



**Government
of South Australia**

LIMESTONE COAST LANDSCAPE BOARD

2023-24 Annual Report

LIMESTONE COAST LANDSCAPE BOARD

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To:

The Hon Dr Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

Minister for Climate, Environment and Water

Minister for Workforce and Population Strategy

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Landscape South Australia Act 2019* and *Landscape South Australia (General) Regulations 2020* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the LIMESTONE COAST LANDSCAPE BOARD by:



Dr Penny Schulz

Presiding Member

Date 29 November 2024

Reconciliation statement / Engagement with First Nations Australians

The Limestone Coast (LC) Landscape Board acknowledges Aboriginal people as the First Nations of the lands and waters we live and work upon. The LC Landscape Board has made a strong commitment to reconciliation and to strengthening partnerships with First Nations across the state by signing an historic Statement of Commitment.

The LC Landscape Board values the opportunity to achieve stronger relationships with Aboriginal people and organisations in South Australia, support greater economic prosperity and wellbeing for Aboriginal people and communities, and look after our country and sea better, together.

The LC Landscape Board is committed to walking with First Nations to manage our landscape. We demonstrate this commitment through adoption of the Lartara-Wirkeri Cultural Governance Framework developed with the South East Aboriginal Focus Group. This Framework has been incorporated into our regional landscape and annual business plans to support opportunities for engagement and procuring services from First Nations groups.

In 2023-24 the LC Landscape Board has:

- Expanded the Walking the Seasons program to promote the importance of being on Country understanding the 6 seasons
- Supported fire crew training for the Burrendies Fire project
- Provided additional support to Burrendies Aboriginal Corporation during a time of significant change

[Landscape Boards of South Australia Statement of Commitment](#) (PDF, 1.5MB)

[Lartera-Wirkeri Cultural Governance Framework](#) (web page)

From the Presiding Member



On behalf of the Limestone Coast (LC) Landscape Board, I am delighted to present the Annual Report for 2023-24. This report highlights and celebrates the notable achievements of the LC Landscape Board, made possible through the dedication and collaboration of our partners and stakeholders.

Throughout the year, we have concentrated our efforts and resources on our key priorities, as outlined by both the LC Landscape Board and the Limestone Coast community. Our ongoing commitment to safeguarding and balancing our water resources, enhancing and protecting regional biodiversity, promoting sustainable primary production, and managing pest plants and animals has remained steadfast. This has been achieved through fulfilling our statutory responsibilities, administering small grant programs to expand our outreach, and pioneering innovative projects that leverage new technologies and insights.

The revenue from water and regional landscape levies has been instrumental in allowing us to attract additional funding from the Australian Government, further bolstered by substantial support from the National Heritage Trust in 2023-24.

Our impact in the region is a testament to the collective efforts of community and industry groups, First Nations, LC Landscape Board members, and our dedicated staff. I extend my heartfelt gratitude to all who have contributed to these accomplishments.

A handwritten signature in black ink, appearing to read 'P. Schulz'. The signature is fluid and cursive, written over a light grey rectangular background.

Dr Penny Schulz
Presiding Member
Limestone Coast Landscape Board

From the General Manager



2023-24 was an exciting and inspiring year for us at the Limestone Coast Landscape Board.

The LC Landscape Board is dedicated to creating lasting impact for our region. We are privileged to work with likeminded stakeholders and partners who share our passion for a sustainably healthy, productive and biodiverse Limestone Coast landscape.

I wish to extend my sincere thanks to our employees, LC Landscape Board members, community and partners for their trust and ongoing confidence in our organisation.

A handwritten signature in black ink, which appears to read 'S. Bourne'. The signature is fluid and cursive, with a long, sweeping underline.

Steve Bourne
General Manager
Limestone Coast Landscape Board

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Overview: about the Limestone Coast Landscape Board

Our strategic focus

<p>Our Purpose</p>	<p>The Limestone Coast (LC) Landscape Board was established on 9 January 2020 pursuant to the <i>Landscape South Australia Act 2019</i>. The LC Landscape Board undertakes an active role in managing South Australia’s landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the State’s landscape in the Limestone Coast region.</p>
<p>Our Vision</p>	<p>To have a healthy, productive and biodiverse Limestone Coast landscape.</p> <p>To be at the heart of the community, inclusive of First Nations and resilient to a changing climate.</p>
<p>Our Priorities</p>	<p>Working collaboratively to manage pest plants and animals to manage pest plants and animals.</p> <p>Protecting and balancing our region’s water resources.</p> <p>Educating and partnering to sustainably manage our landscapes.</p> <p>Growing sustainable primary production.</p> <p>Conserving and enhancing our region’s biodiversity.</p>
<p>Our functions, objectives and deliverables</p>	<p>The objectives of the LC Landscape Board are defined in section 7(1) of the <i>Landscape South Australia Act 2019</i> (Act), and include supporting and enhancing ecologically sustainable development by establishing an integrated scheme to promote the use and management of the natural resources that make up or contribute to our State's landscape in an integrated manner that:</p> <ul style="list-style-type: none"> • Recognises and protects the intrinsic values of landscapes and recognises the interconnection between different elements of landscapes, including in relation to various aspects of the State's natural resources. • Supports the State's primary production and other industries and a sustainable State economy, supports resilient communities and natural and built environments, and supports the interests of Aboriginal peoples. • Provides for the protection, enhancement, restoration and sustainable management of land, soil and water resources, native fauna and flora, especially so that they are resilient in the face of change. • Promotes, protects and conserves biodiversity, and insofar as is reasonably practicable, supports and encourages the restoration or rehabilitation of ecological systems and processes that have been lost or degraded, and promotes

	<p>the health of ecosystems so that they are resilient in the face of change.</p> <ul style="list-style-type: none"> • Recognises that climate change is a significant factor in our environment (including a recognition of the need for mitigation and adaptation). • Provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment, primary production or the community. • Promotes the collaborative management of native animals that adversely affect the natural or built environments, people or primary production or other industries. • Provides educational initiatives and provides support mechanisms to strengthen the skills, knowledge and capacity of people to sustainably manage natural resources. • Supports initiatives or action to facilitate the increased capacity of people to engage in processes under this Act, including through the provision of information relevant to the protection, enhancement or management of landscapes.
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Our organisational structure

Section 15 of the *Landscape South Australia Act 2019* provides for the appointment of the LC Landscape Board, which comprises of at least five and not more than nine members all appointed by the Minister for Climate, Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets the requirements of section 16 of the *Landscape South Australia Act 2019*.

