

Aboriginal Legal Service of Western Australia (INC)



Annual Report 2005



Aboriginal Legal Service of Western Australia (INC.)

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Chief Executive Officer's Report DENNIS EGGINGTON

I am very proud to present the Annual Report for the financial year 2004/2005. In many ways it has been a difficult year. Struggling with a reduced budget, the organisation tightened control over all aspects of expenditure.

As well as micro-managing the budget we put savings measures into place. These included restricting the briefing budget, natural staff attrition, restricting travel and a general tightening of operational expenditure. These controls worked and we had a good net result at the end of the financial year. Unfortunately measures of this kind do mean that many of our staff had to fill the gaps with increased workloads. At times we were unable to take on any new family law and civil law matters, resulting in our community having to bear the impact of these measures.

While these matters presented us with many challenges, in many ways they helped prepare us for the most serious challenge to ALSWA in our 30 year history. On November 13 2004, in a much publicised event, the Federal Government released the controversial request for the tendering out of Indigenous legal services in Western Australia. This was a public tender open to all. The request for tender was the end result of years of reforms to the legal and preventative programs of ATSIC. The details of the tender are designed to provide a best practice model for the delivery of legal and preventative services to our communities.

ALSWA submitted the tender documents in December 2004. In March 2005 we were informed ours was the preferred tender and we signed the contract with the Federal Government on April 13 2005. We began operating under the new arrangements on July 1 2005. The contract has resulted in some changes to the way we do business, including the means testing of potential clients, policy changes to ensure services to rural and remote areas are prioritised and an expected increase in the representation of women and children. Many of the changes are designed to bring us in line with other service providers.

The important thing to note is the positive aspects of winning the tender. The ALSWA is no longer subject to the many restrictions of being a government grant recipient. The winning of the public tender in our own right has given us the ability to create more flexible ways to manage the organisation. In some aspects the tender has also given us a clearer path on what services we are expected to provide. We are no longer expected to 'be all things for all people.'

The Federal Government has also made additional funds available to help increase targets for women and children, and we have been able to attract funding from other areas to continue to provide law reform and prison liaison work. The tender covers the years 2005/6 - 2007/8.

Another important development has been the establishment of an office at the Warburton community. A priority for ALSWA for many years, the Warburton office will help service the Lands communities and deal with issues coming from the new Multi-Functional Police Station which will have cross border jurisdiction.

It gives me a sense of pride to inform members that the future holds hope. The Federal Attorney General's Department has made a clear commitment to improve access to legal services for Indigenous Western Australians. The ALSWA for the first time in many, many years does not have to be constantly worried about the maintenance of our services but can now work on filling the gaps that resulted from years of inadequate attention from previous funding bodies.

My personal congratulations to all of our staff, Executive Committee members and supporters who have helped secure the tender and a better outcome for Aboriginal and Torres Strait Islanders in WA.



Dennis Eggington
CHIEF EXECUTIVE OFFICER



President's Report VICTOR WOODLEY

I would like to begin by thanking Murray Jones for his hard and effective work in his previous capacity as President. Murray stepped down as President and everyone at ALSWA wishes him well. I still ring him for advice regularly and I value his support.

My journey to this position as President began when I resigned as Court Officer in Roebourne because I felt I could make a contribution, and the community supported my application to sit on the committee. I have served as Vice President for the last three years, and I am proud to represent ALSWA as President at a time of great optimism for the future.

The hard work that staff put in to complete the tender application documents on time was overwhelming. Dennis Eggington and I travelled interstate to witness how other Indigenous legal services were operating and to explain how we operate and the challenges we face in Western Australia.

I am very confident in saying that ALSWA is a national 'best practice' example for the legal representation of our people. We also now have ties with Legal Aid Western Australia to assist with client cases where there is a conflict of interest.

ALSWA, as an organisation, is now sailing into smoother waters with long-term confidence in the future, but I would especially like to thank our 'front line' staff for the vital work they do in the courts and the community. The court officers work extra hard and lawyers rely on their community work to get an accurate understanding of the circumstances of clients before going into the court room.

So it is good to see our processes working so well on the ground at the grass roots level where it counts the most. Everyone should appreciate what goes on behind the scenes which is hard work from an excellent and positive staff. I am also thankful to be working with a strong, supportive and professional committee.

I look forward to ALSWA continuing to represent our people to the limit of our capacity as an organisation, and I look forward to further expansion of our services in the months to come.



