



**Government  
of South Australia**

# EYRE PENINSULA LANDSCAPE BOARD

## **2023-24 Annual Report**

EYRE PENINSULA LANDSCAPE BOARD

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To:

The Hon Dr Susan Close MP

Deputy Premier

Minister for Climate, Environment and Water

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

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

Submitted on behalf of the Eyre Peninsula LANDSCAPE BOARD by:

Mr Peter Treloar

Presiding Member

Date 26 November 2024

Signature



## **Reconciliation statement / Engagement with First Nations Australians**

The Barngarla, Nauo, Wirangu, Kokatha and Mirning people are the traditional custodians of Eyre Peninsula. The Eyre Peninsula Landscape Board acknowledges elders - past, present and future - and respects the relationship Aboriginal people have to country. The Board is committed to supporting traditional custodians, involvement of Aboriginal people and organisations in the management of the region's landscapes and in recognising Aboriginal culture and knowledge of natural resources in the landscape.

## From the Presiding Member



On behalf of the Eyre Peninsula Landscape Board, I'm pleased to present our Annual Report for 2023-24. The report outlines the work our Board has been involved with over the past year – and summarises the significant results delivered by and to the Eyre Peninsula region.

I'd like to acknowledge the input of our Board members, along with the outstanding commitment of our valuable members of staff. We're fortunate indeed, to have so many good people invested in outcomes for the Eyre Peninsula.

Water security remains a challenge and continues to be a focus, along with our other identified priority areas of: Sustainable Agriculture, Biodiversity, Pest Animals and Plants, and Community.

I'm pleased also to report our Board has an excellent working relationship with our Minister, Honourable Susan Close, along with the Department for Environment and Water. Partnerships are critical in this space, and the Board is working to maintain at every opportunity the building of such partnerships. The way in which our industries, businesses and people continually adapt to a changing physical and fiscal environment is to be commended – an example which the Board seeks to emulate and foster.

From my perspective, a feature of the last twelve months has been the communication with other landscape boards from across South Australia – and indeed from across the country. The opportunity to share ideas and set common goals has greatly enhanced our sense of co-operation and achievement. Ultimately, the issues confronting landscape management on the Eyre Peninsula does not stop at our boundary, and are often replicated across the State and Australia.

I commend this report.

A handwritten signature in blue ink, belonging to Mr Peter Treloar. The signature is stylized and fluid, written over a light blue horizontal line.

Mr Peter Treloar

**Presiding Member**

Eyre Peninsula Landscape Board



## From the General Manager



This year has been another big year for the Eyre Peninsula Landscape Board (the Board) leading the way in in safeguarding the regions natural and productive environment.

I commend the work of our Presiding Member, Board members and staff who share this passion and continue to build genuine and productive partnerships with key stakeholders and community.

2023/2024 has been a critical year in securing Regional Delivery Partners (RDP), Commonwealth funding, providing financial support to the Board to build capacity in the region for the next five years. This has been a huge undertaking by the Board while continuing to deliver on ground projects. It has been rewarding to see the Board's Landscape Priority Fund (LPF) project *Eyes on Eyre* grow considerably with significant uptake from the regional Councils and now, other regions. We are pleased with the success of this project as it contributed to safeguarding one of the region's most important assets, our coastline, while continuing to allow locals and visitors to enjoy and access it.

We have also commenced a combined and fast-tracked review and amendment of the Water Allocation Plan (WAP) for the Southern Basins and the Musgrave Prescribed Wells Areas as a result of the condition of some of the regions important groundwater resources continuing to decline. This is a significant and important undertaking for the Board, given the importance of these groundwater resources to the regions water security. We look forward to engaging the community in the important undertaking.

Amongst this backdrop we continue to deliver important programs and projects around pest animal and plant control, water and sustainable agriculture, biodiversity conservation and community engagement.

Overall, 2023/2024 has been another busy year and I extend my thanks and gratitude to everyone involved.

A handwritten signature in black ink, appearing to read 'Jonathan Clark'.

Mr Jonathan Clark

**General Manager**

Eyre Peninsula Landscape Board

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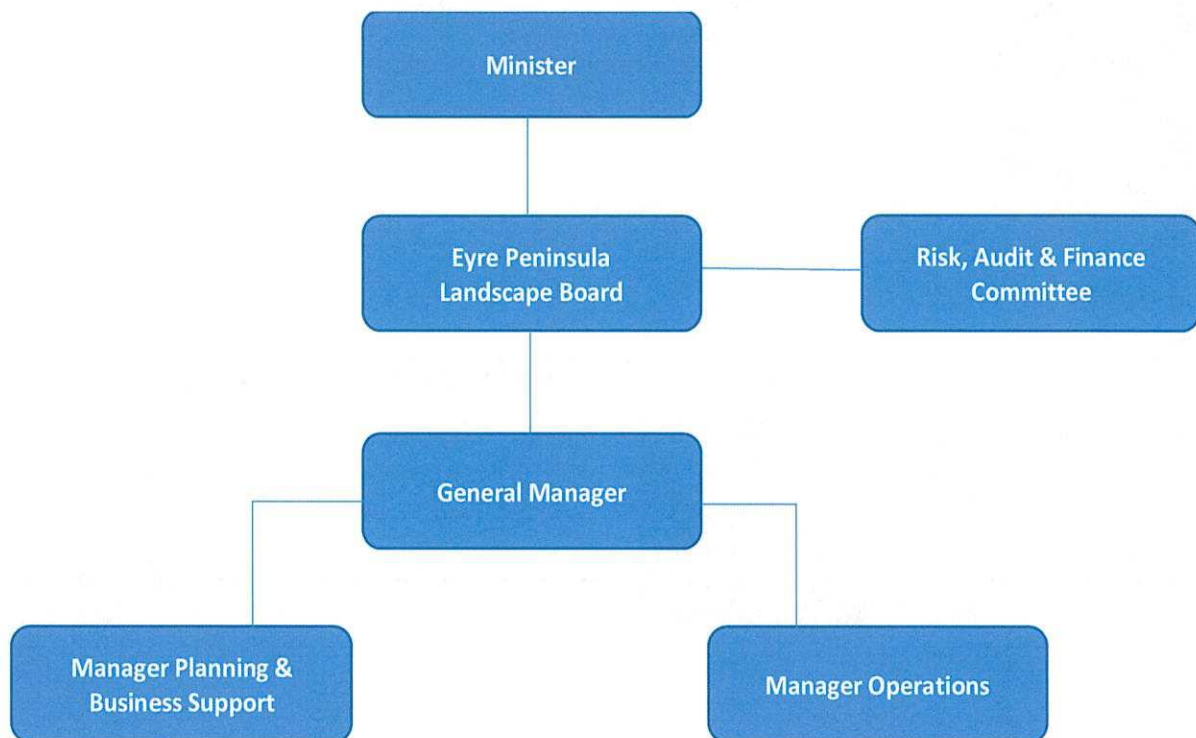
## Overview: about the Eyre Peninsula Landscape Board

