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07 Mar 2023



**Government  
of South Australia**

**LIMESTONE COAST LANDSCAPE BOARD**

**2021-22 Annual Report**

**LIMESTONE COAST LANDSCAPE BOARD**

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ISSN: 2653-3588 (Online)

Date approved by the Board: 28 October 2022

Date presented to Minister:

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2021-22 ANNUAL REPORT for the Limestone Coast Landscape Board

To:

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

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

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

Submitted on behalf of the LIMESTONE COAST LANDSCAPE BOARD by:

Penny Schulz  
Presiding Member



Date 29 November 2022

Signature \_\_\_\_\_

## **From the Presiding Member**

On behalf of the Limestone Coast Landscape Board (LC Landscape Board) I am pleased to present the Annual Report 2021-22 which documents and celebrates some of the great outcomes achieved by the Board along with our partners and collaborators.

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

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

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

The water and regional landscape levies continue to provide leverage to enable us to attract funding from the Australian Government in addition to the significant National Landcare Program funding received in 2021-22. The funding received continues to enhance the LC Landscape Board's work in supporting sustainable agricultural development and environmental outcomes including threatened species protection.



*(Signature)*

Penny Schulz

**Presiding Member**

Limestone Coast Landscape Board

<b>Contents Overview: about the agency .....</b>	<b>6</b>
Our strategic focus.....	6
Our organisational structure.....	7
Changes to the Board .....	8
Our Minister .....	8
Our Executive team .....	8
Legislation administered by the agency .....	9
Other related agencies (within the Minister’s area/s of responsibility).....	9
<b>The Board’s performance.....</b>	<b>10</b>
Performance at a glance.....	10
Board contribution to whole of Government objectives .....	11
Board specific objectives and performance.....	12
Corporate performance summary .....	14
Employment opportunity programs .....	14
Board performance management and development systems.....	15
Work health, safety and return to work programs .....	15
Executive employment in the Board.....	17
<b>Financial performance .....</b>	<b>18</b>
Financial performance at a glance .....	18
Consultants disclosure .....	18
Contractors disclosure .....	19
Other financial information .....	21
Other information .....	22
<b>Risk management.....</b>	<b>25</b>
Risk and audit at a glance.....	25
Fraud detected in the agency.....	25
Strategies implemented to control and prevent fraud.....	25
Public interest disclosure .....	25
<b>Reporting required under any other act or regulation.....</b>	<b>26</b>
Reporting required under the <i>Carers’ Recognition Act 2005</i> .....	26
<b>Public complaints.....</b>	<b>27</b>
Number of public complaints reported .....	27
Additional Metrics.....	28

**OFFICIAL**

2021-22 ANNUAL REPORT for the Limestone Coast Landscape Board

Service Improvements ..... 29

Compliance Statement..... 29

**Appendix: Audited financial statements 2021-22..... 30**

## Overview: about the agency

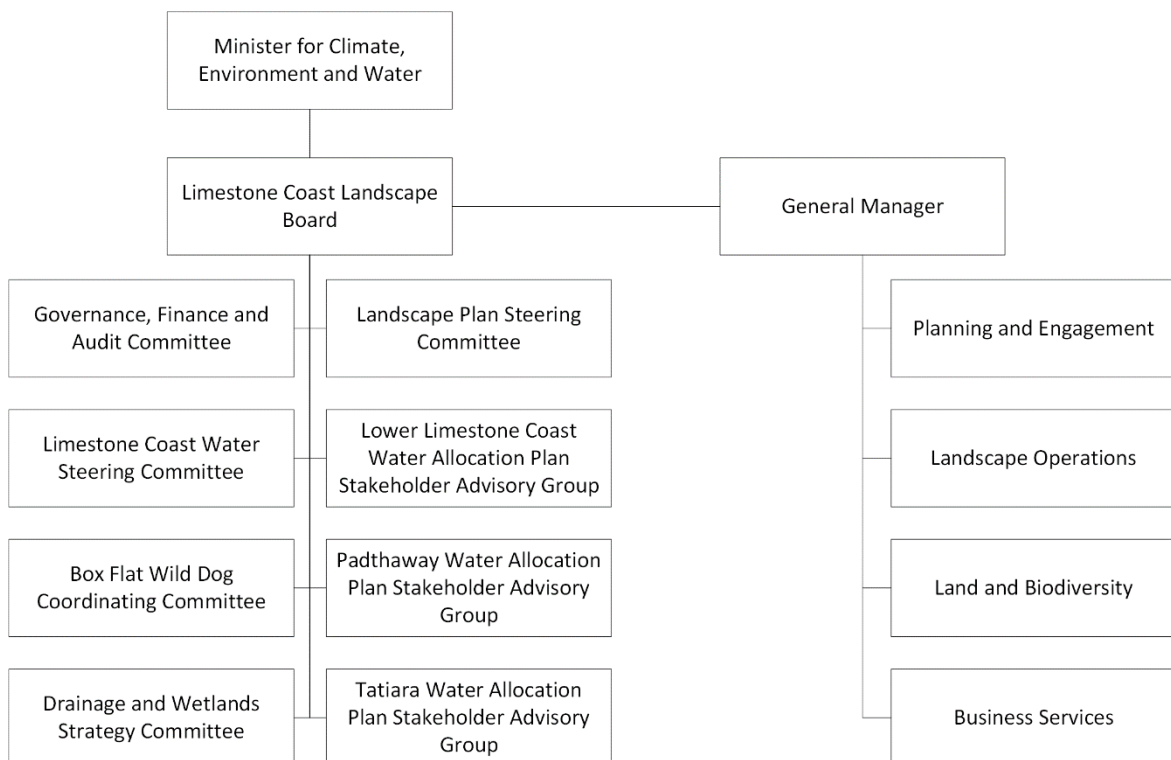
### Our strategic focus

<p><b>Our Purpose</b></p>	<p>The Limestone Coast Landscape Board was established on 9 January 2020 under the provisions of the <i>Landscape South Australia Act 2019</i>. The Board undertakes an active role in managing South Australia’s landscapes through the preparation and implementation of a regional landscape plan which is the principal document guiding the management of the State’s landscape in the Limestone Coast Region.</p>
<p><b>Our Vision</b></p>	<p>To have a healthy, productive and biodiverse Limestone Coast landscape. To be at the heart of the community, inclusive of First Nations and resilient to a changing climate.</p>
<p><b>Our Priorities</b></p>	<p>Working collaboratively to manage pest plants and animals. Protecting and balancing our region’s water resources. Educating and partnering to sustainably manage our landscapes. Growing sustainable primary production. Conserving and enhancing our region’s biodiversity.</p>
<p><b>Our functions, objectives and deliverables</b></p>	<p>The objectives of the LC Landscape Board are defined within Section 7(1) of the <i>Landscape South Australia Act 2019</i>, and include supporting and enhancing ecologically sustainable development by establishing an integrated scheme to promote the use and management of the natural resources that make up or contribute to our State's landscape in an integrated manner that:</p> <ul style="list-style-type: none"> <li>• recognises and protects the intrinsic values of landscapes and recognises the interconnection between different elements of landscapes, including in relation to various aspects of the State's natural resources.</li> <li>• supports the State's primary production and other industries and a sustainable State economy, supports resilient communities and natural and built environments, and supports the interests of Aboriginal peoples.</li> <li>• provides for the protection, enhancement, restoration and sustainable management of land, soil and water resources, native fauna and flora, especially so that they are resilient in the face of change.</li> <li>• promotes, protects and conserves biodiversity, and insofar as is reasonably practicable, supports and encourages the restoration or rehabilitation of ecological systems and processes that have been lost or degraded, and promotes the health of ecosystems so that they are resilient in the face of change.</li> </ul>

