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## To the Presiding Member Northern and Yorke Landscape Board

### Opinion

I have audited the financial report of the Northern and Yorke 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

# **Northern and Yorke Landscape Board**

## **Financial Statements**

For the year ended 30 June 2025

**Northern and Yorke Landscape Board**  
**Certification of Financial Statement**  
*for the year ended 30 June 2025*

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We certify that the:

- financial statements for the Northern and Yorke 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 Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



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Geoffrey White  
**Presiding Member**  
Northern and Yorke Landscape Board  
26 November 2025



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Anthony Fox  
**General Manager**  
Northern and Yorke Landscape Board  
26 November 2025

**Northern and Yorke Landscape Board**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

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	<b>Note</b>	<b>2025 \$'000</b>	<b>2024 \$'000</b>
<b>Income</b>			
Landscape and Water Levies	3.1	6 952	6 604
Intra-government transfers		169	38
Grants and subsidies	3.2	2 946	1 719
Interest revenues		195	249
Other income	3.3	209	112
<b>Total income</b>		<b>10 471</b>	<b>8 722</b>
<b>Expenses</b>			
Employee related expenses	4.1	4 700	4 218
Supplies and services	4.2	4 207	4 565
Grants and subsidies	4.3	1 081	819
Depreciation	5.4	174	120
Borrowing costs		23	5
Other expenses	4.4	49	48
<b>Total expenses</b>		<b>10 234</b>	<b>9 775</b>
<b>Net result</b>		<b>237</b>	<b>(1 053)</b>
<b>Total comprehensive result</b>		<b>237</b>	<b>(1 053)</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.

**Northern and Yorke Landscape Board**  
**Statement of Financial Position**  
*as at 30 June 2025*

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		<b>2025</b>	<b>2024</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	5.1	4 325	5 590
Receivables	5.2	1 714	794
<b>Total current assets</b>		<b>6 039</b>	<b>6 384</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.4	1 246	411
Receivables	5.2	1	1
<b>Total non-current assets</b>		<b>1 247</b>	<b>412</b>
<b>Total assets</b>		<b>7 286</b>	<b>6 796</b>
<b>Current liabilities</b>			
Payables	6.1	414	372
Other financial liabilities	6.2	71	90
Employee related liabilities	6.3	494	425
Provisions	6.4	15	9
<b>Total current liabilities</b>		<b>994</b>	<b>896</b>
<b>Non-current liabilities</b>			
Other financial liabilities	6.2	402	114
Employee related liabilities	6.3	481	633
Provisions	6.4	61	42
<b>Total non-current liabilities</b>		<b>944</b>	<b>789</b>
<b>Total liabilities</b>		<b>1 938</b>	<b>1 685</b>
<b>Net assets</b>		<b>5 348</b>	<b>5 111</b>
<b>Equity</b>			
Retained earnings		5 348	5 111
<b>Total equity</b>		<b>5 348</b>	<b>5 111</b>

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

**Northern and Yorke Landscape Board**  
**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>	<b>6 164</b>	<b>6 164</b>
Net result for 2023-24	(1 053)	(1 053)
<b>Total comprehensive result for 2023-24</b>	<b>(1 053)</b>	<b>(1 053)</b>
<b>Balance at 30 June 2024</b>	<b>5 111</b>	<b>5 111</b>
Net result for 2024-25	237	237
<b>Total comprehensive result for 2024-25</b>	<b>237</b>	<b>237</b>
<b>Balance at 30 June 2025</b>	<b>5 348</b>	<b>5 348</b>

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



**Northern and Yorke Landscape Board**  
**Statement of Cash Flows**  
*for the year ended 30 June 2025*

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	Note	2025 \$'000	2024 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Landscape levy receipts		6 952	6 604
Intra-government transfers		169	38
Grant receipts		2 108	2 065
Interest received		202	252
Net GST recovered from DEW		381	329
Other receipts		202	123
<b>Cash outflows</b>			
Employee related payments		(4 758)	(4 015)
Payments for supplies and services		(4 580)	(5 543)
Payments of grants and subsidies		(1 175)	(901)
Interest paid		(23)	(5)
Other payments		-	(66)
<b>Net cash used in operating activities</b>		<b>(522)</b>	<b>(1 119)</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		9	-
<b>Cash generated from investing activities</b>		<b>9</b>	<b>-</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(613)	(105)
<b>Net cash used in investing activities</b>		<b>(604)</b>	<b>(105)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of leases		(139)	(109)
<b>Net cash used in financing activities</b>		<b>(139)</b>	<b>(109)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(1 265)</b>	<b>(1 333)</b>
Cash at the beginning of the period		5 590	6 923
<b>Cash at the end of the period</b>	5.1	<b>4 325</b>	<b>5 590</b>

The accompanying notes form part of these financial statements.

