



**Government
of South Australia**

LIMESTONE COAST LANDSCAPE BOARD

2020-21 Annual Report

LIMESTONE COAST LANDSCAPE BOARD

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2020-21 ANNUAL REPORT for the Limestone Coast Landscape Board

To:

Hon David Speirs MP

Minister for Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *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:

Penny Schulz

Presiding Member

Date 30 November 2021

Signature



From the Presiding Member

On behalf of the Limestone Coast Landscape Board (LC Landscape Board) I am pleased to present the Annual Report 2020-21 which celebrates some of the great outcomes achieved by the board along with our partners and collaborators.

The LC Landscape Board is committed to working with the community to invest in priorities identified across the region to enhance the sustainability of our natural resources such as our water, soils and native vegetation.

Our region's industries, natural environments and communities rely on considered and targeted investment to ensure that threats are addressed and resource conditions are improved.

Effective results are dependent on the combined efforts of community and industry groups, First Nations, LC Landscape Board staff and the LC Landscape Board members, and I sincerely thank all of these people.

The water and 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 2020-2021. The funding received continues to enhance the LC Landscape Board's work in supporting sustainable agricultural development and environmental outcomes including threatened species protection.



Penny Schulz

Presiding Member

Limestone Coast Landscape Board

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Overview: about the agency

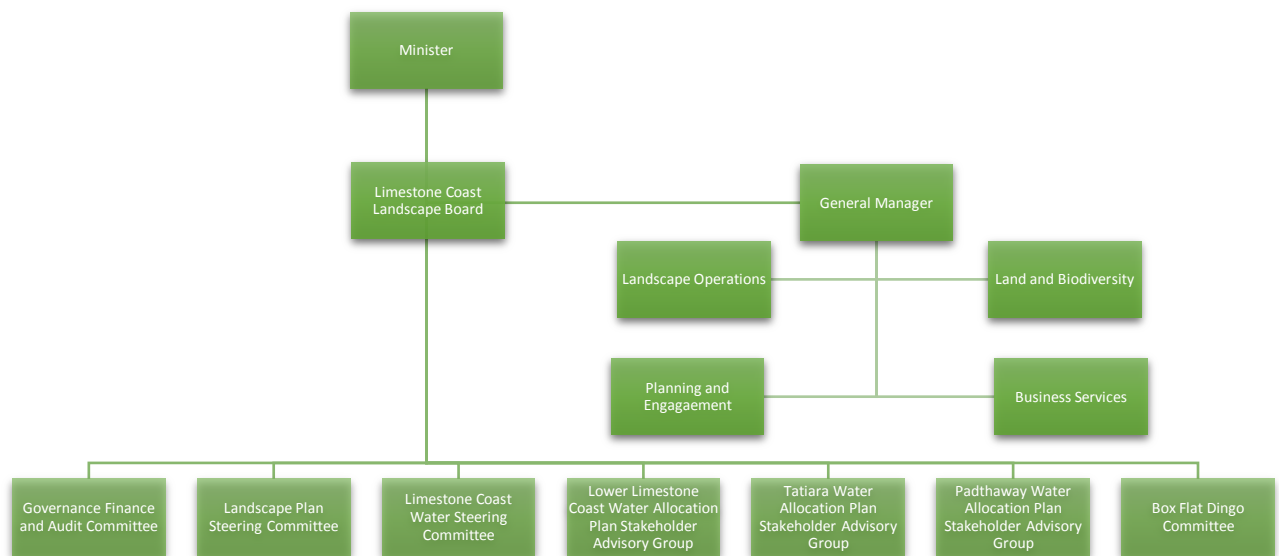
Our strategic focus

<p>Our Purpose</p>	<p>The LC Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i> (Landscape Act). 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>Healthy landscapes for better living</p> <p>The basis for this vision is the strong connection between the people and the natural resources of the Limestone Coast region. It highlights the importance of protecting our natural resource assets and managing them in a manner that ensures sound economic growth and retention of the quality of life.</p>
<p>Our Goals</p>	<p>Goal A – Healthy landscapes supporting high value ecological systems</p> <p>Goal B – Regional communities active in natural resources management</p> <p>Goal C – Resilient industries taking responsibility for sustainable use and management of natural resources</p> <p>Goal D – Leadership, adaptability and partnerships for effective natural resources management</p>
<p>Our functions, objectives and deliverables</p>	<p>The objectives of the LC Landscape Board are defined within Section 7(a) of the Landscape 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

	<ul style="list-style-type: none">• 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 the health of ecosystems so that they are resilient in the face of change• 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 Act provides for the appointment of the board. The LC Landscape Board comprises seven members all appointed by the Minister for Environment and Water. Each of the appointed members of the LC Landscape Board is a person who, in the opinion of the Minister, meets requirements of section 16 of the Landscape Act. Refer to [Meet our board members - Landscape South Australia - Limestone Coast](#) for profiles on current board members.



Committees and other bodies of the LC Landscape Board

- Governance Finance and Audit Committee
- Landscape Plan Steering Committee
- Limestone Coast Water 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 Dingo Committee

Meetings of the LC Landscape Board: general and special

A total of ten LC Landscape Board meetings were held during the 2020-21 financial year and two special LC Landscape Board meetings were held during this period. The table below illustrates meetings LC Landscape Board members have failed to attend:

Board member	No of meetings not attended	Reason
Kerry DeGaris	0	Resigned from 10 February 2021
Penny Schulz	1	Apology
Mark Bachmann	0	
Bruce Wood	0	
Ben Hood	2	Apology
Miles Hannemann	1	Apology
Robbie Davis	1	Apology

Changes to the LC Landscape Board

During 2020-21 there were the following changes to the LC Landscape Board's structure and objectives as a result of internal reviews or machinery of government changes.

- The LC Landscape Board commenced operation on 1 July 2020.

Our Minister

LC Landscape Board is a portfolio agency of the Minister for Environment and Water, the Hon David Speirs MP.