	<ul style="list-style-type: none"> <li>• recognises that climate change is a significant factor in our environment (including a recognition of the need for mitigation and adaptation).</li> <li>• provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment, primary production or the community.</li> <li>• promotes the collaborative management of native animals that adversely affect the natural or built environments, people or primary production or other industries.</li> <li>• provides educational initiatives and provides support mechanisms to strengthen the skills, knowledge and capacity of people to sustainably manage natural resources.</li> <li>• supports initiatives or action to facilitate the increased capacity of people to engage in processes under this Act, including through the provision of information relevant to the protection, enhancement or management of landscapes.</li> </ul>
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**Our organisational structure**

Section 15 of the *Landscape SA Act 2019* provides for the appointment of the Board. The Board comprises of at least five and not more than nine members all appointed by the Minister for Environment and Water. Each of the appointed members of the Board is a person who, in the opinion of the Minister, meets requirements of section 16 of the *Landscape SA Act 2019*. Refer to [Meet our Board Members-Landscape South Australia-Limestone Coast](#) for profiles on current Board Members.



**LC Landscape Board membership:**

Penny Schulz, Presiding Member	11 February 2021 – 30 January 2023
Ben Hood, Board Member	1 July 2021 – 30 January 2023
Bruce Wood, Board Member	1 July 2021 – 30 January 2023
Fiona Rasheed, Board Member	8 August 2021 – 30 January 2023
Mark Bachmann, Board Member	1 July 2021 – 30 January 2023
Peter Bissell, Board Member	8 August 2021 – 30 January 2023
Robbie Davis, Board Member	1 July 2021 – 30 January 2023

**Committees and other bodies of the Board**

- Governance Finance and Audit Committee
- Landscape Plan Steering Committee
- Limestone Coast Water Steering Committee
- Lower Limestone Coast Water Allocation Plan Stakeholder Advisory Group
- Tatiara Water Allocation Plan Stakeholder Advisory Group
- Padthaway Water Allocation Plan Stakeholder Advisory Group
- Box Flat Wild Dog Coordinating Committee
- Drainage and Wetlands Strategy Committee

**Changes to the Board**

During 2021-22 there were the following changes to the Board’s structure and objectives as a result of internal reviews or machinery of government changes:

- Joint Limestone Coast Landscape Board and South Eastern Water Conservation and Drainage Board Drainage and Wetlands Strategy Committee.

**Our Minister**

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

**Our Executive team**

The LC Landscape Board does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.



**Legislation administered by the agency**

*Landscape South Australia Act 2019*

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

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

## The Board's performance

### Performance at a glance

#### Meetings of the Board: general and special

A total of six Board meetings were held during the 2021-22 financial year and seven extraordinary or out of session Board meetings were held during this period.

The table below illustrates meetings Board members have failed to attend:

Board member	No of meetings not attended	Reason
Penny Schulz		
Ben Hood	3	Apology
Bruce Wood		
Fiona Rasheed		Appointed 08.08.2021
Mark Bachmann	2	Apology & Leave of absence 19.02.2022-24.03.2022
Pete Bissell		Appointed 08.08.2021
Robbie Davis		

**Board contribution to whole of Government objectives**

<b>Agency's contribution</b>	
<p><b>Sustainable economy</b> Prosperous businesses now and in the future, able to adapt as the economy and primary industries transform over time.</p>	<ul style="list-style-type: none"> <li>• Deer control continued to be a high priority for the region, with 2,321 deer removed by a combination of two aerial and nine ground shoots, working closely with land managers on public and private land.</li> <li>• Targeted pest campaigns engaged over 1100 landholders, inspecting 690 properties, treating 784 hectares (ha) for pest plants and inspecting almost 10,000 km of roadsides.</li> <li>• Priority pest species targeted included African lovegrass, olives, spiny rush, silverleaf nightshade and bridal veil.</li> </ul>
<p><b>Resilient communities</b> Capable local people and groups leading stewardship of their natural environment, contributing to strong social networks that can cope with changing environments.</p>	<ul style="list-style-type: none"> <li>• The Landscape Education team has supported over 1,000 students and reached into 30 schools with the Young Environmental Leaders Program, Earthkeepers Camp, Water Week, Indigenous cultural awareness and teacher professional development activities.</li> <li>• The Lake Hawdon North project engaged all the lake frontage landholders and mine lessees in a collaborative approach to altering the water regime to enhance water bird habitat. All participating landholders are committed to staying engaged in the project.</li> </ul>
<p><b>Vibrant biodiversity</b> Healthy native species and ecosystems that are able to adapt and persist in the face of change.</p>	<ul style="list-style-type: none"> <li>• Grassroots Grants funded 11 projects to a value of \$256k supporting schools, industry groups, not for profits and local government to manage their local landscapes, control pests, plant natives, share cultural knowledge and provide opportunities for people of all ages to enjoy nature.</li> <li>• The Paddock Trees Project planted 1432 trees on 53 properties and provided protection for another 35 mature trees. The project seeks to replace dying trees and provide refuge for native birds and animals as well as shade and shelter for livestock.</li> </ul>

**Board specific objectives and performance**

The LC Landscape Board undertook a range of activities throughout 2021-22 to meet its objectives, and examples of the performance of these are described in the table below. Further detail can be found in the [Annual Community Report 2021-22](#).

