



Government
of South Australia

GREEN ADELAIDE BOARD

2023-24 Annual Report

GREEN ADELAIDE BOARD

81-95 Waymouth St Adelaide SA 5000

www.greenadelaide.sa.gov.au

Contact phone number: (08) 7424 5760
Contact email: dew.greenadelaide@sa.gov.au
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OFFICIAL

2023-24 ANNUAL REPORT for the Green Adelaide Board

To:

The Hon Dr Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

Minister for Climate, Environment and Water

Minister for Workforce and Population Strategy

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

Christopher Brian Daniels

Presiding Member

Date 25 November 2024

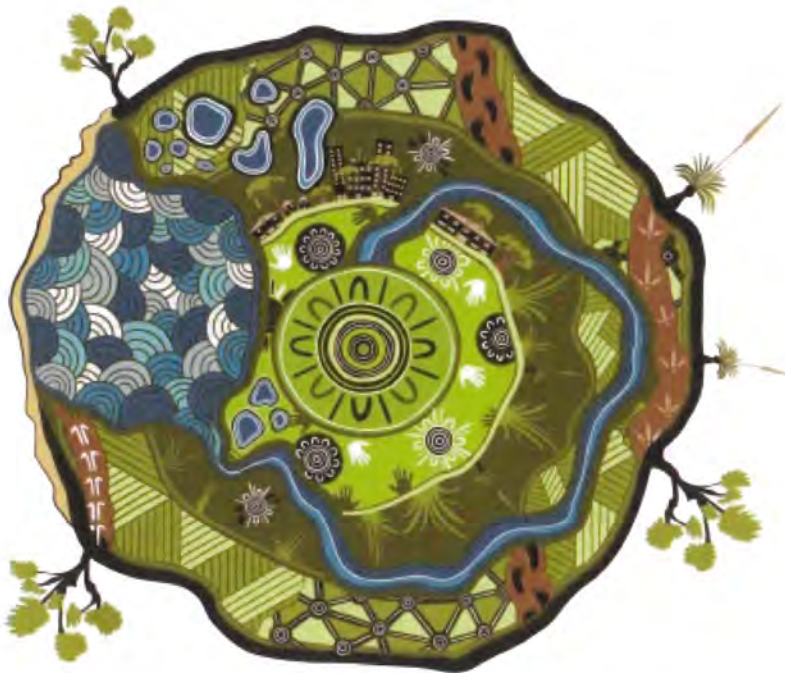
Signature



Reconciliation statement / Engagement with First Nations Australians

The Green Adelaide Board acknowledges Aboriginal people as the First Nations of the lands and waters we live and work upon. The board have made a strong commitment to reconciliation and to strengthening partnerships with First Nations across the state by co-signing a historic [Statement of Commitment](#).

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



Our cooler, greener and wilder vision is portrayed in a piece of art titled 'Kardalta Tarntanya' created by Kaurna artist Allan Sumner.

This artwork shows the importance of the relationships between the land, water, sea and biodiversity and people keeping each other healthy, thriving and connected.

From the Presiding Member



I am pleased to present the Green Adelaide 2023-24 Annual Report. It outlines our operations, projects and expenditure as we work towards our vision of a cooler, greener, wilder and more climate-resilient Adelaide that celebrates our unique culture.

At the start of each financial year, Green Adelaide outlines the work it intends to deliver through its Annual Business Plan. This work is made possible by funding from landscape and water levies collected from ratepayers across metropolitan South Australia.

This report provides a detailed account of how these funds were administered and demonstrates our commitment to transparency and exercising due diligence in delivering our work.

We have a lot to be proud about in the past financial year. Some of our most significant highlights include:

- Finalised the practical completion of Breakout Creek Stage 3 of the western end of the River Torrens / Karrawirra Pari (Breakout Creek) with the cities of Charles Sturt and West Torrens and other partners.
- Investigations for the re-introduction of the platypus to the River Torrens / Karrawirra Pari continued with the release of a platypus scoping study.
- Finalised Adelaide's first draft Urban Greening Strategy for public consultation to create a greener city.
- Funded on-ground implementation of urban greening by local government through the Cooler, Greener, Wilder Grants Program.
- Progressing the restoration of Field River as a major urban recreational and environmental park, in partnership with local government, NGOs and local business and includes the return of Kaurna cultural practices, like cultural burning programs, to the landscape of the Field River catchment.
- Green Adelaide supported the successful 2023 World Urban Parks Conference in Adelaide, jointly hosted by the World Urban Parks and Parks and Leisure Australia, with the congress theme of Sustainable Places: Spaces, People and Habitats.

You can read more in our Highlights Report 2023-24.

We are proud of our achievements, and we continue to look forward on our path to a cooler, greener and wilder city.



Chris Daniels

Presiding Member

Green Adelaide Board

From the Director



In 2023-24 the Green Adelaide Board continued to pursue their outcomes as outlined in their regional landscape plan. A professional and effective workforce of approximately 60 Green Adelaide staff supported a highly committed Board, enabled progress by building community capacity and undertaking on-ground works with partners across government, NGOs, local government and the individuals through various approaches, including grants, projects and timely advice.

Conservation outcomes for Green Adelaide are generally long-term, but key steps towards that are now in place including the recently drafted Urban Greening Strategy, the restoration of Field River Valley ecosystem in the south of the city, the management of Adelaide's largest river system at Karrawirra Pari, rewilding Adelaide's landscape and continuing to work with Warpulai Kumangka restoring Aboriginal land management practices across Kaurna Country.

Green Adelaide has created strong networks between government and non-government organisations, as well as international bodies, for creating sustainable urban practices, including the ongoing promotion of Adelaide as a National Park City.

We will continue to realise our outcomes as we now look to building on these successes and progress the statutory 5-year review of the *Green Adelaide Regional Landscape Plan 2021-26*.



Brenton Grear

Director

Green Adelaide

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Overview: about the landscape board

Our strategic focus

Our Purpose	<p>The Green Adelaide Board became operational on 1 July 2020 under the provisions of the <i>Landscape South Australia Act 2019</i>.</p> <p>The Green Adelaide Board undertakes an active role in managing Green Adelaide's landscapes through the preparation and implementation of a regional landscape plan, which is the principal document guiding the management of natural resources in the Green Adelaide region.</p>
Our Vision	A cooler, greener, wilder and climate resilient Adelaide that celebrates our unique culture.
Our Values	We aim to empower and act in accordance with SA public sector values.

Our functions, objectives and deliverables

The Green Adelaide Board (the Board) serves the Government and the people of South Australia by achieving excellence in the management of our natural resources to ensure environmental, social, cultural and economic sustainability.

The primary functions of the Board, as defined in the *Landscape South Australia Act 2019 (LSA Act)* (section 26), are leading innovation and achieving positive outcomes across the urban landscapes of the Green Adelaide Region with a particular focus on urban design and building resilience with respect to climate change.

To fulfil these primary functions, the *LSA Act* states that the Board will adopt 7 key priorities.

The Board takes a strategic leadership role in relation to these priorities and promotes coordination and partnerships with other entities, agencies and authorities.

The general functions of the Board (section 25) include:

- Undertakings a role in leading, promoting or supporting innovation and positive outcomes in relation to any of these priorities in any part of the state (this may include establishing, supporting or facilitating programs in places outside the GA Region).
- Undertaking, promoting and integrating the management of natural resources within the GA Region, to build resilience in the face of change and to facilitate integrated landscape management and biodiversity conservation.
- Preparing a regional landscape plan and (where relevant) water allocation plans, landscape affecting activities control policies and water affecting activities control policies in accordance with the *LSA Act*. Subsequently, facilitating the

implementation of these plans and policies, and monitor, evaluate and report on the extent of success of the plans and policies in achieving their objectives.