Our Executive team

The LC Landscape Board does not employ staff as per section 35 of the Landscape Act. Those staff who undertake the work of the LC Landscape Board are employed through the General Manager as the employing authority.

Legislation administered by the agency

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 LC Landscape Board’s performance

Performance at a glance

2020-21 saw the implementation of the LC Landscape Board’s Business Plan under the transitional provisions of the Landscape Act. This plan was the result of significant community consultation in the previous year and aligns the goals of the business plans of the former South East NRM Board business plans to the extent that it related to the Limestone Coast landscape management region.

The business plan identified target investment for each of the LC Landscape Board’s four priorities. The table below shows the proportion of actual expenditure against each priority, compared to the targets.

Investment Priority	Target investment	Actual \$ (,000)
Maintaining water quality and availability	34%	\$3,504
Minimising impacts of pest plants and animals	33%	\$4,010
Maintaining the health of soils and land	20%	\$783
Conserving native vegetation, wetlands and coastal habitats	11%	\$2,312
Grassroots Grants Program	2.9%	\$251
	100%	\$10,860

The LC Landscape Board continued to develop its relationship with partners and collaborators in delivering National Landcare Program funded projects, with projects meeting short term outcomes, and continuing to work toward their 5 year long term completion outcomes in 2022-23.

During the 2020-21 year the LC Landscape Board worked alongside community members and stakeholders to develop a simple and accessible five year regional landscape plan, and established five priorities to guide and direct the future direction of the LC Landscape Board’s focus.

LC Landscape Board contribution to whole of Government objectives

Projects that meet the LC Landscape Board’s objectives also contribute to the Government’s key landscapes objectives as detailed in the table below.

Key objective (Govt)	Agency's contribution
<p>Sustainable economy</p> <p>Prosperous businesses now and in the future, able to adapt as the economy and primary industries transform over time.</p>	<p>Deer control continued to be a high priority for the region, with over 2,000 deer removed with a combination of aerial and ground shooting, working closely with land managers on public and private land. Significant compliance action was undertaken on deer farms with 47 farms inspected and 40 notices issued.</p> <p>Adaptive Agriculture grants were awarded to seven projects aimed at supporting primary industry to respond to the challenges of climate change.</p> <p>The Sustainable Agriculture team ran a series of five soils webinars to support landholders of all kinds (urban and rural) to understand their soil structure, biology and fertility, soil carbon, and treating and keeping soils healthy. 130 people registered for the series.</p>
<p>Resilient communities</p> <p>Capable local people and groups leading stewardship of their natural environment, contributing to strong social networks that can cope with changing environments.</p>	<p>Grassroots Grants facilitated 16 projects across the region, funding schools, community organisations and industry bodies to restore habitat, trial soil amendments, control weeds and pests and study and map regional biodiversity assets.</p> <p>The Landscape Education team has supported over 1,000 students and reached into 32 schools with the Young Environmental Leaders Program, Earthkeepers Camp, Water Week, indigenous cultural awareness and teacher professional development activities.</p> <p>The Tatiara and Padthaway Water Allocation Plan reviews have drawn strongly on local knowledge with public water licensee meetings and a stakeholder advisory group providing input to the draft Water Allocation Plans.</p>
<p>Vibrant biodiversity</p> <p>Healthy native species and ecosystems that are able to adapt and persist in the face of change.</p>	<p>The 'Communities Helping Cockies' project funded by NLP, continues to restore habitat critical to the survival of the South-Eastern Red-Tailed Black-Cockatoo through partnerships with Zoos SA, Trees for Life and Birdlife Australia and a committed group of volunteers and landholders.</p>

Board specific objectives and performance

The LC Landscape Board undertook a range of activities throughout 2020-21 to meet its objectives, and the performance of these is described in the table below.

LC Landscape Board objectives	Indicators	Performance
<p>Maintaining water quality and availability</p>	<p>Capacity of primary producers and industrial users improved in rules around water taking and trading</p> <p>Community and students understand the value of water resources and water efficiency</p>	<ul style="list-style-type: none"> • Tatiara Water Allocation: Scenario recovery modelling undertaken by DEW. Report to be completed in 2020-21. • Lower Limestone Coast and Mid-South East: Model build complete. Scenarios to be tested. To be completed in 2021-22. • Padthaway Water Allocation Plan groundwater modelling completed • 78 students from St Martins Lutheran College participated in water monitoring and wetland plant ID at Piccaninnie Ponds. <p>Allendale and Lucindale Area School students participated in a Career Immersion day with LC Landscape Board staff running a wetland and karst rising springs education session. Students took water samples at Ewens Ponds and discussed the impacts of nutrients in the landscape.</p> <ul style="list-style-type: none"> • Glencoe Central Primary School students have adopted Lake Edward as a site that they will visit seasonally and continue to observe and rehabilitate. 44 students participated in Macroinvertebrate and Water sampling; Indigenous weaving, tree planting and Indigenous cultural session. • Year 8 students from Tenison Woods College visited Mt Burr Swamp and participated in macroinvertebrate and water quality sampling

