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## To the Presiding Member Alinytjara Wilurara Landscape Board

### Opinion

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

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

The financial report comprises:

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

### Basis for opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

29 November 2024

# **Alinytjara Wilurara Landscape Board**

## **Financial Statements**

For the year ended 30 June 2024

**Alinytjara Wilurara Landscape Board**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2024*

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We certify that the:

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



Brenz Saunders

**Presiding Member**

Alinytjara Wilurara Landscape Board  
26 November 2024



Kim Krebs

**General Manager**

Alinytjara Wilurara Landscape Board  
26 November 2024

**Alinytjara Wilurara Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2024*

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	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>			
Intra-government transfers	2.1	1 331	1 261
Commonwealth sourced grants and funding	2.2	1 270	2 001
Grant revenues	2.3	490	24
Interest	6.1	203	151
Other income	2.4	67	228
<b>Total income</b>		<b>3 361</b>	<b>3 665</b>
<b>Expenses</b>			
Employee related expenses	3.3	1 993	1 707
Supplies and services	4.1	1 189	1 968
Grants and subsidies		37	37
Depreciation	5.1	36	29
Borrowing Costs	7.3	1	2
Other expenses	4.2	46	45
<b>Total expenses</b>		<b>3 302</b>	<b>3 788</b>
<b>Net result</b>		<b>59</b>	<b>(123)</b>
<b>Total comprehensive result</b>		<b>59</b>	<b>(123)</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.

**Alinytjara Wilurara Landscape Board**  
**Statement of Financial Position**  
*as at 30 June 2024*

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	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	4 187	4 306
Receivables	6.2	878	870
<b>Total current assets</b>		<b>5 065</b>	<b>5 176</b>
<b>Non-current assets</b>			
Property plant and equipment	5.1	168	168
<b>Total non-current assets</b>		<b>168</b>	<b>168</b>
<b>Total assets</b>		<b>5 233</b>	<b>5 344</b>
<b>Current liabilities</b>			
Payables	7.1	178	378
Employee related liabilities	3.4	188	176
Provisions	7.2	3	3
Financial liabilities	7.3	11	16
<b>Total current liabilities</b>		<b>380</b>	<b>573</b>
<b>Non-current liabilities</b>			
Employee related liabilities	3.4	259	238
Provisions	7.2	21	8
Financial liabilities	7.3	25	36
<b>Total non-current liabilities</b>		<b>305</b>	<b>282</b>
<b>Total liabilities</b>		<b>685</b>	<b>855</b>
<b>Net assets</b>		<b>4 548</b>	<b>4 489</b>
<b>Equity</b>			
Retained earnings		4 548	4 489
<b>Total equity</b>		<b>4 548</b>	<b>4 489</b>

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

**Alinytjara Wilurara Landscape Board**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2024*

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	Note	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2022</b>		<b>4 612</b>	<b>4 612</b>
Net loss for 2022-23		(123)	(123)
<b>Total comprehensive result for 2022-23</b>		<b>(123)</b>	<b>(123)</b>
<b>Balance at 30 June 2023</b>		<b>4 489</b>	<b>4 489</b>
Net result for 2023-24		59	59
<b>Total comprehensive result for 2023-24</b>		<b>59</b>	<b>59</b>
<b>Balance at 30 June 2024</b>		<b>4 548</b>	<b>4 548</b>

