

# Western Desert Lands Aboriginal Corporation

## Annual Report 2010/11

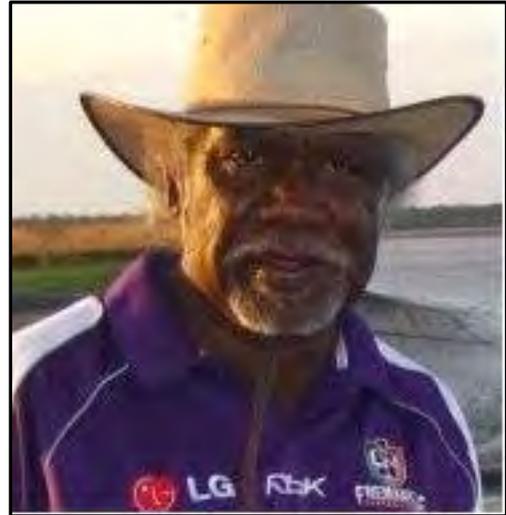
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## Report from the Chairperson - Mr Billy (Butler) Landy

On behalf of the Board of the Western Desert Lands Aboriginal Corporation (Jamukurnu-Yapalikunu) RNTBC (ICN4207) I would like to present the Annual Report for the year 2010-2011.

WDLAC is the prescribed body corporate which holds Martu native title over our traditional lands. Those on the Board of WDLAC work together to comply with our statutory functions under the *Native Title Act 1993* and the *Native Title (Prescribed Body Corporate) Regulations* and to protect our native title.



The 2010-2011 year has been a challenging year for WDLAC. The Board has continued to improve the governance and administration of WDLAC and has almost finalised all matters raised by the Registrar of Indigenous Corporations which were the subject of his Compliance Notice dated 6 April 2010.

The Board is also pleased to advise that a constructive and effective working relationship has been established between the Office of the Registrar of Indigenous Corporations (ORIC) and WDLAC. This has been the result of WDLAC staff working directly with ORIC staff, in not only addressing the outstanding issues from the Compliance Notice, but more generally seeking advice on governance matters and improvements in the administration of WDLAC.

WDLAC and Martu have continued to develop an effective consultative process with Cameco Australia Limited (Cameco) over the past year in relation to the development plans for the Kintyre uranium project. An integral part of this improved process was the development and implementation of the Kintyre Education Project (KEP), more commonly known as the KEP. This primarily involved the development of a DVD which was distributed widely, as well as a comprehensive consultative process which entailed meetings being held in all the key Martu communities. The KEP was developed by Dr Andrew Turk who was engaged by WDLAC specifically to develop and implement an education program on Cameco's uranium project at Kintyre. The KEP comprehensively addressed matters that had been raised by Martu or where further information was required.

During March to June 2011, Cameco and WDLAC worked intensively on the organisation of a Martu delegation to visit Canada. The delegation planned to travel to Saskatoon which is in Saskatchewan and is the global headquarters of Cameco. The proposed visit was organised so that the Martu who went, were able to:

- i. See first-hand the operation of a working uranium mine; and
- ii. Assess the relationship between Cameco and Canada's First Nation People, on whose land Cameco mines uranium.

WDLAC and Cameco also commenced the process for the negotiation of a Mining Agreement. Although it is the position of Martu that no decision has been made by Martu in relation to supporting the mine or not, the negotiations have been productive. The negotiations have established a framework for the negotiation of a compensation and benefits package to be included in any Mining Agreement.

Throughout the year negotiations continued between WDLAC and Martu and Newcrest Mining Limited (Newcrest) on an Indigenous Land Use Agreement and Mining Agreement. The negotiations have been constructive, ensuring that the negotiation process is based on integrity and honesty. The Board has been kept informed of the negotiations, particularly in

relation to the development of a compensation package for Martu. This draft package is still subject to further detailed negotiations.

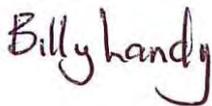
I am very pleased that the Board has overseen the development of a Business Development Unit (BDU) within WDLAC, which once fully developed, will provide the mechanism for joint venture arrangements, particularly with large service providers to the mining industry. The BDU will also act as a central point for the letting of all contracts to Martu businesses as well as providing the opportunity for direct employment for Martu people. The BDU will also provide advice to Martu businesses and Martu people wanting to start up their own business. WDLAC is in the process of finalising the corporate and taxation advice from external specialist lawyers. It is anticipated that in accordance with the resolution passed at the last AGM in 2010, the BDU will be presented at the 2011 AGM.

As with previous years, the future of WDLAC depends on being well resourced. WDLAC's long term operational capacity continues to depend on our ability to negotiate funding arrangements with private industry and the Government in a way that preserves the authority of the Martu to manage and take care of their lands. Continual planning and development is an important role of the Directors and the CEO in making sure that WDLAC continues to provide Martu with strong representation and assistance.

I would like to thank all the companies, in particular Cameco and Newcrest, and Government departments which have contributed to the work of both the Board and WDLAC. I would also like to thank the entire WDLAC staff for their energy, commitment and support for the Board in what was a challenging year.

Finally, I would like to thank all the Directors for their continued support and effort that each Board Member made in ensuring that we provided direction and support to all Martu people and Martu communities.

Billy (Butler) Landy

A handwritten signature in dark ink that reads "Billy Landy". The signature is written in a cursive, slightly slanted style.

Chairperson  
September 2011

## Report of the Chief Executive Officer - Mr Noel Whitehead

The last year has been a very challenging year for WDLAC.

My priority as CEO has been to improve the governance and administration of WDLAC. This included addressing the issues raised in the Compliance Notice issued by the Office of the Registrar of Indigenous Corporations (ORIC) on 6 April 2010. I am pleased to advise that the majority of matters raised by the Registrar in the Compliance Notice have been rectified to the full satisfaction of ORIC. WDLAC has developed a very constructive and productive working relationship with ORIC.



