



**Government  
of South Australia**

# **Limestone Coast LANDSCAPE BOARD**

## **2024-25 Annual Report**

### **LIMESTONE COAST LANDSCAPE BOARD**

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**OFFICIAL**

2024-25 ANNUAL REPORT for the Limestone Coast Landscape Board

To:

The Hon Lucy Hood MP

Minister for Climate, Environment and Water

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 28 November 2025 Signature



## Reconciliation statement / Engagement with First Nations Australians

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

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

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

In 2024-25 the LC Landscape Board has:

- Developed curriculum resources for schools to integrate 'Walking the Seasons' - our on-Country, First Nations-led educational walking program - and negotiated an ongoing partnership with the Department of Education to bring the program into schools.
- Created journals and species ID resources for community 'Walking the Seasons' walks.
- Supported ongoing training and development for the Burrendies Aboriginal Corporation works crew
- Provided mentoring and support for capacity building at Burrendies Aboriginal Corporation during a busy time

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

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

## From the Presiding Member



On behalf of the Limestone Coast (LC) Landscape Board, I am pleased to present the Annual Report for 2024–25.

This report showcases the LC Landscape Board’s progress over the past year against our long-term strategic and annual business plans, made possible through the dedication and collaboration of our partners, stakeholders, and community.

Throughout 2024–25, we remained focused on our strategic priorities—shaped by both the LC Landscape Board and the Limestone Coast community. Our commitment to protecting and balancing water resources, supporting sustainable primary production, managing pest plants and animals, and enhancing regional biodiversity has continued to guide our work.

These outcomes have been delivered through our statutory responsibilities, targeted grant programs to landholders and community organisations, and innovative projects that harness emerging technologies and new insights. The review of our Regional Landscape Plan showed us that we have been listening to and delivering on the needs of the Limestone Coast community in supporting and caring for our shared landscape.

The impact of our work reflects the collective efforts of community and industry groups, First Nations, LC Landscape Board members, and our dedicated staff. I sincerely thank everyone who contributed to these achievements.

A handwritten signature in black ink, appearing to read 'P. Schulz', written in a cursive style.

Dr Penny Schulz  
Presiding Member  
Limestone Coast Landscape Board

## From the General Manager



This year has been one of significant achievement for the Limestone Coast Landscape Board, and we are proud of the positive impact these efforts have had on our region's landscapes and communities.

We supported landholders through the challenges of drought by delivering programs that reduced grazing pressure on the land with targeted control of feral deer and rabbits. These actions have helped protect productivity and biodiversity, ensuring healthier landscapes for the future.

Our advocacy for additional funding has delivered real benefits, reducing costs for our community and expanding the breadth of our work. We have continued engagement with our community on critical water resource management and planning, ensuring that decisions reflect local priorities and safeguard this vital resource for generations to come.

We are also proud to have created opportunities for First Nations peoples, embedding cultural knowledge and perspectives into our work and building stronger connections across the region. At the same time, we have grown partnerships that amplify our impact, allowing us to deliver programs more effectively and collaboratively than ever before.

I extend my sincere thanks to our employees, Board members, community, and partners for their trust and collaboration. Together, we are making a real difference for the Limestone Coast.

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

Steve Bourne  
General Manager  
Limestone Coast Landscape Board

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## Overview: about the Limestone Coast Landscape Board

### Our strategic focus

<p><b>Our Purpose</b></p>	<p>The Limestone Coast (LC) Landscape Board was established on 9 January 2020 pursuant to the <i>Landscape South Australia Act 2019</i>. The LC Landscape Board undertakes an active role in managing South Australia’s landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the State’s landscape in the Limestone Coast region.</p>
<p><b>Our Vision</b></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><b>Our Priorities</b></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><b>Our functions, objectives and deliverables</b></p>	<p>The objectives of the LC Landscape Board are defined in section 7(1) of the <i>Landscape South Australia Act 2019</i> (Act), and include supporting and enhancing ecologically sustainable development by establishing an integrated scheme to promote the use and management of the natural resources that make up or contribute to our State's landscape in an integrated manner that:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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</li> </ul>

	<p>the health of ecosystems so that they are resilient in the face of change.</p> <ul style="list-style-type: none"> <li>• Recognises that climate change is a significant factor in our environment (including a recognition of the need for mitigation and adaptation).</li> <li>• 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.</li> <li>• Promotes the collaborative management of native animals that adversely affect the natural or built environments, people or primary production or other industries.</li> <li>• Provides educational initiatives and provides support mechanisms to strengthen the skills, knowledge and capacity of people to sustainably manage natural resources.</li> <li>• 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.</li> </ul>
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### Our organisational structure