# Northern and Yorke Landscape Board

## Notes to and forming part of the financial statements

### for the year ended 30 June 2025

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#### 1. About the Northern and Yorke Landscape Board

The Northern and Yorke Landscape Board (the Board) was established 1 July 2020, as a not for profit statutory authority under the *Landscape South Australia Act 2019* (the LSA Act).

The Board operates under its approved Business Plan which aligns to its 2021-2026 Landscape Plan.

The 2024-2025 Business Plan identifies the Board's revenue and investment in priorities for management of landscapes in the region as detailed in note 1.2.

The Board's financial statements include the use of income, expenses, assets and liabilities controlled or incurred by the Board in its own right.

The Board entered into a Service Level Agreement (SLA) with the Department for Environment and Water (DEW) for the period 2022-23 to 2025-26FY which includes the delivery of support services to the Board to ensure the Board 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.

#### 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.

# **Northern and Yorke Landscape Board**

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

*for the year ended 30 June 2025*

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### **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 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 Northern and Yorke Landscape Board Business Plan 2024-25 outlines the Board's priorities.

##### **Pest Plant and Animal Control**

- Deliver programs that control priority weeds and feral animals to reduce their effects on agriculture and biodiversity
- Develop land manager networks and facilitate collaboration for pest control and management

##### **Sustainable Agriculture**

- Building land managers' capacity in adaptive agriculture and best practice land management
- Support innovation and adoption of practices for resilience and adaptation
- Protect and improve the condition of soil, groundcover and vegetation

##### **Water Management**

- Sustainably manage the region's prescribed water resources
- Protect and rehabilitate watercourses and wetlands
- Promote the sustainable use of water for environmental, cultural, social and industry outcomes

##### **Biodiversity**

- Support the protection and restoration of coastal habitats
- Coordinate programs to improve climate change resilience and adaptive capacity
- Improve ecosystems through restoration of habitat

##### **Communities**

- Make decisions based on best available science, cultural knowledge and local experience
- Actively engaged community at the centre of landscape management
- Foster partnerships that increase communication, expertise and collaboration in landscape management

The Board delivers a range of programs and projects in support of these priorities and focus areas. The table below provides the income and expenses attributable to each priority.

**Northern and Yorke 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**

**For the year ended 30 June 2025**

	<b>Pest Plant and Animal Control</b>		<b>Sustainable Agriculture</b>		<b>Water Management</b>		<b>Biodiversity</b>		<b>Communities</b>		<b>Total</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>												
Landscape and Water Levies*	2 243	2 293	466	353	1 471	1 584	1 750	1 407	1 022	967	6 952	6 604
Intra-government transfers	-	-	169	38	-	-	-	-	-	-	169	38
Grants and subsidies	507	1 034	1 107	216	262	204	921	258	149	7	2 946	1 719
Interest revenues**	50	92	31	14	28	47	61	57	25	39	195	249
Other income	108	42	22	6	20	21	43	26	16	17	209	112
<b>Total income</b>	<b>2 908</b>	<b>3 461</b>	<b>1 795</b>	<b>627</b>	<b>1 781</b>	<b>1 856</b>	<b>2 775</b>	<b>1 748</b>	<b>1 212</b>	<b>1 030</b>	<b>10 471</b>	<b>8 722</b>
<b>Expenses</b>												
Employee related expenses	1 086	1 207	848	539	526	510	1 340	1 091	900	871	4 700	4 218
Supplies and services	1 233	1 535	549	514	1 147	1 251	858	748	420	517	4 207	4 565
Grants and subsidies	167	96	381	196	-	-	307	368	226	159	1 081	819
Depreciation**	44	44	28	7	25	23	55	28	22	18	174	120
Borrowing costs**	6	2	4	-	3	1	7	1	3	1	23	5
Other expenses**	12	18	8	3	7	9	15	11	7	7	49	48
<b>Total expenses</b>	<b>2 548</b>	<b>2 902</b>	<b>1 818</b>	<b>1 259</b>	<b>1 708</b>	<b>1 794</b>	<b>2 582</b>	<b>2 247</b>	<b>1 578</b>	<b>1 573</b>	<b>10 234</b>	<b>9 775</b>
<b>Net result</b>	<b>360</b>	<b>559</b>	<b>(23)</b>	<b>(632)</b>	<b>73</b>	<b>62</b>	<b>193</b>	<b>(499)</b>	<b>(366)</b>	<b>(543)</b>	<b>237</b>	<b>(1 053)</b>

