successful in securing a grant from the Northern & Yorke Natural Resources Management Board to fund the ALOC team's work on Point Pearce and Yappala.

The ALOC team consists of five members: Ben Wundersitz, David Smith, David Smith, David Smith, and David Smith. They are all passionate about their land and the importance of cultural heritage.

Ben Wundersitz
 Background: Ben has been involved in the ALOC team since 2012. He is a passionate about his land and the importance of cultural heritage.
 Most useful skills learnt: Ben has learnt a lot about the importance of cultural heritage and the importance of the land.
 Most enjoyable experience: Ben has enjoyed the process of learning about his land and the importance of cultural heritage.

David Smith
 Background: David has been involved in the ALOC team since 2012. He is a passionate about his land and the importance of cultural heritage.
 Most useful skills learnt: David has learnt a lot about the importance of cultural heritage and the importance of the land.
 Most enjoyable experience: David has enjoyed the process of learning about his land and the importance of cultural heritage.

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 Most enjoyable experience: David has enjoyed the process of learning about his land and the importance of cultural heritage.

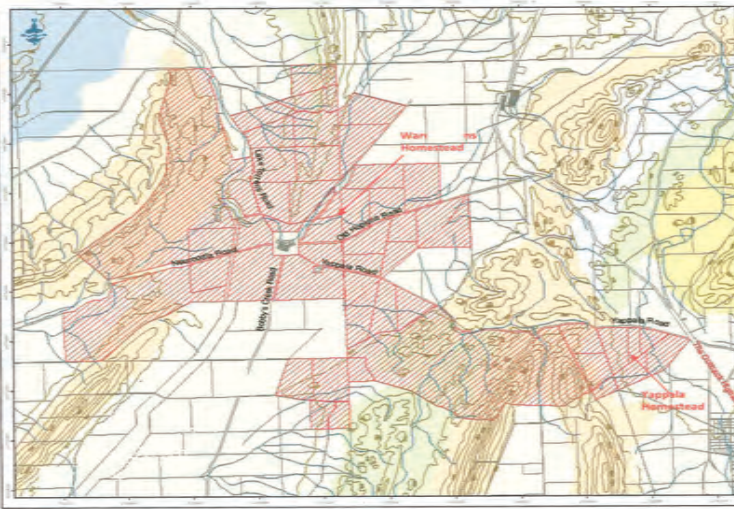
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 Background: David has been involved in the ALOC team since 2012. He is a passionate about his land and the importance of cultural heritage.
 Most useful skills learnt: David has learnt a lot about the importance of cultural heritage and the importance of the land.
 Most enjoyable experience: David has enjoyed the process of learning about his land and the importance of cultural heritage.

In October 2012 the Northern & Yorke communications officer was invited to attend the Point Pearce community to interview and photograph the five ALOC participants for the production of a feature article 'Determined to Learn on Country' in the regional 'Yakka' publication.

Such events provide opportunity for the Point Pearce community, project participants and the wider Northern & Yorke community to meet each other on ground of common interest; to share awareness of the activities and involvement of Indigenous Australians managing their land with the support of the Natural Resources, Northern and Yorke.

Pictured below:

The Yappala Group of Properties (red hatching) excluding Cotabena.



YAPPALA PROPERTIES

With concern about the habitat of the Yappala Range population of Yellow-footed Rock-wallaby, the community undertook a two year pest control initiative. Primarily focussing on the ubiquitous feral goat, the program was developed to include control of pests which would have a detrimental impact on the proposed Indigenous Protected Area.

The pest program was to be conducted over the proposed Indigenous Protected Area of 10,800 hectares of the perpetual lease; Yappala West, Yappala, Three Sisters and Warro Downs. The further most west property of 7,000 ha, Cotabena, is leased to a neighbouring land holder and, at this time, is not included in the pest control program or the IPA proposal.

The 2012-2013 integrated pest control work for goats, fox baiting, rabbits, cats, dingo monitoring, and African Boxthorn (*Lycium ferocissimum*), a Weed of National Significance, was extended to all properties which comprise the proposed Indigenous Protected Area. For the first time, Yappala was included in the Greening Australia managed aerial goat muster and goat cull. A program briefing meeting was held at Dutchman's Stern Conservation Park Shearing shed on 19 February. With motorbikes at the ready and much anticipation, the helicopter swooped over the Yappala Range, driving the goats across the flat and into the newly constructed trapyard at Debra's Bore. The yield was a mere 17 goats. According to information supplied by Greening Australia the aerial cull dispatched 101 goats and one fox between Yappala and Kanyaka on Sunday 24 March 2013.

Regular field observation counts throughout the year numbered approximately 115 goats but since November last year it appears the goats had migrated further south as trapping failed to render further numbers. The aerial cull recorded 900 goats culled from the ranges between Dutchman's Stern to Yadlamalka. Conditions have been relatively cool at Yappala with good rainfalls recorded in late February, early March, late May and early June reducing the demand for free spring and bore water.

Ripping of rabbit warrens was undertaken in a previous NYNRMB program. Integral to the management of rabbits the ripped warrens were monitored on a regular basis. Re-establishment of warrens has not been observed. A number of smaller warrens nestled in the calcrete soil foot slopes of the Yappala Ranges received a number of Phostoxin treatments.

The entire program closed thirty two warrens of the foot slopes. However, it was noted the majority of burrows and warrens appeared inactive. Nevertheless, these were fumigated and closed. Field monitoring throughout the year did not observe any rabbits while night spotlight counts totalled 20 rabbits.