Victor Woodley
PRESIDENT



Director Legal Services' Report **PETER COLLINS**

Notwithstanding ever increasing demand and limited resources, ALSWA has continued to provide a high quality legal service to Aboriginal and Torres Strait Islander peoples.

I would particularly like to acknowledge the efforts of our lawyers and court officers working in our regional offices. Most work in extremely demanding and difficult conditions yet manage to work to high standards.

The recruitment of new staff means we now employ six lawyers of Aboriginal background which will enhance our ability to provide a culturally appropriate legal service.

A Memorandum of Understanding was signed with Legal Aid Western Australia in April. This will result in improved co ordination of resources and enhance access to justice.

The criminal law practice has continued its fine record of success in the Court of Criminal Appeal and Supreme Court, jury trials and Children's Court matters. A recent decision of the Court of Criminal Appeal has potential to soften the harsh operation of the third strike home burglary sentencing regime. Another decision has made important statements of principle in relation to the sentencing of young Aboriginal children from remote areas.

These successes have been achieved against a background of legislative reforms to Western Australian criminal law which appears to directly target Aboriginal and Torres Strait Islander peoples. Of particular concern is the introduction of 'move on' laws which restrict freedom of movement and association and fail to recognise cultural reasons for Aboriginal and Torres Strait Islander peoples gathering in particular areas. Of further concern is the imprisonment rate for Aboriginal and Torres Strait Islander adults which remains amongst the highest in the country. Juveniles continue to be grossly over-policed, especially in regional areas, resulting in high detention rates.


The Family Law Unit has successfully argued in the Full Court of the Family Court that Aboriginal children living with non-Aboriginal relatives be able to maintain contact with their Aboriginal family. The Court recognised that failure to maintain a connection with a child's cultural background might cause substantial harm to the child's development. The Family Law Unit also developed a pilot programme with Casuarina Prison aimed at enhancing prisoners' access to the Family Court so that preventative measures could be put into place to minimise breaches of Violence Restraining Orders and to reduce incidents of domestic violence.

The Civil Law/Human Rights Unit has continued its previous success in equal opportunity and criminal injuries compensation matters. The Unit has also obtained compensation from the Western Australian government on behalf of people who have been unlawfully detained by police. The Unit has also successfully applied to the Supreme Court to prevent an autopsy on a child on cultural grounds. Protocols have been established with the Coroner's Court to ensure that Aboriginal and Torres Strait Islander families understand the coronial process and are represented at inquests when needed.

The recently created Law and Advocacy Unit will focus on law reform and policy issues. Tonia Brajcich has done a wonderful job securing funding for the Unit, which has already been successful in persuading the Western Australian government to do more to repatriate criminal law defendants to their place of origin.

Finally, I would like to acknowledge the contribution of my predecessor, Mark Cuomo, over the past 5 years. I would also like to thank Tonia Brajcich, Greg Benn and Lorraine Allen for their help in compiling this report.

Peter Collins
DIRECTOR LEGAL SERVICES



Executive Committee Members



Victor Woodley, President (Pilbara region)

Mr Woodley is President of ALSWA's Executive Committee and his separate report on ALSWA's activities over the last year is contained in this annual report. Mr Woodley is a long term contributor to ALSWA, including as a court officer in Roebourne and later as a member of the Executive Committee. Mr Woodley served as Vice President for 3 years before being elected President. Mr Woodley says: "I am very confident in saying that ALSWA is a national 'best practice' example for the legal representation of our people."



Michael Blurton, Vice President (Central (Metro) region)

Mr Blurton, originally from Quairading, is a Noongar man who lives in Perth. Mr Blurton has served for many years on ALSWA's Executive Committee, has represented ALSWA at national meetings and has continued strong community support. Mr Blurton is particularly interested in Native Title and says: "I will be glad to see the day when Aboriginal people get recognised as the Traditional Owners in Western Australia".



Maria Meredith, Secretary (Goldfields region)

Ms Meredith is a Wongutha woman from the Goldfields who lives at Ninga Mia Village. Ms Meredith has been a representative for her region for the Western Australian Education Aboriginal Consultative Group, is an advocate for the Human Rights and Equal Opportunity Commission and is on the Commission's committee that is looking at discriminatory practices in providing public housing. Ms Meredith says: "I strongly believe in empowerment of our people and will continue to strive for this. Making a stand today ensures a better future for our generations to come."