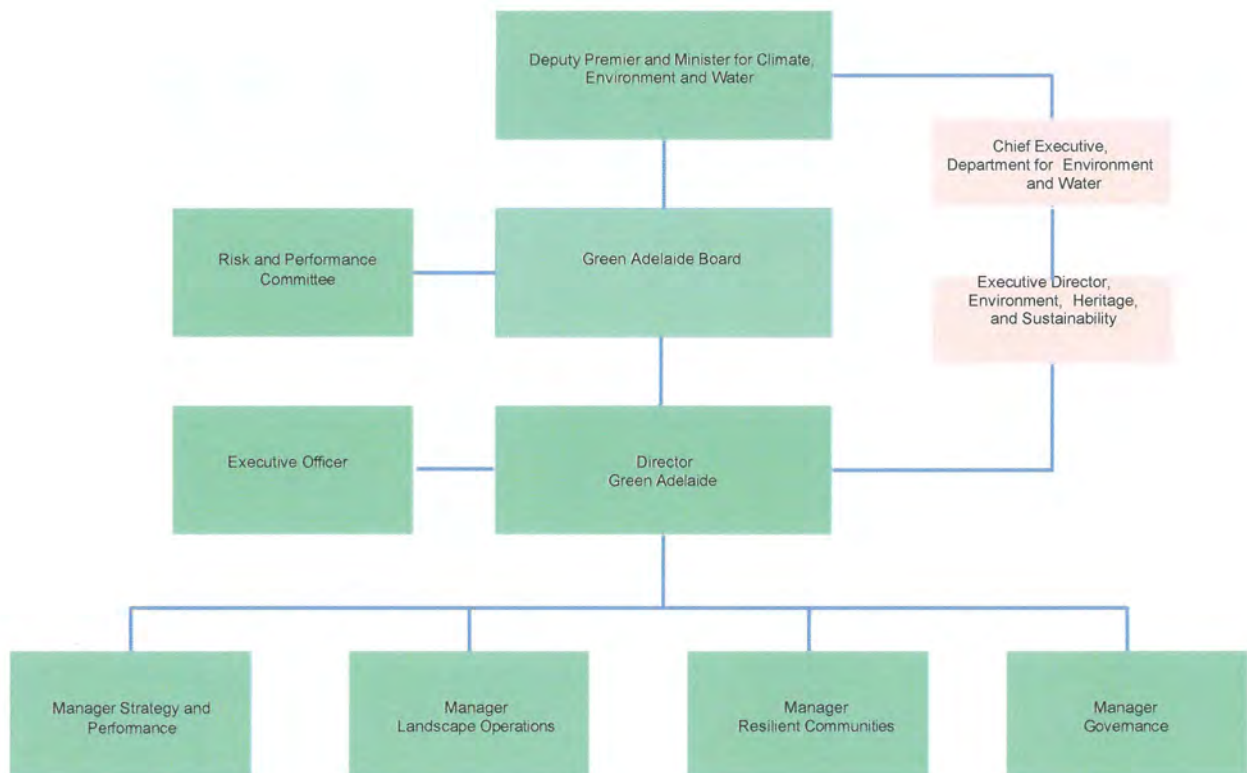
- Promoting public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.
- Undertaking an active role in ensuring, that the GA's regional landscape plan, landscape affecting activities control policies, water allocation plans and water affecting activities control policies, advance the objects of the *Native Vegetation Act 1991* and promote the conservation of wildlife as envisaged under the *National Parks and Wildlife Act 1972*.
- Providing advice on any matter relevant to the condition of landscapes within the GA Region or on the management of those landscapes, or providing any other advice or report that may be appropriate in the circumstances.
- Setting and adopting clear strategies, and creating strong strategic and funding partnerships and cost-effective opportunities.
- Working collaboratively with other regional landscape boards, constituent councils, relevant sections of the community and Aboriginal people.
- Any other functions assigned to the GA Board by the Minister by or the *LSA Act* or any other Act.

Our organisational structure

Section 15 of the *LSA Act 2019* provides for the appointment of the Board. The Board consists of at least six and not more than ten members all appointed by the Minister. 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 *LSA Act*.

Our staff

The Board does not employ staff as per section 35 of the *LSA Act*. Those staff who undertake the work of the Board are employed through the Department for Environment and Water (DEW) in accordance with a Service Level Agreement (SLA) under a Ministerial directive dated 18 July 2020.



Changes to the Board

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

Our Minister

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

The Board**Our Green Adelaide Board members**

Name	Position	Term dates
Christopher Brian Daniels	Presiding Member	1 Jul 2021 – 30 Jun 2024
Adrian John Skull	Board Member	1 Jul 2021 – 30 Jun 2024
Claire Boan	Board Member	1 Jul 2021 – 30 Jun 2024
Dena Ivalene Vassallo	Board Member	1 Jul 2021 – 30 Jun 2024
Beatrix Anne Smith	Board Member	1 Jul 2021 – 30 Jun 2024
Tobias Anthony Turner	Board Member	1 Jul 2023 – 30 Jun 2026
Tiahni Jade Adamson	Board Member	1 Jul 2023 – 30 Jun 2026
Sarah Louise Sutter	Board Member	1 Jul 2023 – 30 Jun 2026
Melanie Ruth Ford	Board Member	1 Jul 2023 – 30 Jun 2026
Natasha Lynley Davis	Board Member	1 Jul 2023 – 30 Jun 2026

Refer to greenadelaide.sa.gov.au/about-us#ourboardmembers for profiles on current Board members.

Legislation administered by the Green Adelaide Board

Landscape South Australia Act 2019

Landscape South Australia (General) 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
- Hills and Fleurieu Landscape Board
- Kangaroo Island Landscape Board
- Limestone Coast Landscape Board
- Murraylands and Riverland Landscape Board
- Northern and Yorke Landscape Board
- South Australian Arid Lands Landscape Board
- Environment Protection Authority
- Green Industries SA
- SA Water

The Board's performance

Performance at a glance

The performance of the Green Adelaide Board is guided by its Regional Landscape Plan 2021-26 and implemented through an annual business plan that guides operations.

The Board undertakes monitoring, evaluation, reporting and improvement (MERI) in order to measure its success against the outcomes outlined in its Regional Landscape Plan.

The Board has implemented a Performance Framework, that includes both annual output measures and five-year environmental outcome measures, it provides a snapshot of the condition of the GA Region's landscapes and informs the Board's next Regional Landscape Plan. The Board also reviews project quarterly and annual reporting to track progress and identify issues.

The Board's 2023-24 Highlights Report outlines a range of annual outputs as well as a snapshot of successful activities, projects and programs across the region that support the environment, protect biodiversity, coastal and marine ecosystems, manage water sustainably, and engage the community in natural resources management.

Further information on these activities, projects and programs can be found on our website, where reports are uploaded when approved by the Board. It can be found here on the Board's website <https://www.greenadelaide.sa.gov.au/about-us#ourplansreports>.

The Board also monitors and evaluates its activities, through the recent release of the publicly available reporting dashboards. These describe the monitoring programs, outputs and measures that the Board uses to monitor the performance of the Landscape Plan over the period 2021-26. The dashboards detail the outputs of Board investment and provides up to date authoritative environmental monitoring data to inform future Board activities. <https://www.greenadelaide.sa.gov.au/about-us/dashboards>.

Landscape board objectives and performance

More detail on the 2023-24 projects and their alignment with Green Adelaide's priorities is available in the board's 2023-24 Business Plan (www.greenadelaide.sa.gov.au).