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

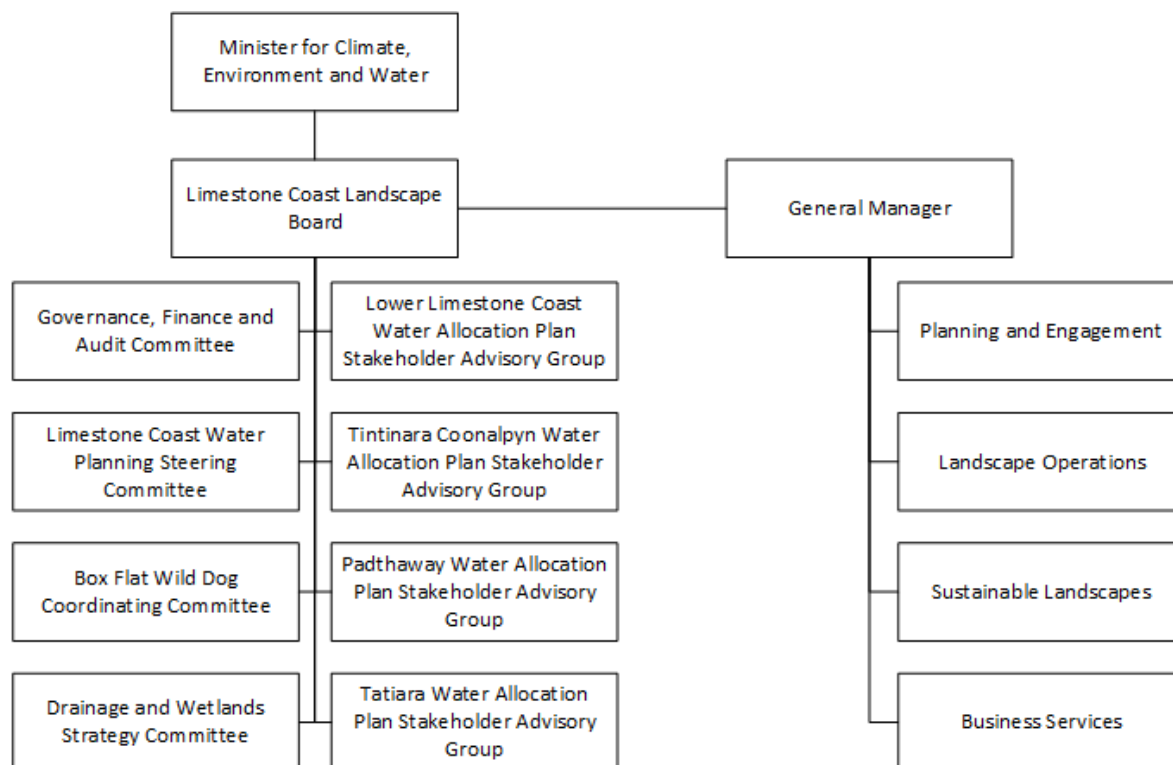


Figure 1: Limestone Coast Landscape Board organisation structure at 30 June 2025

## **Changes to the agency**

During 2024-25 there were no changes to the LC Landscape Board's structure and objectives as a result of internal reviews or machinery of government changes.

## **Our Minister (s)**



The Hon Dr Susan Close MP is the Deputy Premier and Minister for Climate, Environment and Water as at 30 June 2025.

## **The Board**



### **Dr Penny Schulz**

Presiding Member

Chair, LC Landscape Board

Chair, Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group

Member, Governance Finance and Audit Committee

Member, Limestone Coast Water Planning Steering Committee

Chair, Landscape Boards Chairs Forum

Term Dates: 25 May 2020 to 30 January 2027



### **Mark Bachmann**

Board Member

Member, Drainage and Wetlands Strategy Committee

Term Dates: 25 May 2020 to 30 January 2029



**Peter Bissell**

Board Member

Member, Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group

Member, Drainage and Wetlands Strategy Committee

Term Dates: 8 August 2021 to 30 January 2027



**Robbie Davis**

Board Member

Chair, Governance Finance and Audit Committee

Chair, Tatiara Water Allocation Plan Stakeholder Advisory Group

Member, Limestone Coast Water Planning Steering Committee

Term Dates: 25 May 2020 to 30 January 2027



**Tom Linnell**

Board Member

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

Drainage and Wetlands Strategy Committee (proxy)

Term Dates: 29 January 2024 to 30 January 2029



**Jonathan Sobels**

Board Member

Member, Tintinara Water Allocation Plan Stakeholder Advisory Group

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

Term Dates: 31 January 2025 to 30 January 2029



**Tracey Strugnell**

Board Member

Member, Governance Finance and Audit Committee

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

Member, Tintinara Coonalpyn Water Allocation Plan Stakeholder Advisory Group

Member, Box Flat Wild Dog Control Coordinating Committee

Term Dates: 31 January 2023 to 30 January 2029

**Fiona Rasheed**

Board Member

Term Dates: 8 August 2021 - resigned 20 February 2025

**Our staff**

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

**Legislation administered by the Limestone Coast Landscape Board**

*Landscape South Australia Act 2019*

*Landscape South Australia (General) Regulations 2020*

*Landscape South Australia (Water Management) Regulations 2020*

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

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

## The Limestone Coast Landscape Board's performance

### Performance at a glance

The LC Landscape Board's performance is guided by its Regional Landscape Plan 2021-2026, implemented through an annual business plan that guides operations. Highlights for 2024-25 include:

**Grassroots Grants:** \$303,000 funded across 11 projects, contributing to a five-year total of \$1.3 million invested from the landscape levy into community initiatives valued at \$2.8 million. Over \$138,000 (10%) supported First Nations organisations and businesses.

**Education & Engagement:** 37 events reached over 3,700 students, educators, and community members. 75% of regional schools participated in programs including Walking the Seasons and Career Immersion Days.

**First Nations Partnerships:** 20 external engagements and 18 cultural awareness workshops were delivered. Support continued for local Aboriginal Corporations and the South East Aboriginal Focus Group, now in its 21st year.

**Biodiversity & Landholder Support:** Round two of grants funded 18 projects (\$113,000). 28 landholders planted 610 new paddock trees, protected 114, and supported 197 through in-fill planting. Conservation efforts targeted species like the Red-tailed Black Cockatoo and Southern Bent-wing Bat.

**Pest Management:** 6,892 km of roadsides and 41,422 ha of properties inspected. 4,590 feral deer removed. 21,426 fox baits and 5,247 kg of rabbit bait distributed. 759 stakeholders engaged through 17 events.

**Climate & Soil Projects:** 8 Carbon Outreach workshops reached 118 participants. Soil Extension Project launched second round with 5 demonstration sites. Sustainable Agriculture Facilitator supported landholder networks and project delivery.

**Water Planning & Monitoring:** Padthaway Water Allocation Plan adopted. Amendments and reviews progressed for Tatiara, Tintinara-Coonalpyn, and Lower Limestone Coast plans, with 627 community consultation attendees. Groundwater levels declined in high-use areas; many wetlands remained dry, including Bool Lagoon. All research tasks under the South East Drainage System adaptation project were completed.

## Agency specific objectives and performance

Refer to the 2024-25 Business Plan for more detail on projects and their alignment with the LC Landscape Board's priorities.

[LC Landscape Board 2024-25 Business Plan](#)

Agency objectives	Indicators	Performance
<p><b>Protecting and balancing our region's water resources</b></p> <p>Managing water for all purposes, towards a balance that is understood and recognised</p> <p><b>Projects include:</b></p> <p>Water Allocation Planning</p> <p>Adaptation of the South East Drainage System</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 Padthaway Water Allocation Plan was approved by the Minister for adoption.</p> <p>The process to amend the Tatiara Water Allocation Plan has resumed, and the review of the Tintinara-Coonalpyn Water Allocation Plan has commenced with the first meeting of the Stakeholder Advisory Group where discussions focussed on Terms of Reference, representation and the process.</p> <p>The amendment of the Lower Limestone Coast Water Allocation Plan progressed with the Stakeholder Advisory Group meeting six times in 2024-25. Two rounds of community consultation were held, with a total of 627 attendees.</p> <p>Monitoring of observation wells was conducted across the region. Groundwater levels in areas of high water use continue to decline with levels in some wells comparable to, or declining beyond, Millenium Drought levels. Water levels in areas of lower use appear to be more resilient.</p> <p>There are no clear region-wide trends in salinity evident.</p> <p>Many groundwater dependent wetlands in the region remained dry in 2024-25, including Ramsar site Bool Lagoon.</p>