### Our strategic focus

<b>Our Purpose</b>	The Eyre Peninsula Landscape Board was established on 9 January 2020 under the provisions of the Landscape South Australia Act 2019. The Board undertakes an active role in managing South Australia's landscapes through the preparation and implementation of a <a href="#">Eyre Peninsula Regional Landscape Plan</a> which is the principal document guiding the management of the State's landscape in the Eyre Peninsula Region.
<b>Our Vision</b>	<b><i>Natural resources managed to support ecological sustainability, vibrant communities and thriving enterprises in a changing climate.</i></b>
<b>Our Values</b>	The Board values are defined as: Integrity, Respect, Trust, Honesty and Authenticity.
<b>Our functions, objectives and deliverables</b>	<p>The objectives of the Board as defined in Section 7(a) Landscape South Australia Act 2019 include supporting ecologically sustainable development and contributing to landscape management in an integrated manner. The functions, objectives and deliverables include:</p> <ul style="list-style-type: none"> <li>• to undertake, promote and integrate the management of natural resources within its region, with particular reference to land management, water resource management and pest animal and plant control, to build resilience in the face of change and to facilitate integrated landscape management and biodiversity conservation.</li> <li>• to prepare, monitor and evaluate a regional landscape plan, annual business plan and water allocation plan, landscape affecting activities control policies and water affecting activities control policies.</li> <li>• promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region.</li> <li>• to provide advice with respect to the assessment of various activities or proposals referred to the board under this or any other Act; and</li> <li>• at the request of the Minister, or on its own initiative, to 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.</li> <li>• to assist in the management of any native animals that adversely affect the natural or built environments, people or primary production or other industries, or to facilitate action to mitigate or manage the impact of those native animals, and such other functions assigned to the board by the Minister or by or under this or any other Act.</li> </ul>



## Our organisational structure



The Eyre Peninsula Landscape Board is established in accordance with section 15 of the Landscape SA Act 2019 and consists of seven members appointed by the Minister for Environment and Water, for a term of up to four years.

Each of the appointed members of the board is a person who, in the opinion of the Minister, meets requirements of section 16 of the Landscape SA Act 2019.

### 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

### Peter Treloar

Presiding Member  
Member, Risk Audit  
and Finance  
Committee  
31 January 2023 to  
30 January 2027



### Mark Whitfield

Chair, Risk Audit  
and Finance  
Committee  
28 February 2023 to  
28 February 2025



### Nikki Becker

Board Member  
7 December 2023 to  
30 January 2027  
Member, Risk Audit  
and Finance  
Committee  
20 February 2024 to 20 February 2026



### Jo Calliss

Member, Risk Audit  
and Finance  
Committee  
28 April 2024 to 28  
April 2026



### Cecelia Cox

Board Member  
28 April 2024 to 28  
April 2026



### Mark Dennis

Board Member  
31 January 2023 to  
31 January 2025



**David Levey**

Risk Audit and Finance  
Committee  
Independent Member

28 February 2023 to  
28 February 2025



**Kate McShane**

Board Member

31 January 2023 to  
30 January 2025

Risk Audit and  
Finance Committee

20 February 2024 to 20 February 2026



**Steven Milner**

Board Member

31 January 2023 to  
30 January 2027

Risk Audit &  
Finance Committee

28 February 2023 to 20 February 2024



**Alan Tingay**

Board Member

31 January 2023 to  
30 January 2025



**Our staff**

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

**Legislation administered by the 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
- Green Adelaide
- 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 Board has an approved [\*Eyre Peninsula Regional Landscape Plan\*](#) and a [\*Water Allocation Plan \(WAP\) for the Southern Basins and Musgrave Prescribed Wells Areas\*](#). These plans were developed in consultation with the regional community, and the Board is continuing to implement the priorities identified in these plans, to ensure community expectations are being met and natural resources managed effectively.

The 10-year comprehensive review of the WAP was due to be completed by early 2026, however in April 2024 the Board made a decision to begin immediately on a revised water allocation plan to sustainably manage water allocations on the Eyre Peninsula to address a significant decline in the region's available fresh underground water resources. The Board has also partnered with the Department for Environment and Water to invest significant funds in scientific research needed to underpin the WAP review.

For the past five years (2018-23) the Board has been delivering significant projects in the region through the Australian Government National Landcare Program, with these projects all concluding in the June 2023 financial year. In 2023-24 the Board was appointed as the Regional Delivery Partner and was successful in negotiating a deed or agreement, regional capacity services and three significant work orders for:

- One year's funding for the development of an emergency response plan for biodiversity and natural resources in the region
- Just over four years funding for a Sustainable Agriculture Facilitator for the region, which will be delivered by Agriculture, Innovation and Research EP, and
- Four years funding for a major environment project, aimed at recovery of priority drooping sheaok on calcrete sites across the western district.