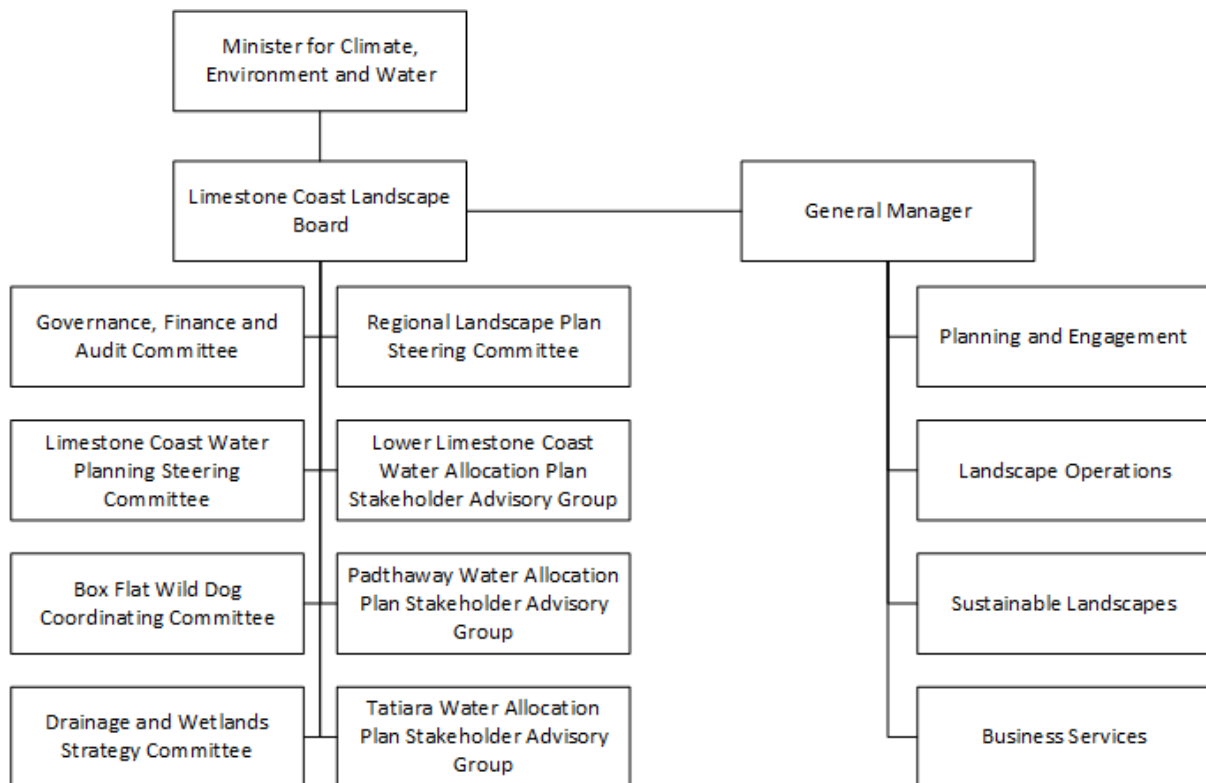


Figure 1: Limestone Coast Landscape Board organisation structure at 30 June 2024

Changes to the LC Landscape Board

During 2023-24 there were no changes to the LC Landscape Board's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister



The Hon Dr Susan Close MP is the Deputy Premier and Minister for Climate, Environment and Water.

The Board



Dr Penny Schulz

Presiding Member

Chair, LC Landscape Board

Chair, Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group

Member, Governance Finance and Audit Committee

Member, Limestone Coast Water Planning Steering Committee

Member, Box Flat Wild Dog Control Coordinating Committee (proxy)

Member, Landscape Boards Chairs Forum

Term Dates: 25 May 2020 to 30 January 2027



Mark Bachmann

Board Member

Member, South East Aboriginal Focus Group

Member, Regional Landscape Plan Steering Committee (in recess from 2 May 2024)

Member, LC Landscape Board and South Eastern Water Conservation and Drainage Board Joint Committee

Term Dates: 25 May 2020 to 30 January 2025



Peter Bissell

Board Member

Member, Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group

Member, South East Aboriginal Focus Group (proxy)

Member, LC Landscape Board and South Eastern Water Conservation and Drainage Board Joint Committee

Term Dates: 8 August 2021 to 30 January 2027



Robbie Davis

Board Member

Chair, Governance Finance and Audit Committee

Member, Tatiara Water Allocation Plan Stakeholder Advisory Group (proxy)

Member, Limestone Coast Water Planning Steering Committee

Member, Regional Landscape Plan Steering Committee (in recess from 2 May 2024)

Term Dates: 25 May 2020 to 30 January 2027



Tom Linnell

Board Member

Member, Regional Landscape Plan Steering Committee (proxy) (in recess from 2 May 2024)

Term Dates: 29 January 2024 to 30 January 2025



Fiona Rasheed

Board Member

Member, Tatiara Water Allocation Plan Stakeholder Advisory Group

Member, Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group (proxy)

Member, South East Aboriginal Focus Group (proxy)

Term Dates: 8 August 2021 to 30 January 2027



Tracey Strugnell

Board Member

Member, Governance Finance and Audit Committee

Member, Box Flat Wild Dog Control Coordinating Committee

Term Dates: 31 January 2023 to 30 January 2025

Our staff

As per section 35 of the *Landscape South Australia Act 2019*, staff who undertake the work of the LC Landscape Board are employed by the General Manager as the employing authority.

Legislation administered by the Limestone Coast Landscape Board

Landscape South Australia Act 2019

Landscape South Australia (General) Regulations 2020

Landscape South Australia (Water Management) Regulations 2020

Other related agencies (within the Minister's area/s of responsibility)

- Department for Environment and Water
- Alinytjara Wilurara Landscape Board
- Eyre Peninsula Landscape Board
- Green Adelaide
- Hills and Fleurieu Landscape Board
- Kangaroo Island Landscape Board
- Murraylands and Riverland Landscape Board
- Northern and Yorke Landscape Board
- South Australian Arid Lands Landscape Board
- South Eastern Water Conservation and Drainage Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The LC Landscape Board's performance

Performance at a glance

The performance of the Limestone Coast Landscape Board (LC Landscape Board) is guided by its Regional Landscape Plan 2021-2026 and implemented through an annual business plan that guides operations.

Significant investment of LC Landscape Board resources has resulted in a successful year addressing the ongoing challenge of reducing threats to the environment and primary production from feral deer.

The LC Landscape Board, together with the Department of Primary Industries and Regions and the Department for Environment and Water's Aerial Marksman Team, increased control efforts throughout the year. Two aerial shooting sessions in the first quarter removed 1,341 deer - a big jump from last year's quarter 1 total of 631. In the Wattle Range Council area, thermal-assisted aerial control (TAAC) was used to remove 955 deer over 45 hours, while in the Coorong District Council area, 62 landholders participation, resulting in the removal of 386 deer over 85.5 hours.

In October, PIRSA extended these efforts, covering 6 private landholdings and culling 1,411 deer, with some landholders joining the program mid-session after engagement with LC Landscape Board staff. Ground crews also worked in the Coorong and Kingston areas, removing 204 deer in October and December. These combined efforts show how multiple strategies can keep feral populations down and support the health of these regions. Removals across the entire spring program represented a 58% increase from last year and set a new high for the program.

The fourth quarter autumn program saw 2,668 deer removed, underscoring the effectiveness of coordinated efforts across public and private lands.

Summary of 2023-24 Feral Deer Eradication outputs:

Time		Feral deer eradicated	Area covered (hectares)	
Days of aerial shooting	55	5,420	Public land	574,000
Nights of ground shooting	51	421	Private land	313,500
Totals	106	5,841		887,500

LC Landscape Board objectives and performance

More detail on the 2023-2024 projects and their alignment with Limestone Coast Landscape Board’s priorities is available in the [2023-24 Business Plan](#).