		<p>All research tasks in the ‘Adaptation of the South East Drainage System’ have been completed, covering subjects such as sea water intrusion risk, groundwater and wetland modelling, quantifying the value of different water uses and future demands on the network.</p>
<p><b>Growing sustainable primary production</b></p> <p>Supporting sustainable and integrated land management for environmental stewardship across the region</p> <p><b>Projects include:</b></p> <p>Carbon Outreach Project</p> <p>Landscape SA Soil Extension, part 2</p>	<p>Capacity of regional primary production industries to be climate-change ready is increased.</p> <p>Soil Extension Project supporting land managers to improve their capacity to manage soils through the development of demonstration sites, case studies and extension materials.</p>	<p>In 2024-25, the Carbon Outreach project, funded by the Department of Climate Change, Energy, the Environment and Water, held 8 workshops for 118 people to increase knowledge of greenhouse gas emissions management, carbon farming and low emissions technologies and practices among farmers and land managers in the Limestone Coast.</p> <p>The Sustainable Agriculture Facilitator, funded by the Natural Heritage Trust, supported landholder groups and Sustainable Primary Production projects to meet their deliverables through promoting opportunities and building networks.</p> <p>The multi-landscape board Soil Extension Project, funded by the Landscape Priorities Fund (LPF), was launched for a second round and generated case studies, extension resources, field days and farm walks that also added value to the Carbon Outreach Project. The project oversaw a demonstration site at Western Flat focusing on lime application on lucerne production in line with the Climate-smart Landscapes (CsL) project. Four additional demonstration sites were established in line with the LPF project ‘Improving landscape health of sandy soils prone to erosion and declining fertility’.</p>
<p><b>Working collaboratively to manage pest plants and animals</b></p> <p>Creating relationships to collectively manage pest plants and animals to support environmental, primary production and community outcomes</p>	<p>Strategic and targeted priority pest control is implemented enabling management by the community at low cost.</p>	<p>Strategic pest projects delivered under our statutory responsibilities included: deer, rabbits, foxes, wild pigs, African lovegrass, olives, boxthorn, gorse, spiny rush, apple of Sodom and Victorian coastal tea-tree.</p>

<p><b>Projects include:</b></p> <p>Priority Pest Plant and Animal Control</p> <p>Feral Deer Eradication</p>		<p>6,892 km of roadsides and 41,422 hectares of landholder properties were inspected for declared pests. 50 new pest infestation pathways were inspected.</p> <p>The Landscape Operations team handled 592 declared pest enquiries and 108 non-declared pest enquiries from landholders, both public and private. 10 notification and advice letters were sent.</p> <p>17 workshops and community events were attended, with 759 stakeholders engaged and advice provided, and a further 318 Limestone Coast residents reached.</p> <p>The Pest Control Service sold 21,426 fox baits and 5,247 kg of rabbit bait.</p> <p>4,590 feral deer were removed from the landscape through aerial and ground shooting programs working with land managers. 21 compliance actions were taken, with one significant action to be resolved.</p>
<p><b>Conserving and enhancing our region’s biodiversity</b></p> <p>Maintaining biodiversity through partnering for increased environmental stewardship</p> <p><b>Projects include:</b></p> <p>Habitat Conservation Grants</p> <p>Paddock Tree Project</p>	<p>Focused on providing advice in relation to management of vegetation and wetlands and addressing loss of habitat connectivity, including both preventing the loss and increasing recruitment of paddock trees in the Limestone Coast.</p>	<p>The second round of the grants program received 28 applications, with 18 funded to a total of \$113k. The approved projects represent a strong mix of project types, distributed across the region, and are expected to deliver significant biodiversity and primary production benefits.</p> <p>The priority also covers work to protect some of the region’s most iconic native species such as the South-eastern Red-tailed Black Cockatoo, the Southern Bent-wing Bat, and the Orange-bellied Parrot. This support ranges from assisting in surveys, to managing significant Natural Heritage Trust funded projects to protect and enhance habitat and food sources.</p>

		<p>28 landholders were engaged in this year’s Paddock Tree project, with 610 new trees planted, 114 existing trees protected by fencing, and 197 new and existing trees supported by in-fill planting.</p>
<p><b>Educating and partnering to sustainably manage our landscapes</b></p> <p>Working together in the management of and towards a connectedness with our landscape</p> <p><b>Projects include:</b></p> <p>First Nations Partnerships Landscape Education Grassroots Grants community grants</p>	<p>We are walking together with First Nations to manage our landscape.</p> <p>Presence in all schools in the region.</p> <p>Annual grant funding with an environmental and community benefit is made available to the Limestone Coast community.</p>	<p>In 2024-25 Grassroots Grants funded 11 projects for \$303k across all local government areas of the Limestone Coast. A total of \$1.3m has been invested from landscape levy into community-based project over five years, with a total project value of \$2.8m over that time. Over 10% of that investment, or \$138k, has been invested in First Nations organisations and businesses.</p> <p>The Landscape Education Team has reached 75% of schools in the region in 2024-25, offering 37 events including professional development days, Walking the Seasons, Young Environmental Leaders Program, Limestone Coast Youth Environment Council, Invasive Species, Water in Our Landscape and Career Immersion Days. Including Walking the Seasons for the community, the team saw over 3,700 students, educators, parents and community members in 2024-25.</p> <p>The First Nations Partnerships Coordinator delivered 20 external engagements and 18 cultural awareness workshops in 2024-25, working with government, industry, education and not-for-profit sectors to develop relationships, build trust and capacity for First Nations organisations to play a role in management of natural resources in the region. The Coordinator also provided support to growing local Aboriginal Corporations and the South East Aboriginal Focus Group, celebrating its 21<sup>st</sup> year collaborating with the LC Landscape Board (and its earlier iterations).</p>

**Corporate performance summary**

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

Key corporate achievements for 2024-25:

- Delivery of leadership program to all team leaders and senior managers, fostering a consistent approach to people management across the organisation
- Adoption of policy and guidelines for the use of artificial intelligence and large language models by LC Landscape Board, consistent with advice from the SA government’s Chief Information Officer
- Update of corporate policies and procedures relating to work health and safety and management of misconduct and unsatisfactory performance

**LC Landscape Board meetings**

A total of 6 board meetings were held during the 2024-25 financial year. The table below illustrates meetings that LC Landscape Board members have attended:

Board member	22 Aug	24Oct	5 Dec	27Feb	30 April	26 Jun	Meetings attended	% of Total
Dr Penny Schulz	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Mark Bachmann	Yes	Yes	Yes	-	Yes	Yes	5/6	83%
Peter Bissell	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Robbie Davis	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Tom Linnell	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Fiona Rasheed	Yes	Yes	Yes	N/A	N/A	N/A	3/3	100%
Jonathan Sobels	N/A	N/A	N/A	Yes	Yes	Yes	3/3	100%
Tracey Strugnell	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%

**Employment opportunity programs**

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

**Limestone Coast Landscape Board performance management and development systems**

Performance management and development system	Performance
The LC Landscape Board maintains a register of attendance at meetings	There were 6 meetings held during 2024-25, with annual attendance of appointed members averaging 98 per cent. All meetings achieved a quorum.
Governance, Finance and Audit Committee	The Committee Charter was reviewed in February 2025. The Committee met 4 times in 2024-25 to fulfill its responsibility to review financial performance and the organisational risk register on a quarterly basis.
Landscape Priorities Fund	Six monthly, annual and acquittal reporting requirements met for Landscape Priorities Fund project grants.
General Manager	Twice yearly performance reviews were conducted for the General Manager.