<p>Minimising impacts of pest plants and animals</p>	<p>Populations of targeted pest animals are controlled</p> <p>Populations of targeted pest plants are controlled</p>	<p>Operation Mabel (deer farms inspections) included:</p> <ul style="list-style-type: none">• 59.57km of fencing inspected• 4,268Ha of enclosure inspected• 39 x properties inspected• 538 placards issued for a total of 947 faults (35% broken wires, 20% fence height from ground, 16% staples, 11% holes, 5% overall fence height)• 9 new deer farms found• 1,938 domestic deer observed• 40 x Section 191 Notices issued <p>49,945 hectares inspected for pest plants</p> <p>13,750 hectares treated for priority pest species</p> <p>2,018 landholders engaged</p> <p>409 compliance issues</p> <p>136 declared pest plant enquiries</p>
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<p>Maintaining healthy soils and lands</p>	<p>Distributions of soil issues are mapped and understood by staff and community</p> <p>Agricultural industries planning how to adapt land management practices for climate change</p>	<p>Four 'Re-Gen for the Next Gen' workshops: topics included history of the Limestone Coast; understanding key chemical, physical and biological indicators that drive soil function; conducting a soil health check on your own soil sample; Native Grasslands and Restoration, Pastures and Shelter Belts, In field explorations and identification; Introduction to Holistic Management and Composting</p> <p>5 relevant articles for AgConnect:</p> <ul style="list-style-type: none"> • Field day on 'grazing naturally' • GRDC Acid Soils SA website; • Clay Spreading - identifying the right type of clay for your soil type • Building resilient soils • Testing your soils. <p>Support to PIRSA in delivering Soils Erosion Survey (2 days in May and 2 days in June)</p> <p>Meeting and presentation with the Limestone Coast Red Meat Cluster</p> <p>Webinar hosted for food producers on the opportunities with the Limestone Coast Tourism Strategy (product provenance) (Limestone Coast Food Group)</p> <p>Groups engaged to explore opportunities for great food provenance branding for the Limestone Coast (RDA, PIRSA, LCFG and independent producers)</p>
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		<p>Workshop 'Water Security Tech Tour' in association with Coorong District Council and CTLAP.</p> <p>Carbon Farming Fact Sheet Developed + Website content</p>
<p>Conserving native vegetation, wetlands and coastal habitats</p>	<p>Projects implemented to support native and threatened species and to connect habitat and enhancing resilience in a changing climate</p>	<p>Partnered with Nature Glenelg Trust on Swamp Antechinus project and Kimberley Clark on wetland project proposal</p> <p>Delivered Citizen Science events trapping bats and insects on two private properties in the region to understand/quantify the benefits of bats to landholders</p> <p>Hydrological feasibility study for retaining water in Moot Yang Gunya swamp.</p> <p>Advice on wetland requirements, revegetation species, native fish introduction for Kimberley Clark wetland project, including 2 site visits/meetings, Black Swan and terrestrial monitoring</p> <p>Naracoorte Creek working bee to maintain previous plantings and plant additional red gums and native grasses.</p> <p>Presentation on Groundwater Dependent Ecosystems (GDE's) at the Padthaway Risk Assessment workshop, working with the Water Planning Team</p> <p>BMA networks utilised to distribute 1,455 seedlings</p> <p>Bush Management Advisor participated in regional and SA conservation group networks (e.g. Southern Bent Wing Bat Recovery team) and provided assistance to Water Planning Team in the installation of groundwater monitoring equipment on private land</p>

Corporate performance summary

The Department for Environment and Water provided the corporate, governance and administrative support services to the LC Landscape Board on a fee for service basis in accordance with a Services Level Agreement (SLA).

Employment opportunity programs

Program name	Performance
Nil	The LC Landscape Board does not employ staff as per section 35 of the Landscape Act. Those staff who undertake the work of the LC Landscape Board are employed through the General Manager as the employing authority.

LC Landscape Board performance management and development systems

Performance management and development system	Performance
Board Performance Report to Minister	The Minister has requested that the LC Landscape Board provide a performance report by 31 December and 30 June each year. The 2020-21 report was submitted 30 June 2021.
Service Level Agreement	Not assessed during this reporting period
Australian Government Performance Framework	Not assessed during this reporting period
Presiding member one on one with board members	The LC Landscape Board undertakes a review of each meeting as part of that meeting's agenda. It also reviews its performance on an annual basis. The presiding member held one on one conversations with individual LC Landscape Board members and agency representatives as required during this reporting period to address issues as they arose.

Work health, safety and return to work programs

The LC Landscape Board has adopted and implemented a work health and safety and injury management (WHS & IM) framework, incorporating a suite of 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 18 hazards and incidents reported; 11 of these were Covid-19 tests returning a negative result
Health and safety committee	The health and safety committee was established in November following a call for nominations. Three meetings were held during the year.
Work Health and Safety and Injury Management Plan 2021-23	Following extensive consultation, the WHS & IM Plan was approved by the LC Landscape Board on 24 June.

Workplace injury claims	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total new workplace injury claims	0	n/a	100%
Fatalities	0	n/a	0%
Seriously injured workers*	0	n/a	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	n/a	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 2020-21	Past year 2019-20	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	n/a	100%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	n/a	0%

Return to work costs**	Current year 2020-21	Past year 2019-20	% Change (+ / -)
Total gross workers compensation expenditure (\$)	21 725	n/a	100%
Income support payments – gross (\$)	5 069	n/a	100%

**before third party recovery

Executive employment in the LC Landscape Board

Executive classification	Number of executives
The LC 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 through the General Manager as the employing authority.	0

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.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the LC Landscape Board. The information is unaudited. Full audited financial statements for 2020-2021 are attached to this report.

Statement of Comprehensive Income	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Total Income	11 252	11 367	115	n/a
Total Expenses	12 981	10 860	2 121	n/a
Net Result	(1 729)	507	(2 236)	n/a
Total Comprehensive Result	(1 729)	507	(2 236)	n/a

Statement of Financial Position	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Current assets	n/a	7 075	n/a	n/a
Non-current assets	n/a	538	n/a	n/a
Total assets	n/a	7 613	n/a	n/a
Current liabilities	n/a	(1 833)	n/a	n/a
Non-current liabilities	n/a	(1 196)	n/a	n/a
Total liabilities	n/a	(3 029)	n/a	n/a
Net assets	n/a	4 584	n/a	n/a
Equity	n/a	(4 584)	n/a	n/a

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.