Board objectives	Indicators	Performance
Coastal management <i>Conserve and restore coastal and marine habitats and biodiversity</i>	<ul style="list-style-type: none"> Coordinated conservation and restoration of natural coast and marine environments Improved biodiversity outcomes, including habitats and species of key conservation concern Enhanced climate resilience and adaptation and increased environmental and social benefits 	<p>Worked with local councils to support the implementation and review of the Metropolitan and Northern Coastal Action Plan.</p> <p>Coastal Conservation Officers supported a range of activities including community run nurseries and volunteer groups, and council coastal restoration projects.</p> <p>Undertook coastal vegetation assessments, habitat mapping, and species population surveys to support conservation of threatened species.</p> <p>Undertook pest plant and animal control activities, in particular targeting threats to threatened species.</p> <p>As part of ongoing Blue Carbon research progressed investigations into coastal habitat carbon sequestration, in particular mangrove habitats. Continued to facilitate collaborations and partnerships for the Blue Carbon Futures Fund to implement the Blue Carbon Strategy for South Australia 2020-25 along our coast.</p> <p>Supported community-based projects through the Grassroots Grants Program.</p>

<p>Water resources and wetlands</p> <p><i>Water resources deliver environmental, economic, social and cultural benefits</i></p>	<ul style="list-style-type: none"> • Biodiverse public and private blue and green spaces that enhance the quality and sustainability of water resources • Effective management of watercourses and resources by landholders (public and private) • Best practice, sustainable water management 	<p>As part of the River Torrens Recovery project, which is a collaborative project between state and local government to improving water quality and biodiversity along the river, a review of delivery and update of the pest management plan has been completed.</p> <p>Finalised the practical completion of Breakout Creek Stage 3.</p> <p>Supported continued maintenance and operation of gross pollutant removal from key sites.</p> <p>Continued management of cyanobacteria (blue green algae) in Torrens Lake, and watercourse restoration works (pest plant removal and revegetation) along the River Torrens.</p> <p>Undertook fish population surveys and completed draft fish passage guidelines.</p> <p>Continued operation of water monitoring stations across the region.</p> <p>Supported community-based projects through the Grassroots Grants Program.</p> <p>Supported implementation of Water Allocation Plans across the region, along with Water Affecting Activity regulatory functions.</p>
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<p>Biodiversity-sensitive and water-sensitive urban design</p> <p><i>Build industry and community capacity to design cooler, greener and biodiverse urban infrastructure</i></p>	<ul style="list-style-type: none"> • Best practice BSUD and WSUD outcomes in both the public and private realm • Implementation barriers are solved and opportunities harnessed for improved urban greening, BSUD and WSUD • Improved BSUD and WSUD implementation success by community, councils and industry 	<p>Supported continued operation of Water Sensitive SA capacity building program.</p> <p>Finalised draft Urban Greening Strategy for metropolitan Adelaide, including BSUD investigations.</p> <p>Funded on-ground implementation of BSUD and WSUD by local government through the Cooler, Greener, Wilder Grants Program.</p> <p>Supported community-based projects through the Grassroots Grants Program.</p> <p>Progressed development of guidelines for promoting increased WSUD and BSUD on private land, in particular new developments.</p>
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<p>Green streets and flourishing parklands</p> <p><i>Increase the extent and quality of urban green cover</i></p>	<ul style="list-style-type: none"> • Improved regional coordination to achieve more climate resilient, water smart and sustainable urban greening outcomes • More new infill housing and commercial developments keep mature trees and plant more than the minimum landscaping requirements • Strategic, high-quality climate-resilient greening reflective of local context and need 	<p>Released new data for urban heat and tree canopy mapping across the region.</p> <p>Finalised draft Urban Greening Strategy for metropolitan Adelaide, for public consultation.</p> <p>Funded on-ground implementation of urban greening by local government through the Cooler, Greener, Wilder Grants Program.</p> <p>Supported local government climate resilience initiatives with funding for coordination.</p> <p>Supported community-based projects through the Grassroots Grants Program.</p>
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Fauna, flora and ecosystem health in the urban environment	<ul style="list-style-type: none"> • Flora and fauna conservation management practices were improved • Terrestrial habitat condition improves at sites with significant investment • Quality (or extent) of habitat is enhanced and threatened species' population decline was halted (or reversed) at targeted sites 	<p>Progressed investigations to support potential reintroduction of platypus to the River Torrens.</p> <p>Undertook surveys and management of, threatened flora and fauna species and ecological communities.</p> <p>Supported protection and establishment of threatened flora species across the region.</p> <p>In partnership with the community, local First Nations, State and local government restoration of the lower Field River Valley has been progressed. This includes the return of Kaurna cultural practices to the landscape of the Field River catchment, which included Kaurna cultural burning programs.</p> <p>Supported community-based projects through the Grassroots Grants Program.</p>
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<p>Controlling pest animals and plants</p> <p><i>Manage the effects of pests and impact causing native species</i></p>	<ul style="list-style-type: none"> • Knowledge and delivery of effective management strategies for pests and impact causing species improves • Identification and control of new and emerging pest animals and plants before they are widely established • Threats to key biodiversity and primary production assets are mitigated and community awareness improves 	<p>Supported the Department for Infrastructure and Transport and local governments to undertake strategic pest plant management across the region.</p> <p>Provided advice to land managers on best practice weed control.</p> <p>Undertook investigations into new and emerging weeds and overabundant native species.</p> <p>Supported landholders with management of pest animals to reduce grazing pressure.</p>
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<p>Nature education</p> <p><i>Inspired communities to value, connect with, and care for nature</i></p>	<ul style="list-style-type: none"> • Widespread environmental awareness, values, advocacy and action across diverse communities • Traditional practices are embedded in community-led projects and program • Increased community awareness, understanding, inspiration and action to connect with and care for nature 	<p>Continued support of Kaurna through partnership with KYAC and Warpulai Kumangka, and implementation of Kaurna fire management activities.</p> <p>Supported professional development and capacity building with:</p> <ul style="list-style-type: none"> • Schools across the region • Youth Environmental Council • Local government workshops • Coordinated the online Green Adelaide Seminar Series with topics including rewilding, the microbats of Adelaide, the power of citizen science and the future trees project. • Volunteer groups and ran capacity building events across the region. <p>Continued leadership of the Adelaide National Park City initiative.</p> <p>Supported community events for:</p> <ul style="list-style-type: none"> • Reconciliation Week at the Warraparinga Cultural Centre • NAIDOC celebrations. • Science Alive • SA Nature Festival. <p>Engaged with the community through:</p> <ul style="list-style-type: none"> • social media • podcasts. <p>Supported the 9 environment centres of the Greater Adelaide Environment Network.</p>
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Corporate performance summary

The DEW provides the corporate, governance and administrative support services to the Board on a fee for service basis in accordance with a SLA under a Ministerial directive dated 18 July 2020.

Performance at a glance

A total of 11 board meetings were held during the 2023-24 financial year and 0 special board meetings were held during this period. The table below illustrates meetings that landscape board members have attended:

Board member	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun	Meeting s attended	% of Total
Christopher Brian Daniels	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	10/11	90%
Adrian John Skull	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	10/11	90%
Claire Boan	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	8/11	72%
Beatrix Anne Smith	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	11/11	100%
Dena Ivalene Vassallo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	9/11	81%
Tobias Anthony Turner	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	10/11	90%
Tiahni Jade Adamson	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	10/11	90%
Sarah Louise Sutter	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	10/11	90%
Natasha Lynley Davis	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	10/11	90%
Melanie Ruth Ford	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	11/11	100%

Employment opportunity programs

Program name	Performance
Nil	The Board does not employ staff as per section 35 of the <i>LSA Act</i> . Those staff who undertake the work of the Board are employed through the DEW in accordance with a SLA under a Ministerial directive dated 18 July 2020.