Agency objectives	Indicators	Performance
<p>Working collaboratively to manage pest plants and animals</p> <p>Projects include: Priority Pest Plants and Animals Feral Deer Eradication</p>	<p>Strategic and targeted priority pest control is implemented enabling management by the community at low cost.</p>	<p>Strategic pest projects delivered under our statutory responsibilities included: deer, foxes, rabbits, African lovegrass, olives, boxthorn, gorse, bridal veil creeper, spiny rush, apple of Sodom and Victorian coastal tea-tree.</p> <p>5,566 km of roadsides and 34,610 hectares (ha) of landholder properties were inspected for declared pests. 30 new pest infestation pathways were inspected.</p> <p>The Landscape Operations team handled 697 declared pest enquiries and 131 non-declared pest enquiries from landholders, both public and private. 39 notification and advice letters were sent.</p> <p>14 workshops and community events were attended, with 960 stakeholders engaged and advice provided, and a further 205 Limestone Coast residents reached.</p> <p>The Pest Control Service sold 33,573 fox baits and 19,978 kg of rabbit bait.</p> <p>5,841 feral deer were removed from the landscape through aerial and ground shooting programs working with land managers over 413,500 ha of private land and 574,000 ha of public land. 20 compliance actions were taken.</p>
<p>Protecting and balancing our</p>	<p>Water Allocation Plans are reviewed.</p>	<p>The review of the Lower Limestone Coast Water Allocation Plan (the plan) was completed with the LC Landscape Board determining amendment was required. The review of the plan delivers on the South Australian government’s election commitment to ‘undertake a comprehensive,</p>

<p>region’s water resources</p> <p>Projects include:</p> <p>Water Security and Sustainability</p> <p>Making Every Drop Count</p> <p>Adaptation of the South East Drainage System</p>	<p>Strategic works are conducted to manage the region’s groundwater resources and its dependent ecosystems.</p>	<p>independent review of the 2013 Lower Limestone Coast Water Allocation Plan, including its social, economic and environmental impacts’.</p> <p>The review and consequent amendment are supported by a Stakeholder Advisory Group, which delivers on the State Government election commitment to ‘establish a formal, representative industry reference group to work with the LC Landscape Board to ensure all industry sectors are involved in scientific input for the review, and development of the next water allocation plan’.</p> <p>The amendment process commenced in 2024. The Stakeholder Advisory Group met three times between January to end of financial year. Several scientific projects have been established to support and inform the amendment.</p> <p>The Crown Solicitor's Office (CSO) has reviewed and confirmed that the Padthaway Water Allocation Plan is legally sound. Preparation of an Implementation Plan and further documentation is ongoing.</p> <p>The Tatiara Water Allocation Plan was on hold in 2023-24 due to a revised timeline.</p> <p>Work continues on major water security and sustainability projects to mitigate risks and build resilience for the benefit of multiple primary industries and the environment:</p> <ul style="list-style-type: none"> • Quantifying the value of different water uses and future demands • Current and future water availability - model development • Groundwater and wetland modelling • Seawater intrusion risk <p>Three permits were issued under the Water Affecting Activities Control Policy.</p>
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<p>Educating and partnering to sustainably manage our landscapes</p> <p>Projects include: First Nations Partnerships Landscape Education Grassroots Grants</p>	<p>We are walking together with First Nations to manage our landscape.</p> <p>Presence in all schools in the region.</p> <p>Annual grant funding with an environmental and community benefit is made available to the Limestone Coast community.</p>	<p>Following the passing of Burrendies Aboriginal Corporation CEO Robyn Campbell, LC Landscape Board provided additional support for project delivery and grant development. Burrendies' staff changes have required a higher level of support throughout 2023-24, demonstrating the LC Landscape Board's commitment to walking together with First Nations. The LC Landscape Board supported 22 internal and 24 external engagement activities.</p> <p>The First Nations Partnership Coordinator supported 6 cultural awareness sessions, and growing regional and state interest in First Nations initiatives was advanced through project collaboration and fee-for-service contracts undertaking weed control, revegetation, cultural heritage surveys, provision of Welcomes to Country and other cultural knowledge with local government, not-for-profit groups and the forestry industry.</p> <p>Due to external funding from the Future Drought Fund, the 'Walking the Seasons' school program has expanded to a community nature-based walking program, showcasing the South East Aboriginal Focus Group's six season calendar, and cultural knowledge aimed at improving local environmental awareness and drought resilience. Six walks with 57 participants were held in the second part of 2023-24, with more planned.</p> <p>The Landscape Education team hosted 978 students and staff on school-based 'Walking the Seasons' events. Four teacher professional development sessions, 12 'Water in our Landscape', 8 Invasive Species Immersion days and a further 11 Landscape Education sessions were held. An average of 89 students from 22 primary and area schools participated in the Young Environmental Leaders Program each quarter, and the Limestone Coast Youth Environment Council - aimed at secondary school aged students - started its second year of activities with 16 new and returning members.</p> <p>Grassroots Grants were awarded to 11 new projects in the region, and continued to fund eight multi-year projects, supporting a range of activities</p>
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		across all the LC Landscape Board’s priorities. Projects must have an environmental and a community benefit, and included weed management, pasture and nitrogen delivery trials, First Nations history, karst springs, woodland bird protection and revegetation.
<p>Growing sustainable primary production</p> <p>Projects include: Weather Stations Landscape SA Soil Extension</p>	<p>Firmware and software upgrade of the automatic weather station network.</p> <p>Soil Extension Project supporting land managers to improve their capacity to manage soils through the development of demonstration sites, case studies and extension materials.</p> <p>Capacity of regional primary production industries to be climate-change ready is increased.</p>	<p>Fifteen automatic weather stations were replaced and software upgraded, ready for the cessation of 3G services in early 2024-25.</p> <p>The Soil Extension Project was completed, with 6 demonstration sites, 9 field days and workshops and 6 case studies or extension tools produced. The project successfully delivered on its aim on improving soil health and nutrition, especially through promoting the benefits of soil testing and collecting data to inform land management decision making.</p> <p>A new Team Leader Sustainable Primary Production was appointed and significant planning undertaken to prepare for the commencement of Natural Heritage Trust funding. A Carbon Outreach Officer and Sustainable Agriculture Facilitator were subsequently recruited in line with funding requirements and further funding for a new Soil Extension Project was secured from the Landscape Priorities Fund.</p>
<p>Conserving and enhancing our region’s biodiversity</p> <p>Projects include: Habitat Conservation Native Vegetation Heritage Agreement Outreach</p>	<p>Focused on providing advice in relation to management of vegetation and wetlands and addressing loss of habitat connectivity, including both preventing the loss and increasing recruitment of paddock</p>	<p>Thirteen Habitat Conservation Grants were provided to contribute to the establishment and protection of vegetation and wetlands on private land in the region.</p> <p>Multiple contracts were executed for critical conservation and monitoring work in the region. These included fish surveys carried out at 26 sites in the Karst Springs region, collection of algae samples, Malleefowl mound survey work, weed control in threatened flora habitat, coastal weed control in shorebird habitat and orange-bellied parrot monitoring. The orange-</p>

<p>Paddock Trees</p>	<p>trees in the Limestone Coast.</p>	<p>bellied parrot surveys resulted in a confirmed sighting at Narrung, only the fourth sighting in SA since 2021.</p> <p>41 landholders were provided with advice on topics ranging from native vegetation clearance via regulation, alleged illegal clearance, shelterbelt establishment, grant opportunities, farm mapping, bird species identification, wetland restoration and revegetation.</p> <p>The team continued to represent the LC Landscape Board on National Recovery Teams for Malleefowl and Southern Bent-wing Bats.</p> <p>All 20 applications for Native Vegetation Heritage Agreement grants to support on-ground works were successful. These grants cover new and existing Heritage Agreements and support fencing, weed control, revegetation and management plans. The project officer was successful in creating greater community awareness of Heritage Agreements and in weed management issues in native vegetation.</p> <p>21 properties were engaged in this year’s Paddock Tree Project, with 610 new trees planted, 166 remnant seedlings guarded, 38 trees protected and supported with in-fill planting, and fencing of 4.4 hectares to protect 37 paddock trees across three properties.</p>
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Corporate performance summary

The LC Landscape Board’s corporate, governance and administrative support services are provided by the Business Services Unit, reporting to the General Manager as per section 35 of the *Landscape South Australia Act 2019*. The Department for Environment and Water provide additional corporate, governance and administrative support services to the Limestone Coast Landscape Board on a fee for service basis in accordance with a Service Level Agreement (SLA).