<b>Board Priorities</b>	<b>Indicators</b>	<b>Performance</b>
Working collaboratively to manage pest plants and animals	Strategic and targeted priority pest control is implemented enabling management by the community at low cost.	<p>Five targeted pest species campaigns supplemented the usual roadside control and expert advice to landholders. These 5 campaigns supported landholders to address emerging threats of declared pest plants on their properties and adjoining roadsides with on-ground works, pre-compliance education and compliance notices.</p> <p>Baits and poison to manage pest animals were supplied.</p>
Protecting and balancing our region's water resources	<p>Strategic works are conducted to manage the region's groundwater resources and its dependent ecosystems.</p> <p>Tatiara and Padthaway Water Allocation Plans are reviewed.</p>	<p>Monitoring of Groundwater Dependent Ecosystems: Monitoring data will help understand the relationship between selected high value groundwater dependent ecosystems and groundwater levels.</p> <p>The Habitat Conservation incentive grant program provided fencing for 8 ha of red gum woodland and a seasonal 'puddle in paddock' wetland to be protected from the impacts of grazing.</p> <p>A Mosquito Creek field assessment provides the information to coordinate an action plan for on-ground works with the community in the 2022/23 FY.</p> <p>Tatiara Water Allocation Plan: Plan revisions completed. Revised draft plan being prepared for Stakeholder Advisory Group consideration. Padthaway Water Allocation Plan: Draft plan completed for review by internal staff and Stakeholder Advisory Group.</p>
Educating and partnering to sustainably manage our landscapes	Primary producers are supported to adopt best practice farm systems in relation to natural resource management.	Farming for the Future: An 'Interactive guide & resource information toolkit' (IGRIT) has been developed. It links to a range of locally relevant information resources and guides

	<p>We are walking together with First Nations to manage our landscape.</p>	<p>land managers to the information most relevant to their needs.</p> <p>First Nations community organisations are facilitating community participation in our business.</p> <p>The community is aware and involved in our work at planning and on-ground works level.</p> <p>Supporting Elders to present at public events supports their confidence and consistency around delivery of the environmental messages.</p> <p>Providing students with "Cultural experiences" is in line with South East Aboriginal Focus Group's longer-term strategic vision of changing perceptions.</p> <p>Supporting Burrendies Aboriginal Corporation projects enables us to achieve deliverables against the Walking Together Statement, enables Burrendies to develop services, deliver outcomes with us and extend/grow to other providers and contributes to Reconciliation outcomes.</p>
<p>Growing sustainable primary production</p>	<p>Adaptive Agriculture Project: Supporting industry adaptation to climate change.</p> <p>Capacity of regional primary production industries to be climate-change ready is increased.</p> <p>Carbon Project: Development of tools to encourage the management of carbon in primary production systems.</p>	<p>2022/23 Adaptive Agriculture grants funding process was completed with high quality applications and valuable contributions from all industry for primary producers in the Limestone Coast region. Genuine project savings enabled a further suite of projects to be funded, totalling \$140k.</p> <p>Carbon Project: five 'carbon explainer videos' were developed and released for public use – highlighting the carbon cycle, carbon farming, and what leading Limestone Coast land managers are doing to manage carbon and soil health on-farm.</p>
<p>Conserving and enhancing our region's biodiversity</p>	<p>Communities Helping Cockies: Landholders are supported to restore and revegetate feeding habitats</p> <p>Community and school awareness and participation in</p>	<p>Communities Helping Cockies: project partners delivered 16 community engagement events, 17 farm, project or site management plans, and 4 flora and plant survival surveys, 550 ha of weed control and 58 ha of revegetated habitat. A 'minimum scorch' burn over 100 ha was conducted to</p>

	<p>population monitoring and on-ground activities is increased</p> <p>Our Coorong   Our Coast:</p> <p>Ramsar values along the Limestone Coast are managed and enhanced</p> <p>Threats to coastal habitats and shorebirds, including fox, deer and boxthorn control are reduced</p>	<p>reduce understory fuel load and protect mature food and roosting trees.</p> <p>Our Coorong   Our Coast: 140,000 ha of Coorong National Park and private land was treated for pest animals and a further 9,520 ha treated for weed control. 16 ha of land was revegetated for habitat and 15 ha maintained. Seven community events, along with 8 communications materials and 5 stakeholder group engagements helped educate and inform the community.</p>
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**Corporate performance summary**

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

Key corporate achievements for 2021/22:

- Implementation of an improved Performance Development and Review procedure
- Adoption and implementation of the Procurement Framework
- Approval of the asset replacement strategy for property, plant and equipment pertaining to animal and plant control services
- Completed transfer of the financial administration of the joint Box Flat Wild Dog Coordinating Committee to the Murraylands and Riverland Landscape Board

**Employment opportunity programs**

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

**Board performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
Board Performance Review	The Board engaged a contractor to facilitate a Board Performance Review workshop in May 2022. Board members assessed the effectiveness of the Board’s operations and approved an action plan for the next 2 years.
Board Presiding Member one on one with Board members	The LC Landscape Board undertakes a review of each meeting as part of that meeting’s agenda. It also reviews its performance on an annual basis. The presiding member held one on one conversations with individual LC Landscape Board members and agency representatives as required during this reporting period to address issues as they arose.

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

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

<b>Program name</b>	<b>Performance</b>
Hazard and incident reporting	There were 17 hazards and incidents reported. 4 of these were relating to exposure to COVID-19.
Health and Safety committee	Five meetings were held during the year.
Work Health and Safety and Injury Management Plan 2021-23	A 12-month review of the plan in August noted the achievement of 9 of the 16 actions (56%), with 3 in progress and 4 to be undertaken during 2022/23.

<b>Workplace injury claims</b>	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	2	0	200%
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)

<b>Work health and safety regulations</b>	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	1	-100%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	0%

<b>Return to work costs**</b>	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	4 023	21 725	-81%
Income support payments – gross (\$)	2 267	5 069	-55%

\*\*before third party recovery

Data for previous years is available at [Limestone-Coast-Landscape-Board-Annual-Report-2020-21](#)



**Executive employment in the Board**

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

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the Board. The information is unaudited. Full audited financial statements for 2021-22 are attached to this report.

<b>Statement of Comprehensive Income</b>	<b>2021-22 Budget \$000s</b>	<b>2021-22 Actual \$000s</b>	<b>Variation \$000s</b>	<b>Past year 2020-21 Actual \$000s</b>
Total Income	10 921	12 669	(1 748)	11 367
Total Expenses	11 698	13 025	(1 327)	10 860
<b>Net Result</b>	<b>(777)</b>	<b>(356)</b>	<b>(421)</b>	<b>507</b>
<b>Total Comprehensive Result</b>	<b>(777)</b>	<b>(356)</b>	<b>(421)</b>	<b>507</b>

<b>Statement of Financial Position</b>	<b>2021-22 Budget \$000s*</b>	<b>2021-22 Actual \$000s</b>	<b>Variation \$000s*</b>	<b>Past year 2020-21 Actual \$000s</b>
Current assets	-	6 593	-	7 075
Non-current assets	-	556	-	538
<b>Total assets</b>	<b>-</b>	<b>7 149</b>	<b>-</b>	<b>7 613</b>
Current liabilities	-	1 851	-	1 833
Non-current liabilities	-	1 070	-	1 196
<b>Total liabilities</b>	<b>-</b>	<b>2 921</b>	<b>-</b>	<b>3 029</b>
<b>Net assets</b>	<b>-</b>	<b>4 228</b>	<b>-</b>	<b>4 584</b>
<b>Equity</b>	<b>-</b>	<b>4 228</b>	<b>-</b>	<b>4 584</b>

