



# Local Land Services Annual Report 2021-22

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### Availability

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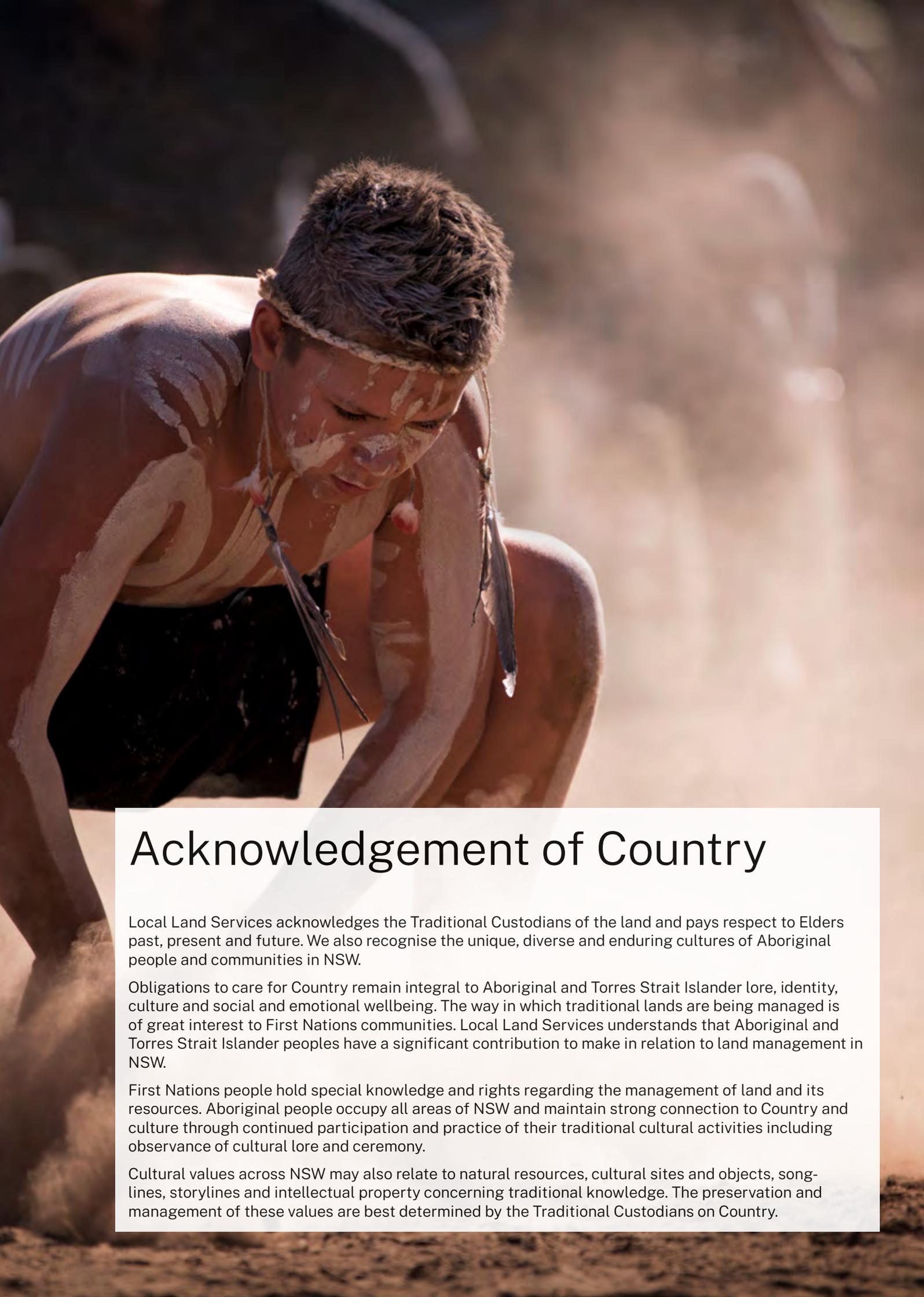
### Photography

All photography contained in this report has been taken over time and accounts for why masks may not always be present.

### Disclaimer

The information contained in this publication is based on knowledge and understanding at the time of writing October 2022. However, because of advances in knowledge, users are reminded of the need to ensure that information upon which they rely is up to date and to check currency of the information with the appropriate officer of Local Land Services or the user's independent adviser.

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# Acknowledgement of Country

Local Land Services acknowledges the Traditional Custodians of the land and pays respect to Elders past, present and future. We also recognise the unique, diverse and enduring cultures of Aboriginal people and communities in NSW.

Obligations to care for Country remain integral to Aboriginal and Torres Strait Islander lore, identity, culture and social and emotional wellbeing. The way in which traditional lands are being managed is of great interest to First Nations communities. Local Land Services understands that Aboriginal and Torres Strait Islander peoples have a significant contribution to make in relation to land management in NSW.

First Nations people hold special knowledge and rights regarding the management of land and its resources. Aboriginal people occupy all areas of NSW and maintain strong connection to Country and culture through continued participation and practice of their traditional cultural activities including observance of cultural lore and ceremony.

Cultural values across NSW may also relate to natural resources, cultural sites and objects, song-lines, storylines and intellectual property concerning traditional knowledge. The preservation and management of these values are best determined by the Traditional Custodians on Country.



**The Hon. Dugald Saunders**

Minister for Agriculture  
Minister for Western NSW

52 Martin Place  
Sydney NSW 2000

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Dear Minister Saunders

**Submission of Local Land Services 2021-22 Annual Report**

In accordance with the *Annual Reports (Statutory Bodies) Act 1984* and the *Government Sector Finance Act 2018*, and the Regulations under these Acts, I am pleased to submit to you the 2021-22 Annual Report of Local Land Services for presentation to the Parliament of NSW.

The Local Land Services annual report outlines the achievements and challenges for the 2021-22 financial year in the context of our strategic priorities and responsibilities, and against our State Strategic Plan. These achievements were made possible by the expertise and commitment of our staff and the leadership and direction of our boards.

Yours sincerely

**Steve Orr**

Chief Executive Officer  
Local Land Services

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# Message from the chief executive officer and chair

On behalf of Local Land Services, we are pleased to present our annual report for 2021-22, which provides an overview of our highlights and achievements.

At Local Land Services, we take pride in our boots on the ground approach to get in the paddock with our customers providing them with a familiar face they can rely on for expert, on-ground, tailored advice and services.

We are a team customers can depend on to help them prepare for and recover when biosecurity incursions or emergencies strike. In the last year alone 279 of our staff helped as part of the Agriculture and Animal Services Functional Area (AASFA) during flood responses across the state in November 2021 and February-April 2022.

We responded to more than 3,400 calls for assistance that came through to the AASFA hotline. With approximately 7 million ha of land in NSW impacted by these floods, our Early Needs Recovery program was launched to provide additional services to assist landholders and rural communities recover.

While floods dominated the headlines, all of our 11 Local Land Services regions either had an emergency response in their backyard or contributed to an emergency response across the state including pest animal and plant biosecurity incursions.

Continuing COVID-19 lockdowns added extra challenges to the way we do business, with staff adapting service delivery to best support our customers through extended online services including extension webinars and online vet calls.

Staff morale remained high during the pressures of 2021-22, and we saw an increased engagement score in the 2021 People Matters Employee Survey (PMES). Details of key results can be found on page 50.

Rates returned in February 2022 after 3 years of being waived by the NSW Government, under its \$4 billion drought support and water security package. In that time we gained more than 15,000 new customers who this year experienced the rating process for the first time.

To familiarise our new customers with the process we undertook a dedicated communications campaign to help them understand their rates at work.

To guide our decision-making into the future, in December 2021 we unveiled our 5-year State Agricultural Services Framework which aligns key focus areas for Local Land Services against industry priorities.



We formally launched our Aboriginal Ranger Program in May 2022 which will fund the employment and training of 16 Aboriginal Rangers in 4 regions, as well as 6 supervisory and support staff. The rangers will complete qualifications in conservation and ecosystem management and cultural land management and will be employed to work on Local Land Services projects across travelling stock reserves, natural resource management, biosecurity and sustainable agriculture services.

Our Private Native Forestry operations team, complemented by our policy team, played an integral role in the introduction of new Private Native Forestry Codes of Practice (PNF Codes). Under the new codes, land managers will receive increased support and engagement with our staff during the planning stages of forest management.

The last 12 months also saw changes in our executive team and organisational structure with CEO David Witherdin moving to a new role with the Northern Rivers Reconstruction Corporation, and the announcement that Soil Conservation Services would move to the commercial arm of DRNSW at the start of the 2022-23 financial year.

For 5 years, David led our team with dedication and a clear passion for rural NSW and its communities and he was instrumental in shaping the Local Land Services into the organisation it is today.

Soil Conservation Services has a long history in providing practical natural resource management solutions and we look forward to continuing our close relationship working together on projects across the state.

Despite the challenges, we are incredibly optimistic about the future of agriculture and natural resources in NSW.

We take pride in working with and collaborating with landholders, focussing on driving practice change at their individual farm level and adapting our services to best suit the property, the operation and the local landscape – thanks for working with us.



**Steve Orr**

Chief Executive Officer



**Allison Harker**

Chair Local Land Services



# Our value

Almost  
**830,000 ha**  
of land was managed for improved agricultural production



We helped to enhance, protect and rehabilitate over  
**78,000 ha**  
of native vegetation



We actively managed  
**535,458 ha**  
of TSRs for biodiversity conservation, Indigenous culture and recreation



We improved the soil condition on more than  
**152,000 ha**



Our staff helped revegetate, rehabilitate, enhance and protect over  
**500 km**  
of streams and estuaries



More than  
**547,000 ha**  
of significant species and endangered ecological communities were enhanced, rehabilitated and protected



Our vets and biosecurity officers conducted over  
**3,000**  
on-farm disease investigations



We protected almost  
**59,000,000 ha**  
of land through coordinated pest animal control programs



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# About Local Land Services



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# Our vision, mission and values

## VISION

Vibrant communities in productive, healthy landscapes.

## MISSION

To be a customer focused business that enables improved primary production and better management of natural resources.

## VALUES

Accountability

Trust

Integrity

Service

## What we do

Local Land Services works with customers, stakeholders and investors to:

- enable -we provide resources, incentives, training, information and advice to build the capacity of our customers and stakeholders
- provide assurance -we actively work to protect NSW from invasive animal and plant species, and livestock and plant diseases that may damage landscapes and production
- manage natural resources -we work with communities to better manage our water, land, soil, vegetation, biodiversity and cultural heritage. This includes managing travelling stock reserves and areas of significance to Aboriginal communities
- broker relationships -we are a bridging organisation, connecting people, organisations, funding and information and facilitating productive collaborations and partnerships.
- share knowledge -we provide a hub for the latest scientific and other forms of knowledge about fully functioning and productive landscapes in NSW
- play our part -we work with other agencies to achieve whole of government results for the landscapes and people of NSW.

## Our core services

Animal biosecurity and welfare

Land management, native vegetation and private native forestry

Conservation and restoration of natural and cultural resources

Plant biosecurity

Emergency management

Productive, profitable and sustainable agriculture

Invasive species

Travelling stock reserves

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# Our strategic approach

Our vision is guided by the Department of Regional NSW Outcome and Business Plan (OBP), which focuses on 4 performance objectives aligned to the NSW Government's outcomes reporting model.

The Local Land Services State Strategic Plan 2020-2030 shown on page 12 was developed in partnership with land managers and the community to set a clear path for assisting rural and regional communities to be resilient, productive, profitable and sustainable.

Together with the 11 local strategic plans nested under it, the 10-year State Strategic Plan sets the long-term agenda for Local Land Services at both the state and local levels.

These plans define the priorities of the organisation and outline the way services will be delivered to build resilient communities, meet local needs and contribute to state-level priorities.

All plans have been developed with extensive community consultation, emphasising the importance of having farmers, land managers and community members at the heart of decision making.

Using the best available science and support, delivered by experienced and knowledgeable staff, the organisation works in partnership with passionate and committed land managers and community members to deliver balanced social, economic and environmental results.

The strategies outlined in this suite of plans provide a clear and consistent direction across NSW to make the most of current opportunities and guide delivery of the most relevant programs and initiatives to support producers and communities across the state.

## Local strategic plans

Nestled under the State Strategic Plan, regional plans outline the way we do business. They set out how we make decisions locally and how we deliver value-for-money services, based on the needs of our customers, stakeholders and investors.

The 11 local strategic plans were refreshed and approved by the NSW Minister for Agriculture in October 2021 after extensive community consultation.

The performance of local strategic plans is regularly monitored by local boards.

Our performance against local strategic plans is also audited by the NSW Natural Resources Commission within 3 years of approval.



## Local Land Services State Strategic Plan 2020-2030

**Vision** - Vibrant communities in productive healthy landscapes

**State Outcome Indicator** - Enhanced management and productivity of NSW land



Our programs and partnerships **grow** primary industries productivity and healthy environments



Our services and partnerships play a vital role in helping to **protect** against pests, diseases and environmental threats



We **connect** with our community and **connect** our customers with the best services, advice and networks



We play a vital role in helping primary industries prepare for natural disasters and are on the ground to respond and **support** when they occur.

### OUR STRATEGIES

Our strategies are developed to provide the detailed actions and measures required to achieve our strategic goals

#### SERVICES

##### Service Delivery Strategy

1. We deliver services to achieve customer outcomes and deliver a healthy landscape and sustainable primary industries

##### Innovation, Improvement and Business Sustainability Strategy

2. We deliver our services with a focus on innovation and recognition of the need for change and adaptation

##### Local Strategic Plans

3. We engage with our communities to identify the local priorities and goals for Local Land Services

- ✓ Increase in number of landholders engaged
- ✓ Area of improved practices
- ✓ State reforms delivered

#### ENGAGEMENT

##### Customer Service Strategy

1. We are a customer focused business that achieves customer outcomes

##### Aboriginal Engagement Strategy

2. We develop relationships of engagement and inclusivity with the Aboriginal people in our regions

##### Stakeholder Engagement Strategy

3. We engage with our stakeholders so that they are confident in us and together we achieve healthy landscapes and sustainable primary industries

- ✓ Net Promoter Score
- ✓ Customer satisfaction
- ✓ Stakeholder satisfaction

#### ORGANISATION

##### Business Improvement Strategy

1. We constantly review our performance and methods so that our business services support the delivery of customer priorities and outcomes

✓ Net Cost of Service met

##### People and Culture Strategy

2. We are local and we make sure our people are safe, capable, engaged and accountable so that we achieve customer outcomes

✓ Staff engagement is maintained

### We provide services and products to achieve integrated outcomes across landscapes

#### LANDSCAPE MANAGEMENT

- **Travelling stock reserves**  
We manage and provide access approvals to travelling stock reserves for productive, environmental and cultural outcomes.
- **Native vegetation and private native forestry**  
We provide advice and approvals for native vegetation and private native forestry management.
- **Soils and water**  
We support the management of the natural resources of soils and water for healthy landscapes and sustainable productivity.
- **Partnerships and incentives**  
We work with the community to deliver projects and advice for conservation and restoration of our natural resources.

#### BIOSECURITY

- **Plant and animal biosecurity**  
We work to prevent the spread of plant and animal pests and diseases.
- **Maintain market access**  
We strive to enhance the health of animals, plants and their products.
- **Animal welfare**  
We provide advice and information to enhance animal welfare.
- **Plant and animal pest incursions**  
We work to undertake surveillance and control pests.

#### EMERGENCY MANAGEMENT

- **Emergencies**  
We help land managers in preventing, preparing for, responding to and recovering from emergencies.
- **Natural disasters**  
We are on the ground to help manage animals during times of natural disaster.
- **Biosecurity responses**  
We respond to invasive species incursions and animal and plant diseases/pests to assist in returning to business as usual.

#### PRIMARY PRODUCTION

- **Productive, profitable and sustainable agriculture**  
We work with primary producers and industry to ensure landholders have access to innovation and are able to respond to adaptation of climate and markets.
- **Healthy growth**  
We connect primary producers with incentive programs to help grow their business whilst contributing to healthy environments.
- **Support**  
We support primary producers to thrive by accessing best practice information and technology.

### LOCAL STRATEGIC PLANS

# Measuring our success

To ensure consistent monitoring and reporting across the agency, state-wide metrics exist for all performance reporting. This data informs our decision-making and resourcing and supports the performance measures set out in the Department of Regional NSW Outcome and Business Plan, our 2020-2030 State Strategic Plan and the 11 local strategic plans.

## We monitor the success of our state outcome through:

- increased engagement of land managers in Local Land Services programs relating to agricultural productivity, bio security risks and natural resource management
- increased area of improved land manager practices relating to agricultural productivity, biosecurity risks and natural resource management
- increased land manager recommendation of Local Land Services to their friends for services relating to agricultural productivity, bio security risks and natural resource management.

## We monitor our delivery and engagement through 44 statewide metrics consisting of:

- 32 delivery metrics, for example, hectares of pest control; hectares of revegetation; number of land management certificates issued; and number of animal surveillance investigations; and
- 12 customer engagement metrics, for example, number of awareness and training events; participants at events; number of groups supported; and number of partnerships.

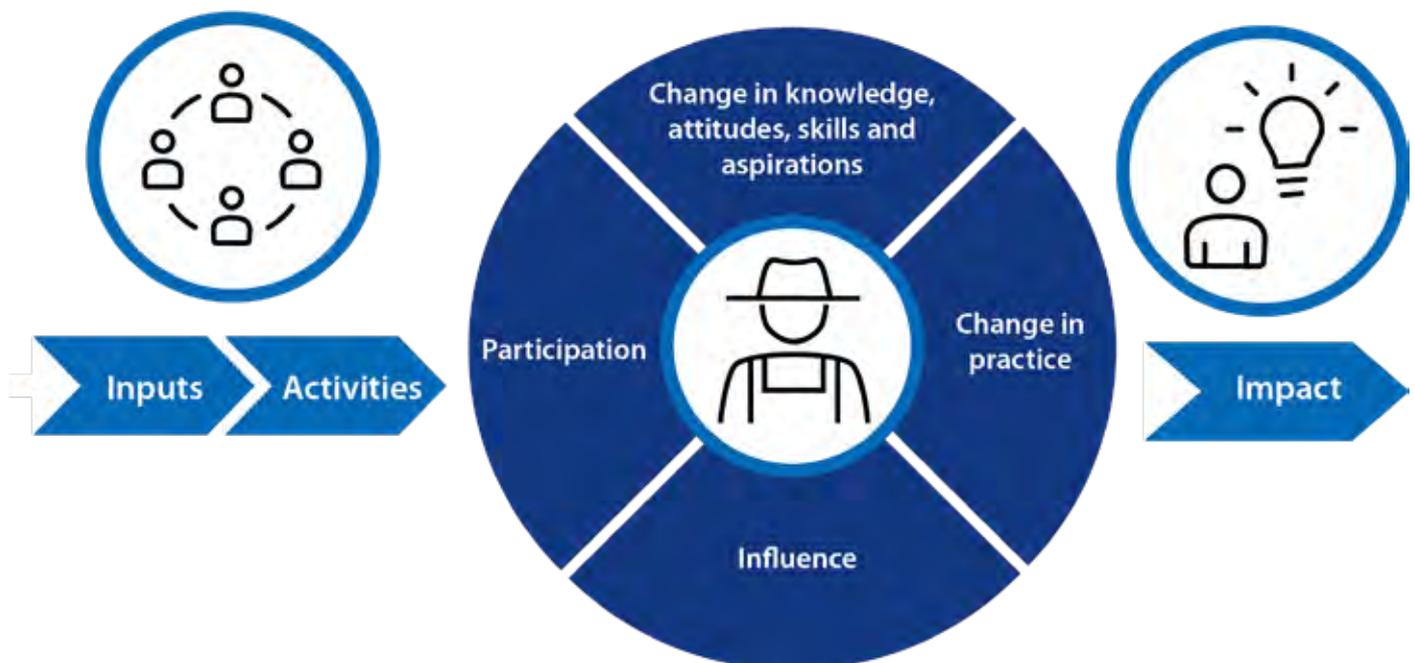
# Evidence based decision-making

In 2021-22, Local Land Services developed a Business Evidence and Reporting Tool (BERT) to link our everyday on-ground activities, events and customer interactions to our strategic plans, core services and statewide metrics. BERT will track our key performance indicators and provide evidence-based information to drive organisational learning and improvement.

# Measuring What Matters

In keeping with the service, engagement and organisational strategies that underpin our State Strategic Plan, we launched the Measuring What Matters project this financial year to better understand the impact of our services on landholder knowledge, attitudes, skills, aspiration and networking capabilities. Importantly, the program measures the changes in customer behaviour that leads to the adoption of improved land management practices.

Landholders are currently being invited to sign up to participate in the project after attending one of our training or capacity building events. The project involves surveying, baselining and tracking changes in landholder practices over time. These results will be published in the 2022-23 annual areport.



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# What our customers say



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# What our customers say

In 2021, we commissioned a comprehensive, independent study to determine how our customers value the services we provide and what their needs and perceptions of Local Land Services are now compared to the benchmark study that was undertaken in 2015, and again in 2018.

Below are the key results from the 2021 study.

1. Awareness of Local Land Services is high - 98% of land managers reported recognising the agency. This has risen from 89% of landowners in 2015.
2. Promoters of Local Land Services are up, and detractors are down, leading to a significant increase in net promoter scores in 2021.
3. Complaint handling satisfaction is up in 2021, though for some, there is still room for improvement.
4. Perceptions of Local Land Services is high. Both staff and the organisation overall are viewed positively.

The levels of customer satisfaction result from:

- our staff doing what they promised, they were knowledgeable, honest, proactive in helping/ wanting to help, empathetic and saw things from my perspective / understood what I needed and provided good value service. This is driven by high levels of trust in staff, reliability and good performance, and belief that Local Land Services operates with integrity
- customers' likelihood to use Local Land Services again, or recommend them to others mostly depends on our staff doing what they promised, they were reliable, provided good service, are trustworthy, proactive in helping/wanting to help, were empathetic and understood what I needed. Local Land Services is a body our customers can trust, we offer new ways of doing things and work well with others.

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Another tool to measure customer satisfaction is through the Ratelt platform, which we have been using since 2018. The Ratelt platform provides valuable feedback from customers to help us meet customer service KPIs and improve our service delivery.

The platform asks customers to rate their interactions with us via a series of smiley faces (customer experience) and a short optional survey where the customer can make comments and let us know if they'd recommend us to a friend (net promoter score)

In 2021-22 we rebooted the way we use the platform providing customers with more easily accessible ways to rate their interactions with us including:

- dedicated QR codes for each region to put on signage at front desks, attach to outgoing correspondence, and provide at workshops and events
- inclusion of Ratelt links in email signatures and customer newsletters
- fixed devices on counters at offices.

Customer experience score

8.9



Net promoter score

87



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## Some of our RateIt feedback

“Jakub was prompt to reply and provide services to help control wild dogs, professional and reliable and exceeded our expectations in regard to service and knowledge. He always answered our phone calls and messages promptly and professionally.”

“Very pleased with service of John and his passion and expertise in vegetation assessment of our forested country. Thank you.”

“Very quick response from our request to receiving the information from Local Land Services, Thank you Steffan for your promptness”.

“Nigel has been communicating very well with us and is very professional and prompt. We have been working on some new testing methods which he has been very accommodating to help us try. A credit to your team, we are lucky to have him.”

“Simon has developed a strong connection to our South West Rocks Dunghutti Community. He has been valuable in sharing knowledge and linking our community with other government agencies. Thank you Simon.”

“MC explained and managed the process of rabbit control very professionally and thoroughly. Risk analysis is of utmost importance to me and was handled very well. I also did the chemical certification course which was educational and beneficial. Well done.”

“Fiona from Goulburn didn't even laugh at my request! She connected the dots for what I needed almost immediately and had the info delivered into my inbox that afternoon. Efficient and effective, Fiona was also a pleasure to deal with. Today was an incredibly good experience! Thanks Fiona!”

“Such a pleasure dealing with Geoff and his team. Clear communications, prompt responses, couldn't have asked for a better service. The differences between Geoff and his team and other local government and state government are so stark it is almost as if the others are on a different planet.”

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Here when  
it matters



# In times of emergency

Serious widespread flooding threatened lives and property across the state throughout 2021-22. The impact was confronting, not only the extent of the damage, but also the recovery phase ahead for so many landholders and communities.

Local Land Services, together with the NSW Department of Primary Industries make up the Agriculture and Animal Services Functional Area (AASFA) team in emergency responses. The AASFA role is to assist animal owners with assessment, veterinary advice and support. AASFA also provides landholders assistance with emergency fodder for livestock producers and euthanasia and burial if required.

As waters recede after a flood emergency, there is an urgent need to inspect and assist stock and other animals, and work with animal owners in affected areas to manage impacts on stock and companion animals, and to ensure deceased livestock are disposed of quickly and safely.

Despite many of our own staff being impacted themselves, our team worked tirelessly with landholders to locate and safely remove any carcasses from public and private land as quickly as possible to help producers deal with the immediate impact and to reduce the risk of disease and contamination. Post flood, Local Land Services continues to play a crucial role in helping landholders hard-hit by these flooding events on the long road to recovery.

## A snapshot of our response



## Early Needs Recovery Program

Just before the end of the financial year, Minister Saunders announced the launch of the Early Needs Recovery Program, bringing with it a cash injection of \$13 million to allow Local Land Services to increase services to assist landholders in their recovery from the floods.

Estimates show the impact of the 2022 floods on the NSW primary sector exceeded half a billion dollars, with more than 30 industries affected.

These primary industries provide around 24,000 jobs in the flood impacted areas of the North Coast, Hunter Valley, Central Coast, Greater Sydney and South East.

The Early Needs Recovery Program will boost the resilience of primary producers, helping them to regain lost productivity and ensuring they are supported to rebuild and recover. The services provided under the program are designed and delivered by Local Land Services in partnership with industry to ensure that the unique recovery needs of the most impacted sectors are met.

Co-funded by the Australian and NSW Governments this program will see the recruitment of 15 on-ground staff in flood impacted regions, including the North Coast, Hunter, Greater Sydney and South East.

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# Major projects



4

# NSW Landcare program

## Highlights

- 72 Local Landcare Coordinators and 10 Regional Landcare Coordinators established across 54 organisations including Landcare groups/networks, not-for-profit groups such as Oceanwatch, council and Local Land Services.
- Coordinators completed over 11,000 activities between 2019-22 including workshops/meetings, events, on-ground activities, communications across a number of themes including education, resilience, mental health, on-ground natural resource management, sustainable agriculture and biodiversity.
- Local Land Services and Landcare NSW as co-managers of the program have renewed their commitment to working together for Landcare in NSW in December 2020, and successfully delivered the Local Landcare Coordinator Initiative and NSW Landcare Program.
- The \$3 million Landcare Riparian Restoration Grants program (formerly Landcare small grants program) gives Landcare and natural resource management groups across regional NSW the opportunity to apply for grants of up to \$50,000 to carry out riverbank restoration work. Fifty-six applications were received throughout 2021-22 with 13 contracts totaling \$213,128 issued to date. \$2.6 million has been committed overall to a total of 53 applications.

Value



**\$22.4  
million**

over 4 years (2019-22).

Regions  
involved



Statewide, all regions.



# NSW Fencing Northern Basin Riverbanks

## Highlights

- The NSW Fencing Northern Basin Riverbanks Program delivered some great outcomes in its first year despite the ongoing challenges of COVID-19, flood events, severe storms and wet seasonal conditions.
- The program, which is being delivered by Local Land Services across the Central Tablelands, Central West, Northern Tablelands, North West and Western regions, is offering funding assistance to deliver on-ground projects that deliver great outcomes for local landholders, the environment and local communities, with a particular focus on the protection of sensitive environmental areas and Aboriginal cultural heritage.
- In the first year of the two-year program (July 2021-June 2022), landholders committed to protecting 216 km of riverbanks which will keep livestock safe while improving water quality and fish habitat, along with managing 5,785 ha of riparian areas.
- Some of the on-ground projects include:
  - installation of new fencing to control stock access to riverbanks
  - revegetation in riparian zones
  - undertaking weed removal
  - minor erosion control works
  - re-snagging activities to improve fish habitat.
- The program will call for expressions of interest from landholders, land managers, community groups and Aboriginal people to deliver projects in the second year of the program.

Value



**\$7.5  
million**

in funding from Australian Government.

Regions  
involved



Central Tablelands, Central West,  
Northern Tablelands, North West,  
Western.



# Reconnecting River Country

## Highlights

- Local Land Services has partnered with the Department of Planning and Environment's, Water Infrastructure NSW and Environment and Heritage Group to deliver elements of the Reconnecting River Country Program, a component of the Murray Darling Basin Plan.
- Local Land Services were engaged by the Reconnecting River Country Program to deliver stakeholder engagement activities with landholders, First Nations communities, public land managers and regional community groups because of our strong relationship with regional communities.
- A dedicated team of field officers has been engaging with approximately 100 private landholders to introduce the program its benefits, ground-truth modelling and mapping and other planning and delivery processes.
- Initial sentiment feedback on engagement activities indicates that Landholders are very happy with Local Land Services Field Officer's engagement process, with highlights including:
  - 95% of private landholders participating in the case studies are either very satisfied or satisfied with one-on-one engagement activities with Local Land Services staff.
  - 95% of private landholders participating in the case studies either strongly agree or agree they had an opportunity to have a say during their introduction meetings with Local Land Services.
  - 96% of private landholders participating in the case studies either strongly agree or agree they felt listened to during their introduction meetings with Local Land Services.