Key corporate achievements for 2023-24:

- Development of new LC Landscape Board website, aligned to the Web Content Accessibility Guidelines (WCAG) to improve accessibility for people with disabilities.
- Implementation of electronic logbooks for fleet vehicles, eliminating the need to maintain paper-based logbooks to meet Australian Tax Office requirements.
- Adoption and review of corporate policies and procedures relating to motor vehicles, pest plant and animal control on roadsides, debt recovery and write off, and fraud and corruption control.
- Review of all role descriptions, adopting a simplified template to improve readability for both current staff and job applicants.

A total of 6 board meetings were held during the 2023-24 financial year and 1 special board meeting was held during this period. The table below illustrates meetings that LC Landscape Board members have attended:

Board member	24 Aug	26 Oct	7 Dec	25 Jan	22 Feb	2 May	20 Jun	Meetings attended	% of Total
Dr Penny Schulz	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Mark Bachmann	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Peter Bissell	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Robbie Davis	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Tom Linnell*	-	-	-	-	Yes	Yes	Yes	3/3	100%
Fiona Rasheed	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Tracey Strugnell	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%

*Appointed 29 January 2024 – has attended all meetings since commencement of tenure.

Employment opportunity programs

Program name	Performance
Nil	The Limestone Coast Landscape Board does not employ staff as per section 35 of <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the LC Landscape Board are employed by the General Manager as the employing authority.

LC Landscape Board performance management and development systems

Performance management and development system	Performance
The LC Landscape Board maintains a register of attendance at meetings	There were 6 meetings held during 2023-24, with annual attendance of appointed members averaging 100 per cent. All meetings achieved a quorum.
Governance, Finance and Audit Committee	The Committee Charter was reviewed in January 2024. The Committee met 4 times in 2023-24 to fulfill its responsibility to review financial performance and the organisational risk register on a quarterly basis.
Landscape Priorities Fund	Six monthly, annual and acquittal reporting requirements met for Landscape Priorities Fund project grants.
General Manager	Twice yearly performance reviews were conducted for the General Manager.

Work health, safety and return to work programs

The Limestone Coast Landscape Board met the requirements under the *Work Health and Safety Act 2012* (SA) and the *Return to Work Act 2014*. In partnership with the Murraylands and Riverland Landscape Board, the General Manager has employed a Work Health and Safety Project Officer to review the work health and safety and injury management (WHS & IM) framework, including policies and procedures.

Program name	Performance
Hazard and incident reporting	There were 8 hazards and incidents reported, a reduction from 10 in 2022-23.
Health and Safety Committee	Four meetings were held during the year, in accordance with the committee's Charter.
Injury management and return to work services	The LC Landscape Board has appointed a Return to Work Coordinator in accordance with the <i>Return to Work Act 2014</i> . Case management services for injured workers are provided by the Department of Treasury and Finance's Work Injury Services branch.

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	1	0	+100%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$1,841	\$0	+100%
Income support payments – gross (\$)	\$1,841	\$0	+100%

**before third party recovery

View data for previous years

<https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>

Executive employment in the agency

Executive classification	Number of executives
The Limestone Coast Landscape Board does not employ staff as per section 35 of the <i>Landscape South Australia Act 2019</i> . Those staff who undertake the work of the LC Landscape Board are employed by the General Manager as the employing authority.	0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>.

The Office of the Commissioner for Public Sector Employment has a workforce information page that provides further information on the breakdown of executive gender, salary and tenure by agency.

[View whole of sector workforce information](#)

Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2024 are contained in the audited financial statements.

[Appendix: Audited financial statements 2023-24](#)

Under section 39(2) of the *Landscape South Australia Act 2019*, a regional landscape board must report on actual expenditure of amounts raised by levies against the landscape board's budget.

Levy expenditure against the Limestone Coast Landscape Board budget

Revenue / Expenditure details	2023-24 Budget \$000s	2023-24 Actual \$000s
Revenue – water levies	4 349	4 319
Revenue – levies collected by local councils	5 184	5 184
Interest on retained earnings	186	228
Total income raised by levies, including interest	9 719	9 731
Actual expenditure on amounts raised by levies	10 618	10 862

The following is a brief summary of the overall financial position of the LC Landscape Board. The information is unaudited. For full audited financial statements refer to Appendix: Audited financial statements 2023-24.

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Total Income	12 345	11 667	678	16 303
Total Expense	13 324	12 521	803	14 099
Net Result	(979)	(854)	(125)	2 204
Total Comprehensive Result	(979)	(854)	(125)	2 204

Statement of Financial Position	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Current assets	-	5 038	-	6 314
Non-current assets	-	2 793	-	2 767
Total Assets	-	7 831	-	9 081
Current liabilities	-	1 189	-	1 598
Non-current liabilities	-	1 064	-	1 051

Total Liabilities	-	2 253	-	2 649
Net Assets	-	5 578	-	6 432
Equity	-	5 578	-	6 432

**The LC Landscape Board does not prepare a budget for the Statement of Financial Position.*

Consultants disclosure

The following is a summary of external consultants that have been engaged by the LC Landscape Board, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Landscape boards are Tier 2 reporting entities and are not required to disclose consultants in their financial statements.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Review of General Manager remuneration	\$5,000

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Nil	N/A	\$0
	Total	\$0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>.

The Department of Treasury and Finance publishes the total value of consultancy contracts across the South Australian Public Sector in its annual Consolidated Financial Report.

[Consolidated Financial Report of the Department of Treasury and Finance](#)

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$108 870

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Auricht Projects Pty Ltd	Project services	\$87 500
Burrandies Aboriginal Corporation	Project services	\$104 586
Cape Public Relations	Staff training	\$19 575
Dragonfly software	ICT services	\$26 530
Eurofins APAL Pty Ltd	Project services	\$15 836
Forrest Environmental Services	Project services	\$16 980
Goyder Institute for Water Research	Project services	\$110 000
Green Brain Pty Ltd	Project services	\$94 010
Karmabunny Web Design	ICT services	\$20 325
Microbiology Laboratories Australia	Project services	\$47 001
Nature Glenelg Trust	Project services	\$33 690
Ngarrindjeri Aboriginal Corporation	Project services	\$34 000
Outback Hunting Contractor	Project services	\$60 000
PJ & DL McLeish	Project services	\$29 000
Precision Agriculture Pty Ltd	Project services	\$23 571
Royal Zoological Society of South Australia	Project services	\$152 580
SA Bushfire Solutions	Project services	\$41 610
Trees For Life Inc	Project services	\$142 652
Undisclosed (1)*	Project services	\$12 865

Contractors	Purpose	\$ Actual payment
Undisclosed (2)*	Project services	\$198 098
WB Drilling Pty Ltd	Project services	\$17 704
TOTAL		\$1 288 114

*Non-disclosure of contractor names approved by General Manager

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>.

The SA Tenders and Contracts website publishes details of South Australian government-awarded contracts for goods, services, and works.

[View contracts by agency](#)

[View Across Government Contracts](#)

Other financial information

Sections 27(3) and 28(6) of the *Landscape South Australia Act 2019* require the Limestone Coast Landscape Board to provide a report on funding support provided to community groups, industry, state and local government, landholders and individuals for various projects and programs aligned to the Regional Landscape Plan, including grants provided under the Grassroots Grants Program.

During 2023-24, the LC Landscape Board provided \$320 149 from the Grassroots Grants Program to the following:

- Local Government \$106 892
- Volunteer groups and NGOs \$204 307
- First Nations \$0
- Schools \$8 949

While the LC Landscape Board did not provide Grassroots Grants funding directly to First Nations, \$46 300 was provided indirectly to First Nations organisations in 2023-24 through procurement of services by Grassroots Grants recipients.