\*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**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined	n/a	\$0

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

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

Data for previous years is available at: [Limestone-Coast-Landscape-Board-Annual-Report-2020-21](#)

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

**Contractors disclosure**

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

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$119 034

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All Trees All Stumps	Declared plant removal	\$26 000
Birdlife Australia	RLP Communities Helping Cockies project services	\$108 966
Burrambies Aboriginal Corporation	Our Coorong   Our Coast revegetation works, labour hire and site visits	\$19 043
Dragonfly	TimeWise software services	\$27 625
Earthwatch Institute	ClimateWatch trail; Valley Lake Conservation Park	\$14 191

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2021-22 ANNUAL REPORT for the Limestone Coast Landscape Board

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Ecoknowledge	Aerial pest monitoring	\$27 143
Forrest Environmental Systems	Pest plant control	\$37 647
Green Brain	Maintenance and upgrade of weather station network	\$16 102
Helifarm	Aerial plant and animal control	\$228 310
Innovative Groundwater	Assessment and feasibility study	\$66 880
Kinship Productions	Carbon Farming campaign	\$27 630
LCS Maintenance	Pest plant control	\$11 031
Nature Glenelg Trust	Regional recharge farms – Hutt Bay, Mount Burr Swamp	\$578 327
Ngarrindjeri Land & Progress Association	Our Coorong Our Coast revegetation works, and labour hire	\$117 840
Primary Industries and Regions South Australia		\$11 000
Outback Hunting	Ground shooting program	\$15 226
Royal Zoological Society	RLP Communities Helping Cockies project services	\$263 460
Tonkin Consulting	Lake George feasibility study	\$22 530
Trees for Life Inc.	RLP Communities Helping Cockies project services; Paddock Trees project works	\$369 216
Urban and Regional Planning Services	Tatiara and Padthaway Water Allocation Plan support	\$17 908
Victorian Pest Animal Control	Pest animal control	\$41 070
	TOTAL	\$2 047 145

Data for previous years is available at: [Limestone-Coast-Landscape-Board-Annual-Report-2020-21](#)

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* funding support including the Landscape Priorities Fund and Grassroots Grants Program respectively, a regional landscape board **must** ensure that a report on any assistance provided or grant provided under these sections is included in its annual report. Funding support can be made to third parties such as community groups, industry, state and local government, land owners and individuals for various projects and programs under the regional landscape plan.

During 2021-22, the Board provided \$1 112 625 in other financial assistance and grants and to the following:

- \$72 000 Local government
- \$681 211 Volunteer Groups and NGOs
- \$62 776 First Nations organisations
- \$73 687 State Government
- \$12 208 Schools
- \$210 743 private businesses and/or landholders

**Levy Expenditure against Board Budget**

Section 39(2)(c) of the *Landscape South Australia Act 2019* requires a regional landscape board to provide a specific report on actual expenditure of amounts raised by levies for the relevant financial year against the regional landscape board's budget for that year.

Revenue/ expenditure details	Actual 2021/22 \$000	Budget 2021/22 \$000
Revenue – water levies	\$4 075	\$3 934
Revenue – landscape levies collected by local councils	\$4 666	\$4 656
<b>Total revenue raised by levies</b>	<b>\$8 741</b>	<b>\$8 590</b>
<b>Expenditure on amounts raised by Levies*</b>	<b>\$9 098</b>	<b>\$9 767</b>

*\*expenditure includes unspent levy revenue from previous 2020 -21 financial year.*

**Other information**

**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:**

Summary of financial delegations:

<b>Position</b>	<b>Title</b>	<b>Corporate</b>	<b>Contract Execution</b>	<b>Purchase Card</b>	<b>Debt Write-off</b>
P32342	General Manager	✓	✓	✓	✓
P25812	Manager Planning and Engagement	✓	✓	✓	
P25848	Manager Landscape Operations	✓	✓	✓	
P26265	Manager Business Services	✓	✓	✓	✓
P25839	Manager Land and Biodiversity	✓	✓	✓	
P26266	Team Leader Business Services	✓	✓	✓	
P41747	Team Leader Community Engagement	✓	✓	✓	
P25838	Team Leader Water Policy and Planning	✓	✓	✓	
P25854	Team Leader Habitat Conservation	✓	✓	✓	
P25846	Team Leader Landscape Operations	✓	✓	✓	
P32398	Team Leader Landscape Operations	✓	✓	✓	
P33221	Project Officer Feral Deer	✓	✓	✓	
P32390	Team Leader Sustainable Agriculture	✓		✓	
P32397	Compliance Officer	✓		✓	
P37970	Project Officer Land and Biodiversity (Lake Hawdon)	✓		✓	
P25840	Project Officer Land and Biodiversity	✓		✓	
P25816	Senior Project Officer	✓		✓	
P25828	Senior Project Officer	✓		✓	
P25818	Senior Project Officer	✓		✓	
P25817	Landscape Education Coordinator	✓		✓	

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2021-22 ANNUAL REPORT for the Limestone Coast Landscape Board

<b>Position</b>	<b>Title</b>	<b>Corporate</b>	<b>Contract Execution</b>	<b>Purchase Card</b>	<b>Debt Write-off</b>
P25813	Landscape Education Coordinator	✓		✓	
P25814	Engagement Coordinator	✓		✓	
P25851	Engagement Coordinator	✓		✓	
P25834	Engagement Coordinator	✓		✓	
P25827	First Nations Engagement Coordinator	✓		✓	
P25851	Wetland Restoration Ecologist	✓		✓	
P25843	Bush Management Advisor	✓		✓	
P25840	Senior Project Officer Adaptive Agriculture	✓		✓	
P25841	Project Coordinator Our Coorong Our Coast	✓		✓	
P35571	Project Officer Our Coorong Our Coast	✓		✓	
P25837	Regional Agriculture Landcare Facilitator	✓		✓	
P25836	MERI Coordinator	✓		✓	
P25844	Project Coordinator Red Tailed Black Cockatoo	✓		✓	
P32399	Senior Project Officer Planning	✓		✓	
P25849	Senior Project Officer Planning	✓		✓	
P40769	Senior Landscape Officer	✓		✓	
P44840	Senior Landscape Officer	✓		✓	
P25819	Landscape Officer	✓		✓	
P25821	Landscape Officer	✓		✓	
P25830	Landscape Officer	✓		✓	
P25831	Landscape Officer	✓		✓	
P25835	Landscape Officer	✓		✓	
P25829	Landscape Officer	✓		✓	
P25832	Landscape Officer	✓		✓	
P26263	Executive Assistant	✓		✓	
P26264	Executive Support Officer	✓		✓	
P25820	Spray Operator	✓		✓	

Position	Title	Corporate	Contract Execution	Purchase Card	Debt Write-off
P26268	Senior Business Services Officer	✓		✓	
P26262	Business Services Officer			✓	
P26267	Business Services Officer			✓	

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

**Report on any functions assigned to the Board by the Minister:**

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



## Risk management

### Risk and audit at a glance

The Governance, Finance and Audit Committee has oversight of the LC Landscape Board’s Risk Management Framework, and reviews the risk register on a bi-monthly basis.