State Government funding has also been leveraged for continued delivery of the Eyes on Eyre Program (through the Landscape Priority Funding), a new Feral Herbivore program and Stage 2 of the Flinders Island Safe Haven Project.

The Grassroots Grants program was again delivered to landholders and community groups to enable them to implement local landscape management projects. The Board, through the appointment of an Aboriginal Engagement Officer, has also been actively engaging Aboriginal groups and people in the region in the drafting of an Aboriginal Partnership plan.

The Board has continued to review and update its governance, policies, systems, and workforce, with particular emphasis on improving work health and safety across the organisation.



## Landscape board objectives and performance

The “Managing South Australia’s Landscapes” Policy Overview Paper 2020 outlines three overarching objectives for the State, which are sustainable economy, resilient communities and vibrant biodiversity. The Board’s contribution to the achievement of these includes:

<b>Key objective (Govt.)</b>	<b>Agency’s contribution</b>
<b>Sustainable economy</b>	<p>The Board contributes to this by:</p> <ul style="list-style-type: none"> <li>• Working with landholders and industries to sustainably use and manage natural resources</li> <li>• Management of weeds and pests and impact-causing native species, which have significant productivity impacts for producers</li> <li>• Facilitating sustainable commercial and recreational use of the coast and parks.</li> </ul>
<b>Resilient communities</b>	<p>The Board contributes to this by:</p> <ul style="list-style-type: none"> <li>• Providing grassroots grants to enable community to implement local community landscape restoration projects</li> <li>• Improving understanding and conservation of biodiversity and ecosystems in a changing climate</li> <li>• Supporting management of land, sea and water to maintain or improve condition.</li> </ul>
<b>Vibrant biodiversity</b>	<p>The Board contributes to this by:</p> <ul style="list-style-type: none"> <li>• Supporting communities and individuals to monitor and conserve natural resources in a changing climate</li> <li>• Supporting Traditional Owners and Aboriginal communities to care for country.</li> </ul>

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

Board objectives	Indicators	Performance
Water	<ul style="list-style-type: none"> <li>• Effective implementation of the WAP for the Southern Basins and Musgrave Prescribed Wells Area.</li> <li>• Continued monitoring of Groundwater Dependant Ecosystems (red gums and wetlands)</li> <li>• Provision of advice and support in relation to water affecting activities enquiries.</li> <li>• Administration and prompt processing of water affecting activity permit applications.</li> <li>• Ensuring compliance with water affecting activities policies and permits</li> </ul>	<p>Please refer to the boards website for performance information relating to each of the boards objectives.</p> <p>Find out more about our achievement or what we are working on by:</p> <ul style="list-style-type: none"> <li>• <a href="#">subscribing to our quarterly newsletter</a></li> <li>• <a href="#">catching up on previous newsletter editions</a></li> <li>• connecting with us on <a href="#">Facebook</a>, <a href="#">Twitter (x)</a> or <a href="#">LinkedIn</a></li> <li>• keeping an eye on <a href="#">our website</a></li> </ul>
Sustainable Agriculture	<ul style="list-style-type: none"> <li>• Continue to monitor land management compliance in line with the Board's policy.</li> <li>• Support land managers and agriculture groups across the region to build awareness of the importance of erosion protection and improvement of land management practices.</li> <li>• The provision of a Regional Agriculture Landcare Facilitator, and</li> <li>• Delivery of the Regenerative Agriculture Program.</li> </ul>	
Pest Plants and Animals	<ul style="list-style-type: none"> <li>• Review and implementation of regional pest management plans for priority pest plants and animals.</li> <li>• Provision of support to landowners regarding their responsibilities, weed identification, best practice control advice and property planning assistance.</li> <li>• Delivery of targeted pest animal baiting programs, targeted weed control campaigns, monitoring, permitting, and compliance works.</li> <li>• Assisting landowners in connecting with relevant authorities and providing information about impactcausing native species and control options.</li> <li>• Cataloguing of current and emerging impact-causing native species, their impacts and extent across the region.</li> <li>• Collaboration with other regions and agencies to develop policy frameworks, strategies, or programs, with the aim of reducing threats from impact-causing native species.</li> </ul>	



Biodiversity	<ul style="list-style-type: none"> <li>• Supporting community to undertake coastal management works in line with the Coastal Action Plan.</li> <li>• Supporting partners to progress Eyes on Eyre activities, protecting priority coastal habitats, and encouraging sustainable use.</li> <li>• Partnering with other agencies to advance blue carbon initiatives particularly focused on temperate saltmarsh restoration.</li> <li>• Support community and landholders to improve the health and condition of threatened ecological communities, native vegetation, and threatened species.</li> <li>• Continued implementation, review, and improvement of the biodiversity monitoring program.</li> <li>• Collaboration with partners to source funding for landscape-scale projects in priority ecosystems.</li> </ul>
Community	<ul style="list-style-type: none"> <li>• Review and improvement of the citizen science program; providing meaningful opportunities for volunteers and groups to get involved and value the natural environment.</li> <li>• Supporting Aboriginal and community groups, Local Government, farming groups and schools to progress natural resource activities through the provision of the Grassroots Grants program.</li> <li>• Strengthening relationships with other regional partners, community groups and industry stakeholders.</li> <li>• Strengthening relationships with Local Government and other regional partners. Effective leadership and governance of the Board and its business, to meet legislative requirements.</li> </ul>
Administration	<ul style="list-style-type: none"> <li>• The administration program includes the internal business support function, DEW Corporate Services and Shared Services costs, as well as levy collection costs for both within council areas and outside of council areas. Development of the Landscape Plan, Business plan and other supporting documents</li> <li>• Monitoring, evaluation and reporting on priorities and contractual obligations</li> <li>• Statutory referrals received and appropriately responded to.</li> </ul>