During 2023-24, the LC Landscape Board provided \$414 915 in other funding and grants and to the following:

- Local Government \$0
- Volunteer groups and NGOs \$23 340
- First Nations \$20 000
- Landholders \$87 575
- South Australian Universities \$284 000
- Other \$0

Risk management

Risk and audit at a glance

The Governance, Finance and Audit Committee has oversight of the LC Landscape Board's Risk Management Framework and reviews the risk register on a quarterly basis. The Governance, Finance and Audit Committee is also responsible for liaison with the Audit Office of South Australia on all matters concerning the results of audits of the LC Landscape Board.

This is achieved through both formal and informal correspondence and through the attendance at quarterly Auditor-General's Performance and Risk Committee Chair meetings.

Fraud detected in the LC Landscape Board

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the LC Landscape Board in this reporting period 2023-24	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

The LC Landscape Board has adopted the South Australian Public Sector Fraud and Corruption Control Policy which sets out the control measures for preventing fraud and the mechanisms for reporting and investigation. The following is a summary of fraud prevention activities currently in place:

- Fraud identified as a risk on the LC Landscape Board risk register, with controls in place to manage the risk to an acceptable level.
- The Governance, Finance and Audit Committee has oversight of fraud and corruption control and risk management policies, procedures and programs.
- An internal audit program of business systems is conducted annually, including a peer review across landscape boards.
- Adoption of the DEW Procurement Framework to reduce the risk of fraud associated with procurement activities.
- All employees have completed the Department of the Premier and Cabinet 'Code of Ethics Awareness' program.
- Employment screening upon employment and at regular intervals.
- Internal controls letters received from financial services providers Shared Services SA and Department for Environment and Water.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>.

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>.

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Landscape South Australia (General) Regulations 2020</i>	8(c) The persons or bodies to whom or to which the board has delegated functions or powers under section 37 of the Act, and the nature of the functions or powers delegated to each person or body

The LC Landscape Board has approved financial delegations in accordance with Treasurer's Instruction 8 - Financial Authorisations as follows:

Title	Corporate*	Contract Execution	Purchase Card	Debt Write-off	Disposal
P32342 General Manager	✓	✓	✓	✓	✓
P25812 Manager Planning and Engagement	✓	✓	✓		
P25848 Manager Landscape Operations	✓	✓	✓		
P26265 Manager Business Services	✓	✓	✓	✓	
P49621 Manager Sustainable Landscapes	✓	✓	✓		
P26266 Team Leader Business Services	✓	✓	✓		
P25811 Team Leader Engagement and Communications	✓	✓	✓		
P25838 Team Leader Water Policy and Planning	✓	✓	✓		
P25854 Team Leader Habitat Conservation	✓	✓	✓		
P52874 Team Leader Sustainable Primary Production	✓	✓	✓		
P25846 Team Leader Landscape Operations	✓	✓	✓		
P32398 Team Leader Landscape Operations	✓	✓	✓		
P33221 Project Officer Feral Deer	✓	✓	✓		
P32397 Compliance Officer	✓		✓		
P42718 Senior Soil Officer	✓		✓		
P54850 Project Officer Sustainable Landscapes	✓		✓		
P55495 Project Officer Sustainable Landscapes	✓		✓		
P53663 Carbon Outreach Officer	✓		✓		

OFFICIAL

2023-24 ANNUAL REPORT for the Limestone Coast Landscape Board

Title	Corporate*	Contract Execution	Purchase Card	Debt Write-off	Disposal
P53675 Sustainable Agriculture Facilitator	✓		✓		
P55516 Soil Extension Officer	✓		✓		
P47578 Project Coordinator Water Resource Management	✓		✓		
P25816 Senior Project Officer	✓		✓		
P25817 Landscape Education Coordinator	✓		✓		
P52999 Landscape Education Coordinator	✓		✓		
P25814 Engagement Coordinator	✓		✓		
P34208 Engagement Coordinator	✓		✓		
P25827 First Nations Engagement Coordinator	✓		✓		
P25851 Wetland Restoration Ecologist	✓		✓		
P25843 Bush Management Advisor	✓		✓		
P25836 MERI Coordinator	✓		✓		
P32399 Senior Project Officer Planning	✓		✓		
P49297 Senior Project Officer Planning	✓		✓		
P25849 Senior Project Officer Planning	✓		✓		
P40769 Senior Landscape Officer	✓		✓		
P44840 Senior Landscape Officer	✓		✓		
P25821 Landscape Officer	✓		✓		
P25830 Landscape Officer	✓		✓		
P25831 Landscape Officer	✓		✓		
P25835 Landscape Officer	✓		✓		
P25829 Landscape Officer	✓		✓		
P25832 Landscape Officer	✓		✓		
P46509 Field Officer	✓		✓		
P46510 Field Officer	✓		✓		
P40722 Field Officer	✓		✓		
P55288 WHS Project Officer	✓		✓		
P26263 Senior Business Services Officer	✓		✓		
P26264 Executive Officer	✓		✓		
P26268 Senior Business Services Officer	✓		✓		
P26262 Business Services Officer			✓		
P26267 Business Services Officer			✓		

*Includes procurement, payment and disbursement authorisations

In addition to the financial delegations, the General Manager has been delegated to exercise certain powers and functions of the LC Landscape Board under the *Landscape South Australia Act 2019*, as prescribed by the relevant Instrument of Delegation.

Act or Regulation	Requirement
<i>Landscape South Australia (General) Regulations 2020</i>	8(d) a report on any functions assigned to the board by the Minister

The Minister did not assign any functions to the Limestone Coast Landscape Board during 2023-24.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	1
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	1
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	2
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		Total	6

Additional Metrics	Total
Number of positive feedback comments	2
Number of negative feedback comments	7
Total number of feedback comments	9
% complaints resolved within policy timeframes	100%

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/limestone-coast-landscape-board-annual-reports>.

Service Improvements

In line with PC039 Complaint Management in the South Australian Public Sector, agencies are required to assess and monitor the performance of their complaint management system annually; identifying any trends, measuring customer service quality and make service improvements.

As a result of complaints and feedbacks, service improvements during 2023-24 included

- A reminder for enquiries to be passed onto the correct officer for timely follow up.
- Adjusted flight paths during aerial deer control operations to reduce disruption to a landholder.

Compliance Statement

Limestone Coast Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
Limestone Coast Landscape Board has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Yes

Appendix: Audited financial statements 2023-24



Our ref: A24/050

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@audit.sa.gov.au
www.audit.sa.gov.au

Ms P Schultz
Presiding Member
Limestone Coast Landscape Board
email: lc.landscapeboard@sa.gov.au

Dear Ms Schultz

Audit of the Limestone Coast Landscape Board for the year to 30 June 2024

We have completed the audit of your accounts for the year ended 30 June 2024. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letters.

1 Independent Auditor's Report

We are returning the financial report for the Limestone Coast Landscape Board, with the Independent Auditor's Report. This report is unmodified. The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 10 December 2024.

2 Audit management letters

As the audit did not identify any significant matters requiring management attention, we will not issue any audit management letters.

