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06 Feb 2024



**Government
of South Australia**

LIMESTONE COAST LANDSCAPE BOARD

2022-23 Annual Report

LIMESTONE COAST LANDSCAPE BOARD

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2022-23 ANNUAL REPORT for the Limestone Coast Landscape Board

To:

Hon Dr Susan Close MP Deputy Premier
Minister for Climate, Environment and Water
Minister for Industry, Innovation and Science
Minister for Defence and Space Industries

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 27 November 2023 Signature _____



From the Presiding Member

On behalf of the Limestone Coast Landscape Board (LC Landscape Board) I am pleased to present the Annual Report 2022/23 which documents and celebrates some of the great outcomes achieved by the LC Landscape Board along with our partners and collaborators.

We have focussed our energy and investment on our key priorities as determined by the LC Landscape Board and the Limestone Coast community. Our commitment to protecting and balancing our water resources, enhancing and protecting the region's biodiversity, growing sustainable primary production, working with the community and stakeholders to manage pest plants and animals, and educating and partnering to achieve these outcomes continued in 2022/23 through a mix of delivery on our statutory responsibilities, small grant programs that have broadened our reach, and innovative projects that embraced new technology and learning.

The water and regional landscape levies continue to provide leverage to enable us to attract funding from the Australian Government in addition to the significant National Landcare Program funding received in 2022/23.

Our impact in the region is dependent on the combined efforts of community and industry groups, First Nations, LC Landscape Board members and staff, and I sincerely thank all of these people.



Dr Penny Schulz

Presiding Member

Limestone Coast Landscape Board

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Overview: about the landscape board

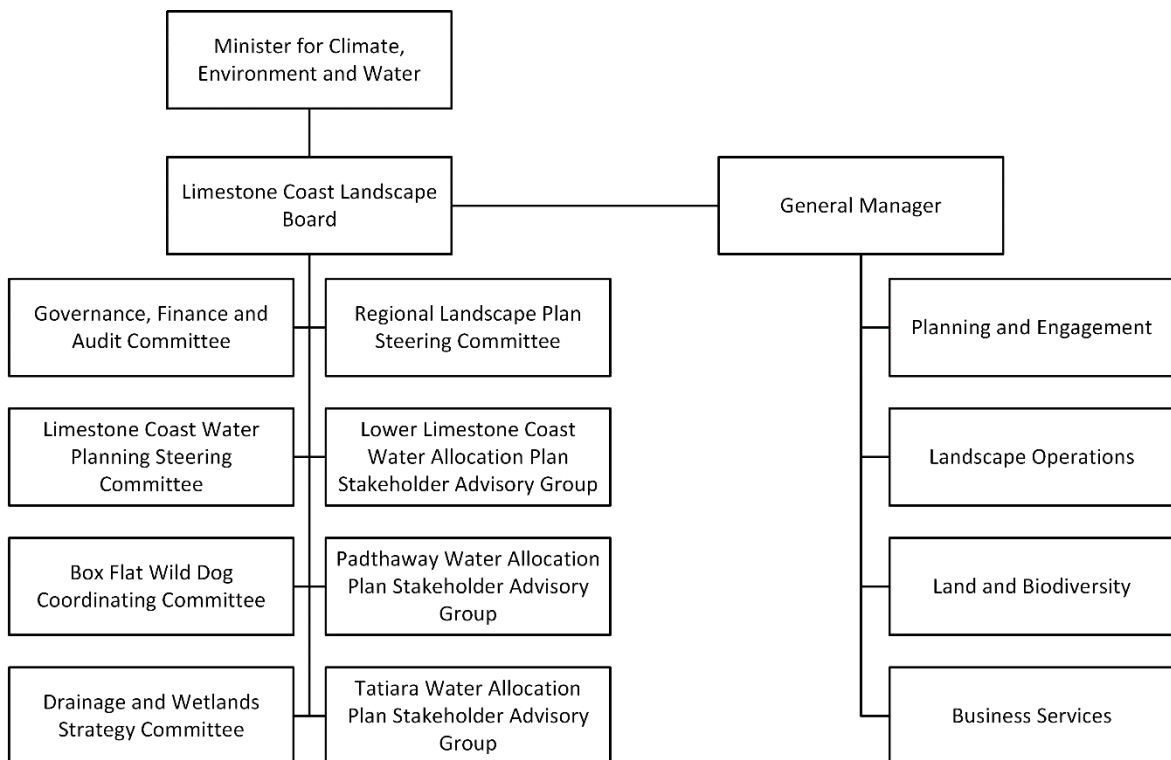
Our strategic focus

<p>Our Purpose</p>	<p>The Limestone Coast Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i>. The 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>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 within Section 7(1) of the <i>Landscape South Australia Act 2019</i>, 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,

	<p>and promotes 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 SA Act 2019* provides for the appointment of the Board. The Board 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 requirements of section 16 of the *Landscape SA Act 2019*. Refer to [Landscape](#)



[South Australia - Limestone Coast | Meet our board members](#) for profiles on current Board Members.