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



**Alinytjara Wilurara Landscape Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Cash flows from operating activities</b>			
<i>Cash inflows</i>			
Intra-government transfers		1 331	1 261
Commonwealth funding received		1 292	2 181
Receipts from grants		490	24
Interest received		203	136
GST recovered from DEW		24	96
Other receipts		67	113
<b>Cash generated from operations</b>		<b>3 407</b>	<b>3 811</b>
<i>Cash (outflows)</i>			
Employee related payments		(1 941)	(1 667)
Payments for supplies and services		(1 446)	(2 439)
Payments of grants and subsidies		(41)	(37)
Interest paid		(1)	(2)
Other payments		(45)	(49)
<b>Cash used in operations</b>		<b>(3 474)</b>	<b>(4 194)</b>
<b>Net cash used in operating activities</b>		<b>(67)</b>	<b>(383)</b>
<b>Cash flows from investing activities</b>			
<i>Cash (outflows)</i>			
Purchase of property, plant and equipment		(36)	(119)
<b>Cash used in investing activities</b>		<b>(36)</b>	<b>(119)</b>
<b>Net cash used in investing activities</b>		<b>(36)</b>	<b>(119)</b>
<b>Cash flows from financing activities</b>			
<i>Cash (outflows)</i>			
Repayment of leases		(16)	(19)
<b>Cash used in financing activities</b>		<b>(16)</b>	<b>(19)</b>
<b>Net cash used in financing activities</b>		<b>(16)</b>	<b>(19)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(119)</b>	<b>(521)</b>
Cash at the beginning of the period		4 306	4 827
<b>Cash at the end of the period</b>	6.1	<b>4 187</b>	<b>4 306</b>

The accompanying notes form part of these financial statements.

# **Alinytjara Wilurara Landscape Board**

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

*for the year ended 30 June 2024*

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### **1. About the Alinytjara Wilurara Landscape Board**

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

The Board operates under a Business Plan which aligns to the Landscape Plan. The Alinytjara Wilurara Landscape Board adopted the 2023-24 Business Plan on 14 June 2023, for implementation on 1 July 2023. The Minister for Climate, Environment and Water noted the Board's business plan on 21 August 2023. The Plan identifies the Board's revenue and investment in priorities for management of landscape 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 2023-26 which includes the delivery of support services to the Board to ensure it is able to meet its governance and financial management statutory requirements in delivering its business. This agreement details the services, projects and funds to deliver the annual work plan. This SLA is reviewed and updated on an annual basis.

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

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

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

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

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

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

Significant accounting policies are set out throughout the notes.

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

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

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

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

# **Alinytjara Wilurara Landscape Board**

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

*for the year ended 30 June 2024*

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### **1.2. Objectives and programs**

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

#### **Board objectives**

The core function of the Board is to administer the Act and facilitate the sustainable management of landscapes in the region in partnership with key stakeholders and its communities.

To fulfil this core function, the LSA Act establishes that the Board will adopt 5 key priorities.

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

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

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

#### **Board priorities**

The Board's work program is based on the required action for the region, as outlined in the Board's Business Plan. In line with the Board's Business Plan, actions to be undertaken by the Board are presented under the key priorities for the region, identified as:

- Board and community leadership - Building effective partnerships to maintain regional relevance and support emerging Aboriginal leaders. This priority includes revenue and expenses that cannot be reliably attributed to the Boards other priority areas. Supporting Land Holding Authorities and Traditional Owners to access resources that facilitate traditional and ecological knowledge transfer.
- Healthy soil - Supporting Land Holding Authorities and Traditional Owners to adopt sustainable Pastoral practices to reduce soil erosion and to participate in carbon farming opportunities that support sustainable pastoral practices.
- Pest plant and animal control - Working with key stakeholders to support Land Holding Authorities and Traditional Owners to control priority pest plant and animals.
- Land and sea- biodiversity - Supporting Land Holding Authorities and Traditional Owners to protect and restore important coast and marine ecosystem and maintain and enhance biodiversity, including threatened species, in prioritised ecosystems.
- Water management - Supporting Land Holding Authorities and Traditional Owners to manage ground water affecting activities and actively manage ecologically and culturally significant surface and ground water sites.

