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**Government
of South Australia**

DOG FENCE BOARD 2024-25 Annual Report

DOG FENCE BOARD

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To:

Hon. Clare Scriven MLC

Minister for Primary Industries and Regional Development, Minister for Forest Industries

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Dog Fence Act 1946* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Dog Fence Board by:

Mr. Geoff Power

A handwritten signature in black ink, appearing to read 'Geoff Power', with a stylized flourish at the end.

Chair, Dog Fence Board

24 September 2025

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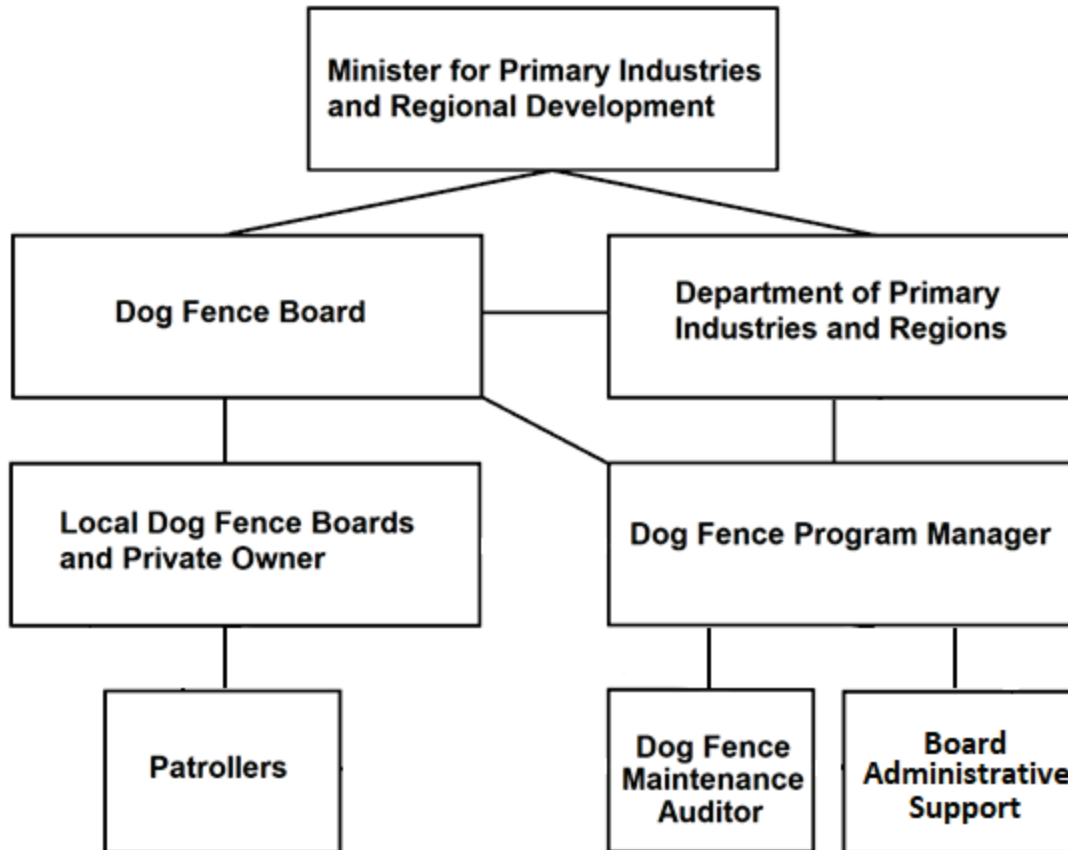
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Overview: about the Dog Fence Board

Our strategic focus

Our Purpose	To protect South Australia’s sheep-grazing industries from the severe impacts of wild dogs by maintaining an effective Dog Fence and delivering coordinated, state-wide control programs.
Our Vision	To secure and enhance the sustainability and profitability of South Australia’s \$4 billion livestock industry by fostering collaboration to protect the pastoral sheep zone from wild dog incursions, safeguarding the state’s 11.4 million-head flock, and supporting resilient farming communities.
Our Values	Honesty and integrity, Collaboration and engagement, Professionalism, Courage and tenacity, Respect, Sustainability, Service, and Trust
Our functions, objectives and deliverables	<p>Established under the <i>Dog Fence Act 1946</i>, the Board is the governing body responsible for administering and managing the 2110-kilometre Dog Fence in South Australia, safeguarding the State’s sheep and other livestock inside the fence from wild dog predation.</p> <p>This is achieved by maintaining the Fence in a dog-proof condition, coordinating wild dog control, managing levy funding, and supporting local Dog Fence boards.</p> <p>Our objectives are to protect the pastoral and sheep industries, ensure cost-effective maintenance through shared funding, and delivery of coordinated, state-wide wild dog management.</p> <p>Key deliverables include an annual maintenance and inspection program, targeted trapping and baiting operations, levy administration and financial reporting, enforcement of fence standards, stakeholder engagement, and annual performance reporting to the Minister and Parliament.</p>