Throughout the year, the Board has had many complex and important issues to consider. These have included:

- i. Cameco Negotiations. The Board has overseen the negotiations which have been conducted by a Negotiation Committee appointed by the Board;
- ii. Newcrest Negotiations. The Board has overseen these negotiations which have been conducted by the Negotiation Committee appointed by the Board;
- iii. The development of a business development unit within WDLAC. This has been the subject of detailed commercial and taxation legal advice and will be presented to the Annual General Meeting for consideration;
- iv. The development of WDLAC's Land Access Agreement.
- v. The convening of a Special General Meeting (SGM) on 23 – 25 June 2011, which although some of the issues considered at the SGM did not achieve the desired resolution, it was an opportunity for Martu to discuss and consider a number of important matters;
- vi. Preparation for a delegation of Martu and WDLAC sponsored by Cameco to study first hand Cameco's operations in Saskatoon where it's headquarters are based, as well as the mining operations in the Province of Saskatchewan;
- vii. A number of heritage and cultural matters, all of which the Board was required to carefully consider; and
- viii. A camel culling project whereby the Board endorsed a proposal for a contractor to "coral" camels and truck them to an abattoir in the Northern Territory.

The well being of Martu communities has been an issue which I have designated as a priority for WDLAC. We have continued to seek opportunities that will allow economic and social development for these communities and all Martu people. WDLAC continues to ensure that the heritage and culture of the Martu people are given the highest importance.

WDLAC continued to develop a new Land Access Agreement which will be considered at the AGM.

In January 2011, the business and administration office relocated to 4 Clive Street, West Perth. I am very pleased with the manner in which the office has continued to improve its operations. Special mention must be made to the Office Manager, Ms Chrissy Allen, whose commitment and tireless effort is very much appreciated not only by all the staff but the broader Martu community. The location of the office in West Perth allows for Martu to have

expedient access to the resources provided by the WDLAC staff whilst being located close to the National Native Title Tribunal, the State Government, the Offices of the Commonwealth Government as well as exploration and mining company offices with whom we are having increased and regular dealings.

As the CEO, I continue to ensure that WDLAC is appropriately staffed and resourced in order to effectively manage and protect the Martu People's Native Title rights and interests. This includes protecting and maintaining law and culture as well as the development of the Martu communities to become economically sustainable and vibrant communities.

There are many exciting initiatives I want to develop in the coming year, particularly given the current negotiations with Newcrest and Cameco and with other projects coming on stream.

Mention must be made of those mining companies which have continued to support WDLAC and its effective operations. In particular Cameco and Newcrest have both ensured the continuation of WDLAC. That support is very much appreciated by the Board and the WDLAC staff and most particularly myself.

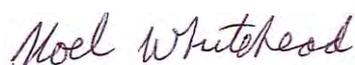
I would also like to take this opportunity to thank the Board, each Board member and particularly the Chairperson Billy (Butler) Landy and the Deputy Chairperson Brian Samson for their ongoing support of the WDLAC staff and the continued operation of the office in West Perth. The Board has been a pleasure to work with and their support of me in my role as CEO is very much appreciated.

Finally, I would like to take this opportunity to thank all the staff for their continued and unqualified support of me in my role as CEO, support of which I could not have done without.

I would, however make special mention of Tony Wright and Chrissy Allen whose support, advice and guidance I value. I would not be able to carry out my role as CEO in the manner I have over the last year without their support.

The coming year will be challenging however, with the continued support and commitment of the Board and the WDLAC staff, I am confident that we will fulfill those challenges.

Personally, I remain totally committed to improving the quality of life for all Martu people and with particular emphasis on ensuring that the Martu communities continue to grow and develop with many and varied initiatives that will ensure that they all become economically sustainable and vibrant communities where Martu people continue to live and work.



Noel Whitehead  
Chief Executive Officer  
September 2011

## 1. Introduction

The Western Desert Lands Aboriginal Corporation (Jamukurnu-Yapalikunu) RNTBC (WDLAC) is the Prescribed Body Corporate for the Martu People of the Western Desert region in Western Australia with the office located in West Perth.



**Views to White Gums Hand Pump (AGM 2010)**

The Western Desert region of Western Australia contains a stretch of land extending 136,000 square kilometers over which the Martu People hold exclusive native title. There are three main communities, Kunawarritji (Well 33), Punmu and Parngurr (Cotton Creek) located within the native title area at which many Martu People reside. Martu People also live in surrounding communities and town centres including Jigalong, Bidyadanga, Warralong, Nullagine, Port Hedland, Newman, Fitzroy Crossing, Wiluna and also Perth. Approximately 2500 Martu People are living on or adjacent to the native title area.

The core responsibility of WDLAC is to manage and protect the exclusive native title rights and interests of the Martu People. WDLAC also has an interest in promoting cultural, social and economic advancement for the current and future generations of Martu People and is extensively involved in a number of ongoing and new projects.

## 2. Governance

WDLAC is the Registered Native Title Body Corporate holding Martu Title on trust for the Martu People, by order of the Federal Court dated 17 July 2003. WDLAC is therefore responsible for managing all activities affecting Martu Title and operates pursuant to the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)*.

WDLAC is authorised to enter Agreements for and on behalf of the Martu People, pursuant to the WDLAC Constitution, the Native Title Act and the *Native Title (Prescribed Body Corporate) Regulations 1999 (Cth)*.

At the 2009 AGM the WDLAC Rules were amended to reduce the number of directors from twenty-seven (27) to fifteen (15). This amendment to the Rules was a result of amendment to the *CATSI Act* which required the Board to reduce its membership. Decision making is still required to be made by consensus in accordance with the Constitution.

The 2010 Annual General Meeting (AGM) endorsed the amendment of the WDLAC Rules whereby Board members will be appointed for two (2) years. To fully implement this amendment to the Rules, half of the members appointed at the 2011 AGM will be appointed for one (1) year and half for two (2) years. This will allow for half of the members to be appointed on an annual basis at future elections of Board members.

The Chairperson of the 2010 - 2011 Board was Billy (Butler) Landy who is accountable for the Board's operations. The Chairman is responsible for the smooth running of Directors meetings and, together with the CEO, is also responsible for putting into practice the policies of the Board. The WDLAC CEO is accountable for administrative management, inclusive of staff and finances.

On 6 April 2010, ORIC issued a Compliance Notice which raised a number of administrative issues and matters where WDLAC was either in breach of its own Rules or the relevant Statute under which it operates. Throughout the year WDLAC has carefully worked through the majority of issues raised in the Compliance Notice. WDLAC has worked closely with ORIC in addressing the Compliance Notice. There remain a small number of matters outstanding which are in the process of being resolved to the satisfaction of ORIC.