Our landscape board members

Penny Schulz, Presiding Member	1 July 2022 - 30 January 2027
Ben Hood, Board Member	1 July 2022 – 27 February 2023
Fiona Rasheed, Board Member	1 July 2022 – 30 January 2027
Mark Bachmann, Board Member	1 July 2022 – 30 January 2025
Peter Bissell, Board Member	1 July 2022 – 30 January 2027
Robbie Davis, Board Member	1 July 2022 – 30 January 2027
Tracey Strugnell, Board Member	31 January 2023 – 30 January 2025

Committees and other bodies of the Board

Governance Finance and Audit Committee

Regional Landscape Plan Steering Committee

Limestone Coast Water Planning Steering Committee

Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group

Tatiara Water Allocation Plan Stakeholder Advisory Group

Padthaway Water Allocation Plan Stakeholder Advisory Group

Box Flat Wild Dog Coordinating Committee

Drainage and Wetlands Strategy Committee

Changes to the Board

During 2022-23 there were no changes to the Board's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister (s)

The Limestone Coast Landscape Board is a regional landscape board of the Minister for Climate, Environment and Water, the Hon Dr Susan Close MP (*the Minister*).

Legislation administered by the Limestone Coast Landscape Board

Landscape South Australia Act 2019

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
- Environment Protection Authority
- Green Industries SA
- SA Water

The landscape board's performance

Meetings of the board: general and special

A total of 6 board meetings were held during the 2022-23 financial year and 3 special board meetings were held during this period. The table below illustrates meetings that landscape board members have attended:

Board member	No of meetings attended	No of meetings not attended	Reasons for unavailability
Ben Hood	3	2	Apology; resigned 27 February 2023
Peter Bissell	8	1	Apology
Penny Schulz	9	0	
Fiona Rasheed	9	0	
Mark Bachmann	9	0	
Robbie Davis	9	0	
Tracey Strugnell	5		Appointed 31 January 2023

Landscape board specific objectives and performance

Breakdown of 2022/23 projects, including budget allocation. More detail on the projects and their alignment with the LC Landscape Board's priorities is available in the board's [2022/23 Business Plan](#).

Board objective/ priority	Budget* \$000	Indicators	Performance
<p>Working collaboratively to manage pest plants and animals</p> <p>Projects include:</p> <p>Priority Pest Plants and Animals</p> <p>Feral Deer Eradication</p>	<p>\$2 448</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 (<i>Landscape South Australia Act 2019</i>) included African Lovegrass, Spiny Rush, Olive, Bridal Veil Creeper, Boneseed, Blackberry, rabbits, foxes and deer.</p> <p>11,678 km of roadsides and 41,228 hectares (ha) of landholder properties were inspected for declared pests.</p> <p>The Landscape Operations team handled 947 declared pest enquiries and 219 non-declared pest enquiries from landholders, both public and private. 43 notification and advice letters were sent.</p> <p>39 workshops and community events were attended, with 932 stakeholders engaged and advice provided, and a further 818 Limestone Coast residents reached.</p> <p>The Pest Control Service sold 36,548 fox baits and 9,539 kg of rabbit bait. 322 properties were treated for vertebrate pests, 80 properties treated for weeds.</p> <p>4,064 feral deer were removed from the landscape through aerial and ground shooting programs working with land managers over 316,000 ha of private land and 478,070 ha of public land. 35 compliance actions were taken.</p>

Board objective/ priority	Budget* \$000	Indicators	Performance
<p>Protecting and balancing our region’s water resources</p> <p>Projects include: Water Security and Sustainability Making Every Drop Count Adaptation of the South East Drainage System</p>	<p>\$1 928</p>	<p>Water Allocation Plans are reviewed.</p> <p>Strategic works are conducted to manage the region’s groundwater resources and its dependent ecosystems.</p>	<p>The review of the Lower Limestone Coast Water Allocation Plan (the Plan) was announced in July 2022. The review of the Lower Limestone Coast Water Allocation Plan delivers on the South Australian Government’s election commitment to <i>undertake a comprehensive, independent review of the 2013 Lower Limestone Coast Water Allocation Plan, including its social, economic and environmental impacts.</i></p> <p>The review is supported by a Stakeholder Advisory Group, which delivers on the State Government election commitment to <i>establish a formal, representative industry reference group to work with the Landscape Board to ensure all industry sectors are involved in scientific input for the review, and development of the next water allocation plan.</i></p> <p>The Stakeholder Advisory Group met 7 times over the course of 2022/23 to evaluate the principles in the Plan, consider the success of the plan in achieving its objectives and made 13 recommendations to the LC Landscape Board Governing Body.</p> <p>Five stakeholder information sessions were also held for:</p> <ul style="list-style-type: none"> • Energy and Mining • Forestry • Dairy • Environment and conservation • Cropping and livestock <p>The Padthaway Water Allocation Plan undertook its statutory consultation and the amended plan is being prepared for consideration and adoption by the Minister</p>

Board objective/ priority	Budget* \$000	Indicators	Performance
			<p>The Tatiara Water Allocation Plan is still undergoing amendment.</p> <p>Under the Water Affecting Activities Control Policy, the following occurred:</p> <ul style="list-style-type: none"> • One Best Practice Operating Procedure approval was provided • Two compliance notices were given in relation to breaches under the Water Affecting Activities Control Policy. <p>The ‘Making Every Drop Count’ and ‘Adaptation of the South East Drainage System’ projects undertook the following work:</p> <ul style="list-style-type: none"> • The Managed Aquifer Recharge Feasibility Study was finalised and is being prepared to be made public. • Aerial geophysics work was undertaken to look at the interaction between saltwater and groundwater along the south coast. • Research teams were formed and work commenced to deliver components under the Adaptation of the South East Drainage System project. • On ground works to hold water in the landscape at Hutt Bay and Mount Burr Swamp were completed. • Water re-use trial involving Finger Point Treatment Plant was completed.