**Work health, safety and return to work programs**

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

<b>Program name</b>	<b>Performance</b>
Hazard and incident reporting	There were 18 hazards and incidents reported, an increase from 8 in 2023-24. This is largely attributed to increased reporting of hazards, indicating a healthy reporting culture.
Health and Safety Committee	Four meetings were held during the year, in accordance with the committee's Charter.
Injury management and return to work services	The LC Landscape Board has appointed a Return to Work Coordinator in accordance with the <i>Return to Work Act 2014</i> . Case management services for injured workers are provided by the Department of Treasury and Finance's Work Injury Services branch.

<b>Workplace injury claims</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	0	1	-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 meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)*

<b>Work health and safety regulations</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
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%

<b>Return to work costs**</b>	<b>Current year 2024-25</b>	<b>Past year 2023-24</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

\*\*before third party recovery

View data for previous years

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

### Executive employment in the agency

<b>Executive classification</b>	<b>Number of executives</b>
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 by the General Manager as the employing authority.	0

View data for previous years

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

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

[View whole of sector workforce information](#)

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the LC Landscape Board. The information is unaudited.

The audited financial statements detail the financial performance and position as at 30 June 2025.

[Appendix: Audited financial statements 2024-25](#)

<b>Statement of Comprehensive Income</b>	<b>2024-25 Budget \$000s</b>	<b>2024-25 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2023-24 Actual \$000s</b>
Total Income	16 673	16 044	629	11 667
Total Expense	17 127	16 225	902	12 521
<b>Net Result</b>	<b>(454)</b>	<b>(211)</b>	<b>(273)</b>	<b>(854)</b>
<b>Total Comprehensive Result</b>	<b>(454)</b>	<b>(211)</b>	<b>(273)</b>	<b>(854)</b>

<b>Statement of Financial Position</b>	<b>2024-25 Budget \$000s</b>	<b>2024-25 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2023-24 Actual \$000s</b>
Current assets	-	5 062	-	5 038
Non-current assets	-	2 742	-	2 793
<b>Total Assets</b>	<b>-</b>	<b>7 804</b>	<b>-</b>	<b>7 831</b>
Current liabilities	-	1 320	-	1 189
Non-current liabilities	-	861	-	1 064
<b>Total Liabilities</b>	<b>-</b>	<b>2 181</b>	<b>-</b>	<b>2 253</b>
<b>Net Assets</b>	<b>-</b>	<b>5 623</b>	<b>-</b>	<b>5 578</b>
<b>Equity</b>	<b>-</b>	<b>5 623</b>	<b>-</b>	<b>5 578</b>

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

### Levy expenditure against the Limestone Coast Landscape Board budget

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.

<b>Revenue / Expenditure details</b>	<b>2024-25 Budget \$000s</b>	<b>2024-25 Actual \$000s</b>
Revenue – water levies	4 772	4 329
Revenue – levies collected by local councils	5 312	5 490
Interest on retained earnings	228	163
Total income raised by levies, including interest	10 312	9 982
Actual expenditure on amounts raised by levies	10 505	11 032

**Consultants disclosure**

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

LC Landscape Board did not engage any consultants during 2024-25.

View data for previous years

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

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

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

**Contractors disclosure**

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

**Contractors with a contract value below \$10,000**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$165 641

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Auricht Projects Pty Ltd	Project services	\$122 500
Birdlife Australia	Project services	\$21 450
Burrandies Aboriginal Corporation	Project services	\$51 847

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<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Carbon LCA Certified Pty Ltd	Project services	\$12 000
Ematrix Training	Staff training	\$45 000
Flinders University	Project services	\$77 013
Follow Me 4WD Pty Ltd	Staff training	\$15 702
Forrest Environmental Services	Project services	\$24 321
Iconyx Pty Ltd	Software and ICT services	\$13 205
GV & DJ Willoughby	Project services	\$70 956
Mackillop Farm Management Group Inc.	Project services	\$44 200
Nature Glenelg Trust	Project services	\$14 940
Ngarrindjeri Aboriginal Corporation RNTBC	Project services	\$20 000
Nicola Judy Bail	Project services	\$24 311
Outback Hunting Contractor	Project services	\$49 975
PJ & DL McLeish	Project services	\$89 000
Southern Ports Spraying	Project services	\$18 479
Teagle Contracting Pty Ltd	Project services	\$78 510
Trees for Life Inc	Project services	\$148 250
Undisclosed*	Project services	\$190 200
URPS	Project services	\$29 102
Zoos South Australia	Project services	\$82 990
	<b>Total</b>	<b>\$1 243 951</b>

*\*Non-disclosure of contractor name approved by General Manager*

View data for previous years

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

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

[View contracts by agency](#)

[View Across Government Contracts](#)

**Other financial information**

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

During 2024-25, the LC Landscape Board provided \$333,033 from the Grassroots Grants Program to the following:

- Local government \$23 633
- Volunteer groups and NGOs \$291 100
- First Nations \$0
- Schools \$18 300

While the LC Landscape Board did not provide Grassroots Grants funding directly to First Nations, \$23,800 was provided indirectly to First Nations organisations in 2024-25 through procurement of services by Grassroots Grants recipients. Applicants may seek funding over multiple years and expenditure in 2024-25 may relate to projects approved in a prior year.

During 2024-25, the LC Landscape Board provided \$1,677,615 in other funding and grants to the following:

- Local government \$0
- Volunteer groups and NGOs \$3 250
- First Nations \$85 000
- Landholders \$126 265
- South Australian universities \$750 000
- Other landscape boards \$713 100

Funding provided to other landscape boards was the disbursement of grant funding LC Landscape Board received for a statewide project.