The 2010/2011 Board of Directors and their attendance at scheduled meetings:

MEETING DATE	JULY 2010		NOVEMBER 2010				FEBRUARY 2011			APRIL 2011	
	15 <sup>th</sup>	16 <sup>th</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	26 <sup>th</sup> (Extraordinary Meeting)	23 <sup>rd</sup>	24 <sup>th</sup>	25 <sup>th</sup>	13 <sup>th</sup>	14 <sup>th</sup>
<b>Karlamyinguarra</b> Billy Landy ( <i>Chairperson</i> )	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No
Noeletta Lee ( <i>Director/Secretary</i> )	<i>Not a Director</i>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Ngayurnangalku</b> Brian Samson ( <i>DeputyChairperson</i> )	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Heather Samson	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Pilakaja</b> Elizabeth Toby	<i>Not a Director</i>		Yes	Yes	Yes	Yes	No	No	No	No	No
Melvin Farmer	<i>Not a Director</i>		Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes
<b>Pitjkarli</b> Kenny Thomas ( <i>Resigned 15/02/11</i> )	<i>Not a Director</i>		Yes	Yes	Yes	No	<i>Resigned 15 February 2011</i>				
Evelyn Mitchell	Yes	Yes	Yes	Yes	Yes	Yes	<i>Resigned 15 February 2011</i>				
Kevin Fred ( <i>Appointed 23/02/11</i> )	<i>Not a Director</i>		<i>Not a Director</i>				Yes	Yes	Yes	No	Yes
Susan Fred ( <i>Appointed 23/02/11</i> )	<i>Not a Director</i>		<i>Not a Director</i>				No	No	No	No	Yes
<b>Rirrakaja</b> Teddy Biljabu	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nyamaru Bidu	No	No	Yes	Yes	Yes	No	No	No	No	Yes	Yes
<b>Walakaja</b> James Berringal	<i>Not a Director</i>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Emily Jadai (Bumba)	No	No	No	No	No	Yes	No	No	No	Yes	No
<b>Others</b> Nyari Morgan	<i>Not a Director</i>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Baker Lane	<i>Not a Director</i>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Grant Judson	No	No	No	No	No	No	No	No	No	No	No

### 3. Land Access Negotiations

#### (a) Exploration

WDLAC has created a comprehensive land access agreement which provides a level of protection over Martu heritage, native title rights and Martu lands, while allowing a good number of exploration activities to occur within the area of Martu native title determination. WDLAC undertook a comprehensive review and update of this agreement in 2011.



The granting of tenements is generally conditional upon exploration companies signing a land access agreement with WDLAC in exercise of Martu's exclusive native title rights to control access and activities upon Martu Lands. The land access agreement provides for cultural awareness training for company personnel as well as for Martu heritage monitors when recommended so that sites and objects of significance are not disturbed. WDLAC also require companies to use best practice when operating on Martu lands.

The land access agreement has evolved in response to the views and concerns that Martu People have about exploration being conducted over their lands. For example, the agreement contains specific provisions in relation to uranium exploration. Martu's concerns have also led the organization to ensure that all exploration and prospecting applications are carefully reviewed and assessed prior to entering an agreement, particularly if the area of interest is culturally sensitive as access to these lands may require specific conditions to be included in the agreement. All companies wishing to enter a land access agreement are requested to provide a number of details to assist in the assessment of the application to ensure that areas of sensitivity are addressed. The land access agreement is acceptable to most companies although there are still some exploration and mining companies who feel they are entitled to freely access Martu lands without any prior discussion with WDLAC.

Given significant improvement in the global economic outlook, WDLAC has been approached by a number of mining companies wanting to negotiate a Land Access Agreement with Martu.

Currently WDLAC has been advised that there are more than three hundred (300) exploration and prospecting licence applications pending on Martu lands. This, together with the recommencement of the Department of Mines and Petroleum's (DMP) policy of applying the expedited procedure (see below) is an indication that WDLAC will be very busy negotiating land access matters in the coming year.

#### (b) Expedited Procedure

Exploration and Prospecting tenement applications are issued by the DMP. They are called „future acts“ and the National Native Title Tribunal becomes involved in deciding whether these applications can be granted and the conditions on which they can be granted. Prospecting and exploration tenement applications can be processed through the „expedited procedure“ or the „right to negotiate“ under the *Native Title Act*. The expedited procedure involves a fast-tracking of the tenement application process and strict time limits are imposed on WDLAC to determine whether Martu will consent to the grant of a tenement and to negotiate a Land Access Agreement. WDLAC also has to formally object to the expedited procedure in the National Native Title Tribunal.

In the last few years, DMP has left WDLAC and mining companies to negotiate applications without requiring the application process to be fast-tracked through the expedited procedure.

However, this year the DMP recommenced processing these applications through the expedited procedure. WDLAC is currently handling several such applications and this trend looks set to continue. This work places a significant burden on WDLAC's resources both in terms of the costs and workload and WDLAC is currently working on improving its „future acts“ systems to accommodate this change.

(c) Petroleum Exploration

Over the past year the State Government has continued to propose that large areas of Martu land be open for petroleum exploration. This process requires interested companies to submit a tender for consideration by the DMP.

As outlined in the previous Annual Report, Kingsway Oil is seeking a number of permits which cover 28.6% of Martu Lands. Kingsway Oil started section 35 arbitration proceedings against WDLAC in December of 2009. However the proceedings were withdrawn at the last minute in the first quarter of 2010 when the company appointed a new Managing Director who sought to have a more harmonious relationship with WDLAC and the Martu People. Kingsway Oil has now re-engaged with WDLAC and intend to explain their proposal to explore on Martu Lands.

WDLAC has developed a standard land access agreement for petroleum exploration similar to the agreement for mineral exploration. Like the mineral land access agreement, the petroleum agreement will continue to evolve in response to Martu People's concerns and aspirations as well as industry standards.

This year again, WDLAC has also successfully prevented some areas from being released for exploration due to the high significance of some areas within Martu determined lands. This has been possible because of the positive relationship that WDLAC has generated with key personnel in the DMP. WDLAC looks forward to continuing to work co-operatively with the DMP into the future.

(d) Mining

*Kintyre - Cameco Australia*

Throughout 2010 - 2011 WDLAC has continued to negotiate with Cameco on the proposed uranium mine at Kintyre. Although Martu have yet to decide whether they will support the proposed mine, the negotiations have been productive. In November 2010 WDLAC engaged Dr Andrew Turk as a consultant to develop and implement a comprehensive consultative process for all communities where Martu reside. The Kintyre Education Project, or KEP as it is referred to, was successfully implemented with the development of a DVD and visits to all the Martu communities. The DVD was transcribed in both English and Language and provided a detailed description of the proposed uranium mine as well as many of the issues which had been raised by Martu prior to the development of the DVD.