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	n/a	\$0

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

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

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 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	\$25 658

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

Contractors	Purpose	\$ Actual payment
Mister Tucker's Business	Weed treatment – Keilira fire recovery	\$12 000
URPS	MacDonnell Working Group facilitation and support; Tatiara Water Allocation Plan support	\$71 107
Ngarrindjeri Lands and Progress Association	Our Coorong Our Coast revegetation works, and labour hire	\$61 716
Shaun Mills Outback Hunter	Ground shooting program	\$29 523

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Contractors	Purpose	\$ Actual payment
Forrest Environmental Services	African lovegrass control	\$17 288
Terrestrial Ecosystem Services Pty Ltd	Feral deer aerial survey services over Gum Lagoon Conservation Park and surrounds	\$14 503
Avian Monitoring Services	Orange-bellied parrot monitoring services	\$25 000
All Trees All Stumps	Declared plant removal	\$20 000
Trees for Life	RLP Communities Helping Cockies project services; Paddock Trees project works	\$365 012
Bird Life Australia	RLP Communities Helping Cockies project services	\$119 091
Zoos South Australia	RLP Communities Helping Cockies project services	\$263 460
Helifarm Pty Ltd	Aerial plant and animal control	\$129 460
Promanage Australia Pty Ltd	Stakeholder analysis	\$38 069
Hip Pocket Workwear and Safety Supplies	Supply staff uniforms	\$15 679
Landscape Maintenance Services	African lovegrass control	\$21 064
Nature Glenelg Trust	Bio blitz; swamp antechinus survey; Moot Gunya Swamp hydrological study	\$31 910
	Total	\$ 1 234 883

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency 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 Act funding support, including the Landscape Priorities Fund and Grassroots Grants Program respectively, can be made to third parties such as community groups, industry, state and local government, land owners and individuals for various projects and programs under the landscape plan.

During 2020-21, the LC Landscape Board provided \$250 231 in other financial assistance and grants and to the following:

- (\$84 518) Local government
- (\$147 784) Volunteer Groups and NGOs
- (\$12 929) schools
- (\$5 000) Friends of Parks

Other information

The persons or bodies to whom or to which the LC Landscape Board has delegated functions or powers under section 37 of the Landscape Act, and the nature of the functions or powers delegated to each person or body:

Summary of financial delegations:

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 Service	✓	✓	✓	✓
P25839	Manager Land and Biodiversity	✓	✓	✓	
P26266	Team Leader Business Administration	✓	✓	✓	
P25811	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	✓	✓	✓	

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Position	Title	Corporate	Contract Execution	Purchase Card	Debt Write-off
P25845	Coordinator Pest Control Service	✓	✓	✓	
P33221	Project Officer Feral Deer	✓	✓	✓	
P32390	Team Leader Sustainable Agriculture	✓		✓	
P32397	Compliance Officer	✓		✓	
P37970	Project Officer Land and Biodiversity (Lake Hawdon)	✓		✓	
P25840	Project Officer Land and Biodiversity	✓		✓	
P25816	Senior Project Officer	✓		✓	
P25828	Senior Project Officer	✓		✓	
P25818	Senior Project Officer	✓		✓	
P25817	Landscape Education Coordinator ULC	✓		✓	
P25813	Landscape Education Coordinator LLC	✓		✓	
P25814	Engagement Coordinator	✓		✓	
P25851	Engagement Coordinator	✓		✓	
P25834	Engagement Coordinator	✓		✓	
P25827	Aboriginal Engagement Coordinator	✓		✓	
P25851	Wetland Restoration Advisor (Ecologist)	✓		✓	
P25843	Bush Management Advisor	✓		✓	
P25840	Senior Project Officer Adaptive Agriculture	✓		✓	
P25841	Project Coordinator Our Coorong Our Coast	✓		✓	
P35571	Project Officer 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	✓		✓	

Position	Title	Corporate	Contract Execution	Purchase Card	Debt Write-off
P25826	Landscape Officer	✓		✓	
P25819	Landscape Officer	✓		✓	
P25821	Landscape Officer	✓		✓	
P25825	Landscape Officer	✓		✓	
P25830	Landscape Officer	✓		✓	
P25831	Landscape Officer	✓		✓	
P25835	Landscape Officer	✓		✓	
P25829	Landscape Officer	✓		✓	
P25832	Landscape Officer	✓		✓	
P26263	Executive Assistant	✓		✓	
P26264	Executive Support Officer	✓		✓	
P25833	Spray Operator	✓		✓	
P25822	Spray Operator	✓		✓	
P25820	Spray Operator	✓		✓	
P26268	Senior Administration Officer			✓	
P26262	Client Services Officer			✓	
P26267	Client Services Officer			✓	

Financial authorisations are granted to a position rather than a person and delegate officers to act as follows:

- Purchase card – authorisation to execute contracts via the use of a purchase card
- Contract execution – authorisation to execute contracts
- Corporate - authorisation to approve expenditure, undertake procurement activities, and make a payment or disbursement
- Debt write off and small debt underpayment – authorisation to write off debt in accordance with relevant LC Landscape Board and across-government policies, procedures and guidelines.

The LC Landscape Board has also delegated a number of its powers and functions in the Landscape Act to the General Manager.

Report on any functions assigned to the LC Landscape Board by the Minister:

The LC Landscape Board advises that no ministerial functions were assigned during this reporting period.

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 bi-monthly 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 LC Landscape Board.

Fraud detected in the agency

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.	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 Department for Environment and Water’s 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 LC Landscape Board has identified fraud as a risk to the organisation and has outlined the controls in its risk register.