What the audit covered

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- expenditure
- employee related expenses
- receivables
- accounts payable
- cash
- financial accounting – general ledger.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

29 November 2024

enc



Our ref: A24/050

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Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

29 November 2024

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To the Presiding Member Limestone Coast Landscape Board

Opinion

I have audited the financial report of the Limestone Coast Landscape Board (the Board) for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the General Manager

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the General Manager and the Board for the financial report

The General Manager is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Disclosures, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 38(2) of the *Landscape South Australia Act 2019* I have audited the financial report of the Board for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit 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 Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager
- conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Presiding Member and General Manager about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

29 November 2024

Limestone Coast Landscape Board

Financial Statements

For the year ended 30 June 2024

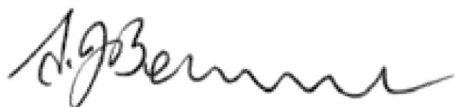
Limestone Coast Landscape Board
Certification of Financial Statement
for the year ended 30 June 2024

We certify that the:

- financial statements for the Limestone Coast Landscape Board:
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Limestone Coast Landscape Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Penny Schulz
Presiding Member
28 November 2024



Steve Bourne
General Manager
Limestone Coast Landscape Board
28 November 2024

Limestone Coast Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2024

	Note	2024	2023
		\$'000	\$'000
Income			
Landscape and water levies	2.1	9 503	8 808
Commonwealth-sourced grants and funding	2.2	823	3 202
Grant revenues	2.3	717	3 646
Interest revenues		228	169
Net gain from disposal of property, plant and equipment	2.4	-	83
Other income	2.5	396	395
Total income		11 667	16 303
Expenses			
Employee related expense	3.3	4 511	4 656
Supplies and services	4.1	7 013	7 029
Grants and subsidies	4.2	736	1 455
Intra-government transfers	4.3	-	694
Depreciation	5.1	197	202
Borrowing costs	7.2	13	8
Other expenses	4.4	51	55
Total expenses		12 521	14 099
Net result		(854)	2 204
Total comprehensive result		(854)	2 204

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Limestone Coast Landscape Board
Statement of Financial Position
as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	3 905	4 864
Receivables	6.2	1 027	1 393
Inventories		106	57
Total current assets		5 038	6 314
Non-current assets			
Property plant and equipment	5.1	2 792	2 766
Receivables	6.2	1	1
Total non-current assets		2 793	2 767
Total assets		7 831	9 081
Current liabilities			
Payables	7.1	471	889
Employee related liability	3.4	532	541
Financial liabilities	7.2	160	153
Provisions		6	15
Contract liabilities	2.3	20	-
Total current liabilities		1 189	1 598
Non-current liabilities			
Employee related liability	3.4	699	635
Financial liabilities	7.2	329	364
Provisions		36	52
Total non-current liabilities		1 064	1 051
Total liabilities		2 253	2 649
Net assets		5 578	6 432
Equity			
Retained earnings		5 578	6 432
Total equity		5 578	6 432

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Limestone Coast Landscape Board
Statement of Changes in Equity
for the year ended 30 June 2024

	Retained earnings	Total equity
	\$'000	\$'000
Balance at 1 July 2022	4 228	4 228
Net result for 2022-23	2 204	2 204
Total comprehensive result for 2022-23	2 204	2 204
Balance at 30 June 2023	6 432	6 432
Net result for 2023-24	(854)	(854)
Total comprehensive result for 2023-24	(854)	(854)
Balance at 30 June 2024	5 578	5 578

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Limestone Coast Landscape Board
Statement of Cash Flows
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Landscape and water levies received		8 981	8 808
Commonwealth funding received		1 768	3 266
Grants		766	3 418
Interest received		230	152
GST recovered from DEW		270	299
Other receipts		436	395
Cash generated from operating activities		12 451	16 338
<i>Cash (outflows)</i>			
Employee related payments		(4 481)	(4 624)
Payments for supplies and services		(7 803)	(7 482)
Payments of grants and subsidies		(810)	(1 600)
Payments of intra-government transfers		-	(694)
Interest paid		(13)	(8)
Other payments		(52)	(54)
Cash used in operations		(13 159)	(14 462)
Net cash (used in)/provided by operating activities		(708)	1 876
Cash flows from investing activities			
<i>Cash inflows</i>			
Proceeds from the sale of property, plant and equipment		-	83
Cash generated from investing activities		-	83
<i>Cash (outflows)</i>			
Purchase of property, plant and equipment		(87)	(2 210)
Cash used in investing activities		(87)	(2 210)
Net cash used in investing activities		(87)	(2 127)
Cash flows from financing activities			
<i>Cash (outflows)</i>			
Repayment of leases		(164)	(198)
Cash used in financing activities		(164)	(198)
Net cash used in financing activities		(164)	(198)
Net decrease in cash and cash equivalents		(959)	(449)
Cash at the beginning of the period		4 864	5 313
Cash at the end of the period	6.1	3 905	4 864

Limestone Coast Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

1. About the Limestone Coast Landscape Board

The Limestone Coast Landscape Board (the Board) is a body corporate of the State of South Australia, established pursuant to the *Landscape South Australia Act 2019* (the Landscape Act). The Board is a not-for-profit entity.

The Limestone Coast Landscape Plan 2021-2026 was approved by the Minister for Climate, Environment and Water in July 2021. The Board operates under an annual Business Plan which aligns to the Landscape Plan. The Limestone Coast Business Plan 2023-24 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

In 2023, the Board entered into a three-year Service Level Agreement (SLA) with the Department for Environment and Water (DEW) from 1 July 2023 to 30 June 2026. This facilitated the delivery of corporate support services to the Board during 2023-24 to enable it to meet its governance and financial management statutory requirements in delivering its business.

The financial statements and accompanying notes include all the controlled activities of the Board.

1.1. Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

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 (ATO), in which case GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable
- receivables and payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

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 ATO is classified as part of operating cash flows.

Limestone Coast Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

1.2. Objectives and programs

Board Objectives

The functions of the Board under section 25(1) of the Landscape Act include to:

- a) undertake and promote the management of natural resources within its region;
- b) prepare a regional landscape plan and water allocation plans, landscapes affecting activities control policies and water affecting activities control policies; and
- c) promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.

Board Programs

In discharging its functions under the Landscape Act, the Board delivers the following programs, as outlined in the Limestone Coast Landscape Board Business Plan for 2023-24:

Working Collaboratively to Manage Pest Plants and Animals

- Strategies and partnerships to mitigate the impacts of invasive species on the productivity, social fabric and biodiversity of the landscape, including compliance, technical advice and control services.

Protecting and Balancing our Region's Water Resources

- Water resource planning and management (including compliance) that addresses sustainable water use, while supporting environmental, industry, social and cultural water needs.

Educating and Partnering to Sustainably Manage our Landscape

- Walking together with First Nations people to manage our landscapes.
- Accessible education and capacity building programs to increase knowledge of and involvement in landscape management, fostering a sense of connectedness to the natural landscape.
- Identifying and establishing partnerships to broaden the work and reach of the Board.

Growing Sustainable Primary Production

- Supporting primary producers in responsible landscape management.

Conserving and Enhancing our Region's Biodiversity

- Protection and restoration of native vegetation, soils, wetlands, watercourses, and coastal habitats.
- Regional and localised resilience to the impacts of a changing climate.

Grassroots Grants Program

The Landscape Act requires the Board to establish and maintain a Grassroots Grants program. Grants were awarded to individuals, groups, schools and local governments for projects that align with the Board's program areas.