The scheduled program of visits to the communities was comprehensive although not as many Martu turned out to view the DVD as was expected. However, overall, the KEP was a success and this was solely due to the work of Dr Turk.

In relation to the negotiations between WDLAC and Cameco, the negotiation meetings were productive with both WDLAC and Cameco formulating a negotiation framework, strategy and timetable for the negotiation, all of which were conducted recognizing that Martu had still to determine whether they would support the proposed mine.

The Martu Negotiation Committee has „clustered“ the various initiatives that it has developed for negotiation into the following key broad initiatives:

- i. Agreement Coverage;
- ii. Workforce Development;
- iii. Martu Development Fund;
- iv. Heritage and Culture Fund;
- v. Community Engagement;
- vi. Community Investment Fund;
- vii. Government and Regulatory Affairs; and
- viii. Cultural Development.

This negotiation framework will form the basis for Martu progressing towards negotiations for a comprehensive mining agreement. Cameco has continued to work towards fulfilling its statutory obligations in relation to the various studies and reports it is required to conduct. These studies and reports will also assist Martu in becoming fully informed about the project prior to making the final decision as to whether the Martu people will support the proposed mine or not.

Regardless of any outcome on whether the proposed mine proceeds, the negotiations conducted throughout the year have been very positive and respectful, without the distrust which permeated the negotiations prior to the 2010 – 2011 year.



**Group Photo during Cameco trip to Canada July 2011**

### *Telfer – Newcrest Mining*

This year, negotiations between WDLAC and Newcrest Mining Limited (Newcrest) towards a comprehensive mining agreement have progressed.

The Board’s Negotiation Committee appointed in November 2010 has conducted the negotiations on behalf of the Board.

As with the negotiation being conducted for the Kintyre project, the Negotiation Committee has „clustered“ the various initiatives and benefits to form the framework for negotiations as follows:

- i. Agreement Coverage;
- ii. Workforce Development;
- iii. Martu Development Fund;
- iv. Heritage and Culture Fund;
- v. Community Engagement;
- vi. Community Investment Fund;
- vii. Government and Regulatory Affairs; and
- viii. Cultural Development

The negotiations have been constructive and productive with both Newcrest and the Martu Negotiation Committee working co-operatively towards a mining agreement.

Newcrest has continued to engage with WDLAC in relation to all matters relating to heritage. The relationship between WDLAC and Newcrest is one whereby the negotiations are being conducted in an environment of trust, honesty, integrity and respect. Both Newcrest and WDLAC are committed to a positive outcome. The negotiations are scheduled to be completed in the coming year or early in the subsequent financial year (2012-2013). In the interim, WDLAC will continue to work with Newcrest on matters outside the negotiations in a constructive and co-operative manner. Newcrest’s continued support of WDLAC outside the negotiations is valued and appreciated with particular thanks to Mr Craig Thompson and Mr Leon Van Erp for their unqualified and loyal support.

## 4. Compliance and Land Access Management

### (a) Governance Compliance

WDLAC remained committed to monitoring the compliance of governance over the past year to ensure all statutory obligations were being met by staff and directors. Internal improvements have been implemented. In the coming year there will be further improvement and initiatives which will strengthen the governance and administration of WDLAC.

### (b) Agreement Compliance

WDLAC is also responsible for ensuring that all mining companies who have an existing land access agreement are acting in accordance with their obligations under the agreement. The monitoring of company compliance continues to improve and includes the following:

- Invoicing companies for monies payable in accordance with their agreements;
- Seeking details from companies about their projects and any related activities;
- Liaising with companies as to the employment and training opportunities available for Martu People;
- Briefing anthropologists and archaeologists so that heritage work is conducted in line with Martu requirements;

- Liaising with Kanyirninpa Jukurrpa for the provision of cross cultural awareness training to companies, their employees and contractors; and
- Being vigilant in ensuring all companies have cultural awareness training before any staff or contractors access Martu lands.

### (c) Management of Heritage

During the 2010-2011 financial year, WDLAC continued to engage a Heritage Officer to manage all heritage matters in-house, as well as conduct heritage surveys. There has been more exploration activity and hence more surveys as expenditure in exploration projects picks up, although there was much discussion with companies who anticipate exploration work within the Martu Determination Area to begin again.

Heritage surveys completed were:

- Newcrest Mining Ltd - Trotmans Stockwork and Westwin Project Areas" proposed exploration drilling programs;
- Newcrest Mining Ltd – Mesa Revegetation Research Project Areas for proposed excavation and botanical research;
- Cauldron Energy Ltd – Beadell Project Area proposed exploration programs;
- Independence Group NL – Mt Isdell Project Area proposed drilling program;
- Raisama Ltd – Reconnaissance survey over their ungranted exploration licence application on Sunday Creek;
- Department of Environment and Conservation/Newcrest Mining funded and sponsored - proposed Nyiminjarra Road Project linking Punmu with Parnngurr through the Karlamilyi National Park – Reconnaissance survey over the specific pinch point areas in the proposed route (with the assistance of a Kanyirninpa Jukurrpa fieldtrip).
- Cameco's Kintyre Project – drill pads and tracks in the project area, monitoring of works on Yantikurji Creek, and maintenance works along the Telfer to Kintyre track (numerous jobs);
- Cauldron Energy – Beadell Project Area monitoring of exploration works;
- Newcrest Mining – Mesa Revegetation Project monitoring of ground disturbing works;



Martu survey team on Cauldron Energy's Beadell Project

Heritage monitoring programs pursuant to land access agreements continues to have an increasing focus for WDLAC as the level of companies and exploration in Martu country increases. Martu People have continued to call for greater scrutiny of companies and a higher degree of involvement in activities conducted on Martu Lands. Unfortunately, there are companies who deliberately or inadvertently impact on areas that are of concern to Martu People, or think they have free licence to access all areas of Martu country when granted a

tenement. Public access without Martu permission is limited to certain roads as stipulated in the Martu Determination. This is not always clearly understood by exploration and mining companies, as well as others including tourists and tourist operators.