Lorraine Whitby, Treasurer (Murchison/Gascoyne region)

Ms Whitby is a Yamaji woman from Carnarvon. Ms Whitby has been a representative for her region in the Karlkarniny Regional Council, Perth Noongar Regional Council, the Police Minister's Council on Aboriginal/Community Relations, Yamaji Regional Council, the National Aboriginal and Islander Legal Service Secretariat, Carnarvon Medical Service Aboriginal Corporation, CDEP and is currently establishing the Carnarvon Family Domestic Violence Preventative Legal Service. Ms Whitby says: "I would encourage all of us as Aboriginal and Torres Strait Islander people to cooperate and work towards making ALSWA an organization which emphasises 'respect' and 'proper' business for the Aboriginal and Torres Strait Islander people of our great country".



Executive Committee Members



Preston Thomas, Member (Central Desert region)

Mr Thomas is from Laverton, and has lived in Kanpa Community for the last 12 years.



Beverly Thomas, Member (Central Desert region)

Mrs Thomas is from Kalgoorlie, and has lived in Kanpa Community for the last 12 years.



Murray Yarran, Member (Central (Metro) region)

Mr Yarran is a Noongar man with traditional ties to the Balladong and the Swan River people, and lives in Perth.



Clarence Cameron, Member (Murchison/Gascoyne region)

Mr Cameron is a Yamaji man, who lives in Geraldton.



Trevor Eades, Member (Southern region)

Mr Eades is a Noongar man from the South West, who lives in Bunbury.



Olivia Roberts, Member (Southern region)

Ms Roberts is a Weirlumen woman from the South West who lives in Albany.



Phyllis Simmons, Member (Pilbara region)

Ms Simmons is a Yamaji woman originally from Mingenew, who lives in Karratha.



Ian Tucker, Member (Goldfields region)

Mr Tucker is a Wongutha man from Menzies.



Paul Sampi, Member (West Kimberley region)

Mr Sampi is a Bardi Elder from One Arm Point.



Kevin George, Member (West Kimberley region)

Mr George lives at One Arm Point.



John Bedford, Member (East Kimberley region)

Mr Bedford is a Gidja Djaru man from the Halls Creek area, who lives in Kununurra.



Murray Jones, Member (East Kimberley region)

Mr Jones is a Balladong Noongar man from the central wheatbelt area, and has lived in Kununurra for the last 2 years.

The Tender Project

In the last 12 months Aboriginal legal services across Australia changed from being institutions funded annually via ATSIS (and formerly ATSIC) grants, to organisations competing for funding in the open market in a public tender process managed by the Federal Attorney General's Department in Canberra.

ALSWA was one of the first services in Australia to undergo this process. The Federal Government released the tender for Western Australia on November 13 2004, with a December 17 deadline for applications. Because the tender process was strictly confidential, it is not known how many other organisations also applied.

On April 13 2005 ALSWA entered into a contract with the Federal Government. Under the contract, ALSWA is funded until June 30 2008 to provide legal aid services in criminal law, family law and civil/human rights law to Aboriginal and Torres Strait Islander peoples in Western Australia.

The tender process has brought two main changes to ALSWA's previous way of doing business. These are:

- 1) Administration. ALSWA's services are now means-tested and the service is also required to keep very detailed statistics on the work it does. This means forms. ALSWA has simplified the process as much as possible, but people who want to use ALSWA's services will now find that they have to complete an application form, and in some cases pay a fee, before services will be provided;
- 2) The contract is for legal services only. It does not cover other programs such as community legal education and law reform. ALSWA has therefore had to apply separately for funding for this other work.

ALSWA applied for funding to run 3 extra programs via a new group called the Law and Advocacy Unit.

It succeeded in getting further funding from the Federal Attorney General's Department until June 30 2006 to carry out 2 extra programs:

- To establish a Western Australian Aboriginal Advisory Committee to provide advice to governments and relevant agencies and other bodies on law and justice issues affecting Aboriginal and Torres Strait Islander peoples living in Western Australia;
- To do work aimed at reducing recidivism and to help in the rehabilitation of Aboriginal and Torres Strait Islander prisoners into the community.