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

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

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

**Expenses and income by programs**

	Board and community leadership		Healthy soil		Pest plant and animal control		Land and sea biodiversity		Water management		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Income</b>												
Intra-government transfers	1 293	1 261	-	-	-	-	38	-	-	-	1 331	1 261
Commonwealth funding	382	550	100	378	204	355	584	718	-	-	1 270	2 001
Grant revenues	-	-	-	-	490	24	-	-	-	-	490	24
Interest	203	151	-	-	-	-	-	-	-	-	203	151
Other income	32	17	-	-	15	211	20	-	-	-	67	228
<b>Total income</b>	<b>1 910</b>	<b>1 979</b>	<b>100</b>	<b>378</b>	<b>709</b>	<b>590</b>	<b>642</b>	<b>718</b>	<b>-</b>	<b>-</b>	<b>3 361</b>	<b>3 665</b>
<b>Expenses</b>												
Employee related expense	1 424	961	16	86	440	184	113	476	-	-	1 993	1 707
Supplies and services	596	657	9	202	336	569	248	540	-	-	1 189	1 968
Grants and subsidies	-	37	-	-	-	-	37	-	-	-	37	37
Depreciation	36	29	-	-	-	-	-	-	-	-	36	29
Borrowing Costs	-	-	-	-	-	-	1	2	-	-	1	2
Other expenses	46	45	-	-	-	-	-	-	-	-	46	45
<b>Total expenses</b>	<b>2 102</b>	<b>1 729</b>	<b>25</b>	<b>288</b>	<b>776</b>	<b>753</b>	<b>399</b>	<b>1 018</b>	<b>-</b>	<b>-</b>	<b>3 302</b>	<b>3 788</b>
<b>Net result</b>	<b>(192)</b>	<b>250</b>	<b>75</b>	<b>90</b>	<b>(67)</b>	<b>(163)</b>	<b>243</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>59</b>	<b>(123)</b>

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

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

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**2. Income**

**2.1. Intra-government transfers**

DEW receives recurrent funding, which is administered through the Landscape Administration fund and provided to regional landscape Boards to support business operation and the administration of the LSA Act pursuant to subsection 90 (4) of the LSA Act. Intra-government transfers are recognised as income when the Board obtains control of the asset which is on receipt. Total intra-government transfers were \$1.33m (2023: \$1.26m).

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

	2024	2023
	\$'000	\$'000
Regional Delivery Partnerships Program*	970	-
Regional Land Partnerships Program**	300	2 001
<b>Total Commonwealth-sourced grants and funding</b>	<b>1 270</b>	<b>2 001</b>

	2024	2023
	\$'000	\$'000
<b>Regional Delivery Partnerships Program funding consists of the following components (*)</b>		
Regional Capacity Services	381	-
Emergency Preparedness Response	250	-
Sustainable Agriculture Facilitator	100	-
Malleefowl	239	-
<b>Total Regional Delivery Partnerships funding</b>	<b>970</b>	<b>-</b>

From 1 July 2023, the Australian Government has commenced the Regional Delivery Partnerships Program (RDP). The funding will be used to deliver on-ground environmental protection, sustainable agriculture, and natural resource management activities across Australia. Funding for these services is provided from the Natural Heritage Trust. The Alinytjara Wilurara Landscape Board was appointed as a delivery partner administering approved programs and projects under the agreement within the Alinytjara Wilurara region.

	2024	2023
	\$'000	\$'000
<b>Regional Land Partnerships Program funding consists of the following components (**)</b>		
Core services (NLP)	-	550
Nganamara (Malleefowl) Adaptive Management	300	575
Sustainable Pastoral Development in APY	-	378
Warru	-	498
<b>Total Regional Land Partnerships funding</b>	<b>300</b>	<b>2 001</b>

The Regional Land Partnership was funded by the Australian Government over five years from 2019 to 2023. The funding was provided to support vital on-ground environment and agriculture projects that offer benefits to the environment, farms and communities. However, in July 2023, the Board received additional funds from the Australian Government for additional strategic feral animal and weed control related to the Malleefowl project in the Great Victoria Desert. This project concluded in June 2024.

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

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**2.2. Commonwealth-sourced grants and funding (continued)**

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.

**2.3. Grant revenues**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
State Government grants	474	-
Sundry grants	16	24
<b>Total grant revenues</b>	<b>490</b>	<b>24</b>

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.