All of the heritage surveys were conducted pursuant to land access agreements between the tenement holder and WDLAC on behalf of Martu. Heritage surveys and heritage monitoring has been requested by the *Martu* native title holders on the basis of them having exclusive possession of the Martu Determination Area, are the exclusive native title holders over the Survey Area, the rights to which include the right to make decisions about the use of the Determination Area, the right to control access to, and activities conducted by others on the land and waters of the Determination Area, and to maintain and protect sites and areas which are of cultural significance to *Martu* people.



**Martu survey team on Newcrest Mining's Westwin Prospect heritage survey**

WDLAC uses a Work Program Clearance (WPC) heritage survey method which provides the necessary Aboriginal heritage compliance for the exploration/mining companies consistent with the *Aboriginal Heritage Act 1972*, as well as complying with Martu native title rights to protect and preserve their sites and objects while observing traditional rights and obligations within customary law. The WPC survey method allows for Martu Traditional Owners to gather as much information as possible about the proposed work program(s) intended by the company, and is limited to Martu Traditional Owners only providing a heritage clearance for that work program itself, making informed decisions about use and access to the Martu Determination Area. A survey report is then prepared by the anthropologist or archaeologist, and after consideration by the appropriate Martu People, provided to the company.

## 5. Community Development

This year WDLAC has continued to raise its profile out in the Martu community.

Staff have made an increasing number of visits to the communities to discuss issues of heritage and other relevant matters. The Kintyre Education Project has also increased WDLAC's presence in the Martu communities.

In addition, the negotiations with Cameco and Newcrest have resulted in the increased need to consult more widely with the wider Martu community. In May 2011, WDLAC staff met a large group of Pitjikirli people who were able to tell the CEO and other WDLAC staff of their concerns and other matters they wanted WDLAC to address. The meeting had a positive outcome with the Pitjikirli being satisfied with WDLAC's responses. WDLAC will continue to work with the Pitjikirli people in the coming year.

In the coming months, WDLAC will appoint a Media/Policy Officer who will be responsible for developing a strategic framework and media policy to raise the profile of WDLAC, not only in the Martu community but in the wider general public.

There is much happening within the area of Martu's determination and it will be necessary that WDLAC has an increased public profile to address many of the issues that will be raised in the public arena.

The quarterly newsletters will become the responsibility of the Media/Policy Officer, once appointed. However, it is anticipated that the newsletters will become more regular than the current quarterly production.

It is also planned for the Media/Policy Officer to prepare a "Board Meeting Flyer" subsequent to each Board meeting. This will keep the Martu community up to date with the outcomes reached at each Board meeting.



Children at the 2011 SGM (Camp 3, near Telfer)

## 6. Business Development Initiative

At the last AGM, WDLAC sought endorsement for a new business development initiative. The initiative is focused on building on the economic growth opportunities that the current negotiations with mining companies will bring to Martu and the surrounding communities in the region.

This year WDLAC initiated a move towards establishing a business unit for the organisation, aiming for a slow, considered growth of the local economy.

WDLAC engaged a taxation lawyer to provide taxation advice so that all income from the business arm can only be distributed to Martu organizations. A business consultant was also engaged to develop a business plan for a future business unit of WDLAC. The plan will outline opportunities available for Martu to become involved in medium to large mining contracts such as catering, cleaning, laundry services and also small business opportunities in the region. Furthermore, it will provide WDLAC and Martu with opportunities for joint ventures and partnerships in addition to creating direct employment opportunities for Martu and outline the support that would be provided to Martu small businesses.

The mining projects in the region, in particular on Martu land mean that there are now opportunities for people to link in with the mines and develop small businesses to offer services to the mining companies and WDLAC will ensure that these opportunities are built into the negotiations with mining companies. Examples of services that can be provided to mining companies by Martu small businesses include bus services, seed collection, rehabilitation of land, road maintenance, and car hire.

As WDLAC progresses with the negotiations with mining companies, it will continue to provide updates and involve Martu in business development opportunities as they become available.



## **7. Financial Reports**

# **WESTERN DESERT LANDS ABORIGINAL CORPORATION**

## **Financial Report**

**For the Year Ended 30 June 2011**

# WESTERN DESERT LANDS ABORIGINAL CORPORATION

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## WESTERN DESERT LANDS ABORIGINAL CORPORATION

### STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report has been prepared in accordance with the accounting policies outlined in note to the financial statements.

We, the committee of the above association declare that:-

- (1) The governing committee and the association have complied with the obligations imposed by the Aboriginal Corporation's Act and the regulations and rules of the association's constitution during the financial year ended 30 June 2009 except as detailed in the Auditor's Report.
- (2) The Statement of Financial Position and Statement of Financial Performance are based on proper accounts and records and are in agreement with those accounts and records and presents a true and fair view of the financial position of Western Desert Aboriginal Corporation as at 30 June 2009 and its performance for the year ended on that date.
- (3) Grant monies expended by the association during the financial year have been applied for the purposes specified in the relevant letters of offer and the association has complied with the terms and conditions relating to grants received, except as detailed in the Auditor's Report.
- (4) Grant assets costing more than \$5,000 acquired with grant funds have adequate insurance cover (except as detailed in the Auditor's Report) with an approved insurer and have been recorded in the asset ledger.

Name of Committee  
Member

Signature

Date

Billy (Butler) Landy

/ / 2011

Brian Samson

/ / 2011

Noeletta Lee

/ / 2011

James Berringal

/ / 2011

Nyamaru Bidu

/ / 2011

Teddy Biljabu

/ / 2011

Emily Bumba (nee Jadai)

/ / 2011

Melvin Farmer

/ / 2011

Kevin Fred

/ / 2011

Susan Fred

/ / 2011

Grant Judson

/ / 2011

Baker Lane

/ / 2011

Nyari Morgan

/ / 2011

Heather Samson

/ / 2011

Elizabeth Toby

/ / 2011

# Auditor's Report

Sommersted Enterprises Pty Ltd  
Business Analysis and Strategic Planning

12 Woodbine Loop  
Tapping WA 6065

E: [jesper.sentow@bigpond.com](mailto:jesper.sentow@bigpond.com)

M: 0425 862 414

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**Western Desert Lands Aboriginal Corporation (Jamukurnu-Yapalikunu) RNTBC**

## INDEPENDENT AUDIT REPORT

To the members of the Western Desert Lands Aboriginal Corporation (Jamukurnu-Yapalikunu) RNTBC