Our organisational structure



Changes to the Board

During 2024-25 there were no changes to the agency’s structure and objectives as a result of internal reviews or machinery of government changes.

Legislation administered by the Board

The Dog Fence Act 1946

Our Board Members

During the reporting period, the Board comprised of the following five members:

Geoffrey M Power (Chair)	1 July 2024 – 30 June 2025
Peter J Whittlesea	1 July 2024 – 30 June 2025
Christobel S Treloar	1 July 2024 – 30 June 2025

Karyn J Trowbridge

1 July 2024 – 30 June 2025

Laura I Hewitt

1 July 2024 – 30 June 2025

The Board's performance

Performance at a glance

In 2024–25, the Dog Fence Board (the Board) continued to deliver on its statutory responsibilities under the *Dog Fence Act 1946*. The Board provides strategic oversight, governance, and funding management to support the coordinated maintenance and inspection of the Dog Fence and the delivery of targeted wild dog control programs.

The Board balances day-to-day operational delivery with forward-looking strategic planning to ensure the long-term operational and financial sustainability of the Dog Fence and the sheep industry it protects. This includes contributing to policy and legislative discussions, as well as innovative approaches to wild dog control and monitoring.

Board specific objectives and performance

Key achievements for the reporting period included:

- **Fence Maintenance and Upgrades**

Oversaw regular inspections and coordinated repairs of the Dog Fence, ensuring all sections were inspected at least every 14 days. Delivered infrastructure replacements including stock grids and floodgates.

- **Dog Fence Rebuild Project**

As of 30 July 2025, 1,074 kilometres of fence rebuild have been completed, with the remaining 526 kilometres either underway or under contract. The project is scheduled for completion in mid-2026 and is expected to deliver economic benefits of up to \$113 million over the next 20 years.

- **Wild Dog Control**

In collaboration with the Department of Primary Industries and Regions (PIRSA), delivered integrated control measures including aerial and ground baiting programs, trapping operations, and strategic use of camera traps to monitor incursions by wild dogs.

- **Support for Local Dog Fence Boards**

Provided funding to all fence owners, along with technical advice and governance support to local boards, to assist in the effective delivery of maintenance and wild dog control activities.

- **Funding and Levy Administration**

Managed the collection of rates and levies from landholders in the rateable area, administered State Government and industry contributions, and maintained transparency and accountability through financial reporting.

- **Stakeholder Engagement**

Strengthened collaboration with landholders, industry groups, State and Commonwealth agencies, and neighbouring jurisdictions to enhance cross-border wild dog management.

- **Policy and Standards**

Continued to review and update the Board’s standards and policies for fence construction and maintenance and contributed to the development of the State’s *Biosecurity Act 2025* and Biodiversity Bill.

Board specific performance

During the reporting period four Board meetings were held:

- 2 September 2024
- 9 December 2024
- 10 February 2025
- 4 May 2025

Member	Meetings attended
Geoffrey M Power	4
Peter J Whittlesea	4
Christobel S Treloar	4
Karyn J Trowbridge	4
Laura I Hewitt	3

Employment opportunity programs

The Board does not directly employ staff. Personnel undertaking the work of the Board are employed by PIRSA under a Memorandum of Administrative Arrangement (MOAA). Employment matters for these staff are administered through PIRSA’s employment systems in accordance with the MOAA.

Agency performance management and development systems

Under the MOAA, performance management and development processes for Board staff are administered through PIRSA's systems.

Work health, safety and return to work programs

Under the MOAA, work health, safety, and return-to-work programs for board staff are managed in accordance with PIRSA's systems and procedures.

Executive employment

The Board does not directly employ staff. Personnel undertaking the work of the Board are employed by PIRSA under a MOAA. Employment matters for these staff are administered through PIRSA's employment systems in accordance with the MOAA.

