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## To the Chair State Planning Commission

### Opinion

I have audited the financial report of the State Planning Commission for the financial year ended 30 June 2025.

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

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, State Planning Commission and the Acting Chief Financial Officer, Department for Housing and Urban Development.

### 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 State Planning Commission. 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 Chair for the financial report**

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

In preparing the financial report, the Chair is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chair is also responsible for 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.

## **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*, I have audited the financial report of the State Planning Commission for the financial year ended 30 June 2025.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State Planning Commission's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chair

- conclude on the appropriateness of the Chair'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 Chair about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



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

26 September 2025

# **State Planning Commission**

## **Financial Statements**

*for the year ended 30 June 2025*

**State Planning Commission**  
*for the year ended 30 June 2025*

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**Certification of the Financial Statements**

We certify that the:

- financial statements of the State Planning Commission:
  - are in accordance with the accounts and records of the Commission;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Commission 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 Commission for the financial year over its financial reporting and its preparation of financial statements have been effective.



Craig Holden  
Chair  
State Planning Commission

25 September 2025



Trevor Pearce  
Acting Chief Financial Officer  
Department for Housing and Urban Development

25 September 2025

**State Planning Commission**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

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	Note	2025 \$'000	2024 \$'000
<b>Income</b>			
Resources received free of charge	3.1	1 385	1 316
Other Income		7	-
<b>Total Income</b>		<b>1 392</b>	<b>1 316</b>
<b>Expenses</b>			
Board fees and remuneration	2.2	846	770
Supplies and services	4.1	546	546
<b>Total Expenses</b>		<b>1 392</b>	<b>1 316</b>
<b>Net Result</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>-</b>	<b>-</b>

The net result and total comprehensive result are attributable to the SA Government as owner.

The above statement should be read in conjunction with the accompanying notes.

**State Planning Commission**  
**Statement of Financial Position**  
*as at 30 June 2025*

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	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Receivables		18	14
<b>Total Current Assets</b>		<u>18</u>	<u>14</u>
<b>Total Assets</b>		<u>18</u>	<u>14</u>
<b>Current liabilities</b>			
Payables	5.1	12	8
Contract liabilities		6	6
<b>Total Current Liabilities</b>		<u>18</u>	<u>14</u>
<b>Total Liabilities</b>		<u>18</u>	<u>14</u>
<b>Net assets</b>		<u>-</u>	<u>-</u>
<b>Equity</b>			
Retained earnings		-	-
<b>Total Equity</b>		<u>-</u>	<u>-</u>

Total equity is attributable to the SA Government as owner.

**State Planning Commission**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2025*

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	Retained Earnings \$'000	Total Equity \$'000
<b>Balance at 1 July 2023</b>	-	-
Net result for 2023-24	-	-
Total Comprehensive Result for 2023-24	-	-
<b>Balance at 30 June 2024</b>	-	-
Net result for 2024-25	-	-
Total Comprehensive Result for 2024-25	-	-
<b>Balance at 30 June 2025</b>	-	-

All changes in equity are attributable to the SA Government as owner.



**State Planning Commission**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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## **Notes to the Financial Statements**

### **1. About the State Planning Commission**

The State Planning Commission (the Commission) was established pursuant to the *Planning, Development and Infrastructure Act 2016* (the Act). The Commission is the State's principal planning advisory and development assessment body established under the Act.

The Commission does not control any other entity and has no interest in unconsolidated structured entities.

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

The financial statements have been prepared based on a twelve-month period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the notes.

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

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

#### **1.2. Objectives of the State Planning Commission**

The Commission is responsible for making recommendations to the Minister for Planning on the administration of the *Planning, Development and Infrastructure Act 2016*. The Commission guides decision making of State and Local Government and community and business organisations with respect to planning, development and infrastructure provisions in South Australia.

#### **1.3. Financial Arrangements**

The financial activities of the Commission are supported by the Department for Housing and Urban Development (the Department). The Commission is accountable to the Minister for Planning for the administration of the Act and to further the Act's objects and principles. The Department provides advice on the preparation of new planning instruments, strategic planning and undertaking the assessment of complex land use proposals.

The only income received by the Commission are via resources received free of charge from the Department and the Audit Office of South Australia.

#### **1.4. Statement of compliance**

The financial statements of the Commission have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards (applying simplified disclosures) and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

The Commission has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Commission is a not-for-profit entity. Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Commission for the period ending 30 June 2025.

**State Planning Commission**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**1.5. Taxation**

The Commission is not subject to income tax. The Commission is liable for payroll tax, fringe benefits tax and goods and services tax (GST).