The table on the following page presents income and expenses attributable to each program. Revenues and expenses are allocated to programs where these amounts can be tied directly to that program area. Where this is not the case, the amounts are allocated based on a budget allocation per the Board's 2023-24 business plan.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.2. Objectives and programs (continued)

Income and expenses by program

	Working Collaboratively to Manage Pest Plants and Animals		Protecting and Balancing our Region's Water Resources		Educating and Partnering to Sustainably Manage our Landscapes		Growing Sustainable Primary Production		Conserving and Enhancing our Region's Biodiversity		Grassroots Grants		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income														
Landscape and water levies	2 934	2 939	3 659	2 216	826	813	792	1 215	1 370	277	255	9 503	8 808	
Commonwealth-sourced grants and funding	-	-	-	-	-	-	313	1 407	510	1 795	-	823	3 202	
Grant revenues	42	173	518	1 152	22	2	2	5	133	2 314	-	717	3 646	
Interest revenues	70	44	88	43	18	12	23	25	29	45	-	228	169	
Net gain from disposal of property, plant and equipment	-	22	-	21	-	6	-	13	-	21	-	-	83	
Other income	376	314	11	28	2	8	3	16	4	29	-	396	395	
Total income	3 422	3 492	4 276	3 460	868	841	1 133	2 681	5 574	277	255	11 667	16 303	

Expenses

Employee related expense	1 141	942	1 617	1 085	547	534	532	836	674	1 259	-	4 511	4 656	
Supplies and services	1 660	1 195	3 747	3 223	302	210	487	542	817	1 859	-	7 013	7 029	
Grants and subsidies	-	-	284	1 010	20	-	-	150	111	92	321	203	1 455	
Intra-government transfers	-	-	-	-	-	-	-	694	-	-	-	-	694	
Depreciation	60	52	77	52	15	14	20	30	25	54	-	197	202	
Borrowing costs	4	2	5	2	1	1	1	1	2	2	-	13	8	
Other expenses	16	55	20	-	4	-	5	-	6	-	-	51	55	
Total expenses	2 881	2 246	5 750	5 372	889	759	1 045	2 253	1 635	3 266	321	12 521	14 099	

Net result

	541	1 246	(1 474)	(1 912)	(21)	82	88	428	56	2 308	(44)	52	(854)	2 204
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The Board has determined that assets and liabilities cannot be reliably attributed to individual programs.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2. Income

2.1. Landscape and water levies

	2024	2023
	\$'000	\$'000
Landscape levy collected within council areas	5 184	4 783
Water levy collected through DEW	4 319	4 025
Total landscape and water levies	9 503	8 808

Landscape and water levies are collected under Part 5 of the Landscape Act and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

Landscape levy collected within council areas

The Board declares contributions by councils under section 66 of the Landscape Act for the relevant financial year by notice in the Board's annual Business Plan. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

Water levies collected through DEW

The Minister declares the water levy rates by notice of gazette under section 76 of the Landscape Act for water licence holders within a prescribed area. Invoices are raised at the start of each financial year with the levies collected by DEW and passed onto the Board. Revenue is recognised when the funds are received from DEW.

2.2. Commonwealth-sourced grants and funding

	2024	2023
	\$'000	\$'000
Regional Delivery Partnerships Program*	823	-
Regional Land Partnerships Program**	-	3 202
Total Commonwealth-sourced grants and funding	823	3 202

	2024	2023
	\$'000	\$'000
* Regional Delivery Partnerships Program funding consists of the following components		
Regional Capacity Services	282	-
Emergency Preparedness	250	-
Regional Bird Refugia Project	151	-
Sustainable Agriculture Facilitator	98	-
Carbon Farming Outreach	38	-
Virtual Fencing	4	-
Total Regional Delivery Partnerships funding	823	-

From 1 July 2023, the Department of Climate Change, Energy, Environment and Water under a panel agreement, appointed regional delivery partners to deliver on-ground environmental protection, sustainable agriculture and natural resource management activities across Australia. Funding for these services is provided from the Natural Heritage Trust. The Limestone Coast Landscape Board was appointed as a delivery partner administering approved programs and projects under the agreement within the Limestone Coast region.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.2. Commonwealth-sourced grants and funding (continued)

	2024	2023
	\$'000	\$'000
** Regional Land Partnerships Program funding consists of the following components		
Soil Extension Project	-	1 000
Communities Helping Cockies	-	625
Our Coorong Our Coast	-	605
Malleefowl Project	-	345
Core Services	-	268
Adaptive Agriculture	-	200
Regional Agriculture Landcare Facilitator	-	139
Agrifutures	-	20
Total Regional Land Partnerships funding	-	3 202

The Regional Land Partnerships Program was funded by the Australian Government over five years from 2019 to 2023. The funding was provided to support vital on-ground environment and agricultural projects that offer benefits to the environment, farms and communities.

The Board has determined that the Commonwealth funding included in the tables above is accounted for under AASB 1058. Commonwealth funding is generally paid in arrears, subject to an approved declaration of claim by the Board. The Board has determined that it has an unconditional contractual right to receive a portion of the funding under AASB 9 when a claim is submitted, as it has satisfied the eligibility criteria and expects that the claim will be accepted. Accordingly, revenue and a receivable are recognised when the claim is submitted. When Commonwealth funding is paid in advance it is recognised on receipt.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.3. Grant revenues

	2024	2023
	\$'000	\$'000
Income recognised under AASB 1058		
State Government Grants	697	992
Sundry Grants	-	90
Total income recognised under AASB 1058	697	1 082
Income recognised under AASB 15		
State Government Grants	-	2 564
Sundry grants	20	-
Total income recognised under AASB 15	20	2 564
Total grant revenues	717	3 646

Grants recognised under AASB 1058

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. The existence of a sufficiently specific performance obligation, when it is satisfied and the amount of revenue to be allocated to each performance involves significant judgement. Revenue is recognised when the Board satisfies the performance obligation by providing the relevant services. The payments are normally received in advance or shortly after the relevant obligation is satisfied. Where payments are received in advance and performance obligations are still outstanding a contract liability is recognised.

Contract liabilities

	2024	2023
	\$'000	\$'000
Contract liabilities	20	-
Total contract liabilities	20	-

Contract liabilities relate to funding provided by the Australian Government's Future Drought grants received in advance from the Foundation for Rural and regional Renewal, for which revenue will be recognised as performance obligations are satisfied.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.4. Net gain from disposal of property, plant and equipment

	2024	2023
	\$'000	\$'000
Plant and equipment		
Proceeds from disposal	-	3
Net gain from disposal of plant and equipment	<u>-</u>	<u>3</u>
Vehicles		
Proceeds from disposal	-	80
Net gain from disposal of vehicles	<u>-</u>	<u>80</u>
Total net gain from disposal of non-current assets	<u>-</u>	<u>83</u>

2.5. Other income

	2024	2023
	\$'000	\$'000
Sale of goods	300	284
Reimbursement of expenses	36	103
Other revenue	60	8
Total other income	<u>396</u>	<u>395</u>

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board comprise the Minister for Climate, Environment and Water, the Presiding Member, other members of the Board, the General Manager and other members of the Management Team who have responsibility for the strategic direction and management of the Board.

Total compensation of the Board's key management personnel was \$770 000 (2023: \$800 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties have occurred during 2023-24.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members

Members of the Limestone Coast Landscape Board during the financial year were:

Schulz P
 Bachmann M R
 Davis R A
 Bissell P J
 Rasheed F C
 Linnell T H
 Strugnell T A*

Members of groups and committees during the financial year were:

Governance, Finance and Audit Committee

Davis R A
 Strugnell T A*
 Schulz P

* Member elected not to claim remuneration from Limestone Coast Landscape Board in 2023-24.

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2024	2023
	\$'000	\$'000
\$0 - \$19 999	6	7
\$20 000 - \$39 999	1	1
Total number of members	7	8

The total remuneration received or receivable by members was \$54 000 (2023: \$58 000). Remuneration of members reflects all costs of performing Board and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any related FBT paid or payable in respect of those benefits.

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members. These expenses, in addition to Payroll tax amount to \$31 000 (2023: \$25 000).

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.3. Employee related expense

	2024	2023
	\$'000	\$'000
Salaries and wages	3 392	3 413
Employment on-costs - superannuation	417	397
Annual leave	338	348
Employment on-costs - other	207	206
Board and committee fees	48	56
Long service leave	111	118
Skills and experience retention leave	18	22
Workers compensation	(22)	9
Targeted voluntary separation packages	-	84
Other employee related expenses	2	3
Total employee related expense	4 511	4 656

Employee expenses

The Board's employees are employed under Part 2 of the Landscape Act.