Board objective/ priority	Budget* \$000	Indicators	Performance
<p>Educating and partnering to sustainably manage our landscapes</p> <p>Projects include: First Nations Partnerships Landscape Education Grassroots Grants</p>	<p>\$896</p>	<p>We are walking together with First Nations to manage our landscape.</p> <p>Statements of Commitment.</p> <p>Presence in all schools in the SE.</p>	<p>Activities have focused on supporting Burrendies Aboriginal Corporation in delivery of a broad range of activities from on-ground works to relationship building between Nations. This support continues to be critical to build the capacity, skills and experience in Burrendies to deliver a greater diversity of work to a high standard. It also supports South East First Nations people to be on country and deliver caring for country outcomes.</p> <p>The LC Landscape Board’s investment continues to leverage economic and employment opportunities for First Nations organisations and people in alignment with its Walking Together Statement of Commitment.</p> <p>The First Nations Partnerships Coordinator also facilitated First Nations involvement in many core and funded activities for the Board, including providing Welcomes to Country, cultural and heritage advice and education activities for Communities Helping Cockies, Our Coorong Our Coast, Adaptive Agriculture, Landscape Education, Water Planning and Habitat Conservation projects. Our Grassroots Grants program also required all grant recipients to host a Cultural Heritage Conversation to help extend knowledge of First Nations in the region, and landholder responsibilities under the <i>Aboriginal Heritage Act (1988)</i>.</p> <p>Collaboration with the Education Team and Grant High School on development and delivery of the Walking the Seasons trial has been a highlight. This program supports 200 year 7 students to get out in the environment. They learn about</p>

Board objective/ priority	Budget* \$000	Indicators	Performance
			<p>country from First Nations Elders and about the environment through making observations and recording them using the South East Aboriginal Focus Group’s 6 season calendar. The success of this trial has led to attracting external funding and an expansion of the program to more schools in the region in 2023/24.</p> <p>279 ‘Walking the Seasons’ participants included 63 educators attending training sessions to assist in bringing the program to their schools.</p> <p>The Education team also led 5 professional development days for educators, engaged 110 students in the Young Environmental Leaders Program, held 11 ‘hands-on’ weed immersion days, 21 Landscape Education sessions, 6 career immersion (work experience) days and 6 Limestone Coast Youth Environment Council sessions. Over the year, the small team worked with 1,998 Limestone Coast students.</p> <p>Grassroots Grants were awarded to 13 projects in the region, supporting a range of activities across all of the Board’s priorities. These projects must have an environmental and a community benefit and included farmer discussion groups, Spiny Rush control, post-fire revegetation, agricultural treatments for sandy soil, biodiversity surveys, and revegetation, weed control and fencing works.</p>
Growing sustainable primary production	\$2 426	Capacity of regional primary production industries to be	Resources have been produced for soil health, biodiversity, climate resilience, integrated land management, carbon

Board objective/ priority	Budget* \$000	Indicators	Performance
<p>Projects include: Farming for the Future Limestone Coast Adaptive Agriculture Weather Stations Landscape SA Soil Extension Regional Agricultural Landcare Facilitator</p>		<p>climate-change ready is increased.</p> <p>Adaptive Agriculture Project: Supporting industry adaptation to climate change.</p> <p>Firmware and software upgrade of the automatic weather station network.</p> <p>Soil Extension Project: land managers are support to improve their capacity to manage soils through the development of demonstration sites, case studies and extension materials.</p> <p>Partnerships across the region’s primary production sector are facilitated.</p>	<p>management, integrated pest management and biodiversity modules for a Farming for the Future education package.</p> <p>Carbon Management page was launched on the LC Landscape Board website and received positive feedback.</p> <p>A draft regional Carbon Roadmap was produced with external funding from Agrifutures.</p> <p>13 events held in collaboration with the Adaptive Agriculture project, and \$150k of small grants made to Limestone Coast organisations, 20 communications campaigns and 51 engagements with agricultural industry groups to help increase their capacity to adapt to a changing climate.</p> <p>Contract to replace 8 automatic weather stations signed; ongoing maintenance of the 20 station network.</p> <p>Eight on-farm demonstration sites, 6 field days, 4 extension resources, and 28 network building and engagement activities with farming system and industry groups, landholders and soil extension professionals helped to increase regional capacity to manage soils on private and public land.</p> <p>A monthly average of 300 people were reached by the ‘AgConnect’ newsletter, sharing information about events, funding, training and resources for sustainable agriculture practices. 90 landholders, 66 teachers and student and 15 primary production groups were engaged in a range of activities, delivered via sponsorship or in collaboration with regional agricultural extension and community support organisations.</p>

Board objective/ priority	Budget* \$000	Indicators	Performance
<p>Conserving and enhancing our region’s biodiversity</p> <p>Projects include:</p> <p>Habitat Conservation</p> <p>Paddock Trees</p> <p>Addressing Threats to Malleefowl</p> <p>Communities Helping Cockies</p> <p>Our Coorong Our Coast</p>	<p>\$2 901</p>	<p>Focussing 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 trees in the Limestone Coast.</p> <p>Protecting habitat and controlling pests that threaten malleefowl.</p> <p>Communities Helping Cockies: Landholders are supported to restore and revegetate feeding habitats.</p> <p>Our Coorong Our Coast: Ramsar values along the Limestone Coast are managed and enhanced.</p>	<p>The first round of Habitat Conservation Incentive Grants supported nine landholders to improve their shelter belts and native vegetation patches on-farm, with biodiversity and production co-benefits.</p> <p>Seven school and community events were held to raise awareness of key issues for threatened species, bird diversity, co-benefits of biodiversity on farms, and First Nations cultural knowledge.</p> <p>66 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 successfully applied for and won funding to run a Native Vegetation Heritage Agreement Outreach project for two years.</p> <p>17 landholders participated in the Paddock Tree project, planting and fencing 1,075 new trees and protecting the equivalent of three hectares of existing small paddock tree clumps.</p> <p>The Malleefowl project focussed on protection of 20 nesting mounds, control of pest animals (foxes and deer) and revegetation of food plants (1.5 ha) in six National Parks and Wildlife Service reserves. Monitoring was established via a remote camera network to track progress over time.</p>