Board performance management and development systems

Performance management and development system	Performance
Board Performance Report	<p>The Board members undertook a Performance Review via the Australian Institute of Company Directors in December 2022 and implemented actions and outcomes during the 2023-24 year from that review.</p> <p>A Board performance and governance session was held with the Board in December 2023 and actions and issues identified have been addressed.</p>
Service Level Agreement with DEW	Not assessed during this reporting period.
Board Presiding Member one on one with Board members	<p>The Board undertakes a review of each meeting as part of that meeting's agenda. It also reviews its performance on an annual basis.</p> <p>The Presiding Member held one-on-one conversations with individual Board members as required during this reporting period to address issues as they arose. A Board governance performance full review will be undertaken.</p>
The Board maintains a register of attendance at meetings	There were 11 meetings held during 2023-24, with annual attendance of appointed members averaging 90 per cent. All meetings achieved a quorum attending.
The Board's Risk & Performance Committee	The Board has an established a Risk and Performance Committee (RPC) under an approved Terms of Reference. The role of the RPC is to assist the Board in the oversight of the Board's financial and risk management systems, to ensure that the Board meets its statutory obligations, particularly in respect of audit and finance matters.
Australian Government Performance Framework	Quarterly, six monthly and annual reporting requirements met for all Regional Land Partnership projects and core services.

Work health, safety and return to work programs

The Board does not employ staff as per section 35 of the *LSA Act*. Those staff who undertake the work of the Board are subject to work health safety and return to work programs administered through the DEW in accordance with a SLA under a Ministerial directive dated 18 July 2020.

Program name	Performance
The Board abides by the relevant health and safety policies and procedures to meet whole of government and legislative requirements.	Work, health and safety and return to work programmes are reported through the DEW Annual Report 2023-24, noting staff are employees of the Department for Environment and Water and are assigned to work for the Board under a Service Level Agreement.

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

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

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

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

**before third-party recovery

Data for previous years is available at: [Green Adelaide Landscape Board Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/green-adelaide-landscape-board-annual-report-data)

Executive employment in the agency

Executive classification	Number of executives
The Board does not employ staff as per section 35 of the <i>LSA Act</i> . Those staff who undertake the work of the Board are employed through the DEW in accordance with a SLA under a Ministerial directive dated 18 July 2020.	0

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Financial performance

Financial performance at a glance

The financial performance and position as at 30 June 2024 are contained within the audited financial statements. Appendix: Audited financial statements 2023-24.

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

Levy expenditure against the Green Adelaide Board budget

Revenue / Expenditure details	2023-24 Budget \$000s	2023-24 Actual \$000s
Revenue – water levies	240	237
Revenue – levies collected by local councils	32,132	32,132
<i>Total income raised by levies</i>	32,372	32,369
<i>Actual expenditure on amounts raised by levies *</i>	36,791	35,078

*Expenditure includes carryover budget.

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

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Total Income	35,272	33,754	1,518	33,172
Total Expense	39,175	37,338	1,837	35,024
Net Result	(3,903)	(3,584)	(319)	(1,852)
Total Comprehensive Result *	(3,903)	(3,584)	(319)	(1,852)

*The Total Comprehensive Result is a consequence of the recognition of income and expenditure relating to the Urban Rivers and Catchments Commonwealth Grant Program, whereby GA was required to pay grants to recipients ahead of the receipt of grant income from the Commonwealth.

Statement of Financial Position	2023-24 Budget \$000s *	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Current assets	-	10,938	-	16,226
Non-current assets	-	3,894	-	4,064
Total Assets	-	14,832	-	20,290
Current liabilities	-	2,792	-	4,666
Non-current liabilities	-	0	-	0
Total Liabilities	-	2,792	-	4,666
Net Assets	-	12,040	-	15,624
Equity	-	12,040	-	15,624

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

Consultants disclosure

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

Consultant disclosures are not required to be reported by landscape boards as they are Tier 2 reporting entities and are not required to disclose consultants in their financial statements.

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	N/A	\$0

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

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

Data for previous years is available at: link [Green Adelaide Landscape Board Annual Report Data - Dataset](#)

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
Maxima Tempskill Recruitment	Financial Services	\$7,931

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

Contractors	Purpose	\$ Actual payment
Hays Specialist Recruitment	Human Resources	\$33,009
	Total	\$40,940

**Non-disclosure of contractor names approved by Director*

Data for previous years is available at: link [Green Adelaide Landscape Board Annual Report Data - Dataset](#)

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

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

Other financial information

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

During 2023-24, Green Adelaide provided \$1,125,862 from the Grassroots Grants Program to the following:

Local Government	\$0
Volunteer groups and NGOs	\$416,245
First Nations	\$0
Schools	\$348,017
Other	\$361,600

Further to the Grassroots Grants Program, Green Adelaide also offers the following grants:

Cooler, Greener and Wilder Grant Program	\$651,077 - for Local Government
Blue Carbon Futures Grant Program	\$408,737 - for Research Institutions
Community Environment Centres	\$904,980 - to NGOs as an election commitment
Adelaide Beach Management Program	\$3,096,209 - to the Dept for Environment and Water - State Government
Urban Rivers and Catchments Program	\$2,048,811 - Commonwealth funding provided predominantly to Local Government

During 2023-24, Green Adelaide provided \$9,393,517 in other grant funding to the following:

Local Government	\$3,379,421
Volunteer groups and NGOs	\$2,085,470
First Nations	\$0
Landholders	\$0
South Australian Universities	\$408,737
South Australian State Government Agencies	\$3,485,709
Other	\$34,180

Risk management

Risk and audit at a glance

The Board endeavours to maximise opportunities to achieve its goals. These endeavours are facilitated by appropriately managing the risks associated with Green Adelaide's activities.

The aim of the Board's Risk Management policy and framework is to achieve balanced risk adjusted outcomes for the Green Adelaide Region. Adherence to the Risk Management Framework provides:

- Reduce the likelihood of unacceptable or unknown outcomes.
- Provide greater openness and transparency in decision making and ongoing management processes.
- Ensure Green Adelaide maintains its mission to be a trusted voice for the environment.
- Provide a better understanding of risks associated with Green Adelaide's activities.
- Represent an effective reporting framework for meeting corporate governance requirements.
- Provide a comprehensive risk assessment of major projects.

The Risk and Performance Committee of the Board is responsible for reviewing and making recommendations to the Board in relation to the Green Adelaide's Risk Management Framework and adherence to the policy and framework.

Fraud detected in the Board

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

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

Strategies implemented to control and prevent fraud

The Board has adopted the Fraud and Corruption Control Policy: South Australian Public Sector, 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:

- The Risk and Performance Committee has oversight to ensure the adopted DEW framework is adhered to through established internal controls.
- An internal audit program of business systems is conducted annually, including a peer review.

- All employees have completed the Department of the Premier and Cabinet 'Code of Ethics Awareness' program.
- Employment screening upon employment and at regular intervals.