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

Financial performance

Financial performance at a glance

The following tables provides a brief summary of the overall financial position of the Board. The information is unaudited. Full audited financial statements for 2024-2025 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023/24 Actual \$000s
Total Income	4 751	9 765	5 014	6 623
Total Expenses	8 364	1 434	6 930	1 929
Net Result	(3 616)	8 331	-	4 694
Total Comprehensive Result	(3 616)	8 331	-	4 694

Statement of Financial Position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Current assets	-	21 138	21 138	7 466
Non-current assets	-	22 756	22 756	21 546
Total assets	-	43 894	48 894	29 012
Current liabilities	-	7 396	7 396	845
Non-current liabilities	-	-	-	-
Total liabilities	-	7 396	7 396	845
Net assets	-	36 498	36 498	28 167
Equity	-	36 498	36 498	28 167

Consultants disclosure

The following is a summary of external consultants that have been engaged by the Board, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

No consultancies with a contract value below \$10,000 were engaged during the reporting period.

Consultancies with a contract value above \$10,000 each

No consultancies with a contract value above \$10,000 were engaged during the reporting period.

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the Board, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	Actual payment (\$)
Ridsdale Electrical	Electrical services	339.90
Kata Holdings Pty Ltd	Freight/Transport	161.56
McArdle Freight Pty Ltd	Freight/Transport	1,288.56
Athol Park Freezers Pty Ltd	Freight/Transport	1,036.34
Gum Creek Station	Freight/Transport	413.00
Land Services SA Operating	Land ownership data	1,000.00
Data Deliverance Pty Ltd	Rates database maintenance	3,290.40
McArdle Freight	Freight/Transport	1,288.56
Mundowdna Proprietors	Freight/Transport	2,250.00
Behn Engineering	Plant equipment maintenance	3,202.88
Crown Solicitor's Office, Attorney-General's Department	Legal services	7,834.60
FLG Legal & Advisory	Legal services	3,184.16
Oakbridge Lawyers	Legal services	2,476.80

Contractors	Purpose	Actual payment (\$)
	Total	27,766.76

Contractors with a contract value above \$10,000 each

Contractors	Purpose	Actual payment (\$)
Alistair Pearce	Manufacture herbicide applicators	15,924.95
SP Bernhardt Heavy Diesel	Freight/Transport	11,030.07
	Total	26,955.02

Subsidies with a contract value above \$10,000 each

Inspection and maintenance of the Dog Fence is the responsibility of the landowners of the land inside and adjacent to the fence. For all but 360 kilometres of the Dog Fence, this responsibility is vested by the Minister into four local Dog Fence boards:

- Frome Local Dog Fence Board
- Marree Local Dog Fence Board
- Central Local Dog Fence Board
- Penong Local Dog Fence Board

The remaining 360 kilometres, in the north-west of the fence, are the responsibility of a private landowner. This section of fence is known as the North-west Private. Subsidies are paid by the Dog Fence Board to the four local Dog Fence boards and the private landowner for the purpose of meeting their responsibility to inspect and maintain the Dog Fence in a dog-proof condition and to destroy wild dogs in its vicinity.

In 2024-25 the following subsidies were paid:

Contractors	Purpose	Actual payment (\$)
Central Local Dog Fence Board	Dog Fence inspection and maintenance	176,630.00
Penong Local Dog Fence Board	Dog Fence inspection and maintenance	128,924.00
Frome Local Dog Fence Board	Dog Fence inspection and maintenance	274,422.00
Marree Local Dog Fence Board	Dog Fence inspection and maintenance	33,707.00
Commonwealth Hill Pty Ltd (North-West Private)	Dog Fence inspection and maintenance. Wild dog destruction	76,185.36
Mulgathing Pty Ltd (North-West Private)	Dog Fence inspection and maintenance. Wild dog destruction	38,495.92
	Total	728,364.28

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Other financial information

Dog Fence Rebuild Project

The Commonwealth Government, State Government and the livestock industry have partnered to fund the rebuild of 1,600 kilometres of priority sections of the 2,150-kilometre Dog Fence.

The Dog Fence Rebuild Project has a total budget of \$29.0 million, with contributions from the Commonwealth Government (\$10m), the South Australian Government (\$13.0m) and the livestock industry (\$6.0m).