The Aboriginal Learning on Country (ALoC) Programs (Glossop/Point Pearce) conducted by the Aboriginal Lands Trust has a close working relationship with the Yappala Pest Management program. Events are arranged to enable all participants to meet, work and discuss their experiences. In late May 2012 participants from all programs participated in seven day foot survey of Yellow-footed Rock Wallaby in the Yappala Ranges.

Opportunity arose for some further practical field training for the Yappala NRM team and all ALoC teams when the IPA at Nantawarrina required a biological survey as part of their Plan of Management (PoM) review. The week long field training exercise involved learning which animals are trapped with Elliott/Pitfall trap and habitat location for traps and the accepted distance for trap placement. Practical work involved creating 10m trap lines in various vegetation types then checking these traps every two hours.



INDIGENOUS PROTECTED AREA

The Aboriginal Lands Trust was invited by the Yappala community to undertake community consultation and produce a plan of management for their proposed Indigenous Protected Area (IPA). During the consulting period, the Yappala community decided to increase the IPA to cover the whole property excluding Cotabena, leased to a neighbour. The plan of management titled 'Viliwarinha Yura Aboriginal Corporation Healthy Country Plan' has been completed and currently in the design process prior to printing.

The Point Pearce community are currently working through the Consultation Project towards declaration of an IPA which is to include Wardang Island and the twenty eight kilometres of mainland coast of the Point Pearce Community lands. Currently, the Threats and Targets sections of the plan are being worked through. A major consideration for the commencement of this proposal is the development of a new jetty or landing pontoon at Wardang Island capable of supporting the movement of plant and equipment such as a backhoe. Improved boat facilities will need to be developed at Point Pearce for safe use by the IPA Rangers. It is anticipated the consultation project and writing of the plan will be completed in mid 2014.

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**To the Chairperson
Aboriginal Lands Trust**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 20 of the *Aboriginal Lands Trust Act 1966*, I have audited the accompanying financial report of the Aboriginal Lands Trust (the Trust) for the financial year ended 30 June 2013. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2013
- a Statement of Financial Position as at 30 June 2013
- a Statement of Changes in Equity for the year ended 30 June 2013
- a Statement of Cash Flows for the year ended 30 June 2013
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Chairperson of the Trust, General Manager and Finance Officer

The Trust's Responsibility for the Financial Report

The members of the Trust are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as the Trust members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical requirements and that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the members of the Trust, as well as the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Property, Plant and Equipment

As detailed in the notes to the financial statements, the Trust included values for its land and building assets in the financial statements for the year ending 30 June 2013 at \$66.5 million. The valuation of these assets was based upon a valuation assessment performed by the Valuer-General on 30 June 2012. This valuation was not specifically performed for the Trust for financial reporting purposes and therefore the valuation may not reflect fair value. This is not in accordance with the Treasurer's Instructions, specifically accounting policy statements specified in Accounting Policy Framework III 'Asset Accounting Framework'. It also does not comply with AASB 116 'Property, Plant and Equipment'.

Further, the financial statements of the Trust for the year ending 30 June 2013 do not recognise the value of infrastructure assets on its land holdings in accordance with Accounting Policy Framework III and AASB 116. Any improvements the Trust has made to land and buildings are expensed when incurred. This may result in understated assets and overstated expenses.

The Trust made no assessment of the potential impairment of, or useful lives in relation to, buildings and infrastructure assets. As a result impairment losses may not have been recognised and depreciation has not been calculated or charged for buildings and infrastructure assets, in accordance with Accounting Policy Framework III and AASB 116. This may result in the overstatement of asset balances and understatement of expenses.

The combined effect(s) of the basis of valuation used, the exclusion of infrastructure asset values, lack of assessment regarding impairment and absence of depreciation calculations on the resulting balance of property, plant and equipment reported in the financial statements cannot be determined.

Head of Bight whale watch revenue

As detailed in the financial statements, the Trust has recognised revenue related to operating the Head of Bight Whale Watch Tourist Centre. Income relates to admissions to the Tourist Centre and sale of inventory to tourists and reflects monies deposited to the Trust's bank account.

There is an absence of adequate procedures in place to ensure monies deposited in the Trust's bank account represent monies initially received from tourist admissions and inventory sales. Consequently I am unable to express an opinion whether the Head of Bight whale watch revenue of \$392 586 is complete.

Qualified Opinion

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs, the financial report gives a true and fair view of the financial position of the Aboriginal Lands Trust as at 30 June 2013, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

Emphasis of Matter

I draw attention to section 16(5)(a) of the *Aboriginal Lands Trust Act 1966* which states the Trust may 'with the consent of the Minister sell, lease, mortgage or otherwise deal with land vested in it pursuant to this Act'. Note 1 of the financial report discloses that the Trust has entered into a number of leases and sub-leases of land vested in it without the consent of the Minister. It is my view that in entering these arrangements the Trust is in contravention of the *Aboriginal Lands Trust Act 1966*. My opinion on the financial report is not modified in respect of this matter.



S O'Neill
AUDITOR-GENERAL
19 December 2013


ABORIGINAL LANDS TRUST

STATEMENT BY THE BOARD FOR THE YEAR ENDED 30 JUNE 2013

We certify that the attached general purpose financial report for the Aboriginal Lands Trust:

- complies with any relevant Treasurer's instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and any relevant Australian accounting standards;
- are in accordance with the accounts and records of the Trust; and
- presents a true and fair view of the financial position of the Aboriginal Lands Trust as at 30 June 2013 and the results of its operation and cash flows for the financial year.