**Northern and Yorke Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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

\* Landscape land levies are allocated to each priority according to the budget allocation included in the Board's 2024-25 Business Plan. Landscape water levies are allocated to water management.

\*\* These revenues and expenses are allocated to each priority according to the budget allocation included in the Board's 2024-25 Business Plan.

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

**Northern and Yorke Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**2. Board and committees**

**2.1. Key management personnel**

Key management personnel of the Board include the Minister for Climate, Environment and Water, the Presiding Member, all other members of the Board and the Regional Leadership Team who have responsibility for the strategic direction and management of the Board.

The total compensation for the Board's key management personnel was \$949 000 in 2024-25 and \$849 000 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***

Apart from the remuneration for key management personnel, the Board does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

**2.2. Board and committee members**

Members during the 2024-25 financial year were:

**The Board**

G J White (Presiding Member)  
P J Angus  
E F Lawley  
S Scarman  
L J Redden  
H K Cowan  
N M Robins  
R Johnstone  
S Germein  
W B Michael  
J Loftes  
A Shackley

**Five Nations Landscape Committee**

C Kartinyeri (Chair)  
E F Lawley  
H K Cowan  
N M Robins  
D Rigney  
T Taylor  
R Wanganeen  
T Shattel  
R Rigney  
B Buckskin  
R Boland  
B Hebbberman  
R Lindsay  
L J Thomas  
F Nam  
P Waria-Read

**Governance and Finance Committee**

P J Angus (Chair)  
S Scarman  
L J Redden  
R C Smart

**Northern and Yorke Landscape Board**  
**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)**

***Board and committee remuneration***

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

	<b>2025</b>	<b>2024</b>
\$0	4	3
\$1 - \$19 999	21	17
\$20 000 - \$39 999	1	1
<b>Total number of members</b>	<b>26</b>	<b>21</b>

The total remuneration received or receivable by members was \$66 000 (2023-24: \$64 000). 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 related 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 \$29 000 (2023-24: \$34 000).

**3. Income**

**3.1. Landscape and Water Levies**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Landscape Levy collected within council area	6 564	6 198
Water Levy collected through DEW	388	406
<b>Total Landscape and Water Levies</b>	<b>6 952</b>	<b>6 604</b>

Landscape and water levies are collected under Part 5 of the *LSA Act* and are received into the Landscape Administration Fund (LAF). The LAF is administered by DEW and funds are transferred to the Board from DEW.

**Landscape levy collected within council areas**

The Board declares contributions by councils under Section 66 of the *LSA Act* for the relevant financial year by notice in the Board Annual Business Plan. Revenue is recognised when the invoice is raised at the beginning of the levy period to which they relate.

**Water levies collected through DEW**

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

**Northern and Yorke Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**3.2. Grants and subsidies**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Commonwealth-sourced grants</b>		
Regional Delivery Partnerships Program*	2 141	1 142
Regional Land Partnerships Program**	-	2
<b>Total Commonwealth-sourced grants</b>	<b>2 141</b>	<b>1 144</b>
<b>SA Government grants and subsidies</b>		
Landscape Priorities Fund	369	449
Department of Environment and Water	45	29
Other SA Government grants	10	-
Department of Infrastructure and Transport	-	80
<b>Total SA Government grants and subsidies</b>	<b>424</b>	<b>558</b>
Sundry grants	381	17
<b>Total grants and subsidies</b>	<b>2 946</b>	<b>1 719</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. For SA Government grants and subsidies, this usually coincides with receipt of cash.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>*Regional Delivery Partnerships Program funding consists of the following components</b>		
Marna Banggara	536	500
Regional Capacity Services	303	295
Emergency Preparedness	-	250
Stronger Country	602	-
ACE Farmers	562	-
Sustainable Agriculture Facilitator	138	97
<b>Total Regional Delivery Partnerships funding</b>	<b>2 141</b>	<b>1 142</b>