# Supporting our Neighbours

## Highlights

- The Supporting our Neighbours program is a \$42 million NSW Government initiative that was announced in response to the 2019-20 bushfires to help bushfire-affected landholders with the cost of rebuilding boundary fences adjoining public lands. Local Land Services is continuing to support landholders impacted by the 2019-20 bushfires through the Supporting our Neighbours program despite the continued impacts of COVID-19, floods, severe storms and wet seasonal conditions.
- Through the Supporting our Neighbours program to June 2022, a total of 4,561 applications were funded.
- The impacts of COVID-19 including lockdowns, on supply chains, availability of contractors and access to machinery, as well as flooding and prolonged wet weather and conditions in many areas, has resulted in some landholders being unable to meet contract timelines which were due in June 2022.
- Due to the challenges experienced by landholders participating in the program, Local Land Services has made the decision to extend the program administration until June 2023 and provided options for landholders to finalise their contractual obligations including a hardship waiver, contact extension or returning of funds.

Value



**\$42  
million**

Regions  
involved



Central Tablelands, Greater Sydney, Hunter, Murray, North Coast, Northern Tablelands, North West, South East, Riverina.



# NSW Wild Dog Fence Extension project

## Highlights

- The NSW Wild Dog Fence Extension project continued working toward the main phase of construction commencing while dealing with numerous challenges including COVID-19, floods and severe weather events, complex approvals requirements and unexpected finds on site.
- A particular focus was on the approvals for a 32 km priority section at the top of the NSW and South Australian alignment, which included meeting relevant Commonwealth Government authorities at the proposed site to undertake a field inspection. The project will continue working on the approvals for the 32 km priority section as well as the approvals for the main phase of construction into the 2022-23 financial year.
- In addition to working on the approvals process, the project undertook substantial stakeholder engagement in Western NSW with landholders, Aboriginal community members, stakeholders and the general public. In March the project held 10 community consultation sessions along the NSW and South Australian border from Dareton in the south to Packsaddle in the north, providing the latest update on the project and taking feedback from those in attendance.
- The feedback, ideas, issues and concerns that were raised during these sessions have been incorporated into the planning for the project and will help to inform the project's Environmental Impact Statement for the NSW and South Australian alignment which work commenced on in the 2020-21 financial year.
- Following a machinery of government change, the project has moved from the control of Local Land Services to the Department of Regional NSW. The change came into effect on 1 July 2022. The Department of Regional NSW is being supported to deliver the project by a number of government departments and agencies including the Soil Conservation Service, Local Land Services and the Public Works Advisory.

Value

**\$37.5  
million**



Regions  
involved

Western, North West.



# Riverbank Rehabilitation Project

## Highlights

- Local Land Services is continuing to deliver the Riverbank Rehabilitation Project despite the ongoing impacts of flooding, severe storms and wet seasonal conditions in the first half of 2022.
- The project, which is supporting the long-term rehabilitation and futureproofing of flood damaged riverbanks, and the development of a fast-tracked riverbank rehabilitation approvals process for NSW land managers, was announced following the severe storms and floods experienced in NSW in February and March 2021.
- The project has formed an interagency working group whose focus is on understanding the current waterway approval processes, identifying gaps and barriers and propose options to improve how approval applications are submitted, assessed and decided upon.
- The project has also established a scientific impact and prioritisation panel to identify high value asset areas for on-ground works by undertaking assessments and making recommendations.
- The targeted works that are being recommended will ensure the highest value assets will be protected through this project, which will benefit primary production, the local environment and cultural and recreational assets. Weather permitting, the first on-ground works will commence by the end of 2022.
- The storms and flood events of February and March 2022 have impacted many of the waterways targeted in this project. The project team remains committed to supporting these land managers that were impacted again.
- The team is aiming to have the first on-ground works site planned and commencing in October 2022, weather permitting.

Value



**\$18.46  
million**

jointly funded by the NSW and Australian governments under the Disaster Recovery Funding Arrangements and is part of a \$400 million flood recovery package.

Regions  
involved



Hunter, Greater Sydney,  
North Coast.



# Farm Business Resilience Program

## Highlights

- Together with NSW Department of Primary Industries, we are working with the Australian Government's Future Drought Fund to create opportunities for farmers to connect with each other and business professionals to improve their farm business resilience skills.
- The Farm Business Resilience Program gives farmers the tools they need to prepare for and manage risk, adapt to a changing climate and improve farm business resilience through subsidised learning and development opportunities.
- We partnered with NSW Department of Primary Industries to roll out events for landholders and in 2021-22 delivered 53 events across 9 regions including an agri-tourism expo, a farm finance roadshow, Big Tech Big Ideas Conference, farm storytelling and pasture management/soil health workshops to name a few.

Value



**\$368,000**

Regions  
involved



Statewide, all regions.



# Waratah Project - Liverpool Plains biodiversity

Local Land Services is actively managing more than 6,300 ha of high biodiversity land spread across sites at Breeza, Barraba, Mt Watermark and Tambar Springs under the Waratah Project. The project aims to protect and revegetate koala habitat and corridors, regenerate endangered ecological communities, and enhance habitat for threatened species.

We are working with landholders, Aboriginal groups, community, local council and other stakeholders to ensure triple bottom line outcomes are achieved across the landscape.

In the first 6 months since project launch, we have completed over 1,500 ha of weed control at Tambar Springs and Breeza targeting African olive, African boxthorn, green cestrum, prickly pear, tiger pear, tree pear, mother-of-millions and honey locust. Aerial pest animal controls have also been conducted across all sites culling 814 pest animals.

A total of 55 km of Aboriginal cultural heritage surveys were conducted to ensure the protection of culturally significant sites and objects.

A tender for fencing between neighbours and public roads to improve access and ongoing management was awarded in June 2022 with works commencing in July 2022.



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# Regional highlights



5

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# Central Tablelands



**1,331 ha**

managed for improved agricultural production



**12,724 ha**

of weed management



**7,492**

1:1 landholder advice consultations



**538 ha**

of significant species and endangered ecological communities were enhanced, rehabilitated or protected

Successfully delivered \$1.56 million of natural resource management programs to protect and enhance threatened species and natural assets across 121,686 ha within the Central Tablelands region.

Adapted extension methods to successfully meet the challenges that arose from reduced face-to-face activity allowing the agricultural team to continue services to producers and meet all planned extension outputs.

Flew 5 aerial pest animal control programs across a total area of 123,836 ha removing 2,519 pest animals from the landscape.

Despite the COVID-19 lockdowns continued to deliver animal disease surveillance, conducting 607 disease investigations, including tailored advice on management strategies to limit production losses. Ninety-one investigations excluded a notifiable animal disease, ensuring continued market access for producers.



# Central West



**602,400 ha**

managed for improved agricultural production



**10,453 ha**

of weed management



**356**

animal disease surveillance investigations



**854 ha**

of significant species and endangered ecological communities were enhanced, rehabilitated or protected

Partnered with 72 landholders to deliver 12 natural resource management programs that protect and enhance 7,755 ha of natural habitat through 30 km of fencing, weed and pest animal control, and included the installation of 472 augmented hollows for bird nesting.

Maintained the high functioning Regional Weeds Committee with members committed to a multi-faceted strategic approach to integrated weed management and education across the Central West region.

Hosted a two-day Big Tech Big Ideas Field Day and Conference which brought together more than 450 producers, innovators, researchers, and industry to showcase farm-ready agricultural technology and new opportunities for agriculture in the Central West.

Animal biosecurity and welfare activities ensured virulent footrot was maintained at well under 1% through ongoing surveillance at saleyards and on farm, and through advice and support to producers with lame sheep.



# Greater Sydney



**109 ha**

of land managed for improved soil production



**430 ha**

of weed management



**2,322**

1:1 landholder advice consultations



**48,495 ha**

of pest animal control

Conducted the regions' first aerial shoot of feral deer in the Mangrove Creek Dam catchment with the assistance of FAAST shooters from National Parks and Wildlife Services. Given the peri urban nature of the landscape, the shoot required meticulous planning and execution. This first aerial shoot was an outstanding success with exemplary safety and achieved an estimated control level in excess of 90% based on thermal imaging surveys.

Assisted landholders through 2 significant flooding events with team members staffing animal evacuation centres, coordinating and delivering fodder drops, and provided animal welfare and landscape recovery and management advice to affected landholders.

Continued to work with vegetable growers, many from a cultural and linguistically diverse background, to deliver specific projects including improved soil management and pest and disease control. During flooding events, the team was able to use the relationship it has with vegetables growers to assist in providing targeted information for flood assistance and recovery.



# Hunter



**3,144 ha**

of land managed for improved soil production



**669,750 ha**

of pest animal control



**1,277 ha**

of weed management



**885**

Aboriginal participants in Aboriginal community groups supported

Worked with the local Aboriginal community and other agencies to secure the gazettal of Rocky Knob Aboriginal Place. This is the first Aboriginal Place to be recognised in the Newcastle local government area, protecting this incredibly important cultural site.

Protected native landscapes and prime farmland through a targeted aerial shoot campaign program in the Upper Hunter that removed 3,168 pigs, 271 fallow and red deer, 136 foxes and 6 cats.

Expanded the soil moisture network to include 6 additional probes across the region providing real time local data to assist producers in making crucial property management decisions.

Supported the Rising from the Embers cultural festival engaging future Aboriginal land managers and showcasing our work on Country.

Twenty-one Aboriginal land management students completed the first-ever Australian cultural burning course through Tocal College.

Launched the Farm Makeover program which builds drought resilience and improves natural resource management on local farms.



# Murray



Secured \$9 million to manage, protect and restore in-stream and riparian habitat along the Billabong Creek in the Murray region, with other areas targeted in the Riverina region. The NSW Environmental Trust, Landcare community, Aboriginal peoples, universities and landholders will partner to develop, trial and implement innovative new approaches under this program.

Three targeted cross tenure pig and deer control programs removed 248 feral pigs and 605 wild deer from public and private land across the region.

A cultural burn at Dight's Hill travelling stock reserve was the first on Country activity involving the Aboriginal community in the ongoing management of this reserve near Albury.

As a result of community and industry feedback, an additional biosecurity officer was employed to provide improved plant and pest animal biosecurity services to customers.



**582 ha**

of wetlands enhanced, rehabilitated or protected



**20,897,590 ha**

of pest animal control



**62 ha**

of weed management



**23**

Aboriginal community groups supported



# North Coast



**554,869 ha**

of pest animal control



**6,392 ha**

of weed management



**13,951**

1:1 landholder advice consultations



**1,058 ha**

of significant species and endangered ecological communities were enhanced, rehabilitated or protected

After being hit by the worst floods on record, the team rapidly adapted to understand and respond to community, industry and landscape impacts, despite several team members being significantly impacted themselves. A multi-team approach enabled rapid deployment of funding and assistance to impacted communities, landscapes and stakeholders with 13 flood recovery projects developed and in implementation. The team continues to respond to between 300 to 400 landholder flood-related enquiries per month.

Damages to fencing infrastructure during 2021-22 flooding events enabled wild horses to move freely through the landscape. Working with rescue groups and landholders, a trapping program was undertaken and successfully removed and rehomed 8 wild horses from Corindi, 11 from Glenugie and 18 from Halfway Creek.

Partnered with 69 landholders across 1,110 ha impacted by the 2019/20 bushfires to deliver habitat recovery projects including weed control, sensitive area exclusion fencing, and revegetation of critical habitat.



# North West



**324,000 ha**

of TSRs actively managed



**23,636 ha**

of weed management



**146 ha**

of native vegetation enhanced, rehabilitated or protected



**198 ha**

of significant species and endangered ecological communities were enhanced, rehabilitated or protected

Actively managed parcels of high biodiversity land acquired by the NSW Government from Shenhua Energy Company in January 2022 for long-term protection and enhancement of native biodiversity, ensuring cultural assets are protected. The project protects and revegetates koala habitat and corridors, regenerates endangered ecological communities, and enhances habitat for threatened species.

Worked to provide future climate drought refugia for Gunnedah's koala population by improving patches of remnant native vegetation on both crown and private land. This ongoing project delivered over 275 ha of weed control, improved management to 24 ha and site preparation for revegetation covering over 17 ha.

Tried the use of drones to control mimosa and other woody weeds on travelling stock reserves allowing for more precise application of chemical and mapping of treatment areas. The trial has also been deemed an economic success, expected to reduce the cost per hectare of treatment by two thirds despite consideration of the initial requirement to purchase and maintain new equipment.



# Northern Tablelands



**1,741,203 ha**

of pest animal control



**102,115 ha**

of weed management



**10,454**

1:1 landholder advice consultations



**1,291 ha**

of native vegetation enhanced, rehabilitated or protected

The Cool Country Koalas project delivered 40 ha of revegetation and 35 ha of improved land management practice across both private and public lands targeting known koala populations. The collaborative project also undertook strategic weed control across 150 ha, completed a cool burn, and installed 20 koala wildlife drinkers on private lands.

2,650 producers were engaged during the period despite challenges presented by COVID-19. A shift in extension delivery methods resulted in 400 producers attending webinars plus 1,500 subsequent views of podcasts, with a further 750 landholders attending regional face-to-face events.

Through the Feral Fighters campaign, 92 groups undertook coordinated baiting control programs with over 762,909 ha (excluding aerial baiting programs) treated with bait products resulting in an increase of 7% on last year. 40 Pest Animal Management Plans were developed with pest control groups and 1,363 landholders implemented management activities set out in these plans – an increase of 16% on last year. The programs successfully removed an excess of 7,000 feral pigs from the region.



# Riverina



The Western Riverina Pest Project was awarded a national Froggatt Award by the Invasive Species Council for its innovation. This project is undertaking the largest feral pig control program in Australia spanning 1.4 million ha and has seen a total of 43,000 pigs removed since its inception in 2016.

Landholder based malleefowl captive breeding and reintroduction program in conjunction with Rankin Springs landholders and the National Malleefowl Recovery Team, obtained a scientific license and ethics approval to harvest, incubate and release malleefowl into a feral animal proof enclosure. Eleven chicks were released into the enclosure and radio tracked for 8 weeks. Two chicks were subsequently captured on internal camera traps.

Partnered with the Brungle-Tumut Local Aboriginal Lands Council to deliver Bushfire Management training to 18 community members. The training program culminated in the trainees undertaking a cultural burn on Top Gobbarralong travelling stock reserve near Coolac as part of the 'Safeguarding the Serpentine' project, as well as other regenerative cultural practices at sites identified within the Bushfire Recovery Program.



**324,000 ha**

of TSRs actively managed



**23,636 ha**

of weed management



**146 ha**

of native vegetation enhanced, rehabilitated or protected



**198 ha**

of significant species and endangered ecological communities were enhanced, rehabilitated or protected



# South East



**15,130,251 ha**

of pest animal control



**21,564 ha**

of weed management



**14,206**

1:1 landholder advice consultations



**1,112 ha**

of significant species and endangered ecological communities were enhanced, rehabilitated or protected

Delivered the South East's biggest aerial shooting program ever in 2021-22 removing over 6,400 pests from the landscape, including 4,000 pigs, 1,200 goats and 800 deer over 500 properties covering more than 184,000 ha.

Worked with landholders through 9 two-day workshops to assist in the preparation of 102 individual property management plans that benefit the health of the land, livestock and reduce biosecurity risks.

Delivered improvements for koalas recovering from bushfires with 66 properties implementing actions that enhance and expand koala habitat including 56 ha of targeted weed control, 33 ha of revegetation and 44,000 ha of pest control that impact of koala habitat.

Supported customers through a number of emergency events including 3 regional flood responses and continued preparation for emergency animal disease through engagement with key stakeholders.



# Western



**38**

participants at Aboriginal training events



**12,101,873 ha**

of pest animal control



**34,336 ha**

of weed management



**24,985 ha**

of land managed for improved soil production

Worked with stakeholders to coordinate a highly successful celebration event to highlight the importance of the Mount Dispersion site, which was the site of a colonial massacre in 1836. Over 130 people attended the celebration event which allowed for the sharing of knowledge, education of the cultural importance of the site and the Murray River more broadly, and to grieve the tragedy of the site's history.

Partnered with local landholders to undertake a successful aerial shoot to control feral deer and other pest animals in the Louth area. After extensive monitoring work baselined the density and subsequent impacts of feral deer in the area, an aerial shoot was conducted with 1,057 pest animals controlled.

In March 2022, around 100 people participated in a 'Go ahead with goats' information session in Bourke, covering off on all matters relevant to the goat industry.



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# Our people



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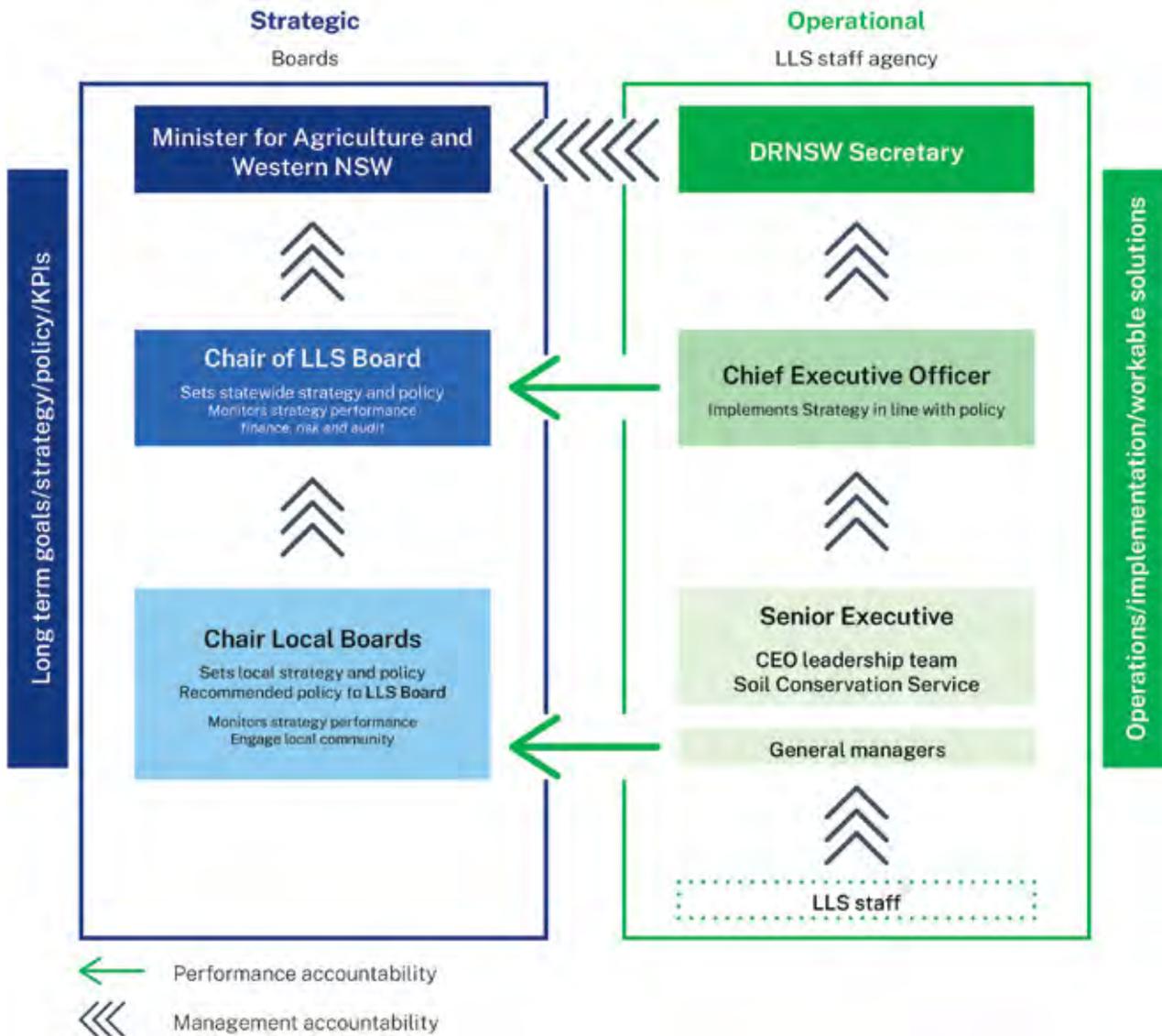
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# Our structure

The Local Land Services Board is accountable to the Minister for Agriculture and Western NSW. The Board is led by the Chair of the Local Land Services Board.

The CEO is the division head of Local Land Services and is responsible for oversight of the day-to-day management of the affairs of Local Land Services.

The organisation has a regional operations unit, made up of the 11 local regions. Each region is led by a general manager who reports to the Executive Director of Regional Operations. Finance and ICT, policy and strategic reform and strategy and engagement units make up the statewide Local Land Services team who drive strategic and operational performance to ensure we achieve the goals outlined in our State Strategic Plan.



# Executive team and functional areas

| Table 1. Local Land Services executive team and functions. |  |                                  |                |   |
|--|--|----------------------------------|----------------|---|
| Position/branch  | Senior Executive details, including those who have Acted | Key dates                        | Location       | Description of functional area  |
| Chief Executive Officer                                    | David Witherdin  | Finished (Feb 2022)              | Newcastle      | Our CEO is the division agency head of Local Land Services and is responsible for the planning, governance, resource allocation and regulatory functions of the Agency, and leads a team of senior executives and state chairs. This role ensures that statewide strategy is implemented in line with policy.   |
|  | Rob Kelly  | (Acted 27 Dec 2021 – 1 Mar 2022) | Griffith       |   |
|  | Steve Orr  | 1 Mar 2022                       | Berry          |   |
| <b>Finance and information communications technology</b>   |  |                                  |                |   |
| Chief Financial Officer                                    | Matt Walker  | Sept 2020 – current              | Newcastle      | The finance team provides strategic and operational financial management advice, analysis and services to ensure we achieve organisational goals while complying with relevant standards, NSW Government financial management and accounting policies, and statutory and NSW Treasury Department reporting requirements. The information communications technology (ICT) team enables business transformation through the replacement of legacy systems with fit for purpose solutions and new technology capabilities. This is supported through standardisation of processes and collaboration across the organisation to ensure customer and stakeholder expectations are met. |
| Director ICT   | Catherine Daniel   | Finished Apr 2022                | Braidwood      |   |
|  | Grant Tranter  | 20 Jun 2022                      | Orange         |   |
| <b>Policy and strategic reform</b>                         |  |                                  |                |   |
| Executive Director   | Dr Jacqueline Tracey                                     | Jul 2021 – current               | Greater Sydney | The policy and strategic reform team provides strategic advice to Cluster Ministers, the Secretary of Department Regional NSW, CEO and Board on Local Land Services legislative and regulatory functions and major reform initiatives. The unit is also responsible for the Agency's parliamentary and cabinet functions, and they consult and negotiate with relevant State and Commonwealth agencies, stakeholders and industry to improve land and forest management outcomes to help ensure rural and regional communities remain profitable and sustainable.   |
|  | Dr Adam Tyndall  | Dec 2021 – May 2022              | Central Coast  |   |
| Director, Policy and Reform                                | Dr Adam Tyndall  | Jul 2021 – present               | Central Coast  |   |
| Director, Land Management Policy                           | Liam Hogg  | May 2022                         | Greater Sydney |   |

Table 1. Local Land Services executive team and functions.

| Position/branch                | Senior Executive details, including those who have Acted | Key dates                               | Location  | Description of functional area  |
|--------------------------------|--|---|-----------|---|
| <b>Strategy and engagement</b> |  |   |           |   |
| Director                       | Sue Anne Nicol   | 9 Sept 2021                             | Brogo     | <p>This business unit provides high level governance and strategy, performance, risk and assurance, communications and engagement, organisational development and cultural heritage coordination. It embeds auditable and transparent performance, strategy development and governance frameworks, tools and metrics and works closely with and guides boards and chairs, and senior executive at state and local level.</p> <p>People and performance are included in this team and support best practice people management and development across the organisation. This unit is also responsible for internal and external communication and the coordination of Aboriginal cultural engagement across the business.</p> |
|                                | Carolyn Raine  | 10 Sept 2021 -22 Nov 2021               | Newcastle |   |
|                                | Claire Parkes  | 22 Nov 2021 -30 Jun 2022                | Newcastle |   |
| <b>Land management</b>         |  |   |           |   |
| Director                       | Carolyn Raine  | Feb 2021 – Sept 2021 (retired Dec 2022) | Newcastle | <p>This business unit was set up as a temporary business unit to complete the reform of land management throughout Local Land Services. This unit has completed the land management audit and performance requirements and set-up the operational land management business processes for the Agency going forward.</p>  |
| <b>Regional operations</b>     |  |   |           |   |
| Executive Director             | Rob Kelly  |   | Griffith  | <p>Regional operations lead regional delivery of operations across the 11 Local Land Services regions. Operational delivery is guided by the State Strategic Plan, annual business plan and regional strategic plans and programs. Core functions of the business unit include oversight of regional programs and program planning, governance and structure, resource allocation and regulatory functions. Working closely with all other business units, the regional operations team provides direction on statewide initiatives and programs for the ongoing delivery of services to Local Land Services customers and stakeholders.</p>  |
|                                | James Hutchinson-Smith                                   | 27 Nov 21 – 10 Jan 22                   | Tamworth  |   |

Table 1. Local Land Services executive team and functions.

| Position/branch           | Senior Executive details, including those who have Acted | Key dates | Location | Description of functional area  |
|---------------------------|--|-----------|----------|---|
| Soil Conservation Service |  |           |          |   |
| Executive Director        | Tim Ferraro  |           | Dubbo    | <p>Soil Conservation Service (SCS) have a proud history of building and rehabilitating Australian environments since 1938, and are committed to connecting with local communities, contractors and suppliers. Established for 80-years, SCS is NSW's most trusted provider of specialist services in environmental consulting, conservation earthworks, program management and project delivery.</p> <p>SCS deliver natural resource projects across NSW that provide long-term, triple-bottom line results. These projects range from conservation earthworks to large-scale contaminated sites, derelict mines, river restoration, coastal rehabilitation and emergency response work.</p> <p>It was announced in February 2022 that SCS will move to the commercial arm of DRNSW from 1 July 2022.</p> |

# Local Land Services regions

General managers lead their staff to deliver locally relevant, on-ground outcomes for customers. They drive cross-regional collaboration to deliver customer and investor focused services. They plan and deliver regional operational functions which are consistent with Local Land Services state and regional strategic objectives.

They promote Local Land Services and engage with local communities and stakeholders, building productive partnerships to deliver our objectives, programs and projects. They work with local board members, stakeholders, investors and community groups to deliver locally tailored and relevant programs.

All regional general managers have a direct reporting line to the Executive Director of Regional Operations.

| Region              | Name   | Location    | Qualifications  |
|---------------------|--|-------------|---|
| Central Tablelands  | Ian Shepherd   | Cowra       | B. Bus. (Mgt and HR)  |
| Central West        | Andrew Mulligan  | Dubbo       | Adv. Dip. Emergency Management (Public Safety), Dip. Conservation Land Management |
| Greater Sydney      | Sharon Elliott   | Goulburn    | B. Fin. Admin   |
| Hunter              | Brett Miners   | Paterson    | B. Sci. NRM   |
| Murray              | Gary Rodda   | Deniliquin  | B. For. Sci. (Hons)   |
| North Coast         | Louise Orr   | Lismore     | B. Env. Man. (Hons Class 1), Dip. App. Sci  |
| North West          | James Hutchison Smith  | Tamworth    | B. App. Sci. Ag   |
| North West          | Matthew Davidson<br>27 Nov 2021 – 10 Jan 2021                | Tamworth    | B. Natural Resource Management<br>MBA   |
| Northern Tablelands | Paul Hutchings   | Inverell    | B. Sci., Grad. Dip. Nat. Res  |
| Riverina            | Ray Willis   | Wagga Wagga | B. App. Sci (Env Analysis)  |
| South East          | Anthony Marshall<br>1 Jul 2021 – 2 Dec 2021                  | Goulburn    | Com & Elec. Eng   |
| South East          | Luke Pope<br>Acting from 3 Dec 2021<br>Appointed 14 Mar 2022 | Cooma       | Bachelor of Systems Agriculture (B. Sys Ag)                                       |
| Western             | Erlina St Vincent  | Bourke      | PhD (Rural Sociology), B. App. Sci. (Protected Area Management)                   |

# Our board

The Local Land Services Board is responsible for overseeing statewide priorities in line with our State Strategic Plan including:

- implementing a clear accountability framework to deliver the strategy;
- determining and approving strategy and policy
- overseeing financial management
- enabling and monitoring regional performance
- monitoring the risk management of Local Land Services
- being accountable to customers, stakeholders and investors
- meeting and monitoring regulatory compliance
- promoting the reputations and benefits of Local Land Services at the state level.

Each Local Land Services region has its own board of local community representatives with a chair who leads the local board. Local boards are made up of seven members, three elected members and four appointed by the Minister for Agriculture and Western NSW. One exception exists for the Western Local Land Services Board, which consists of nine members – four members elected, and five members appointed by the Minister for Agriculture and Western NSW.