John Boersig

ASSISTANT SECRETARY INDIGENOUS LAW & JUSTICE BRANCH
FEDERAL ATTORNEY GENERAL'S DEPARTMENT



Dennis Eggington

ABORIGINAL LEGAL SERVICE OF WESTERN AUSTRALIA
CHIEF EXECUTIVE OFFICER

The Tender Project

ALSWA also applied for funding from the Federal Department of Immigration, Multicultural and Indigenous Affairs (DIMIA) to help and support Aboriginal and Torres Strait Islander women, especially prisoners and victims of domestic violence. The funding was to cover the period until June 30 2006 to help women access appropriate services. The application was refused. ALSWA has asked for a formal review of that decision and was awaiting a reply at the time of this document going to print.

ALSWA CEO Dennis Eggington said in his opening statement in this Annual Report that it was important to focus on the positive aspects of winning the tender:

- The ALSWA is no longer subject to the many restrictions of being a government grant recipient;
- The winning of the public tender in our own right has given us the ability to create more flexible ways to manage the organisation.

Thank you to the staff and referees who helped ensure ALSWA's continued ability to serve the Aboriginal and Torres Strait Islander peoples of Western Australia. Your expertise and hard work is deeply appreciated.

ALSWA Executive Committee and Senior Management



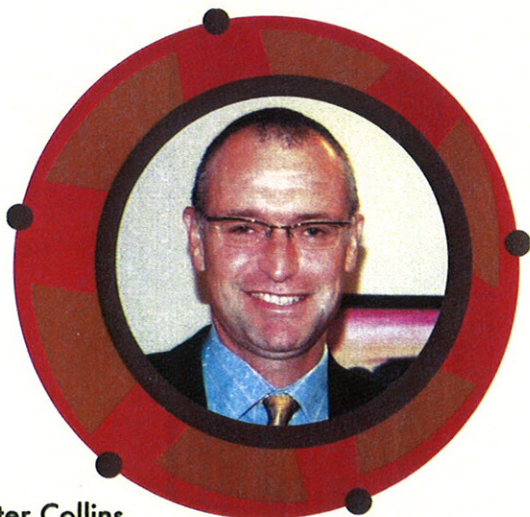
Victor Woodley

ABORIGINAL LEGAL SERVICE OF WESTERN AUSTRALIA
PRESIDENT



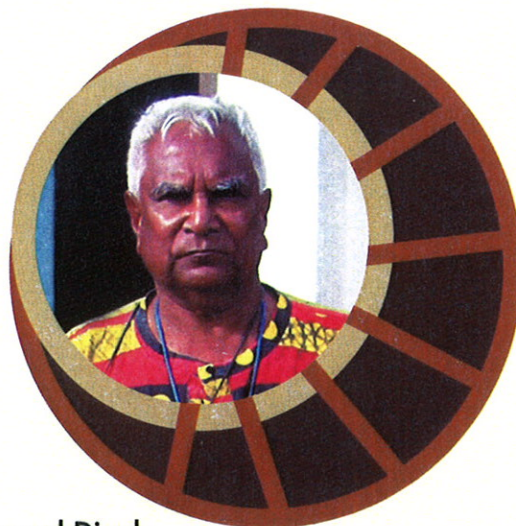
Philip Ruddock

FEDERAL ATTORNEY GENERAL



Peter Collins

ABORIGINAL LEGAL SERVICE OF WESTERN AUSTRALIA
DIRECTOR LEGAL SERVICES



Samuel Dinah

PRISONER SUPPORT & REHABILITATION PROGRAM

Independent Audit Report

Independent Audit Report for the Consolidated Financial Accounts

Scope

We have audited the attached consolidated financial accounts comprising the Balance Sheet, the Income and Expenditure Statement, Information for AGD purposes, Notes to and Forming part of the Accounts and attached Schedules to the Accounts as set out on pages 10 to 17 of the Aboriginal Legal Service of Western Australia (Inc) consolidated financial accounts for the year ended 30 June 2005. The Aboriginal Legal Service of WA (Inc) have determined that the accounting policies used and described in Note 1 to the consolidated financial accounts are appropriate. We have conducted an independent audit of the consolidated financial accounts. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate.

The consolidated financial accounts have been prepared to satisfy a requirement of the terms and conditions of the grant. We disclaim any assumption of responsibility for any reliance on this report or on the consolidated financial accounts to which it relates to any person other than for the purpose for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the consolidated financial accounts, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the consolidated financial accounts are presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the entity's financial position at 30 June 2005 and results of its operations for the year ended 30 June 2005. (These policies do not require the application of all Accounting Standards and other mandatory reporting requirements).