## **Risk management**

### **Risk and audit at a glance**

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

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

### **Fraud detected in the Limestone Coast Landscape Board**

There were no instances of fraud detected in the activities undertaken by the LC Landscape Board in this reporting period 2024-25.

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

### **Strategies implemented to control and prevent fraud**

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

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

View data for previous years

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

## Public interest disclosure

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

*Nil.*

View data for previous years

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

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

## Reporting required under any other act or regulation

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

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

Title	Corporate*	Contract execution	Purchase card	Debt write-off	Disposal
P25855 Presiding Member	✓				
P26262 Business Services Officer			✓		
P26267 Business Services Officer			✓		
P32342 General Manager	✓	✓	✓	✓	✓
P26265 Manager Business Services	✓	✓	✓	✓	
P25848 Manager Landscape Operations	✓	✓	✓		
P25812 Manager Planning & Engagement	✓	✓	✓		
P49621 Manager Sustainable Landscapes	✓	✓	✓		
P50510 Senior Project Officer Regional Bird Refugia	✓		✓		
P26266 Team Leader Business Services	✓	✓	✓		
P25838 Team Leader Water Policy & Planning	✓	✓	✓		
P32397 Compliance Officer	✓		✓		
P47576 Project Coordinator Water Resource Management	✓		✓		
P25811 Team Leader Engagement and Communication	✓	✓	✓		
P25854 Team Leader Habitat Conservation	✓	✓	✓		
P52874 Team Leader Sustainable Primary Production	✓	✓	✓		
P25846 Team Leader Landscape Operations	✓	✓	✓		

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<b>Title</b>	<b>Corporate*</b>	<b>Contract execution</b>	<b>Purchase card</b>	<b>Debt write-off</b>	<b>Disposal</b>
P32398 Team Leader Landscape Operations	✓	✓	✓		
P25843 Bush Management Advisor	✓		✓		
P53663 Carbon Outreach Officer	✓		✓		
P25814 Engagement Coordinator	✓		✓		
P34208 Engagement Coordinator	✓		✓		
P25827 First Nations Partnership Coordinator	✓		✓		
P25813 Landscape Education Coordinator	✓		✓		
P25817 Landscape Education Coordinator	✓		✓		
P52999 Landscape Education Coordinator	✓		✓		
P25836 Monitoring & Evaluation Officer	✓		✓		
P54850 Project Coordinator Sustainable Landscapes (Bats)	✓		✓		
P55495 Project Coordinator Sustainable Landscapes (Karst)	✓		✓		
P33221 Project Officer Feral Deer	✓	✓	✓		
P50238 Project Officer NVHA Outreach	✓		✓		
P40769 Senior Landscape Officer	✓		✓		
P44840 Senior Landscape Officer	✓		✓		
P25816 Senior Project Officer	✓		✓		
P25828 Senior Project Officer	✓		✓		
P25818 Senior Project Officer	✓		✓		
P25849 Senior Project Officer Planning	✓		✓		
P32399 Senior Project Officer Planning	✓		✓		
P49297 Senior Project Officer Planning	✓		✓		
P55516 Soil Extension Officer	✓		✓		
P53675 Sustainable Agriculture Facilitator	✓		✓		

Title	Corporate*	Contract execution	Purchase card	Debt write-off	Disposal
P25851 Wetland Restoration Advisor (Ecologist)	✓		✓		
P55288 WHS Project Officer	✓		✓		
P58318 Engagement Coordinator	✓		✓		
P26264 Executive Officer	✓		✓		
P25821 Landscape Officer	✓		✓		
P25829 Landscape Officer	✓		✓		
P25830 Landscape Officer	✓		✓		
P25831 Landscape Officer	✓		✓		
P25832 Landscape Officer	✓		✓		
P25835 Landscape Officer	✓		✓		
P26268 Senior Business Services Officer	✓		✓		
P26263 Senior Business Services Officer	✓		✓		
P40722 Field Officer	✓		✓		
P46509 Field Officer	✓		✓		
P46510 Field Officer	✓		✓		

*\*Includes procurement, payment and disbursement authorisations*

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

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

The Minister did not assign any functions to LC Landscape Board during 2024-25.

## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2024-25</b>
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	1
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	-
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	-
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	-
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	-
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	-
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	-

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2024-25</b>
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	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	4
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	-
		<b>Total</b>	<b>6</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	0
Number of negative feedback comments	1
Total number of feedback comments	1
% complaints resolved within policy timeframes	6

View data for previous years

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

**Service Improvements**

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

As a result of complaints and feedbacks, service improvements during 2024-25 included

- Planned improvement to the contact numbers provided on 1080 bait information signage.

**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 agency’s related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2024-25**



Our ref: A25/050

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

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

Dear Dr Schulz

## **Audit of the Limestone Coast Landscape Board for the year to 30 June 2025**

We have completed the audit of your accounts for the year ended 30 June 2025. 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 report for the Limestone Coast Landscape Board, with the Independent Auditor's Report. This report is unmodified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 9 December 2025.

### **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.

Matters identified related to:

- some contracts not being authorised by an appropriate delegate
- ineffective controls to identify transactions coded to incorrect accounts.

We have received responses to our letter and will follow these up in the 2025-26 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
- employee related expenses
- receivables
- accounts payable
- cash
- financial accounting – general ledger.

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

Yours sincerely



Daniel O'Donohue  
**Deputy Auditor-General**

28 November 2025

enc



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200 Victoria Square  
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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 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

### Basis for opinion

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

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

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

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

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

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

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* 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 2025.

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 the 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  
**Deputy Auditor-General**

28 November 2025

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# **Limestone Coast Landscape Board**

## **Financial Statements**

For the year ended 30 June 2025

**Limestone Coast Landscape Board**  
**Certification of Financial Statement**  
*for the year ended 30 June 2025*

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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.