Elected board members are voted in by ratepayers of that region in accordance with the Local Land Services Regulation 2014. Board members are appointed or elected for up to four years and paid remuneration and allowances set by the Department of Premier and Cabinet.

Table 3. Local board chairs and meeting attendance.

| Name of Chair    | Position                   | Appointed | 31 Aug 2021 | 23 Sept 2021 | 20 Oct 2021 | 3 Nov 2021 | 16 Feb 2022 | 26/27 April 2022 | 21/22 June 2022 | Total meetings |
|------------------|----------------------------|-----------|-------------|--------------|-------------|------------|-------------|------------------|-----------------|----------------|
| Allison Harker   | State Chair                | 2022      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Ian Rogan        | Chair, Central Tablelands  | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Susan Madden     | Chair, Central West        | 2020      | N           | Y            | Y           | Y          | Y           | Y                | Y               | 6              |
| Robert Webster   | Chair, Greater Sydney      | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Tony Hegarty     | Chair, Hunter              | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Derek Schoen     | Chair, Murray              | 2020      | Y           | Y            | Y           | Y          | N           | Y                | Y               | 6              |
| Bob Smith        | Chair, North Coast         | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | N               | 6              |
| Richard Clark    | Chair, North West          | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Grahame Marriott | Chair, Northern Tablelands | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Barney Hyams     | Chair, Riverina            | 2020      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Fay Steward      | Acting Chair, South East   | 2021      | Y           | Y            | Y           | Y          | Y           | Y                | Y               | 7              |
| Magnus Aitken    | Chair, Western             | 2020      | Y           | N            | Y           | Y          | Y           | Y                | N               | 5              |

## Appointment of Allison Harker

Allison was appointed as State Chair in April 2022 and previously the Chair of the South East Local Land Services Board. Allison is also the NSW Director for NRM Regions Australia and Co-Chair of the Landcare Joint Management Committee.

Allison is a qualified Australian Institute of Company Directors company director and experienced Chair in financial services, primary industry, and government. She has held senior positions in financial services across Australia, the United Kingdom and Asia, including as a Director at Merrill Lynch/Bank of America based in Hong Kong, Director of Prime Super and Chair of the Economic Development Committee.

Allison is a strong advocate for capacity building. Wanting to contribute back to the agricultural industry, she is currently a mentor in the Diversity in Agriculture Leadership and Drought Resilience Leadership Mentoring program.



# Our people at a glance



**993**

staff employed



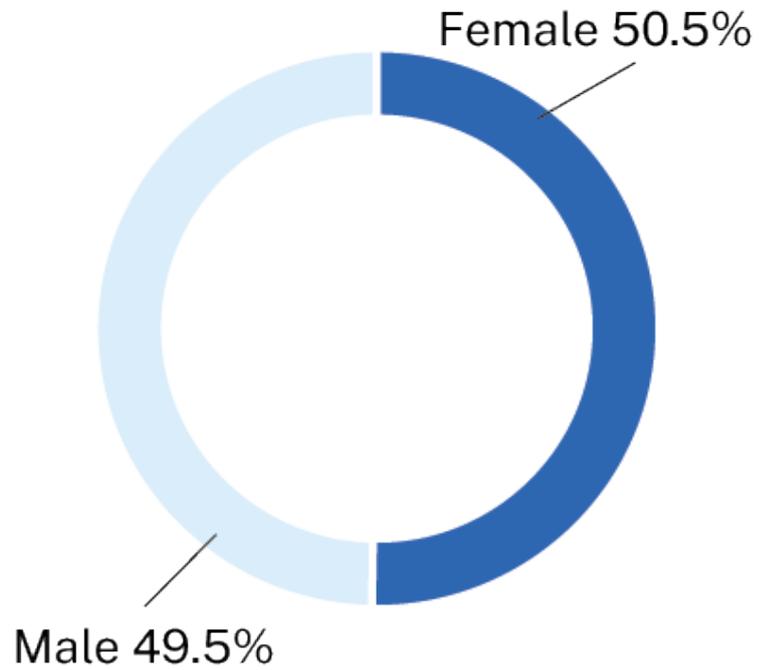
**4.3%**

identify as Aboriginal or Torres Strait Islander



**1.4%**

identify as having a disability



## Human resources

The role of our human resources team is to work with management and people leaders to ensure our staff are engaged, supported and protected in the workplace. The team is committed to developing leaders within the organisation and equipping them with the best tools available.

The following tables relate to the organisations staff and senior executive numbers.

Table 4. Number of full-time staff employed at Local Land Services.

| Year ending   | June 2017 | June 2018 | June 2019 | June 2020 | June 2021 | June 2022 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Number of full-time equivalent staff (FTE) employed | 714       | 893       | 952       | 936       | 973       | 993       |

1. FTE calculated as at the last pay period in June 2022 using internal FTE reports.
2. All contingent and casual staff are excluded.
3. Rounding of staff numbers to the nearest whole number in this table may cause minor differences in totals. Shifts in FTE for the 2017-18 period occurred due to functions related to Soil Conservation Service being absorbed into Local Land Services.
4. Soil Conservation Service has been moved to Commercial Group as at 1 July 2022.

# Number and remuneration of senior executives

\*Source SAP ERP and MYHQ (headcounts)

| Table 5. Number of senior executives at Local Land Services. |        |      |        |      |        |      |        |      |
|--|--------|------|--------|------|--------|------|--------|------|
| Band   | 2019   |      | 2020   |      | 2021   |      | 2022   |      |
|  | Female | Male | Female | Male | Female | Male | Female | Male |
| Band 4   | 0      | 0    | 0      | 0    | 0      | 0    | 0      | 0    |
| Band 3   | 0      | 1    | 0      | 1    | 0      | 1    | 0      | 1    |
| Band 2   | 0      | 0    | 1      | 1    | 2      | 2    | 1      | 2    |
| Band 1   | 7      | 12   | 7      | 10   | 6      | 10   | 6      | 14   |
| Total  | 8      | 13   | 8      | 12   | 8      | 13   | 7      | 17   |
| % of women in senior exec roles                              | 35%    |      | 40%    |      | 38%    |      | 29%    |      |

| Table 6. Remuneration of senior executives at Local Land Services. |                       |                      |           |           |           |
|--|-----------------------|----------------------|-----------|-----------|-----------|
| Band   | Range                 | Average remuneration |           |           |           |
|  |                       | 2019                 | 2020      | 2021      | 2022      |
| Band 4   | \$499,251 - \$576,700 | N/A                  | N/A       | N/A       | N/A       |
| Band 3   | \$354,201 - \$449,250 | \$379,250            | \$388,731 | \$388,731 | \$390,879 |
| Band 2   | \$281,551 - \$354,200 | \$269,243            | \$281,632 | \$280,321 | \$287,329 |
| Band 1   | \$197,400 - \$281,500 | \$222,023            | \$226,355 | \$218,488 | \$226,390 |
| Statutory  |                       | N/A                  | N/A       | N/A       |           |

# Recognising the achievements of our people

Despite the pressures of the COVID-19 pandemic and emergency response events that directly impacted staff across a number of regions, staff morale has remained high. In 2021, we achieved an engagement score of 75% in the People Matters Employee Survey, which is an increase on the previous year and again one of the highest engagement levels in the cluster.

Ensuring our staff are safe, capable, engaged and accountable is a key priority of Local Land Services.

Our activities in this area have not only focused on ensuring our colleagues have meaningful roles with clear responsibilities, but also on ensuring that our physical and virtual environments allow our teams to work to their best. This resulted in 84% of staff having role clarity and the support they need – 5 percentage points higher than the previous year. 82% of staff feel their job gives them a feeling of personal accomplishment, a 2-point increase.

At our biennial Local Land Services Excellence Awards held in April 2022, we celebrated 80+ nominees and 27 finalists across the 9 award categories. Over 45% of our staff attended the celebration either in person or virtually to support their colleagues.

1. Minister's Award - Suzie Holbery, Riverina
2. Board Chair's Award - Svenja Piggott, Shared Services
3. CEO's Award – Lauren Wilson, North Coast
4. Our People Award – Jordan Smith, Central Tablelands
5. Our Customers Award – Linda Searle, Murray
6. Our Business Award – Allana Shaw, Riverina
7. Our Programs Award – Luke Booth, Hunter
8. Aboriginal and Community Engagement Award – Ivan Lackay, Northern Tablelands
9. Safety Award – Kristy Bolton, North Coast

## People, ethics and conduct policies

We adopt the personnel and industrial relations policies and practices of the Department of Regional NSW except where policies and practices specific to Local Land Services are required.

## Delivering a dynamic workplace

Our variety of staff networks help to increase inclusion and ensure that all our people feel that they can bring their whole selves to work. Services such as our BeneHub MyCoach health and wellbeing hub and Partnered Health have provided much-needed support during the challenges of the past few years.

Following our participation in the Department of Regional NSW “Future of Work” trial in early 2021, we supported staff in flexible working from home arrangements with 92% of staff satisfied (PMES 2021) with their ability to access and use flexible working arrangements.

Our comprehensive \$5.1 million project to upgrade office facilities and other customer focused infrastructure continued with the delivery of:

- Glen Innes customer service facility – bringing staff together in one location for service delivery
- Gosford facility consolidation Local Land Services and Department of Regional NSW staff
- Taree administration building upgrade
- Inverell baiting facility
- Cobar office consolidation to bring operational staff together in one location.



# Workforce diversity

We are committed to actively developing and maintaining an inclusive workforce which will help build trust, advocacy, awareness and education. The facilitation of diversity and inclusion initiatives in the cluster will enable a more inclusive workplace culture where staff feel safe, respected and valued, which is free of discrimination and reflects the NSW community. Workforce inclusion and diversity initiatives are designed to:

- build positive workplaces and provide support for all employees;
- strengthen workforce planning capability to integrate workforce diversity strategies; and
- build a workforce which reflects the diversity of the wider community as identified in NSW Public Sector benchmarks and targets.

The *Government Sector Employment Act 2013* (GSE Act) preserves (but is not limited to) the focus on existing diversity groups, being:

- Aboriginal people
- people from culturally and linguistically diverse backgrounds
- women and,
- people with disability.

The GSE Act provides flexibility to encompass a broader spectrum of diversity, including mature workers, young people, LGBTQIA+ and carers. The focus of our organisation is to attract and retain the right people for the right jobs, no matter what their gender, race, age, religious beliefs, or personal commitments.

| Workforce diversity group                                     | Benchmark | 2018  | 2019  | 2020  | 2021  | 2022  |
|---|-----------|-------|-------|-------|-------|-------|
| Women in Local Land Services                                  | 50%       | 47.7% | 50.5% | 50.1% | 50.4% | 50.5% |
| Aboriginal and/or Torres Strait Islander people               | 3.3%      | 1.5%  | 2.7%  | 3.0%  | 3.6%  | 4.3%  |
| People whose first language spoken as a child was not English | 23.2%     | 2.2%  | 0.9%  | 1.3%  | 1.5%  | 1.4%  |
| People with disability  | 5.6%      | 0.4%  | 0.4%  | 0.5%  | 0.7%  | 1.4%  |
| People with disability requiring work-related adjustment      | N/A       | 0.2%  | 0.0%  | 0.0%  | 0.1%  | 0.3%  |

# Diversity and inclusion council

Local Land Services is an active member of the Department of Regional NSW Diversity and Inclusion Council (the Council).

Established in June 2020, the Council gives all staff the chance to achieve their potential, irrespective of age, cultural background, disability status, gender, religion, sexual orientation, or gender identity. The Council organises many initiatives to celebrate diversity and inclusion and comprises representatives from all DRNSW business units and employee-led networks, including Local Land Services.

The Council uses a tiered event support matrix to promote the increase in awareness and respect of diversity across our workplace. The Council has encouraged staff participation in over 40 events this year, including the flagship events for 2021-22:

- International Women's Day
- Harmony Week
- National Sorry Day
- NAIDOC Week
- Men's Health Week/International Men's Day
- International Day of People with Disability.

The Council complements the efforts of our Diversity and Inclusion Functional areas, which in April 2022 released the DRNSW Diversity and Inclusion Strategy to continue our commitment to creating a diverse, inclusive workplace.



# Workplace health, safety and wellbeing

The health, safety and wellbeing of all employees, contractors and volunteers is a key value for the Agency and our commitment to the prevention of workplace injuries and illness is a strategic priority as shown in our State Strategic Plan.

In the past year, our efforts continued to focus on ensuring the work health, safety and wellbeing of our staff during the COVID-19 pandemic as well as during the delivery of emergency response activities.

| Table 8. Key work health and safety indicators and their trends over time. |         |         |         |         |
|--|---------|---------|---------|---------|
|  | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| Total incidents reported   | 421     | 375     | 335     | 392     |
| Lost time injuries   | 7       | 4       | 7       | 1       |
| Medical treatment only   | 18      | 20      | 15      | 8       |
| Lost time injury frequency rate  | 4.18    | 2.32    | 3.67    | 0.6     |
| Open workers compensation claims   | 16      | 22      | 19      | 6       |

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# Our governance

A large white number 7 is positioned in the lower right quadrant of the page, overlaid on a field of golden wheat. The background features a sunset sky with a gradient from blue to pink, and a dark silhouette of a mountain range in the distance.

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# Complaints management

Complaints provide us with an opportunity to reflect on the services we provide and the experience of our customers to identify where we can make improvements. In keeping with our commitment to customer service as outlined on page 16 effective complaint handling is an essential part of our approach to providing quality services that are responsive to needs and meet the expectations of customers.

**If a customer wishes to lodge a complaint or give feedback about our organisation, they may:**

- use the feedback assist tool located on our webpages
- submit feedback data via any one of the RateIt systems available - fixed devices, QR codes
- dedicated webpage links to surveys
- submit an online customer enquiry form via our website to contact their regional office
- speak to our staff on the phone or at an office
- contact us via messenger on our 12 Facebook pages.

**During 2021-22 our customer service team received 297 responses through the Feedback Assist online tool.**



A key area of complaint concern in 2021-22 was the technical space, e.g. information technology and website issues/user difficulty with various browsers and platforms.

The vast majority of complaints related to Annual Land and Stock Return lodgment and online portal problems.

**Services improved or changed in response to complaints and suggestions:**

- promotion of RateIt enabling further analysis of feedback data across our organisation
- maintaining complaints data and records in a case-based report style. Complaints cases are registered, communicated through to a senior manager, managed and responded to in an official capacity
- improving the functionality of the Annual Land and Stock Return online portal system and providing an alternative solution for digital lodgment
- participation in DRNSW Customer Journey Mapping Project to understand how our customers currently interact with us and seek opportunities to improve their experience of our services.

**Table 9. Complaints received since inception of Local Land Services.**

| Year    | Complaint |
|---------|-----------|
| 2013-14 | 78        |
| 2014-15 | 68        |
| 2015-16 | 68        |
| 2016-17 | 61        |
| 2017-18 | 91        |
| 2018-19 | 71        |
| 2019-20 | 128       |
| 2020-21 | 243       |
| 2021-22 | 179       |

# Public interest disclosure

There have been zero public interest disclosures (PIDs) received by Local Land Services during 2021-22.

We apply the NSW Local Land Services Public Interest Disclosure Reporting Policy, adapted from the NSW Department of Industry Public Interest Disclosure Policy, which was developed in accordance with the requirements of the *Public Interest Disclosures Act 1994* and effective 11/10/2018.

**Table 10. Number of PIDs received by Local Land Services.**

|  | Made by public officials performing their day-to-day functions | Under a statutory of other legal obligation | All other PIDs |
|--|--|---|----------------|
| Number of public officials who have made a disclosure to the Agency  | 0  | 0   | 0              |
| Number of PIDs received by the Agency  | 0  | 0   | 0              |
| Of PIDs received, how many were primarily about:   |  |   |                |
| > corrupt conduct  | 0  | 0   | 0              |
| > maladministration  | 0  | 0   | 0              |
| > serious and substantial waste  | 0  | 0   | 0              |
| > government information contravention   | 0  | 0   | 0              |
| Number of public interest disclosures (received since 1 January 2012) that have been finalised this reporting period | 0  | 0   | 0              |

## Government information (public access)

Under the *Government Information (Public Access) Act 2009* (GIPA Act) there are annual reporting obligations (sections 7(3), 21 and 125). There are further requirements under the *Government Information (Public Access) Regulation 2018* (GIPA Regulation) in respect of some of the content for inclusion in the Annual Report.

During 2021-22 Local Land Services received a total of 10 applications under the GIPA Act. No applications were withdrawn. Of those, no application decisions were reviewed (either internally or externally).

A total of 6 applications were refused, either wholly or in part, because the application was for disclosure of information for which there is a conclusive presumption of overriding public interest against disclosure

We publish a variety of information in the public interest on our website. This includes state and local strategic plans, regional pest animal management plans, regional weed management plans, annual reports, regional annual achievement reports, handbooks, and frameworks including the agricultural services framework and natural resource management framework.

In addition, articles, publications, and resources are regularly reviewed and published for access by the public. In 2021-22 a review found 338 publications were made available to the public in addition to the information already available on the website.

**Table 11. Number of applications by type of applicant and outcome.**

|   | Access granted in full | Access granted in part | Access refused in full | Information not held | Information already available | Refuse to deal with application | Refuse to confirm/deny whether information is held | Application withdrawn |
|---|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|
| Media   | 0                      | 0                      | 0                      | 0                    | 0                             | 0                               | 0  | 0                     |
| Members of parliament                                       | 2                      | 1                      | 1                      | 1                    | 0                             | 0                               | 0  | 0                     |
| Private sector business                                     | 0                      | 0                      | 0                      | 0                    | 0                             | 0                               | 0  | 0                     |
| Not-for-profit organisations or community groups            | 0                      | 1                      | 0                      | 0                    | 0                             | 0                               | 0  | 0                     |
| Members of the public (application by legal representation) | 1                      | 1                      | 0                      | 0                    | 0                             | 0                               | 0  | 0                     |
| Members of the public (other)                               | 1                      | 2                      | 0                      | 1                    | 1                             | 1                               | 0  | 0                     |

**Table 12. Number of applicants by type of application and outcome.**

|   | Access granted in full | Access granted in part | Access refused in full | Information not held | Information already available | Refuse to deal with application | Refuse to confirm/deny whether information is held | Application withdrawn |
|---|------------------------|------------------------|------------------------|----------------------|-------------------------------|---------------------------------|--|-----------------------|
| Personal information applications *   | 1                      | 0                      | 0                      | 1                    | 0                             | 0                               | 0  | 0                     |
| Access applications (other than personal information applications)                    | 3                      | 3                      | 1                      | 1                    | 1                             | 1                               | 0  | 0                     |
| Access applications that are partly personal information application and partly other | 0                      | 1                      | 0                      | 0                    | 0                             | 0                               | 0  | 0                     |

A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

| Table 13. Invalid applications.   |                        |
|---|------------------------|
| Reason for invalidity   | Number of applications |
| Application does not comply with formal requirements (section 41 of the Act)  | 1                      |
| Application is for excluded information of the agency (section 43 if the Act) | 0                      |
| Application contravenes restraint orders (section 110 of the Act)             | 0                      |
|   |                        |
| Total number of invalid applications received                                 | 1                      |
| Invalid applications that subsequently became valid applications              | 0                      |

| Table 14. Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to Act. |                                     |
|---|-------------------------------------|
|   | Number of times consideration used* |
| Overriding secrecy laws   | 0                                   |
| Cabinet information   | 1                                   |
| Executive Council information   | 0                                   |
| Contempt  | 0                                   |
| Legal professional privilege  | 1                                   |
| Excluded information  | 0                                   |
| Documents affecting law enforcement and public safety   | 0                                   |
| Transport safety  | 0                                   |
| Adoption  | 0                                   |
| Care and protection of children   | 0                                   |
| Ministerial code of conduct   | 0                                   |
| Aboriginal and environmental heritage   | 0                                   |
| Information about complaints to Judicial Commission   | 0                                   |
| Information about authorised transactions under Electricity Network Assets (Authorised Transactions) Act 2015           | 0                                   |
| Information about an authorised transaction under Land and Property Information NSW (Authorised Transaction) Act 2016   | 0                                   |

\* More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table 15.

| Table 15. Other public interest considerations against disclosure: matters listed in table to Section 14 of Act. |   |
|--|---|
|  | Number of occasions when application NOT successful |
| Responsible and effective government   | 0   |
| Law enforcement and security   | 0   |
| Individual rights, judicial processes and natural justice  | 1   |
| Business interests of agencies and other persons   | 2   |
| Environment, culture, economy and general matters  | 1   |
| Secrecy provisions   | 0   |
| Exempt documents under interstate Freedom of Information legislation   | 0   |

| Table 16. Timeliness.  |                        |
|--|------------------------|
|  | Number of applications |
| Decided within the statutory timeframe (20 days plus any extensions) | 10                     |
| Decided after 35 days (by agreement with the applicant)              | 0                      |
| Not decided within time (deemed refusal)                             | 0                      |
| <b>Total</b>   | <b>10</b>              |

### Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

Nil

### Applications for review under Part 5 of the Act (by type of applicant)

Nil

| Table 17. Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer). |                                    |
|---|------------------------------------|
|   | Number of applications transferred |
| Agency-initiated transfers  | 1                                  |
| Applicant-initiated transfers   | 0                                  |

# Risk management and assurance activities

We have continued to make considerable progress in risk maturity and awareness across the organisation in 2021-22. Throughout the year, we have seen a steady maturing of the organisations approach to risk management, and how risk is being aligned with our strategic direction and planning.

Our State Board is responsible for setting the risk management appetite and is committed to implementing, operating, maintaining, and continually improving our risk management practices within the organisation. This financial year we took the opportunity to review our risk appetite statements to assist staff in managing the level of risk that the organisation is willing to take.

All staff within Local Land Services have a responsibility to manage risk within their area of responsibility, this year significant effort has been expended in developing understanding and knowledge of risk management practices and the benefits that they bring.



Both our Board and the CEO Leadership Team are committed to developing a risk management culture – one that is underpinned by a framework that facilitates the use of a consistent process to manage risk whenever decisions are made.

During 2021-22, we took the opportunity to further develop and consolidate the risk management community of practice group. This group is made up of staff from all regions and assists the Agency in enhancing the risk culture of the organisation.

The use of the risk management application developed in 2020-21 is now embedded across the Agency. All risk owners can interact with the application to assist with the identification of risks and support the development of mitigation strategies that are reliable, actionable, and practical for the business. The development of reporting functionality within the application was prioritised to help staff provide management and boards with appropriate, up-to-date decision-making information.

Our risk management approach is supported by insurance through the Treasury Managed Fund, a self-insurance scheme of the NSW Government.

# Internal Audit and Risk Management Attestation Statement for the 2021-22 Financial Year for Local Land Services

I, Steve Orr, am of the opinion that Local Land Services has internal audit and risk management processes in operation that are, excluding the exemptions or transitional arrangements described below, compliant with the 7 Core Requirements set out in the Internal Audit and Risk Management Policy for the General Government Sector, specifically:

## Risk Management Framework

- 1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency. **Compliant**
- 1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018. **Compliant**

## Internal Audit Function

- 2.1 The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose. **Compliant**
- 2.2 The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing. **Compliant**
- 2.3 The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'. **Compliant**

## Audit and Risk Committee

- 3.1 The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations. **Compliant**
- 3.2 The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'. **Compliant**

## Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair (Acting), Bob Smith, 20 March 2020 to 19 March 2024
- Independent Member 1, Magnus Aitken, 20 March 2020 to 19 March 2024
- Independent Member 2, Donna Rygate, 28 February 2019 to 28 February 2023
- Independent Member 3, Gary Humphreys, 28 February 2019 to 28 February 2023.

## Guests

- Allison Harker, 20 March 2020 to 19 March 2024 (appointed as Chair of the Local Land Services Board on 26 April 2022).
- Fay Steward, 29 February 2019 to 28 February 2023 (attending as a guest since 6 April 2021).



Steve Orr, Chief Executive Officer

Dated: 8 September 2022



Matt Walker Chief Financial Officer

Dated: 8 September 2022

# Legal change

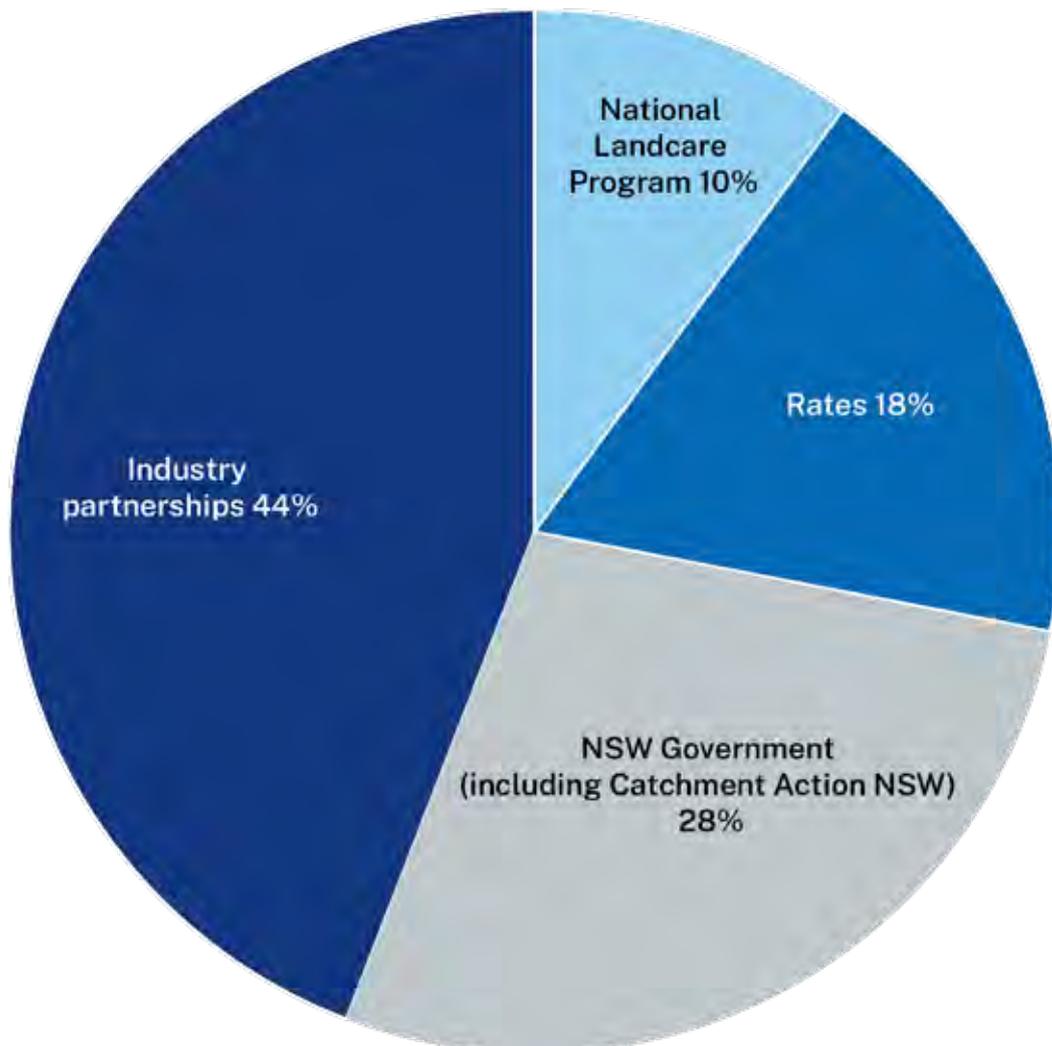
In 2021-22, there were minor amendments to the Local Land Services Regulation 2014 to clarify the application process for certain stock permits and also specify the conditions relating to insurance which may be imposed on a stock permit or a reserve use permit.

There were no other amendments to either the *Local Land Services Act 2014* or the Land Management (Native Vegetation) Code 2018.

# Our funding partners and review of operations

We work with a diverse range of partners to achieve our vision of resilient communities in productive and healthy landscapes. The services we provide are funded in a variety of ways, including:

- NSW Government (including Catchment Action NSW)
- National Landcare Program
- Local Land Services rates
- Industry partnerships



# Economic or other factors affecting operations

The nature of our funding base provides relative protection from the impact of general economic factors that affect the broader economy. Our operational activities are, however, afforded a higher exposure to impacts from climate-related events including floods, bushfires and drought and the COVID-19 pandemic.

We actively manage these risks via clear governance arrangements with our investors, the NSW Government, our State Board and senior executive team. This includes supporting our staff via mental health and resilience training, rotating staff around the state where resources are needed most and adaptively managing on-ground delivery to offset environmental risks.

## Consultants

Local Land Services incurred no expenditure relating to consultancies during the year ended 30 June 2022.