**2.4. Other income**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Sale of professional services	-	119
Sponsorship	-	82
Recoup of expenses and other recoveries	67	27
<b>Total other income</b>	<b>67</b>	<b>228</b>

Other income includes reimbursement income related to the operating activities of the Board and sales of professional services. Other income is recognised upon the delivery of the service to the customer, which is in arrears, therefore no contract liability is recognised.

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

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**3. Board, committees and employees**

**3.1. Key management personnel**

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

Total compensation for the Board's key management personnel was \$210 000 (2023: \$248 000).

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

***Related party transactions***

The Board is a body corporate and was established pursuant to the *Landscape South Australia Act 2019* and is wholly owned and controlled by the Crown.

Related parties of the Board include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

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

In 2023-24, the Board has a service agreement worth \$54,628 with an Aboriginal organisation, Far West Coast Aboriginal Corporation (FWCAC) RNTBC to access the Aboriginal labour workforce for supporting the delivery of its projects. A member from FWCAC also serves as a member on the Board.

In 2023-24, the Board allocated \$36,976 to a grassroots grant program to support Anangu Pitjantjatjara Yankunytjatjara (APY) Inc on the Nganngi Kanyini project. In addition, \$10,120 was provided through a services agreement to engage the APY Sustainable Agriculture Facilitator, aimed at promoting sustainable agriculture practices in the Alinytjara Wilurara region. An executive board member from APY is a member of the Board.

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

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**3.2. Board and committee members**

Members during the 2023-24 financial year were:

**The Board**

M T Haynes (Presiding Member)  
P Burgoyne  
J Campbell  
D Edwards  
T Edwards  
D Hansen  
J B Lebois  
P P Miller  
W Miller  
J O'Toole

**Audit and Risk Management Committee**

P P Miller (Chair)  
P Burgoyne  
J Campbell  
D Hansen  
M T Haynes  
K Krebs\*  
P Wurdemann\*

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

***Board and committee remuneration***

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

	<b>2024</b>	<b>2023</b>
\$0 - \$19 999	12	11
\$20 000 - \$39 999	-	2
<b>Total number of members</b>	<b>12</b>	<b>13</b>

Remuneration of members reflects all costs of performing Board, Group and Committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any FBT paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$69 000 (2023: \$91 000).

For the purpose 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 the payroll tax amount to \$29 000 (2023: \$32 000).



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

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**3.3. Employee related expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	1 426	1 240
Annual leave	152	102
Long service leave	70	39
Employment on-costs - superannuation	194	171
Employment on-costs - other	86	75
Skills and experience retention leave	11	(2)
Board and committee fees	39	76
Workers compensation	13	3
Other employee related expenses	2	3
<b>Total employee related expenses</b>	<b>1 993</b>	<b>1 707</b>

***Employment expenses***

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

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

***Employee remuneration***

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

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

The total remuneration received by those employees for the year was \$166 000 (2023: \$0).

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.

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

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**3.4. Employee related liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Annual leave	114	124
Long service leave	23	5
Skills and experience retention leave	9	3
Employment on-costs	42	44
<b>Total current employee related liabilities</b>	<b>188</b>	<b>176</b>
<b><u>Non-current</u></b>		
Long service leave	235	217
Employment on-costs-non-current	24	21
<b>Total non-current employee related liabilities</b>	<b>259</b>	<b>238</b>
<b>Total employee related liabilities</b>	<b>447</b>	<b>414</b>

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

***Long service leave***

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

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

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

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

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

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

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

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

***Employment on-costs***

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

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

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

**4. Expenses**

**4.1. Supplies and services**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service - corporate services fee to DEW	357	209
Fee for service	310	1 137
Travel and accommodation	108	113
Minor works, maintenance and equipment	78	40
Motor vehicles	77	98
Fee for service - Shared Services SA fee	75	73
Information technology and communication charges	39	46
Staff development	34	55
General administration	17	29
Other	94	168
<b>Total supplies and services</b>	<b>1 189</b>	<b>1 968</b>

**4.2. Other expenses**

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the Public Finance and Audit Act 1987 were \$46 000 (2023: \$45 000). No other services were provided by the Audit Office of South Australia.