Insert your LB link [Green Adelaide Landscape Board Annual Report Data - Dataset](#)

Public interest disclosure

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

Nil

Data for previous years is available at: link [Green Adelaide Landscape Board Annual Report Data - Dataset](#)

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

Reporting required under any other act or regulation

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

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

The persons or bodies to whom or to which the board has delegated functions or powers under section 37 of the LSA Act, and the nature of the functions or powers delegated to each person or body (as per section 8(c) of regs):

Procurement and financial authorisations delegations

Position Title	Contract Execution	Contract Execution – purchase cards	Procurement – contract pre-approval, payments and disbursements
Presiding Member	✓		✓
Director, Green Adelaide	✓	✓	✓
Manager, Strategy & Performance	✓	✓	✓
Manager, Governance	✓	✓	✓
Manager, Resilient Communities	✓	✓	✓
Manager, Landscape Operations	✓	✓	✓
Team Leader, Monitoring & Evaluation	✓	✓	✓
Team Leader, Water Allocation Planning	✓	✓	✓
Manager, Financial Services	✓	✓	✓
Team Leader, Grants & Contracts	✓	✓	✓
Team Leader, Nature Education	✓	✓	✓
Team Leader, Communications	✓	✓	✓
Team Leader, Urban Biodiversity	✓	✓	✓
Team Leader, Coast & Seas	✓	✓	✓
Team Leader, Planning	✓	✓	✓
Team Leader, Water Projects	✓	✓	✓
Team Leader, Community Partnerships	✓	✓	✓
Project Lead, National Park City	✓	✓	✓
Project Coordinator – Field River	✓	✓	✓
Wildlife Ecologist	✓	✓	✓
Regional Coordinator, Biosecurity and Species Management	✓	✓	✓
Senior Water Projects Officer	✓	✓	✓
Senior Water Projects Engineer	✓	✓	✓
Waterway Ecologist	✓	✓	✓
Urban Ecologist	✓	✓	✓
Senior Policy Officer	✓	✓	✓

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Senior Policy Officer	✓	✓	✓
Information Management Officer	✓	✓	✓
Senior Policy Officer	✓	✓	✓
Senior Policy Officer	✓	✓	✓
Scientific Officer	✓	✓	✓
Water Projects Officer	✓	✓	✓
Water Projects Officer	✓	✓	✓
Water Projects Officer	✓	✓	✓
Regional Data Officer	✓	✓	✓
Executive Officer	✓	✓	✓
Coastal Projects Coordinator	✓	✓	✓
Coast and Seas Officer (Partnerships)	✓	✓	✓
Seascapes Officer	✓	✓	✓
Project Officer, (Flora Ecologist)	✓	✓	✓
Policy Officer	✓	✓	✓
Senior Landscape Officer	✓	✓	✓
Urban Sustainability Coordinator	✓	✓	✓
Aboriginal Partnerships Coordinator	✓	✓	✓
Aboriginal Partnerships Officer	✓	✓	✓
Communications Coordinator	✓	✓	✓
Communications Officer	✓	✓	✓
Community Engagement Coordinator	✓	✓	✓
Sustainable Urban Communities Officer	✓	✓	✓
Urban Sustainability Officer	✓	✓	✓
Engagement Officer	✓	✓	✓
Partnerships and Grants Officer	✓	✓	✓
Partnerships and Grants Officer	✓	✓	✓
Senior Finance Officer	✓	✓	✓
Business Support Officer	✓	✓	✓
Business Support Officer	✓	✓	✓
Business Support Officer	✓	✓	✓
Business Support Officer	✓	✓	✓

In addition to the financial delegations, the Director, Green Adelaide has been delegated to exercise certain powers and functions of the board under the *LSA Act*, as prescribed by the relevant Instrument of Delegation.

Authorised Officer authorisations under the *LSA Act*

Position Title	Act Section
Director, Green Adelaide	<p>Sn 98 – Part 7 Management and protection of land <i>Special provisions relating to land</i></p> <p>Sn 99 – Part 7 Management and protection of land <i>Requirement to implement action plan</i></p> <p>Sn 104(3)(d) – Part 8 Management and protection of water Sn 104(4)(a) resources Sn 104(4)(b) <i>Water affecting activities</i> Sn 104(4)(c) Sn 104(4)(d) Sn 104(4)(e) Sn 104(4)(f) Sn 104(4)(g)</p>

	<p>Sn 104(4)(h) Sn 104(4)(i) Sn 104(9)</p> <p>Sn 107 – Part 8 Management and protection of water resources <i>Notice to rectify unauthorized activity</i></p> <p>Sn 108 – Part 8 Management and protection of water Resources <i>Notice to maintain watercourse or lake</i></p> <p>Sn 186 – Part 9 Control of animals and plant <i>Movement of animals or plants</i></p> <p>Sn 193(5) – Part 9 Control of animals and plans Sn 193(6) <i>Action orders</i> Sn 193(9) Sn 193(10)</p> <p>Sn 197 – Part 9 Control of animals and plants <i>Permits</i></p> <p>Sn 207 – Part 10 Enforcement <i>Protection orders</i></p> <p>Sn 208 – Part 10 Enforcement <i>Action on non-compliance with a protection order</i></p> <p>Sn 209 – Part 10 Enforcement <i>Reparation orders</i></p> <p>Sn 210 – Part 10 Enforcement <i>Action on non-compliance with a reparation order</i></p> <p>Sn 211 – Part 10 Enforcement <i>Reparation authorisations</i></p>
Manager, Landscape Operations	<p>Sn 98 – Part 7 Management and protection of land <i>Special provisions relating to land</i></p> <p>Sn 99 – Part 7 Management and protection of land <i>Requirement to implement action plan</i></p> <p>Sn 104(3)(d) – Part 8 Management and protection of water Sn 104(4)(a) resources Sn 104(4)(b) <i>Water affecting activities</i> Sn 104(4)(c) Sn 104(4)(d) Sn 104(4)(e) Sn 104(4)(f) Sn 104(4)(g) Sn 104(4)(h) Sn 104(4)(i) Sn 104(9)</p> <p>Sn 107 – Part 8 Management and protection of water resources <i>Notice to rectify unauthorized activity</i></p> <p>Sn 108 – Part 8 Management and protection of water</p>

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	<p>Resources <i>Notice to maintain watercourse or lake</i></p> <p>Sn 186 – Part 9 Control of animals and plant <i>Movement of animals or plants</i></p> <p>Sn 193(5) – Part 9 Control of animals and plans Sn 193(6) <i>Action orders</i> Sn 193(9) Sn 193(10)</p> <p>Sn 197 – Part 9 Control of animals and plants <i>Permits</i></p> <p>Sn 207 – Part 10 Enforcement <i>Protection orders</i></p> <p>Sn 208 – Part 10 Enforcement <i>Action on non-compliance with a protection order</i></p> <p>Sn 209 – Part 10 Enforcement <i>Reparation orders</i></p> <p>Sn 210 – Part 10 Enforcement <i>Action on non-compliance with a reparation order</i></p> <p>Sn 211 – Part 10 Enforcement <i>Reparation authorisations</i></p>
Manager, Strategy & Performance	<p>Sn 104(3)(d) – Part 8 Management and protection of water Sn 104(4)(a) resources Sn 104(4)(b) <i>Water affecting activities</i> Sn 104(4)(c) Sn 104(4)(d) Sn 104(4)(e) Sn 104(4)(f) Sn 104(4)(g) Sn 104(4)(h) Sn 104(4)(i) Sn 104(9)</p> <p>Sn 107 – Part 8 Management and protection or water resources <i>Notice to rectify unauthorized activity</i></p> <p>Sn 108 – Part 8 Management and protection of water Resources <i>Notice to maintain watercourse or lake</i></p>

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

On 19 May 2023 the Minister directed the Board to:

- Fund the operation and maintenance of the Patawalonga Lake System on an ongoing basis up to \$1,130,473 million per annum (indexed annually to the Consumer Price Index rate applied in line with South Australian Government agencies and not-for profit organisations).
- Enter into an agreement with the Department for Environment and Water for the administration of this funding arrangement. This agreement will clearly define 'operation and maintenance' and will exclude any capital investment for the Patawalonga Lake System. This agreement will detail (as a minimum) the funding obligations of the Board, and accountability and reporting requirements, and will also provide for regular review of the agreement.
- Continue to operate, manage and maintain the floating boom (asset numbers 23402, 23403 and 227766) located on the Patawalonga Creek, North of the Patawalonga Lake System, on behalf of the Department for Environment and Water.