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

Audit Opinion

In our opinion, the Consolidated Financial Accounts for the year ended 30th June 2005 are properly drawn up:

- a) So as to give a true and fair view in accordance with the accounting policies in Note 1 to the Consolidated Financial Accounts;
- b) Are based on proper accounts and records and are in agreement with those accounts and records and are in accordance with information and explanations obtained;
- c) Adequate financial controls have been maintained by the entity;
- d) Are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements. As the entity is not a reporting entity Accounting Standards have only been applied as described in Note 1 to the consolidated financial accounts; and
- e) All assets with a written down value exceeding \$2000 are included in the asset register and have been insured with an approved insurer.



PKF

Chartered Accountants
(Western Australian Partnership)



IAN P OLSON
Partner

Signed at Perth, Western Australia, this 26 day of August 2005.



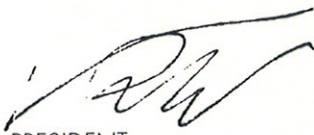
Statement by Chairperson/Accountant

In our opinion:

The accounts and schedules set out on pages 10 to 17 present fairly the consolidated financial position of the Aboriginal Legal Service of Western Australia (Inc) at 30th June 2005 and the results of its operations for the year ended 30th June 2005, in accordance with the basis of accounting described in Note 1 to the accounts and are based on proper accounts and records.

The grants received from the Attorney Generals Department (AGD) for the financial year 2004/2005 have been used towards the achievement of goals for which they were provided and all conditions included in the AGD letter of offers have been complied with.

Dated at Perth this 26 day of August 2005.



PRESIDENT



ACCOUNTANT

Balance Sheet AS AT 30TH JUNE 2005

	NOTE	2005 \$	2004 \$
CURRENT ASSETS			
Cash	2	1,252,825	1,654,160
Receivables	3	182,249	171,187
Total Current Assets		<u>1,435,074</u>	<u>1,825,347</u>
NON-CURRENT ASSETS			
Property, furniture and equipment	1(B), 4	485,960	569,337
Leasehold improvements	1(B), 5	78,759	313
Motor Vehicles	1(B), 6	42,670	
Total Non-Current Assets		<u>607,389</u>	<u>569,650</u>
TOTAL ASSETS		<u>2,042,463</u>	<u>2,394,997</u>
CURRENT LIABILITIES			
Accounts payable	1(E), 7	429,454	772,815
Provisions	8	888,000	646,407
Unexpended ATSSIS Grants	11	88,237	658,346
Total Current Liabilities		<u>1,405,691</u>	<u>2,077,568</u>
NON-CURRENT LIABILITIES			
Provisions	9	70,000	100,010
Total Non-Current Liabilities		<u>70,000</u>	<u>100,010</u>
TOTAL LIABILITIES		<u>1,475,691</u>	<u>2,177,578</u>
NET ASSETS		<u>566,772</u>	<u>\$217,419</u>
Accumulated Funds:			
Reserves	10	1,067,096	1,067,096
Retained surplus/(deficit)		<u>(500,324)</u>	<u>(849,677)</u>
TOTAL FUNDS		<u>566,772</u>	<u>217,419</u>

The accompanying notes form part of and are to be read in conjunction with these Consolidated Financial Accounts.

Income and Expenditure Statement

FOR THE YEAR ENDED 30TH JUNE 2005

	NOTE	2005 \$	2004 \$
INCOME			
Grants		7,730,149	7,663,729
Interest		75,513	66,415
Other income		<u>258,475</u>	<u>171,005</u>
		<u>8,064,137</u>	<u>7,901,149</u>
EXPENDITURE			
Salaries		4,677,821	4,807,350
Depreciation		142,161	66,412
Loss(profit) on sale of Assets		—	(1,600)
Other operating expenses		<u>2,894,802</u>	<u>2,975,640</u>
		<u>7,714,784</u>	<u>7,847,802</u>
Net surplus/(deficit) for year	12	349,353	53,347
Retained surplus/(deficit) at the beginning of the financial year		<u>(849,677)</u>	<u>(903,024)</u>
Retained surplus/(deficit) at the end of the financial year		<u>(500,324)</u>	<u>(849,677)</u>

The accompanying notes form part of and are to be read in conjunction with these Consolidated Financial Accounts.