We certify that the internal controls employed by the Aboriginal Lands Trust for the financial year over its financial reporting and its preparation of the general purpose financial report have been effective throughout the reporting period.



Haydn Davey
Chairperson

John Chester
General Manager

Annie Jiang
Finance Officer

Signed at 1 Wright Rd, Walkley Heights SA 5098, the 11th day of December 2013

2a

ABORIGINAL LANDS TRUST

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2013

	Note No.	2013 \$	2012 \$
Expenses			
Net loss from the disposal of non-current assets		-	1,699
Employee benefits expenses	3	904,942	659,373
Board and committee expenses	4	131,121	138,569
Contractors fees	15	254,734	821,590
Consultants fees	20	63,939	60,254
Depreciation expense	12	17,900	20,885
Legal & other professional fees		11,148	15,481
Materials, equipment and maintenance costs		240,676	359,249
Telephone, printing and stationery		34,950	29,022
Travel and accommodation		55,966	71,001
Vehicle expenses		101,855	76,867
Bad and doubtful debts		12,164	-
Other expenses	5	288,087	434,400
Fire Insurance Claim Payments		-	306,925
Total Expenses		2,117,482	2,995,315
Income			
Operating grant from SA Government		580,122	565,556
Project grants	7	953,249	858,815
Interest revenues		32,432	74,757
Fees and charges	8	225,178	230,911
Head of Bight whale watch revenue		392,586	67,065
Other revenue	9	8,734	64,658
Total Income		2,192,301	1,861,762
Net Result /(Net cost of providing services)		74,819	(1,133,553)
Other Comprehensive Income			
Changes in property, plant and equipment asset revaluation surplus		-	6,311,300
Total Comprehensive Result		74,819	5,177,747

The net result and total comprehensive result are attributable to the SA Government as owner

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

ABORIGINAL LANDS TRUST

STATEMENT OF FINANCIAL POSITION

As at 30 June 2013

	Note No.	2013 \$	2012 \$
Current Assets			
Cash and cash equivalents	10	1,246,170	1,201,921
Receivables	11	317,594	270,155
Total Current Assets		1,563,764	1,472,076
Non-current Assets			
Property, plant and equipment	12	66,580,099	66,597,999
Total Non-current Assets		66,580,099	66,597,999
Total Assets		68,143,863	68,070,075
Current Liabilities			
Payables	13	115,988	114,064
Employee benefits	14	70,012	68,774
Total Current Liabilities		186,000	182,838
Non-current liabilities			
Employee benefits	14	22,476	26,670
Total non-current liabilities		22,476	26,670
Total liabilities		208,476	209,508
Net Assets		67,935,387	67,860,567
Equity			
Assets revaluation surplus		6,311,300	6,311,300
Retained earnings		61,264,308	61,186,127
Unspent project funds surplus		359,779	363,140
Total Equity		67,935,387	67,860,567
The total equity is attributable to the SA Government as owner			
Unrecognised contractual commitments	16		
Contingent assets and liabilities	17		

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

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

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Note 1 Objectives of the Aboriginal Lands Trust

The Aboriginal Lands Trust (the Trust) is constituted under the Aboriginal Lands Trust Act, 1966 (Act). In accordance with this Act, the Trust may

- (a) with the consent of the Minister, sell, lease, mortgage or otherwise deal with land vested in it pursuant to this Act; or
- (b) develop such land subject to compliance with the provisions of any Act or law relating thereto, as it thinks fit.

The Act also provides for the establishment of the Aboriginal Lands Business Advisory Panel to advise and assist Aboriginal communities and Aboriginal persons in the establishment and management of business or community enterprises. The Trust consists of a Chairman, members who represent Aboriginal Councils and a Minister's representative.

The activities of the Trust are primarily funded from an operating grant from the South Australian Government through the Aboriginal Affairs and Reconciliation Division of the Department of Premier and Cabinet and various project grants from the South Australian and Commonwealth governments.

The Trust has current leases and sub-leases that have not been approved by the Minister in contravention of Section 16(5)(a). The approval of these invalid leases has been on hold due to the review of the Act.

Note 2 Summary of significant accounting policies

a) Statement of compliance

The Trust has prepared these financial statements in compliance with section 23 of the Public Finance and Audit Act

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the Public Finance and Audit Act 1987.

Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Trust for the reporting period ending 30 June 2013. These are outlined in Note 2(P).

The Trust has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Trust is a not-for-profit entity.

b) Basis of preparation

The preparation of the financial statements requires:

the use of certain accounting estimates and requires management to exercise its judgement in the process of applying the Trust's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, these are outlined in the applicable notes;

accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported; and

compliance with Accounting Policy Statements issued pursuant to section 41 of the Public Finance and Audit Act 1987. In the interest of public accountability and transparency the accounting policy statements require the following note disclosures, which have been included in this financial report:

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

a) revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at reporting date, classified according to their nature. A threshold of \$100 000 for separate identification of these items applies;

b) expenses incurred as a result of engaging consultants (as reported in the Statement of Comprehensive Income);

c) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The Trust's Statement of Comprehensive Income, Statement of Financial Position, and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets that were valued in accordance with the valuation policy applicable.