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# Finance



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# Payment of accounts

## All suppliers

**Table 18. Payment of accounts all suppliers.**

| Quarter                    | Within Date          | Less than 30 days overdue | Between 30 and 60 days overdue | Between 60 and 90 days overdue | Greater than 90 days overdue |
|----------------------------|----------------------|---------------------------|--------------------------------|--------------------------------|------------------------------|
| September 2021             | \$44,044,575         | \$3,935,706               | \$114,217                      | \$10,784                       | \$11,538                     |
| December 2021              | \$42,973,216         | \$833,652                 | \$436,637                      | \$6,219                        | \$10,688                     |
| March 2022                 | \$53,484,860         | \$1,809,345               | \$185,844                      | \$4,135                        | \$64,900                     |
| June 2022                  | \$65,410,694         | \$2,234,268               | \$709,288                      | \$52,977                       | \$10,120                     |
| <b>Total all suppliers</b> | <b>\$205,913,345</b> | <b>\$8,812,971</b>        | <b>\$1,445,986</b>             | <b>\$74,116</b>                | <b>\$97,245</b>              |

## All small businesses

**Table 19. Payment of accounts all small businesses.**

| Quarter                    | Within Date         | Less than 30 days overdue | Between 30 and 60 days overdue | Between 60 and 90 days overdue | Greater than 90 days overdue |
|----------------------------|---------------------|---------------------------|--------------------------------|--------------------------------|------------------------------|
| September 2021             | \$7,518,051         | \$3,336,106               | \$50,530                       | \$3,680                        | \$0                          |
| December 2021              | \$6,615,798         | \$783,001                 | \$87,064                       | \$0                            | \$0                          |
| March 2022                 | \$7,528,431         | \$1,119,966               | \$5,847                        | \$0                            | \$0                          |
| June 2022                  | \$14,583,500        | \$1,353,493               | \$41,786                       | \$16,940                       | \$0                          |
| <b>Total all suppliers</b> | <b>\$36,245,780</b> | <b>\$6,592,566</b>        | <b>\$185,226</b>               | <b>\$20,620</b>                | <b>\$0</b>                   |

# Funds granted to non-government community organisations

We are committed to supporting the growth of rural and regional communities in NSW by working with non-government organisations to continue growing and protecting primary industries and the environment.

| Region             | Name of recipient organisation       | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client          |
|--------------------|--------------------------------------|----------------------------|---------------------------|---|------------------------|
| Central Tablelands | Central Tablelands Landcare Inc      | 10,000.00                  | National Landcare Program | White Box, Yellow Box, Blakely's Red Gum, Grassy Box Woodland project | Landcare groups        |
| Central Tablelands | Lithgow Oberon Landcare Association  | 3,000.00                   | National Landcare Program | White Box, Yellow Box, Blakely's Red Gum, Grassy Box Woodland project | Landcare groups        |
| Central Tablelands | Little River Landcare Group          | 10,000.00                  | National Landcare Program | White Box, Yellow Box, Blakely's Red Gum, Grassy Box Woodland project | Landcare groups        |
| Central Tablelands | Mid Lachlan Landcare Inc             | 17,000.00                  | National Landcare Program | White Box, Yellow Box, Blakely's Red Gum, Grassy Box Woodland project | Landcare groups        |
| Central Tablelands | Mudgee Local Aboriginal Land Council | 12,000.00                  | National Landcare Program | Traditional owner led bushfire recovery                               | Aboriginal communities |
| Central Tablelands | Orange Local Aboriginal Land Council | 6,000.00                   | National Landcare Program | Shadforth cultural burn project                                       | Aboriginal communities |
| Central Tablelands | Six Foot Track Eco Lodge             | 15,000.00                  | National Landcare Program | Buffering the world heritage area project                             | Landcare groups        |
| Central Tablelands | Watershed Landcare Group Inc         | 10,000.00                  | National Landcare Program | White Box, Yellow Box, Blakely's Red Gum, Grassy Box Woodland project | Landcare groups        |
| Central West       | Dubbo Environment Group              | 1,000.00                   | National Landcare Program | Native seed library and community awareness                           | Community groups       |

Table 20. Funds granted to non-government organisations.

| Region         | Name of recipient organisation          | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client           |
|----------------|---|----------------------------|---------------------------|---|-------------------------|
| Central West   | Dubbo Rivercare Group                   | 1,593.00                   | National Landcare Program | AQF3 training for volunteers to allow them to undertake weed control activities along Macquarie River | Community groups        |
| Central West   | Dunedoo Area Community Group            | 4,545.45                   | NSW Government            | Installation of interpretive signage and yarning circle   | Community groups        |
| Central West   | Forbes Wiradjuri Dreaming Centre        | 4,545.45                   | NSW Government            | Creation of yarning circle and revegetation with local indigenous plants                              | Aboriginal communities  |
| Central West   | Macquarie Valley Landcare Group         | 4,454.54                   | NSW Government            | Series of 3 workshops/ field days on biodiversity and threatened ecological communities               | Landcare groups         |
| Central West   | Narromine Local Aboriginal Land Council | 3,636.36                   | National Landcare Program | Installation of a Cultural Garden with interpretive signage and bush tucker plants                    | Aboriginal communities  |
| Central West   | Ozfish Unlimited Ltd                    | 1,763.64                   | National Landcare Program | Fish habitat awareness workshop   | Community groups        |
| Central West   | TTF Sustainable Nyngan Agricultural     | 5,445.45                   | NSW Government            | Soil pit demonstration workshop   | Community groups        |
| Central West   | Weddin Landcare Group                   | 4,545.45                   | NSW Government            | Birds, Bats and Bugs workshop   | Landcare groups         |
| Greater Sydney | Barker College                          | 20,000.00                  | National Landcare Program | Bush regeneration   | Other -NSW school       |
| Greater Sydney | Bayside Council                         | 20,000.00                  | NSW Government            | Wetland restoration   | Other -Local government |
| Greater Sydney | Blue Mountains City Council             | 135,000.00                 | National Landcare Program | Protecting and managing endangered ecological communities   | Other -Local government |
| Greater Sydney | Blue Mountains City Council             | 53,424.00                  | NSW Weeds Action Program  | Weed control  | Other -Local government |
| Greater Sydney | Blue Mountains City Council             | 45,000.00                  | National Landcare Program | Pest animal control   | Other -Local government |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation          | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project                            | Target client           |
|----------------|---|----------------------------|---------------------------|--|-------------------------|
| Greater Sydney | Blue Mountains City Council             | 21,168.00                  | National Landcare Program | Managing erosion   | Other -Local government |
| Greater Sydney | Blue Mountains City Council             | 60,000.00                  | National Landcare Program | Habitat restoration of threatened ecological communities | Other -Local government |
| Greater Sydney | Blue Mountains City Council             | 127,000.00                 | National Landcare Program | Managing weeds   | Other -Local government |
| Greater Sydney | Blue Mountains City Council             | 43,000.00                  | National Landcare Program | Caring for country                                       | Aboriginal communities  |
| Greater Sydney | Camden Council                          | 54,200.00                  | NSW Weeds Action Program  | Weed control   | Other -Local government |
| Greater Sydney | Camden Council                          | 20,000.00                  | NSW Weeds Action Program  | Weed control   | Other -Local government |
| Greater Sydney | Camden Golf Club                        | 24,000.00                  | NSW Government            | Threatened species management                            | Industry groups         |
| Greater Sydney | Campbelltown City Council               | 42,467.00                  | NSW Weeds Action Program  | Weed control   | Other -Local government |
| Greater Sydney | Campbelltown City Council               | 20,000.00                  | NSW Government            | Enhancing koala habitat                                  | Other -Local government |
| Greater Sydney | Canterbury Bankstown                    | 68,052.00                  | NSW Weeds Action Program  | Weed control   | Other -Local government |
| Greater Sydney | Central Coast Council                   | 38,045.00                  | NSW Weeds Action Program  | Weed control   | Other -Local government |
| Greater Sydney | Central Coast Council                   | 965.00                     | NSW Weeds Action Program  | Weed control   | Other -Local government |
| Greater Sydney | Central Coast Council -Katandra Reserve | 20,000.00                  | NSW Government            | Bush regeneration  | Other -Local government |
| Greater Sydney | Central Coast Council -Porters Creek    | 20,000.00                  | National Landcare Program | Threatened species management                            | Other -Local government |
| Greater Sydney | City of Parramatta Council              | 1,818.18                   | Other -External           | Weed control   | Other -Local government |
| Greater Sydney | Darling Local Aboriginal Land Council   | 11,441.00                  | NSW Government            | Assessing cultural heritage                              | Aboriginal communities  |
| Greater Sydney | DRNSW -DPI                              | 25,000.00                  | Biosecurity (Rates)       | Pest animal control                                      | Other -NSW government   |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation          | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project | Target client           |
|----------------|---|----------------------------|---------------------------|-------------------------------|-------------------------|
| Greater Sydney | DRNSW-DPI                               | 74,368.00                  | National Landcare Program | Threatened species management | Other -NSW government   |
| Greater Sydney | Fairfield City Council                  | 35,259.00                  | NSW Weeds Action Program  | Weed control                  | Other -Local government |
| Greater Sydney | Firesticks                              | 20,873.00                  | National Landcare Program | Workshops                     | Aboriginal communities  |
| Greater Sydney | Forestry Corp - Strictland State Forest | 13,000.00                  | NSW Government            | Bush regeneration             | Other -NSW government   |
| Greater Sydney | Georges River Council                   | 35,900.00                  | NSW Weeds Action Program  | Weed control                  | Other -Local government |
| Greater Sydney | Georges River Council                   | 20,000.00                  | NSW Government            | Native species planting       | Other -Local government |
| Greater Sydney | Georges Riverkeeper                     | 7,200.00                   | NSW Weeds Action Program  | Bird monitoring               | Environmental groups    |
| Greater Sydney | Greater Sydney Landcare Network Inc     | 1,500.00                   | Other -External           | Community engagement          | Landcare groups         |
| Greater Sydney | Hawkesbury City Council                 | 20,000.00                  | National Landcare Program | Habitat recovery              | Other -Local government |
| Greater Sydney | Hawkesbury River County Council         | 31,763.00                  | National Landcare Program | Koala habitat restoration     | Other -Local government |
| Greater Sydney | Hawkesbury River County Council         | 204,901.00                 | NSW Weeds Action Program  | Weed control                  | Other -Local government |
| Greater Sydney | Hawkesbury River County Council         | 10,000.00                  | NSW Weeds Action Program  | Weed control                  | Other -Local government |
| Greater Sydney | Hornsby Shire Council                   | 14,000.00                  | National Landcare Program | Threatened species management | Other -Local government |
| Greater Sydney | Hornsby Shire Council                   | 21,699.00                  | NSW Weeds Action Program  | Weed control                  | Other -Local government |
| Greater Sydney | Hunters Hill Council                    | 20,000.00                  | NSW Government            | Native vegetation restoration | Other -Local government |
| Greater Sydney | Ku-ring-gai Council                     | 31,158.00                  | NSW Weeds Action Program  | Weed control                  | Other -Local government |
| Greater Sydney | Liverpool City Council                  | 34,500.00                  | NSW Weeds Action Program  | Weed control                  | Other -Local government |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation      | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project    | Target client           |
|----------------|-------------------------------------|----------------------------|---------------------------|----------------------------------|-------------------------|
| Greater Sydney | Marramarra National Park            | 19,000.00                  | NSW Government            | Bush regeneration & revegetation | Other -NSW government   |
| Greater Sydney | Mulgoa Valley Landcare              | 26,300.00                  | NSW Government            | Pest animal control              | Landcare groups         |
| Greater Sydney | National Parks and Wildlife Service | 20,000.00                  | NSW Government            | Threatened species management    | Other -NSW government   |
| Greater Sydney | Northern Beaches Council            | 2,882.00                   | NSW Weeds Action Program  | Weed control                     | Other -Local government |
| Greater Sydney | Northern Beaches Council            | 41,650.00                  | National Landcare Program | Threatened species management    | Other -Local government |
| Greater Sydney | Northern Beaches Council            | 8,648.00                   | NSW Weeds Action Program  | Weed control                     | Other -Local government |
| Greater Sydney | NPW Barrenjoey Headland Themda      | 20,000.00                  | NSW Government            | Threatened species management    | Other -NSW government   |
| Greater Sydney | NSW -DPE                            | 210,000.00                 | National Landcare Program | Ramsar wetland restoration       | Other -NSW government   |
| Greater Sydney | NSW -DPE                            | 5,000.00                   | National Landcare Program | Threatened species management    | Other -NSW government   |
| Greater Sydney | NSW -DPE                            | 44,000.00                  | NSW Weeds Action Program  | Weed control                     | Other -NSW government   |
| Greater Sydney | NSW -DPE                            | 5,000.00                   | NSW Weeds Action Program  | Weed control                     | Other -NSW government   |
| Greater Sydney | NSW -DPE                            | 20,000.00                  | NSW Government            | Threatened species management    | Other -NSW government   |
| Greater Sydney | NSW -DPE                            | 20,000.00                  | NSW Government            | Threatened species management    | Other -NSW government   |
| Greater Sydney | Nviro Media                         | 4,396.00                   | National Landcare Program | Cultural burning                 | Aboriginal communities  |
| Greater Sydney | Palm Grove Ourimbah Creek           | 10,434.00                  | NSW Government            | Bush regeneration                | Landcare groups         |
| Greater Sydney | Parramatta City Council             | 31,000.00                  | Other -External           | Weed control                     | Other -Local government |
| Greater Sydney | Parramatta City Council             | 45,330.00                  | NSW Weeds Action Program  | Weed control                     | Other -Local government |
| Greater Sydney | Ryde City Council                   | 36,000.00                  | NSW Weeds Action Program  | Weed control                     | Other -Local government |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation                         | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client            |
|----------------|--|----------------------------|---------------------------|---|--------------------------|
| Greater Sydney | Ryde City Council                                      | 12,000.00                  | NSW Weeds Action Program  | Weed control  | Other - Local government |
| Greater Sydney | Strathfield Council                                    | 39,000.00                  | NSW Weeds Action Program  | Weed control  | Other - Local government |
| Greater Sydney | Sutherland Shire Council                               | 7,000.00                   | National Landcare Program | Ramsar wetland management   | Other - Local government |
| Greater Sydney | Sutherland Shire Council                               | 30,500.00                  | NSW Weeds Action Program  | Weed control  | Other - Local government |
| Greater Sydney | Sutherland Shire Council                               | 20,000.00                  | NSW Government            | Threatened species management   | Other - Local government |
| Greater Sydney | Sutherland Shire Environment Centre                    | 2,500.00                   | National Landcare Program | Community education   | Environmental groups     |
| Greater Sydney | Tuggerah Lakes Reserve                                 | 22,750.00                  | National Landcare Program | Threatened species management   | Other - NSW government   |
| Greater Sydney | Wollondilly Shire Council                              | 72,675.00                  | NSW Weeds Action Program  | Weed control  | Other - Local government |
| Hunter         | Birabeen Local Aboriginal Land Council                 | 2,864.00                   | Other - External          | Sponsorship of Indigenous dancers at NAIDOC Week celebrations                             | Aboriginal communities   |
| Hunter         | BirdLife Australia Ltd                                 | 10,000.00                  | National Landcare Program | Production & installation of signage for Cessnock birding guide on Werakata National Park | Environmental groups     |
| Hunter         | BirdLife Australia Ltd                                 | 12,150.00                  | National Landcare Program | Australasian bittern & migratory shorebird surveys and community engagement               | Environmental groups     |
| Hunter         | Central Hunter Native Seeds<br>Centreal Hunter Ecology | 3,100.00                   | National Landcare Program | Improving habitat for native fauna and reinstate native plant species                     | Environmental groups     |
| Hunter         | Centre for Invasive Species Solutions                  | 50,000.00                  | NSW Government            | Partnership to facilitate wild dog program  | Industry groups          |

**Table 20. Funds granted to non-government organisations.**

| Region | Name of recipient organisation                         | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project  | Target client        |
|--------|--|----------------------------|---------------------------|--|----------------------|
| Hunter | Diocese of Maitland -Newcastle Catholic Schools Office | 2,000.00                   | Other -External           | Our Lady of Lourdes Sustainability / Culture Field Day                     | Other -NSW school    |
| Hunter | Friends of the Schoolmasters House                     | 1,500.00                   | Other -External           | Funding for local native plants for revegetation and home gardens          | Community groups     |
| Hunter | Gloucester District Pastoral Association               | 5,000.00                   | NSW Government            | Supporting local association -Producers in MGL region                      | Community groups     |
| Hunter | Gloucester Environment Group Inc                       | 2,000.00                   | NSW Government            | Seed collection and propagation workshop                                   | Environmental groups |
| Hunter | Gloucester High School                                 | 2,000.00                   | NSW Government            | Gloucester High School -native garden year groups                          | Other -NSW school    |
| Hunter | Hastings Bird Watchers                                 | 10,600.00                  | National Landcare Program | Shorebird fauna surveys and collation of data analysis                     | Environmental groups |
| Hunter | Hunter Bird Observers Club Inc                         | 13,450.00                  | National Landcare Program | Drone surveys for eastern curlew and Australasian bittern in Hunter region | Environmental groups |
| Hunter | Hunter Dairy Development Group                         | 5,000.00                   | Other -External           | Funding to provide support to promote partner projects                     | Industry groups      |
| Hunter | Hunter Region Landcare Network Inc                     | 9,000.00                   | Other -External           | Revegetation and case studies partnerships with Landcare                   | Landcare groups      |
| Hunter | Hunter Region Landcare Network Inc                     | 2,000.00                   | Other -External           | Hunter Valley Landcare Network -The Seeding Festival 2022                  | Landcare groups      |
| Hunter | Hunter Region Landcare Network Inc                     | 121,335.00                 | National Landcare Program | Supporting Landcare with post fire & habitat recovery                      | Landcare groups      |
| Hunter | Hunter Region Landcare Network Inc                     | 11,000.00                  | National Landcare Program | 20/21 to 22/23 - Box Gum Grassy Woodlands seed collection and propagation  | Landcare groups      |

Table 20. Funds granted to non-government organisations.

| Region | Name of recipient organisation             | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project  | Target client          |
|--------|--|----------------------------|---------------------------|--|------------------------|
| Hunter | Hunter Region Landcare Network Inc         | 5,000.00                   | National Landcare Program | Hunter region Landcare shorebird awareness                                     | Landcare groups        |
| Hunter | Hunter Region Landcare Network Inc         | 50,000.00                  | National Landcare Program | Landcare partnerships -MidCoast to Tops Landcare Connections 2020-22           | Landcare groups        |
| Hunter | Karuah Local Aboriginal Land Council       | 2,000.00                   | Other - External          | Community fishing project connecting community back to our song lines          | Aboriginal communities |
| Hunter | Lake Liddell Recreation Area Reserve Trust | 5,000.00                   | NSW Government            | Reinstate native veg to conserve and support local native fauna and habitats   | Environmental groups   |
| Hunter | Lakeside Oysters                           | 3,982.00                   | National Landcare Program | Removal of tarred timber trays, replace with plastic trays and rafts           | Industry groups        |
| Hunter | Leaf ERC                                   | 20,525.00                  | National Landcare Program | 2021-2023 -Rocky Knob vegetation management                                    | Environmental groups   |
| Hunter | Lemon Tree Passage Oysters                 | 5,000.00                   | National Landcare Program | Removal of old oyster infrastructure and installation of floating pontoons etc | Industry groups        |
| Hunter | Luskintyre Landcare Group Inc              | 2,000.00                   | Other - External          | Showcase at "Winona" land regeneration, mob grazing & pasture cropping         | Landcare groups        |
| Hunter | Manning Coastcare Group                    | 5,000.00                   | National Landcare Program | Shorebird community engagement program   | Environmental groups   |
| Hunter | Merriwa Landcare Group Inc                 | 1,528.00                   | NSW Government            | Greenthumbs community nursery tour - Kooragang Island and Hunter Wetlands      | Landcare groups        |

**Table 20. Funds granted to non-government organisations.**

| Region | Name of recipient organisation                           | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client    |
|--------|--|----------------------------|---------------------------|---|------------------|
| Hunter | Mid Coast 2 Tops Landcare Connections                    | 6,362.00                   | Other - External          | Mid Coast to tops art of hosting events   | Community groups |
| Hunter | Mid Coast 2 Tops Landcare Connections                    | 21,500.00                  | National Landcare Program | Network partnershipsto enable Landcare networks to support groups and members, reveg and case studies | Landcare groups  |
| Hunter | Mid Coast 2 Tops Landcare Connections                    | 52,500.00                  | NSW Government            | Landcare partnerships, reveg and case studies   | Industry groups  |
| Hunter | Mid Coast Dairy Advancement Group                        | 15,000.00                  | Other - External          | Introducing school aged children to career pathways in primary industries                             | Industry groups  |
| Hunter | Mid Coast Dairy Advancement Group                        | 5,000.00                   | Other - External          | Supporting extension activities in the Mid Coast region   | Industry groups  |
| Hunter | Mid Coast Dairy Advancement Group                        | 6,000.00                   | Other - External          | Women in Dairy - Youth in Agriculture engagement events   | Industry groups  |
| Hunter | Mid Coast Dairy Advancement Group                        | 2,000.00                   | NSW Government            | Student sponsorship of PPE to year 10 students  | Industry groups  |
| Hunter | Mid Coast Dairy Advancement Group                        | 21,000.00                  | NSW Government            | Supporting extension activities in the Mid Coast region   | Industry groups  |
| Hunter | Mirannie Graziers Network                                | 2,000.00                   | Other - External          | Local workshops and farm inspections, Mirranie/ Westbrook district                                    | Industry groups  |
| Hunter | Pacific Palms Public School Parents Citizens Association | 2,000.00                   | NSW Government            | Natural playspace and school garden   | Community groups |
| Hunter | Picture You in Agriculture                               | 20,500.00                  | Other - External          | Design & implementation of Kreative Koalas Schools program  | Community groups |

**Table 20. Funds granted to non-government organisations.**

| Region | Name of recipient organisation                   | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client          |
|--------|--|----------------------------|---------------------------|---|------------------------|
| Hunter | Singleton Beef & Land Management Association Inc | 2,000.00                   | Other - External          | "Getting About" - spring pasture inspections  | Industry groups        |
| Hunter | Singelton Shire Landcare Network Inc             | 2,006.00                   | National Landcare Program | Improving habitat for native fauna and reinstate native plant species                             | Landcare groups        |
| Hunter | Singleton Beef & Land Management Association Inc | 2,000.00                   | Other - External          | Supporting association to attract new membership and build engagement                             | Industry groups        |
| Hunter | Singleton Public School                          | 2,000.00                   | Other - External          | Singleton PS - Heal Country NAIDOC Art Exhibition 2021  | Other - NSW school     |
| Hunter | Singleton Shire Landcare Network Inc             | 1,500.00                   | NSW Government            | Improve habitat availability and connectivity for native fauna and reinstate native plant species | Landcare groups        |
| Hunter | Stringybark Ecological                           | 15,000.00                  | National Landcare Program | Post bush fire monitoring and seed collection Fairy Bells   | Environmental groups   |
| Hunter | Taree Indigenous Development & Employment Ltd    | 15,000.00                  | Other - External          | Implementation of Plastic Pollution Reduction project   | Aboriginal communities |
| Hunter | Taree Universities Campus Ltd                    | 7,000.00                   | NSW Government            | Student support for TUC agriculture programs  | Other - Universities   |
| Hunter | The Great Lakes Food Trail Inc                   | 10,000.00                  | NSW Government            | Education and community engagement focus with activities  | Community groups       |
| Hunter | The Perfect Oyster Soissar                       | 5,000.00                   | National Landcare Program | Maximise land use for environmentally friendly farming practices                                  | Industry groups        |
| Hunter | The Univeristy of Newcastle                      | 1,320.00                   | NSW Government            | Hunter Bird Observers Club sponsorship a boat licence course                                      | Other - Universities   |

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| Region | Name of recipient organisation              | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project  | Target client          |
|--------|---|----------------------------|---------------------------|--|------------------------|
| Hunter | Trees in Newcastle                          | 2,000.00                   | NSW Government            | Seed collection and propagation workshop                                       | Environmental groups   |
| Hunter | University of New South Wales               | 20,000.00                  | NSW Government            | PhD research scholarship -Improving Manning estuary floodplain management      | Other - Universities   |
| Hunter | Upper Hunter Beef Bonanza                   | 2,000.00                   | Other - External          | Annual sponsorship of the Scone Beef Bonanza beef appreciation class           | Industry groups        |
| Hunter | Upper Hunter Weeds Authority                | 220,000.00                 | Biosecurity (Rates)       | Implementation of Professional Wild Dog Control program                        | Industry groups        |
| Hunter | Warringal Ngurra Aboriginal Coporation      | 1,500.00                   | NSW Government            | Remove invasive vine and plants in the garden beds at front entrance to garden | Aboriginal communities |
| Hunter | Wollombi Valley Landcare Group Inc          | 10,000.00                  | Other - External          | Reducing green cestrum in Wollombi Valley and Wollombi Brook                   | Industry groups        |
| Hunter | Yarrabin Cultural Connections               | 8,160.00                   | National Landcare Program | Cultural assessment & conducting burn demonstrations within Box Gum Woodland   | Aboriginal communities |
| Murray | Australian Native Orchid Society            | 20,000.00                  | NSW Government            | Planting of 6,000 orchids - Australian Native Orchid Society Victoria          | Environmental groups   |
| Murray | Brungle/Tumut Local Aboriginal Land Council | 15,000.00                  | National Landcare Program | Brungle/Tumut Aboriginal Land Council flora & fauna survey                     | Aboriginal communities |
| Murray | Corowa District Landcare Inc                | 10,000.00                  | NSW Government            | Corowa District Landcare -Grassy Woodlands project                             | Landcare groups        |
| Murray | Corowa District Landcare Inc                | 67,500.00                  | NSW Government            | Corowa District Landcare -Grassy Woodlands project                             | Landcare groups        |

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| Region | Name of recipient organisation     | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client        |
|--------|------------------------------------|----------------------------|---------------------------|---|----------------------|
| Murray | Edwards Wakool Angling Association | 3,600.00                   | Other/External            | EWAA - Deniliquin Lagoons threatened species program  | Environmental groups |
| Murray | Edwards Wakool Angling Association | 4,000.00                   | National Landcare Program | Pollack Swamp turtle and small bodies native fish monitoring program  | Environmental groups |
| Murray | Holbrook Landcare Network          | 59,239.00                  | NSW Environmental Trust   | Community partnership for co-delivery of Refreshing River Management project: South West Slopes target area | Landcare groups      |
| Murray | Holbrook Landcare Network          | 40,000.00                  | NSW Government            | Support for Murray Landcare collective partnership  | Landcare groups      |
| Murray | Holbrook Landcare Network          | 12,000.00                  | Other - External          | Landholder primary production engagement program -Holbrook Landcare   | Landcare groups      |
| Murray | Holbrook Landcare Network          | 1,000.00                   | National Landcare Program | Woomargama Common habitat augmentation demonstration site-installation day event                            | Landcare groups      |
| Murray | Holbrook Landcare Network          | 15,000.00                  | National Landcare Program | Support for Murray Landcare Collective partnership  | Landcare groups      |
| Murray | Holbrook Landcare Network          | 34,000.00                  | National Landcare Program | Greater glider survey and site inspections associated with 2019/20 bushfire recovery Upper Murray works     | Landcare groups      |
| Murray | Holbrook Landcare Network          | 16,400.00                  | NSW Government            | Landholder primary production engagement program -Holbrook Landcare   | Landcare groups      |

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| Region | Name of recipient organisation     | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client          |
|--------|------------------------------------|----------------------------|---------------------------|---|------------------------|
| Murray | Parklands Albury Wodonga Ltd       | 4,000.00                   | NSW Environmental Trust   | Community partnership for co-delivery of Refreshing River Management project: South West Slopes target area | Environmental groups   |
| Murray | Parklands Albury Wodonga Ltd       | 10,000.00                  | NSW Environmental Trust   | Orchid enclosure establishment & maintenance- Parklands Albury Wodonga                                      | Environmental groups   |
| Murray | Petaurus Education Group Inc       | 44,986.00                  | NSW Government            | Petaurus Education Group -Burrumbuttock squirrel glider LAMP project  | Community groups       |
| Murray | Petaurus Education Group Inc       | 15,000.00                  | NSW Government            | Petaurus - JGIA resource kits   | Community groups       |
| Murray | Riverine Plains Inc                | 7,500.00                   | NSW Government            | 2022 Riverine Plains agriculture innovation expo  | Industry groups        |
| Murray | West Hume Landcare Inc             | 67,500.00                  | NSW Government            | West Hume Landcare -Grassy Woodlands project  | Landcare groups        |
| Murray | Western Murray Land Improvement    | 10,000.00                  | NSW Government            | Assisting WMLIG to assess the potential of crop residues as a source of biochar production                  | Community groups       |
| Murray | Western Murray Land Improvement    | 7,500.00                   | NSW Government            | Wakool sheep night  | Community groups       |
| Murray | Yanco Creek & Tributaries Advisory | 57,239.00                  | NSW Environmental Trust   | Community partnership for co-delivery of Refreshing River Management project: Central Billabong target area | Industry groups        |
| Murray | Yarkuwa Indigenous Knowledge       | 15,000.00                  | NSW Government            | Deniliquin High School Aboriginal traineeship   | Aboriginal communities |
| Murray | Yarkuwa Indigenous Knowledge       | 3,075.00                   | National Landcare Program | Yadabal Lagoon fence construction   | Aboriginal communities |