The Governance, Finance and Audit Committee is also responsible for liaison with the Auditor-General’s Department on all matters concerning the results of audits of the LC Landscape Board.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
There were no instances of fraud detected in the activities undertaken by the Board in this reporting period.	0

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

### Strategies implemented to control and prevent fraud

The LC Landscape Board has adopted the Department for Environment and Water’s Fraud and Correction Control Policy, Procedure and Program which sets out the control measures for preventing fraud and the mechanisms for reporting and investigation.

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

Data for previous years is available at: [Limestone-Coast-Landscape-Board-Annual-Report-2020-21](#)

### Public interest disclosure

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

0

Data for previous years is available at: [Limestone-Coast-Landscape-Board-Annual-Report-2020-21](#)

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
<p><b>Development Regulations 2008</b></p>	<p><b>12—Activities that would otherwise require a permit under the <i>Landscape South Australia Act 2019</i></b></p> <p>(1) Development comprising or including an activity for which a permit would be required under section 104(3)(d) or (5)(a) of the <i>Landscape SA Act 2019</i> if it were not for the operation of section 106(1)(e) of that Act (on the basis that the referral required by virtue of this item operates in conjunction with section 106(1)(e) of that Act), other than development within a River Murray Protection Area under the <i>River Murray Act 2003</i>.</p> <p>The Board received no mandatory development assessment referrals during this reporting period.</p>

### Reporting required under the *Carers' Recognition Act 2005*

The Limestone Coast Landscape Board is not a required 'reporting agency' and does not employ staff as per section 35 of the *Landscape South Australia Act 2019*. Those staff who undertake the work of the Board are employed through the General Manager as the employing authority.

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

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

## Public complaints

### Number of public complaints reported

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2021-22</b>
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	-
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	-
Communication	Communication quality	Inadequate, delayed or absent communication with customer	-
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	-
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	-
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	-
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	5
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	-
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	-

**OFFICIAL**

2021-22 ANNUAL REPORT for the Limestone Coast Landscape Board

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2021-22</b>
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	-
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	-
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	-
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	-
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	-
		<b>Total</b>	<b>7</b>

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	1
Number of negative feedback comments	5
Total number of feedback comments	6
% complaints resolved within policy timeframes	100

Data for previous years is available at: [Limestone-Coast-Landscape-Board-Annual-Report-2020-21](#)

**Service Improvements**

In response to community feedback and complaints, the contractor specification for ground shooting of feral deer was amended.

**Compliance Statement**

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

**Appendix: Audited financial statements 2021-22**



Our ref: A22/050

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Ms P Schulz  
Presiding Member  
Limestone Coast Landscape Board  
PO Box 1046  
MOUNT GAMBIER SA 5290  
Email: lc.landscapeboard@sa.gov.au  
steve.bourne@sa.gov.au  
Le-Anne.Thomson@sa.gov.au

Dear Ms Schulz

## **Audit of the Limestone Coast Landscape Board for the year to 30 June 2022**

We have completed the audit of your accounts for the year ended 30 June 2022. Two key outcomes from the audit are the:

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

### **1 Independent Auditor's Report**

We are returning the financial report for the Limestone Coast Landscape Board, with the Independent Auditor's Report. This report is unmodified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday, 6 December 2022.

### **2 Audit management letter**

During the year, we sent you an audit management letter noting that the Board's 2020-21 Annual Report did not include all information required by section 39(2)(c) of the *Landscape South Australia Act 2019*.

We have received a response to our letter and will follow this matter up in 2022-23.

**What the audit covered**

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- accounts payable
- cash
- property, plant and equipment
- financial accounting – general ledger.

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

Yours sincerely



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

25 November 2022

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# INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
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## To the Presiding Member Limestone Coast Landscape Board

### Opinion

I have audited the financial report of the Limestone Coast Landscape Board (the Board) for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2022, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

### Basis for opinion

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

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

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

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

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

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

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

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 38(2) of the *Landscape South Australia Act 2019*, I have audited the financial report of the Board for the financial year ended 30 June 2022.

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)**

25 November 2022

# **Limestone Coast Landscape Board**

## **Financial Statements**

For the year ended 30 June 2022

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**Limestone Coast Landscape Board**  
**Certification of Financial Statement**  
*for the year ended 30 June 2022*

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We certify that the:

- financial statements for the Limestone Coast Landscape Board:
  - are in accordance with the accounts and records of the Board;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Limestone Coast Landscape Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Penny Schulz  
**Presiding Member**  
24 November 2022



Steve Bourne  
**General Manager**  
Limestone Coast Landscape Board  
24 November 2022

**Limestone Coast Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2022*

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	Note	2022 \$'000	2021 \$'000
<b>Income</b>			
Landscape and water levies	2.1	8 741	8 651
Commonwealth-sourced grants and funding	2.2	3 057	2 188
Grant revenues	2.3	624	101
Interest revenues		-	1
Other income	2.4	247	426
<b>Total income</b>		<b>12 669</b>	<b>11 367</b>
<b>Expenses</b>			
Employee benefits expense	3.3	4 397	3 815
Supplies and services	4.1	6 575	6 435
Grants and subsidies	4.2	1 112	371
Intra-government transfers	4.3	694	-
Depreciation	5.1	190	180
Borrowing Costs		8	8
Other expenses	4.4	49	51
<b>Total expenses</b>		<b>13 025</b>	<b>10 860</b>
<b>Net result</b>		<b>(356)</b>	<b>507</b>
<b>Total comprehensive result</b>		<b>(356)</b>	<b>507</b>

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

**Limestone Coast Landscape Board**  
**Statement of Financial Position**  
*as at 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	5 313	5 749
Receivables	6.2	1 231	1 267
Inventories		49	59
<b>Total current assets</b>		<b>6 593</b>	<b>7 075</b>
<b>Non-current assets</b>			
Property plant and equipment	5.1	555	538
Receivables	6.2	1	-
<b>Total non-current assets</b>		<b>556</b>	<b>538</b>
<b>Total assets</b>		<b>7 149</b>	<b>7 613</b>
<b>Current liabilities</b>			
Payables	7.1	915	588
Employee benefits liability	3.4	384	456
Financial liabilities	7.2	174	144
Provisions	7.3	14	7
Contract liabilities	2.3	364	638
<b>Total current liabilities</b>		<b>1 851</b>	<b>1 833</b>
<b>Non-current liabilities</b>			
Payables	7.1	60	73
Employee benefits liability	3.4	628	776
Financial liabilities	7.2	338	331
Provisions	7.3	44	16
<b>Total non-current liabilities</b>		<b>1 070</b>	<b>1 196</b>
<b>Total liabilities</b>		<b>2 921</b>	<b>3 029</b>
<b>Net assets</b>		<b>4 228</b>	<b>4 584</b>
<b>Equity</b>			
Retained earnings		4 228	4 584
<b>Total equity</b>		<b>4 228</b>	<b>4 584</b>