The Statement of Cash Flows has been prepared on a cash basis.

The financial statements have been prepared based on a twelve month period and presented in Australian currency.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2013 and the comparative information presented.

c) Reporting entity

The Trust is constituted under the Aboriginal Lands Trust Act, 1966. The financial statements and accompanying notes include all the controlled activities of the Trust.

Transactions and balances relating to administered resources are not recognised as departmental income, expense, assets and liabilities. As administered items are insignificant in relation to the Trust's overall financial performance and position, they are disclosed in the schedule of administered items at the back of the controlled General Purpose Financial Statements. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for Trust's items.

d) Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or Accounting Policy Statements has required a change.

Where presentation or classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

e) Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest dollar.

f) Taxation

The Trust is not subject to income tax or payroll tax. The Trust is liable for goods and services tax (GST), fringe benefits tax and emergency services levy, land tax equivalents and local government rate equivalents.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Australian Taxation

Office is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Australian Taxation Office is classified as part of operating cash flows.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

g) Events after the end of the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provides information about conditions that existed at 30 June.

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

h) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to the Trust will occur and can be reliably measured.

Income has been aggregated according to its nature and has not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

The following are specific recognition criteria:

Fees and charges

Revenues from fees and charges includes lease and license income received from activities of the Point Pearce Farm and Yalata Land. This revenue is recognised upon delivery of the service to the clients.

Project grants received

Project grants are recognised as an asset and income when the Trust obtains control of the grant or obtains the right to receive the grants and the income recognition criteria are met (i.e. the amount can be reliably measured and the flow of resources is probable).

Generally, the Trust has obtained control or the right to receive for:

- Grants with unconditional stipulations - this will be when the agreement becomes enforceable i.e. the earlier of when the receiving entity has formally been advised that the grant (e.g. grant application) has been approved; agreement/contract is executed; and/or the grant is received.
- Grants with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for grants received or receivable under the agreement.

All contributions received by the Trust have been contributions with unconditional stipulations attached and have been recognised as an asset and income upon receipt.

Operating grant from SA Government

The operating grant is recognised as Income when the trust obtains control over the funding. Control over the operating grant is normally obtained upon receipt.

i) Expenses

Expense are recognised to the extent that it is probable that the flow of economic benefits from the Trust will occur and can be reliably measured.

Expenses have been aggregated according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

The following are specific recognition criteria:

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Employee Benefits Expenses

Employee benefits expenses includes all cost related to employment including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

Superannuation

The amount charged to the Statement of Comprehensive Income represents the contributions made by the Trust to the superannuation plan in respect of current services of current Trust staff.

Net loss on non-current assets

Expenses from the disposal of non-current assets are recognised when the control of the asset has passed to the buyer and determined by comparing proceeds with carrying amount. When assets are sold the revaluation surplus is transferred to retained earnings.

Loss on disposal of plant and equipment are recognised at the date control of the asset is passed to the buyer and are determined after deducting the cost of the asset from the proceeds at that time.

Depreciation

All non-current assets, with the exception buildings having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Assets' residual values, useful lives and depreciation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

Land is not depreciated.

Depreciation for plant and equipment is calculated on a reducing balance basis over the estimated useful life. The estimated useful life for plant and equipment is between 8 and 27 years.

j) Current and non-current classification

Assets and liabilities are characterised as either current or non-current in nature.

Assets and liabilities that are sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting date have been classified as current assets or current liabilities.

All other assets and liabilities are classified as non-current.

Where an asset and liability line item combine amounts expected to be settled within twelve months and more than twelve months, the Trust has separately disclosed the amounts expected to be recovered after more than twelve months.

k) Assets

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature

Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand and in other short-term, highly liquid investments with maturities of three months or less that are readily converted to cash and which are subject to insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash is measured at nominal value.

Receivables

Receivables include amounts receivable from goods and services, prepayments and other accruals.

Receivables arise in the normal course of selling goods and services to other government agencies and to the public.

Receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the Trust will not be able to collect the debt. Bad debts are written off when identified.

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

Non-current assets - Acquisition and recognition

Land and buildings were brought to account for the first time as at 30 June 2007 using the Valuer-Generals valuation. The valuation was not performed for financial statement purposes and was valued on an individual basis rather than a composite asset.

Infrastructure has not been included in the financial statements as it has not been valued.

Plant and Equipment are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Plant and equipment are subsequently measured at fair value less accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position.

All non-current assets with a value equal to or in excess of \$10,000 are capitalised.

Revaluation of Non-Current Assets

All non-current tangible assets are valued at written down current cost (a proxy for fair value); and revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years.

Every 5 years, the Trust revalues its Land & Buildings using the Valuer-Generals valuation until a specific valuation can be performed by the Trust. The last valuation, using the Valuer-Generals valuation, occurred on 30 June 2012.

Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any revaluation increment is credited to the asset revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset class previously recognised as an expense, in which case the increase is recognised as income.

Any revaluation decrease is recognised as an expense, except to the extent that it offsets a previous revaluation increase for the same asset class, in which case the decrease is debited directly to the asset revaluation surplus to the extent of the credit balance existing in revaluations reserve for that asset class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

Impairment

All plant and equipment are tested for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, an impairment loss is offset against the respective asset revaluation surplus.

I) Liabilities

Liabilities have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Where a liability line item combine amounts expected to be settled within twelve months and more than twelve months, the Trust has separately disclosed the amounts expected to be settled after more than twelve months.