The project commenced in 2019–20 and is scheduled for completion in mid-2026. The Dog Fence Board accumulates project funds and provides reimbursements to the Department of PIRSA, which is responsible for managing the project. In accordance with a Memorandum of Administrative Arrangements (MOAA), in 2024–25 the Dog Fence Board reimbursed PIRSA \$151,000 for contracts committed to the rebuild.

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

SA-NSW Fence Extension Project

In June 2025, the Dog Fence Board entered into a service contract with the New South Wales Department of Primary Industries and Regional Development to design, construct and maintain up to 290-kilometres of Dog Fence along the SA–NSW border down to the Murray River.

Revenue of \$5.0 million, relating to the maintenance component of the contract, was recognised upon receipt in 2024-25. These funds have been invested to accrue compound interest and will provide a reserve to co-fund the ongoing maintenance and eventual replacement of the fence in approximately 30 years.

Revenue of \$7.2 million for the construction will be recognised progressively over the five-year project timeline, in line with the staged delivery of the fence. The project is scheduled for completion in June 2030.

Planning works commenced in 2025 and are being undertaken in preparation for construction activities.

Risk management

Risk and audit at a glance

Through the MOAA, PIRSA consider the Board's risks when reviewing its Divisional Risk Registers and include any identified risks to the Board in the relevant Registers. PIRSA provide copies of those Registers to the Board for review. The Board review these Registers at least annually and provide PIRSA with details on any Register updates required following its review.

In accordance with Section 35 of the *Dog Fence Act 1946*, the Auditor-General makes an annual audit of the Board's accounts. Full audited financial statements for 2024-25 are attached to this report.

Fraud detected in the agency

There were no actual and reasonably suspected incidents of fraud during 2024-25.

Strategies implemented to control and prevent fraud

The Board has implemented a range of strategies to minimise the risk of fraud and ensure sound financial stewardship. These measures are consistent with the requirements of the Public Finance and Audit framework, the South Australian Government's Fraud and Corruption Control Policy, and the governance arrangements established under the MOAA with PIRSA.

Key strategies include:

- Fraud and Corruption Control Policy – adopted by the Board to provide clear expectations on ethical conduct, reporting obligations, and disciplinary action where fraud is identified.
- Code of Conduct and Conflict of Interest Declarations – all members and officers are required to comply with the Code of Conduct and annually declare any actual, potential, or perceived conflicts of interest.
- Segregation of Duties – financial and procurement processes are structured to ensure no single officer has end-to-end control over authorisation, payment, and review.
- Procurement and Contract Management Controls – all procurement is undertaken in accordance with the Procurement Services SA requirements, with contract registers maintained and subject to review.
- Financial Reporting and Independent Audit – regular reporting is provided to the Board, with annual financial statements independently audited by the Auditor-General.
- Risk Management Framework – risks are actively monitored and documented in the Board's Risk Register, with mitigation strategies reviewed annually.
- Whistleblower and Reporting Channels – mechanisms are in place for staff, contractors, and stakeholders to confidentially report suspected fraud or misconduct.

- Oversight via MOAA – PIRSA provides financial management and administrative support under the MOAA, including shared controls for payments, procurement, and compliance monitoring, further reducing fraud risk.

These strategies, supported by the Board’s governance framework and the MOAA with PIRSA, ensure that fraud prevention and detection remain embedded in both daily operations and long-term planning.

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

Public interest disclosure

During 2024-25, the Board received no disclosures under the *Public Interest Disclosure Act 2018*. The Board has procedures in place to ensure that any disclosure, if received, is managed in accordance with the requirements of the Act.

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

NB: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Dog Fence Act 1946</i>	<p>Section 34 – Annual Report</p> <p>The Board must, within three months after the close of each financial year, prepare and present to the Minister a statement of its receipts and payments and a report on its operations for that year. The Minister must then lay the report before both Houses of Parliament.</p>

Act or Regulation	Requirement
<i>Dog Fence Act 1946</i>	<p>Section 35 – Audit</p> <p>The Board must keep proper accounts of its financial transactions and affairs, and those accounts must be audited annually by the Auditor-General.</p>

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		Total	3

Additional Metrics	Total
Number of positive feedback comments	10
Number of negative feedback comments	2
Total number of feedback comments	13
% complaints resolved within policy timeframes	100

Data for previous years is available at: [Dog Fence Board in SA – Department of Primary Industries and Regions South Australia – PIRSA](#)

Service Improvements

In line with PC039 – *Complaint Management in the South Australian Public Sector*, the Board assessed the performance of its complaints management framework for 2024-25. Although three complaints and ten pieces of positive feedback were received, each was reviewed to identify opportunities for improvement.