Dr Penny Schulz  
**Presiding Member**  
28 November 2025



Steve Bourne  
**General Manager**  
Limestone Coast Landscape Board  
28 November 2025

**Limestone Coast Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Income</b>			
Landscape and water levies	3.1	9 819	9 503
Grants and subsidies	3.2	3 632	1 540
Interest revenues		163	228
Intra-government transfers	3.3	2 078	-
Other income	3.4	352	396
<b>Total income</b>		<b>16 044</b>	<b>11 667</b>
<b>Expenses</b>			
Employee related expenses	4.1	4 741	4 511
Supplies and services	4.2	7 148	7 013
Grants and subsidies	4.3	2 010	736
Intra-government transfers	3.3	2 078	-
Depreciation	5.4	182	197
Borrowing costs	6.3	14	13
Other expenses	4.4	52	51
<b>Total expenses</b>		<b>16 225</b>	<b>12 521</b>
<b>Net result</b>		<b>(181)</b>	<b>(854)</b>
<b>Other Comprehensive Income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment asset revaluation surplus	5.4	226	-
<b>Total other comprehensive income</b>		<b>226</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>45</b>	<b>(854)</b>

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 2025*

	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Cash and cash equivalents	5.1	3 189	3 905
Receivables	5.2	1 804	1 027
Inventories		69	106
<b>Total current assets</b>		<b>5 062</b>	<b>5 038</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.4	2 741	2 792
Receivables	5.2	1	1
<b>Total non-current assets</b>		<b>2 742</b>	<b>2 793</b>
<b>Total assets</b>		<b>7 804</b>	<b>7 831</b>
<b>Current liabilities</b>			
Payables	6.1	789	506
Employee related liabilities	6.2	455	497
Other financial liabilities	6.3	68	160
Provisions	6.4	8	6
Contract liabilities	3.2	-	20
<b>Total current liabilities</b>		<b>1 320</b>	<b>1 189</b>
<b>Non-current liabilities</b>			
Employee related liabilities	6.2	702	699
Other financial liabilities	6.3	119	329
Provisions	6.4	40	36
<b>Total non-current liabilities</b>		<b>861</b>	<b>1 064</b>
<b>Total liabilities</b>		<b>2 181</b>	<b>2 253</b>
<b>Net assets</b>		<b>5 623</b>	<b>5 578</b>
<b>Equity</b>			
Asset revaluation surplus		226	-
Retained earnings		5 397	5 578
<b>Total equity</b>		<b>5 623</b>	<b>5 578</b>

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 2025*

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	<b>Asset revaluation surplus \$'000</b>	<b>Retained earnings \$'000</b>	<b>Total equity \$'000</b>
<b>Balance at 1 July 2023</b>	-	<b>6 432</b>	<b>6 432</b>
Net result for 2023-24	-	(854)	(854)
<b>Total comprehensive result for 2023-24</b>	-	<b>(854)</b>	<b>(854)</b>
<b>Balance at 30 June 2024</b>	-	<b>5 578</b>	<b>5 578</b>
Net result for 2024-25	-	(181)	(181)
Gain on revaluation of property, plant and equipment	5.4 226	-	226
<b>Total comprehensive result for 2024-25</b>	<b>226</b>	<b>(181)</b>	<b>45</b>
<b>Balance at 30 June 2025</b>	<b>226</b>	<b>5 397</b>	<b>5 623</b>

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 2025*

	Note	2025 \$'000	2024 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Landscape and water levies received		9 819	8 981
Grants and subsidies received		3 055	2 534
Interest received		165	230
GST recovered from DEW		346	270
Other receipts		388	436
<i>Cash outflows</i>			
Employee related payments		(4 809)	(4 481)
Payments for supplies and services		(7 202)	(7 803)
Payments of grants and subsidies		(2 211)	(810)
Interest paid		(14)	(13)
Other payments		(52)	(52)
<b>Net cash (used in) operating activities</b>		<b>(515)</b>	<b>(708)</b>
<b>Cash flows from investing activities</b>			
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(43)	(87)
<b>Net cash (used in) investing activities</b>		<b>(43)</b>	<b>(87)</b>
<b>Cash flows from financing activities</b>			
<i>Cash inflows</i>			
Receipt of working capital		2 078	-
<i>Cash outflows</i>			
Repayment of working capital		(2 078)	-
Repayment of leases		(158)	(164)
<b>Net cash (used in) financing activities</b>		<b>(158)</b>	<b>(164)</b>
<b>Net (decrease) in cash and cash equivalents</b>		<b>(716)</b>	<b>(959)</b>
Cash and cash equivalents at the beginning of the period		3 905	4 864
<b>Cash and cash equivalents at the end of the period</b>	5.1	<b>3 189</b>	<b>3 905</b>

# Limestone Coast Landscape Board

## Notes to the Financial Statements

for the year ended 30 June 2025

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### 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 2024-25 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

In 2023, the Board entered into a three-year Service Level Agreement (SLA) with the Department for Environment and Water (DEW) from 1 July 2023 to 30 June 2026. This facilitated the delivery of corporate support services to the Board during 2024-25 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 that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the Board has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as 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; and
- receivables and payables, which are stated with the amount of GST included.

The Board is grouped with 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. The net amount of GST recoverable from, or payable to, the ATO is reflected as a part of receivables or payables in the Statement of Financial Position as at 30 June.

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 the Financial Statements**  
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## 1.2. Objectives and priorities

### 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 priorities

In discharging its functions under the Landscape Act, the Board delivers the following priorities, as outlined in the Limestone Coast Landscape Board Business Plan for 2024-25:

#### ***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 Landscapes***

- 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 priorities.

The following table presents income and expenses attributable to each priority. Revenues and expenses are allocated to priorities where these amounts can be tied directly to that priority area. Where this is not the case, the amounts are allocated based on a budget allocation per the Board's 2024-25 business plan.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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**1.3. Objectives and priorities (continued)**

Income and expenses by priority

	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	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<b>Income</b>														
Landscape and water levies	3 070	2 934	4 169	3 659	895	826	374	792	1 018	1 015	293	277	9 819	9 503
Grants and subsidies	260	42	384	518	21	22	1 309	315	1 658	643	-	-	3 632	1 540
Interest revenues	45	70	65	88	12	18	20	23	21	29	-	-	163	228
Intra-government transfers	575	-	834	-	157	-	261	-	251	-	-	-	2 078	-
Other income	276	376	43	11	8	2	13	3	12	4	-	-	352	396
<b>Total income</b>	<b>4 226</b>	<b>3 422</b>	<b>5 495</b>	<b>4 276</b>	<b>1 093</b>	<b>868</b>	<b>1 977</b>	<b>1 133</b>	<b>2 960</b>	<b>1 691</b>	<b>293</b>	<b>277</b>	<b>16 044</b>	<b>11 667</b>
<b>Expenses</b>														
Employee related expenses	1 423	1 141	1 648	1 617	354	547	363	532	953	674	-	-	4 741	4 511
Supplies and services	1 585	1 660	4 112	3 747	272	302	407	487	772	817	-	-	7 148	7 013
Grants and subsidies	-	-	750	284	85	20	716	-	126	111	333	321	2 010	736
Intra-government transfers	575	-	834	-	157	-	261	-	251	-	-	-	2 078	-
Depreciation	51	60	72	77	14	15	23	20	22	25	-	-	182	197
Borrowing costs	4	4	5	5	1	1	2	1	2	2	-	-	14	13
Other expenses	14	16	21	20	4	4	7	5	6	6	-	-	52	51
<b>Total expenses</b>	<b>3 652</b>	<b>2 881</b>	<b>7 442</b>	<b>5 750</b>	<b>887</b>	<b>889</b>	<b>1 779</b>	<b>1 045</b>	<b>2 132</b>	<b>1 635</b>	<b>333</b>	<b>321</b>	<b>16 225</b>	<b>12 521</b>
<b>Net result</b>	<b>574</b>	<b>541</b>	<b>(1 947)</b>	<b>(1 474)</b>	<b>206</b>	<b>(21)</b>	<b>198</b>	<b>88</b>	<b>828</b>	<b>56</b>	<b>(40)</b>	<b>(44)</b>	<b>(181)</b>	<b>(854)</b>