### ***Report on the Financial Report***

We have audited the accompanying financial report, being a special purpose financial report, of the Western Desert Lands Aboriginal Corporation (Jamukurnu-Yapalikunu) RNTBC, which comprises the balance sheet as at 30 June 2011 for the year then ended, the income statement, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

### ***Committee's Responsibility for the Financial Report***

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Constitution, Funding Agreements, the Associations Incorporation Act 1987 and are appropriate to meet the needs of the members. The committee's responsibilities also include designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Associations Incorporation Act 1987. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

## Auditor's Report

Sommersted Enterprises Pty Ltd  
Business Analysis and Strategic Planning

12 Woodbine Loop  
Tapping WA 6065

E: [jesper.sentow@bigpond.com](mailto:jesper.sentow@bigpond.com)  
M: 0425 862 414

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion the financial report presents fairly, in all material respects, the financial position of the Western Desert Lands Aboriginal Corporation (Jamukurnu-Yapalikunu) RNTBC as of 30<sup>th</sup> June 2011 as well as its financial performance and cash flows for the year then ended in accordance with accounting policies described in Note 1 to the financial statements.

Dated this 6<sup>th</sup> September 2010.

Yours sincerely,  
Sommersted Enterprises Pty Ltd (ABN 84 129 251 832)



Jesper Sentow  
CPA

## BALANCE SHEET

### AMALGAMATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2011

	<u>NOTES</u>	<u>2011</u>	<u>2010</u>
<b>CURRENT ASSETS</b>			
Cash at bank and on hand	2	374,785	1,326,639
Debtors	3	1,102,909	472,570
Other Debtors	4	78,364	1,923,823
Other Debtors – Credit Cards		(24,707)	0
<b>TOTAL CURRENT ASSETS</b>		<b>\$1,531,351</b>	<b>\$3,723,032</b>
<b>NON-CURRENT ASSETS</b>			
Plant and equipment	5	311,880	67,245
<b>TOTAL NON-CURRENT ASSETS</b>		<b>\$311,880</b>	<b>\$67,245</b>
<b>TOTAL ASSETS</b>		<b>\$1,843,231</b>	<b>\$3,790,277</b>
<b>CURRENT LIABILITIES</b>			
Creditors	6	108,321	2,123,760
Provisions	7	235,124	94,642
Other Creditors	8	364,380	682,511
<b>TOTAL CURRENT LIABILITIES</b>		<b>\$707,825</b>	<b>\$2,900,913</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9	25,719	22,996
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>\$25,719</b>	<b>\$22,996</b>
<b>TOTAL LIABILITIES</b>		<b>\$733,544</b>	<b>\$2,923,909</b>
<b>NET ASSETS</b>	10	<b>\$1,109,687</b>	<b>\$866,368</b>
<b>MEMBERS FUNDS</b>			
Contributed Capital		0	197,587
Retained Earnings		866,368	961,332
Current Year Surplus/Loss		243,319	(292,552)
<b>TOTAL MEMBERS FUNDS</b>		<b>\$1,109,687</b>	<b>\$866,368</b>

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

# INCOME STATEMENT

## AMALGAMATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDING 30 JUNE 2011

<b>Income</b>	<b><u>NOTES</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Operational Income		2,701,114	2,326,782
Grant		734,673	775,344
Land Access Agreement		292,231	250,000
Heritage Survey		191,063	193,600
Trust Income		0	38,714
Interest		10,074	38,031
Other Income		54,012	51,145
<b>Gross Income</b>		<b><u>\$3,983,167</u></b>	<b><u>\$3,673,616</u></b>

### Expenditure

Accounting Fees	190,441	6,868
Advertising	1,934	1,489
Audit	9,240	8,500
Doubtful Debts	0	(24,440)
Bank Charges	2,416	1,711
Cleaning	5,837	1,864
Community Support	82,469	518,985
Contractors - New KJ	557,314	1,008,611
Consultants	186,059	45,455
Consultant-Commercial	0	116,313
Consultant-Heritage	187,464	126,650
Consultants-Martu	0	600
Computer & IT	30,045	24,561
Depreciation	47,681	14,807
Electricity	6,553	3,905
Fees, Penalties and Charges	16,381	5,914
Corporate Governance - Board	111,010	0
Corporate Governance - AGM/SGM	206,713	0
Negotiation Cost	209,419	0
GST Rounding Account	0	1
Insurance	24,564	30,766
Legal	75,958	326,297
Meeting/Seminars	2,237	17,423
MV Fuel and Oil	32,922	67,537
MV Lease Expense & Hire	36,918	64,630
MV Registration	352	2,506
MV Repairs and Maintenance	4,920	2,850

Office Supplies	13,952	6,128
Other Supplies	6,701	6,747
Occupational Health & Safety	555	293
Postage and Freight	2,211	1,768
Printing	8,605	8,000
Promotion	0	3,887
Recruitment	13,162	19,845
Rent & V/O's	270,366	116,367
Repairs and Maintenance	989	1,505
Subscriptions & Memberships	5,736	2,504
Sitting Fees	0	49,387
Staff Amenities	3,758	2,755
Superannuation	109,280	108,072
Telephone /Fax/Internet	30,961	42,625
Training	13,926	5,195
Travel Accommodation and Meals	193,070	188,585
Wages, Salaries and Related Costs	1,037,637	1,028,703
Water	93	0
<b>Total Expenses</b>	<b><u>\$3,739,848</u></b>	<b><u>\$3,966,168</u></b>
<b>NET PROFIT/LOSS</b>	<b><u>\$243,319</u></b>	<b><u>(\$292,552)</u></b>

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

# INCOME STATEMENT

## STATEMENT OF FINANCIAL PERFORMANCE (WDLAC NATIVE TITLE) FOR THE YEAR ENDING 30 JUNE 2011

<b>Income</b>	<b><u>NOTES</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Operational Income		2,701,114	2,322,700
Grant		100,000	0
Land Access Agreement		292,231	250,000
Heritage Survey		191,063	193,600
Trust Income		0	38,714
Interest		5,006	4,286
Other Income		53,567	51,145
<b>Gross Income</b>		<b><u>\$3,342,981</u></b>	<b><u>\$2,860,445</u></b>