Transactions with SA Government entities below the threshold of \$100 000 have been included with the non-government transactions, classified according to their nature.

Payables

Payables include creditors, accrued expenses, GST payable and Employment on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of the Trust.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

All payables are measured at their nominal amount, are unsecured and are normally settled within 30 days from the date of the invoice or date the invoice is first received.

Employee benefit on-costs include, WorkCover levies and superannuation contributions in respect to outstanding liabilities for salaries and wages, long service leave and annual leave.

The Trust makes contributions to State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the Superannuation Funds.

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

Employee benefits

These benefits accrue for employees as a result of services provided up to the reporting date that remain unpaid. Long term employees benefits are measured at present value and short term employees benefits are measured at nominal amounts.

Wages, salaries, annual leave and sick leave

The liability for salary and wages are measured as the amount unpaid at the reporting date at remuneration rates current at reporting date. The annual leave liability is expected to be payable within twelve months and is measured at the undiscounted amount expected to be paid.

In the unusual event where salary and wages and annual leave are payable later than 12 months, the liability will be measured at present value.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

The estimated liability for long service leave is based on actuarial assumptions over expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA government entities. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

m) Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement. The Trust has only entered into operating leases.

Operating leases

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight-line basis over the lease term. The straight-line basis is representative of the pattern of benefits derived from the leased assets.

n) Unrecognised contractual commitments and contingent assets and liabilities

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

o) Unspent Project Funds Reserve

The reserve is for specific project funds which have not been spent.

p) New and revised accounting standards & policies

The Trust did not voluntarily change any of its accounting policies during 2012-13.

The Trust has assessed the impact of new amended standards, interpretations and considers, there will be no impact on the accounting policies or the financial statements of the Trust.

q) Activities of the Trust

In achieving its objectives, the Trust provides a range of services. The services are classified under one program titled "Aboriginal Lands Trust".

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Note 3 Employee Benefit Expenses

	2013	2012
	\$	\$
Salaries and wages	753,442	548,122
Annual leave	67,342	44,411
Long service leave	9,939	10,066
Employment oncost-Workcover	670	405
Employment oncost-Superannuation	73,549	56,369
Total Employee Benefit Expenses	904,942	659,373

Note 4 Board and Committee Expenses

	2013	2012
	\$	\$
Board and committee fees	55,590	55,248
Workcover	86	37
Accommodation and meals	39,451	40,100
Travel Reimbursement	35,995	43,184
Total Board and Committee Expenses	131,121	138,569

Note 5 Other expenses

	2013	2012
	\$	\$
Advertising and publicity	14,125	16,066
Bank fees and charges	3,813	560
Cleaning	15,459	14,990
Computer operating expenses	-	15,146
Electricity	345	675
Support & donations	11,742	2,500
Insurance	13,012	10,806
OH&S expenses	5,119	4,324
Protective clothing	2,992	4,165
Plant & Equipment write-offs*	-	32,085
Rates& taxes	12,256	18,348
Rent and occupancy costs	153,005	249,452
Refund unspent funds	19,000	-
Staff amenities	7,946	7,019
Staff Training	6,381	22,054
Subscriptions	7,011	895
Sundry expenses	11,774	3,503
Taxis	4,109	4,539
Iluka Payout	-	27,273
Total other expenses	288,087	434,400

Amounts paid to the entities within the SA government.

Rent and occupancy costs	153,005	-
Total other expenses - SA government	153,005	-

Note 6 Auditor's remuneration

Pursuant to section 20 of the Aboriginal Lands Trust Act, 1966, The Auditor-General has, without fee, audited the Financial Statement of the Trust. The Auditor-General has provided no other services.

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Note 7 Project Grants	2013	2012
	\$	\$
Grants and contributions income		
Aboriginal Lands Trust Officer Funding	220,000	66,000
Aboriginal Learning on our Country Gerard Community	-	5,000
Aboriginal Learning on our Country Mount Lofty Region	90,000	-
Aboriginal Learning on our Country Kungun Community	175,050	95,454
Aboriginal Learning on our Country Point Pearce Community	94,000	-
Yappala Pest Management	40,000	-
Bushland Restoration	-	6,000
Consultancy for Wauraltee Indigenous Protected Areas	81,000	30,000
Consultancy for yappala Indigenous Protected Areas	-	20,000
Facilitation Service	-	20,000
Finniss Springs Fencing and Habitat Protection	-	26,800
Finniss Springs Pastoral Station And Mission	-	70,000
Infrastructure Improvements Head of the Bight and the White Well Depot	-	67,500
Vanilla Forest	20,000	-
Myrtle Springs Fencing and Habitat Protection	-	29,500
Point Pearce Farm Employment Funding	75,257	-
Safety Program Nepubunna Aerodrome	25,692	-
Safety Program Yalata Aerodrome	4,000	-
Significant Environment Benefits Program - Gerard Willow Removal	128,251	138,649
State Community Natural Resource Management	-	237,963
Upgrade & Maintenance Yalata and Nepabunna Aerodromes	-	45,949
Total project grants	953,249	858,815
Within the above funding amounts were received from the Commonwealth totalling	106,727	190,008

	2013	2012
	\$	\$
Amounts received from entities within the SA Government		
State Community Natural Resources Management	666,950	237,963
Significant Benefit Environment -Gerard Willow Removal	128,251	138,649
Project Grants - SA Government Entities	795,201	376,612