Public complaints

Number of public complaints reported

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

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

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

Data for previous years is available at: [insert hyperlink to specific data.sa page and ensure data sources are referenced.](#)

Service Improvements

Under the Service Level Agreement with the department, the Board is provided with a new Complaints online system which enables consistent and real-time data capture and storage, electronic workflows, automated reminders, streamlined reporting and enhanced management oversight and accountability. It also supports the consistent, accurate and timely resolution of complaints, real-time complaints reporting and facilitates early identification of trends indicative of issues requiring systemic attention.

Compliance Statement

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

Appendix: Audited financial statements 2023-24

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

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

To the Presiding Member Green Adelaide Landscape Board

Opinion

I have audited the financial report of the Green Adelaide Board (the Board) for the financial year ended 30 June 2024.

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

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member, the Director Green Adelaide and the Chief Financial Officer of the Department for Environment and Water,

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 Director Green Adelaide and the Board for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director
- conclude on the appropriateness of the Director'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 Director about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



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

29 November 2024

Green Adelaide Board

Financial Statements

For the year ended 30 June 2024

Green Adelaide Board
Certification of the Financial Statements
for the year ended 30 June 2024

We certify that the attached general purpose financial statements for the Green Adelaide Board

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Green Adelaide Board; and
- present a true and fair view of the financial position of the Green Adelaide Board as at 30 June 2024 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Green Adelaide Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



C Daniels

Presiding Member

Green Adelaide Board

27 November 2024



B Grear

Director Green Adelaide

Green Adelaide Board

27 November 2024



S O'Brien

Chief Financial Officer

Department for Environment and Water

27 November 2024

Green Adelaide Board
Statement of Comprehensive Income
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
Landscape and water levies	2.1	32 369	29 792
Commonwealth-sourced grants and funding	2.2	500	50
Grant revenues	2.3	188	2 729
Interest	6.1	505	427
Assets received free of charge	2.4	93	94
Other income		99	80
Total income		33 754	33 172
Expenses			
Board and committee expenses	3.3	279	308
Supplies and services	4.1	21 351	22 096
Grants and subsidies	4.2	10 518	7 697
Intra-government transfers	4.4	4 855	4 521
Depreciation	5.1	273	333
Assets transferred free of charge	4.3	-	16
Other expenses	4.5	62	53
Total expenses		37 338	35 024
Net result		(3 584)	(1 852)
Total comprehensive result		(3 584)	(1 852)

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

Green Adelaide Board
Statement of Financial Position
as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	10 633	15 895
Receivables	6.2	305	331
Total current assets		10 938	16 226
Non-current assets			
Property plant and equipment	5.1	3 894	4 064
Total non-current assets		3 894	4 064
Total assets		14 832	20 290
Current liabilities			
Payables	7.1	2 792	4 666
Total current liabilities		2 792	4 666
Total liabilities		2 792	4 666
Net assets		12 040	15 624
Equity			
Retained earnings		12 040	15 624
Total equity		12 040	15 624

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

Green Adelaide Board
Statement of Changes in Equity
for the year ended 30 June 2024

	Note	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2022		17 476	17 476
Net result for 2022-23		(1 852)	(1 852)
Total comprehensive result for 2022-23		(1 852)	(1 852)
Balance at 30 June 2023		15 624	15 624
Net result for 2023-24		(3 584)	(3 584)
Total comprehensive result for 2023-24		(3 584)	(3 584)
Balance at 30 June 2024		12 040	12 040

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

Green Adelaide Board
Statement of Cash Flows
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Landscape and water levies received		32 401	30 122
Commonwealth-sourced grants and funding		550	50
Grants received		207	3 001
Interest received		518	379
GST received from DEW		1 156	130
Other receipts		106	80
Cash generated from operations		34 938	33 762
<i>Cash outflows</i>			
Payments for supplies and services		(24 472)	(18 818)
Payments of grants and subsidies		(10 518)	(8 137)
Payment of intra-government transfers		(4 855)	(4 521)
Payments to board and committee members		(279)	(308)
Other payments		(66)	(57)
Cash used in operations		(40 190)	(31 841)
Net cash provided by operating activities		(5 252)	1 921
Cash flows from investing activities			
<i>Cash outflows</i>			
Purchase of property, plant and equipment		(10)	(25)
Cash used in investing activities		(10)	(25)
Net cash used in investing activities		(10)	(25)
Net increase / (decrease) in cash and cash equivalents		(5 262)	1 896
Cash at the beginning of the period		15 895	13 999
Cash at the end of the period	6.1	10 633	15 895

The accompanying notes form part of these financial statements.

Green Adelaide Board

Notes to and forming part of the financial statements

for the year ended 30 June 2024

1. About the Green Adelaide Board

The Green Adelaide Board (the Board) is a body corporate of the state of South Australia, established pursuant to section 13(6) of the *Landscape South Australia Act 2019* (the LSA Act). The Board is a not-for-profit entity.

The Green Adelaide Regional Landscape Plan 2021-26 was approved by the Minister for Climate, Environment and Water in June 2021. The Board operates under an annual Business Plan which aligns to the Regional Landscape Plan. The Green Adelaide Annual Business Plan 2023-24 identifies the Board's revenue and investment in the seven priorities assigned to the Board 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 agreed corporate support services to the Board during 2023-24 to enable it to meet its governance and financial management statutory requirements in delivering its business.

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

1.1. Basis of preparation

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

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

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

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

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the 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 the DEW for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, DEW and are classified as operating cash flows.

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.2. Objectives and programs

The Board serves the Government and the people of South Australia by achieving excellence in the provision of our natural resources to ensure environmental, social, cultural and economic sustainability.

Board objectives

The functions of the Board as defined under sections 25 and 26 of the LSA Act include:

- Leading innovation and achieving positive outcomes across the urban landscapes of the Green Adelaide Region with a particular focus on urban design and building resilience with respect to climate.
- Adopting 7 key priorities as described under Board programs.
- Taking a strategic leadership role in relation to these priorities and promoting coordination and partnerships with other entities, agencies and authorities.

The Board may:

- Undertake a role in leading, promoting or supporting innovation and positive outcomes in relation to any of these priorities in any part of the state.
- Establish, support or facilitate programs in places outside the Green Adelaide Region.
- Undertake, promote and integrate the management of natural resources within its region, to build resilience in the face of change and to facilitate integrated landscape management and biodiversity conservation.
- Prepare a regional landscape plan and (where relevant) water allocation plans, landscapes affecting activities control policies and water affecting activities control policies in accordance with the LSA Act.
- Facilitate the implementation of these plans and policies, and monitor, evaluate and report on the extent of success of the plans and policies in achieving their objectives.
- Promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.
- Undertake an active role in ensuring, that the Board's regional landscape plan, landscape affecting activities control policies, water allocation plans and water affecting activities control policies, advance the objects of the *Native Vegetation Act 1991* and promote the conservation of wildlife as envisaged under the *National Parks and Wildlife Act 1972*.
- Provide advice on any matter relevant to the condition of landscapes within its region or on the management of those landscapes, or to provide any other advice or report that may be appropriate in the circumstances.
- Set and adopt clear strategies, and, create strong strategic and funding partnerships and cost-effective opportunities.
- Work collaboratively with other regional landscape boards, constituent councils, relevant sections of the community and Aboriginal people.
- Any other functions assigned to the Board by the Minister by or under this or any other Act.

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.2. Objectives and programs (continued)

Board programs

The Board's vision is to create a cooler, greener, wilder and climate-resilient Adelaide that celebrates our unique culture. The Board's work program is based on the required priorities for the region, as outlined in the Board's Business Plan. In line with this Plan, actions to be undertaken by the Board are presented under the key programs for the region which include the Board's 7 priorities.