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



**Northern and Yorke Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**3.2. Grants and subsidies (continued)**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>**Regional Land Partnerships Program funding consists of the following components</b>		
Carbon-Biodiversity	-	2
<b>Total Regional Land Partnerships funding</b>	<b>-</b>	<b>2</b>

The Regional Land Partnerships Program was funded by the Australian Government over five years from 2019 to 2023. The funding was provided to support vital on-ground environment and agricultural projects that offer benefits to the environment, farms and communities.

The Board has determined that the Commonwealth funding included in the tables above are accounted for under AASB 1058. Commonwealth funding is 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.

**3.3. Other income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Other revenue	127	13
Sale of goods	73	99
Net gain on disposal of plant & equipment	9	-
<b>Total other income</b>	<b>209</b>	<b>112</b>

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

**Northern and Yorke Landscape Board**  
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**4. Expenses**

**4.1. Employee related expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	3 398	3 105
Superannuation	607	386
Annual leave	330	311
Other employee related expenses	225	199
Workers compensation	69	2
Board and committee fees	63	61
Skills and experience retention leave	6	9
Long service leave	2	145
<b>Total employee related expenses</b>	<b>4 700</b>	<b>4 218</b>

***Employee remuneration***

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

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
\$191 001 – \$211 000	-	1
\$211 001 – \$231 000	1	-
<b>Total</b>	<b>1</b>	<b>1</b>

The total remuneration received by those employees for the year was \$230 000 (\$211 000).

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 tax.

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**4.2. Supplies and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service	2 201	2 488
Fee for service - Corporate services fee to DEW	447	430
Other supplies and services	352	351
Accommodation and property management	277	170
Motor vehicles	171	179
Fee for service - Shared Services SA fee	162	156
Minor works, maintenance and equipment	140	265
Travel and accommodation	131	73
General administration	106	139
Staff development	93	129
Information technology and communication charges	88	103
Contractors	33	74
Transport	6	3
Consultancies	-	5
<b>Total supplies and services</b>	<b>4 207</b>	<b>4 565</b>

**4.3. Grants and subsidies**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Grants and subsidies paid to entities within the SA Government	140	25
Grants and subsidies paid to entities external to the SA Government	941	794
<b>Total grants and subsidies</b>	<b>1 081</b>	<b>819</b>

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

**4.4. 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 \$49 200 (2024: \$48 000). No other services were provided by the Audit Office of South Australia.

**Northern and Yorke Landscape Board**  
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**5. Assets**

All financial assets are measured at amortised cost.

**5.1. Cash and cash equivalents**

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	4 325	5 590
<b>Total cash and cash equivalents</b>	<b>4 325</b>	<b>5 590</b>

***Deposits with the Treasurer***

The Northern and Yorke 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
<b><u>Current</u></b>		
<b>Contractual receivables</b>		
Debtors	1 530	725
Accrued revenues	150	30
<b>Total contractual receivable</b>	<b>1 680</b>	<b>755</b>
<b>Statutory receivables</b>		
GST input tax recoverable from DEW	25	27
<b>Total statutory receivables</b>	<b>25</b>	<b>27</b>
Prepayments	9	12
<b>Total current receivables</b>	<b>1 714</b>	<b>794</b>
 <b><u>Non-current</u></b>		
<b>Statutory receivables</b>		
Workers compensation recoveries	1	1
<b>Total statutory receivables</b>	<b>1</b>	<b>1</b>
<b>Total non-current receivables</b>	<b>1</b>	<b>1</b>
 <b>Total receivables</b>	<b>1 715</b>	<b>795</b>

***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.

**Northern and Yorke Landscape Board**  
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**5.2. Receivables (continued)**

***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.

Workers compensation recoveries are related to the interim benefits receivable from employees pursuant to Section 32(3) of *Return to Work Act 2014*. This receivable is recognised when the relevant employees' claims are rejected.