**Table 20. Funds granted to non-government organisations.**

| Region      | Name of recipient organisation                         | Amount of grant ex GST(\$) | Source of funds               | Nature and purpose of project   | Target client          |
|-------------|--|----------------------------|-------------------------------|---|------------------------|
| North Coast | Bellinger Landcare Inc                                 | 30,000.00                  | National Landcare Program     | Weed services   | Landcare groups        |
| North Coast | Border Ranges-Richmond Valley Landcare Network         | 12,500.00                  | National Landcare Program     | Capacity building & education of eastern bristlebird  | Landcare groups        |
| North Coast | Border Ranges-Richmond Valley Landcare Network         | 300,000.00                 | National Landcare Program     | Threatened species risk mitigation -post flood  | Landcare groups        |
| North Coast | Coffs Harbour & District Local Aboriginal Land Council | 30,750.00                  | NSW Weeds Action Program      | Weed control  | Aboriginal communities |
| North Coast | Coffs Harbour & District Local Aboriginal Land Council | 20,000.00                  | Australian Government - Other | Restoration & protection of key koala habitat   | Aboriginal communities |
| North Coast | Coffs Harbour & District Local Aboriginal Land Council | 27,786.00                  | NSW Government                | Cultural burning as part of koala project   | Aboriginal communities |
| North Coast | Coffs Harbour Regional Landcare Inc                    | 24,500.00                  | National Landcare Program     | Best practice farm planning and grower engagement project                                       | Industry groups        |
| North Coast | Conservation Volunteers                                | 10,200.00                  | NSW Environmental Trust       | Upper Richmond River rehabilitation and restoration   | Environmental groups   |
| North Coast | Dijyagan Dhanbaan Inc                                  | 21,024.00                  | NSW Government                | Support koala project and develop awareness of Aboriginal cultural values in preschool children | Aboriginal communities |
| North Coast | Far North Coast Dairy Industry Group                   | 50,000.00                  | NSW Government                | Support dairy industry in flood recovery  | Industry groups        |
| North Coast | Gagu Land Services                                     | 14,178.00                  | Australian Government - Other | Cultural burning as part of koala project   | Aboriginal communities |
| North Coast | Goonellabah Tucki Landcare inc                         | 7,320.00                   | Australian Government - Other | Weed control & riparian remediation measures  | Landcare groups        |
| North Coast | Lord Howe Island Board                                 | 29,299.00                  | NSW Weeds Action Program      | NSW Weeds Action Program  | Environmental groups   |

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| Region      | Name of recipient organisation       | Amount of grant ex GST(\$) | Source of funds               | Nature and purpose of project   | Target client          |
|-------------|--------------------------------------|----------------------------|-------------------------------|---|------------------------|
| North Coast | Macleay Landcare Network Inc         | 25,000.00                  | Australian Government - Other | Restoration & protection of key koala habitat                               | Landcare groups        |
| North Coast | Madhima Gulgan Community Association | 19,250.00                  | NSW Environmental Trust       | Weed control, community awareness & employment of indigenous contractors    | Aboriginal communities |
| North Coast | Mujaay Ganma Foundation              | 18,592.00                  | Australian Government - Other | Develop awareness of Aboriginal cultural values                             | Aboriginal communities |
| North Coast | Northern Rivers Ecological           | 18,082.00                  | National Landcare Program     | Priority bush regeneration  | Landcare groups        |
| North Coast | South West Rocks Figtree Descendant  | 39,550.00                  | NSW Government                | Cultural and economic development   | Aboriginal communities |
| North Coast | Southern Cross University            | 100,000.00                 | NSW Government                | Masters program managing pasture dieback                                    | Other - Universities   |
| North Coast | The Clarence Environment Centre Inc  | 17,900.00                  | National Landcare Program     | Weed control & riparian remediation measures                                | Landcare groups        |
| North West  | BirdLife Australia Ltd               | 20,000.00                  | National Landcare Program     | Monitoring and control of Noisy Minor reducing impacts on Regent Honeyeater | Environmental groups   |
| North West  | Gomeroi Dance Company Inc            | 12,000.00                  | NSW Government                | Bective Reserve Aboriginal cultural project                                 | Aboriginal communities |
| North West  | Gomeroi Education & Training Pty Ltd | 22,000.00                  | National Landcare Program     | Aboriginal cultural heritage site ID training for local community           | Aboriginal communities |
| North West  | Northern Slopes Landcare Association | 71,074.92                  | National Landcare Program     | Regional Landcare Facilitator project                                       | Landcare groups        |
| North West  | Northern Slopes Landcare Association | 12,500.00                  | National Landcare Program     | Horton regen ag group   | Landcare groups        |
| North West  | Northern Slopes Landcare Association | 4,500.00                   | National Landcare Program     | Holistic decision-making training   | Landcare groups        |

**Table 20. Funds granted to non-government organisations.**

| Region              | Name of recipient organisation             | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project  | Target client          |
|---------------------|--|----------------------------|---------------------------|--|------------------------|
| North West          | Northern Slopes Landcare Association       | 50,000.00                  | Biosecurity (Rates)       | Roving trapper program - Integrated wild dog control work              | Landcare groups        |
| North West          | Tamworth Regional Landcare Association     | 42,619.00                  | National Landcare Program | Small scale riparian projects  | Landcare groups        |
| North West          | Tamworth Regional Landcare Association     | 8,181.80                   | NSW Government            | Invasive weed and pest animal management project                       | Aboriginal communities |
| North West          | Tamworth Regional Landcare Association     | 36,600.00                  | National Landcare Program | Revegetating and enhancing koala habitat                               | Environmental groups   |
| North West          | Tamworth Regional Landcare Association     | 71,074.92                  | National Landcare Program | Regional Landcare Facilitator project                                  | Landcare groups        |
| North West          | Tamworth Regional Landcare Association     | 50,000.00                  | Biosecurity (Rates)       | Chilcott's Creek wild dog trapping program                             | Landcare groups        |
| North West          | Tamworth Regional Landcare Association     | 11,500.00                  | National Landcare Program | Back Creek rehabilitation project                                      | Landcare groups        |
| North West          | Tamworth Regional Landcare Association     | 56,381.00                  | NSW Government            | Small scale riparian projects  | Landcare groups        |
| North West          | University of New England                  | 150,000.00                 | NSW Government            | Evaluation of river restoration activities                             | Other - Universities   |
| North West          | Wallabadah Community Association           | 78,000.00                  | NSW Government            | Wallabadah riparian management program                                 | Community groups       |
| North West          | Yarrie Lake & Merimbourough Landcare Group | 17,750.00                  | National Landcare Program | Adoption of sustainable and management practices                       | Landcare groups        |
| Northern Tablelands | Amaroo Local Aboriginal Land Council       | 7,400.00                   | National Landcare Program | Cultural burns to improve habitat and mitigate the impact of wildfires | Aboriginal communities |

**Table 20. Funds granted to non-government organisations.**

| Region              | Name of recipient organisation                | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client          |
|---------------------|---|----------------------------|---------------------------|---|------------------------|
| Northern Tablelands | Armidale Aboriginal Cultural Centre           | 12,158.32                  | NSW Government            | Bush tucker garden - native plants, walking track upgrades & equipment purchase                       | Aboriginal communities |
| Northern Tablelands | Ashford Local Aboriginal Land Council         | 162,885.00                 | National Landcare Program | Weed control  | Aboriginal communities |
| Northern Tablelands | Bald Nob Skeleton Creek Dingo Association Inc | 4,800.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups |
| Northern Tablelands | Cooney Creek Wild Dog Control Association Inc | 6,000.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups |
| Northern Tablelands | Enmore/Blue Knobby Wild Dog Control Group Inc | 3,600.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups |
| Northern Tablelands | Glen Innes Local Aboriginal Land Council      | 16,000.00                  | National Landcare Program | Deployment of Aboriginal rangers to find and protect Bell's Turtle nests from predation               | Aboriginal communities |
| Northern Tablelands | Glen Innes Local Aboriginal Land Council      | 20,000.00                  | National Landcare Program | Weed control  | Aboriginal communities |
| Northern Tablelands | Granite Borders Landcare Committee Inc        | 39,200.00                  | National Landcare Program | Healthy Headwaters - riparian management and erosion control  | Landcare groups        |
| Northern Tablelands | Granite Borders Landcare Committee Inc        | 491,448.00                 | National Landcare Program | Koala habitat reveg and koala drinking station install  | Landcare groups        |
| Northern Tablelands | Guyra Local Aboriginal Land Council           | 20,000.00                  | National Landcare Program | Cultural burns to improve habitat and mitigate the impact of wildfires                                | Aboriginal communities |

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| Region              | Name of recipient organisation             | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client          |
|---------------------|--|----------------------------|---------------------------|---|------------------------|
| Northern Tablelands | GWYMAC Landcare                            | 40,000.00                  | National Landcare Program | Koala habitat reveg and koala drinking station install  | Landcare groups        |
| Northern Tablelands | GWYMAC Landcare                            | 13,468.86                  | NSW Government            | Fundamentals of landscape rehydration workshops   | Landcare groups        |
| Northern Tablelands | GWYMAC Landcare                            | 36,000.00                  | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Landcare groups        |
| Northern Tablelands | Mooki & Bassendean                         | 7,400.00                   | National Landcare Program | Cultural burns to improve habitat and mitigate the impact of wildfires                                | Aboriginal communities |
| Northern Tablelands | Moombahlene Local Aboriginal Land Council  | 20,000.00                  | National Landcare Program | Weed control  | Aboriginal communities |
| Northern Tablelands | New England Weeds Authority                | 59,160.00                  | National Landcare Program | Weed control  | Environmental groups   |
| Northern Tablelands | New England Weeds Authority                | 293,287.20                 | NSW Weeds Action Program  | NSW Weeds Action Program funding through New England Weed Authority                                   | Environmental groups   |
| Northern Tablelands | Niangala Wild Dog Association Inc          | 9,600.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups |
| Northern Tablelands | Pinkett Red Range Wild Dog Association Inc | 9,600.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups |
| Northern Tablelands | Tamworth Local Aboriginal Land Council     | 16,000.00                  | National Landcare Program | Deployment of Aboriginal rangers to find and protect Bell's Turtle nests from predation               | Aboriginal communities |

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| Region              | Name of recipient organisation               | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client           |
|---------------------|--|----------------------------|---------------------------|---|-------------------------|
| Northern Tablelands | Tenterfield Wild Dog Control Group           | 34,800.00                  | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups  |
| Northern Tablelands | University of New England                    | 55,000.00                  | National Landcare Program | Breed and release of 2,000 Bell's Turtle hatchlings   | Other - Universities    |
| Northern Tablelands | University of Sunshine Coast                 | 102,964.40                 | National Landcare Program | Investment in koala habitat restoration and revegetation  | Other - Universities    |
| Northern Tablelands | Wongwibinda Wild Dog Control Association Inc | 9,600.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups  |
| Northern Tablelands | Yarrowitch/ Tia Wild Dog Association Inc     | 6,000.00                   | Pest Levy                 | Suppress and destroy wild dogs on all land tenure to reduce stock losses and the impacts of predation | Pest management groups  |
| Riverina            | Australian National University               | 6,200.00                   | National Landcare Program | Greater Glider project monitoring   | Other - Universities    |
| Riverina            | Bland Shire Council                          | 61,597.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina            | Bland Shire Council                          | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina            | Brungle-Tumut Local Aboriginal Lands Council | 19,385.00                  | National Landcare Program | Native seed collection and training   | Aboriginal communities  |
| Riverina            | Brungle-Tumut Local Aboriginal Lands Council | 28,614.00                  | National Landcare Program | Cultural burning implementation   | Aboriginal communities  |
| Riverina            | Carrathool Shire Council                     | 42,336.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina            | Charles Sturt University                     | 69,362.00                  | National Landcare Program | Macquarie Perch translocation program   | Other - Universities    |
| Riverina            | Coolamon Shire Council                       | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |

**Table 20. Funds granted to non-government organisations.**

| Region   | Name of recipient organisation        | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client           |
|----------|---------------------------------------|----------------------------|---------------------------|---|-------------------------|
| Riverina | Cootamundra-Gundagai Regional Council | 67,307.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Cootamundra-Gundagai Regional Council | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina | FarmLink Research Ltd                 | 5,000.00                   | Other -External           | Supporting the association to attract new membership and build engagement | Industry groups         |
| Riverina | Griffith City Council                 | 26,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina | Griffith City Council                 | 4,000.00                   | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina | Griffith City Council                 | 98,194.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Hay Shire Council                     | 33,000.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Hay Shire Council                     | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina | Hilltops Council                      | 75,439.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Junee Shire Council                   | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina | Leeton Shire Council                  | 50,000.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Leeton Shire Council                  | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina | Lockhart Shire Council                | 55,455.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Murrumbidgee Council                  | 26,300.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina | Murrumbidgee Irrigation Ltd           | 22,300.00                  | NSW Government            | Managing impact of weeds  | Industry groups         |
| Riverina | Murrumbidgee Landcare Association Inc | 50,000.00                  | National Landcare Program | Improve land management and community engagement                          | Landcare groups         |
| Riverina | Narrandera Shire Council              | 43,862.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |

**Table 20. Funds granted to non-government organisations.**

| Region     | Name of recipient organisation                  | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client           |
|------------|---|----------------------------|---------------------------|---|-------------------------|
| Riverina   | National Malleefowl Recovery Team               | 11,000.00                  | National Landcare Program | National adaptive management predator experiment monitoring               | Environmental groups    |
| Riverina   | Ngumbaay Indigenous Corporation                 | 3,383.00                   | National Landcare Program | Weed control for Greater Glider project                                   | Aboriginal communities  |
| Riverina   | Ngumbaay Indigenous Corporation                 | 12,000.00                  | National Landcare Program | ACH inspections on TSR network  | Aboriginal communities  |
| Riverina   | NSW Malleefowl Recovery Team                    | 5,000.00                   | National Landcare Program | Annual mound monitoring   | Environmental groups    |
| Riverina   | Renwa (Coolaman, Junee & Temora Shire Councils) | 159,357.00                 | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina   | Rice Growers Association of Australia           | 2,000.00                   | Other -External           | Supporting the association to attract new membership and build engagement | Industry groups         |
| Riverina   | Snowy Valleys Council                           | 35,816.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina   | Temora Shire Council                            | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| Riverina   | University of New South Wales                   | 12,000.00                  | National Landcare Program | Platypus monitoring program   | Other -Universities     |
| Riverina   | Wagga Wagga City Council                        | 99,922.00                  | NSW Weeds Action Program  | Managing impact of weeds  | Other -Local government |
| Riverina   | Wagga Wagga City Council                        | 30,000.00                  | NSW Government            | Managing impact of weeds  | Other -Local government |
| South East | Bega Local Aboriginal Land Council              | 50,897.60                  | National Landcare Program | Improve land management and community engagement                          | Aboriginal communities  |
| South East | Bega Local Aboriginal Land Council              | 50,897.60                  | National Landcare Program | Improve land management and community engagement                          | Aboriginal communities  |
| South East | Eden Local Aboriginal Land Council              | 4,830.00                   | National Landcare Program | Climate proofing subtropical and temperate coastal saltmarsh              | Aboriginal communities  |

**Table 20. Funds granted to non-government organisations.**

| Region     | Name of recipient organisation                              | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project   | Target client          |
|------------|---|----------------------------|---------------------------|---|------------------------|
| South East | Eden Local Aboriginal Land Council                          | 4,000.00                   | National Landcare Program | Climate proofing subtropical and temperate coastal saltmarsh                  | Aboriginal communities |
| South East | Environment, Planning & Sustainable Development Directorate | 13,000.00                  | Biosecurity (Rates)       | Contribution to the Cood Group  | Industry groups        |
| South East | Far South Coast Landcare Association                        | 11,103.00                  | National Landcare Program | Koala habitat revegetation & ongoing monitoring                               | Landcare groups        |
| South East | Far South Coast Landcare Association                        | 12,392.00                  | National Landcare Program | Koala habitat revegetation & ongoing monitoring                               | Landcare groups        |
| South East | Jerrinja Local Aboriginal Land Council                      | 79,000.00                  | National Landcare Program | Collect & propagate seeds for revegetating land                               | Aboriginal communities |
| South East | Ngambri Local Aboriginal Land Council                       | 30,000.00                  | National Landcare Program | Weed & property management  | Aboriginal communities |
| South East | Ngambri Local Aboriginal Land Council                       | 15,000.00                  | National Landcare Program | Weed & property management  | Aboriginal communities |
| South East | Yass Urban Landcare Inc                                     | 3,300.00                   | Other - External          | Revegetate with paddock tree  | Landcare groups        |
| Western    | Barrier Area Rangecare Group                                | 1,000.00                   | Biosecurity (Rates)       | Establishment & ongoing set-up costs for new pest management group            | Pest management groups |
| Western    | Culpra Milli Landcare                                       | 25,000.00                  | NSW Government            | Nhuraali Storytime Celebration -cultural participation and engagement project | Aboriginal communities |
| Western    | Homebush Landcare Group Inc                                 | 1,000.00                   | Biosecurity (Rates)       | Establishment & ongoing set-up costs for new pest management group            | Pest management groups |

**Table 20. Funds granted to non-government organisations.**

| Region  | Name of recipient organisation              | Amount of grant ex GST(\$) | Source of funds           | Nature and purpose of project  | Target client          |
|---------|---|----------------------------|---------------------------|--|------------------------|
| Western | Ledknapper Wild Dog Action Group Inc        | 1,000.00                   | Biosecurity (Rates)       | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | Murrin Bridge Local Aboriginal Land Council | 8,000.00                   | National Landcare Program | Weed control   | Aboriginal communities |
| Western | Murrin Bridge Local Aboriginal Land Council | 8,000.00                   | NSW Government            | Weed control   | Aboriginal communities |
| Western | NBK Pest Management Group Inc               | 785.00                     | Biosecurity (Rates)       | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | OPEL Inc                                    | 1,000.00                   | National Landcare Program | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | Talyawalka Pest Management Group Inc        | 1,000.00                   | Biosecurity (Rates)       | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | Terawynia Landcare Group Inc                | 1,000.00                   | National Landcare Program | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | Wanaaring Pest Management Group Inc         | 1,000.00                   | Biosecurity (Rates)       | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | Warrego Paroo Pest Management Group         | 1,000.00                   | NSW Government            | Establishment & ongoing set-up costs for new pest management group         | Pest management groups |
| Western | Western Landcare NSW Inc                    | 24,500.00                  | National Landcare Program | Year 4 of coordinated integrated rabbit management on Willandra Lakes area | Landcare groups        |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation         | Amount of grant ex GST(\$) | Source of funds | Nature and purpose of project  | Target client   |
|----------------|--|----------------------------|-----------------|--------------------------------|-----------------|
| State programs | Boorowa Community Landcare Group Inc   | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Central Tablelands Landcare Inc        | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Central West Lachlan Landcare Inc      | 131,915.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | City of Canterbury Bankstown           | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Condobolin & Districts Landcare        | 32,349.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Coomanble Neighbourhood Centre         | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Corowa District Landcare Inc           | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Dunedoo Area Community Group Inc       | 32,349.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Far South Coast Landcare Association   | 76,753.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Glenrac Inc                            | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Granite Borders Landcare Committee Inc | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Greater Sydney Landcare Network Inc    | 107,830.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Gunning District Landcare Inc          | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Gwymac Inc                             | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Holbrook Landcare Network              | 131,915.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Hovells Creek Landcare Group Inc       | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation        | Amount of grant ex GST(\$) | Source of funds | Nature and purpose of project  | Target client   |
|----------------|---------------------------------------|----------------------------|-----------------|--------------------------------|-----------------|
| State programs | Hunter Region Landcare Network Inc    | 200,745.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Lake Cowal Foundation Ltd             | 32,349.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Landcare Illawarra                    | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Lithgow Oberon Landcare Association   | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Little River Landcare Group           | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Mid Coast 2 Tops Landcare Connections | 146,830.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Mid Lachlan Landcare Inc              | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Mid Macquarie Landcare Inc            | 32,349.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Murrumbidgee Landcare Association Inc | 347,575.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | North Coast Regional Landcare         | 482,363.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | North West Plains Sustainability      | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Northern Slopes Landcare Association  | 129,396.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Ocean Watch Australia Ltd             | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Petaurus Education Group Inc          | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Ricegrowers Association of Australia  | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Industry group  |
| State programs | Shoalhaven Landcare Association Inc   | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | South East Landcare Inc               | 31,200.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |

**Table 20. Funds granted to non-government organisations.**

| Region         | Name of recipient organisation         | Amount of grant ex GST(\$) | Source of funds | Nature and purpose of project  | Target client   |
|----------------|--|----------------------------|-----------------|--------------------------------|-----------------|
| State programs | Southern New England Landcare Inc      | 80,872.50                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Tamworth Regional Landcare Association | 185,830.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Upper Lachlan Landcare Inc             | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Upper Murrumbidgee Landcare            | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Upper Shoalhaven Landcare Council Inc  | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Upper Snowy Landcare Network Inc       | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Watershed Landcare Group Inc           | 131,915.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Weddin Landcare Steering Committee     | 32,349.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Western Landcare NSW Inc               | 347,575.00                 | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Western Murray Land Improvement        | 53,915.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |
| State programs | Yass Area Network of Landcare Group    | 29,953.00                  | NSW Government  | 2019-2023 NSW Landcare Program | Landcare groups |

Local Land Services  
Financial Statements  
For the year ended 30 June 2022

# Local Land Services

## STATEMENT BY BOARD MEMBERS

Pursuant to Section 7.6(3) of the *Government Sector Finance Act 2018* (GSF Act), we state that these financial statements

- (a) have been prepared in accordance with the Australian Accounting Standards and any other requirements specified by the GSF Act, the regulations or the Treasurer's directions, and
- (b) present fairly the financial position, financial performance and cash flows of Local Land Services.

For and on behalf of the Local Land Services Board



.....  
Chair  
Local Land Services Board

Dated: 24 October 2022



.....  
Board Member  
Local Land Services Board

Dated: 24 October 2022

This page is unaudited.



## INDEPENDENT AUDITOR'S REPORT

### Local Land Services

To Members of the New South Wales Parliament

### Opinion

I have audited the accompanying financial statements of Local Land Services (the LLS), which comprises the Statement by the Board Members, the Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the LLS's financial position, financial performance and cash flows

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the LLS in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

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

## Board's Responsibilities for the Financial Statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the LLS's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the LLS carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Lee  
Director Financial Audit

Delegate of the Auditor-General for New South Wales

26 October 2022  
SYDNEY

**LOCAL LAND SERVICES**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022**

|   | Notes | Consolidated   |                |                | Parent         |                |
|---|-------|----------------|----------------|----------------|----------------|----------------|
|   |       | Actual         | Budget         | Actual         | Actual         | Actual         |
|   |       | 2022<br>\$'000 | 2022<br>\$'000 | 2021<br>\$'000 | 2022<br>\$'000 | 2021<br>\$'000 |
| <b>Expenses excluding losses</b>  |       |                |                |                |                |                |
| Operating expenses  |       |                |                |                |                |                |
| Employee related  | 2(a)  | 120,852        | 126,280        | 118,776        | -              | -              |
| Personnel services  | 2(b)  | -              | -              | -              | 120,852        | 118,776        |
| Other operating expenses  | 2(c)  | 110,630        | 104,845        | 94,939         | 110,630        | 94,939         |
| Depreciation and amortisation   | 2(d)  | 12,134         | 8,344          | 11,897         | 12,134         | 11,897         |
| Grants and subsidies  | 2(e)  | 36,860         | 28,503         | 39,227         | 36,860         | 39,227         |
| Finance costs   | 2(f)  | 577            | 562            | 541            | 577            | 541            |
| <b>Total expenses excluding losses</b>                                  |       | <b>281,053</b> | <b>268,535</b> | <b>265,380</b> | <b>281,053</b> | <b>265,380</b> |
| <b>Revenue</b>  |       |                |                |                |                |                |
| Sale of goods and services  | 3(a)  | 126,896        | 92,562         | 86,177         | 126,896        | 86,177         |
| Investment revenue  | 3(b)  | 1,048          | 361            | 945            | 1,048          | 945            |
| Grants and contributions  | 3(c)  | 107,268        | 123,327        | 170,009        | 106,655        | 171,777        |
| Acceptance by the Crown of employee benefits and other liabilities      | 3(d)  | (613)          | 4,723          | 1,768          | -              | -              |
| Other revenue   | 3(e)  | 12,029         | 7,435          | 8,491          | 12,029         | 8,491          |
| Rates   | 3(f)  | 46,357         | 47,237         | (1)            | 46,357         | (1)            |
| <b>Total revenue</b>  |       | <b>292,985</b> | <b>275,646</b> | <b>267,389</b> | <b>292,985</b> | <b>267,389</b> |
| <b>Operating result</b>   |       | <b>11,932</b>  | <b>7,111</b>   | <b>2,009</b>   | <b>11,932</b>  | <b>2,009</b>   |
| <b>(Loss)/Gain on disposal</b>  | 4(a)  | (6)            | -              | 177            | (6)            | 177            |
| <b>Impairment losses</b>  | 4(b)  | 1,095          | -              | (243)          | 1,095          | (243)          |
| <b>Net result</b>   |       | <b>13,021</b>  | <b>7,111</b>   | <b>1,943</b>   | <b>13,021</b>  | <b>1,943</b>   |
| <b>Other comprehensive income</b>                                       |       |                |                |                |                |                |
| <b>Items that will not be reclassified to net result</b>                |       |                |                |                |                |                |
| Net increase in property, plant and equipment asset revaluation reserve | 9     | 46,980         | -              | 48,533         | 46,980         | 48,533         |
| <b>Total other comprehensive income</b>                                 |       | <b>46,980</b>  | <b>-</b>       | <b>48,533</b>  | <b>46,980</b>  | <b>48,533</b>  |
| <b>TOTAL COMPREHENSIVE INCOME</b>                                       |       | <b>60,001</b>  | <b>7,111</b>   | <b>50,476</b>  | <b>60,001</b>  | <b>50,476</b>  |

The accompanying notes form part of these financial statements.

**LOCAL LAND SERVICES**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

|                                      | Notes    | Consolidated     |                  |                  | Parent           |                  |
|--------------------------------------|----------|------------------|------------------|------------------|------------------|------------------|
|                                      |          | Actual           | Budget           | Actual           | Actual           | Actual           |
|                                      |          | 2022<br>\$'000   | 2022<br>\$'000   | 2021<br>\$'000   | 2022<br>\$'000   | 2021<br>\$'000   |
| <b>ASSETS</b>                        |          |                  |                  |                  |                  |                  |
| <b>Current assets</b>                |          |                  |                  |                  |                  |                  |
| Cash and cash equivalents            | 5        | 50,171           | 35,007           | 52,544           | 50,171           | 52,544           |
| Receivables                          | 6        | 49,057           | 21,724           | 42,185           | 48,789           | 42,043           |
| Inventories                          | 7        | 3,343            | 2,382            | 2,369            | 3,343            | 2,369            |
| Assets held for sale                 | 8        | -                | 102              | -                | -                | -                |
| <b>Total current assets</b>          |          | <b>102,571</b>   | <b>59,215</b>    | <b>97,098</b>    | <b>102,303</b>   | <b>96,956</b>    |
| <b>Non-current assets</b>            |          |                  |                  |                  |                  |                  |
| Property, plant and equipment        | 9        |                  |                  |                  |                  |                  |
| - Land and buildings                 |          | 919,188          | 879,061          | 861,905          | 919,188          | 861,905          |
| - Plant and equipment                |          | 7,882            | 9,426            | 7,150            | 7,882            | 7,150            |
| - Infrastructure systems             |          | 111,098          | 26,778           | 116,019          | 111,098          | 116,019          |
| - Work in progress                   |          | 8,436            | -                | 5,271            | 8,436            | 5,271            |
| Total property, plant and equipment  |          | <b>1,046,604</b> | <b>915,265</b>   | <b>990,345</b>   | <b>1,046,604</b> | <b>990,345</b>   |
| Right-of-use assets                  | 10       |                  |                  |                  |                  |                  |
| - Land and buildings                 |          | -                | 24,725           | 18,901           | -                | 18,901           |
| - Plant and equipment                |          | 4,959            | -                | 7,110            | 4,959            | 7,110            |
| Total right-of-use assets            |          | <b>4,959</b>     | <b>24,725</b>    | <b>26,011</b>    | <b>4,959</b>     | <b>26,011</b>    |
| Intangible assets                    | 11       |                  |                  |                  |                  |                  |
| - Intangible assets                  |          | 1,380            | 11,053           | 1,524            | 1,380            | 1,524            |
| - Work in progress                   |          | 8,681            | -                | 7,720            | 8,681            | 7,720            |
| Total intangible assets              |          | <b>10,061</b>    | <b>11,053</b>    | <b>9,244</b>     | <b>10,061</b>    | <b>9,244</b>     |
| <b>Total non-current assets</b>      |          | <b>1,061,624</b> | <b>951,043</b>   | <b>1,025,600</b> | <b>1,061,624</b> | <b>1,025,600</b> |
| <b>Total assets</b>                  |          | <b>1,164,195</b> | <b>1,010,258</b> | <b>1,122,698</b> | <b>1,163,927</b> | <b>1,122,556</b> |
| <b>LIABILITIES</b>                   |          |                  |                  |                  |                  |                  |
| <b>Current liabilities</b>           |          |                  |                  |                  |                  |                  |
| Payables                             | 13       | 33,039           | 27,125           | 33,767           | 53,139           | 53,301           |
| Lease liabilities                    | 14(a)    | 1,714            | 4,278            | 4,386            | 1,714            | 4,386            |
| Provisions                           | 15(a)(b) | 20,689           | 17,792           | 19,874           | 931              | 943              |
| Other                                | 16       | 11,431           | 805              | 7,926            | 11,431           | 7,926            |
| <b>Total current liabilities</b>     |          | <b>66,873</b>    | <b>50,000</b>    | <b>65,953</b>    | <b>67,215</b>    | <b>66,556</b>    |
| <b>Non-current liabilities</b>       |          |                  |                  |                  |                  |                  |
| Lease liabilities                    | 14(b)    | 3,240            | 23,569           | 22,529           | 3,240            | 22,529           |
| Provisions                           | 15(c)    | 610              | 1,613            | 745              | -                | -                |
| Other                                | 16       | 101              | 259              | 101              | 101              | 101              |
| <b>Total non-current liabilities</b> |          | <b>3,951</b>     | <b>25,441</b>    | <b>23,375</b>    | <b>3,341</b>     | <b>22,630</b>    |
| <b>Total liabilities</b>             |          | <b>70,824</b>    | <b>75,441</b>    | <b>89,328</b>    | <b>70,556</b>    | <b>89,186</b>    |
| <b>Net assets</b>                    |          | <b>1,093,371</b> | <b>934,817</b>   | <b>1,033,370</b> | <b>1,093,371</b> | <b>1,033,370</b> |
| <b>EQUITY</b>                        |          |                  |                  |                  |                  |                  |
| Asset revaluation reserve            |          | 454,829          | 402,318          | 407,849          | 454,829          | 407,849          |
| Accumulated funds                    |          | 638,542          | 532,499          | 625,521          | 638,542          | 625,521          |
| <b>Total equity</b>                  |          | <b>1,093,371</b> | <b>934,817</b>   | <b>1,033,370</b> | <b>1,093,371</b> | <b>1,033,370</b> |

The accompanying notes form part of these financial statements.