The complaints highlighted the need for improvements to database and invoicing formatting, while the positive feedback confirmed the Board’s timely service delivery and effective program outcomes.

The Board aims to resolve all complaints within 7 days and has strengthened its logging and tracking processes to improve oversight. Even with low complaint volumes, all feedback continues to inform ongoing service improvements.

Compliance Statement

The Dog Fence Board is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Dog Fence Board has communicated the content of PC 039 and its related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2024-25

Dog Fence Board

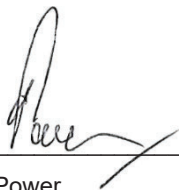
Financial Statements

For the year ended 30 June 2025

Dog Fence Board
Certification of the Financial Statements
for the year ended 30 June 2025

We certify that the:

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



Geoff Power

Chair

24 September 2025



Ash Rees

Executive Officer

24 September 2025

Dog Fence Board
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Rates, contribution and subsidies	3.1	4 468	6 418
NSW service contract	3.2	5 000	-
Interest	3.3	297	205
Total income		9 765	6 623
Expenses			
Staffing and board costs	4.1	173	262
Supplies and services	4.2	172	532
Depreciation	5.4	342	305
Grants and subsidies	4.3	728	810
Auditor's remuneration		20	20
Total expenses		1 435	1 929
Net result		8 330	4 694
Total comprehensive result		8 330	4 694

The accompanying notes form part of these financial statements.

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

Dog Fence Board
Statement of Financial Position
as at 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Current assets			
Cash	5.1	20 417	6 787
Receivables	5.2	93	327
Inventories	5.3	627	352
Total current assets		21 137	7 466
Non-current assets			
Property, plant and equipment	5.4	22 756	21 546
Total non-current assets		22 756	21 546
Total assets		43 893	29 012
Current liabilities			
Payables	6.1	196	845
Other liabilities	6.2	7 200	-
Total current liabilities		7 396	845
Total liabilities		7 396	845
Net assets		36 497	28 167
Retained earnings		36 430	28 100
Asset revaluation surplus		67	67
Total equity		36 497	28 167

The accompanying notes form part of these financial statements.

The total equity is attributable to the SA Government as owner.

Dog Fence Board
Statement of Changes in Equity
for the year ended 30 June 2025

	Retained earnings	Asset Revaluation Surplus	Total equity
	\$'000	\$'000	\$'000
Balance at 1 July 2023	23 406	67	23 473
Net result for 2023-24	4 694	-	4 694
Total comprehensive result for 2023-24	4 694	-	4 694
Balance at 30 June 2024	28 100	67	28 167
Net result for 2024-25	8 330	-	8 330
Total comprehensive result for 2024-25	8 330	-	8 330
Balance at 30 June 2025	36 430	67	36 497

The accompanying notes form part of these financial statements.

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

Dog Fence Board
Statement of Cash Flows
for the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
Cash flows from operating activities		
Cash inflows		
Interest received	279	203
Rates, contribution and subsidies	4 540	6 571
NSW services contract	12 200	-
Cash generated from operations	17 019	6 774
Cash outflows		
Grants and subsidies	(517)	(1 046)
Payments for staffing and board expenses	(173)	(262)
Payments for supplies and services	(518)	(531)
Auditor's remuneration	(22)	(19)
Cash used in operating activities	(1 230)	(1 858)
Net cash provided by / (used in) operating activities	15 789	4 916
Cash flows from investing activities		
Cash outflows		
Purchase of property, plant and equipment	(2 159)	(4 318)
Cash used in investing activities	(2 159)	(4 318)
Net cash provided by / (used in) investing activities	(2 159)	(4 318)
Net increase / (decrease) in cash and cash equivalents	13 630	598
Cash and cash equivalents at the beginning of the reporting period	6 787	6 189
Cash and cash equivalents at the end of the reporting period	20 417	6 787

The accompanying notes form part of these financial statements.

Dog Fence Board

Notes to and forming part of the financial statements

for the year ended 30 June 2025

1. About the Dog Fence Board

The Dog Fence Board (the Board) is a body corporate of the state of South Australia, established pursuant to the *Dog Fence Act 1946* and is controlled by the Crown. The financial statements and accompanying notes include all the controlled activities of the Board.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

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

The Board has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Board is a not-for-profit entity.