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*:

0

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 July 2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<p>Development Regulations 2008</p>	<p>12—Activities that would otherwise require a permit under the <i>Landscape South Australia Act 2019</i></p> <p>(1) Development comprising or including an activity for which a permit would be required under section 104(3)(d) or (5)(a) of the Landscape Act if it were not for the operation of section 106(1)(e) of that Act (on the basis that the referral required by virtue of this item operates in conjunction with section 106(1)(e) of that Act), other than development within a River Murray Protection Area under the <i>River Murray Act 2003</i>.</p> <p>The LC Landscape Board received 1 mandatory development assessment referrals during this reporting period.</p>
<p>Planning, Development and Infrastructure (General) Regulations 2017</p>	<p>12—Activities that would otherwise require permit under <i>Landscape South Australia Act 2019</i> that may impact on water resources</p> <p>Development that— (a) — (i) is in the Prescribed Surface Water Area Overlay, Prescribed Watercourses Overlay or Prescribed Water Resources Overlay under the Planning and Design Code; or (ii) relates to a dam; or (iii) relates to commercial forestry; and (b) is specified by the Planning and Design Code as development of a class to which this item applies.</p> <p>13—Activities that may give rise to water allocation issues under <i>Landscape South Australia Act 2019</i> that involve the taking of water</p> <p>Development that— (a) — (i) is in the Prescribed Surface Water Area Overlay, Prescribed Water Resources Area Overlay, Prescribed Watercourses Overlay or Prescribed Wells Area Overlay under the</p>

Act or Regulation	Requirement
	<p>Planning and Design Code; and (ii) is specified by the Planning and Design Code as development of a class to which this item applies; or (b) will involve the construction or enlargement of a dam in part of the State within the ambit of a notice under section 109 of the Landscape Act.</p> <p>The LC Landscape Board received 3 mandatory development assessment referrals during this reporting period.</p>

Reporting required under the *Carers’ Recognition Act 2005*

The LC Landscape Board is not a required ‘reporting agency’ and does not employ staff as per section 35 of the Landscape Act. Those staff who undertake the work of the LC Landscape Board are employed through the General Manager as the employing authority.

The LC Landscape Board has a strong commitment and provides support to ensure all employees who provide ongoing care for a person who has a disability or a chronic illness (including mental illness) or who is frail have flexible working arrangements to meet their situation.

Employees are encouraged to speak with their manager to seek support with flexible working arrangements including special leave with pay, compressed weeks, part-time hours or working from home. Employees can also seek support and guidance through the Health and Wellbeing Program, which incorporates the Employee Assistance Program.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
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	0
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	0
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	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy	0

OFFICIAL

2020-21 ANNUAL REPORT for the Limestone Coast Landscape Board

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
		unreasonable or disadvantages customer	
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	1
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	0
		Total	

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	1
Total number of feedback comments	0
% complaints resolved within policy timeframes	100

Service Improvements

The LC Landscape Board adopted the Complaints Handling Policy on 15 June 2020. As a new agency from 1 July 2020, LC Landscape Board has established a complaints register and will measure trends over coming years.

Compliance Statement

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

Appendix: Audited financial statements 2020-21



Our ref: A21/050

29 November 2021

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Ms P Schulz
Presiding Member
Limestone Coast Landscape Board
11 Helen Street
PO Box 1046
Mount Gambier SA 5290

Dear Ms Schulz

Audit of Limestone Coast Landscape Board for the year to 30 June 2021

We have completed the audit of your accounts for the year ended 30 June 2021. Two key outcomes from the audit are the:

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

1 Independent Auditor's Report

We are returning the financial statements 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 statements will be published on that website on Tuesday, 7 December 2021.

2 Audit management letter

During the year, we sent you an audit management letter detailing the weaknesses we noted and improvements we considered you need to make.

A significant matter related to obtaining payment and disbursement authority from the Minister for Environment and Water.

We have received a response to our letter and will follow this up in the 2021-22 audit.

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
- property, plant and equipment
- financial accounting – general ledger.

Particular attention was given to ensuring the accuracy and completeness of the transfer of net assets from the former Natural Resources Management Boards and employees from the Department for Environment and Water to the Landscape Boards effective 1 July 2020. We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

3 Opportunities for improvement

We noted an opportunity for the Landscape Board to improve the documentation supporting its review and assessment of new grants arrangements (revenue) against the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*. Application of these accounting standards is complex, and management is required to exercise significant judgement. A decision on the applicable accounting standard may result in materially different accounting outcomes.

Significant audit effort was made during our audit of the Board's 2020-21 financial report to understand and review the judgements made your staff. During 2021-22 we will relate with management to bring forward our review of these important accounting decisions and ensure documentation supporting key management judgements for individual grant agreements is readily available at the time of our audit.

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

Yours sincerely



Andrew Richardson
Auditor-General



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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 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2021, 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.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- notes, comprising significant accounting policies 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, 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 2021.

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.

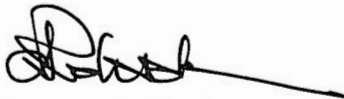
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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.



Andrew Richardson

Auditor-General

29 November 2021

Limestone Coast Landscape Board

Financial Statements

For the year ended 30 June 2021

Limestone Coast Landscape Board
Certification of Financial Statement
for the year ended 30 June 2021

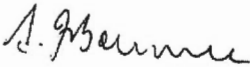
We certify that the:

- 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

25 November 2021



Steve Bourne
General Manager
Limestone Coast Landscape Board

25 November 2021

Limestone Coast Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2021

	Note	2021 \$'000
Income		
Landscape and water levies	2.1	8 651
Commonwealth-sourced grants and funding	2.2	2 188
Grant revenues	2.3	101
Interest revenues		1
Other income	2.4	426
Total income		<u>11 367</u>
Expenses		
Employee benefits expense	3.3	3 815
Supplies and services	4.1	6 435
Grants and subsidies	4.2	371
Depreciation	5.1	180
Borrowing Costs		8
Other expenses	4.3	51
Total expenses		<u>10 860</u>
Net result		<u>507</u>
Total comprehensive result		<u>507</u>