**LOCAL LAND SERVICES**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022**

| Consolidated Entity   | Accumulated<br>Funds | Asset<br>Revaluation<br>Reserve | Total<br>Equity |
|---|----------------------|---------------------------------|-----------------|
|   | \$'000               | \$'000                          | \$'000          |
| <b>Balance at 1 July 2021</b>                                     | 625,521              | 407,849                         | 1,033,370       |
| <b>Net result for the period</b>                                  | 13,021               | -                               | 13,021          |
| <b>Other comprehensive income:</b>                                |                      |                                 |                 |
| Net increase in property, plant and equipment (Note 9)            | -                    | 46,980                          | 46,980          |
| <b>Total other comprehensive income</b>                           | -                    | 46,980                          | 46,980          |
| <b>Total comprehensive income for the period</b>                  | 13,021               | 46,980                          | 60,001          |
| <b>Total transactions with owners in their capacity as owners</b> | -                    | -                               | -               |
| <b>Balance at 30 June 2022</b>                                    | 638,542              | 454,829                         | 1,093,371       |
| <b>Balance at 1 July 2020</b>                                     | 530,284              | 359,316                         | 889,600         |
| Correction of prior period error                                  | 93,294               | -                               | 93,294          |
| <b>Restated balance</b>   | 623,578              | 359,316                         | 982,894         |
| <b>Net result for the period</b>                                  | 1,943                | -                               | 1,943           |
| <b>Other comprehensive income:</b>                                |                      |                                 |                 |
| Net increase in property, plant and equipment (Note 9)            | -                    | 48,533                          | 48,533          |
| <b>Total other comprehensive income</b>                           | -                    | 48,533                          | 48,533          |
| <b>Total comprehensive income for the period</b>                  | 1,943                | 48,533                          | 50,476          |
| <b>Total transactions with owners in their capacity as owners</b> | -                    | -                               | -               |
| <b>Balance at 30 June 2021</b>                                    | 625,521              | 407,849                         | 1,033,370       |

The accompanying notes form part of these financial statements.

**LOCAL LAND SERVICES**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022**

| Parent Entity   | Accumulated<br>Funds | Asset<br>Revaluation<br>Reserve | Total<br>Equity  |
|---|----------------------|---------------------------------|------------------|
|   | \$'000               | \$'000                          | \$'000           |
| <b>Balance at 1 July 2021</b>                                     | <b>625,521</b>       | <b>407,849</b>                  | <b>1,033,370</b> |
| <b>Net result for the period</b>                                  | <b>13,021</b>        | <b>-</b>                        | <b>13,021</b>    |
| <b>Other comprehensive income:</b>                                |                      |                                 |                  |
| Net increase in property, plant and equipment (Note 9)            | -                    | 46,980                          | 46,980           |
| <b>Total other comprehensive income</b>                           | <b>-</b>             | <b>46,980</b>                   | <b>46,980</b>    |
| <b>Total comprehensive income for the period</b>                  | <b>13,021</b>        | <b>46,980</b>                   | <b>60,001</b>    |
| <b>Total transactions with owners in their capacity as owners</b> | <b>-</b>             | <b>-</b>                        | <b>-</b>         |
| <b>Balance at 30 June 2022</b>                                    | <b>638,542</b>       | <b>454,829</b>                  | <b>1,093,371</b> |
| <b>Balance at 1 July 2020</b>                                     | <b>530,284</b>       | <b>359,316</b>                  | <b>889,600</b>   |
| Correction of prior period error                                  | 93,294               | -                               | 93,294           |
| <b>Restated balance</b>   | <b>623,578</b>       | <b>359,316</b>                  | <b>982,894</b>   |
| <b>Net result for the period</b>                                  | <b>1,943</b>         | <b>-</b>                        | <b>1,943</b>     |
| <b>Other comprehensive income:</b>                                |                      |                                 |                  |
| Net increase in property, plant and equipment (Note 9)            | -                    | 48,533                          | 48,533           |
| <b>Total other comprehensive income</b>                           | <b>-</b>             | <b>48,533</b>                   | <b>48,533</b>    |
| <b>Total comprehensive income for the year</b>                    | <b>1,943</b>         | <b>48,533</b>                   | <b>50,476</b>    |
| <b>Total transactions with owners in their capacity as owners</b> | <b>-</b>             | <b>-</b>                        | <b>-</b>         |
| <b>Balance at 30 June 2021</b>                                    | <b>625,521</b>       | <b>407,849</b>                  | <b>1,033,370</b> |

The accompanying notes form part of these financial statements.

**LOCAL LAND SERVICES**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022**

| Notes  | Consolidated     |                  |                  | Parent           |                  |
|--|------------------|------------------|------------------|------------------|------------------|
|  | Actual           | Budget           | Actual           | Actual           | Actual           |
|  | 2022             | 2022             | 2021             | 2022             | 2021             |
|  | \$'000           | \$'000           | \$'000           | \$'000           | \$'000           |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                  |                  |                  |                  |                  |
| <b>Payments</b>  |                  |                  |                  |                  |                  |
| Employee related   | (120,350)        | (121,557)        | (115,378)        | -                | -                |
| Personnel services expense   | -                | -                | -                | (120,350)        | (115,378)        |
| Grants and subsidies   | (36,860)         | (28,503)         | (39,227)         | (36,860)         | (39,227)         |
| Finance costs  | (577)            | (562)            | (541)            | (577)            | (541)            |
| Other supplier payments  | (108,337)        | (104,049)        | (124,133)        | (108,337)        | (124,133)        |
| GST paid on purchases  | (12,541)         | -                | (10,714)         | (12,541)         | (10,714)         |
| <b>Total payments</b>  | <b>(278,665)</b> | <b>(254,672)</b> | <b>(289,993)</b> | <b>(278,665)</b> | <b>(289,993)</b> |
| <b>Receipts</b>  |                  |                  |                  |                  |                  |
| Sale of goods and services   | 126,896          | 92,363           | 86,177           | 126,896          | 86,177           |
| Interest received  | 52               | 361              | 51               | 52               | 51               |
| Rates  | 46,737           | 47,237           | 646              | 46,737           | 646              |
| Grants and contributions   | 107,268          | 123,327          | 169,676          | 107,268          | 169,676          |
| Other customer receipts  | 10,598           | 7,635            | 3,557            | 10,598           | 3,557            |
| GST received on amounts received   | 6,796            | -                | 5,938            | 6,796            | 5,938            |
| <b>Total receipts</b>  | <b>298,347</b>   | <b>270,923</b>   | <b>266,045</b>   | <b>298,347</b>   | <b>266,045</b>   |
| <b>NET CASH FLOWS FROM / (USED IN) OPERATING ACTIVITIES</b>                              | <b>19,682</b>    | <b>16,251</b>    | <b>(23,948)</b>  | <b>19,682</b>    | <b>(23,948)</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                  |                  |                  |                  |                  |
| Proceeds from sale of land and buildings, plant and equipment and infrastructure systems | 4                | -                | 242              | 4                | 242              |
| Purchases of land and buildings, plant and equipment and infrastructure systems          | (17,176)         | (21,347)         | (7,684)          | (17,176)         | (7,684)          |
| Purchases of intangibles   | -                | (1,500)          | -                | -                | -                |
| <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b>                                       | <b>(17,172)</b>  | <b>(22,847)</b>  | <b>(7,442)</b>   | <b>(17,172)</b>  | <b>(7,442)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                  |                  |                  |                  |                  |
| Repayment of principal portion of lease liabilities                                      | (4,883)          | (5,156)          | (4,828)          | (4,883)          | (4,828)          |
| <b>NET CASH FLOWS USED IN FINANCING ACTIVITIES</b>                                       | <b>(4,883)</b>   | <b>(5,156)</b>   | <b>(4,828)</b>   | <b>(4,883)</b>   | <b>(4,828)</b>   |
| <b>NET INCREASE/(DECREASE) IN CASH</b>   | <b>(2,373)</b>   | <b>(11,751)</b>  | <b>(36,218)</b>  | <b>(2,373)</b>   | <b>(36,218)</b>  |
| Opening cash and cash equivalents  | 52,544           | 46,758           | 88,762           | 52,544           | 88,762           |
| <b>CLOSING CASH AND CASH EQUIVALENTS</b>   | <b>50,171</b>    | <b>35,007</b>    | <b>52,544</b>    | <b>50,171</b>    | <b>52,544</b>    |

The accompanying notes form part of these financial statements.

## Notes to and forming part of the financial statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) Reporting entity

Local Land Services (LLS) is a statutory body, established pursuant to the *Local Land Services Act 2013* (the LLS Act) which commenced on 1 January 2014.

LLS is a NSW Government agency and is charged with the responsibility for delivering local land services in the social, economic and environmental interests of the State. LLS has responsibilities in the areas of biosecurity, natural resource management, agricultural advisory and emergency management. Functions are exercised in each of these key areas with a focus on regional delivery and alignment with State objectives.

The LLS Act does not allow LLS to employ staff. Under the *Government Sector Employment Act 2013*, LLS arranges personnel services through the Local Land Services Staff Agency (LLSSA). LLSSA is a controlled entity of LLS and together the two entities form the economic entity reflected in these consolidated financial statements.

In the process of preparing the consolidated financial statements for the economic entity, consisting of the controlling and controlled entities, all inter-entity transactions and balances have been eliminated. The reporting entity is consolidated as part of the NSW Total State Sector Accounts.

LLS is a not-for-profit entity (as profit is not its principle objective) and does not have a cash generating unit.

These financial statements represent the period 1 July 2021 to 30 June 2022. The comparative figures are for the year between 1 July 2020 to 30 June 2021.

These financial statements have been authorised for issue by the Local Land Services Board on 24 October 2022.

#### (b) Basis of preparation

LLS's financial statements are general purpose financial statements which, subject to note 1(a), have been prepared on an accrual basis in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and *Government Sector Finance Regulation 2018*;
- the Treasurer's Directions issued under the GSF Act.

Property, plant and equipment, assets (or disposal groups) held for sale and financial assets at 'fair value through profit and loss' and available for sale are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention.

Any judgements, key assumptions or estimates management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

#### (c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

#### (d) Significant accounting judgements, estimates and assumptions

##### (i) Significant accounting judgements

In the preparation of the financial statements, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may vary from these estimates.

##### (ii) Significant accounting estimates and assumptions

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Judgements made by management in the application of the Australian Accounting Standards that have significant effects on the financial statements and estimates, with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements.

#### (e) Borrowing costs

Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's mandate to not-for-profit general government sector agencies.

#### (f) Insurance

LLS insurance activities are conducted through the NSW Treasury Managed Fund scheme of self-insurance for government agencies. The expense (premium) is determined by the fund manager based on past experience and the insurance coverage is reviewed periodically to ensure that it is adequate.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (g) Accounting for the Goods and Services Tax (GST)

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

- the amount of GST incurred by LLS as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the Australian Tax Office are classified as operating cash flows.

### (h) Income recognition

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

#### (i) Grants or contributions

Grants or contributions from government and other bodies are recognised as income when sufficiently specific performance obligations under the transfer are satisfied. Where no such performance obligations exist, income is recognised immediately upon receipt.

#### (ii) Sale of goods

Revenue from the sale of goods is recognised as revenue according to the deliverables present in the contract for the provision of goods and services, in accordance with AASB 15 *Revenue from Contracts with Customers*.

#### (iii) Rendering of services

Revenue for the rendering of services is recognised when the service is provided or according to the sufficiently specific performance obligations present in the contract with the customer. This can be by reference to the stage of completion or according to the outputs associated with providing the service, depending on the nature of each contract.

LLS uses significant judgements in assessing performance obligations are met over time as works are delivered against the contracts with customers. Generally this is measured as stage of completion and captures costs incurred to date in delivering the works which include labour and plant utilisation rates.

#### (iv) Rates and charges

Rates are levied annually for the calendar year. Interest is charged on overdue rates, the rates are set at the Commonwealth Bank overdraft index rate as at 1 January of the rating year plus 2%. For 2022 the interest rates on overdue rates are 9.68% (2021 - 9.68%).

#### (v) Investment revenue

Interest revenue is recognised using the effective interest method as set out in AASB 9 *Financial Instruments*.

### (i) Assets

#### (i) Acquisition of assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by LLS. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. the deferred payment amount is effectively discounted at an asset-specific rate.

#### (ii) Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised. All amounts below \$5,000 are expensed to profit and loss as incurred.

#### (iii) Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with AASB 13 *Fair Value Measurement* and AASB 116 *Property, Plant and Equipment*.

Property, plant and equipment is measured at the highest and best use by market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into consideration, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value of property, plant and equipment is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer to Note 12 for further information regarding fair value.

Fair value of infrastructure systems are derived using a depreciated replacement cost approach. During the year, LLS implemented a mass valuation approach to assign fair values to the improvements carried on Travelling Stock Reserve (TSR) land. This approach involves periodic assessment of condition and remaining useful lives against assets in the class, on a sample basis, to support the methodology. The sampling activity involved external consultants engaged to attend sample TSR sites state-wide to capture relevant TSR improvements on the reserves and associated condition ratings. The identification and assessment of assets across the network is ongoing; as at the date of this report 9% of reserves have been verified and LLS have extrapolated assets for the sites not yet verified. This extrapolation involves significant estimates and judgements relating to the quantity and condition of assets, which may be subject to change as additional reserves are verified by local TSR rangers. Subsequent to the extrapolation, management engaged independent valuers, CIVAS NSW Pty. Limited to certify the fair value of the assets.

LLS re-values each class of property, plant and equipment with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. A revaluation of the land component of Travelling Stock Reserves (TSR's), as part of the Crown Land Estate (CLE), was completed by CIVAS (NSW) Pty Limited in December 2019 and was based on an independent assessment. An annual review and indexation is applied to the CLE, undertaken by CIVAS (NSW) Pty Ltd for the intervening years between a full revaluation. The adjustment recognised by LLS in the financial statements is \$47.0 million against the TSR and other land value as part of the CLE for the year ended 30 June 2022.

Revaluation increments are credited directly to revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense in the net result, the increment is recognised immediately as revenue in the net result.

Revaluation decrements are recognised immediately as expenses in the net result, except that, to the extent that a credit balance exists in the revaluation surplus in respect of the same class of assets, they are debited directly to the revaluation surplus.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. LLS has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

LLS undertook a revaluation of freehold land and building assets during October and November 2019. CIVAS (NSW) Pty Limited were engaged to conduct the valuations, with revaluation adjustments made in accordance with the valuations obtained. LLS undertook valuations of certain infrastructure, intangible and land assets in March 2021 after engaging CIVAS (NSW) to undertake the valuation.

During the year, certain improvements were added to the Broken Hill Stockyards site, through funding provided to Regional Development Australia (RDA). The assets have been provided to LLS with no residual interest or claim in the assets by either the funding provider or RDA. LLS has recognised the improvements as movements in Note 10 and the value of the recognition in Statement of Comprehensive Income as grant revenue.

The methods of revaluing the Crown Land assets utilises a mass valuation technique as follows:

Travelling Stock Reserves and Stock Watering Places

The determination of global rates per hectare for a variety of land classifications for each local government area is considered the most appropriate approach to determine a value for Crown Land, and is also applied to the Travelling Stock Reserves (TSR's) and Stock Watering Places (SWP's). For the mass valuations, a valuation rate per hectare was provided for each land category type, within a local government area by CIVAS (NSW) Pty Limited on behalf of Department of Planning and Environment. The TSR land vested to and under the effective control of LLS was valued at \$878,089,790 as at 30 June 2022.

(iv) Impairment of property, plant and equipment

LLS is a not-for-profit entity with no cash generating units, LLS is unlikely to be affected by AASB 136 *Impairment of Assets* and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement cost. This means that, for an asset already measured at fair value, impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

LLS transfers the carrying value of land for Aboriginal land claims which have been granted to Department of Planning, Industry and Environment - Crown Land. The amount, representing the fair value of land granted based on estimated size of the land, is expensed when granted. Until the land is surveyed, the precise area to be transferred is unknown.

(v) Contaminated land

When the Environmental Protection Authority identifies land as contaminated and provides an order, an impairment provision is raised for the land when the cost to remediate the land is quantifiable. In the event that cost of restoring the contaminated land exceeds the value of the land a liability is recognised.

(vi) Depreciation of property, plant and equipment

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the entity. All material separately identifiable components of assets are depreciated over their shorter useful lives.

Land is not a depreciable asset.

The depreciation of buildings and infrastructure is calculated on a straight line basis. Due to the nature and location of its activities, a useful life guide of 40 years is used for buildings and 20 years for infrastructure.

Equipment and vehicles are depreciated on a straight line basis over the remaining life to scrap value (where applicable) so as to write off the depreciable amount of each asset as it is consumed over its useful life to the entity.

Each class of asset has a default life which may be varied as a result of management review either at acquisition or at any time during the asset life.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Default asset class lives are:

|                     |               |
|---------------------|---------------|
| Buildings           | 20 - 60 years |
| Plant and equipment | 2 - 20 years  |
| Infrastructure      | 3 - 67 years  |
| Intangibles         | 2 - 4 years   |

### (vii) Major inspection costs

When each major inspection is performed, the labour cost of performing major inspections for faults is recognised in the carrying amount of an asset as a replacement of a part, if the recognition criteria are satisfied.

### (viii) Restoration costs

The estimated cost of dismantling and removing an asset and restoring the site is included in the cost of an asset, to the extent it is recognised as a liability.

### (ix) Maintenance

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or component of an asset, in which case the costs are capitalised and depreciated.

### (x) Investment properties

LLS owns some properties which generate rental income. Investment properties are stated at fair value in the statement of financial position, using the valuation technique that maximises the use of relevant observable inputs. Gains or losses arising from changes in fair value are included in the net result for the year in the period in which they arise. No depreciation is charged on investment properties.

### (xi) Intangible assets

LLS recognises intangible assets only if it is probable that future economic benefits will flow to LLS and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives.

Internally developed software costs that are directly associated with the production of identifiable and unique software products controlled by LLS and that will probably generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. Direct costs include software development employee costs and an appropriate portion of relevant overheads. Costs associated with maintaining computer software are recognised as an expense as incurred.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite.

Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for LLS's intangible assets, the assets are carried at cost less any accumulated amortisation.

LLS intangible assets are amortised using the straight line method over a period of 1 - 3 years.

Water licences have been valued at cost where there is no active market.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

### (xii) Other inventories

Inventories held for distribution are stated at cost, adjusted when applicable, for any loss of service potential. A loss of service potential is identified and measured based on the existence of a current replacement cost that is lower than the carrying amount. Inventories (other than those held for distribution) are stated at the lower of cost and net realisable value.

Other inventories are comprised of baits, ammunition, signs and chemicals that are used by LLS in the management of pests and weeds on the travelling stock routes. In some locations these inventories are available for sale to the public.

### (xiii) Inventories (Seed bank)

Inventories are comprised of processed and unprocessed local native seed which are used on revegetation projects carried out by LLS and other organisations.

Inventories are measured at actual cost reflecting the cost of collection and preparation. The cost is then attributed annually to the various seed lots collected and is then adjusted after viability testing.

Factors such as climate, weather events, available funding and landholder confidence all impact on the quantity and types of seed available for collection and planting.

### (xiv) Biological assets

Biological assets are measured on initial recognition and at each reporting date at fair value less estimated point-of-sale costs, or reasonable estimates of the fair value less estimated point-of-sale costs.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A gain or loss arising on initial recognition of a biological asset at fair value less estimated point-of-sale costs and from a change in fair value less estimated point-of-sale costs of a biological asset is included in net result for the period in which it arises.

### (xv) Investments

Investments are initially recognised at fair value plus, in the case of investments not at fair value through profit or loss, transaction costs. LLS determines the classification of its financial assets after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

### (xvi) Impairment of financial assets

LLS recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the entity expects to receive in accordance with AASB 9.

LLS groups debtor balances according to customer segments based on the expectation the historical loss experience will show a different loss pattern than for other groups. A historical loss rate is calculated based on the total uncollected debt measured against the total debt issued in the period. Adjustments are made to exclude the effect of non-collections for reasons other than credit loss.

LLS uses significant judgements and estimates in segmenting the customer base and calculating the historical loss rates. Judgements are also applied in determining whether a loss has arisen out of a credit risk which could give rise to a change in the rates applied to future expected credit losses.

### (xii) De-recognition of financial assets and financial liabilities

A financial asset is derecognised when the contractual rights to the cash flows from the financial assets expire; or if LLS transfers the financial asset:

- where substantially all the risks and rewards have been transferred; or
- where LLS has not transferred substantially all the risks and rewards, if the entity has not retained control

Where LLS has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the entity's continuing involvement in the asset.

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

### (xiii) Non-current assets (or disposal groups) held for sale

LLS has certain non-current assets (or disposal groups) classified as held for sale, where their carrying amount will be recovered principally through a sales transaction, not through continuing use. Non-current assets (or disposal groups) held for sale is recognised at the lower of carrying amount and fair value less costs to sell. These assets are not depreciated while they are classified as held for sale. Refer Note 8.

### (xix) Right-of-use assets

LLS recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer j(iii) below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Land and buildings 3 to 26 years
- Motor vehicles 2 to 5 years

The right-of-use assets are also subject to impairment. LLS assesses at each reporting date whether there is an indication that an asset may be impaired. Where there is an indication the carrying value of an asset exceeds its recoverable amount, the asset is considered impaired and written down to its recoverable amount.

### (xx) Other assets

Other assets are recognised on a historic cost basis.

## (j) Liabilities

### (i) Payables

These amounts represent liabilities for goods and services provided to LLS and other amounts. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

### (ii) Borrowings

Loans are not held for trading or designated at fair value through profit or loss and are recognised at amortised cost using the effective interest method. Gains or losses are recognised in the net result for the year on derecognition.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (iii) Lease liabilities

At the commencement date of the lease, LLS recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by LLS; and
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for LLS leases, the lessee's incremental borrowing rate is used, being the rate that LLS would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions. This rate is provided periodically to agencies by NSW Treasury.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

LLS applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

During financial year ended 30 June 2022, the LLS has accepted the changes in the office accommodation arrangements with Property NSW (PNSW). The main change is the introduction of the "substitution right" clause for PNSW to relocate the entity during the term of the agreement. The clause provides PNSW with a substantive substitution right. Therefore, these agreements are no longer accounted for as a lease within the scope of AASB 16. This involves judgment that the "substitution right" clause in the agreement provides PNSW with a substantive substitution right. Management has made judgment that PNSW can obtain benefits from exercising the substitution right when it achieves office accommodation efficiency at the whole-of-government level and/or its other service objectives. It is also considered practical for PNSW to exercise the substitution right due to the general nature of the relevant office accommodation. The corresponding right of use assets and lease liabilities have been derecognised on 30 June 2022, the effective date of the new clause. The net impact of the derecognition is recognised in "Other Gains/(Losses) (refer to Note 4). From 1 July 2022, the accommodation charges will be recognised as expenses when incurred over the agreement duration.

LLS continues to carry the responsibility to make good, and to control the fit-out during the remaining occupancy period as LLS receives the economic benefits via using the fit-out or expected compensation from PNSW upon relocation. The incentives received prior to 30 June 2022 apply to the remaining occupancy period. Therefore, LLS's accounting treatment for make-good provision and fit-out costs in relation to the relevant accommodation remains unchanged.

LLS includes lease liabilities in the Statement of Financial Position.

### (iv) Personnel services

LLS does not employ staff but utilises the personnel services of the LLSSA. The cost of personnel services in respect of wages and salaries, superannuation, annual leave, long service leave, and for personal leave are recognised when it is probable that settlement will be required.

### (v) Employee benefits and other provisions

#### (a) Salaries and wages, annual leave, sick leave and on-costs

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted). Actuarial advice obtained by Treasury has confirmed that the use of a nominal approach plus the annual leave on annual leave liability (using 7.9% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. LLS has assessed the actuarial advice based on the entity's circumstances and has determined that the effect of discounting is immaterial to annual leave.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

### (b) Long service leave

LLS's long service leave liability is assumed by the Crown in the right of the State of New South Wales (the Crown). The entity accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits and other liabilities'.

Long service leave is measured at present value in accordance with AASB 119 *Employee Benefits*, based on the application of procedures (specified in NSW Treasury Circular TC18/13) to employees with five or more years of service, using current rates of pay. Additional factors were applied based on an actuarial review to approximate present value.

### (c) Superannuation

The Crown assumes the defined benefit superannuation liabilities for certain General Government Sector entities. This means on initial incurrence entities recognise a liability and expense and on assumption of the liability, a revenue equivalent to the liability assumed.

Local Land Services has determined that it is probable a liability may not arise to pay superannuation on annual leave loading. This position has been formed based on current inquiries, other information currently available to management, and after considering the facts from a decision in the Federal Court of Australia: *Finance Sector Union of Australia v Commonwealth Bank of Australia* [2022] FedCFamC2G 409. That decision confirmed that, in relation to the industrial agreement considered in that case, annual leave loading did not form part of ordinary time earnings and therefore, did not require superannuation contributions to be made under superannuation guarantee legislation because the obligation to pay annual leave loading was not referable to ordinary hours of work or to ordinary rates of pay. Rather, it was paid by reference to the period of annual leave, and stems from a historical base for the purpose of compensating employees for their loss of opportunity to work additional hours at higher rates during this period. LLS believes the circumstances of the case may align with that suggested by the LLS industrial instrument and varies from the position taken by the ATO.

This position will be re-assessed in future reporting periods as new information comes to light on this matter.

### (d) Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, worker's compensation insurance premiums and fringe benefits tax.

### (e) Other provisions

Other provisions exist when LLS has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the obligation.

LLS has recognised a provision at year end in relation to the Supporting Our Neighbours program. LLS has determined a constructive obligation exists arising from the launch of the program in April 2020. The provision is based upon applications received from landholders and where assessed values of claims were not known an average of previously assessed claims was used.

Any provision for restructuring is recognised only when an agency has a detailed formal plan and the agency has raised a valid expectation in those affected by the restructuring that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected.

If the effect of the time value of money is material, provisions are discounted at an appropriate percentage, which is a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability.

### (k) Fair value hierarchy

A number of the LLS's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13, the entity categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 - quoted prices in active markets for identical assets / liabilities that the LLS can access at the measurement date.
- Level 2 - inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 - inputs that are not based on observable market data (unobservable inputs).

LLS recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Refer Note 12 and Note 21 for further disclosures regarding fair value measurements of financial and non-financial assets.

### (l) Equity and reserves

#### (i) Asset revaluation reserve

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets. This accords with LLS's policy on the revaluation of property, plant and equipment as discussed in Note 1(i) (iii).

#### (ii) Accumulated funds

The category accumulated funds includes all current and prior period retained funds.

(iii) Separate reserve accounts are recognised in the financial statements only if such accounts are required by specific legislation or Australian Accounting Standards (e.g. revaluation surplus).

#### (iv) Equity transfers

Transfers arising from an administrative restructure involving not-for-profit government entities are recognised at the amount at which the assets and liabilities were recognised by the transferor immediately prior to the restructure to approximate fair value.