Coastal Management

- To conserve and restore coastal and marine habitats and biodiversity.

Water Resources and Wetlands

- To ensure water resources deliver environmental, economic, social and cultural benefits.

Biodiversity-sensitive and Water-sensitive Urban Design

- To build industry and community capacity to design cooler, greener and biodiverse urban infrastructure.

Green Streets and Flourishing Parklands

- To increase the extent and quality of urban green cover.

Fauna, Flora and Ecosystem Health in the Urban Environment

- To conserve, restore and expand habitats for native flora and fauna.

Controlling Pest Animals and Plants

- To manage the effects of pests and impact-causing native species.

Nature Education

- To inspire communities to value, connect with, and care for nature.

The Board also incurs expenses in the administration of these priorities and in its commitments for:

Program Support

- Activities that facilitate and support the delivery of the Board's projects across the 7 regional priorities including staff salaries and wages and business administration expenses.

Landscape Priorities Fund

- The Board's contribution under the LSA Act to enable investment in large scale integrated landscape restoration projects that address sub-regional and state-wide priorities. The Board has no responsibility for the administration of the Fund.

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

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.2. Objectives and programs (continued)

Income and expenses by program

	Coastal Management		Water Resources and Wetlands		Biodiversity-sensitive and Water-sensitive Urban Design		Green Streets and Flourishing Parklands		Fauna, Flora and Ecosystem Health	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Landscape and water levies	4 859	3 854	4 139	6 854	1 460	632	860	1 137	2 603	1 622
Commonwealth-sourced grants and funding	-	-	500	50	-	-	-	-	-	-
Grant revenues	38	12	50	2 528	92	87	-	43	8	56
Interest	90	66	72	114	27	11	16	19	48	28
Assets received free of charge	-	-	93	94	-	-	-	-	-	-
Other income	2	1	3	3	1	-	-	-	8	1
Total income	4 989	3 933	4 857	9 643	1 580	730	876	1 199	2 667	1 707
Expenses										
Board and committee expenses	-	-	-	-	-	-	-	-	-	-
Supplies and services	1 496	1 259	6 631	8 948	295	340	422	420	1 562	869
Grants and subsidies	3 743	3 600	2 595	294	843	414	403	787	1 559	1 152
Intra-government transfers	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Assets transferred free of charge	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	5 239	4 859	9 226	9 242	1 138	754	825	1 207	3 121	2 021
Net result	(250)	(926)	(4 369)	401	442	(24)	51	(8)	(454)	(314)

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.2. Objectives and programs (continued)

	Controlling Pest Animals and Plants		Nature Education		Program Support		Landscape Priorities Fund		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Income										
Landscape and water levies	672	558	3 332	2 509	9 589	8 105	4 855	4 521	32 369	29 792
Commonwealth-sourced grants and funding	-	-	-	-	-	-	-	-	500	50
Grant revenues	-	-	-	3	-	-	-	-	188	2 729
Interest	12	9	62	43	178	137	-	-	505	427
Assets received free of charge	-	-	-	-	-	-	-	-	93	94
Other income	60	43	21	28	4	4	-	-	99	80
Total income	744	610	3 415	2 583	9 771	8 246	4 855	4 521	33 754	33 172
Expenses										
Board and committee expenses	-	-	1	-	278	308	-	-	279	308
Supplies and services	637	618	2 106	1 876	8 202	7 766	-	-	21 351	22 096
Grants and subsidies	130	158	1 225	1 283	20	9	-	-	10 518	7 697
Intra-government transfers	-	-	-	-	-	-	4 855	4 521	4 855	4 521
Depreciation	-	-	-	-	273	333	-	-	273	333
Assets transferred free of charge	-	-	-	-	-	16	-	-	-	16
Other expenses	-	-	-	-	62	53	-	-	62	53
Total expenses	767	776	3 332	3 159	8 835	8 485	4 855	4 521	37 338	35 024
Net result	(23)	(166)	83	(576)	936	(239)	-	-	(3 584)	(1 852)

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

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2. Income

2.1. Landscape and water levies

	2024 \$'000	2023 \$'000
Landscape levy collected within council areas	32 132	29 642
Water levy collected through DEW	237	150
Total revenue from landscape and water levies	32 369	29 792

Landscape and water levies are collected under Part 5 of the LSA 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 LSA Act for the relevant financial year by notice in the Board Annual Business Plan. Revenue is recognised when the invoice is raised at the end of the levy period to which they relate. Councils may seek to recover costs in accordance with the LSA 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 LSA 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 transferred to the Board from DEW.

2.2. Commonwealth-sourced grants and funding

	2024 \$'000	2023 \$'000
Urban Rivers and Catchments	300	-
Breakout Creek Stage 3 Redevelopment	200	-
Second Creek and River Torrens Gross Pollutant Trap Upgrade	-	50
Total Commonwealth-sourced grants and funding	500	50

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. The Commonwealth has provided National Partnership Program funding to the State for project works from the Environment Restoration Fund and for Urban Rivers and Catchments. The above grants were originally received by the State and then paid from the Department of Treasury and Finance (DTF) to the Green Adelaide Board via DEW.

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.3. Grant revenues

	2024 \$'000	2023 \$'000
Grant revenues from SA Government		
State Government grants	25	2 526
Total SA Government grant revenues	<u>25</u>	<u>2 526</u>
Other grant revenues		
Local Government grants	141	135
Sundry grants	22	68
Total grant revenues	<u>188</u>	<u>2 729</u>

Grant revenues are recognised in accordance with AASB 1058 as income on receipt.

2.4. Assets received free of charge

	2024 \$'000	2023 \$'000
Assets received free of charge	93	94
Total assets received free of charge	<u>93</u>	<u>94</u>

The Board has received water monitoring assets free of charge from DEW as a part of the network upgrade project to continue the state-wide capture and storage of water data.

The assets transferred reflect the carrying amount of those assets in DEW's Statement of Financial Position immediately prior to the transfer.

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board include the Minister for Climate, Environment and Water, the Presiding Member, the Director Green Adelaide and the other members of the Board who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$502 000 (2023: \$652 000).

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 DTF) under section 6 the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

During the financial year, there were related party transactions that took place between the Board and those related entities of the key management personnel.

The Board has a long-standing funding arrangement with Trees For Life for the Bush For Life program. During the financial year, the Board funded \$434 000 for this program as well as funding a Grassroots Grant project of \$15 000 and \$36 000 as a fee for service arrangement. The Chief Executive of Trees For Life is a member of the Board. The decision to fund the Bush For Life project was a Board decision under the annual business planning process. Other project funding was approved by the delegate, Director, Green Adelaide, as per the Board's financial delegations.

The Board provided various grants to the City of Port Adelaide Enfield that directly aligned to the Board's priorities under the Regional Landscape Plan to a value of \$1 251 000. This includes funding for the Commonwealth's Urban Rivers and Catchment Program of \$1 085 000, whereby the Board administers these funds on behalf of the Commonwealth and is approved by the Commonwealth and the Board. Further funding was provided for the Cooler, Greener, Wilder Grants Program, the Urban Animal and Plant Control Program, and the Urban Watercourse Management Program. The Mayor of the City of Port Adelaide Enfield was a Board member. These grant programs were approved by the delegate, Director, Green Adelaide, as per the Board's financial delegations.

The Board entered into a grant arrangement with Nature Play SA for nature-based play partnerships for \$270 500. The decision to fund Nature Play SA was a Board decision under the annual business planning process. The Director of Green Adelaide was a member of the Nature Play Board. The grant agreement was approved by the delegate, Manager, Resilient Communities, as per the Board's financial delegations.