Cash Flow Statement

FOR THE YEAR ENDED 30TH JUNE 2005

	NOTE	2005 Inflows (Outflows) \$	2004 Inflows (Outflows) \$
Cash flows from operating activities:			
AGD/ATSIS Funds		7,161,233	7,973,944
Interest received		75,513	66,415
Other receipts		207,116	171,005
Payments to suppliers and employees		<u>(7,665,297)</u>	<u>(7,562,882)</u>
Net cash from/(used in) operating activities	A	<u>(221,435)</u>	<u>648,482</u>
Cash flows from investing activities:			
Payments for property, plant and equipment		(179,900)	(174,358)
Proceeds from sale of property, plant and equipment		<u>-</u>	<u>1,600</u>
Net cash used in investing activities		<u>(179,900)</u>	<u>(172,758)</u>
Net increase/(decrease) in cash held		<u>(401,335)</u>	<u>475,724</u>
Opening balance of cash held		<u>1,654,160</u>	<u>1,178,436</u>
Cash balance at the end of the year		<u>1,252,825</u>	<u>1,654,160</u>

A RECONCILIATION OF NET CASH PROVIDED FROM OPERATING ACTIVITIES TO NET INCOME/(DEFICIT) FOR YEAR

Net income/(deficit) for year	349,354	53,347
Loss/(Profit) on sale of assets	-	(1,600)
Depreciation	142,161	66,412
Provisions	211,583	49,719
Receivables	(11,062)	(4,015)
Creditors and Accruals	(343,362)	173,420
Unexpended Funds (including previous years)	(570,109)	311,199
Net cash from/(used in) operating activities	<u>(221,435)</u>	<u>648,482</u>

1. STATEMENT OF ACCOUNTING POLICIES

A BASIS OF ACCOUNTING & CONSOLIDATION

These financial statements are 'Special Purpose Financial Statements' that have been prepared in order to satisfy the terms and conditions of the Grant. No accounting standards have mandatory applicability.

The consolidated financial accounts comprise the accounts of the Aboriginal Legal Service of WA (Inc) and other entities which received grants from the Attorney Generals Department (AGD) for which the Aboriginal Legal Service of WA (Inc) acts as grantee and is responsible for. Details of the contribution to the consolidated net surplus/(deficit) by each entity is included in Note 12.

The accrual basis of accounting has been applied. All reports have been prepared on the historical cost basis.

B NON-CURRENT ASSETS

Non-Current Assets (except Land & Buildings) have been recorded in the financial statements at 1 July 1995 valuation and subsequent acquisition cost, less accumulated depreciation or amortisation. Land and Buildings have been revalued at 30/06/04. Depreciation/amortisation is calculated on a straight-line basis over the estimated useful lives of the assets. Assets with a cost less than \$1000 are fully depreciated in the year of purchase.

Useful lives for each class of depreciable asset are:

Computer equipment	3 years
Office equipment	4 years
Furniture and fittings	5 years
Motor Vehicles	4 years
Renovations	4 years
Buildings	25years

C GOING CONCERN

The ALSWA has been awarded a public tender from the Attorney Generals Department for the period 1/7/05-30/06/08 to continue operations in legal aid.

D COMPARATIVE INFORMATION

Certain comparative information has been re-classified to ensure consistency with current years disclosure.

E ACCOUNTS PAYABLE

Accounts Payable, including accruals not yet billed, are recognised when the obligation arises to make future payments as a result of a purchase of assets or services. Accounts payables are generally settled within 30 days.

F SICK LEAVE

A provision for sick leave has been brought to account for the first time as a result of changes in the ALSWA certified agreement 2004-06.

Notes to and Forming Part of the Accounts FOR THE YEAR ENDED 30TH JUNE 2005 - continued

2. CURRENT ASSETS - CASH

	2005 \$	2004 \$
Payroll Account	5,392	8,699
Cash Management Accounts	1,063,291	1,580,695
Branch Imprest	3,947	3,747
Petty Cash Imprest	902	902
General Accounts	179,294	60,117
	<u>1,252,825</u>	<u>1,654,160</u>

3. CURRENT ASSETS - RECEIVABLES

Prepayments	92,855	84,608
Organisation Trust	30,031	5,939
Others - General	59,363	80,640
	<u>182,249</u>	<u>171,187</u>