### (m) Budgeted amounts

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget are not reflected in the budgeted amounts. Major variances between the original budgeted and the actual amounts are disclosed in the primary financial statements in Note 19.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (n) Changes in accounting policy, including new or revised Accounting Standards

AASB 1059 *Service Concession Arrangements: Grantors* became effective during the year. LLS has considered the scope of this standard and assessed it to have no impact on the Statement of Comprehensive Income, Statement of Financial Position or Statement of Cash Flows for the financial year.

The standard addresses the accounting for a service concession arrangement by a grantor that is a public service entity by prescribing the accounting for the arrangement from the grantor's perspective.

The previous TPP06-8 Accounting for Privately Financed Projects issued by NSW Treasury was withdrawn effective 1 July 2020 to accommodate the application of AASB 1059.

Local Land Services (LLS) delivers a range of biosecurity, natural resource management and emergency management services to the People of NSW in accordance with the *Local Land Services Act 2013*.

Whilst LLS holds significant assets to support the delivery of its services, LLS does not enter into any service concession arrangements with operators for the delivery of any services. LLS does not construct or hold any such assets which align with the examples described by the standard.

### (o) New Australian Accounting Standards issued but not effective

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted for the financial year ended 30 June 2021. These are listed as follows, along with the corresponding effective date:

- AASB 17 Insurance Contracts (Jan 2023)
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current (Jan 2022)
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments (Jan 2022)
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date (Jan 2022)
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (Jan 2023)
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Jan 2023)
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (Jan 2023)
- AASB 2021-7a Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (Jan 2022)
- AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (Jan 2023)
- AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (Jan 2025)

LLS has considered these standards and has assessed there to be little or no impact on the content and presentation of the financial statements once the standards become effective, beyond any minor changes to disclosures.

## 2. EXPENSES EXCLUDING LOSSES

|  | Consolidated             |                          | Parent                   |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
|  | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 |
| <b>(a) Employee related services</b>                       |                          |                          |                          |                          |
| Salaries and wages (including recreation leave)            | 104,332                  | 100,385                  | -                        | -                        |
| Superannuation – defined benefit plans                     | 377                      | 487                      | -                        | -                        |
| Superannuation – defined contribution plans                | 10,011                   | 9,148                    | -                        | -                        |
| Long service leave   | (1,103)                  | 1,548                    | -                        | -                        |
| Workers compensation insurance                             | 1,280                    | 951                      | -                        | -                        |
| Payroll tax and fringe benefits tax                        | 5,705                    | 5,600                    | -                        | -                        |
| Redundancy payments  | 250                      | 657                      | -                        | -                        |
|  | <b>120,852</b>           | <b>118,776</b>           | -                        | -                        |
| <b>(b) Personnel services</b>                              |                          |                          |                          |                          |
|  | -                        | -                        | 120,852                  | 118,776                  |
|  | -                        | -                        | <b>120,852</b>           | <b>118,776</b>           |
| <b>(c) Other operating expenses include the following:</b> |                          |                          |                          |                          |
| Advertising and promotion                                  | 852                      | 798                      | 852                      | 798                      |
| Auditor's remuneration – audit of financial reports        | 220                      | 216                      | 220                      | 216                      |
| Expected credit losses                                     | 307                      | 146                      | 307                      | 146                      |
| Board remuneration   | 2,030                    | 2,091                    | 2,030                    | 2,091                    |
| Cleaning   | 603                      | 611                      | 603                      | 611                      |
| Computer software fees                                     | 544                      | 646                      | 544                      | 646                      |
| Contractors and other fees                                 | 50,645                   | 44,214                   | 50,645                   | 44,214                   |
| Cost of inventories held for distribution                  | 3,144                    | 3,356                    | 3,144                    | 3,356                    |
| Cost of sales  | 6,768                    | 6,470                    | 6,768                    | 6,470                    |
| Courier and freight  | 66                       | 65                       | 66                       | 65                       |
| Data/Internet  | 64                       | 53                       | 64                       | 53                       |
| Electricity  | 474                      | 507                      | 474                      | 507                      |
| Insurance  | 917                      | 734                      | 917                      | 734                      |
| Corporate Services   | 3,410                    | 3,200                    | 3,410                    | 3,200                    |
| Legal - Crown Solicitor's Office                           | 13                       | -                        | 13                       | -                        |
| Legal other  | 415                      | 69                       | 415                      | 69                       |
| Levies   | 6,517                    | 7,672                    | 6,517                    | 7,672                    |
| Maintenance  | 2,201                    | 2,898                    | 2,201                    | 2,898                    |
| Motor vehicle  | 4,223                    | 3,592                    | 4,223                    | 3,592                    |
| Operating lease rental – minimum lease payments            | 1,901                    | 2,386                    | 1,901                    | 2,386                    |
| Other operating  | 21,271                   | 10,043                   | 21,271                   | 10,043                   |
| Printing   | 852                      | 962                      | 852                      | 962                      |
| Rates  | 75                       | 58                       | 75                       | 58                       |
| Telecommunication  | 333                      | 1,187                    | 333                      | 1,187                    |
| Training and staff development                             | 812                      | 1,092                    | 812                      | 1,092                    |
| Travel   | 1,973                    | 1,873                    | 1,973                    | 1,873                    |
|  | <b>110,630</b>           | <b>94,939</b>            | <b>110,630</b>           | <b>94,939</b>            |
| <b>(d) Depreciation and amortisation expense</b>           |                          |                          |                          |                          |
| Buildings  | 3,553                    | 3,148                    | 3,553                    | 3,148                    |
| Infrastructure   | 5,190                    | 5,237                    | 5,190                    | 5,237                    |
| Plant and equipment  | 3,247                    | 3,381                    | 3,247                    | 3,381                    |
| Amortisation of intangible assets                          | 144                      | 131                      | 144                      | 131                      |
|  | <b>12,134</b>            | <b>11,897</b>            | <b>12,134</b>            | <b>11,897</b>            |
| <b>(e) Grants and subsidies</b>                            |                          |                          |                          |                          |
| National Landcare Programme                                | 1,055                    | 5,088                    | 1,055                    | 5,088                    |
| Catchment Management NSW                                   | 590                      | 6,075                    | 590                      | 6,075                    |
| Hunter Catchment Contribution                              | 636                      | 1,840                    | 636                      | 1,840                    |
| Landcare Co-ordinators Initiative                          | 4,947                    | 8,226                    | 4,947                    | 8,226                    |
| Weed Action Plan   | 1,248                    | 9,845                    | 1,248                    | 9,845                    |
| Other  | 28,384                   | 8,153                    | 28,384                   | 8,153                    |
|  | <b>36,860</b>            | <b>39,227</b>            | <b>36,860</b>            | <b>39,227</b>            |
| <b>(f) Finance costs</b>                                   |                          |                          |                          |                          |
| Interest expense from lease liabilities                    | 577                      | 541                      | 577                      | 541                      |
|  | <b>577</b>               | <b>541</b>               | <b>577</b>               | <b>541</b>               |

### 3. REVENUES

|   | Consolidated             |                          | Parent                   |                          |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
|   | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 |
| <b>(a) Sale of goods and services</b>   |                          |                          |                          |                          |
| <b>Sale of goods:</b>   |                          |                          |                          |                          |
| Minor sales of goods and services   | 675                      | 252                      | 675                      | 252                      |
| <b>Rendering of services:</b>   |                          |                          |                          |                          |
| Education   | 21                       | 26                       | 21                       | 26                       |
| Fees for services rendered  | 113,938                  | 78,211                   | 113,938                  | 78,211                   |
| Permit fees   | 3,394                    | 2,773                    | 3,394                    | 2,773                    |
| Recovery of administrative costs  | (3)                      | 3                        | (3)                      | 3                        |
| Other services  | 8,871                    | 4,912                    | 8,871                    | 4,912                    |
|   | <b>126,896</b>           | <b>86,177</b>            | <b>126,896</b>           | <b>86,177</b>            |
| <b>(b) Investment revenue</b>   |                          |                          |                          |                          |
| Interest  | 52                       | 51                       | 52                       | 51                       |
| Rents   | 996                      | 894                      | 996                      | 894                      |
|   | <b>1,048</b>             | <b>945</b>               | <b>1,048</b>             | <b>945</b>               |
| <b>(c) Grants and contributions</b>   |                          |                          |                          |                          |
| Industry/private bodies   | 419                      | 638                      | 419                      | 638                      |
| Commonwealth Government   | 0                        | 488                      | 0                        | 488                      |
| NSW budget sector agencies  | 100,246                  | 163,975                  | 100,246                  | 163,975                  |
| Personnel services received free of charge                                    | -                        | -                        | (613)                    | 1,768                    |
| Local and other state governments   | 6,603                    | 4,908                    | 6,603                    | 4,908                    |
|   | <b>107,268</b>           | <b>170,009</b>           | <b>106,655</b>           | <b>171,777</b>           |
| <b>(d) Acceptance by the Crown of employee benefits and other liabilities</b> |                          |                          |                          |                          |
| Superannuation  | 377                      | 487                      | -                        | -                        |
| Long service leave  | (1,008)                  | 1,257                    | -                        | -                        |
| Payroll tax   | 18                       | 24                       | -                        | -                        |
|   | <b>(613)</b>             | <b>1,768</b>             | <b>-</b>                 | <b>-</b>                 |
| <b>(e) Other revenue</b>  |                          |                          |                          |                          |
| Levies  | 6,173                    | -                        | 6,173                    | -                        |
| Other revenue   | 5,856                    | 8,491                    | 5,856                    | 8,491                    |
|   | <b>12,029</b>            | <b>8,491</b>             | <b>12,029</b>            | <b>8,491</b>             |
| <b>(f) Rates</b>  |                          |                          |                          |                          |
| Rates   | 46,357                   | (1)                      | 46,357                   | (1)                      |
|   | <b>46,357</b>            | <b>(1)</b>               | <b>46,357</b>            | <b>(1)</b>               |

#### 4. GAIN / (LOSS) ON DISPOSAL

|  | Consolidated             |                          | Parent                   |                          |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
|  | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 |
| <b>(a) Gain / (loss) on disposal</b>   |                          |                          |                          |                          |
| <b>Gain on disposal of property, plant and equipment</b>                       |                          |                          |                          |                          |
| Proceeds from disposal   | 3                        | 242                      | 3                        | 242                      |
| Written down value of assets disposed  | (9)                      | (65)                     | (9)                      | (65)                     |
| <b>Net gain on disposal of property, plant and equipment</b>                   | <b>(6)</b>               | <b>177</b>               | <b>(6)</b>               | <b>177</b>               |
| <b>(b) Other gain/(loss)</b>   |                          |                          |                          |                          |
| Impairment of right-of-use assets - buildings                                  | 1,095                    | (243)                    | 1,095                    | (243)                    |
| De-recognition of right-of-use assets and lease liabilities with Property NSW* |                          |                          |                          |                          |
| <b>Total other gain/(loss)</b>   | <b>1,095</b>             | <b>(243)</b>             | <b>1,095</b>             | <b>(243)</b>             |

\*The net gains/(losses) are recognised from the de-recognition of the right-of-use asset and lease liability with Property NSW at 30 June 2022. Please refer to Note 11 and Note 14 for further details on the de-recognition.

The net gain/(loss) from the de-recognition of right-of-use asset and lease liability as at 30 June 2022 is reconciled as below:

|                                | 2022<br>\$'000 |
|--------------------------------|----------------|
| <b>Right of use asset</b>      |                |
| Gross carrying value           | 28,807         |
| Less: accumulated depreciation | (7,286)        |
| Net book value                 | <u>21,521</u>  |
| <b>Lease liability</b>         | 22,616         |
| <b>Net Gain/(Losses)</b>       | <u>(1,095)</u> |

#### 5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

|                          |               |               |               |               |
|--------------------------|---------------|---------------|---------------|---------------|
| Cash at bank and on hand | 50,171        | 52,544        | 50,171        | 52,544        |
|                          | <u>50,171</u> | <u>52,544</u> | <u>50,171</u> | <u>52,544</u> |

For the purpose of the statement of cash flows, cash and cash equivalents include cash at bank, cash on hand, and short term deposits.

Cash and cash equivalent assets recognised in the statement of financial position are reconciled at the end of the financial year to the statement of cash flows as follows:

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| Cash and cash equivalents (per statement of financial position) | 50,171        | 52,544        | 50,171        | 52,544        |
| Closing cash and cash equivalents (per statement of cash flows) | <u>50,171</u> | <u>52,544</u> | <u>50,171</u> | <u>52,544</u> |

LLS carries an external restriction against funds held at year end. The restriction applies to the use of funds and arises from contractual and legislative obligations to other bodies. The aggregate of these restricted funds included in the cash and cash equivalent balance reported above is \$34.9 million (2021 \$37.9 million).

Refer Note 21 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

#### 6. CURRENT / NON-CURRENT ASSETS - RECEIVABLES

##### CURRENT

|  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| Trade debtors                              | 49,122        | 44,183        | 49,122        | 44,183        |
| Miscellaneous                              | 523           | 43            | 523           | 43            |
| Less: Allowance for expected credit losses | (4,046)       | (3,799)       | (4,046)       | (3,799)       |
| Net GST                                    | 2,636         | 1,094         | 2,636         | 1,094         |
| <b>Trade receivables</b>                   | <b>48,235</b> | <b>41,521</b> | <b>48,235</b> | <b>41,521</b> |
| <b>Prepayments</b>                         |               |               |               |               |
| Other                                      | 822           | 664           | 554           | 522           |
|  | <u>822</u>    | <u>664</u>    | <u>554</u>    | <u>522</u>    |
| <b>Receivables</b>                         | <b>49,057</b> | <b>42,185</b> | <b>48,789</b> | <b>42,043</b> |

6. CURRENT / NON-CURRENT ASSETS - RECEIVABLES - (continued)

|   | Consolidated |              | Parent       |              |
|---|--------------|--------------|--------------|--------------|
|   | Actual       | Actual       | Actual       | Actual       |
|   | 2022         | 2021         | 2022         | 2021         |
|   | \$'000       | \$'000       | \$'000       | \$'000       |
| <b>Movement in the allowance for expected credit losses</b>   |              |              |              |              |
| Balance at beginning of period                                | 3,799        | 3,855        | 3,799        | 3,855        |
| Amounts written off during the period                         | (60)         | (202)        | (60)         | (202)        |
| Increase/(decrease) in allowance recognised in profit or loss | 307          | 146          | 307          | 146          |
| <b>Balance at end of period</b>                               | <b>4,046</b> | <b>3,799</b> | <b>4,046</b> | <b>3,799</b> |
| <b>GST</b>  |              |              |              |              |
| GST receivable  | 3,170        | 2,060        | 3,170        | 2,060        |
| GST payable   | (534)        | (966)        | (534)        | (966)        |
| <b>NET GST Receivable/(Payable)</b>                           | <b>2,636</b> | <b>1,094</b> | <b>2,636</b> | <b>1,094</b> |

Net GST payable is disclosed at Note 13.

Refer Note 21 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

7. CURRENT / NON-CURRENT ASSETS - INVENTORIES

**CURRENT**

**Seed inventory**

|                                 |            |            |            |            |
|---------------------------------|------------|------------|------------|------------|
| Opening balance of seed stock   | 406        | 400        | 406        | 400        |
| Seed withdrawn from seed bank   | (59)       | (50)       | (59)       | (50)       |
| Value of seed collected         | 90         | 56         | 90         | 56         |
| Net loss on value of seed stock | 4          | -          | 4          | -          |
| <b>Closing balance</b>          | <b>441</b> | <b>406</b> | <b>441</b> | <b>406</b> |

**Other inventory on hand**

|  |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
| Opening balance on hand at beginning of period | 1,963        | 1,981        | 1,963        | 1,981        |
| Increase in stock levels during period         | 939          | (18)         | 939          | (18)         |
| <b>Closing Balance</b>                         | <b>2,902</b> | <b>1,963</b> | <b>2,902</b> | <b>1,963</b> |

**Total Inventory on hand at end of period**

**3,343      2,369      3,343      2,369**

8. ASSETS HELD FOR SALE

**NON-CURRENT assets held for sale**

|                    |   |   |   |   |
|--------------------|---|---|---|---|
| Land and buildings | - | - | - | - |
|                    | - | - | - | - |

9. PARENT & CONSOLIDATED - NON-CURRENT ASSETS – PROPERTY PLANT AND EQUIPMENT

|   | Land and Buildings<br>\$'000 | Plant & Equipment<br>\$'000 | Infrastructure Systems<br>\$'000 | WIP PPE<br>\$'000 | Total<br>\$'000  |
|---|------------------------------|-----------------------------|----------------------------------|-------------------|------------------|
| <b>At 1 July 2021</b>                   |                              |                             |                                  |                   |                  |
| At fair value                           | 868,860                      | 11,340                      | 123,221                          | 5,271             | 1,008,693        |
| Accumulated depreciation and impairment | (6,955)                      | (4,190)                     | (7,203)                          | -                 | (18,348)         |
| <b>Net carrying amount</b>              | <b>861,905</b>               | <b>7,150</b>                | <b>116,019</b>                   | <b>5,271</b>      | <b>990,345</b>   |
| <b>At 30 June 2022</b>                  |                              |                             |                                  |                   |                  |
| At fair value                           | 926,875                      | 13,018                      | 123,488                          | 8,436             | 1,071,817        |
| Accumulated depreciation and impairment | (7,687)                      | (5,136)                     | (12,390)                         | -                 | (25,213)         |
| <b>Net carrying amount</b>              | <b>919,188</b>               | <b>7,882</b>                | <b>111,098</b>                   | <b>8,436</b>      | <b>1,046,604</b> |

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below.

|  | Land and Buildings<br>\$'000 | Plant & Equipment<br>\$'000 | Infrastructure Systems<br>\$'000 | WIP PPE<br>\$'000 | Total<br>\$'000  |
|--|------------------------------|-----------------------------|----------------------------------|-------------------|------------------|
| <b>Period ended 30 June 2022</b>   |                              |                             |                                  |                   |                  |
| Net carrying amount at start of year   | 861,905                      | 7,150                       | 116,019                          | 5,271             | 990,345          |
| Additions  | 10,345                       | 721                         | 125                              | 5,021             | 16,212           |
| Disposals  | -                            | (59)                        | (9)                              | -                 | (68)             |
| Transfers  | 690                          | 1,016                       | 150                              | (1,856)           | -                |
| Net revaluation increment less revaluation decrements recognised in reserves | 46,980                       | -                           | -                                | -                 | 46,980           |
| Depreciation expense - asset owned   | (732)                        | (1,002)                     | (5,190)                          | -                 | (6,924)          |
| Write back on disposal   | -                            | 56                          | 3                                | -                 | 59               |
| <b>Net carrying amount at end of year</b>                                    | <b>919,188</b>               | <b>7,882</b>                | <b>111,098</b>                   | <b>8,436</b>      | <b>1,046,604</b> |

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the prior reporting period is set out below.

|  | Land and Buildings<br>\$'000 | Plant & Equipment<br>\$'000 | Infrastructure Systems<br>\$'000 | WIP PPE<br>\$'000 | Total<br>\$'000 |
|--|------------------------------|-----------------------------|----------------------------------|-------------------|-----------------|
| <b>Period ended 30 June 2021</b>   |                              |                             |                                  |                   |                 |
| Net carrying amount at start of year   | 818,077                      | 4,252                       | 115,423                          | 5,167             | 942,919         |
| Additions  | 333                          | 346                         | 532                              | 4,646             | 5,857           |
| Disposals  | -                            | (763)                       | -                                | -                 | (763)           |
| Transfers  | 853                          | 3,486                       | 304                              | (4,542)           | 101             |
| Net revaluation increment less revaluation decrements recognised in reserves | 43,460                       | -                           | 4,997                            | -                 | 48,457          |
| Depreciation expense   | (818)                        | (869)                       | (5,237)                          | -                 | (6,924)         |
| Write back on disposal   | -                            | 698                         | -                                | -                 | 698             |
| <b>Net carrying amount at end of year</b>                                    | <b>861,905</b>               | <b>7,150</b>                | <b>116,019</b>                   | <b>5,271</b>      | <b>990,345</b>  |

10. PARENT & CONSOLIDATED - NON-CURRENT ASSETS – RIGHT-OF-USE ASSETS

|   | Land and Buildings<br>\$'000 | Plant & Equipment<br>\$'000 | Total<br>\$'000 |
|---|------------------------------|-----------------------------|-----------------|
| <b>At 1 July 2021</b>                   |                              |                             |                 |
| At fair value                           | 23,365                       | 11,758                      | 35,123          |
| Accumulated depreciation and impairment | (4,464)                      | (4,648)                     | (9,112)         |
| <b>Net carrying amount</b>              | <b>18,901</b>                | <b>7,110</b>                | <b>26,011</b>   |
| <b>At 30 June 2022</b>                  |                              |                             |                 |
| At fair value                           | -                            | 11,226                      | 11,226          |
| Accumulated depreciation and impairment | -                            | (6,267)                     | (6,267)         |
| <b>Net carrying amount</b>              | <b>-</b>                     | <b>4,959</b>                | <b>4,959</b>    |

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below.

|   | Land and Buildings<br>\$'000 | Plant & Equipment<br>\$'000 | Total<br>\$'000 |
|---|------------------------------|-----------------------------|-----------------|
| <b>Period ended 30 June 2022</b>          |                              |                             |                 |
| Net carrying amount at start of year      | 18,901                       | 7,110                       | 26,011          |
| Additions of right-of-use assets          | 4,926                        | 94                          | 5,020           |
| Disposals                                 | (2,322)                      | (626)                       | (2,948)         |
| Remeasurement                             | 487                          | -                           | 487             |
| Depreciation of right-of-use assets       | (2,821)                      | (2,245)                     | (5,066)         |
| Write back on disposal                    | 7,285                        | 626                         | 7,911           |
| De-recognition of right-of-use asset      | (26,456)                     | -                           | (26,456)        |
| <b>Net carrying amount at end of year</b> | <b>-</b>                     | <b>4,959</b>                | <b>4,959</b>    |

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the prior reporting period is set out below.

|   | Land and Buildings<br>\$'000 | Plant & Equipment<br>\$'000 | Total<br>\$'000 |
|---|------------------------------|-----------------------------|-----------------|
| <b>Period ended 30 June 2021</b>          |                              |                             |                 |
| Net carrying amount at start of year      | 23,215                       | 7,529                       | 30,744          |
| Additions of right-of-use assets          | 407                          | 2,093                       | 2,500           |
| Disposals                                 | (373)                        | (275)                       | (648)           |
| Remeasurement                             | (2,051)                      | -                           | (2,051)         |
| Impairment losses                         | (246)                        | -                           | (246)           |
| Depreciation of right-of-use assets       | (2,330)                      | (2,512)                     | (4,842)         |
| Write back on disposal                    | 279                          | 275                         | 554             |
| <b>Net carrying amount at end of year</b> | <b>18,901</b>                | <b>7,110</b>                | <b>26,011</b>   |

## 11. INTANGIBLE ASSETS - PARENT & CONSOLIDATED

**Total  
\$'000**

### At 30 June 2022

|                            |                     |
|----------------------------|---------------------|
| Cost or fair value         | 2,116               |
| Accumulated amortisation   | (736)               |
| <b>Net carrying amount</b> | <b><u>1,380</u></b> |

### Period ended 30 June 2022

|  |                     |
|--|---------------------|
| Net carrying amount at start of year                         | 1,524               |
| Amortisation (recognised in 'depreciation and amortisation') | (144)               |
| <b>Net carrying amount at end of year</b>                    | <b><u>1,380</u></b> |

**Total  
\$'000**

### At 30 June 2021

|   |                     |
|---|---------------------|
| Cost or fair value                      | 2,116               |
| Accumulated amortisation and impairment | (592)               |
| <b>Net carrying amount</b>              | <b><u>1,524</u></b> |

### Year ended 30 June 2021

|  |                     |
|--|---------------------|
| Net carrying amount at start of year                         | 1,373               |
| Additions  | 15                  |
| Transfers  | 191                 |
| Revaluation  | 76                  |
| Amortisation (recognised in 'depreciation and amortisation') | (131)               |
| <b>Net carrying amount at end of the year</b>                | <b><u>1,524</u></b> |

The value of intangible assets include easements against land, irrigation water licences and capitalised software costs.

**Total  
\$'000**

### Intangibles - Works in Progress

#### Period ended 30 June 2022

|   |                     |
|---|---------------------|
| Net carrying amount at start of year      | 7,720               |
| Additions                                 | 961                 |
| <b>Net carrying amount at end of year</b> | <b><u>8,681</u></b> |

### Intangibles - Works in Progress

#### Period ended 30 June 2021

|   |                     |
|---|---------------------|
| Net carrying amount at start of year      | 5,761               |
| Additions                                 | 2,150               |
| Transfers                                 | (191)               |
| <b>Net carrying amount at end of year</b> | <b><u>7,720</u></b> |

The value of intangible assets works in progress is comprised of costs associated with the development of software systems.

## 12. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS - PARENT & CONSOLIDATED

The fair value of non-financial assets have been measured in accordance with AASB 13 *Fair Value Measurement*. Under AASB13, fair value is defined as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date".

To increase consistency and comparability in fair value measurements and related disclosures, AASB 13 establishes a fair value hierarchy that categorises into three levels aligned to the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1 inputs) and the lowest priority to unobservable inputs (level 3 inputs).

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within level 1 that are observable for asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for asset or liability. Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for asset or liability at the measurement date. Where level 3 is adopted a sensitivity analysis shall be included in the assessment of value.

12. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS - PARENT & CONSOLIDATED (continued)

(a) Fair value hierarchy

At 30 June 2022

|   | Level 1<br>\$'000 | Level 2<br>\$'000 | Level 3<br>\$'000 | Total Fair Value<br>\$'000 |
|---|-------------------|-------------------|-------------------|----------------------------|
| Non-current assets held for sale (Note 8) | -                 | -                 | -                 | -                          |
| Land and buildings (Note 9)               | -                 | 39,816            | 879,372           | 919,188                    |
| Infrastructure systems (Note 9)           | -                 | -                 | 111,098           | 111,098                    |
| <b>Total</b>                              | -                 | <b>39,816</b>     | <b>990,470</b>    | <b>1,030,285</b>           |

At 30 June 2021

|   | Level 1<br>\$'000 | Level 2<br>\$'000 | Level 3<br>\$'000 | Total Fair Value<br>\$'000 |
|---|-------------------|-------------------|-------------------|----------------------------|
| Non-current assets held for sale (Note 8) | -                 | -                 | -                 | -                          |
| Land and buildings (Note 9)               | -                 | 29,513            | 832,392           | 861,905                    |
| Infrastructure systems (Note 9)           | -                 | -                 | 116,019           | 116,019                    |
| <b>Total</b>                              | -                 | <b>29,513</b>     | <b>948,411</b>    | <b>977,924</b>             |

There were no transfers between level 1 or 2 during the period.

The freehold land and buildings are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depending on the type of property asset involved, the fair value of freehold land and buildings was determined using a direct comparison of similar properties or the depreciated replacement cost approach added to the comparable market value of the land for similar properties.

CIVAS (NSW) Pty Limited was engaged to value the TSR's and stock watering points as part of the Crown Land Estate, and used the same mass valuation methodology as it does with all other categories within the Crown portfolio which is a determination of a global rate per hectare for each category, within a local government area. The land is valued on the basis of the highest and best use taking into account zoning and other restrictions, access to services infrastructure and property market demand. These value elements are considered in a global way when formulating a value level to apply to a particular category type. The value attributed to TSR land is shown in level 3 due to the use of land categories discounting across categories in the valuation methodology.

The plant and equipment is valued at depreciated historical cost, which approximates the depreciated cost of the assets. The fair value of infrastructure systems was determined by an independent valuer based on the depreciated replacement cost that reflects the estimated current cost of replacing of the asset with a similar asset.

(b) Reconciliation of recurring level 3 fair value measurements

At 30 June 2022

| Recurring level 3 fair value measurements | Land and Buildings<br>\$'000 | Infrastructure Systems<br>\$'000 | Total Fair Value<br>\$'000 |
|---|------------------------------|----------------------------------|----------------------------|
| Fair value as at 1 July 2021              | 832,386                      | 116,019                          | 948,405                    |
| Additions                                 | -                            | 125                              | 125                        |
| Fair value of assets transferred          | -                            | 150                              | 150                        |
| Net revaluation increments                | 46,980                       | -                                | 46,980                     |
| Depreciation                              | -                            | (5,190)                          | (5,190)                    |
| <b>Fair value as at 30 June 2022</b>      | <b>879,366</b>               | <b>111,098</b>                   | <b>990,464</b>             |

At 30 June 2021

| Recurring level 3 fair value measurements | Land and Buildings<br>\$'000 | Infrastructure Systems<br>\$'000 | Total Fair Value<br>\$'000 |
|---|------------------------------|----------------------------------|----------------------------|
| Fair value as at 1 July 2020              | 789,390                      | 115,423                          | 904,813                    |
| Additions                                 | -                            | 532                              | 532                        |
| Fair value of assets transferred          | -                            | 304                              | 304                        |
| Net revaluation increments                | 42,996                       | 4,997                            | 47,993                     |
| Depreciation                              | -                            | (5,237)                          | (5,237)                    |
| <b>Fair value as at 30 June 2021</b>      | <b>832,386</b>               | <b>116,019</b>                   | <b>948,405</b>             |

There were no transfers between level 2 and level 3 of the fair value hierarchy during the year ended 30 June 2022.