The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

GST collections and payments are carried out by the Department of Primary Industries and Regions (PIRSA) on behalf of the Board.

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

1.2. Objectives of the Dog Fence Board

The Board was established pursuant to the *Dog Fence Act 1946* (the Act), on 17 June 1947. The primary purpose of the Board is to increase the sustainability and profitability of South Australia's livestock industry through the establishment and maintenance of particular dog proof fences in South Australia, in order to prevent the entry of wild dogs into pastoral areas.

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

2. Board, committees and employees

2.1. Key management personnel

Key management personnel include the Minister for Primary Industries and Regional Development, the Chair and the four members of the Board.

Total compensation for the Board's key management personnel was \$5 085 (2024: \$3 745) and excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

Transactions with key management personal and other related parties

Close family members of one of the board members have been provided subsidies as private fence owners, as disclosed in note 4.3. These payments are made in accordance with section 24 of the Act.

2.2. Board and committee members

Members during the 2024-25 financial year were:

G M Power (Chair)
C S Treloar
P J Whittlesea
L I Hewitt
K J Trowbridge

Board and committee remuneration

	2025	2024
The number of members whose remuneration received or receivable falls within the following bands:		
\$0 - \$19 999	5	5
Total number of members	5	5

The total remuneration received or receivable by members was \$5 085 (2024: \$3 745). Remuneration of members reflects all costs of performing board/committee member duties, including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

Unless otherwise disclosed, transactions with members are on conditions no more favourable than those that it is reasonable to expect the Board would have adopted if dealing with the related party at arm's length in the same circumstances.

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3. Income

3.1. Rates, contribution and subsidies

	2025	2024
	\$'000	\$'000
Rates, contribution and subsidies		
Rates, levies and penalties	817	785
SA Government contribution and subsidy	2 473	4 559
Transfer from SA Sheep Industry Fund	1 178	1 074
Total rates, contribution and subsidies	4 468	6 418

Income was attributed to:

Maintenance and obligations of the existing Fence

Rates, levies and penalties collected/collectable by Dog Fence Board	762	505
SA Government contribution and subsidy	1 015	989
Transfer from SA Sheep Industry Fund	238	274
Total income for maintenance and obligations of the existing fence	2 015	1 768

The Dog Fence Rebuild project

Rates, levies and penalties collected/collectable by Dog Fence Board	55	280
SA Government contribution and subsidy	1 458	3 570
Transfer from SA Sheep Industry Fund	940	800
Total income for the Dog Fence Rebuild project	2 453	4 650

Total rates, contribution and subsidies

4 468	6 418
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Rates, levies and penalties are recognised upon raising invoices after the rates were declared each year. Revenue from the SA Government and the Sheep Industry Fund is recognised upon receipt.

Maintenance and obligations of the existing fence

Under section 25 of the Act, the Board receives funding via annual rates charged to occupiers of property whose land is within the rateable area, and whose land is more than 10 square kilometres in size. The Board use a two-tiered rate system. In 2024-25 those occupiers closest to the fence in the Tier 1 area were charged \$2.00 per square kilometre (2024: \$2.00) with a minimum charge of \$475 (2024: \$475), while those further from the fence in Tier 2 were charged \$1.70 per square kilometre (2024: \$1.70) with a minimum charge of \$245 (2024: \$245).

The proportion of rates for 2024-25 amounting to \$238 000 (2024: \$274 620) which had been collected from the Local Government area included in the rating area on 11 September 1998, were collected by the SA Sheep Industry Fund (SIF) via a sheep transaction levy.

The collection of the sheep transaction levy by the SA Sheep Industry Fund is supported by the South Australian Government Gazette dated 12 June 2008.

Additionally, under section 31 of the Act, the Treasurer pays the Board a subsidy at the rate of \$1 for every dollar of the rates and contributions by councils declared by the Board for each financial year.

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3.1 Rates, contribution and subsidies (continued)

Funding for the Dog Fence Rebuild

The Commonwealth Government, SA Government and the livestock industry have partnered to fund the rebuild of 1,600 kilometres of the Dog Fence that is one hundred years old. The fence rebuild has an estimated cost of \$26.6 million and the funding arrangement is Commonwealth Government (\$10 million), State Government (\$11.6 million) and Industry (\$5 million). The project commenced in 2019-20 and is expected to take 6 years to complete.