## Corporate performance summary

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

### Meetings of the board: general and special

A total of 5 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	5-Sep-23	13-Dec-23	20-Feb-24	10-Apr-24	18-Jun-24	Meetings Attended	%of Total
Peter Treloar	Yes	Yes	Yes	Yes	Yes	5/5	100%
Nikki Becker*	No	No	Yes	Yes	No	2/5	40%
Cecelia Cox*	No	No	Yes	No	Yes	2/5	40%
Mark Dennis	Yes	Yes	Yes	No	Yes	4/5	80%
Helen Lamont	Yes	Yes	Yes	No	No	3/5	60%
Kate McShane	Yes	No	Yes	Yes	Yes	4/5	80%
Steven Milner	Yes	Yes	Yes	Yes	No	4/5	80%
Alan Tingay	Yes	No	No	Yes	Yes	3/5	60%

\* Cecelia Cox commenced in December 2023

\* Nikki Becker commenced in February 2024

### Employment opportunity programs

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



**Board performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
The Board maintains a register of attendance at meetings	There were 5 meetings held during 2023 – 24, with annual attendance of appointed members averaging 68% per cent. All meetings achieved a quorum attending.
The Board's Finance & Risk Committee	The Terms of Reference were reviewed annually. The Committee met four times in 2023-24
Landscape board presiding member and board members	The presiding member held one on one conversations with all Board members and board representatives during this reporting period.
Australian Government Performance Framework	Quarterly, and annual reporting requirements met for all Regional Delivery Partnership projects and Regional Capacity services
Landscape Priorities Fund	Six monthly, annual and acquittal reporting requirements met for Landscape Priorities Fund project grants.
General Manager	Twice yearly reviews were conducted for the General Manager

## Work health, safety and return to work programs

The Eyre Peninsula Landscape Board meets the requirements under the *Work Health and Safety Act (SA) 2012* and *Return to Work Act 2014* and meets whole of Government requirements. The Board has a Work Health and Safety Committee which comprises of a senior team member, four staff members and an Executive Officer. The activities of the committee are reported to the Board with policies and procedures adopted by the Board as applicable and implemented for any person undertaking work for the Board.

The Board receives quarterly WHS reports, measuring performance against the following key performance indicators:

Indicator	Performance
KPI 1: Total all Injuries reports	Excellent
KPI 2: Total non-injury incident reports	Excellent
KPI 3: 100% incident investigations completed	Excellent
KPI 4: 100% worksite inspections completed	Improving
KPI 5: 100% corrective actions completed on time	Excellent
KPI 6: 70% of mandatory WHS training completed	Improving
KPI 7: 100% of contractors completing inductions	Excellent
KPI 8: 90% of internal audits completed as scheduled	Excellent

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

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

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

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Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$769.00	0	100%
Income support payments – gross (\$)	0	0	0%

\*\*before third party recovery

**Executive employment in the agency**

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

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



## Financial performance

### Financial performance at a glance

The 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 Eyre Peninsula Landscape Board budget

Revenue / Expenditure details	2023-24 Budget \$000s	2023-24 Actual \$000s
Revenue – water levies	\$495,723	\$505,191
Revenue – levies collected by local councils	\$3,301,711	\$3,301,711
Revenue – Out of Council levies	\$46,976	\$26,965
<i>Total income raised by levies</i>	\$3,844,410	\$3,833,868
<i>Actual expenditure on amounts raised by levies *</i>	\$3,844,410	\$3,833,868

\*Expenditure includes carryover budget.

### Consultants disclosure

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.

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

### Contractors disclosure

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

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

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$30,418

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

Contractors	Purpose	\$ Actual payment
EP Civil & Earthmoving Pty Ltd	Stormwater Treatment Landscaping Works in Coffin Bay	\$190,043.70
Alto People	Recruitment & Selection Services	\$55,000.00
Agricultural Innovation (Air EP)	Sustainable Agriculture Facilitator	\$31,750.00
Branded Culture	Branded Culture Plan	\$21,097.00
	Total	\$297,890.70

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

Data for previous years is available at: [Eyre Peninsula Landscape Board Annual Report 2002/23](#)

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 Eyre Peninsula Landscape 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, including grants provided under the Grassroots Grants Program.

During 2023-24, the board provided \$136,345 from the Grassroots Grants Program to the following:

- Local Government \$37,500
- Volunteer groups and NGOs \$88,845
- First Nations \$0.00
- Schools \$10,000

During 2023-24, the board provided \$277,060 in other funding and grants and to the following:

- Local Government \$271,060
- Volunteer groups and NGOs \$1,000
- First Nations \$0.00
- Landholders \$5,000
- South Australian Universities \$0.00
- Other \$0.00



## Risk management

### Risk and audit at a glance

The Risk, Audit & Finance Committee has oversight of Eyre Peninsula Board's Risk Management Framework and reviews the Risk Register at each meeting. The Risk, Audit & Finance Committee is also responsible for liaison with the Auditor-General's Department on all matters concerning the results of audits of the Eyre Peninsula 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 Board

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

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

### Strategies implemented to control and prevent fraud

The Board has adopted the Fraud and Corruption Control Policy: South Australian Public Sector and has its own Fraud and Corruption procedure 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, Audit and Finance Committee has oversight to ensure the adopted 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.

