

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

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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 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2025, 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 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the General Manager.

Basis for opinion

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

28 November 2025

Alinytjara Wilurara Landscape Board

Financial Statements

For the year ended 30 June 2025

Alinytjara Wilurara Landscape Board
Certification of the Financial Statements
for the year ended 30 June 2025

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

27 November 2025



Kim Krebs

General Manager

Alinytjara Wilurara Landscape Board

27 November 2025

Alinytjara Wilurara Landscape Board
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Intra-government transfers	3.1	1 375	1 331
Grants and subsidies	3.2	2 084	1 760
Interest		218	203
Other income	3.3	12	67
Total income		3 689	3 361
Expenses			
Employee related expenses	4.1	1 946	1 993
Supplies and services	4.2	1 306	1 189
Grants and subsidies		38	37
Depreciation	5.4	31	36
Borrowing costs		1	1
Other expenses	4.3	47	46
Total expenses		3 369	3 302
Net result		320	59

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 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.1	4 808	4 187
Receivables	5.2	675	878
Total current assets		5 483	5 065
Non-current assets			
Property, plant and equipment	5.4	152	168
Total non-current assets		152	168
Total assets		5 635	5 233
Current liabilities			
Payables	6.1	289	178
Employee related liabilities	6.2	147	188
Provisions	6.4	3	3
Other financial liabilities	6.3	-	11
Total current liabilities		439	380
Non-current liabilities			
Employee related liabilities	6.2	314	259
Provisions	6.4	14	21
Other financial liabilities	6.3	-	25
Total non-current liabilities		328	305
Total liabilities		767	685
Net assets		4 868	4 548
Equity			
Retained earnings		4 868	4 548
Total equity		4 868	4 548

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 2025

	Note	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023		4 489	4 489
Net result for 2023-24		59	59
Total comprehensive result for 2023-24		59	59
Balance at 30 June 2024		4 548	4 548
Net result for 2024-25		320	320
Total comprehensive result for 2024-25		320	320
Balance at 30 June 2025		4 868	4 868

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 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
<u>Cash inflows</u>			
Intra-government transfers		1 375	1 331
Receipts from grants		2 407	1 782
Interest received		218	203
GST recovered from DEW		-	24
Other receipts		12	67
<u>Cash outflows</u>			
Employee related payments		(1 940)	(1 941)
Payments for supplies and services		(1 273)	(1 446)
Payments of grants and subsidies		(42)	(41)
Interest paid		(1)	(1)
GST paid to DEW		(38)	-
Other payments		(46)	(45)
Net cash from/(used in) operating activities		672	(67)
Cash flows from investing activities			
<u>Cash outflows</u>			
Purchase of property, plant and equipment		(41)	(36)
Net cash used in investing activities		(41)	(36)
Cash flows from financing activities			
<u>Cash outflows</u>			
Repayment of leases		(10)	(16)
Net cash used in financing activities		(10)	(16)
Net increase / (decrease) in cash and cash equivalents		621	(119)
Cash at the beginning of the period		4 187	4 306
Cash at the end of the period	5.1	4 808	4 187

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 2025

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 Alinytjara Wilurara Landscape Plan 2021-2026 was adopted by the Minister for Climate, Environment and Water under section 50 of the LSA Act in July 2021. The Board operates under an annual Business Plan which aligns to the Landscape Plan for implementation in each financial year. The Business 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 that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the Board has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Material 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 2025

1.2. Objectives and priorities

Board objectives

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

- a) undertake and promote the management of natural resources within its region;
- b) prepare a regional landscape plan and (where relevant) 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 priorities

The Alinytjara Wilurara Landscape Board Business Plan 2024-25 outlines the Board's priorities:

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 soils

- 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 2024-25 business plan.

Alinytjara Wilurara Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

1.2. Objectives and priorities (continued)

Expenses and income by priorities

	Board and community leadership		Healthy soil		Pest plant and animal control		Land and sea biodiversity		Water management		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Intra-government transfers	1 325	1 293	-	-	-	-	50	38	-	-	1 375	1 331
Grants and subsidies	44	382	548	100	812	694	680	584	-	-	2 084	1 760
Interest	218	203	-	-	-	-	-	-	-	-	218	203
Other income	2	32	-	-	10	15	-	20	-	-	12	67
Total income	1 589	1 910	548	100	822	709	730	642	-	-	3 689	3 361
Expenses												
Employee related expense	1 115	1 424	37	16	444	440	350	113	-	-	1 946	1 993
Supplies and services	667	596	139	9	348	336	152	248	-	-	1 306	1 189
Grants and subsidies	-	-	-	-	-	-	38	37	-	-	38	37
Depreciation	31	36	-	-	-	-	-	-	-	-	31	36
Borrowing costs	-	-	-	-	-	-	1	1	-	-	1	1
Other expenses	47	46	-	-	-	-	-	-	-	-	47	46
Total expenses	1 860	2 102	176	25	792	776	541	399	-	-	3 369	3 302
Net result	(271)	(192)	372	75	30	(67)	189	243	-	-	320	59

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

Alinytjara Wilurara Landscape Board

Notes to and forming part of the financial statements

for the year ended 30 June 2025

2. Board and committees

2.1. 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 \$215 000 in 2024-25 and \$210 000 in 2023-24.