3.2. NSW service contract

A contract was entered into in June 2025 with the NSW Department of Primary Industries and Regional Development for the design, construction, and maintenance of a 290-kilometre dog fence located near the border between New South Wales and South Australia. The completed dog fence will be the Board's asset.

NSW paid \$12.2 million upfront for all contract costs, which comprised:

- \$5 million for the ongoing the maintenance of the fence. This component was recognised as revenue in 2024-25
- \$7.2 million for the design and construction of the fence. This component will be recognised as revenue progressively over a five-year period in line with the construction of the fence.

3.3. Interest

Interest is earned from cash deposits with the Department of Treasury and Finance, at a floating rate.

4. Expenses

4.1. Staffing and board costs

	2025	2024
	\$'000	\$'000
Staffing costs ⁽¹⁾	155	249
Board fees and related on-costs	18	13
Total staffing and board costs	173	262

⁽¹⁾ Reimbursement of PIRSA staff allocated to assist with the maintenance operations and administration of the Board.

4.2. Supplies and services

	2025	2024
Professional and technical services	35	33
Chemicals and maintenance materials	31	285
Motor vehicle expenses	26	46
Minor equipment	25	95
Staff travel and accommodation	22	13
Courier, freight and postage	16	17
Insurance	8	5
Office accommodation costs	2	21
Office supplies	2	4
Telecommunications and data access charges	1	2
Other	4	11
Total supplies and services	172	532

Dog Fence Board
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for the year ended 30 June 2025

4.3. Grants and subsidies

	2025	2024
	\$'000	\$'000
Local boards	614	686
Private fence owners	114	124
Total grants and subsidies	728	810

Grants and subsidies are paid to the owners of the Dog Fence (or to Local Boards with vested fence ownership where one is established) as per section 24 of the *Dog Fence Act 1946* to enable them to maintain and inspect their part of the fence and to destroy wild dogs in the vicinity of that part of the fence.

5. Assets

5.1. Cash and cash equivalents

Cash in the Statement of Financial Position comprises deposits at call with the Department of Treasury and Finance. Interest is earned on special deposit accounts.

5.2. Receivables

	2025	2024
	\$'000	\$'000
Accrued interest revenue	42	24
Prepayments	37	295
Rates revenue receivable ⁽¹⁾	14	8
Total receivables	93	327

⁽¹⁾ Rates are imposed on occupiers of rateable land under section 27 of the Act and are payable within 28 days from which the rate notice is served. Any debt due to the Board may be recovered in any court of competent jurisdiction.

Impairment of Receivables

The expected credit loss from ratepayers is considered to be nil based on the nature of the debtors and no history of debt write offs.

5.3. Inventories

	2025	2024
	\$'000	\$'000
Raw materials and stores	627	352
Total inventories	627	352

Inventories consist of fencing materials and chemicals for the establishment and maintenance of dog proof fences managed by the Board and are measured at the lower of cost or net realizable value. Cost for inventory is measured on the basis of the 'first in, first out' method.

Dog Fence Board

Notes to and forming part of the financial statements

for the year ended 30 June 2025

5.4 Property, plant and equipment

All non-current tangible assets with a value of \$10 000 or greater are capitalised, otherwise it is expensed.

Property, plant and equipment owned by the Board is recorded at fair value. Detail about the Board's approach to fair value is set out in note 8.1.

Dog Fence Rebuild

The dog fence is under the Board's care and control and is recognised as an asset of the Board. While ownership of the fence remains with the legal owners provided by section 24A(3) of the Act, the Board retains operational control of the dog fence as it is responsible for ensuring the dog fence is properly maintained and operated in accordance with the specific purposes described in the Act. Improvements on the dog fence are recorded as assets.

The dog fence is recognised by rebuild stages and geographic sections when it is assessed to be fully functional and capable of operating in the manner intended by the Board.

Fence maintenance

As per section 21 of the Act, the Board may carry out work for the construction, alteration or replacement of the fence. Maintenance expenses are recognised when incurred.

Impairment

Property, plant and equipment have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their services capacity and are subject to regular revaluation.

Review of accounting estimates

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

Depreciation

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Land is not depreciated.