Board objective/ priority	Budget* \$000	Indicators	Performance
		<p>Threats to coastal habitats and shorebirds, including fox, deer and African Boxthorn control are reduced.</p>	<p>In the Communities Helping Cockies project, annual population and flock counts, bushland condition monitoring and plant survival surveys were completed. Fencing has protected 4 high quality remnants totalling 176 ha, 35 revegetation sites with standard rural fencing, and 265 paddock trees using mallee mesh tree guards. Weed control was undertaken across 385 ha of habitat and revegetation of food plants and mixed species was completed over 97 ha.</p> <p>17 community engagement events were conducted and four media events took place to promote involvement in annual cocky counts.</p> <p>The Our Coorong Our Coast (OCOC) project held seven events and published seven communications campaigns to help increase knowledge and capacity for protection of shorebirds and habitats along the Limestone Coast. Workshops were held in schools and for the public by the OCOC team and partner organisations.</p> <p>144,998 ha of land was treated for pest animals concentrating on fox control, and 7,305 ha treated for pest plants, targeting African Boxthorn by helicopter. 20 ha of land was revegetated and 30 ha of recently revegetated land was maintained.</p>

*Sources of funding for 2022/23 include regional landscape and water levy, external funding and fee for service activities.

Corporate performance summary

The 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 provided additional corporate services on a fee for service basis in accordance with a Service Level Agreement (SLA).

Key corporate achievements for 2022/23:

- Annual review of the Board's Freedom of Information Statement resulted in significant updates that improved the Board's compliance with the *Freedom of Information Act 1991*.
- Improved monitoring of fleet utilisation has identified 2 vehicles that will not be replaced at end of lease, resulting in a projected cost saving of \$19,000 in 2023/24
- Adoption and review of corporate policies and procedures relating to records management, days of heightened fire danger, child safety, freedom of information and ICT

Employment opportunity programs

Program name	Performance
Nil	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 Board are employed through the General Manager as the employing authority.

Landscape board performance management and development systems

Performance management and development system	Performance
Landscape board presiding member and board members	The presiding member held one on one conversations with all Board members and board representatives during this reporting period,
Australian Government Performance Framework	Quarterly, six monthly and annual reporting requirements met for all Regional Land Partnership projects and core services.
Service level agreement	The service level agreement 1 July 2022 – 30 June 2023 with Department for Environment and Water was agreed to and finalised on 24 October 2022.
General Manager	Twice yearly reviews were conducted for the General Manager.

Work health, safety and return to work programs

The Limestone Coast Landscape Board has an implemented work health and safety and injury management (WHS & IM) framework, in addition to incorporating a suite of safety policies and procedures to meet its requirements under the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014* and meet whole of Government requirements.

Program name	Performance
Hazard and incident reporting	There were 10 hazards and incidents reported, a reduction from 17 in 2021/22. Reduced Covid-19 reporting requirements was a contributing factor (4 reports in 2021/22)
Health and Safety committee	Four meetings were held during the year, in accordance with the committee's Charter.
Work Health and Safety and Injury Management Plan 2021-23	Evaluation of the completed plan identified that 9 of the 16 actions (56%) were complete as at 30 June 2023, with 3 partially completed. The remaining actions are on hold pending a state-wide work health and safety project to be undertaken across 8 landscape boards.

Workplace injury claims	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total new workplace injury claims	0	2	-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 2022-23	Past year 2021-22	% 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 2022-23	Past year 2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	4 023	-100%
Income support payments – gross (\$)	0	2 267	-100%

**before third party recovery

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

Executive employment in the board

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 Board are employed through 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 board.

Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2023 are contained within the audited financial statements which are attached to this report.

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 landscape board budget

Revenue/expenditure details	2022-23 Actual \$000s	2022-23 Budget \$000s
Revenue – water levies	4 025	4 034
Revenue – levies collected by local councils	4 783	4 782
<i>Total revenue raised by levies</i>	8 808	8 816
<i>Actual expenditure on amounts raised by levies</i>	9 327	9 180

The following is a brief summary of the overall financial position of the board. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	Past year 2021-22 Actual \$000s
Total Income	16 414	16 303	111	12 669
Total Expenses	14 365	14 099	266	13 025
Net Result	2 049	2 204	(155)	(356)
Total Comprehensive Result	2 049	2 204	(155)	(356)

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	Past year 2021-22 Actual \$000s
Current assets	-	6 314	-	6 667
Non-current assets	-	2 767	-	556
Total assets	-	9 081	-	7 223
Current liabilities	-	1 598	-	1 925
Non-current liabilities	-	1 051	-	1 070
Total liabilities	-	2 649	-	2 995
Net assets	-	6 432	-	4 228
Equity	-	6 432	-	4 228

**The 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 board, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultant disclosures are not required to be reported by landscape boards as they 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	Various	\$0