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*.

Transactions with key management personnel and other related parties

In 2024-25, the Board has a service agreement with an Aboriginal organisation, Far West Coast Aboriginal Corporation (FWCAC) RNTBC to access the Aboriginal labour workforce for supporting the delivery of its projects. Total amount paid to FWCAC in 2024-25 was \$26 094. The Presiding Member and two other Board members are also members of the FWCAC.

In 2024-25, the Board allocated \$38 425 to a grassroots grant program to support Yalata Anangu Aboriginal Corporation for the fencing of White Well Compound project. The Chair of Yalata Community is a member of the Alinytjara Wilurara Landscape Board.

In 2024-25, the Board has service agreements with Anangu Pitjantjatjara Yankunytjatjara (APY) Inc to engage the APY Sustainable Agriculture Facilitator, aimed at promoting sustainable agriculture practices in the Alinytjara Wilurara region, and to enhance the capacity of Anangu in the APY pastoral areas to drive agricultural growth, while implementing sustainable natural resource management practices that protect and conserve natural capital and biodiversity. Total amount paid to APY in 2024-25 was \$152 500. An executive board member from APY is a member of the Board.

2.2. Board and committee members

Members during the 2024-25 financial year were:

The Board

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

Audit and Risk Management Committee

P J Burgoyne (Chair)
B Saunders
D Hansen
W Miller
D Edwards
J Campbell
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.

Alinytjara Wilurara Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

2.2. Board and committees (continued)

Board and committee remuneration

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

	2025	2024
\$0	3	2
\$1 - \$19 999	7	10
\$20 000 - \$39 999	1	-
Total number of members	11	12

The total remuneration received or receivable by members was \$42 000 (2024: \$44 000). 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 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 \$18 000 (2024: \$29 000).

3. Income

3.1. 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 \$1.375 million (2024: \$1.331 million).

Alinytjara Wilurara Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3.2. Grants and subsidies

	2025	2024
	\$'000	\$'000
Commonwealth-sourced grants		
Regional Land Partnerships Program*	-	300
Regional Delivery Partnerships Program**	1 298	970
Total Commonwealth funding	1 298	1 270
SA Government grants and subsidies		
Landscape Priorities Fund	690	394
Green Adelaide Landscape Board Buffel Grass Project	50	-
Department for Infrastructure and Transport	40	80
Total SA Government grants and subsidies	780	474
Sundry grants	6	16
Total grants and subsidies	2 084	1 760

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. For SA Government grants and subsidies, this usually coincides with receipt of cash.

	2025	2024
	\$'000	\$'000
*Regional Land Partnerships Program funding consists of the following components		
Nganamara (Malleefowl) Adaptive Management	-	300
Total Regional Land Partnerships funding	-	300

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 2025

3.2. Grants and subsidies (continued)

	2025	2024
	\$'000	\$'000
**Regional Delivery Partnerships Program funding consists of the following components		
Regional Capacity Services	393	381
Emergency Preparedness Response	-	250
Sustainable Agriculture Facilitator	217	100
Malleefowl	345	239
Sustainable Pastoral Development in APY and Yatala	332	-
Protecting Anangu cultural species and habitat - Sandhill Dunnart	11	-
Total Regional Delivery Partnerships funding	1 298	970

From 1 July 2023, the Department of Climate Change, Energy, Environment and Water under a panel agreement, appointed regional delivery partners to deliver on-ground environmental protection, sustainable agriculture and natural resource management activities across Australia. Funding for these services is provided from the Natural Heritage Trust. The Alinytjara Wilurara Landscape Board was appointed as a delivery partner administering approved programs and projects under the agreement within the Alinytjara Wilurara region.

The Board has determined that the Commonwealth funding included in the tables above are 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.

3.3. Other income

	2025	2024
	\$'000	\$'000
Recoup of expenses and other recoveries	11	67
Gain on termination	1	-
Total other income	12	67

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 2025

4. Expenses

4.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	1 428	1 426
Superannuation	206	194
Annual leave	145	152
Other employee related expenses	89	88
Board and committee fees	46	39
Long service leave	34	70
Skills and experience retention leave	5	11
Workers compensation	(7)	13
Total employee related expenses	1 946	1 993

Employee remuneration

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

	2025	2024
	No	No
\$166 001 - \$171 000*	-	1
\$171 001 – \$191 000	1	-
Total	1	1

* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24

The total remuneration received by those employees for the year was \$172 000 (2024: \$166 000).