Note 8 Fees and Charges	2013	2012
	\$	\$
Lease and License Revenue	225,178	224,061
Hire of Plant and Equipment	-	6,850
Total Fees and Charges	225,178	230,911

Note 9 Other revenue	2013	2012
	\$	\$
Proceeds on Sale of Assets	504	3,626
Recovery for Point Pearce	-	520
Recovery of ALT Property Maintenance	-	19,868
Resource received free of charge	-	11,500
Sundry Income	8,230	29,144
Total other revenue	8,734	64,658

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Note 10 Cash and Cash Equivalents

	2013	2012
	\$	\$
Cash at Bank Westpac	(1,756)	317,770
Cash at ANZ Bank	390,944	51,877
Short-term deposits with Westpac	856,560	832,237
Imprest account/cash on hand	422	37
Total cash and cash equivalents	1,246,170	1,201,921

Short Term Deposits

STD are made for one month, they are lodged with Westpac and earn interest at the respective STD rate.

Interest rate risk

Cash on hand is non-interest bearing. Cash at bank earns a floating interest rate, based on daily bank deposit rates.

The carrying amount of cash and cash equivalents represents fair value.

Note 11 Receivables

	2013	2012
	\$	\$
Current		
Receivables	328,926	268,909
Less allowance for doubtful debts	(12,918)	(754)
	316,008	268,155
Other debtors	1,586	2,000
Total current receivables	317,594	270,155
Receivables from SA Government entities		
Receivables	304,311	135,261
Total receivables from SA Government entities	304,311	135,261

Movement in the allowance for doubtful debts

The allowance for doubtful debts (allowance for impairment loss) is recognised when there is objective evidence (i.e. calculated on past experience and current and expected changes in client credit rating) that a receivable is impaired.

An allowance for impairment loss has been recognised in other expenses in the Statement of Comprehensive Income for specific debtors and debtors assessed on a collective basis for which such evidence exists.

	2013	2012
	\$	\$
Carrying amount at the beginning of the period	754	2,031
Amounts recovered during the year	-	(1,277)
Increase in allowance	12,164	-
Carrying amount at the end of the period	12,918	754

Interest rate and credit risk

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled within 30 days. Receivables, prepayments and accrued revenues are non-interest bearing.

Other than as recognised in the allowance for doubtful debts, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

(a) Maturity analysis of receivables - Please refer to Note 21.

(b) Categorisation of financial instruments and risk exposure information - Please refer to Note 21.

Note 12 Property, plant and equipment

	2013	2012
	\$	\$
Land and buildings		
Land at fair value	32,230,800	32,230,800
Buildings at fair value	34,271,300	34,271,300
Total land and buildings	66,502,100	66,502,100
Plant and equipment		
Plant and equipment at cost (deemed fair value)	223,778	223,778
Accumulated depreciation at the end of the period	(145,779)	(127,879)
Total plant and equipment	77,999	95,899
Total property, plant and equipment	66,580,099	66,597,999

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Valuation of land and buildings

The valuation of land and buildings was performed by the Valuer-General as at 30 June 2012.

Impairment

There were no indications of impairment of plant and equipment at 30 June 2013.

Resource of free charge

On 23 of February 2012, Crown Land was transferred to the Trust through South Australia Aboriginal Lands Trust (Transfer of lands to Trust) Proclamation 2012. Please also refer to Note 9.

Note 13 Payables

	2013 \$	2012 \$
Current		
Creditors	59,073	64,035
Accrued Expenses	15,438	9,819
Employment on-cost	8,421	8,690
GST payable	33,056	31,520
Total current payables	115,988	114,064

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the percentage of the proportion of long service leave taken as leave has changed from the 2012 rate 40% and the average factor for the calculation of employer superannuation cost on-cost has remained at the 2012 rate of 10.3%. These rates are used in the employment oncost calculation. The net financial effect of the changes in the current financial year is an decrease in the employment on-cost of \$269 and employee benefit expense of \$269.

Interest rate and credit risk

Creditors and accruals are raised for all amounts billed but unpaid. Sundry creditors are normally settled within 30 days.

Employment on-costs are settled when the respective employee benefit that they relate to is discharged. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

(a) Maturity analysis of payables - Please refer to Note 21

(b) Categorisation of financial instruments and risk exposure information - Please refer to Note 21

Note 14 Employee benefits

	2013 \$	2012 \$
Current		
Annual Leave	70,012	68,774
Total current employee benefits	70,012	68,774
Non-Current		
Long service leave	22,476	26,670
Total non-current employee benefits	22,476	26,670
Total employee benefits	92,488	95,444

AASB 119 contains the calculation methodology for long service leave liability. This year, an actuarial assessment performed by the Department of Treasury and Finance was used to calculate the liability rather than using a short hand measurement technique for the calculation of the liability.

AASB 119 requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 2012 (3.0%) to 2013 (3.5%).

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes in methodology and actuarial assumptions in the current financial year is an decrease in the long service leave liability of \$4,194. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption is the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4%. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

Note 15 Contractors Fees

Contractors fees	254,734	821,590
Total contractor fees	254,734	821,590
Amount paid to entities within SA Government		
Contractor Fees	-	481,136
Total Contractor fees- SA Government	-	481,136

Note 16 Unrecognised contractual commitments

The Trust is not aware of any commitments in relation to operating leases, capital expenditure or remuneration contracted for at the reporting date but not recognised as liabilities.