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

Consultancies	Purpose	\$ Actual payment
nil report	n/a	\$0

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

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the board, 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	84 890

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

Contractors	Purpose	\$ Actual payment
Birdlife Australia Ltd	Project services	70 882
Burrandies Aboriginal Corporation	Project services	54 086
Department Primary Industries & Regions	Project services	69 980
Dragonfly Software	Software services	26 010
Ecoknowledge	Project services	26 160
Forrest Environmental Services	Project services	47 212
Future Ecosystems	Project services	11 250
I & D Vegetation Management	Project services	19 008
Iconyx Pty Ltd	Software services	61 848
Innovative Groundwater Solutions	Project services	55 280
Mister Tucker's Business	Project services	14 084
Nature Glenelg Trust	Project services	47 398

Contractors	Purpose	\$ Actual payment
Ngarrindjeri Land & Progress Aboriginal Corporation	Labour hire services	78 274
Outback Hunting Contractor	Project services	59774
PJ & DL McLeish	Project services	14 130
Robert Green	Project services	15 000
Trees for Life Inc	Project services	340 472
Undisclosed (1)*	Project services	66 003
Undisclosed (2)*	Project services	341 965
University of Adelaide	Project services	670 000
Wildlife Resources	Project services	17 400
Zoos SA	Project services	259 120
	Total	2 535 975

**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 details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the board list of contracts](#).

The website also provides details of [across government contracts](#).

Other financial information

Under section 27(3) and section 28(6) of the *Landscape South Australia Act 2019* funding support, including the Landscape Priorities Fund and Grassroots Grants Program, can be made to third parties such as community groups, industry, state and local government, land owners and individuals for various projects and programs aligned to the Regional Landscape Plan.

During 2022-23, the board provided \$ 202,111 from the Grassroots Grants program to the following:

- Local government \$84,112
- Volunteer groups and NGOs \$86,593
- First Nations \$10,200

- Schools \$21,206

During 2022-23, the board provided \$ 2.26 million in other funding and grants and to the following:

- Local government \$7,400
- Volunteer Groups and NGOs \$834,363
- Landholders \$80,688
- South Australian universities \$1,340,000

Risk management

Risk and audit at a glance

The Governance, Finance and Audit Committee has oversight of the 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 Auditor-General's Department on all matters concerning the results of audits of the Board.

Fraud detected in the board

There were no actual or reasonably suspects incidents of fraud in the Limestone Coast Landscape Board in 2022-23.

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

Strategies implemented to control and prevent fraud

The Board has adopted the Fraud and Correction Control Policy, Procedure and Program which sets out the control measures for preventing fraud and the mechanisms for reporting and investigation.

The Board has identified fraud as a risk to the organisation and has outlined the controls in its risk register.

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 board under the *Public Interest Disclosure Act 2018*: 0

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

Position	Title	Corporate	Contract Execution	Purchase Card	Debt Write-off
P32342	General Manager	✓	✓	✓	✓
P25812	Manager Planning and Engagement	✓	✓	✓	
P25848	Manager Landscape Operations	✓	✓	✓	
P26265	Manager Business Services	✓	✓	✓	✓
P25839	Manager Land and Biodiversity	✓	✓	✓	
P26266	Team Leader Business Services	✓	✓	✓	
P41747	Team Leader Community Engagement	✓	✓	✓	
P25838	Team Leader Water Policy and Planning	✓	✓	✓	
P25854	Team Leader Habitat Conservation	✓	✓	✓	
P25846	Team Leader Landscape Operations	✓	✓	✓	
P32398	Team Leader Landscape Operations	✓	✓	✓	
P33221	Project Officer Feral Deer	✓	✓	✓	
P32390	Team Leader Sustainable Primary Production	✓	✓	✓	
P32397	Compliance Officer	✓		✓	
P42718	Senior Soil Officer	✓		✓	

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2022-23 ANNUAL REPORT for the Limestone Coast Landscape Board

Position	Title	Corporate	Contract Execution	Purchase Card	Debt Write-off
P37970	Project Officer Land and Biodiversity (Lake Hawdon)	✓		✓	
P37410	Project Officer Land and Biodiversity	✓		✓	
P47578	Project Coordinator Water Resource Management	✓		✓	
P25816	Senior Project Officer	✓		✓	
P25828	Senior Project Officer	✓		✓	
P25818	Senior Project Officer	✓		✓	
P25817	Landscape Education Coordinator	✓		✓	
P25813	Landscape Education Coordinator	✓		✓	
P25814	Engagement Coordinator	✓		✓	
P34208	Engagement Coordinator	✓		✓	
P25827	First Nations Engagement Coordinator	✓		✓	
P25851	Wetland Restoration Ecologist	✓		✓	
P25843	Bush Management Advisor	✓		✓	
P25840	Senior Project Officer Adaptive Agriculture	✓		✓	
P25841	Project Coordinator Our Coorong Our Coast	✓		✓	
P25837	Regional Agriculture Landcare Facilitator	✓		✓	
P25836	MERI Coordinator	✓		✓	
P25844	Project Coordinator Red Tailed Black Cockatoo	✓		✓	
P32399	Senior Project Officer Planning	✓		✓	
P25849	Senior Project Officer Planning	✓		✓	
P40769	Senior Landscape Officer	✓		✓	
P44840	Senior Landscape Officer	✓		✓	

Position	Title	Corporate	Contract Execution	Purchase Card	Debt Write-off
P25819	Landscape Officer	✓		✓	
P25821	Landscape Officer	✓		✓	
P25830	Landscape Officer	✓		✓	
P25831	Landscape Officer	✓		✓	
P25835	Landscape Officer	✓		✓	
P25829	Landscape Officer	✓		✓	
P25832	Landscape Officer	✓		✓	
P25820	Spray Operator	✓		✓	
P46509	Field Officer	✓		✓	
P46510	Field Officer	✓		✓	
P40722	Field Officer	✓		✓	
P26263	Executive Assistant	✓		✓	
P26264	Executive Support Officer	✓		✓	
P26268	Senior Business Services Officer	✓		✓	
P26262	Business Services Officer			✓	
P26267	Business Services Officer			✓	

In addition to the financial delegations, the General Manager has been delegated to exercise certain powers and functions of the 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 2022-23.