### 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*: zero

Data for previous years is available at: [Eyre Peninsula Landscape Board Annual Report 2002/23](#)

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

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

Position No.	Position Title	Procurement Contract pre-approval payment and disbursement	Contract execution	Purchase Card	Debt Write-Off
P32341	General Manager	✓	✓	✓	✓
P25731	Landscape Operations Manager	✓	✓	✓	
P25709	Manager Planning & Business Support	✓	✓	✓	
P25707	Team Leader Landscape Operations Southern	✓	✓	✓	
P25708	Team Leader Landscape Operations Western	✓	✓	✓	
P25714	Team Leader Landscape Operations Eastern	✓	✓	✓	
P26253	Senior Finance & Administration Officer	✓	✓	✓	
P53441	Program Manager Water	✓	✓	✓	
P53443	Program Manager Climate Resilient Landscapes	✓	✓	✓	
P25725	Monitoring & Evaluation Officer	✓	✓	✓	
P25732	Communications & Engagement Officer	✓	✓	✓	
P25733	Planning & Assessment Officer	✓	✓	✓	
P44859	Senior Governance & Administration Officer	✓	✓	✓	
P51352	Aboriginal Engagement Officer	✓	✓	✓	
P25719	Landscape Officer	✓	✓	✓	
P25712	Landscape Officer	✓	✓	✓	
P25713	Landscape Officer	✓	✓	✓	
P25716	Landscape Officer	✓	✓	✓	
P25718	Landscape Officer	✓	✓	✓	
P25721	Landscape Officer	✓	✓	✓	
P25722	Landscape Officer	✓	✓	✓	
P25723	Landscape Officer	✓	✓	✓	
P25726	Landscape Officer	✓	✓	✓	
P25727	Landscape Officer	✓	✓	✓	
P25728	Landscape Officer	✓	✓	✓	
P25730	Landscape Officer	✓	✓	✓	
P40380	Landscape Officer	✓	✓	✓	
P49274	Landscape Officer	✓	✓	✓	
P36826	Governance & Administration Officer	✓	✓	✓	
P26254	Administration & Finance Officer	✓	✓	✓	

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

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

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

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	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



**OFFICIAL**

## 2023-24 ANNUAL REPORT for the Eyre Peninsula Landscape Board

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
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
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
		<b>Total</b>	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	N/A



Data for previous years is available at: [Eyre Peninsula Landscape Board Annual Report 2002/23](#)

**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.

The Board maintains a complaints register, however for the period there were no complaints lodged. The Board does not monitor positive feedback comments; however they do receive these from time to time, either through formal correspondence or through social media activity.

The board is in the process of implementing a customer management system, which will enable the Board to be able to track both positive and negative comments in future.

**Compliance Statement**

Eyre Peninsula Landscape Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Eyre Peninsula 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 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](mailto:enquiries@audit.sa.gov.au)  
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## To the Presiding Member Eyre Peninsula Landscape Board

### Opinion

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

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

The financial report comprises:

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

### Basis for opinion

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

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

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

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

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

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

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

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

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

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

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



- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager
- conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



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

28 November 2024



# **Eyre Peninsula Landscape Board**

## **Financial Statements**


For the year ended 30 June 2024

**Eyre Peninsula Landscape Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2024*

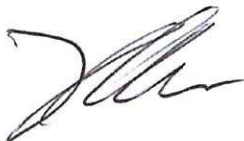
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We certify that the:

- financial statements for the Eyre Peninsula Landscape Board (the 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 Eyre Peninsula Landscape Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Peter Treloar  
**Presiding Member**  
26 November 2024



Jonathan Clark  
**General Manager**  
Eyre Peninsula Landscape Board  
26 November 2024

**Eyre Peninsula Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2024*

---

	Note	2024 \$'000	2023 \$'000
<b>Income</b>			
Landscape and water levies	2.1	3 834	3 561
Commonwealth-sourced grants and funding	2.2	696	1 405
Grant revenues	2.3	462	643
Interest revenues		123	78
Net gain from the disposal of non-current assets		-	12
Other income	2.4	49	115
<b>Total income</b>		<b>5 164</b>	<b>5 814</b>
<b>Expenses</b>			
Employee related expenses	3.3	2 684	2 752
Supplies and services	4.1	2 362	2 324
Grants and subsidies	4.2	415	390
Depreciation	5.1	91	82
Borrowing costs	7.2	4	2
Other expenses	4.3	46	45
<b>Total expenses</b>		<b>5 602</b>	<b>5 595</b>
<b>Net result</b>		<b>(438)</b>	<b>219</b>
<b>Total comprehensive result</b>		<b>(438)</b>	<b>219</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.



**Eyre Peninsula Landscape Board**  
**Statement of Financial Position**  
*as at 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	3 259	3 007
Receivables	6.2	164	821
<b>Total current assets</b>		<b>3 423</b>	<b>3 828</b>
<b>Non-current assets</b>			
Property plant and equipment	5.1	216	122
<b>Total non-current assets</b>		<b>216</b>	<b>122</b>
<b>Total assets</b>		<b>3 639</b>	<b>3 950</b>
<b>Current liabilities</b>			
Payables	7.1	414	476
Financial liabilities	7.2	66	53
Employee related liabilities	3.4	230	232
Provisions	7.3	4	6
Contract liabilities	2.3	339	365
<b>Total current liabilities</b>		<b>1 053</b>	<b>1 132</b>
<b>Non-current liabilities</b>			
Financial liabilities	7.2	118	22
Employee related liabilities	3.4	465	362
Provisions	7.3	24	17
<b>Total non-current liabilities</b>		<b>607</b>	<b>401</b>
<b>Total liabilities</b>		<b>1 660</b>	<b>1 533</b>
<b>Net assets</b>		<b>1 979</b>	<b>2 417</b>
<b>Equity</b>			
Retained earnings		1 979	2 417
<b>Total equity</b>		<b>1 979</b>	<b>2 417</b>

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

**Eyre Peninsula Landscape Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2024*

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	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2022	2 198	2 198
Net result for 2022-23	219	219
Total comprehensive result for 2022-23	219	219
Balance at 30 June 2023	2 417	2 417
Net result for 2023-24	(438)	(438)
Total comprehensive result for 2023-24	(438)	(438)
Balance at 30 June 2024	1 979	1 979