Useful life

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

Class of asset	Useful life (years)
Buildings	20 – 40
Dog Fence	30 – 50
Plant and equipment	1 – 10

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

5.4 Property, plant and equipment (continued)

Reconciliation 2024-25

	Land	Buildings	Construction in progress	Dog Fence Rebuild	Plant & equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	33	103	6 725	14 645	40	21 546
Additions	-	-	1 535	-	17	1 552
Transfer between asset classes	-	-	(5 423)	5 423	-	-
Depreciation	-	(79)	-	(257)	(6)	(342)
Carrying amount at the end of the period	33	24	2 837	19 811	51	22 756
Carrying amount						
Gross carrying amount	33	182	2 837	20 549	75	23 676
Accumulated depreciation	-	(158)	-	(738)	(24)	(920)
Total	33	24	2 837	19 811	51	22 756

Reconciliation 2023-24

	Land	Buildings	Construction in progress	Dog Fence Rebuild	Plant & equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	3	84	7 435	11 103	26	18 651
Additions	30	98	3 053	-	18	3 199
Transfer between asset classes	-	-	(3 763)	3 763	-	-
Depreciation	-	(79)	-	(221)	(4)	(304)
Carrying amount at the end of the period	33	103	6 725	14 645	40	21 546
Carrying amount						
Gross carrying amount	33	182	6 725	15 126	58	22 124
Accumulated depreciation	-	(79)	-	(481)	(18)	(578)
Total	33	103	6 725	14 645	40	21 546

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

6. Liabilities

6.1. Payables

	2025	2024
	\$'000	\$'000
Dog Fence Rebuild project costs, payable to PIRSA ^(a)	151	774
Audit fee payable to Audit Office of South Australia	20	20
Accrued expenses	25	51
Total payables	196	845

(a) The Dog Fence Rebuild Committee provides strategic direction on matters relating to the rebuild of the SA Dog Fence. PIRSA project manages the award, supervision, and payment of contract sums for labour and material supplied by fencing contractors engaged on the fence rebuild project. Refer also to note 5.4.

6.2. Other liabilities

	2025	2024
	\$'000	\$'000
Unearned revenue	7 200	-
Total other liabilities	7 200	-

Unearned revenue relates to contract with NSW Department of Primary Industries and Regional Development. Refer to note 3.2.

7. Outlook

7.1. Unrecognised commitments

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

Contractual commitments to acquire property, plant and equipment

	2025	2024
	\$'000	\$'000
Within one year	1 219	1 234
Total capital commitments	1 219	1 234

Amount to be reimbursed to PIRSA for committed contracts entered into for the rebuild of the Dog Fence. On behalf of the Board and Minister a Dog Fence Rebuild Committee was established within PIRSA to project manage the award, supervision, and payment of contract sums for labour and material supplied by fencing contractors engaged on the fence rebuild project.

Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	23	-
Total capital commitments	23	-

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

7.2. Contingent assets and liabilities

The Board has no known contingent assets or contingent liabilities.

7.3. Events after the reporting period

No events have occurred after balance date that would affect the financial statements of the Board as at 30 June 2025.

8. Measurement and risk

8.1. Fair value

AASB 13 Fair Value Measurement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current assets owned by the Board are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position except when the fair value cannot be measured reliably. However, if the assets are acquired at no or nominal value as part of a restructuring of administrative arrangements then assets are recognised at book value (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

Revaluation

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

The revaluation process is reviewed each year.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Revaluation is undertaken on a 5-year cycle. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Land and buildings

The independent valuation of land and buildings was performed by Liquid Pacific Pty Ltd, an independent valuer, as at 30 June 2023. The valuer arrived at the fair value based on recent market transactions for similar land and buildings in the area taking into account zoning and restricted use.

Land, buildings and improvements and plant and equipment acquired since the last formal revaluation are deemed to be at fair value.

Plant and equipment

The carrying amount of plant and equipment owned by the Dog Fence Board that had a fair value at the time of acquisition less than \$1.5 million or had an estimated useful life that less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

Dog Fence Board
Notes to and forming part of the financial statements
for the year ended 30 June 2025

8.2. Financial instruments

Financial risk management

The Board has cash, non-interest-bearing assets (receivables) and liabilities (payables). The Board's exposure to market risk and cash flow interest risk is minimal.

In relation to liquidity/funding risk, the continued existence of the Board in its present form, is dependent on the funding provisions of the Act.

Maturity Analysis of financial assets and liabilities

Financial assets (cash) and financial liabilities (payables) are measured at amortised cost and have contractual maturities of less than one year. Payables of \$0.176 million (2024: \$0.825 million) have statutory audit fees payable excluded from this disclosure.