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

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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**2. Board, committees and employees**

**2.1. 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 \$809 000 (2024: \$770 000).

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***

Apart from the remuneration for key management personnel, the Board does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

**2.2. Board and committee members**

Members of the Limestone Coast Landscape Board during the 2024-25 financial year were:

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

Members of groups and committees during the 2024-25 financial year were:

**Governance, Finance and Audit Committee**

Davis R A  
 Strugnell T A\*  
 Schulz P

\* Member elected not to claim remuneration from Limestone Coast Landscape Board in 2024-25.

***Board and committee remuneration***

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

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
\$0	1	1
\$1 - \$19 999	6	5
\$20 000 - \$39 999	1	1
<b>Total number of members</b>	<b>8</b>	<b>7</b>

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
*for the year ended 30 June 2025*

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**2.2. Board and committee members (continued)**

The total remuneration received or receivable by members was \$57 000 (2024: \$54 000). Remuneration of members reflects all costs of performing Board and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, and fringe benefits, and any related FBT paid or payable in respect of those benefits.

For the purposes of this table, travel allowances and other out-of-pocket expenses paid to members have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members. These expenses, in addition to payroll tax amount to \$31 000 (2024: \$31 000).

**3. Income**

**3.1. Landscape and water levies**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Landscape levy collected within council areas	5 490	5 184
Water levy collected through DEW	4 329	4 319
<b>Total landscape and water levies</b>	<b>9 819</b>	<b>9 503</b>

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

***Landscape levy collected within council areas***

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

***Water levies collected through DEW***

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

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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**3.2. Grants and subsidies**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Commonwealth sourced grants</b>		
Regional Delivery Partnerships Program*	1 593	823
<b>Total Commonwealth sourced grants</b>	<b>1 593</b>	<b>823</b>
<b>Income recognised under AASB 1058</b>		
State Government grants	702	697
Sundry grants	46	-
<b>Total income recognised under AASB 1058</b>	<b>748</b>	<b>697</b>

**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.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income recognised under AASB 15</b>		
State Government grants	1 169	-
Sundry grants	122	20
<b>Total income recognised under AASB 15</b>	<b>1 291</b>	<b>20</b>
<b>Total grants and subsidies</b>	<b>3 632</b>	<b>1 540</b>

**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 2025 a contract liability is recognised.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
*for the year ended 30 June 2025*

**3.2. Grants and subsidies (continued)**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>* Regional Delivery Partnerships Program funding consists of the following components</b>		
Regional Capacity Services	218	282
Emergency Preparedness	-	250
Regional Bird Refugia Project	-	151
Sustainable Agriculture Facilitator	109	98
Carbon Farming Outreach	51	38
Virtual Fencing	-	4
Climate-smart Landscapes	141	-
Cockies Create Communities	368	-
Karst Springs	353	-
Southern Bent-wing Bat	353	-
<b>Total Regional Delivery Partnerships funding</b>	<b>1 593</b>	<b>823</b>

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

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

**Contract liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Contract liabilities	-	20
<b>Total contract liabilities</b>	<b>-</b>	<b>20</b>

**3.3. Intra-government transfers**

During 2024-25 the Board accessed a drawdown of \$2 078 million cash from the LAF. This was provided as working capital due to a delay in the Board receiving significant Water Levy income with the transition to a new Water Management System. The drawdown was paid back to LAF in June 2025.

**Limestone Coast Landscape Board**  
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**3.4. Other income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Sale of goods	231	300
Reimbursement of expenses	109	36
Other revenue	12	60
<b>Total other income</b>	<b>352</b>	<b>396</b>

**4. Expenses**

**4.1. Employee related expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	3 592	3 392
Superannuation	470	417
Annual leave	323	338
Employment on-costs - other	219	207
Board and committee fees	52	48
Long service leave	65	111
Skills and experience retention leave	15	18
Workers compensation	5	(22)
Other employee related expenses	-	2
<b>Total employee related expenses</b>	<b>4 741</b>	<b>4 511</b>

***Superannuation***

The superannuation expense 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:

	<b>2025</b>	<b>2024</b>
\$191 001 – \$211 000	-	1
\$211 001 – \$231 000	1	-
<b>Total</b>	<b>1</b>	<b>1</b>

The total remuneration received by those employees for the year was \$216 000 (2024: \$208 000).

The table includes all employees whose normal remuneration was 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, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the Board.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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**4.2. Supplies and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service - Water planning management	2 755	2 688
Fee for service	1 976	2 178
Fee for service - Corporate fee	527	491
Other supplies and services	372	323
General administration	323	96
Accommodation and property management	302	281
Fee for service - Shared Services SA fee	218	215
Motor vehicles expense	197	107
Contracted staff training and development	150	71
Minor works, maintenance and equipment	113	373
Cost of goods sold	87	43
Travel and accommodation	75	66
Information technology and communication charges	50	72
Transport	3	4
Consultants	-	5
<b>Total supplies and services</b>	<b>7 148</b>	<b>7 013</b>

**Accommodation**

A part of the Board's accommodation is provided by the Department for Infrastructure and Transport (DIT) under a Memorandum of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed.

**4.3. Grants and subsidies**

The Board provided financial assistance to local government, State Government agencies and private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant. Total of the grants were \$2. 010 million (2024: \$736 000).

**4.4. Other expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Audit fees	52	51
<b>Total other expenses</b>	<b>52</b>	<b>51</b>

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$52 200 (2024: \$51 100). No other services were provided by the Audit Office of South Australia.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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## 5. Assets

All financial assets are measured at amortised cost.

### 5.1. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	3 189	3 905
<b>Total cash and cash equivalents</b>	<b>3 189</b>	<b>3 905</b>

#### *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 with the Treasurer earn a floating interest rate, based on daily bank deposit rates.