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

**Limestone Coast Landscape Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2022*

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		Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2020</b>		-	-
Net result for 2020-21		507	507
<b>Total comprehensive result for 2020-21</b>		<b>507</b>	<b>507</b>
Net assets received from an administrative restructure	1.3	4 077	4 077
<b>Balance at 30 June 2021</b>		<b>4 584</b>	<b>4 584</b>
Net result for 2021-22		(356)	(356)
<b>Total comprehensive result for 2021-22</b>		<b>(356)</b>	<b>(356)</b>
<b>Balance at 30 June 2022</b>		<b>4 228</b>	<b>4 228</b>

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



**Limestone Coast Landscape Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2022*

	Note	2022 \$'000	2021 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Landscape and water levies received		8 732	9 113
Commonwealth funding received		3 260	1 947
Grants		205	806
Interest received		-	1
Other receipts		253	376
<b>Cash generated from operating activities</b>		<b>12 450</b>	<b>12 243</b>
<i>Cash (outflows)</i>			
Employee benefits payments		(4 616)	(3 702)
Payments for supplies and services		(6 322)	(6 368)
Payments of grants and subsidies		(1 025)	(385)
Payments of intra-government transfers		(694)	-
Interest paid		(8)	(8)
Other payments		(51)	(37)
<b>Cash used in operations</b>		<b>(12 716)</b>	<b>(10 500)</b>
<b>Net cash provided by operating activities</b>		<b>(266)</b>	<b>1 743</b>
<b>Cash flows from investing activities</b>			
<i>Cash (outflows)</i>			
Purchase of property, plant and equipment		-	(61)
<b>Cash used in investing activities</b>		<b>-</b>	<b>(61)</b>
<b>Net cash used in investing activities</b>		<b>-</b>	<b>(61)</b>
<b>Cash flows from financing activities</b>			
<i>Cash inflows</i>			
Cash received from restructuring activities	1.3	-	4 228
<b>Cash generated from financing activities</b>		<b>-</b>	<b>4 228</b>
<i>Cash (outflows)</i>			
Repayment of leases		(170)	(161)
<b>Cash used in financing activities</b>		<b>(170)</b>	<b>(161)</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(170)</b>	<b>4 067</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(436)</b>	<b>5 749</b>
Cash at the beginning of the period		5 749	-
<b>Cash at the end of the period</b>	6.1	<b>5 313</b>	<b>5 749</b>

The accompanying notes form part of these financial statements.

# **Limestone Coast Landscape Board**

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

### *for the year ended 30 June 2022*

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#### **1. About the Limestone Coast Landscape Board**

The Limestone Coast Landscape Board (the Board) is a body corporate of the State of South Australia, established pursuant to the *Landscape South Australia Act 2019* (the Landscape Act). The Board is a not-for-profit entity.

The Limestone Coast Landscape Plan 2021-2026 was approved by the Minister for Environment and Water in July 2021. The Board operates under an annual Business Plan which aligns to the Landscape Plan. The Limestone Coast Business Plan 2021-22 identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) for the delivery of corporate support services to the Board during 2021-22 to ensure it is able 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.

These are the first financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Board as a result of the change in the basis of preparation.

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.

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

Material accounting policies are set out throughout the notes.

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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## **1.2. Objectives and programs**

### **Board Objectives**

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

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

### **Board Programs**

In discharging its functions under the Landscape Act, the Board delivers the following programs, as outlined in the Limestone Coast Business Plan for 2021-22:

#### **Working Collaboratively to Manage Pest Plants and Animals**

- Strategies and partnerships to mitigate the impacts of invasive species on the productivity, social fabric and biodiversity of the landscape, including compliance, technical advice and services.

#### **Protecting and Balancing our Region's Water Resources**

- Water resource planning and management (including compliance) that addresses sustainable water use, while supporting environmental, industry, social and cultural water needs.

#### **Educating and Partnering to Sustainably Manage our Landscape**

- Walking together with First Nations people to manage our landscapes.
- Accessible education and capacity building programs to increase knowledge of and involvement in landscape management. Fostering a sense of connectedness to the natural landscape.
- Identifying and establishing partnerships to broaden the work and reach of the Board.

#### **Growing Sustainable Primary Production**

- Supporting primary producers in responsible landscape management.

#### **Conserving and Enhancing our Region's Biodiversity**

- Protection and restoration of native vegetation, soils, wetlands, watercourses, and coastal habitats.
- Regional and localised resilience to the impacts of a changing climate.

#### **Grassroots Grants Program**

The Landscape Act requires the Board to establish and maintain a Grassroots Grants program. Grants were awarded to individuals, groups, schools and local governments for projects that align with the Board's program areas.

The table on the following page presents income and expenses attributable to each program. Comparatives under the prior year transitional Regional Landscape Plan have been realigned based on current year programs.

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

Income and expenses by program

	Working Collaboratively to Manage Pest Plants and Animals		Protecting and Balancing our Region's Water Resources		Educating and Partnering to Sustainably Manage our Landscapes		Growing Sustainable Primary Production		Conserving and Enhancing our Region's Biodiversity		Grassroots Grants		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Income</b>														
Landscape and water levies	2 943	2 915	3 080	3 051	854	846	977	968	626	620	261	251	8 741	8 651
Commonwealth-sourced grants and funding	75	-	-	-	-	-	1 433	484	1 549	1 704	-	-	3 057	2 188
Grant revenues	187	24	404	-	24	-	-	77	9	-	-	-	624	101
Interest revenues	-	1	-	-	-	-	-	-	-	-	-	-	-	1
Other income	247	426	-	-	-	-	-	-	-	-	-	-	247	426
<b>Total income</b>	<b>3 452</b>	<b>3 366</b>	<b>3 484</b>	<b>3 051</b>	<b>878</b>	<b>846</b>	<b>2 410</b>	<b>1 529</b>	<b>2 184</b>	<b>2 324</b>	<b>261</b>	<b>251</b>	<b>12 669</b>	<b>11 367</b>
<b>Expenses</b>														
Employee benefits expense	1 659	1 626	718	696	428	384	370	412	1 222	697	-	-	4 397	3 815
Supplies and services	1 181	1 387	3 145	3 072	181	181	457	259	1 611	1 536	-	-	6 575	6 435
Grants and subsidies	74	-	585	-	37	-	51	95	104	25	261	251	1 112	371
Intra-government transfers	-	-	-	-	-	-	694	-	-	-	-	-	694	-
Depreciation	58	60	56	51	16	14	24	22	36	33	-	-	190	180
Borrowing costs	2	2	2	2	1	1	1	1	2	2	-	-	8	8
Other expenses	14	15	15	15	4	4	7	7	9	10	-	-	49	51
<b>Total expenses</b>	<b>2 988</b>	<b>3 090</b>	<b>4 521</b>	<b>3 836</b>	<b>667</b>	<b>584</b>	<b>1 604</b>	<b>796</b>	<b>2 984</b>	<b>2 303</b>	<b>261</b>	<b>251</b>	<b>13 025</b>	<b>10 860</b>
<b>Net result</b>	<b>464</b>	<b>276</b>	<b>(1 037)</b>	<b>(785)</b>	<b>211</b>	<b>262</b>	<b>806</b>	<b>733</b>	<b>(800)</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>(356)</b>	<b>507</b>