Note 17 Contingent assets and liabilities

The Trust is not aware of any contingent assets or liabilities.

Note 18 Remuneration of board and committee members

Members of the Aboriginal Land Trust Board, Executive Committee and Economic Development Committee during the 2013 financial year were:

Board Members

Mr Haydn Davey (Chairperson)
Ms Mabel Lochowiak
Ms Irene McKenzie
Mr Peter Rigney (Retired in December 2012)
Mr Brett Miller
Mr Keith Peters
Mr Reginald Dodd
Mr Ian Johnson
Mr Kingsley Abdulla

Deputy Members

Ms Cynthia Coleman
Mr George Walker
Mr Kahran McKenzie
Ms Marilyn Ah Chee
Mr Derek Walker

Executive Committee Members

Mr Haydn Davey (Chairperson)
Mr Kingsley Abdulla
Ms Mabel Lochowiak
Mr Brett Miller
Ms Irene McKenzie
Mr Peter Rigney (Retired in December 2012)
Mr George Walker

Economic Development Committee Members

Mr Haydn Davey (Chairperson)
Mr Kingsley Abdulla
Ms Mabel Lochowiak
Mr Brett Miller

The number of members whose remuneration received or receivable falls within the following bands	2013	2012
\$0 - \$ 9 999	13	13
\$10 000 - \$19 999	1	1
Total number of members	14	14

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, fringe benefits tax and any other salary sacrifice arrangements. The total remuneration received or receivable by members was \$131,121(\$138,569).

*In accordance with the Department of Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.
Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

Note 19 Cash flow reconciliation

Reconciliation of cash and cash equivalents at the end of the reporting period:	2013 \$	2012 \$
Cash and cash equivalents disclosed in the Statement of Financial Position	1,246,170	1,201,921
Balance as per the Statement of Cash Flows	1,246,170	1,201,921
Reconciliation of net cash provided by operating activities to (net cost of providing services) / Net Result:		
Net cash provided by (used in) operating activities	44,248	(1,352,202)
Add/less non cash items		
Loss on sale or disposal of non-current assets	-	1,927
Depreciation expense of non-current assets	(17,900)	(20,885)
Bad and doubtful debts	(12,164)	
Assets de-recognised/written off	-	(32,085)
Assets acquired at on cost or nominal consideration	-	11,500
Movement in assets and liabilities		
Increase/(decrease) in receivables	59,603	66,003
(Increase)/decrease in payables	(1,924)	207,664.00
(Increase)/decrease in employee benefits	2,956	(15,475)
Net (cost of providing services)/ Net Result	74,819	(1,133,553)

Note 20 Consultancies

	No	2013 \$	No	2012 \$
The Number and dollar amount of consultancies paid/payable that fell within the following bands:				
Below \$ 10 000	9	47,689	5	10,656
\$10 000 to \$5 0 000	1	16,250	1	49,598
Total paid/payable to the consultants engaged	10	63,939	6	60,254

Note 21 Financial Instruments

Categorisation of Financial Instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in Note 2 Summary of Significant Accounting Policies

Category of financial assets and financial liabilities	Note	Carrying amount/ 2013 \$	Carrying 2012 \$
Financial assets			
Cash and cash equivalents	10	1,246,170	1,201,921
Receivables *	11	328,926	270,155
Financial liabilities			
Payables *	13	67,540	64,035

*Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

ABORIGINAL LANDS TRUST

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

Fair Value

The Trust does not recognise any financial assets or financial liabilities at fair value (refer to Note 2)

Credit risk

Credit risk arises when there is the possibility of the Trust's debtors defaulting on their contractual obligations resulting in financial loss to the Trust. The Trust measures credit risk on a fair value basis and monitors risk on a regular basis.

The carrying amount of financial assets as detailed above represents the Trust's maximum exposure to credit risk. No collateral is held as security and no credit enhancements relate to financial assets held by the Trust.

The Trust has minimal concentration of credit risk. The Trust has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

The Trust does not engage in high risk hedging for its financial assets.

Allowances for impairment of financial assets are calculated on past experience and current and expected changes in client credit rating. Other than receivables, there is no evidence to indicate that financial assets are impaired. Refer to Note 11 for information on the allowance for impairment in relation to receivables.

The following table discloses the ageing of financial assets, past due, including impaired assets past due.

Ageing analysis of financial assets

		Past due by		
	Overdue < 30 days	Overdue 30-60 days	Overdue > 60 days	Total
	\$	\$	\$	\$
2013				
Not Impaired Receivables*	76,279	88,367	151,362	316,008
Impaired receivables*		-	12,918	12,918
2012				
Not Impaired Receivables*	48,964	8,309	115,903	173,176
Impaired receivables*		-	754	754

*Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levy receivables/payables, tax equivalents, commonwealth tax, audit receivables/payables etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. They are carried at cost.

Maturity Analysis of Financial Assets and Liabilities

All financial assets and liabilities have a maturity less than one year, in the current and comparative year.

Liquidity risk

Liquidity risk arises where the Trust is unable to meet its financial obligations as they are due to be settled. The Trust is funded principally by an operating grant from the SA Government. The Trust works with the Department of Premier and Cabinet to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows. The Trust settles undisputed accounts within 30 days from the date of the invoice or date the invoice is first received. In the event of a dispute, payment is made 30 days from resolution.