The superannuation employment on-cost charge represents the Boards' contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

	2024	2023
\$166 001 – \$186 000	-	1
\$206 001 – \$226 000	1	-
Total	1	1

The total remuneration received by those employees for the year was \$208 000 (2023: \$176 000).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

Targeted Voluntary Separation Packages (TVSPs)

The number of employees who received a TVSP during the reporting period was nil (2023: 1).

	2024	2023
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted Voluntary Separation Packages	-	84
Leave paid to separated employees	-	46
Recovery from the Department of Treasury and Finance	-	(84)
Net cost to the Board	-	46

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.4. Employee related liability

	2024	2023
	\$'000	\$'000
<u>Current</u>		
Annual leave	345	325
Long service leave	55	81
Skills and experience retention leave	21	18
Accrued salaries and wages	8	8
Employment on-costs	103	109
Total current employee benefits	<u>532</u>	<u>541</u>
<u>Non-current</u>		
Long service leave	634	577
Employment on-costs	65	58
Total non-current employee benefits	<u>699</u>	<u>635</u>
Total employee related liability	<u>1 231</u>	<u>1 176</u>

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

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 expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4.0%) to 2024 (4.25%). This increase in the bond yield results in a decrease in the reported long service leave liability.

Following the actuarial assessment performed by DTF the salary inflation rate has increased from 2023 (2.5%) to 2024 (3.5%) for long service leave liability. This increase to the percentage has led to an overall increase in the reported long service leave for 2024.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on the average proportion of long service leave taken or paid over the last year. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave has increased from the 2023 rate (43%) to 2024 (44%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2023 rate (11.1%) to 2024 (11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Fee for service - Water planning management	2 688	2 622
Fee for service	2 178	2 246
Fee for service - Corporate fee	491	523
Minor works, maintenance and equipment	373	325
Accommodation and property management	281	237
Fee for service - SSSA fee	215	227
Motor vehicles expense	107	122
General administration	96	124
Information technology and communication charges	72	81
Contracted staff training and development	71	80
Travel and accommodation	66	62
Cost of goods sold	43	125
Consultants	5	-
Transport	4	2
Other supplies and services	323	253
Total supplies and services	7 013	7 029

4.2. Grants and subsidies

The Board provided financial assistance to local government, State Government agencies and private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant. Total of the grants were \$736 000 (2023: \$1 455 000).

4.3. Intra-government transfers

	2024	2023
	\$'000	\$'000
Commonwealth funding	-	694
Total intra-government transfers	-	694

4.4. Other expenses

	2024	2023
	\$'000	\$'000
Audit fees	51	50
Bad and doubtful debts	-	5
Total other expenses	51	55

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$51 100 (2023: \$49 700). No other services were provided by the Audit Office of South Australia.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

5.1. Property, plant and equipment

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value.

Reconciliation 2023-24

Carrying amount at the beginning of the period

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Vehicles \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	Capital works in progress \$'000	Total \$'000
Acquisitions	2 200	13	21	9	310	203	10	2 766
Depreciation	-	-	49	38	-	140	-	227
Transfers to/(from) capital works in progress	-	(4)	(7)	(14)	(66)	(106)	-	(197)
Other changes	-	-	10	-	-	-	(10)	-
Carrying amount at the end of the period	2 200	9	73	33	244	233	-	2 792

Gross carrying amount

Gross carrying amount	2 200	88	303	273	361	417	-	3 642
Accumulated depreciation	-	(79)	(230)	(240)	(117)	(184)	-	(850)
Carrying amount at the end of the period	2 200	9	73	33	244	233	-	2 792

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5.1. Property, plant and equipment (continued)

Review of accounting estimates

Assets' residual values, useful lives and depreciation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected 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.

Useful life

Depreciation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Plant and equipment	8-15
Buildings	20
Vehicles	4-5
Right-of-use buildings	Life of lease
Right-of-use vehicles	Life of lease

Impairment

There were no indications of impairment of property, plant and equipment as at 30 June 2024.

5.2. Property, plant and equipment leased by the Board

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost. Additions to leased property, plant and equipment during 2023-24 were \$140 000 (2023: \$203 000).

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15 000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The Board has 18 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60 000km) up to 5 years (100 000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

The Board has four leases for depots utilised for storage of equipment, chemicals and baits with landlords external to the SA Government:

- The Grant District Council lease is for a period of five years commencing on 1 June 2023. There are no extension options for this lease in the current lease agreement.
- The Tatiara District Council lease is for a period of twenty years commencing on 1 February 2007. There are no extension options for this lease in the current lease agreement.
- The Naracoorte lease is for a period of five years commencing on 12 April 2021. The lease contains options for a one-year lease extension.
- The Kingston District Council lease is for a period of five years commencing on 1 December 2021. The lease contains options for a five-year extension.

Lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases includes depreciation disclosed at note 5.1 and the borrowing costs on the Statement of Comprehensive Income. Cash outflows related to leases are disclosed in the Statement of Cash Flows.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer	3 905	4 864
Total cash and cash equivalents	3 905	4 864

Deposits with the Treasurer

The Limestone Coast Landscape fund was established in accordance with section 96 of the Landscape Act. The account is an interest bearing deposit account with the Department of Treasury and Finance (DTF) pursuant to section 21 of the Public Finance and Audit Act 1987.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates.

6.2. Receivables

	2024	2023
	\$'000	\$'000
Current		
Contractual receivables		
Debtors	436	1 382
Accrued revenue	572	64
Prepayments	13	7
Less impairment loss on receivables	-	(60)
Total contractual receivables	1 021	1 393
Statutory receivables		
GST recoverable from DEW	6	-
Total statutory receivables	6	-
Total current receivables	1 027	1 393
Non-Current		
Workers Compensation Recovery	1	1
Total non-current receivables	1	1
Total receivables	1 028	1 394

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice, or the goods/services have been provided under a contractual arrangement.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
Current		
Contractual payables	375	751
Accrued expenses	96	79
Statutory payables		
GST payable to DEW	-	59
Total statutory payables	<u>-</u>	<u>59</u>
Total current payables	<u>471</u>	<u>889</u>
Total payables	<u>471</u>	<u>889</u>

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, statutory fees and charges and Audit Office of South Australia audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

The net amount of GST payable to the ATO (via DEW) is included as part of payables.

7.2. Financial Liabilities

All financial liabilities relate to lease liabilities. Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate.

The current portion of lease liabilities is \$160 000 (2023: \$153 000) and the non-current portion is \$329 000 (2023: \$364 000).

The borrowing costs associated with the lease liabilities was \$13 000 (2023: \$8 000).

Total cash outflows for leases is \$173 000 (2023: \$195 000).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2024	2023
	\$'000	\$'000
Lease liabilities		
Not later than one year	171	163
Later than one year but not later than five years	319	334
Later than five years	26	46
Total lease liabilities (undiscounted)	<u>516</u>	<u>543</u>

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

8. Outlook

8.1. Unrecognised contractual commitments

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

Other contractual commitments

The Board's other contractual commitments contracted for at the reporting date but not recognised as liabilities are as follows:

	2024	2023
	\$'000	\$'000
No later than one year	5 130	4 219
Later than one year but no later than five years	5 473	7 545
Total expenditure commitments	10 603	11 764

The Board's commitments are non-cancellable contracts relating to grant payments or services.

8.2. Contingent assets and liabilities

Contingent assets and 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.

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

8.3. Events after the reporting period

There are no known events after balance date that affect these financial statements in a material manner.