Information about level 3 fair value measurements

| Asset classification | Significant unobservable inputs   | Valuation techniques  | Sensitivity of significant unobservable inputs  |
|----------------------|---|---|---|
| Land and Buildings   | Discounting applied across various categories used in the mass valuation approach for TSR land.                           | TSR land is valued as part of the Crown Land Estate using market comparables. | Changes in composition of classes and between classes or groupings in the dataset comprising the mass valuation can impact the fair value generated from the methodology.                         |
| Infrastructure       | Estimated replacement costs of infrastructure taking into account of functional obsolescence condition and age of assets. | Depreciated replacement cost approach   | An increase / decrease in the estimated replacement cost will result in increase / decrease in the fair value.<br>A decrease in the estimated remaining useful life will decrease the fair value. |

13. CURRENT LIABILITIES - PAYABLES

|                                      | Consolidated  |               | Parent        |               |
|--------------------------------------|---------------|---------------|---------------|---------------|
|                                      | Actual        | Actual        | Actual        | Actual        |
|                                      | 2022          | 2021          | 2022          | 2021          |
|                                      | \$'000        | \$'000        | \$'000        | \$'000        |
| <b>CURRENT</b>                       |               |               |               |               |
| Accrued salaries, wages and on-costs | 1,951         | 1,528         | -             | -             |
| Other taxes payable                  | 433           | 1,453         | -             | -             |
| Personnel services payable           | -             | -             | 22,485        | 22,515        |
| Creditors                            | 30,655        | 30,786        | 30,654        | 30,786        |
|                                      | <b>33,039</b> | <b>33,767</b> | <b>53,139</b> | <b>53,301</b> |

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables are disclosed in Note 21.

14. CURRENT- NON-CURRENT LIABILITIES - LEASE LIABILITIES

(a). CURRENT

Lease liabilities

|                                  |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|
| Buildings                        | -            | 1,994        | -            | 1,994        |
| Plant and Equipment              | 1,714        | 2,392        | 1,714        | 2,392        |
| <b>Total current liabilities</b> | <b>1,714</b> | <b>4,386</b> | <b>1,714</b> | <b>4,386</b> |

(b). NON-CURRENT

Lease liabilities

|                                      |              |               |              |               |
|--------------------------------------|--------------|---------------|--------------|---------------|
| Buildings                            | -            | 17,798        | -            | 17,798        |
| Plant and Equipment                  | 3,240        | 4,731         | 3,240        | 4,731         |
| <b>Total non-current liabilities</b> | <b>3,240</b> | <b>22,529</b> | <b>3,240</b> | <b>22,529</b> |

(c) RECONCILIATION OF MOVEMENT IN LEASE LIABILITIES

Current lease liabilities

|                                     |              |   |              |   |
|-------------------------------------|--------------|---|--------------|---|
| <b>Balance at 1 July</b>            | <b>4,386</b> | - | <b>4,386</b> | - |
| Additions                           | 3,026        | - | 3,026        | - |
| Interest expenses                   | 577          | - | 577          | - |
| Payments                            | (4,883)      | - | (4,883)      | - |
| De-recognition of lease liabilities | (1,392)      | - | (1,392)      | - |
| <b>Balance at 30 June</b>           | <b>1,714</b> | - | <b>1,714</b> | - |

Non-current lease liabilities

|                                     |               |   |               |   |
|-------------------------------------|---------------|---|---------------|---|
| <b>Balance at 1 July</b>            | <b>22,529</b> | - | <b>22,529</b> | - |
| Additions                           | 1,994         | - | 1,994         | - |
| De-recognition of lease liabilities | (21,283)      | - | (21,283)      | - |
| <b>Balance at 30 June</b>           | <b>3,240</b>  | - | <b>3,240</b>  | - |

15. CURRENT- NON-CURRENT LIABILITIES - PROVISIONS

(a). CURRENT

Employee benefits and related on-costs

|                    |               |               |   |   |
|--------------------|---------------|---------------|---|---|
| Recreation leave   | 14,492        | 13,619        | - | - |
| Long service leave | 3,949         | 3,843         | - | - |
| Payroll tax        | 1,317         | 1,469         | - | - |
|                    | <b>19,758</b> | <b>18,931</b> | - | - |

(b). CURRENT

|  |               |               |            |            |
|--|---------------|---------------|------------|------------|
| Restoration costs  | 931           | 931           | 931        | 931        |
| Supporting Our Neighbours Program ( refer Note 1(j)(v)(e)) | -             | 12            | -          | 12         |
|  | <b>931</b>    | <b>943</b>    | <b>931</b> | <b>943</b> |
| <b>Total current provisions</b>                            | <b>20,689</b> | <b>19,874</b> | <b>931</b> | <b>943</b> |

(c). NON-CURRENT

Employee benefits and related on-costs

|                                     |            |            |   |   |
|-------------------------------------|------------|------------|---|---|
| Long service leave                  | 258        | 291        | - | - |
| Payroll tax                         | 130        | 145        | - | - |
| Other employee related provisions   | 222        | 309        | - | - |
| <b>Total non-current provisions</b> | <b>610</b> | <b>745</b> | - | - |

15. **CURRENT- NON-CURRENT LIABILITIES - PROVISIONS (continued)**

**Recreation leave**

The liability at 30 June was \$14.492m (2021 - \$13.797m). This is based on leave entitlements at 30 June 2022. The value of recreational leave expected to be taken within 12 months is \$8.5m (2021 - \$8.5m) and \$5.3m (2021 - \$5.3m) after 12 months.

|   | Consolidated             |                          | Parent                   |                          |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
|   | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 | Actual<br>2022<br>\$'000 | Actual<br>2021<br>\$'000 |
| <b>Aggregate employee benefits and related on-costs</b> |                          |                          |                          |                          |
| Provisions – current                                    | 19,758                   | 18,931                   | -                        | -                        |
| Provisions – non-current                                | 610                      | 745                      | -                        | -                        |
| Accrued salaries, wages and on-costs (Note 13)          | 1,951                    | 1,528                    | -                        | -                        |
|   | <b>22,319</b>            | <b>21,204</b>            | -                        | -                        |

**Movements in provisions (other than employee benefits)**

**Restoration costs**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| Carrying amount at beginning of financial year | 931        | 931        | 931        | 931        |
| Amounts used                                   | -          | -          | -          | -          |
| Carrying amount at end of financial year       | <b>931</b> | <b>931</b> | <b>931</b> | <b>931</b> |

**Supporting Our Neighbours Program**

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| Carrying amount at beginning of financial year | 12   | 32,687    | 12   | 32,687    |
| Amounts used                                   | (12) | (32,675)  | (12) | (32,675)  |
| Carrying amount at end of financial year       | -    | <b>12</b> | -    | <b>12</b> |

16. **CURRENT / NON-CURRENT LIABILITIES - OTHER**

**CURRENT**

|  |               |              |               |              |
|--|---------------|--------------|---------------|--------------|
| Unearned income                          | 11,252        | 7,747        | 11,252        | 7,747        |
| Unspent grants                           | 179           | 179          | 179           | 179          |
| <b>Total current liabilities - other</b> | <b>11,431</b> | <b>7,926</b> | <b>11,431</b> | <b>7,926</b> |

**NON-CURRENT**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| Unspent grants                               | 101        | 101        | 101        | 101        |
| <b>Total non-current liabilities - other</b> | <b>101</b> | <b>101</b> | <b>101</b> | <b>101</b> |

17. **COMMITMENTS FOR EXPENDITURE**

**Capital commitments**

LLS has capital commitments at year-end of \$3.3 million (2021 - \$3.9 million). The amount relates to contracted commitments primarily in connection with development of systems to support LLS in delivery of its functions.

## 18. CONTINGENT LIABILITIES

As at 30 June 2022 LLS had no contingent assets or liabilities (2021 Nil).

## 19. BUDGET REVIEW

The budget process is finalised prior to the beginning of each financial year. Events may arise after that date that necessitates variations to the planned activities of LLS for that year. This in turn may cause variations to the financial activities. Major variations between the budget and actual amounts are outlined below.

### Net Result

The net result of \$13.021 million was favourable compared to budget.

Revenue of \$292.985 million was unfavourable compared to budget by \$17.339 million. This was due to additional revenues received over those known when the budget was prepared.

Expenditure of \$281.053 million was un-favourable compared to budget by \$12.518 million. Increased expenditure was incurred associated with activities associated with additional revenues received over those included in the budget.

### Assets and liabilities

Total assets was greater than budget by \$153.937 million due to an increase in land value, mostly attributable to the valuation increment in travelling stock reserves, and increase in infrastructure assets due to revaluation and recognition of improvements carried on travelling stock reserves.

Total liabilities was less than budget by \$4.617 million, including an increase in payables of \$5.914 million and an increase of \$1.894 million in provisions, due to timing of year-end payments offset by de-recognition of some lease liabilities.

Total equity was \$1,093 million. This was \$158.554 million greater than budget and in the main due to revaluation of land and realuation of improvements carried in travelling stock reserves not known at the time the budget was prepared.

### Cash flows

A net decrease in cash and cash equivalents of \$2.373 million resulted in a closing cash equivalent balance for the year of \$50.171 million. This result was \$15.164 million favourable to budget due to timing of payments at year-end and a greater than budgeted payables and provision balances, partially offset by a greater than budgeted receivables balance.

## 20. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

|   | Consolidated  |              | Parent        |              |
|---|---------------|--------------|---------------|--------------|
|   | 2022          | 2021         | 2022          | 2021         |
|   | \$'000        | \$'000       | \$'000        | \$'000       |
| <b>Net cash from operating activities</b> | 19,682        | (23,948)     | 19,682        | (23,948)     |
| Depreciation and amortisation             | (12,134)      | (11,897)     | (12,134)      | (11,897)     |
| Doubtful debts expense                    | (307)         | (146)        | (307)         | (146)        |
| Non-cash grant received                   | -             | 332          | -             | 332          |
| (Loss)/Gain on sale of fixed assets       | (6)           | 177          | (6)           | 177          |
| Other gains/(losses)                      | 1,095         | (243)        | 1,095         | (243)        |
| Increase/(decrease) in receivables        | 7,021         | 17,995       | 7,021         | 17,995       |
| Increase/(decrease) in inventories        | 974           | (12)         | 974           | (12)         |
| Increase/(decrease) in prepayments        | 158           | (460)        | 32            | (288)        |
| (Increase)/decrease in payables           | 728           | (5,501)      | 162           | (6,874)      |
| (Increase)/decrease in provisions         | (680)         | 31,474       | 12            | 32,675       |
| (Increase)/decrease in other liabilities  | (3,510)       | (5,828)      | (3,510)       | (5,828)      |
| <b>Net result</b>                         | <b>13,021</b> | <b>1,943</b> | <b>13,021</b> | <b>1,943</b> |

## 21. FINANCIAL INSTRUMENTS

The principal financial instruments utilised by LLS are outlined below. These financial instruments arise directly from the entity's operations or are required to finance the entity's operations. The entity does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The entity's main risks arising from financial instruments are outlined below, together with the entity's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The LLS Board has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the entity, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Board on a continuous basis.

### (a) Financial instrument categories

| Financial Assets Class:   | Note | Category                                  | Consolidated    |                 | Parent          |                 |
|---------------------------|------|---|-----------------|-----------------|-----------------|-----------------|
|                           |      |   | Carrying Amount | Carrying Amount | Carrying Amount | Carrying Amount |
|                           |      |   | 2022<br>\$'000  | 2021<br>\$'000  | 2022<br>\$'000  | 2021<br>\$'000  |
| Cash and cash equivalents | 5    | At amortised cost                         | 50,171          | 52,544          | 50,171          | 52,544          |
| Receivables <sup>1</sup>  | 6    | Receivables (at amortised cost)           | 48,235          | 41,521          | 48,235          | 41,521          |
|                           |      |   | <b>98,406</b>   | <b>94,065</b>   | <b>98,406</b>   | <b>94,065</b>   |
| Payables <sup>2</sup>     | 13   | Financial liabilities (at amortised cost) | 32,606          | 32,314          | 53,139          | 53,301          |
| Lease liabilities         | 14   | Financial liabilities (at amortised cost) | 4,954           | 26,915          | 4,954           | 26,915          |
|                           |      |   | <b>37,560</b>   | <b>59,229</b>   | <b>58,093</b>   | <b>80,216</b>   |

#### Notes

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 9).
2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 9).

### (b) Credit risk

Credit risk arises when there is the possibility of LLS's debtors defaulting on their contractual obligations, resulting in a financial loss to LLS. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for expected credit losses).

Credit risk arises from the financial assets of LLS, including cash, receivables, authority deposits and advances receivable. No collateral is held by LLS. LLS has not granted any financial guarantees.

Credit risk associated with LLS's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

#### Cash

Cash comprises cash on hand and at bank.

#### Receivables - trade debtors

Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. LLS applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade debtors.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The expected loss rates are based on historical observed loss rates.

Trade debtors are written off when there is no reasonable expectation of recovery.

The only financial assets that are past due or impaired are 'sales of goods and services' in the 'receivables' category of the balance sheet.

|                              | Expected credit loss rate | Estimated total gross carrying amount at default \$'000 | Allowance for expected credit losses \$'000 |
|------------------------------|---------------------------|---|---|
|                              | %                         |   |   |
| <b>2022</b>                  |                           |   |   |
| <3 months overdue            | 6.81                      | 987   | 67  |
| 3 months - 6 months overdue  | 17.3                      | 6,569   | 1,136                                       |
| 6 months - 18 months overdue | 22.96                     | 2,429   | 558   |
| >18 months overdue           | 100                       | 2,285   | 2,285                                       |
|                              |                           | <b>12,270</b>   | <b>4,046</b>                                |
| <b>2021</b>                  |                           |   |   |
| <3 months overdue            | 6.81                      | 5,487   | 374   |
| 3 months - 6 months overdue  | 17.3                      | 661   | 114   |
| 6 months - 18 months overdue | 22.96                     | 2,143   | 492   |
| > 18 months overdue          | 100                       | 2,819   | 2,819                                       |
|                              |                           | <b>11,110</b>   | <b>3,799</b>                                |

#### Notes

1. Each column in the table reports 'gross receivables'.
2. The ageing analysis excludes statutory receivables and prepayments, as these are not within the scope of AASB 7 and excludes receivables that are not past due. Therefore, the 'total' does not reconcile to the receivables total recognised in the statement of financial position.

## 21. FINANCIAL INSTRUMENTS (continued)

### (c) Liquidity risk

Liquidity risk is the risk that LLS will be unable to meet its payment obligations when they fall due. LLS continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of loans and other advances.

During the current year and prior year, there were no defaults or breaches on any loans payable. No assets have been pledged as collateral. The exposure of LLS to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW Treasury Circular 11/12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest. The rate of interest applied during the period was Nil% (30 June 2021 - Nil%)

The table below summarises the maturity profile of LLS's financial liabilities, together with the interest rate exposure.

|                   |                                      | FINANCIAL INSTRUMENTS Consolidated |                 |                    |                      |              | Maturity dates |              |         |
|-------------------|--------------------------------------|------------------------------------|-----------------|--------------------|----------------------|--------------|----------------|--------------|---------|
|                   |                                      | Interest rate exposure             |                 |                    |                      |              | < 1 yr         | 1 - 5 yrs    | > 5 yrs |
|                   | Weighted Average Effective Int. Rate | Nominal Amount <sup>1</sup>        | Fixed Int. Rate | Variable Int. Rate | Non-interest Bearing |              |                |              |         |
|                   |                                      | \$'000                             | \$'000          | \$'000             | \$'000               |              |                |              |         |
| <b>2022</b>       |                                      |                                    |                 |                    |                      |              |                |              |         |
| Payables          | 0.0%                                 | 32,606                             | -               | -                  | 32,606               | -            | -              | -            |         |
| Lease liabilities | 2.1%                                 | 4,954                              | -               | 4,954              | -                    | 1,714        | 3,240          | 0            |         |
|                   |                                      | <b>37,560</b>                      | -               | <b>4,954</b>       | <b>32,606</b>        | <b>1,714</b> | <b>3,240</b>   | <b>-</b>     |         |
| <b>2021</b>       |                                      |                                    |                 |                    |                      |              |                |              |         |
| Payables          | 0.0%                                 | 32,314                             | -               | -                  | 32,314               | -            | -              | -            |         |
| Lease liabilities | 0.0%                                 | 26,915                             | -               | 26,915             | -                    | 4,386        | 17,705         | 4,824        |         |
|                   |                                      | <b>59,229</b>                      | -               | <b>26,915</b>      | <b>32,314</b>        | <b>4,386</b> | <b>17,705</b>  | <b>4,824</b> |         |

|                   |                                      | FINANCIAL INSTRUMENTS Parent |                 |                    |                      |              | Maturity dates |              |         |
|-------------------|--------------------------------------|------------------------------|-----------------|--------------------|----------------------|--------------|----------------|--------------|---------|
|                   |                                      | Interest rate exposure       |                 |                    |                      |              | < 1 yr         | 1 - 5 yrs    | > 5 yrs |
|                   | Weighted Average Effective Int. Rate | Nominal Amount <sup>1</sup>  | Fixed Int. Rate | Variable Int. Rate | Non-interest Bearing |              |                |              |         |
|                   |                                      | \$'000                       | \$'000          | \$'000             | \$'000               |              |                |              |         |
| <b>2022</b>       |                                      |                              |                 |                    |                      |              |                |              |         |
| Payables          | 0.0%                                 | 53,139                       | -               | -                  | 53,139               | -            | -              | -            |         |
| Lease liabilities | 2.1%                                 | 4,954                        | -               | 4,954              | -                    | 1,714        | 3,240          | 0            |         |
|                   |                                      | <b>58,093</b>                | -               | <b>4,954</b>       | <b>53,139</b>        | <b>1,714</b> | <b>3,240</b>   | <b>-</b>     |         |
| <b>2021</b>       |                                      |                              |                 |                    |                      |              |                |              |         |
| Payables          | 0.0%                                 | 53,301                       | -               | -                  | 53,301               | -            | -              | -            |         |
| Lease liabilities | 2.1%                                 | 26,915                       | -               | 26,915             | -                    | 4,386        | 17,705         | 4,824        |         |
|                   |                                      | <b>80,216</b>                | -               | <b>26,915</b>      | <b>53,301</b>        | <b>4,386</b> | <b>17,705</b>  | <b>4,824</b> |         |

#### Notes:

- The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which LLS can be required to pay. The tables include both interest and principal cash flows and therefore will not reconcile to the statement of financial position.

### (d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. LLS's exposures to market risk are primarily through interest rate risk on borrowings. LLS has no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which LLS operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposure in existence at the reporting date. The analysis assumes that all other variables remain constant.

## 21. FINANCIAL INSTRUMENTS (continued)

### Interest rate risk

As LLS has no interest bearing liabilities its exposure to interest rate risk is minimal. LLS does not account for any fixed rate financial instruments at fair value through profit or loss or as available for sale. Therefore, for these financial instruments a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. LLS's exposure to interest rate risk is set out below.

### Consolidated

|                              | Carrying<br>Amount<br>\$'000 | Result<br>\$'000<br>-1% | Equity<br>\$'000 | Result<br>\$'000<br>+1% | Equity<br>\$'000 |
|------------------------------|------------------------------|-------------------------|------------------|-------------------------|------------------|
| <b>2022</b>                  |                              |                         |                  |                         |                  |
| <b>Financial Assets</b>      |                              |                         |                  |                         |                  |
| Cash and cash equivalents    | 50,171                       | (502)                   | (502)            | 502                     | 502              |
| Receivables                  | 48,235                       | (482)                   | (482)            | 482                     | 482              |
| <b>Financial Liabilities</b> |                              |                         |                  |                         |                  |
| Payables                     | 32,606                       | (326)                   | (326)            | 326                     | 326              |
| Lease liabilities            | 4,954                        | (50)                    | (50)             | 50                      | 50               |

### 2021

|                              |        |       |       |     |     |
|------------------------------|--------|-------|-------|-----|-----|
| <b>Financial Assets</b>      |        |       |       |     |     |
| Cash and cash equivalents    | 52,544 | (525) | (525) | 525 | 525 |
| Receivables                  | 41,521 | (415) | (415) | 415 | 415 |
| <b>Financial Liabilities</b> |        |       |       |     |     |
| Payables                     | 32,314 | (323) | (323) | 323 | 323 |
| Lease liabilities            | 26,915 | (269) | (269) | 269 | 269 |

### Parent

|                              | Carrying<br>Amount<br>\$'000 | Result<br>\$'000<br>-1% | Equity<br>\$'000 | Result<br>\$'000<br>+1% | Equity<br>\$'000 |
|------------------------------|------------------------------|-------------------------|------------------|-------------------------|------------------|
| <b>2022</b>                  |                              |                         |                  |                         |                  |
| <b>Financial Assets</b>      |                              |                         |                  |                         |                  |
| Cash and cash equivalents    | 50,171                       | (502)                   | (502)            | 502                     | 502              |
| Receivables                  | 48,235                       | (482)                   | (482)            | 482                     | 482              |
| <b>Financial Liabilities</b> |                              |                         |                  |                         |                  |
| Payables                     | 53,139                       | (531)                   | (531)            | 531                     | 531              |
| Lease liabilities            | 4,954                        | (50)                    | (50)             | 50                      | 50               |

### 2021

|                              |        |       |       |     |     |
|------------------------------|--------|-------|-------|-----|-----|
| <b>Financial Assets</b>      |        |       |       |     |     |
| Cash and cash equivalents    | 52,544 | (525) | (525) | 525 | 525 |
| Receivables                  | 41,521 | (415) | (415) | 415 | 415 |
| <b>Financial Liabilities</b> |        |       |       |     |     |
| Payables                     | 53,301 | (533) | (533) | 533 | 533 |
| Lease liabilities            | 26,915 | (269) | (269) | 269 | 269 |

### (e) Fair value recognised in the statement of financial position

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value because of the short-term nature of many of the financial instruments.

## 22. RELATED PARTIES

### (a) Key Management Personnel

Compensation was paid to key management personnel, in aggregate, during the year according to the following table

| Type of compensation         | 2022<br>\$'000 | 2021<br>\$'000 |
|------------------------------|----------------|----------------|
| Short-term employee benefits | 6,728          | 5,301          |
| Non-monetary benefits        | 6              | 9              |
| Post-employment benefits     | 535            | 508            |
| Termination benefits         | 246            | 67             |
| <b>Total</b>                 | <b>7,515</b>   | <b>5,885</b>   |

During the year, Local Land Services did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

### (b) Related Parties

During the year, Local Land Services entered into transactions with other entities that are controlled/jointly controlled/significantly influenced by NSW Government. These transactions (incurred in the normal course of business) in aggregate are a significant portion of the entity's revenue and expenses, and the nature of these significant transactions are detailed below;

| Entity/Fund                                | Nature of Transaction                  |
|--|--|
| Audit Office of New South Wales            | Audit services                         |
| Property NSW                               | Rent and accommodation                 |
| NSW Self Insurance Corporation             | Insurance premiums and claims receipts |
| Water NSW                                  | Grants received                        |
| NSW Department of Education                | Contracted works                       |
| NSW Department of Planning and Environment | Grants received and corporate services |
| NSW Food Authority                         | Meat Industry Levy                     |
| Regional NSW                               | Grants received and corporate services |
| Technical and Further Education NSW (TAFE) | Rent and accommodation                 |
| Local Land Services Staff Agency           | Personnel services                     |
| Service NSW                                | Training                               |
| NSW Department of Customer Service         | Payroll tax                            |

## 23. STATE OUTCOMES AND PROGRAMS

As part of the Regional NSW Cluster, LLS operates and contributes to NSW State Outcome 1 *Productive and Sustainable Land Use* and State Outcome 2 *Stronger Primary Industries*. LLS continues to provide the people of NSW a range of service offerings in the areas of natural resource management, animal and plant biosecurity, agricultural advisory and emergency management.

## 24. TRANSFER OF SOIL CONSERVATION SERVICE

In February 2022, the administrative orders confirmed the transfer of LLS staff associated with the administration of the *Soil Conservation Act 1938* to the Department of Regional NSW. Under the orders, staff and operations are transferred with effect from 1 July 2022.

Whilst this transfer does not impact the operation of LLS as a going concern, the transfer will involve assets and liabilities associated with the operation of Soil Conservation Service and will see a movement of equity between LLS and Regional NSW.

Key balances expected in the transfer are shown below:

|   | Consolidated<br>\$'000 | Parent<br>\$'000 |
|---|------------------------|------------------|
| Prepayments                             | 416                    | 416              |
| Sundry debtors                          | 36                     | 36               |
| Inventory                               | 506                    | 506              |
| Accrued income                          | 3,176                  | 3,176            |
| Trade debtors                           | 12,055                 | 12,055           |
| Property, plant and Equipment (Note 10) | 26,918                 | 26,918           |
| Unearned income                         | (8,069)                | (8,069)          |
| Restoration provision (Note 14)         | (112)                  | (112)            |
| Payables                                | (1,742)                | (1,742)          |
| Employee provisions and oncosts         | (2,534)                | (2,534)          |
| Net assets transferred                  | <u>30,650</u>          | <u>30,650</u>    |

As a business unit of LLS, the Soil Conservation Service transfer will carry the associated revenue and expenditure activity from the date of transfer. During the 2021-22 financial year, Soil Conservation Service contributed to the financial operations of LLS as below:

|                             | 2022<br>Total<br>\$'000 |
|-----------------------------|-------------------------|
| Total operating revenue     | 72,718                  |
| Total operating expenditure | 66,415                  |
| Net result                  | <u>6,303</u>            |

## 25. SUMMARY OF COMPLIANCE

The Appropriation Act 2021 (Appropriations Act) appropriates the sum of \$1.712 billion to the Deputy Premier, Minister for Regional New South Wales out of the Consolidated Fund for the services of Regional NSW for the year 2021–22. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of Regional NSW and entities that it is administratively responsible for, including the Local Land Services.

The responsible Minister for each GSF agency is taken to have been given an appropriation out of the Consolidated Fund under the authority s4.7 of the *Government Sector Finance Act 2018*, at the time the GSF agency receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the GSF agency. The spending authority of the responsible Minister(s) from deemed appropriation money has been delegated or sub-delegated to officers of Local Land Services for its own services.

A summary of compliance is disclosed in the financial statements of the Annual Report of Regional NSW. It has been prepared on the basis of aggregating the spending authorities of both the Deputy Premier and Minister for Regional NSW for the services of Regional NSW and the responsible Ministers for the services of the entities the principal department is administratively responsible for that receives or recovers deemed appropriation money. It reflects the status at the point in time this disclosure statement is being made. Local Land Services spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for FY21/22 and FY20/21, authorising officers of the Local Land Services to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the Local Land Services. However, as it relates to expenditure in reliance on a sum appropriated through an annual Appropriations Act, the delegation/sub-delegations are referable to the overall authority to spend set out in the relevant Appropriations Act. The individual transaction limits have been properly observed. The information in relation to the limit from the Appropriations Act is disclosed in the summary of compliance table included in the financial statements of the Annual Report of Regional NSW.

## 26. SUBSEQUENT EVENTS

The impact of the Coronavirus (COVID-19) pandemic is ongoing and whilst it has not had a material impact on the operations of LLS up to 30 June 2022, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The impact of the pandemic worldwide and domestically continues to evolve and is dependent on measures imposed by both Federal and State Governments and other countries, such as maintaining social distancing requirements, quarantine and any economic stimulus that may be provided.

LLS continues to monitor and assess risks and impacts of climate change to its operations. Whilst any direct impacts or imminent scenarios are not quantifiable, it is probable services provided by LLS to the people of NSW could increase as landholders experience impacts of climate change events. In recent years instances of emergency events and increased pest incursions have required significant input from LLS staff assisting landholders in dealing with these events.

Other than the above, no other matter or circumstance has arisen since 30 June 2022 that has significantly affected, or may significantly affect LLS's operations, the results of those operations, or LLS's state of affairs in future financial years.

**End of audited financial statements**

# Appendix

## Land disposal

There was no land disposal during the 2021-22 financial year.

## Disclosure of controlled entities and subsidiaries

Local Land Services Staff Agency is a controlled entity of Local Land Services.

Local Land Services Staff Agency is an agency of the NSW Public Service, established pursuant to Part 2 of Schedule 1 of the *Government Sector Employment Act 2013* to provide personnel services to Local Land Services.

The operations of Local Land Services Staff Agency are consolidated as part of the Local Land Services financial statements included in this report.

Local Land Services does not have any subsidiaries.

## Acronyms

|       |   |
|-------|---|
| AASFA | Agriculture and Animal Services Functional Area |
| BERT  | Business Evidence and Reporting Tool            |
| CEO   | Chief executive officer                         |
| FTE   | Full-time equivalent                            |
| GIPA  | Government Information Public Access            |
| GSE   | Government Sector Employee                      |
| ICT   | Information Communications Technology           |
| OBP   | Outcome and Business Plan                       |
| PID   | Public Interest Disclosure                      |
| PMES  | People Matters Employee Survey                  |
| PNF   | Private Native Forestry                         |
| SCS   | Soil Conservation Service                       |

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## Local Land Services

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1300 795 299

[lls.nsw.gov.au](https://lls.nsw.gov.au)

Monday to Friday 8:30 am to 4:30 pm