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.

4.2. Supplies and services

	2025	2024
	\$'000	\$'000
Fee for service - corporate services fee to DEW	362	357
Fee for service	482	310
Travel and accommodation	112	108
Minor works, maintenance and equipment	41	78
Motor vehicles	72	77
Fee for service - Shared Services SA fee	77	75
Information technology and communication charges	29	39
Staff development	26	34
General administration	25	17
Other	80	94
Total supplies and services	1 306	1 189

Alinytjara Wilurara Landscape Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4.3. 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 \$47 000 (2024: \$46 000). No other services were provided by the Audit Office of South Australia.

5. Assets

All financial assets are measured at amortised cost.

5.1. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	4 808	4 187
Total cash and cash equivalents	4 808	4 187

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.

5.2. Receivables

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Contractual receivables		
Debtors	641	827
Accrued revenues	15	16
Total contractual receivables	656	843
Statutory receivables		
GST recoverable from DEW	19	10
Total statutory receivables	19	10
Prepayments	-	25
Total current receivables	675	878

Contractual receivables

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

Statutory receivables do not arise from contracts with customers. They are related to taxes and tax equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

No impairment loss was recognised in relation to statutory receivables.

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 2025

5.3. Useful life and depreciation of non-financial assets

Depreciation is calculated on a straight-line basis over the estimated useful life as follows:

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

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.

5.4. Property, plant and equipment by asset class

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

Reconciliation 2024-25

	Vehicles	Plant and equipment	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of period	101	33	34	168
Acquisitions	-	41	-	41
Depreciation	(11)	(12)	(8)	(31)
Derecognition	-	-	(26)	(26)
Carrying amount at the end of the period	90	62	-	152
Gross carrying amount				
Gross carrying amount	137	108	-	245
Accumulated depreciation	(47)	(46)	-	(93)
Carrying amount at the end of the period	90	62	-	152

5.5. Property, plant and equipment owned by the Board

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.

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5.6. 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 4.2.

Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under AASB 16 Leases. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Income Statement. All related right-of-use assets (ROU) and liabilities up to 31 March 2025 were derecognised in accordance with the charges.

6. Liabilities

All financial liabilities are measured at amortised cost.

6.1. Payables

	2025	2024
	\$'000	\$'000
Current		
Contractual payables	220	117
Accrued expenses	22	15
Statutory payables	47	46
Total current payables	289	178
Total payables	289	178

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

Statutory payables are carried at cost. They are not financial liabilities.

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6.2. Employee related liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Accrued salaries and wages	15	-
Annual leave	98	114
Long service leave	4	23
Skills and experience retention leave	5	9
Employment on-costs	25	42
Total current employee related liabilities	147	188
<u>Non-current</u>		
Long service leave	284	235
Employment on-costs	30	24
Total non-current employee related liabilities	314	259
Total employee related liabilities	461	447

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 liability

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 is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has remained the same as 2024 (4.25%) at 2025 (4.25%).

The current portion of employee related liabilities reflects the amount for which the Board does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

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.

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6.2. Employee related liabilities (continued)

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 not changed from the 2024 rate (44%). The average factor for the calculation of employer superannuation cost on-costs has increased from the 2024 rate (11.5%) to 2025 (12%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year are immaterial.

6.3. Other financial liabilities

Lease liabilities

Lease liabilities are related to property, plant and equipment lease arrangements disclosed in note 5.6.

	2025	2024
	\$'000	\$'000
Future lease payment maturity analysis		
Not later than one year	-	12
Later than one year but not later than five years	-	25
Total future lease payments	-	37

The future lease payments are presented at nominal amounts.

6.4. Provisions

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	24	11
Remeasurement	(11)	8
Additions	4	5
Carrying amount at the end of the period	17	24

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 2025 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.

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7. Outlook

7.1. Unrecognised contractual commitments

Commitments arising from contractual sources are disclosed at their nominal value.

Other contractual commitments

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

	2025	2024
	\$'000	\$'000
Not later than one year	480	393
Total expenditure commitments	480	393

The Board's commitments relate to non-cancellable contracts at the reporting date which have not been recognised in the Statement of Comprehensive Income and Statement of Financial Position.

The Board's expenditure commitments comprise of Service level agreements with Department of Environment and Water and Shared Services SA for the provision of corporate services.

7.2. Contingent assets and liabilities

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

7.3. Events after the reporting period

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