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

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**5. Non-financial assets**

Property, plant and equipment comprises tangible assets owned by the Board and right-of-use leased assets.

**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 not held for sale with a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

**Reconciliation 2023-24**

	Vehicles \$'000	Plant and equipment \$'000	ROU Vehicles \$'000	Total \$'000
<b>Carrying amount at the beginning of period</b>	112	5	51	168
Acquisitions	-	36	-	36
Depreciation	(11)	(8)	(17)	(36)
<b>Carrying amount at the end of the period</b>	<b>101</b>	<b>33</b>	<b>34</b>	<b>168</b>
<b>Gross carrying amount</b>				
Gross carrying amount	136	149	56	341
Accumulated depreciation	(35)	(116)	(22)	(173)
<b>Carrying amount at the end of the period</b>	<b>101</b>	<b>33</b>	<b>34</b>	<b>168</b>

**Review of accounting estimates**

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

**Useful life**

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

Class of asset	Useful life (years)
Vehicles	5-15
Plant and equipment	3-10
Right-of-use vehicles	Life of lease

**Impairment**

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

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

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

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

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

The Board has 2 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 (60 000 km) up to 5 years (100 000 km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

Lease liabilities related to the right-of-use assets and borrowing costs are also disclosed in note 7.3. Expenses related to leases including depreciation and interest expenses are disclosed in note 4.1 and 5.1. Cash outflows related to leases are disclosed in the Statement of Cash Flows.

**6. Financial Assets**

**6.1. Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	4 187	4 306
<b>Total cash and cash equivalents</b>	<b>4 187</b>	<b>4 306</b>

***Deposits with the Treasurer***

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

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

**6.2. Receivables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
<b>Trade receivables</b>		
Debtors	827	130
Accrued revenues	16	737
Prepayments	25	3
<b>Statutory receivables</b>		
GST recoverable from DEW	10	-
<b>Total statutory receivables</b>	<b>10</b>	<b>-</b>
<b>Total current receivables</b>	<b>878</b>	<b>870</b>
<b>Total receivables</b>	<b>878</b>	<b>870</b>

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice, or the goods/services have been provided under a contractual arrangement. Receivables and accrued revenues are non-interest bearing.

The Board has assessed and determined that non-government debtors comprise a small number of low balances, which are current and collectable. No provision for doubtful debts has been made.

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

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

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**7. Liabilities**

**7.1. Payables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Trade payables	117	269
Accrued expenses	15	11
<b>Statutory payables</b>		
Audit fee payable	46	45
GST payable to DEW	-	53
<b>Total statutory payables</b>	<b>46</b>	<b>98</b>
<b>Total current payables</b>	<b>178</b>	<b>378</b>
	<b>178</b>	<b>378</b>

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

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

**7.2. Provisions**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><i>Movement in provisions</i></b>		
Carrying amount at the beginning of the period	11	8
Increase resulting from re-measurement or settlement without cost	8	-
Additions	5	3
<b>Carrying amount at the end of the period</b>	<b>24</b>	<b>11</b>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

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

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

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**7.3. Financial liabilities**

All financial liabilities relate to lease liabilities.

The Board measures financial liabilities at amortised cost. 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 \$1 000 (2023: \$2 000).

Total cash outflows for leases is \$18 000 (2023: \$21 000).

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Lease Liabilities</b>		
Up to 1 year	12	18
1 to 5 years	25	38
<b>Total lease liabilities (undiscounted)</b>	<b>37</b>	<b>56</b>

**8. Outlook**

**8.1. Unrecognised contractual commitments**

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

***Expenditure commitments***

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
No later than one year	393	444
<b>Total expenditure commitments</b>	<b>393</b>	<b>444</b>

The Board's commitments relate to non-cancellable procurement contracts at the reporting date.

**8.2. Contingent assets and liabilities**

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

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

**8.3. Events after the reporting period**

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