### Expenditure

Accounting Fees	187,291	6,868
Advertising	1,934	1,489
Audit	9,240	8,500
Doubtful Debts	0	(24,440)
Bank Charges	2,227	1,498
Cleaning	5,837	1,864
Community Support	82,469	518,985
Consultants	148,020	0
Consultant-Commercial	0	116,313
Consultant-Heritage	187,464	126,650
Consultants-Martu	0	600
Computer & IT	30,045	24,561
Depreciation	47,681	14,807
Electricity	6,553	3,905
Fees, Penalties and Charges	7,612	5,914
Corporate Governance - Board	111,010	0
Corporate Governance - AGM/SGM	206,713	0
Negotiation Cost	209,419	0
Insurance	24,564	28,080
Legal	75,958	326,297
Meeting/Seminars	2,237	17,423
MV Fuel and Oil	32,922	67,537
MV Lease Expense & Hire	36,918	64,630
MV Registration	352	2,506
MV Repairs and Maintenance	4,920	2,850
Office Supplies	13,952	6,128
Other Supplies	6,701	6,747

Occupational Health & Safety	555	293
Postage and Freight	2,211	1,768
Printing	8,605	8,000
Promotion	0	3,887
Recruitment	13,162	19,845
Rent & V/O's	270,366	116,367
Repairs and Maintenance	989	1,505
Subscriptions & Memberships	5,736	2,504
Sitting Fees	0	49,387
Staff Amenities	3,758	2,755
Superannuation	109,280	108,072
Telephone /Fax/Internet	30,961	42,625
Training	13,926	5,195
Travel Accommodation and Meals	193,070	188,585
Wages, Salaries and Related Costs	1,037,637	1,028,703
Water	92	0
<b>Total Expenses</b>	<b><u>\$3,132,387</u></b>	<b><u>\$2,909,203</u></b>
<b>NET PROFIT/LOSS</b>	<b><u>210,594</u></b>	<b><u>(\$48,758)</u></b>

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

# INCOME STATEMENT

## STATEMENT OF FINANCIAL PERFORMANCE (KANYIRNINPA JUKURRPA) FOR THE YEAR ENDING 30 JUNE 2011

<b>Income</b>	<b><u>NOTES</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Operational Income		0	4,082
Grant Unexpended		634,673	775,344
Interest		5,068	33,745
Other Income		445	0
<b>Gross Income</b>		<b><u>\$640,186</u></b>	<b><u>\$813,171</u></b>
<b>Expenditure</b>			
Accounting Fees		3150	0
Bank Charges		189	213
Contractors - New KJ		557,314	1,008,611
Consultants		38,039	45,455
Fees, Penalties and Charges		8,769	0
GST Rounding Account		0	1
Insurance		0	2,685
<b>Total Expenses</b>		<b><u>\$607,461</u></b>	<b><u>\$1,056,965</u></b>
<b>NET PROFIT/LOSS</b>		<b><u>\$32,725</u></b>	<b><u>(\$243,794)</u></b>

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

# WESTERN DESERT LANDS ABORIGINAL CORPORATION (Jamukurnu-Yapalikunu) (NTRB)

Notes to and forming part of the Financial Statements for the year ending 30 June 2011

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The financial statements cover Western Desert Lands Aboriginal Corporation and its associated entity (Kanyirninpa Jukurrpa) under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (the CATSI Act).

Under the CATSI Act the financial report has been prepared in accordance with accounting standards (subdivision 333-A; 333.15-01(4)).

## Note 1 Summary of Significant Accounting Policies

### (a) Basis of Accounting

The financial statements as required by CATSI Act and are therefore special purpose financial reports.

- Finance Minister's Orders (being the Financial Management and Accounting Orders Financial Statements for reporting periods ending on or after 01 July 2008);
- Australian Accounting Standards which include Australian Equivalents to International Financial Reporting Standards (IFRS) and interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the accounting period.

The financial report has been prepared on an accrual basis and in accordance with historical cost convention. No allowance is made for the effect of changing prices on the result or the financial position.

Assets and liabilities are recognized in the Balance Sheet when and only when it is probable that the future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured. Assets and liabilities arising under agreements equally proportionately underperformed are however not recognized unless required by the accounting standard. Liabilities and assets that are unrecognized are reported as written off.

Revenue and expenses are recognized in the Income Statement when and only when the flow or consumption or loss of economic benefits has occurred and can be reliably measured.

#### *Future Australian Accounting Standard requirements*

#### *Financial instruments disclosure*

AASB7 Financial Instruments: Disclosure is effective for reporting periods beginning on or after 1 January 2008 (the 2007-08 financial years) and amends the disclosure requirements for financial instruments. In general AASB7 requires greater disclosure than that presently. Associated with the introduction of AASB7 a number of accounting standards were amended to reference the new standard or remove the present disclosure requirements through 2005-10 Amendments to Australian Accounting Standards (AASM 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139 AASB 1, AASB 4, AASB 1023 & AASB 1038) These changes have no financial impact but may affect disclosure presented in future financial reports.

The following new standards, amendments to standards or interpretations for the current year have no material financial impact:

- 2007-4 Amendments to Australian Standards arising from ED 151 and other Amendments and Erratum Proportionate Consolidation
- 2007-7 Amendments to Australian Accounting Standards
- UIG Interpretation 11 AASB 2 –Group and Treasury Share Transactions and 2007-1 Amendments to Australian Accounting Standards (AASB Interpretation 11)

#### *Others*

The following standard and interpretation have been issued but are not applicable to the operations of WDLAC

- AASB 1049 Financial Reporting of General Government Sectors by Government

#### **(b) Revenue**

Revenue from the rendering of a service is reference to the stage of completion of the contract to provide the service at the reporting date. The revenue is recognized when:

- The amount of revenue, stage of completion and transaction costs incurred can be reliably measured ; and
- The probable economic benefits with the transaction will flow to the entity.

The stage of completion is by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for services are recognized at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collectability of the debt is no longer probable.

Revenue from disposal of non-current assets is recognized when control of the asset has passed to the buyer.

Interest revenue is recognized on a time proportionate basis that takes into account the effective yield on the relevant asset

Revenue from grants received from Government funding organizations is recognized when received, and is deferred as a liability to the extent that unspent grants are required to be repaid to the funding organization.

## **(c) Employee Benefits**

### **Benefits**

Liabilities for services rendered by employees are recognized at the reporting date to the extent that they have not been settled.

### **Leave**

The liability for employees benefits include provision for annual leave, 17.5% loading and long service leave. No provision has been made for sick leave as it is non-vesting and the average sick leave taken in future years by employees of WDLAC is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employee's remuneration including WDLAC employer superannuation contributions rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

### **Superannuation**

Contributions are made to employee superannuation fund of their choice and charged as expenses when incurred.