Public complaints

Number of public complaints reported

Reporting on the number of complaints received is mandated. If your board does not have an approved set of complaint categories in place, please use the complaint categories in the table below.

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	-
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	-
Communication	Communication quality	Inadequate, delayed or absent communication with customer	-
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	-
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	3
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	4
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	-

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	-
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	-
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	-
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	-
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	-
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	-
		Total	10

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

The Complaints management system was improved in 2022-23 through the addition of an online reporting tool for staff to record complaints and feedback received. This reporting tool makes reporting easier and provides more consistent metrics than previous manual reporting.

As a result of complaints and feedbacks, service improvements during 2022-23 included

- an improved workflow between officers undertaking pest control works
- improved process to confirm land ownership prior to aerial deer control operations,
- improved communication with landholders prior to aerial deer control operations

Compliance Statement

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

Appendix: Audited financial statements 2022-23



Our ref: A23/050

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State Administration Centre
200 Victoria Square
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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 2023

We have completed the audit of your accounts for the year ended 30 June 2023. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letters recommending you address identified weaknesses.

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 Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 12 December 2023.

2 Audit management letter

A management letter will be issued. This letter will detail weaknesses we noted and improvements we consider you need to make.

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
- 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
Acting Deputy Auditor-General

29 November 2023

enc



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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 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2023, 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 Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- 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 Reporting Requirements, 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 2023.

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
Acting Deputy Auditor-General

29 November 2023

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Limestone Coast Landscape Board

Financial Statements

For the year ended 30 June 2023

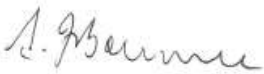
Limestone Coast Landscape Board
Certification of Financial Statement
for the year ended 30 June 2023

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
27 November 2023



Steve Bourne
General Manager
Limestone Coast Landscape Board
27 November 2023

Limestone Coast Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Landscape and water levies	2.1	8 808	8 741
Commonwealth-sourced grants and funding	2.2	3 202	3 057
Grant revenues	2.3	3 646	624
Interest revenues	6.1	169	-
Net gain from disposal of property, plant and equipment	2.4	83	-
Other income	2.5	395	247
Total income		16 303	12 669
Expenses			
Employee benefits expense	3.3	4 656	4 397
Supplies and services	4.1	7 029	6 575
Grants and subsidies	4.2	1 455	1 112
Intra-government transfers	4.3	694	694
Depreciation	5.1	202	190
Borrowing Costs	7.2	8	8
Other expenses	4.4	55	49
Total expenses		14 099	13 025
Net result		2 204	(356)
Total comprehensive result		2 204	(356)

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 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	6.1	4 864	5 313
Receivables	6.2	1 393	1 305
Inventories		57	49
Total current assets		6 314	6 667
Non-current assets			
Property plant and equipment	5.1	2 766	555
Receivables	6.2	1	1
Total non-current assets		2 767	556
Total assets		9 081	7 223
Current liabilities			
Payables	7.1	998	989
Employee benefits liability	3.4	432	384
Financial liabilities	7.2	153	174
Provisions		15	14
Contract liabilities	2.3	-	364
Total current liabilities		1 598	1 925
Non-current liabilities			
Payables	7.1	58	60
Employee benefits liability	3.4	577	628
Financial liabilities	7.2	364	338
Provisions		52	44
Total non-current liabilities		1 051	1 070
Total liabilities		2 649	2 995
Net assets		6 432	4 228
Equity			
Retained earnings		6 432	4 228
Total equity		6 432	4 228

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 2023

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021	<u>4 584</u>	<u>4 584</u>
Net result for 2021-22	(356)	(356)
Total comprehensive result for 2021-22	<u>(356)</u>	<u>(356)</u>
Balance at 30 June 2022	<u>4 228</u>	<u>4 228</u>
Net result for 2022-23	2 204	2 204
Total comprehensive result for 2022-23	<u>2 204</u>	<u>2 204</u>
Balance at 30 June 2023	<u><u>6 432</u></u>	<u><u>6 432</u></u>

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 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Landscape and water levies received		8 808	8 732
Commonwealth funding received		3 266	3 566
Grants		3 418	205
Interest received		152	-
GST recovered from DEW		299	142
Other receipts		395	253
Cash generated from operating activities		16 338	12 898
<i>Cash (outflows)</i>			
Employee benefits payments		(4 624)	(4 616)
Payments for supplies and services		(7 482)	(6 659)
Payments of grants and subsidies		(1 601)	(1 136)
Payments of intra-government transfers		(694)	(694)
Interest paid		(8)	(8)
Other payments		(54)	(51)
Cash used in operations		(14 462)	(13 164)
Net cash provided by / (used in) operating activities		1 876	(266)
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		(2 210)	-
Cash used in investing activities		(2 210)	-
Net cash used in investing activities		(2 127)	-
<i>Cash (outflows)</i>			
Repayment of leases		(198)	(170)
Cash used in financing activities		(198)	(170)
Net cash used in financing activities		(198)	(170)
Net decrease in cash and cash equivalents		(449)	(436)
Cash at the beginning of the period		5 313	5 749
Cash at the end of the period	6.1	4 864	5 313