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 2021

	Note	2021 \$'000
Current assets		
Cash and cash equivalents	6.1	5 749
Receivables	6.2	1 267
Inventories		59
Total current assets		7 075
Non-current assets		
Property plant and equipment	5.1	538
Total non-current assets		538
Total assets		7 613
Current liabilities		
Payables	7.1	588
Employee benefits liability	3.4	456
Financial liabilities	7.2	144
Provisions	7.3	7
Contract liabilities	2.3	638
Total current liabilities		1 833
Non-current liabilities		
Payables	7.1	73
Employee benefits liability	3.4	776
Financial liabilities	7.2	331
Provisions	7.3	16
Total non-current liabilities		1 196
Total liabilities		3 029
Net assets		4 584
Equity		
Retained earnings		4 584
Total equity		4 584

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 2021

		Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2020		-	-
Net result for 2020-21		507	507
Total comprehensive result for 2020-21		<u>507</u>	<u>507</u>
Net assets received from an administrative restructure	1.3	4 077	4 077
Balance at 30 June 2021		<u>4 584</u>	<u>4 584</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 2021

	Note	2021 \$'000
Cash flows from operating activities		
<i>Cash inflows</i>		
Landscape and water levies received		9 113
Commonwealth funding received		1 947
Grants		806
Interest received		1
Other receipts		376
Cash generated from operating activities		12 243
<i>Cash (outflows)</i>		
Employee benefits payments		(3 702)
Payments for supplies and services		(6 368)
Payments of grants and subsidies		(385)
Interest paid		(8)
Other payments		(37)
Cash used in operations		(10 500)
Net cash provided by operating activities		1 743
Cash flows from investing activities		
<i>Cash (outflows)</i>		
Purchase of property, plant and equipment		(61)
Cash used in investing activities		(61)
Net cash used in investing activities		(61)
Cash flows from financing activities		
<i>Cash inflows</i>		
Cash received from restructuring activities	1.3	4 228
Cash generated from financing activities		4 228
<i>Cash (outflows)</i>		
Repayment of leases		(161)
Cash used in financing activities		(161)
Net cash provided by / (used in) financing activities		4 067
Net increase / (decrease) in cash and cash equivalents		5 749
Cash at the beginning of the period		-
Cash at the end of the period	6.1	5 749

The accompanying notes form part of these financial statements.

Limestone Coast Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2021

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 1 July 2020, pursuant to the *Landscape South Australia Act 2019* (the Landscape Act). The Board is a not-for-profit entity.

For the 2020-21 transitional period, the Board adopted the regional plan of the predecessor South East Natural Resources Management Board as its landscape plan to guide operations in 2020-21, whilst work commenced on the development of a new 5-year Landscape Plan.

The Board also adopted the former South East Natural Resources Management Business plan for the 2020-21 period, as their initial Business Plan to the extent it related to the Limestone Coast landscape management region, and adjusted to fulfill the requirements of the Board under the Landscape Act.

The Board entered into a Service Level Agreement with the Department for Environment and Water (DEW) during 2020-21 for the delivery of corporate support services to the Board to enable it to meet its governance and financial management statutory requirements in delivering its business.

The financial statements include all the controlled activities of the Board. As this is the first year of operations, there are no comparative figures provided.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance 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 with reduced disclosure requirements.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. 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 operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

The Board is not subject to income tax. It is liable for fringe benefits tax and payroll tax.

DEW prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore, the Board's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DEW's Statement of Cash Flows.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

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

To achieve the objectives of the Landscape Act, the Board has committed to investment across five programs, which are:

Maintain water quality and availability

Enhancing capacity of landholders and industrial users in:

- Techniques for improving water use efficiency; understanding the rules for water taking and trading; processes for minimising pollutants into surface water; identifying and effectively carrying out water affecting activities.
- Sustainable limits defined within communities for water resources, and policies in place to bring use within these limits.
- Enhanced community understanding of the value of water resources, and techniques for improving water use efficiency.

Minimise impacts of pest plants and animals

Enhanced capacity of landholders and community in:

- Identification of declared species; techniques for control/eradication of pests; timely control of pests; population densities / distributions of existing and new incursions of targeted pest species are mapped and understood by staff and community.
- Populations of targeted pest species controlled.

Maintain the health of soils and land

Enhanced capacity of landholders, industries and community in:

- Valuing healthy soils; identification of soil pH, salinity and erosion issues; soil management techniques to improve soil biology and structure; distribution of soil issues are mapped and understood by staff and community.
- Enhanced capacity of agricultural industries to adapt to land management practices for climate change.

Conserve native vegetation, wetlands and coastal habitats

Enhanced capacity and involvement of landholders and community in:

- Valuing native vegetation, wetlands, biodiversity and threatened species; restoration and revegetation techniques; citizen science.
- Projects implemented to support native and threatened species recovery and to connect habitats, enhancing resilience to 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 programs.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.2. Objectives and programs (continued)

The below schedules present expenses and income information attributable to each of the activities for the year ended 30 June 2021.

Expenses and Income by program

	Maintain water quality and availability	Minimise impacts of pest plants and animals	Maintain the health of soils and land	Conserve native vegetation, wetlands and coastal habitats	Grassroots Grants Program	Total
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000
Income						
Landscape and water levies	3 561	3 577	516	746	251	8 651
Commonwealth-sourced grants and funding	-	-	484	1 704	-	2 188
Grant revenues	-	24	77	-	-	101
Interest revenues	-	1	-	-	-	1
Other income	-	426	-	-	-	426
Total income	3 561	4 028	1 077	2 450	251	11 367
Expenses						
Employee benefits expense	563	2 148	405	699	-	3 815
Supplies and services	2 907	1 723	257	1 548	-	6 435
Grants and subsidies	-	-	95	25	251	371
Depreciation	24	107	19	30	-	180
Borrowing costs	3	3	1	1	-	8
Other expenses	7	29	6	9	-	51
Total expenses	3 504	4 010	783	2 312	251	10 860
Net result	57	18	294	138	-	507

The Board has determined that assets and liabilities cannot be reliably attributed to individual activities.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.3. Net assets received from an Administrative Restructure

Under the *Public Sector (Reorganisation of Public Sector Operations – Department for Environment and Water) Notice 2020*:

- On 25 June 2020, by notice of the Premier in the SA Government Gazette, 46 (36.7 TE) employees transferred from DEW to the Board pursuant to section 9 (1) of the *Public Sector Act 2009* (the PS Act), to take effect from 1 July 2020.
- On 1 April 2021, by notice of the Premier in the SA Government Gazette, a further 7 (6.0 FTE) employees transferred from DEW to the Regional Landscape Boards pursuant to section 9 (1) of the PS Act, to take effect from 12 April 2021.