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.

**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:

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings	19-60
Plant and equipment	5-20
Right-of-use buildings	Life of lease
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.

**Northern and Yorke Landscape Board**  
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**5.4. Property, plant and equipment by asset class**

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

**Reconciliation 2024-25**

	Land and buildings \$'000	Plant and equipment \$'000	Capital work in progress \$'000	ROU buildings \$'000	ROU vehicles \$'000	Total \$'000
<b>Carrying amount at the beginning of the period</b>	<b>95</b>	<b>98</b>	<b>16</b>	<b>80</b>	<b>122</b>	<b>411</b>
Acquisitions	300	313	-	450	147	1 210
Write offs	-	-	(16)	-	-	(16)
Derecognition	-	-	-	-	(227)	(227)
Other change	-	-	-	-	42	42
Depreciation	(2)	(19)	-	(69)	(84)	(174)
<b>Carrying amount at the end of the period</b>	<b>393</b>	<b>392</b>	<b>-</b>	<b>461</b>	<b>-</b>	<b>1 246</b>
<b>Gross carrying amount</b>						
Gross carrying amount	428	709	-	584	-	1 646
Accumulated depreciation	(35)	(317)	-	(123)	-	(400)
<b>Carrying amount at the end of the period</b>	<b>393</b>	<b>392</b>	<b>-</b>	<b>461</b>	<b>-</b>	<b>1 246</b>

**Northern and Yorke Landscape Board**  
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**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 with a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

**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.

The Board has 3 leases that are held directly between the Board and landlords, for office accommodation in Orroroo, Minlaton and Clare. The Office accommodation in Orroroo is leased from the District Council of Orroroo Carrieton and is in place up until 30 June 2027. The office accommodation in Minlaton is leased from Yorke Peninsula Council and is in place up until 30 June 2027. The office accommodation in Clare is privately leased and is in place up until 30 September 2029. Lease payments for the leases are reviewed annually in line with CPI indexation.

**6. Liabilities**

All financial liabilities are measured at amortised cost.

**6.1. Payables**

	2025 \$'000	2024 \$'000
<b>Current</b>		
Contractual payables	292	280
Accrued expenses	25	44
Statutory payables	97	48
<b>Total current payables</b>	<b>414</b>	<b>372</b>
<b>Total payables</b>	<b>414</b>	<b>372</b>

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.

**Northern and Yorke Landscape Board**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**6.1. Payables (continued)**

***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.

**6.2. Other financial Liabilities**

***Lease liabilities***

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

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Future lease payment maturity analysis</b>		
Not later than one year	89	94
Later than one year but not later than five years	292	119
Later than five years	162	-
<b>Total future lease payments</b>	<b>543</b>	<b>213</b>

The future lease payments are presented at nominal amounts.

**6.3. Employee related liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Annual leave	304	288
Accrued salaries and wages	14	8
Skills and experience retention leave	12	13
Long service leave	76	18
Employment on-costs	88	98
<b>Total current employee related liabilities</b>	<b>494</b>	<b>425</b>
<b><u>Non-current</u></b>		
Long service leave	435	574
Employment on-costs	46	59
<b>Total non-current employee related liabilities</b>	<b>481</b>	<b>633</b>
<b>Total employee related liabilities</b>	<b>975</b>	<b>1 058</b>

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



**Northern and Yorke Landscape Board**  
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**6.3. Employee related liabilities (continued)**

***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.

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.

**6.4. Provisions**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	51	43
Payments	(47)	(2)
Remeasurement	57	(10)
Additions	15	20
<b>Carrying amount at the end of the period</b>	<b>76</b>	<b>51</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 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.

**Northern and Yorke Landscape Board**  
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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***

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	2 323	1 005
Later than one year but not later than five years	1 399	1 433
<b>Total expenditure commitments</b>	<b>3 722</b>	<b>2 438</b>

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

The Board's significant other contractual commitments include contracts for weed control.

**7.2. Contingent assets and liabilities**

The Board is not aware 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.