Limestone Coast Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2023

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 2022-23 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) for the delivery of corporate support services to the Board during 2022-23 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 2023

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 2022-23:

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 2022-23 business plan.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

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	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Income														
Landscape and water levies	2 939	2 943	2 216	3 080	813	854	1 215	977	1 370	626	255	261	8 808	8 741
Commonwealth-sourced grants and funding	-	75	-	-	-	-	1 407	1 433	1 795	1 549	-	-	3 202	3 057
Grant revenues	173	187	1 152	404	2	24	5	-	2 314	9	-	-	3 646	624
Interest revenues	44	-	43	-	12	-	25	-	45	-	-	-	169	-
Net gain from disposal of property, plant and equipment	22	-	21	-	6	-	13	-	21	-	-	-	83	-
Other income	314	247	28	-	8	-	16	-	29	-	-	-	395	247
Total income	3 492	3 452	3 460	3 484	841	878	2 681	2 410	5 574	2 184	255	261	16 303	12 669
Expenses														
Employee benefits expense	942	1 659	1 085	718	534	428	836	370	1 259	1 222	-	-	4 656	4 397
Supplies and services	1 195	1 181	3 223	3 145	210	181	542	457	1 859	1 611	-	-	7 029	6 575
Grants and subsidies	-	74	1 010	585	-	37	150	51	92	104	203	261	1 455	1 112
Intra-government transfers	-	-	-	-	-	-	694	694	-	-	-	-	694	694
Depreciation	52	58	52	56	14	16	30	24	54	36	-	-	202	190
Borrowing costs	2	2	2	2	1	1	1	1	2	2	-	-	8	8
Other expenses	55	14	-	15	-	4	-	7	-	9	-	-	55	49
Total expenses	2 246	2 988	5 372	4 521	759	667	2 253	1 604	3 266	2 984	203	261	14 099	13 025
Net result	1 246	464	(1 912)	(1 037)	82	211	428	806	2 308	(800)	52	-	2 204	(356)

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 2023

2. Income

2.1. Landscape and water levies

	2023	2022
	\$'000	\$'000
Landscape levy collected within council areas	4 783	4 666
Water levy collected through DEW	4 025	4 075
Total landscape and water levies	8 808	8 741

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 by DEW.

2.2. Commonwealth-sourced grants and funding

	2023	2022
	\$'000	\$'000
Regional Land Partnerships Program	3 202	3 057
Total Commonwealth-sourced grants and funding	3 202	3 057

The Board has determined that the Commonwealth funding included in the table 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 2023

2.3. Grant revenues

	2023	2022
	\$'000	\$'000
Income recognised under AASB 1058		
State Government Grants	992	53
Sundry Grants	90	85
Total income recognised under AASB 1058	1 082	138
Income recognised under AASB 15		
State Government Grants	2 564	486
Total income recognised under AASB 15	2 564	486
Total grant revenues	3 646	624

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

	2023	2022
	\$'000	\$'000
Contract liabilities	-	364
Total contract liabilities	-	364

Contract liabilities relate to funding provided by Landscape Priorities Fund grants received in advance from the State Government, 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 2023

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

	2023	2022
	\$'000	\$'000
Plant and equipment		
Proceeds from disposal	3	-
Less net book value of assets disposed	-	-
Net gain from disposal of plant and equipment	<u>3</u>	<u>-</u>
Vehicles		
Proceeds from disposal	80	-
Less net book value of assets disposed	-	-
Net gain from disposal of vehicles	<u>80</u>	<u>-</u>
Total net gain from disposal of non-current assets	<u><u>83</u></u>	<u><u>-</u></u>

2.5. Other income

	2023	2022
	\$'000	\$'000
Sale of goods	284	237
Reimbursement of expenses	103	-
Other revenue	8	10
Total other income	<u><u>395</u></u>	<u><u>247</u></u>

Other income includes revenue generated through the contracting of animal and plant control services conducted on Crown or private land and the sale of goods such as fox and rabbit baits. All revenue from the sale of goods is revenue from contracts with customers. This revenue is recognised upon the delivery of the service to the customer, which is in arrears, therefore no contract liability is recognised.

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 \$800 000 (2022: \$785 000).

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 material transactions with key management personnel or related parties have occurred during 2022-23.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

3.2. Board and committee members

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

P J Schulz (Presiding Member)
M R Bachmann
P J Bissell
R A Davis
B R Hood (resigned 27 February 2023)
F C Rasheed
T A Strugnell (commenced 31 January 2023)
B Wood (resigned 19 August 2022)

Members of groups and committees during the 2022-23 financial year were:

Governance, Finance and Audit Committee

B Wood (Chair) (resigned 19 August 2022)
R A Davis (Chair effective 26 September 2022)
P J Schulz
T A Strugnell (commenced 23 February 2023)

Board and committee remuneration

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

	2023	2022
	\$'000	\$'000
\$0 - \$19 999	7	6
\$20 000 - \$39 999	1	1
Total number of members	8	7

The total remuneration received or receivable by members was \$58 000 (2022: \$62 000). 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 \$25 000 (2022: \$24 000).