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

**Eyre Peninsula Landscape Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Cash flows from operating activities</b>			
<u>Cash inflows</u>			
Landscape and water levies		3 803	3 691
Commonwealth funding received		1 318	1 548
Grants		592	574
Interest received		121	69
GST recovered from DEW		115	116
Other receipts		49	115
<b>Cash generated from operations</b>		<b>5 998</b>	<b>6 112</b>
<u>Cash outflows</u>			
Payments for supplies and services		(2 591)	(2 346)
Employee related payments		(2 578)	(2 734)
Payments of grants and subsidies		(457)	(429)
Interest paid		(4)	(2)
Other payments		(40)	(50)
<b>Cash used in operations</b>		<b>(5 670)</b>	<b>(5 561)</b>
<b>Net cash provided by operating activities</b>		<b>328</b>	<b>551</b>
<b>Cash flows from investing activities</b>			
<u>Cash inflows</u>			
Proceeds from sale of PPE		-	12
<b>Cash generated from investing activities</b>		<b>-</b>	<b>12</b>
<u>Cash outflows</u>			
Purchase of property, plant and equipment		-	(30)
<b>Cash used in investing activities</b>		<b>-</b>	<b>(30)</b>
<b>Net cash used in investing activities</b>		<b>-</b>	<b>(18)</b>
<b>Cash flows from financing activities</b>			
<u>Cash outflows</u>			
Repayment of leases		(76)	(69)
<b>Cash used in financing activities</b>		<b>(76)</b>	<b>(69)</b>
<b>Net cash provided by financing activities</b>		<b>(76)</b>	<b>(69)</b>
<b>Net increase in cash and cash equivalents</b>		<b>252</b>	<b>464</b>
Cash at the beginning of the period		3 007	2 543
<b>Cash at the end of the period</b>	6.1	<b>3 259</b>	<b>3 007</b>

The accompanying notes form part of these financial statements.



# **Eyre Peninsula Landscape Board**

## **Notes to and forming part of the financial statements**

### ***for the year ended 30 June 2024***

---

#### **1. About the Eyre Peninsula Landscape Board**

The Eyre Peninsula 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 Eyre Peninsula Landscape Plan 2021-26 was approved by the Minister for Climate, Environment and Water in October 2021. The Board operates under an annual Business Plan which aligns to the Landscape Plan. The Eyre Peninsula Business Plan 2023-24 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

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

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

#### **1.1. Basis of preparation**

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

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

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

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

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable;
- receivables and payables, which are stated with the amount of GST included.

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

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

---

**1.2. Objectives and programs**

**Objectives**

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

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

**Board Programs**

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

**Water**

- Effective water allocation planning in prescribed water area.
- Managing water affecting activities.

**Sustainable Agriculture**

- Reducing the risk of land degradation to protect the region's valuable soils.
- Facilitating regenerative land management to improve soil health.

**Pest Plant and Animals**

- Supporting landowners to control prioritised pest plants and animals.
- Collaborating to reduce threats from impact-causing native species.

**Biodiversity**

- Protecting and restoring prioritised coastal habitats.
- Maintain and enhance biodiversity in prioritised ecosystems.

**Community**

- Community at the centre and actively engaged in landscape management.
- Effective decision-making and local government engagement.

**Administration**

Delivery of the five priorities are underpinned through the provision of foundational 'Administration' services. The administration program includes the internal business support function, DEW Corporate Services and Shared Services costs, as well as levy collection costs for both within council areas and outside of council areas.

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

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

**1.2. Objectives and programs (continued)**

**Income and expenses by program**

	Sustainable Agriculture		Water		Pest Plant and Animals		Biodiversity		Community		Administration		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>														
Landscape and water levies	166	342	218	231	1 216	1 230	625	300	591	415	1 018	1 043	3 834	3 561
Commonwealth-sourced grants and funding	73	565	-	-	-	-	250	537	373	303	-	-	696	1 405
Grant revenues	-	7	-	141	62	57	400	332	-	99	-	7	462	643
Interest revenues	-	-	-	-	-	-	-	-	-	-	123	78	123	78
Net gain from disposal of non-current assets	-	-	-	-	-	12	-	-	-	-	-	-	-	12
Other income	1	7	1	1	45	91	-	-	-	1	2	15	49	115
<b>Total income</b>	<b>240</b>	<b>921</b>	<b>219</b>	<b>373</b>	<b>1 323</b>	<b>1 390</b>	<b>1 275</b>	<b>1 169</b>	<b>964</b>	<b>818</b>	<b>1 143</b>	<b>1 143</b>	<b>5 164</b>	<b>5 814</b>
<b>Expenses</b>														
Employee related expense	161	167	149	151	951	1 107	419	410	722	642	282	275	2 684	2 752
Supplies and services	72	607	356	238	483	489	871	473	285	273	295	244	2 362	2 324
Grants and subsidies	-	80	-	130	-	-	281	93	134	87	-	-	415	390
Depreciation and borrowings	-	-	-	-	91	82	-	-	-	-	-	-	91	82
Borrowing costs	-	-	-	-	4	2	-	-	-	-	-	-	4	2
Other expenses	-	-	-	-	-	-	-	-	-	-	46	45	46	45
<b>Total expenses</b>	<b>233</b>	<b>854</b>	<b>505</b>	<b>519</b>	<b>1 529</b>	<b>1 680</b>	<b>1 571</b>	<b>976</b>	<b>1 141</b>	<b>1 002</b>	<b>623</b>	<b>564</b>	<b>5 602</b>	<b>5 595</b>
<b>Net result</b>	<b>7</b>	<b>67</b>	<b>(286)</b>	<b>(146)</b>	<b>(206)</b>	<b>(290)</b>	<b>(296)</b>	<b>193</b>	<b>(177)</b>	<b>(184)</b>	<b>520</b>	<b>579</b>	<b>(438)</b>	<b>219</b>