The net amount of the GST receivable/payable to the ATO is not recognised as a receivable/payable in the Statement of Financial Position as the Commission is a member of an approved GST group of which the Department is responsible for the remittance and collection of GST.

**2. Board and Committees**

**2.1. Key management personnel**

Key management personnel of the Commission include the Minister for Planning and the twelve State Planning Commission members who have responsibility for the strategic direction and management of the Commission.

Total compensation for key management personnel was \$0.442 million (2024: \$0.377 million).

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

The compensation of the ex officio member is paid by the Department.

**Transactions with Key Management Personnel and other related parties**

The Commission did not enter into any transactions with key management personnel or their close family members during the reporting period.

**2.2. Board and committee members**

Members during the 2025 financial year were:

**State Planning Commission**

C Holden (Chair)  
M Voortman\* (appointed Nov 2024)  
S Moseley (expired Oct 2024)  
D O'Loughlin  
J Stimson  
S Johnston  
L Teburea  
S Smith\* (expired Oct 2024)  
J Barkla  
J Mazzone  
N Harvey  
A Moroney

**State Planning Commission**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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

**State Commission Assessment Panel**

R Thomas (Chair)  
M Adcock  
D Altmann  
J Botten  
D Donaldson  
J Eckert  
J Hayter  
J Newman  
P Leadbeter  
R Rutschak

**Heritage Sub Committee\*\***

S Johnston (Chair)  
L Bird\*  
R Danvers  
B Harry  
E Little  
D Lindsay  
J Newman  
A Pope\*  
M Queale\*

**Building Technical Panel**

M Centofanti (Chair)  
J Shillabeer  
J Payne  
J Cibich  
B Fennell  
B Steer  
P Murton  
N Ingerson  
D Frisby  
L Bertholini  
V Tang (appointed Feb 2025)

**Land Division Assessment Panel\*\*\***

J Stimson (Chair) (appointed Dec 2024)  
C Branford (appointed Mar 2025)  
C Oliver (appointed Mar 2025)  
D Kwong (appointed Mar 2025)  
E Herriman (appointed Mar 2025)  
K Vugts (appointed Mar 2025)  
M Mellen (appointed Mar 2025)

**Building Fire and Safety Committee**

J Evans\* (Chair)  
M Brown\*  
C Paton\*  
E Bradley \*

\* In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

\*\*The Heritage Sub Committee is in abeyance from 27 April 2025, hence all members have ceased from this date.

\*\*\* The Land Division Assessment Panel was formed as part of the Housing Roadmap.

**State Planning Commission**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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

	2025	2024
	\$'000	\$'000
<b>Board Fees and Remuneration</b>		
Board fees and remuneration	804	733
On-costs – taxes	42	37
<b>Total Board Fees and Remuneration</b>	<b>846</b>	<b>770</b>

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

	2025	2024
\$0 - \$19 999	38	31
\$40 000 - \$59 999	6	6
\$60 000 - \$79 999	5	5
\$100 000 - \$119 999	-	1
\$170 000 - \$179 999	1	-
<b>Total Number of Members</b>	<b>50</b>	<b>43</b>

Remuneration of members reflects all costs of performing Commission member duties including sitting fees, superannuation contributions and any salary sacrifice arrangements. The total remuneration received or receivable by members was \$0.804 million (2024: \$0.733 million).

**3. Income**

**3.1. Resources received free of charge**

The cost of the Commission is recognised as a resource received free of charge from the department. The Commission also receives audit services free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

	2025	2024
	\$'000	\$'000
Department for Housing and Urban Development	1 385	1 316
Audit Fees	7	-
<b>Resources received free of charge</b>	<b>1 392</b>	<b>1 316</b>



**State Planning Commission**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**4. Expense**

**4.1. Supplies and Services**

	2025 \$'000	2024 \$'000
Governance and Administrative Services	473	454
Audit Fees*	8	7
Other	65	85
<b>Total Supplies and Services</b>	<b>546</b>	<b>546</b>

\*Audit fees are provided free of charge by the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

**5. Liabilities**

**5.1. Payables**

	2025 \$'000	2024 \$'000
Accrued expenses	3	8
Accrued board fees and remuneration	8	-
Employment on-costs	1	-
<b>Total Payables</b>	<b>12</b>	<b>8</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 include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged.

**6. Outlook**

**6.1. Contingent assets and liabilities**

The Commission is not aware of any contingent assets and contingent liabilities as at 30 June 2025.

**6.2. Events after the reporting period**

No events after the reporting date to report.