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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3.3. Employee benefits expense

	2023	2022
	\$'000	\$'000
Salaries and wages	3 413	3 482
Employment on-costs - superannuation	397	376
Annual leave	348	300
Employment on-costs - other	206	194
Board and committee fees	56	60
Long service leave	118	(76)
Skills and experience retention leave	22	23
Workers compensation	9	37
Targeted voluntary separation packages	84	-
Other employee related expenses	3	1
Total employee benefits expense	4 656	4 397

Employment 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:

	2023	2022
\$160 001 – \$180 000	1	-
\$180 001 – \$200 000	-	1
Total	1	1

The total remuneration received by those employees for the year was \$176 000 (2022: \$189 000).

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 1 (2022: nil).

	2023	2022
	\$'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 2023

3.4. Employee benefits liability

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Annual leave	325	299
Long service leave	81	54
Skills and experience retention leave	18	28
Accrued salaries and wages	8	3
Total current employee benefits	432	384
<u>Non-current</u>		
Long service leave	577	628
Total non-current employee benefits	577	628
Total employee benefits liability	1 009	1 012

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 is then applied to the Board's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the Board. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2022 (3.5%) to 2023 (4.0%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Fee for service - Water planning management	2 622	2 558
Fee for service	2 246	2 195
Fee for service - Corporate fee	523	442
Accommodation and property management	237	237
Fee for service - SSSA fee	227	206
Minor works, maintenance and equipment	325	160
General administration	124	150
Cost of goods sold	125	115
Motor vehicles expense	122	108
Contracted staff training and development	80	86
Information technology and communication charges	81	54
Travel and accommodation	62	31
Transport	2	-
Other supplies and services	253	233
Total supplies and services	7 029	6 575

4.2. Grants and subsidies

	2023	2022
	\$'000	\$'000
Recurrent grants	1 455	1 112
Total grants and subsidies	1 455	1 112

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.

4.3. Intra-government transfers

	2023	2022
	\$'000	\$'000
Commonwealth funding	694	694
Total intra-government transfers	694	694

Commonwealth funding relates to funding received by the Board for a joint soil extension project. A portion of this funding has been transferred to the Murraylands and Riverland Landscape Board (\$231 250), the Northern and Yorke Landscape Board (\$231 250), the Hills and Fleurieu Landscape Board (\$115 625) and the Kangaroo Island Landscape Board (\$115 625).

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

4.4. Other expenses

	2023	2022
	\$'000	\$'000
Audit fees	50	49
Bad and doubtful debts	5	-
Total other expenses	55	49

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$49 700 (2022: \$48 700). No other services were provided by the Auditor-General's Department

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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5. Non-financial assets

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets. The assets below do not meet the definition of investment property.

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.

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

Reconciliation 2022-23

Carrying amount at the beginning of the period

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Vehicles \$'000	Buildings \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	Capital works in progress \$'000	Total \$'000
Acquisitions	-	17	24	17	306	191	-	10	555
Depreciation	-	(4)	(3)	(8)	(64)	(123)	-	-	(202)
Carrying amount at the end of the period	2 200	13	21	9	310	203	10	10	2 766

Gross carrying amount

Gross carrying amount	2 200	88	243	235	361	424	10	10	3 561
Accumulated depreciation	-	(75)	(222)	(226)	(51)	(221)	-	-	(795)
Carrying amount at the end of the period	2 200	13	21	9	310	203	10	10	2 766

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

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	8-10
Buildings	20
Vehicles	4
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 2023.

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 2022-23 were \$203 000 (2022: \$220 000).

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 19 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.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2023

5.2. Property, plant and equipment leased by the Board (continued)

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.

6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	4 864	5 313
Total cash and cash equivalents	4 864	5 313

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. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer.

6.2. Receivables

	2023	2022
	\$'000	\$'000
Current		
Contractual receivables		
Debtors	1 382	276
Accrued revenue	64	746
Prepayments	7	26
Less impairment loss on receivables	(60)	(55)
Total contractual receivables	1 393	993
Statutory receivables		
Accrued landscape levies	-	263
GST recoverable from DEW	-	49
Total statutory receivables	-	312
Total current receivables	1 393	1 305
Non-Current		
Workers Compensation Recovery	1	1
Total non-current receivables	1	1
Total receivables	1 394	1 306

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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6.2. Receivables (continued)

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.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables but are not classified as financial instruments for disclosure purposes.

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.

7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
Current		
Contractual payables	751	837
Accrued expenses	79	71
Statutory payables		
GST payable to DEW	59	-
Employment on-costs	109	81
Total statutory payables	<u>168</u>	<u>81</u>
Total current payables	<u>998</u>	<u>989</u>
Non-current		
Statutory payables		
Employment on-costs	58	60
Total non-current payables	<u>58</u>	<u>60</u>
Total payables	<u><u>1 056</u></u>	<u><u>1 049</u></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.

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

Statutory payables do not arise from contracts.

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.

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Notes to and forming part of the financial statements
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7.1. Payables (continued)

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave has increased from the 2022 rate (42%) to 2023 (43%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2022 rate (10.6%) to 2023 (11.1%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

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 \$153 000 (2022: \$174 000) and the non-current portion is \$364 000 (2022: 338 000).

The borrowing costs associated with the lease liabilities was \$8 000 (2022: \$8 000).

Total cash outflows for leases is \$195 000 (2022: \$178 000).

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:

	2023	2022
	\$'000	\$'000
No later than one year	325	2 015
Later than one year but no later than five years	389	135
Total expenditure commitments	714	2 150

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 at this time.

8.3. Events after the reporting period

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