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



**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**2. Income**

**2.1. Landscape and water levies**

	2024	2023
	\$'000	\$'000
Landscape levy collected within council areas	3 302	3 046
Water levy collected through DEW	505	480
Landscape levy collected from out of council areas	27	35
<b>Total landscape and water levies</b>	<b>3 834</b>	<b>3 561</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 Annual Business Plan. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

***Water levies collected through DEW***

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

**2.2. Commonwealth-sourced grants and funding**

	2024	2023
	\$'000	\$'000
Regional Delivery Program*	696	-
Regional Land Partnerships Program**	-	1 405
<b>Total Commonwealth-sourced grants and funding</b>	<b>696</b>	<b>1 405</b>

	2024	2023
	\$'000	\$'000
<b>* Regional Delivery Partnerships Program funding consists of the following components</b>		
Regional Capacity Services	373	-
Emergency Preparedness Response	250	-
Sustainable Agriculture Facilitator	73	-
<b>Total Regional Delivery Partnerships funding</b>	<b>696</b>	<b>-</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 Eyre Peninsula Landscape Board was appointed as a delivery partner administering approved programs and projects under the agreement within the Eyre Peninsula region.

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

---

**2.2. Commonwealth-sourced grants and funding**

	2024	2023
	\$'000	\$'000
<b>** Regional Land Partnerships Program funding consists of the following components</b>		
Saltmarsh Threat Abatement and Recovery	-	527
Regional Agriculture Program	-	429
Core services	-	303
Regional Agriculture Landcare Facilitator	-	136
Carbon Biodiversity Eyre Peninsula	-	10
<b>Total Regional Land Partnerships funding</b>	<b>-</b>	<b>1 405</b>

The Regional Land Partnerships Program was funded by the Australian Government over five years from 2018 to 2023. The funding was provided to support vital on-ground environment and agricultural projects that offer benefits to the environment, farms and communities.

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

**Eyre Peninsula Landscape 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
<b>Income recognised under AASB 1058</b>		
State Government Grants	133	478
Sundry grants	-	7
<b>Total income recognised under AASB 1058</b>	<b>133</b>	<b>485</b>
<b>Income recognised under AASB 15</b>		
State Government Grants	329	158
<b>Total income recognised under AASB 15</b>	<b>329</b>	<b>158</b>
<b>Total grant revenues</b>	<b>462</b>	<b>643</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.

***Grants recognised under AASB 15***

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

	2024 \$'000	2023 \$'000
<b><u>Contract Balances</u></b>		
Contract liabilities	339	365
<b>Total contract liabilities</b>	<b>339</b>	<b>365</b>

Contract liabilities relate to Landscape Priorities Fund grants received in advance from the State Government, for which revenue will be recognised as performance obligations are satisfied.

**2.4. Other income**

	2024 \$'000	2023 \$'000
Sale of goods	48	102
Sponsorship	-	3
Other revenue	1	10
<b>Total other income</b>	<b>49</b>	<b>115</b>



**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
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**3. Board, committees and employees**

**3.1. Key management personnel**

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

The total compensation for the Board's key management personnel was \$513 000 (2023: \$591 000).

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 the *Parliamentary Remuneration Act 1990*.

***Transactions with key management personnel and other related parties***

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

**3.2. Board and committee members**

Members during the 2023-2024 financial year were:

**The Board**

P Treloar (Presiding Member)  
M Dennis  
H Lamont  
K McShane  
J Major  
S Milner  
A Tingay  
N Becker  
C Cox

**Risk, Audit and Finance Committee**

M Whitfield (Chair)  
P Treloar  
R Donaldson  
J Major  
S Milner  
D Levey  
J Calliss  
N Becker  
K McShane

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
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**3.2. Board and committee members (continued)**

*Board and committee remuneration*

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

	2024	2023
\$0 - \$19 999	12	14
\$20 000 - \$39 999	1	-
<b>Total number of members</b>	<b>13</b>	<b>14</b>

The total remuneration received or receivable by members was \$40 000 (2023: \$49 000). Remuneration of members reflects all costs of performing Board, Group 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 \$11 000 (2023: \$20 000).

**3.3. Employee related expense**

	2024 \$'000	2023 \$'000
Salaries and wages	1 952	1 956
Employment on-costs - superannuation	246	240
Annual leave	205	200
Employment on-costs - other	122	122
Board and committee fees	37	42
Skills and experience retention leave	15	11
Targeted Voluntary Separation Packages (refer below)	-	130
Workers compensation	6	4
Other employee related expenses	1	2
Long service leave	100	45
<b>Total employee related expenses</b>	<b>2 684</b>	<b>2 752</b>

*Employment expenses*

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

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

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
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**3.3. Employee related expense (continued)**

*Employee remuneration*

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

	2024	2023
	No	No
\$166 001 – \$186 000	-	1
\$186 001 – \$206 000	1	-
<b>Total</b>	<b>1</b>	<b>1</b>

The total remuneration received by those employees for the year was \$199 000 (2023: \$179 000).

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

*Targeted Voluntary Separation Packages (TVSPs)*

The number of employees who accepted a TVSP was nil (2023: 2).

	2024	2023
	\$'000	\$'000
Amounts paid to separated employees:		
Targeted Voluntary Separation Packages	-	130
Leave paid to separated employees	-	9
Recovery from the Department of Treasury and Finance	-	(135)
<b>Net cost to the Board</b>	<b>-</b>	<b>4</b>

**3.4. Employee related liabilities**

	2024	2023
	\$'000	\$'000
<b><u>Current</u></b>		
Annual leave	143	125
Long service leave	24	44
Skills and experience retention leave	15	12
Employment on-costs	48	51
<b>Total current employee related liabilities</b>	<b>230</b>	<b>232</b>
<b><u>Non-current</u></b>		
Long service leave	422	329
Employment on-costs	43	33
<b>Total non-current employee related liabilities</b>	<b>465</b>	<b>362</b>
<b>Total employee related liabilities</b>	<b>695</b>	<b>594</b>

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.