The Board provided funding to Southern Cultural Immersion under a fee for service arrangement for \$14 000, predominantly for a reconciliation event at Warriparinga. A Board member is affiliated with this company. This funding was approved by the delegate, Director, Green Adelaide, as per the Board's financial delegations.

The Board provided grant funding to RSPCA (SA) Inc. for a Grassroots Grant of \$66 000. A Board member is a member of the RSPCA Board. This grant was approved by the delegate, Director, Green Adelaide, as per the Board's financial delegations.

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2. Board and committee members

Members during the 2023-24 financial year were:

The Board

C B Daniels (Presiding Member)
C Boan
A J Skull
B A Smith
D I Vassallo
T Turner
T J Adamson
S L Sutter
N L Davis
M R Ford*

Risk and Performance Committee

C B Bierbaum (Chair)
B A Smith
C Boan
K G Trimper

Adelaide National Park City Co-design Governance Framework Committee
(ceased operations on 18 April 2024)

S Yarwood (Chair)
N Govan
C B Daniels
N L Davis
A J Skull

* In accordance with Premier and Cabinet Circular 016, government employees did not receive any remuneration for board/committee duties during the financial year.

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

	2024	2023
\$0 - \$19 999	5	7
\$20 000 - \$39 999	8	9
\$40 000 - \$59 999	1	1
Total number of members	14	17

The total remuneration received or receivable by members was \$266 000 (2023: \$294 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any related fringe benefits tax.

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, including payroll tax amount to \$14 000 (2023: \$15 000).

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.3. Board and committee expenses

	2024	2023
	\$'000	\$'000
Board and committee fees	240	267
Remuneration on-costs - superannuation	26	27
Remuneration on-costs - other	13	14
Total board and committee expenses	279	308

Board and committee expenses include all fees and other costs including superannuation. These are recognised when incurred.

Staff providing services to the Board are employees of DEW, funded by the Board under a Service Level Agreement. As such, no employee benefits or related provisions are included in the Board's financial statements. Board funded DEW salaries are reflected as a fee for service expense as detailed in note 4.1.

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Fee for service - Project delivery	10 723	12 078
Fee for service - Board funded DEW salaries	5 856	5 550
Fee for service - Water planning management to DEW	1 149	1 121
Fee for service - Corporate services fee to DEW	1 049	923
Fee for service - Patawalonga Lake System to DEW	844	1 029
Accommodation	439	381
General administration	383	283
Fee for service - Shared Services SA fee	164	145
Board funded staff training and development	120	57
Minor assets, maintenance, equipment and repairs	79	50
Information technology hardware and software	64	73
Contractors	41	-
Donations and sponsorships	40	92
Vehicles	28	30
Other supplies and services	372	284
Total supplies and services	21 351	22 096

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4.2. Grants and subsidies

	2024 \$'000	2023 \$'000
Grants and subsidies paid to entities within the SA Government		
Adelaide Beach Management to DEW	3 096	3 021
Other grants	571	274
Total grants and subsidies paid to entities within the SA Government	3 667	3 295
Grants and subsidies paid to entities external to the SA Government		
Local Government	3 484	1 678
Other grants	3 367	2 724
Grants and subsidies paid to entities external to the SA Government	6 851	4 402
Total grants and subsidies	10 518	7 697

The Board provided financial assistance to Local Government, State Government agencies and private bodies (including individuals) during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant.

4.3. Assets transferred free of charge

	2024 \$'000	2023 \$'000
Infrastructure	-	16
Total assets transferred free of charge	-	16

The Board transferred a number of water monitoring assets for nil consideration to DEW and the Northern and Yorke Landscape Board in 2022-23. There were no asset transfers in 2023-24.

4.4. Intra-government transfers

The Board is to contribute a percentage of its landscape and water levy income into the Landscape Priorities Fund as per the provisions of Division 2 Section 93 of the LSA Act. By notice in the Government Gazette on 14 January 2021, the Minister for Climate, Environment and Water designated this to be 15% of contributions received by the Board each financial year. The Fund enables investment in large scale integrated landscape restoration projects that address sub-regional and state-wide priorities and is administered by DEW. The Board has no responsibility for the administration of this Fund.

Total funds transferred was \$4.86m (2023: \$4.52m).

4.5. Other expenses

Other expenses include Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$54 800 (2023: \$53 300). No other services were provided by the Audit Office of South Australia. Other expenses include audit fees paid to an external provider.

Total other expenses were \$62 000 (2023: \$53 300).

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5. Non-financial assets

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

5.1. Property, plant and equipment

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

Reconciliation 2023-24

	Plant and equipment	Infrastructure	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	16	4 039	9	4 064
Acquisitions	-	-	10	10
Depreciation	(2)	(271)	-	(273)
Assets received free of charge	-	93	-	93
Transfers to/(from) capital works in progress	-	18	(18)	-
Carrying amount at the end of the period	14	3 879	1	3 894
Gross carrying amount				
Gross carrying amount	150	7 744	1	7 895
Accumulated depreciation	(136)	(3 865)	-	(4 001)
Carrying amount at the end of the period	14	3 879	1	3 894

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5.1. Property, plant and equipment (continued)

Review of accounting estimates

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

Useful life

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

Class of asset	Useful life (years)
Infrastructure	10-50
Plant and equipment	10

Impairment

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

6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer	10 633	15 895
Total cash and cash equivalents	10 633	15 895

Deposits with the Treasurer

The Green Adelaide fund was established in accordance with section 96 of the LSA Act. The account is an interest bearing deposit account with DTF pursuant to section 21 of the Public Finance and Audit Act 1987. Total interest revenue was \$505 000 (2023: \$427 000).

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

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

6.2. Receivables

	2024	2023
<u>Current</u>	\$'000	\$'000
Contractual receivables		
Debtors	44	55
Accrued revenues	40	50
Total contractual receivables	84	105
Statutory receivables		
GST input tax recoverable from DEW	220	226
Total statutory receivables	220	226
Prepayments	1	-
Total current receivables	305	331

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

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

The net amount of GST recoverable from DEW is included as part of receivables.

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

Impairment losses related to contracts with customers external to SA Government. No impairment loss was recognised in relation to statutory receivables.

7. Liabilities

7.1. Payables

	2024	2023
<u>Current</u>	\$'000	\$'000
Contractual payables		
Contractual payables	2 704	4 573
Accrued expenses	88	93
Total current payables	2 792	4 666
Total payables	2 792	4 666

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

Green Adelaide Board
Notes to and forming part of the financial statements
for the year ended 30 June 2024

8. Outlook

8.1. Unrecognised commitments

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

	2024	2023
	\$'000	\$'000
No later than one year	16 896	11 293
Later than one year but not later than five years	30 339	22 999
Later than five years	11 044	14 547
Total expenditure commitments	58 279	48 839

The Board's key expenditure commitments relate to the following:

- Contracts for major projects such as Breakout Creek Stage 3 redevelopment project and for various on-ground projects across the Board's 7 priorities (refer to note 1.2).
- Grants provided to local councils and private industry via Commonwealth funding for the Urban Rivers and Catchments Program.
- Grants provided to local councils for the Cooler, Greener, Wilder Grants Program.
- Grants provided to schools and private industry for the Grassroots Grants Program.
- Agreements for contracted officers hosted in local councils; Keep South Australia Beautiful (KESAB); and Birdlife Australia.
- Payments to DEW under Ministerial Directives for the Adelaide Beach Management and the Patawalonga Lake System. The Board has an ongoing commitment to fund the Patawalonga Lake System, therefore the disclosures above quantify this commitment for the next 5 years.

8.2. Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

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

8.3. Events after the reporting period

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