## **(d) Cash and Cash Equivalents**

Cash means notes and coins held and with a bank or financial institution with an original maturity of 3 months or less that are readily converted to known amounts of cash and subject to insignificant risk of changes in value. Cash is recognized at its nominal amount. Interest is credited to revenue as it accrues.

## **(e) Other Financial Liabilities**

Trade creditors and accruals are recognized at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognized to the extent that the goods or services have been received (and irrespective of having been invoiced).

## **(f) Acquisition of Assets**

Assets are recorded at cost on acquisition except as stated below. The cost of Acquisitions includes the fair value of assets transferred in exchange and liabilities undertaken.

## **(g) Property (Land, Buildings and Infrastructure) Plant and Equipment**

### **Revaluation Basis**

Plant and Equipment are carried at cost less accumulated depreciation and any impairment in value.

## **Depreciation**

Depreciable property plant and equipment are written-off to their estimated residual value over their estimated useful lives to WDLAC using, in all cases the diminishing balance method of depreciation.

Depreciation rates (useful lives) and methods are reviewed at each reporting date and necessary adjustments are recognized in the current, or future reporting periods, as appropriate. Residual values are estimated for a change in prices only when assets are revolved.

Annual depreciation rates applying to each class of depreciable assets are as follows:

Plant and equipment	20%
Motor Vehicles	22%
Household goods	15%

## **(h) Taxation**

WDLAC is exempt from Income and Payroll Taxes, but registered for Goods and Services Tax (GST).

Revenue, expenses and assets are recognized net of GST.

- Except where the amount of GST incurred is not recoverable from the Australian Taxation office; and
- Except for receivables and payables.

## **(i) Comparatives**

Where necessary, the prior year comparatives have been amended to facilitate comparisons with the current year's presentation of financial information.

## Current Assets

<b>Note (2) Cash and Cash on Hand</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
WDLAC Operations	109,788	381,012
WDLAC Operations – KJ	269	610,261
WDLAC Martu Trust	233,470	229,489
WDLAC Martu CMA – KJ	31,258	105,877
<b>Total Cash and Cash Equivalent</b>	<b>\$374,785</b>	<b>\$1,326,639</b>

### Note (3) Trade Debtors

Trade Receivables WDLAC	1,042,892	666,602
Trade Receivables WDLAC – KJ	60,017	0
Provision for Doubtful Debts	0	(194,032)
<b>Total Trade Debtors</b>	<b>\$1,102,909</b>	<b>\$472,570</b>

### Note (4) Other Debtors

Other Receivables WDLAC	0	102,849
Other Receivable – ATO – KJ	0	41,696
Prepayments	3,340	29,008
ATO	0	1,750,270
Bond	75,024	0
<b>Total Other Debtors</b>	<b>\$78,364</b>	<b>\$1,923,823</b>

## Non Current Assets

### Note (5) Plant and Equipment

Plant and Equipment	408,033	115,733
Less – Accumulated Depreciation	(96,165)	(48,488)
<b>Total Plant and Equipment</b>	<b>\$311,868</b>	<b>\$67,245</b>

## Reconciliation of the Opening and Closing Balances of Property Plant & Equipment

Item	Motor Vehicle	Office Equipment	Leasehold Improvements	Household Goods	Total
<b>Balance as at 30 June 2010</b>	<b>\$37,736</b>	<b>\$53,713</b>	<b>\$0</b>	<b>\$24,284</b>	<b>\$115,733</b>
Plus Additions	0	104,710	159,590	28,000	292,300
Less Disposals	0	0	0	0	0
<b>Closing Balance</b>	<b>\$37,736</b>	<b>\$158,423</b>	<b>\$159,590</b>	<b>\$52,284</b>	<b>\$408,033</b>
<b>Accumulated Depreciation</b>					
<b>Balance as at 1 July 2010</b>	<b>\$18,598</b>	<b>\$21,221</b>	<b>0</b>	<b>\$8,665</b>	<b>\$48,484</b>
Disposals	0	0	0	0	0
Depreciation Expense	4,210	17,921	21,191	4,359	47,681
<b>Balance as at 30 June 2011</b>	<b>\$22,808</b>	<b>\$39,142</b>	<b>\$21,191</b>	<b>\$13,024</b>	<b>\$96,165</b>
<b>Net Book Value</b>					
As at 30 June 2010	37,736	53,713	0	24,284	115,733
As at 30 June 2011	14,928	119,281	138,399	39,260	311,868

## Current Liabilities

Note (6) Creditors	<u>2011</u>	<u>2010</u>
Trade Creditors WDLAC	104,421	2,053,751
Trade Creditors WDLAC – KJ	3,900	70,009
<b>Total Suppliers Payable</b>	<b>\$108,321</b>	<b>\$2,123,760</b>

## Note (7) Provisions

Provision for Doubtful Debts	194,032	0
Provision for Annual Leave Entitlements	41,092	94,642
<b>Total Provisions</b>	<b>\$235,124</b>	<b>\$94,642</b>

<b>Note (8) Other Creditors</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Other Creditors – Super – WDLAC	30,191	4,154
Accrued Expenses WDLAC	(12752)	13,863
Other Creditors WDLAC – KJ	0	73,697
PAYG WDLAC	135,801	31,590
GST WDLAC	205,641	0
Salary Sacrifice Payable – WDLAC	5,500	0
Prepaid Income Unexpended WDLAC – KJ	0	559,207
<b>Total Other Creditors</b>	<b>\$364,381</b>	<b>\$682,511</b>

## **Non Current Provisions**

### **Note (9) Provision for L.S.L. Entitlements**

Provision for L.S.L. Entitlements	25,715	22,996
<b>Total Provision for L.S.L. Entitlements</b>	<b>\$25,715</b>	<b>\$22,996</b>

## **Analysis of Equity**

### **Note (10) Equity**

#### ***Accumulated Surplus as at 1 July***

WDLAC	803,711	852,468
WDLAC – KJ	62,657	108,864

#### ***Current Year's Earnings***

WDLAC	210,594	(48,758)
WDLAC - KJ	32,724	(243,794)

Contributed Equity – WDLAC - KJ	0	197,587
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<b>Total Equity as at 30 June</b>	<b>\$1,109,686</b>	<b>\$866,368</b>
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