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**1.3. Net assets received from an Administrative Restructure**

2021-22

There were no net assets received from an Administered Restructure in 2021-22.

2020-21

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

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

***Transferred in***

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

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

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

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

**Transferred in**

The following assets and liabilities were transferred to the Board:

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

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

**1.4. Impact of COVID-19 pandemic on the Board**

The COVID-19 pandemic impacted the Board's operations during the financial year to a lesser extent than in 2020-21. Most staff accessed working from home arrangements when required by stay at home orders, and individually as required for COVID-19 reasons, such as being a close contact or testing positive to COVID-19 while being well enough to work. The Board took precautions to maintain the safety of staff and public during normal business operations.

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**2. Income**

**2.1. Landscape and water levies**

	2022	2021
	\$'000	\$'000
Landscape levy collected within council areas	4 666	4 656
Water levy collected through DEW	4 075	3 995
<b>Total landscape and water levies</b>	<b>8 741</b>	<b>8 651</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. The landscape levy is then collected by constituent councils from ratepayers and is based on the value of rateable land. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate. Councils may seek to recover costs in accordance with the Landscape Act, incurred in the collection of the levy.

**Water levies collected through DEW**

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

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

	2022	2021
	\$'000	\$'000
Regional Land Partnerships Program	3 057	2 188
<b>Total Commonwealth-sourced grants and funding</b>	<b>3 057</b>	<b>2 188</b>

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**2.3. Grant revenues**

	2022	2021
	\$'000	\$'000
<b>Income recognised under AASB 1058</b>		
State Government Grants	53	77
Sundry Grants	85	24
<b>Total income recognised under AASB 1058</b>	<u>138</u>	<u>101</u>
<b>Income recognised under AASB 15</b>		
State Government Grants	486	-
<b>Total income recognised under AASB 15</b>	<u>486</u>	<u>-</u>
<b>Total grant revenues</b>	<u><u>624</u></u>	<u><u>101</u></u>

**Grants recognised under AASB 1058**

The Board has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or not linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Board has an unconditional right to receive cash which usually coincides with receipt of cash.

**Grants recognised under AASB 15**

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

**Contract balances**

	2022	2021
	\$'000	\$'000
Contract liabilities	364	638
<b>Total contract liabilities</b>	<u><u>364</u></u>	<u><u>638</u></u>

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



**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**2.4. Other income**

	2022	2021
	\$'000	\$'000
Sale of goods	237	421
Other revenue	10	5
<b>Total other income</b>	<b>247</b>	<b>426</b>

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

**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the Board comprise the Minister for Climate, Environment and Water, the Presiding Member, other members of the Board and the General Manager who have responsibility for the strategic direction and management of the Board. In 2021-22, the Board approved a policy which included the four members of the Management Team as key management personnel for the first time.

Total compensation of the Board's key management personnel was \$785 000 (2021: \$234 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

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

No material transactions with key management personnel or related parties have occurred during 2021-22.

**3.2. Board and committee members**

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

- P J Schulz (Presiding Member)
- M R Bachmann
- P J Bissell
- R A Davis
- B R Hood
- F C Rasheed
- B Wood

Members of groups and committees during the 2021-22 financial year were:

**Governance, Finance and Audit Committee**

- B Wood (Chair)
- P J Schulz
- R A Davis

The Box Flat Wild Dog Coordinating committee was transferred to the Murraylands and Riverland Landscape Board in March 2022.

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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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:

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
\$0 - \$19 999	6	13
\$20 000 - \$39 999	1	-
<b>Total number of members</b>	<b>7</b>	<b>13</b>

The total remuneration received or receivable by members was \$62 000 (2021: \$63 000). Remuneration of members reflects all costs of performing Board and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any 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 \$24 000 (2021: \$29 000).

**3.3. Employee benefits expense**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	3 482	2 917
Employment on-costs - superannuation	376	325
Annual leave	300	291
Employment on-costs - other	194	179
Board and committee fees	60	61
Workers compensation	37	(33)
Skills and experience retention leave	23	16
Other employee related expenses	1	4
Long service leave	(76)	55
<b>Total employee benefits expense</b>	<b>4 397</b>	<b>3 815</b>

***Employment on-costs - superannuation***

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

***Executive remuneration***

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

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
\$177 001 – \$197 000	1	-
<b>Total</b>	<b>1</b>	<b>-</b>

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**3.3. Employee benefits expense (continued)**

The total remuneration received by those employees for the year was \$189 000 (2021: \$132 000).

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.

**3.4. Employee benefits liability**

	2022	2021
	\$'000	\$'000
<b><u>Current</u></b>		
Annual leave	299	277
Long service leave	54	33
Skills and experience retention leave	28	20
Accrued salaries and wages	3	126
<b>Total current employee benefits</b>	<b>384</b>	<b>456</b>
<b><u>Non-current</u></b>		
Long service leave	628	776
<b>Total non-current employee benefits</b>	<b>628</b>	<b>776</b>
<b>Total employee benefits liability</b>	<b>1 012</b>	<b>1 232</b>

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

***Long service leave***

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

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the department's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the department. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2021 (1.25%) to 2022 (3.5%).

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

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**4. Expenses**

Employee benefits expenses are disclosed in note 3.3.

**4.1. Supplies and services**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service - Water planning management	2 558	2 496
Fee for service	2 195	1 838
Fee for service - Corporate fee	442	726
Accommodation and property management	237	213
Fee for service - SSSA fee	206	185
Minor works, maintenance and equipment	160	110
General administration	150	88
Cost of goods sold	115	100
Motor vehicles expense	108	112
Contracted staff training and development	86	52
Information technology and communication charges	54	108
Travel and accommodation	31	19
Fee for service - Board funded DEW salaries	-	179
Other supplies and services	233	209
<b>Total supplies and services</b>	<b>6 575</b>	<b>6 435</b>

**4.2. Grants and subsidies**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Recurrent grants	1 112	371
<b>Total grants and subsidies</b>	<b>1 112</b>	<b>371</b>

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

**4.3. Intra-government transfers**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Commonwealth funding	694	-
<b>Total intra-government transfers</b>	<b>694</b>	<b>-</b>

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**4.4. Other expenses**

	2022	2021
	\$'000	\$'000
Audit fees	49	51
<b>Total other expenses</b>	<b>49</b>	<b>51</b>

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$48 700 (2021: \$51 300). No other services were provided by the Auditor-General's Department.