**Eyre Peninsula Landscape Board**  
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**3.4. Employee related liabilities (continue)**

***Long service leave***

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

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

The discount rate used in measuring the liability is reflective of the yield on long term Commonwealth Government bonds. The yield on long term Commonwealth Government bonds has increased from 2023 (4%) to 2024 (4.25%).

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

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

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

***Employment on-costs***

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

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 South Australian Superannuation Board and externally managed superannuation schemes.

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

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
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**4. Expenses**

**4.1. Supplies and services**

	2024	2023
	\$'000	\$'000
Fee for service	1 267	800
Fee for service - Corporate fee	315	333
Accommodation and property management	135	131
Fee for service - Shared Services SA	111	109
Motor vehicles	111	78
Travel and accommodation	60	60
Minor works, maintenance and equipment	56	79
Information technology and communication charges	54	53
Transport	52	40
Commissions and selling costs	40	43
General administration	37	33
Staff development	36	31
Consultants	5	7
Fee for service - Agricultural Innovation	-	431
Other supplies and services	83	96
<b>Total supplies and services</b>	<b>2 362</b>	<b>2 324</b>

**Accommodation**

Most of the Board's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement issued in accordance with Government wide accommodation policies. These arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed.

**4.2. Grants and subsidies**

	2024	2023
	\$'000	\$'000
Recurrent grants - Local Government	316	133
Recurrent grants - Profit and not-for-profit entities	89	253
Recurrent grants - School Onpassing	10	4
<b>Total grants and subsidies</b>	<b>415</b>	<b>390</b>

The Board provided financial assistance to local governments and private bodies during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant.

**4.3. Other expenses**

Audit fees paid/payable to the Audit Office of South Australia relate to work performed under the *Public Finance and Audit Act 1987* were \$46 000 (2023: \$44 800). No other services were provided by the Audit Office of South Australia.

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**5. Non-financial assets**

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets. The assets presented 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 \$'000	ROU Building \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	46	-	76	122
Acquisitions	-	57	128	185
Depreciation	(11)	(6)	(74)	(91)
Carrying amount at the end of the period	<u>35</u>	<u>51</u>	<u>130</u>	<u>216</u>
<b>Gross carrying amount</b>				
Gross carrying amount	171	57	287	515
Accumulated depreciation	(136)	(6)	(157)	(299)
Carrying amount at the end of the period	<u>35</u>	<u>51</u>	<u>130</u>	<u>216</u>

**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)
Plant and Equipment	2-10
Right-of-use building	5
Right-of-use vehicles	Life of lease

**Impairment**

There were no indications of impairment for property, plant and equipment owned by the Board at 30 June 2024.



**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
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**5.2. Property, plant and equipment leased by the Board**

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost.

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

The Board has 13 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

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

**6. Financial assets**

**6.1. Cash and cash equivalents**

	2024	2023
	\$'000	\$'000
Deposits with the Treasurer	3 259	3 007
<b>Total cash and cash equivalents</b>	<b>3 259</b>	<b>3 007</b>

***Deposits with the Treasurer***

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

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

**6.2. Receivables**

Current	2024	2023
Contractual receivables	\$'000	\$'000
Debtors	23	719
Accrued revenue	136	102
<b>Total contractual receivables</b>	<b>159</b>	<b>821</b>
 Statutory receivables		
GST recoverable from DEW	5	-
<b>Total statutory receivables</b>	<b>5</b>	<b>-</b>
<b>Total current receivables</b>	<b>164</b>	<b>821</b>

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

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2024*

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**6.2. Receivables (continue)**

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

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

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties. The Board has assessed non-government debtors for impairment and determined that no impairment will be recognised as they comprise a small number of low balances which are current and collectable.

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

**7. Liabilities**

**7.1. Payables**

	2024 \$'000	2023 \$'000
<b>Current</b>		
Contractual payables	340	356
Accrued expenses	74	71
<b>Statutory payables</b>		
GST payable to DEW	-	49
<b>Total statutory payables</b>	-	49
<b>Total payables</b>	<b>414</b>	<b>476</b>

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

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

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

**Eyre Peninsula Landscape Board**  
**Notes to and forming part of the financial statements**  
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**7.2. Financial liabilities**

All financial liabilities are lease liabilities. Lease liabilities are measured via discounting the lease payments using either the interest rate implicit in the lease or Treasury's incremental borrowing rate. The current portion of lease liabilities is \$66 000 (2023: \$53 000) and non-current portion is \$118 000 (2023: \$22 000). The borrowing costs associated with these lease liabilities was \$4 000 (2023: \$2 000).

Total cash outflows for leases is \$80 000 (2023: \$71 000).

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

	2024	2023
	\$'000	\$'000
Lease liabilities		
Not later than one year	72	55
Later than one year but not later than five years	124	22
<b>Total lease liabilities (undiscounted)</b>	<b>196</b>	<b>77</b>

**7.3. Provisions**

	2024	2023
	\$'000	\$'000
<b>Movement in provisions</b>		
Carrying amount at the beginning of the period	23	18
Reductions resulting from re-measurement or settlement without cost	(1)	-
Increase in provisions recognised	6	5
<b>Carrying amount at the end of the period</b>	<b>28</b>	<b>23</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 2024 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.



**Eyre Peninsula Landscape Board**  
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**8. Outlook**

**8.1. Unrecognised contractual commitments**

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

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

***Other contractual commitments***

	2024	2023
	\$'000	\$'000
No later than one year	1 339	1 202
Later than one year but not later than five years	1 017	1 267
<b>Total expenditure commitments</b>	<b>2 356</b>	<b>2 469</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 other contractual commitments are for:

- Non-cancellable procurement contracts (\$689 922)
- Non-cancellable Grant Contracts (\$478 583)
- Memoranda of Administrative Arrangements with DEW and State Herbarium of South Australia (\$1 178 317)

**8.2. Contingent assets and 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.