Transferred in

The following assets and liabilities were transferred to the Board as part of the staffing transfer:

	\$'000
Assets	
Cash and cash equivalents	1 156
Receivables	1
Total assets	<u>1 157</u>
Liabilities	
Payables	113
Employee benefits	1 043
Provisions	60
Total liabilities	<u>1 216</u>
Total net assets/(liabilities) transferred	<u>(59)</u>

Net liabilities transferred to the Board because of the administrative restructure are the carrying amount of those assets and liabilities in DEW's Statement of Financial Position immediately prior to the transfer. The net liabilities transferred were treated as a contribution by the government as owner.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1.3. Net assets received from an Administrative Restructure (continued)

Additionally, on 1 July 2020, the *Natural Resources Management Act 2004* (NRM Act) was repealed, and the South East Natural Resources Management Board was abolished. By notice in the Government Gazette on 25 June 2020 the property, assets, rights and liabilities of the South East Natural Resources Management Board, with effect from 1 July 2020, are vested or attached to the Limestone Coast Landscape Board.

Transferred in

The following assets and liabilities were transferred to the Board:

	Total
	\$'000
Assets	
Cash and cash equivalents	3 072
Receivables	1 494
Inventories	35
Property plant and equipment	261
Total assets	4 862
Liabilities	
Payables	488
Financial liabilities	238
Total liabilities	726
Total net assets transferred	4 136

Net assets assumed by the Board because of the administrative restructure are the carrying amount of those assets in the NRM Board's Statement of Financial Position immediately prior to the transfer. The net assets transferred were treated as a contribution by the government as owner.

1.4. Impact of COVID-19 pandemic on the Board

The COVID-19 pandemic impacted the Board operations during the financial year. A significant number of staff accessed working from home arrangements early in the financial year, and during significant COVID-19 outbreaks were directed by relevant authorities. The Board took precautions to maintain the safety of staff and public where sites remained open.

With precautions in place, the Board was able to complete projects without significant interruption, and there is no material financial impact to the Board as a result of COVID-19.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

2. Income

2.1. Landscape and water levies

	2021
	\$'000
Landscape levy collected through councils	4 656
Water levies collected through DEW	3 995
Total landscape and water levies	8 651

The Board collects Landscape and water levies under Part 5 of the Landscape Act.

Landscape levy collected through councils

The Board declares contributions by councils under section 66 of the Landscape Act for the relevant financial year by notice in the Board Annual Business Plan. The landscape levy is then collected by constituent councils from ratepayers and is based on the value of rateable land. 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

	2021
	\$'000
Regional Land Partnerships Program	2 188
Total Commonwealth-sourced grants and funding	2 188

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 2021

2.3. Grant revenues

	2021 \$'000
Income recognised under AASB 1058	
State Government Grants	77
Sundry Grants	<u>24</u>
Total income recognised under AASB 1058	<u><u>101</u></u>

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 at 30 June 2021 a contract liability is recognised.

Contract Balances

	2021 \$'000
Contract liabilities	<u>638</u>
Total contract liabilities	<u><u>638</u></u>

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.

2.4. Other income

	2021 \$'000
Sale of goods	421
Other revenue	<u>5</u>
Total other income	<u><u>426</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 baits, flora and fauna. 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.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board comprise the Minister for Environment and Water, the Presiding Member, other members of the Board and the General Manager.

Total compensation of the Board's key management personnel was \$234 000 in 2020-21.

The compensation disclosed in this note excludes salaries and other benefit of 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 2020-21.

3.2. Board and committee members

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

P J Schulz (Presiding Member, appointed February 2021)
K A Degaris (Presiding Member, retired February 2021)
M R Bachmann
R A Davis
M W Hannemann (retired June 2021)
B R Hood
B Wood

Members of groups and committees during the 2020-21 financial year were:

Governance, Finance and Audit Committee

B Wood (Chair)
P J Schulz
K A Degaris (retired February 2021)
R A Davis

Box Flat Wild Dog Coordinating Committee

H Miller (Chair)
M W Hannemann (appointed July 2020)
G Clothier
D Hayward
J Arthur
R J Vickery
B J Bateman
N K Pfeiffer
P Gillen*

* In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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3.2. Board and committee members (continued)

Board and committee remuneration

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

	2021 \$'000
\$0 - \$19 999	13
Total number of members	13

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 FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$63 000.

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 \$29 000.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

3.3. Employee benefits expense

	2021 \$'000
Salaries and wages	2 917
Annual leave	291
Long service leave	55
Employment on-costs - superannuation	325
Employment on-costs - other	179
Skills and experience retention leave	16
Board and committee fees	61
Workers compensation	(33)
Other employee related expenses	4
Total employee benefits expense	3 815

Employment on-costs - superannuation

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

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

	2021 \$'000
<u>Current</u>	
Accrued salaries and wages	126
Annual leave	277
Long service leave	33
Skills and experience retention leave	20
Total current employee benefits	456
<u>Non-current</u>	
Long service leave	776
Total non-current employee benefits	776
Total employee benefits liability	1 232

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

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 9.1.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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4. Expenses

Employee benefits expenses are disclosed in note 3.3.