### 5.2. Receivables

	2025	2024
	\$'000	\$'000
<b><u>Current receivables</u></b>		
<b>Contractual receivables</b>		
Debtors	414	436
Accrued revenue	1 137	50
<b>Total contractual receivables</b>	<b>1 551</b>	<b>486</b>
<b><u>Statutory receivables</u></b>		
Accrued landscape levies	170	522
GST recoverable from DEW	53	6
<b>Total statutory receivables</b>	<b>223</b>	<b>528</b>
Prepayments	30	13
<b>Total current receivables</b>	<b>1 804</b>	<b>1 027</b>
<b><u>Non-current receivables</u></b>		
<b>Statutory receivables</b>		
Workers compensation recoveries	1	1
<b>Total non-current receivables</b>	<b>1</b>	<b>1</b>
<b>Total receivables</b>	<b>1 805</b>	<b>1 028</b>

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

#### *Contractual receivables*

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.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
*for the year ended 30 June 2025*

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**5.2. Receivables (continued)**

***Statutory receivables***

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

Workers compensation recoveries are related to the interim benefits receivable from employees pursuant to Section 32(3) of the *Return to Work Act 2014*. This receivable is recognised when the relevant employees' claims are rejected.

The net amount of GST receivable from the ATO (via DEW) is included as part of receivables.

**5.3. Useful life and depreciation of non-financial assets**

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

<b>Class of asset</b>	<b>Useful life (years)</b>
Plant and equipment	8-15
Buildings	20
Vehicles	4-5
Right-of-use vehicles	3-5

***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.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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**5.4. Property, plant and equipment by asset class**

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

**Reconciliation 2024-25**

	Land	Buildings	Plant and equipment	Vehicles	ROU Buildings	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	2 200	9	73	33	244	233	2 792
Acquisitions	-	-	43	-	-	148	191
Depreciation	-	(4)	(8)	(9)	(66)	(95)	(182)
Derecognition	-	-	-	-	-	(283)	(283)
Disposals	-	-	-	-	-	-	-
Other changes	-	-	-	-	-	(3)	(3)
Revaluation	226	-	-	-	-	-	226
<b>Carrying amount at the end of the period</b>	<b>2 426</b>	<b>5</b>	<b>108</b>	<b>24</b>	<b>178</b>	<b>-</b>	<b>2 741</b>
<b>Gross carrying amount</b>							
Gross carrying amount	2 426	88	205	273	361	-	3 353
Accumulated depreciation	-	(83)	(97)	(249)	(183)	-	(612)
<b>Carrying amount at the end of the period</b>	<b>2 426</b>	<b>5</b>	<b>108</b>	<b>24</b>	<b>178</b>	<b>-</b>	<b>2 741</b>

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
*for the year ended 30 June 2025*

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**5.5. 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 subsequently measured at fair value.

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value then the asset will be revalued regardless of when the last valuation took place.

**Land**

A valuation of land owned by the Board was performed as at 30 June 2025.

Fair value of land has been determined using land indices provided by the Valuer-General and published by the Department of Treasury and Finance.

**5.6. 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 2024-25 were \$148 000 (2024: \$140 000).

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 4.2.

Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use assets (ROU) and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

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

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

Lease liabilities related to the right-of-use assets and borrowing costs are also disclosed in note 6.3. Expenses related to leases includes depreciation disclosed at note 5.4 and cash outflows related to leases are disclosed in the Statement of Cash Flows.

**6. Liabilities**

All financial liabilities are measured at amortised cost.

**Limestone Coast Landscape Board**  
**Notes to the Financial Statements**  
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**6.1. Payables**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Contractual payables	701	375
Accrued expenses	72	96
Other	16	35
<b>Total current payables</b>	<b>789</b>	<b>506</b>
<b>Total payables</b>	<b>789</b>	<b>506</b>

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

**Contractual payables**

Contractual payables are normally settled within 15 days from the date the invoice is received.

**6.2. Employee related liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	298	345
Employment on-costs	65	68
Long service leave	46	55
Accrued salaries and wages	32	8
Skills and experience retention leave	14	21
<b>Total current employee related liabilities</b>	<b>455</b>	<b>497</b>
<b>Non-current</b>		
Long service leave	635	634
Employment on-costs	67	65
<b>Total non-current employee related liabilities</b>	<b>702</b>	<b>699</b>
<b>Total employee related liabilities</b>	<b>1 157</b>	<b>1 196</b>

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

**Long service leave liability**

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

The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same at 4.25% (2024: 4.25%).

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**6.2. Employee related liabilities (continued)**

The current portion of employee related liabilities reflects the amount for which the Board does not have the right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

***Employment on-costs liabilities***

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The Board makes contributions 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 respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has not changed from the 2024 rate (44%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2024 rate of 11.5% to 12% in 2025. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial and the impact on future periods is impracticable to estimate.

**6.3. Other financial liabilities**

All financial liabilities relate to lease liabilities. Lease liabilities have been measured via discounting the lease payments using either the interest rate implicit in the lease or the incremental borrowing rates provided by the Department of Treasury and Finance.

The borrowing costs associated with the lease liabilities was \$14 000 (2024: \$13 000).

The current portion of lease liabilities is \$68 000 (2024: \$160 000) and the non-current portion is \$119 000 (2024: \$329 000).

Total cash outflows for leases was \$171 000 (2024: \$173 000).

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Future lease payment maturity analysis</b>		
Not later than one year	70	171
Later than one year but not later than five years	107	319
Later than five years	20	26
<b>Total future lease payments</b>	<b>197</b>	<b>516</b>

The future lease payments are presented at nominal amounts.

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#### 6.4. Provisions

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	42	67
Remeasurement	(2)	(35)
Additions	8	10
<b>Carrying amount at the end of the period</b>	<b>48</b>	<b>42</b>

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 2025 provided by a consulting actuary engaged through the Office of the Commissioner for 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.

#### 7. Outlook

##### 7.1. Unrecognised contractual commitments

Commitments arising from contractual sources are disclosed at their nominal value and inclusive of non-recoverable GST.

##### Other contractual commitments

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
No later than one year	5 169	5 130
Later than one year but not later than five years	891	5 473
<b>Total expenditure commitments</b>	<b>6 060</b>	<b>10 603</b>

The Board's commitments relate to non-cancellable contracts at the reporting date which have not been recognised in the Statement of Comprehensive Income and Statement of Financial Position.

The Board's significant other contractual commitments are for:

- Service level agreement with DEW for the provision of corporate services totalling \$3.472 million, this 3 year agreement finishes in 2026.

##### 7.2. 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.

##### 7.3. Events after the reporting period

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