4. NON-CURRENT ASSETS - PROPERTY, FURNITURE & EQUIPMENT

Land and Buildings		
At valuation 30 June 2004	400,089	400,089
Accumulated depreciation	47,146	30,888
Total land and buildings	<u>352,943</u>	<u>369,201</u>
Furniture and Equipment		
At committee's valuation, 1 July 1995	217,468	217,468
Accumulated depreciation	217,468	217,468
	<u>—</u>	<u>—</u>
At cost	1,060,927	1,038,446
Accumulated depreciation	927,910	838,310
	<u>133,017</u>	<u>200,136</u>
Total furniture and equipment	<u>133,017</u>	<u>200,136</u>
Total Property, Furniture and Equipment	<u>485,960</u>	<u>569,337</u>

Notes to and Forming Part of the Accounts FOR THE YEAR ENDED 30TH JUNE 2005 – continued

	2005 \$	2004 \$
5. NON-CURRENT ASSETS		
Leasehold Improvements		
At committee's valuation 1 July 1995	424,392	424,392
Accumulated amortisation	<u>424,392</u>	<u>424,392</u>
	<u>—</u>	<u>—</u>
At cost	272,694	170,630
Accumulated depreciation	<u>193,935</u>	<u>170,317</u>
	<u>78,759</u>	<u>313</u>
Total Leasehold Improvements	<u>78,759</u>	<u>313</u>
6. NON-CURRENT ASSETS		
Motor Vehicles		
At cost	55,355	—
Accumulated depreciation	<u>12,685</u>	<u>—</u>
Total Motor Vehicles	<u>42,670</u>	<u>—</u>
7. CURRENT LIABILITIES – ACCOUNTS PAYABLE		
Sundry accruals	77,425	107,409
Other Creditors	288,972	417,865
Accounts Payable	<u>63,056</u>	<u>247,541</u>
	<u>429,453</u>	<u>772,815</u>
8. CURRENT LIABILITIES – PROVISIONS		
Annual Leave	384,000	306,697
Long Service Leave	267,000	264,710
Sick Leave	162,000	—
FBT	<u>75,000</u>	<u>75,000</u>
	<u>888,000</u>	<u>646,407</u>

Notes to and Forming Part of the Accounts FOR THE YEAR ENDED 30TH JUNE 2005 – continued

9. NON-CURRENT LIABILITIES

	2005 \$	2004 \$
Long Service Leave	70,000	100,010
	<u>70,000</u>	<u>100,010</u>

10. RESERVES

Asset Revaluation Reserve	1,067,096	1,067,096
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Due to the introduction of full accrual accounting on 1 July 1995, the value of property, plant and equipment recognised at that date was \$741,633. This reserve accordingly reflects the initial recognition of such assets and the subsequent revaluation of Land and Buildings at 30th June 2004.

11. CURRENT LIABILITIES – UNEXPENDED FUNDS

Law and Justice Grant	–	509,819
Test Case Grant	–	108,945
ATSIS Derby Grant	13,546	7,212
Land and Heritage Unit	29,753	29,753
Western Australian Native Title Working Group	2,617	2,617
WA Advisory Council	42,321	–
	<u>88,237</u>	<u>658,346</u>

12. CONTRIBUTION TO SURPLUS/(DEFICIT)

Law and Justice Grant	363,985	131,189
Land and Heritage Unit	–	(77,843)
Consolidated – General	(14,631)	–
Net surplus/(deficit) for year	<u>\$349,354</u>	<u>\$53,346</u>

13. CONTINGENT LIABILITY

There is currently an unfair dismissal claim against the ALSWA by the AXON project officers. The ALSWA is unable to determine the likelihood of success of the claim or the cost that may be awarded.

14. SUBSEQUENT EVENTS

Management are unaware of any material items since year end that may materially effect the financial statements

Information for AGD Purposes

	2005 \$	2004 \$
Unexpended Funds		
ATSIS Derby	13,546	7,212
Law and Justice Grant	—	509,819
Test Cases	—	108,945
Land and Heritage Unit	29,753	29,753
Western Australian Native Title Working Group	2,617	2,617
WA Advisory Committee	42,321	—
	<u>88,237</u>	<u>658,346</u>
Adjustments to statutory accounts		
Unexpended Funds	(88,237)	(658,346)
Operational Deficit(for AGD/ATSIS purposes)	(345,171)	—
Other Adjustments	(14,632)	—
Profit/(Loss) on Sale of Assets	—	1,600
Capital Expenditure	179,900	174,358
Depreciation	(142,161)	(66,412)
Provisions for leave	671,418	(56,200)
Net surplus/(deficit) per Income and expenditure statement	<u>\$349,354</u>	<u>\$53,346</u>



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