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**5. Non-financial assets**

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

**5.1. Property, plant and equipment**

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

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

**Reconciliation 2021-22**

	<b>Plant and equipment</b>	<b>Buildings</b>	<b>Vehicles</b>	<b>ROU Buildings</b>	<b>ROU Vehicles</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	28	21	25	279	185	538
Acquisitions	-	-	-	88	132	220
Depreciation	(4)	(4)	(8)	(61)	(113)	(190)
Disposals	-	-	-	-	(13)	(13)
<b>Carrying amount at the end of the period</b>	<b>24</b>	<b>17</b>	<b>17</b>	<b>306</b>	<b>191</b>	<b>555</b>
<b>Gross carrying amount</b>						
Gross carrying amount	278	87	503	444	358	1 670
Accumulated depreciation	(254)	(70)	(486)	(138)	(167)	(1 115)
<b>Carrying amount at the end of the period</b>	<b>24</b>	<b>17</b>	<b>17</b>	<b>306</b>	<b>191</b>	<b>555</b>

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**5.1. Property, plant and equipment (continued)**

*Reconciliation 2020-21*

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**5.1. Property, plant and equipment (continued)**

***Review of accounting estimates***

Assets' residual values, useful lives and depreciation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

***Useful life***

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

<b>Class of asset</b>	<b>Useful life (years)</b>
Plant and equipment	8-10
Buildings	20
Vehicles	4
Right-of-use buildings	2-7
Right-of-use vehicles	3-5

***Impairment***

There were no indications of impairment of property, plant and equipment as at 30 June 2022.

**5.2. Property, plant and equipment leased by the Board**

Right-of-use assets for property, plant and equipment leased by the Board as lessee are measured at cost. Additions to leased property during 2021-22 were \$220 000 (2021: \$418 000).

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

The Board has 31 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60 000km) up to 5 years (100 000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

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

- The Grant District Council lease is for a period of one year commencing on 1 June 2022. There are no extension options for this lease in the current lease agreement.
- The Tatiara District Council lease is for a period of twenty years commencing on 1 February 2007. There are no extension options for this lease in the current lease agreement.
- The Naracoorte lease is for a period of five years commencing on 12 April 2021. The lease contains options for a one-year lease extension.
- The Kingston District Council lease is for a period of five years commencing on 1 December 2021. The lease contains options for a five-year extension.



**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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

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

**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	5 313	5 749
<b>Total cash and cash equivalents</b>	<b>5 313</b>	<b>5 749</b>

***Deposits with the Treasurer***

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

**6.2. Receivables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
<b>Contractual receivables</b>		
From Government entities	168	48
From Non-Government entities	83	107
Accrued revenue	746	903
Prepayments	26	10
Less impairment loss on receivables	(55)	(55)
<b>Total contractual receivables</b>	<b>968</b>	<b>1 013</b>
<b>Statutory receivables</b>		
Accrued landscape levies	263	254
<b>Total statutory receivables</b>	<b>263</b>	<b>254</b>
<b>Total current receivables</b>	<b>1 231</b>	<b>1 267</b>
<b>Non Current</b>		
Workers Compensation Recovery	1	-
<b>Total non current receivables</b>	<b>1</b>	<b>-</b>
<b>Total receivables</b>	<b>1 232</b>	<b>1 267</b>

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

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**6.2. Receivables (continued)**

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

**7. Liabilities**

Employee benefits liabilities are disclosed in note 3.4

**7.1. Payables**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Contractual payables	763	412
Accrued expenses	71	78
<b>Statutory payables</b>		
Employment on-costs	81	98
<b>Total statutory payables</b>	<b>81</b>	<b>98</b>
<b>Total current payables</b>	<b>915</b>	<b>588</b>
<b>Non-current</b>		
<b>Statutory payables</b>		
Employment on-costs	60	73
<b>Total non-current payables</b>	<b>60</b>	<b>73</b>
<b>Total payables</b>	<b>975</b>	<b>661</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.

***Employment on-costs***

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

As a result of an actuarial assessment performed by the DTF, the proportion of long service leave taken as leave remained unchanged from the 2021 rate of 42%. The average factor for the calculation of employer superannuation cost on-costs has increased from the 2021 rate (10.1%) to 2022 (10.6%). These rates are used in the employment on-cost calculation.

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**7.2. Financial Liabilities**

	2022	2021
	\$'000	\$'000
<b>Current</b>		
Lease liabilities	174	144
<b>Total current financial liabilities</b>	<u>174</u>	<u>144</u>
<b>Non-current</b>		
Lease liabilities	338	331
<b>Total non-current financial liabilities</b>	<u>338</u>	<u>331</u>
<b>Total financial liabilities</b>	<u><u>512</u></u>	<u><u>475</u></u>

The Board measures financial liabilities at amortised cost. All material cash outflows are reflected in the lease liabilities disclosed above.

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 borrowing costs associated with the lease liabilities was \$8 000 (2021: \$8 000).

**7.3. Provisions**

	2022	2021
	\$'000	\$'000
<b>Current</b>		
Provision for workers compensation	14	7
<b>Total current provisions</b>	<u>14</u>	<u>7</u>
<b>Non-current</b>		
Provision for workers compensation	44	16
<b>Total non-current provisions</b>	<u>44</u>	<u>16</u>
<b>Total provisions</b>	<u><u>58</u></u>	<u><u>23</u></u>
	2022	2021
	\$'000	\$'000
<b><i>Reconciliation of workers compensation (statutory and non-statutory)</i></b>		
Carrying amount at the beginning of the period	23	-
Provisions recognised as a result of restructure activities	-	60
Increase/(Decrease) in provisions recognised	35	(37)
<b>Carrying amount at the end of the period</b>	<u><u>58</u></u>	<u><u>23</u></u>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner for the Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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

**Limestone Coast Landscape Board**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2022*

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**8. Outlook**

**8.1. Unrecognised contractual commitments**

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

**Expenditure commitments**

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

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
No later than one year	2 015	85
Later than one year but no later than five years	135	794
Later than five years	-	70
<b>Total expenditure commitments</b>	<b>2 150</b>	<b>949</b>

The Board's commitments are non-cancellable contracts relating to grant payments or services.

**8.2. Contingent assets and liabilities**

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

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

**8.3. Events after the reporting period**

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