4.1. Supplies and services

	2021 \$'000
Fee for service - Water planning management	2 496
Fee for service	1 838
Fee for service - Corporate fee	726
Accommodation and property management	213
Fee for service - SSSA fee	185
Motor vehicles expense	112
Minor works, maintenance and equipment	110
Information technology and communication charges	108
Cost of goods sold	100
General administration	88
Fee for service - Board funded DEW salaries	179
Contracted staff training and development	52
Travel and accommodation	19
Other supplies and services	209
Total supplies and services	6 435

4.2. Grants and subsidies

	2021 \$'000
Recurrent grants	371
Total grants and subsidies	371

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.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

4.3. Other expenses

	2021
	\$'000
Audit fees paid/payable to the Auditor-General's Department	<u>51</u>
Total other expenses	<u>51</u>

No other services were provided by the Auditor-General's Department.

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 owned by the Board

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. Detail about the Board's approach to fair value is set out in note 9.2.

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 2020-21

	Plant and equipment \$'000	Buildings \$'000	Vehicles \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	-	-	-	-	-	-
Transfers due to restructure	3	25	-	233	-	261
Acquisitions	30	-	31	121	297	479
Depreciation	(5)	(4)	(6)	(56)	(109)	(180)
Write-offs	-	-	-	(19)	-	(19)
Disposals	-	-	-	-	(3)	(3)
Carrying amount at the end of the period	<u>28</u>	<u>21</u>	<u>25</u>	<u>279</u>	<u>185</u>	<u>538</u>
Gross carrying amount						
Gross carrying amount	278	87	502	356	290	1 513
Accumulated depreciation	(250)	(66)	(477)	(77)	(105)	(975)
Carrying amount at the end of the period	<u>28</u>	<u>21</u>	<u>25</u>	<u>279</u>	<u>185</u>	<u>538</u>

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

5.1. Property, plant and equipment owned by the Board (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	2-7
Right-of-use vehicles	3-5

Impairment

There were no indications of impairment of property, plant and equipment as at 30 June 2021.

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 during 2020-21 were \$0.418 million.

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 20 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 three 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 one year commencing on 1 June 2021. The lease contains options for a one-year lease extension.
- 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.

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 2021

6. Financial assets

6.1. Cash and cash equivalents

	2021
	\$'000
Deposits with the Treasurer	5 749
Total cash and cash equivalents	5 749

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

6.2. Receivables

	2021
	\$'000
<u>Current</u>	
Trade receivables	155
Less allowance for doubtful debts	(55)
Total trade receivables	100
Accrued revenue	1 157
Prepayments	10
Total current receivables	1 267
Total receivables	1 267

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

Impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The Board uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

7. Liabilities

Employee benefits liabilities are disclosed in note 3.4

7.1. Payables

	2021
	\$'000
Current	
Creditors	412
Accrued expenses	78
Employment on-costs	98
Total current payables	588
Non-current	
Trade payables	-
Employment on-costs	73
Total non-current payables	73
Total payables	661

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

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.

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

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave was 42%. The average factor for the calculation of employer superannuation cost on-costs was 10.1%. These rates are used in the employment on-cost calculation.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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7.2. Financial Liabilities

	2021
	\$'000
Current	
Lease liabilities	144
Total current financial liabilities	<u>144</u>
Non-current	
Lease liabilities	331
Total non-current financial liabilities	<u>331</u>
Total financial liabilities	<u><u>475</u></u>

The Board measures financial liabilities at amortised cost.

7.3. Provisions

	2021
	\$'000
Current	
Provision for workers compensation	7
Total current provisions	<u>7</u>
Non-current	
Provision for workers compensation	16
Total non-current provisions	<u>16</u>
Total provisions	<u><u>23</u></u>
	2021
	\$'000
Movement in provisions	
Carrying amount at the beginning of the period	-
Additional provisions recognised as a result of restructure activities	60
Decrease in provisions recognised	(37)
Carrying amount at the end of the period	<u><u>23</u></u>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Board is responsible for the payment of workers compensation claims.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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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.

Expenditure commitments

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

	2021
	\$'000
No later than one year	85
Later than one year but no later than five years	794
Later than five years	<u>70</u>
Total expenditure commitments	<u>949</u>

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.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2021

9. Measurement and risk

9.1. Long service leave liability – measurement

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth bonds was 1.25%.

The actuarial assessment performed by DTF applied a salary inflation rate of 2.5% for long service leave liability. The salary inflation rate for annual leave and skills, experience and retention leave liability was 2.0%.

The unconditional portion of the long service leave provision is classified as current as the Board does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

9.2. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

The Board does not hold any assets that meet this criteria.

Limestone Coast Landscape Board
Notes to and forming part of the financial statements
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9.3. Financial instruments

Financial risk management

Risk management is managed by the Board's Governance, Finance and Audit Committee. The Board's risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Board's exposure to financial risk (liquidity, credit and market) is low due to the nature of the financial instruments held.

Impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The Board uses a uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the Board considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Board's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the Board is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the Board and a failure to make contractual payments for a period of greater than 90 days past due.

Limestone Coast Landscape Board
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9.3. Financial instruments (continued)

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

Financial assets and financial liabilities are measured at amortised cost.

Category of financial asset and financial liability	Note	2021 Carrying amount \$'000	2021 Contractual Maturities		
			Within 1 year \$'000	1-5 years \$'000	More than 5 years \$'000
Financial assets					
Cash and cash equivalents					
Cash and cash equivalents	6.1	5 749	n/a	n/a	n/a
Financial assets at amortised cost					
Receivables	6.2	999	999	-	-
Total financial assets		6 748	999	-	-
Financial liabilities					
Financial liabilities at amortised cost					
Payables	7.1	439	439	-	-
Financial liabilities	7.2	475	144	292	39
Total financial liabilities		914	583	292	39

Amounts relating to statutory receivables and payables e.g. Commonwealth, State and Local Government taxes and equivalents, fees and charges; Auditor-General's Department audit fees, and prepayments are excluded as they are not financial assets or liabilities.