The Trust exposure to liquidity risk is insignificant based on past experience and current assessment of risk. The carrying amount of financial liabilities represents the Trust's maximum exposure to financial liabilities.

Market risk

Market risk for the Trust is primarily through interest rate risk. There is no exposure to foreign currency or other price risks.

Sensitivity disclosure analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Trust as it has been determined that the possible impact on the Statement of Comprehensive Income or total equity from fluctuations in interest rates is immaterial.

Note 22 Events after the reporting period

The Trust is not aware of any events after the reporting period, requiring disclosure.

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2013

	Asset Revaluation Surplus	Unspent Project Funds Surplus	Retained earnings	Total Equity
	\$	\$	\$	\$
Balance at 30 June 2011	-	943,484	61,739,336	62,682,820
Net cost providing services for 2011-2012	-	-	(1,133,553)	(1,133,553)
Gain on revaluation of land & buildings during 2011-2012	6,311,300	-	-	6,311,300
Total comprehensive result for 2011-2012	6,311,300	-	(1,133,553)	5,177,747
Transfers between equity components	-	(580,344)	580,344	-
Balance at 30 June 2012	6,311,300	363,140	61,186,127	67,860,567
Net gain providing services for 2012-2013	-	-	74,819	74,819
Total comprehensive result for 2012-2013	-	-	74,819	74,819
Transfers between equity components	-	(3,361)	3,361	-
Balance at 30 June 2013	6,311,300	359,779	61,264,308	67,935,387

All changes in equity are attributable to the SA Government as owner

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

ABORIGINAL LANDS TRUST

STATEMENT OF CASH FLOWS

For the year ended 30 June 2013

	Note No.	2013 \$	2012 \$
Cash flows from operating activities			
Cash outflows			
Employee benefits and board payments		1,039,288	781,915
Payments for supplies & services		1,050,698	1,802,633
Fire insurance payments		-	511,175
GST payments on purchases		75,952	143,561
GST paid to ATO		131,381	74,980
Cash used in operations		2,297,319	3,314,264
Cash inflows			
Fees and Charges		599,300	297,976
Receipts from Grants		1,440,647	1,080,691
Interest Received		32,432	74,757
GST receipts on sale		260,454	178,861
Other receipts		8,230	329,777
Cash generated from operations		2,341,063	1,962,062
Net cash provided by/(used in) operating activities	19	43,744	(1,352,202)
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		-	13,985
Cash used in investing activities		-	13,985
Cash inflows			
Proceeds from the sale of property, plant and equipment		504	3,626
Cash generated from investing activities		504	3,626
Net cash provided by /(used in) investing activities		504	(10,359)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		44,249	(1,362,561)
Cash and cash equivalents at the beginning of the period		1,201,921	2,564,482
Cash and cash equivalents at the end of the period	10	1,246,170	1,201,921

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

ABORIGINAL LANDS TRUST

Note 12 Reconciliation of non-current assets

The following table shows the movement of non-current assets during 2012-2013

	Land	Buildings	Plant and equipment	Non-current assets total
	\$	\$	\$	\$
Carrying amount at the beginning of the period	32,230,800	34,271,300	95,899	66,597,999
Depreciation	-	-	(17,900)	(17,900)
Carrying amount at the end of the period	32,230,800	34,271,300	77,999	66,580,099

The following table shows the movement of non-current assets during 2011-2012

	Land	Buildings	Plant and equipment	Non-current assets total
	\$	\$	\$	\$
Carrying amount at the beginning of the period	26,972,750	33,206,550	136,583	60,315,883
Acquisitions	-	-	13,985	13,985
Disposals eg sales, write off	-	-	(33,784)	(33,784)
Revaluation increment / (decrement)	5,246,550.00	1,064,750.00	-	6,311,300
Depreciation	-	-	(20,885)	(20,885)
Donated Assets	11,500.00	-	-	11,500
Carrying amount at the end of the period	32,230,800	34,271,300	95,899	66,597,999

Disclosure of Administered Items

As at 30 June 2013

	Note	2013 \$	2012 \$
Administered expenses			
Supplies and Services		170,000	95,538
Total administered expense		170,000	95,538
Administered income			
Revenues from SA Government		165,000	110,000
Interest revenue		986	-
Total administered income		165,986	110,000
Net Result		(4,014)	14,462
Administered current assets			
Cash and cash equivalents		11,448	-
Receivables		-	110,000
Total current assets		11,448	110,000
Administered non-current assets			
Total administered assets		11,448	110,000
Administered current liabilities			
Payables		1,000	95,538
Total current liabilities		1,000	95,538
Administered non-current liabilities			
Total administered liabilities		1,000	95,538
Net Assets		10,448	14,462
Administered equity			
Accumulated surplus		10,448	14,462
Total Administered equity		10,448	14,462

Disclosure of Administered Items

As at 30 June 2013

	Notes	2013 \$	2012 \$
Changes in Equity			
Balance at beginning of reporting period		14,462	-
Net result		14,462	14,462
Balance at the end of reporting period			14,462
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		165,000	-
Other receipts		986	-
Total cash inflows		165,986	-
Cash outflows			
Other payments		170,000	-
Total cash outflows		170,000	-
Net cash inflows/outflows from operating activities		(4,014)	-
Net increase/decrease in cash held		(4,014)	-
Cash at the beginning of the reporting period		14,462	-
Cash at the end of the reporting period		10,448	-

Working *with* communities,
to achieve their goals

ABORIGINAL LANDS TRUST

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