



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@audit.sa.gov.au
www.audit.sa.gov.au

To the Presiding Members Local First Nations Voice (Flinders and Upper North Region)

Opinion

I have audited the financial report of the Local First Nations Voice (Flinders and Upper North Region) for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Local First Nations Voice (Flinders and Upper North Region) as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Members and the Executive Director Finance, People and Performance, Attorney-General's Department.

Basis for opinion

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

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

Responsibilities of the Presiding Members for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 18(2) of the *First Nations Voice Act 2023*, I have audited the financial report of the Local First Nations Voice (Flinders and Upper North Region) for the financial year ended 30 June 2025.

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

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

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

- conclude on the appropriateness of the Presiding Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Executive Director Finance, People and Performance and Presiding Members about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Acting Auditor-General

25 February 2026

**Local First Nations Voice
(Flinders and Upper North Region)**

Financial Statements

For the year ended 30 June 2025

Local First Nations Voice (Flinders and Upper North Region)
Statement of Certification
for the year ended 30 June 2025

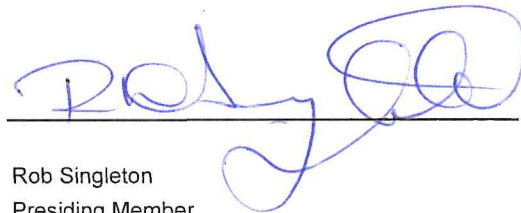
We certify that the:

- financial statements of the Local First Nations Voice (Flinders and Upper North Region):
 - are in accordance with the accounts and records of the Local First Nations Voice (Flinders and Upper North Region);
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Local First Nations Voice (Flinders and Upper North Region) 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 Local First Nations Voice (Flinders and Upper North Region) for the financial year over its financial reporting and its preparation of financial statements have been effective.



Candace Champion
Presiding Member

15 January 2026



Rob Singleton
Presiding Member

15 - January 2026



Andrew Swanson
Executive Director Finance, People and Performance
Attorney-General's Department

13 January 2026

Local First Nations Voice (Flinders and Upper North Region)
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Intra-government transfers	3.1	40	41
Resources received free of charge	3.2	9	9
Total income		49	50
Expenses			
Supplies and services	4.2	24	36
Member related expenses	4.1	29	11
Total expenses		53	47
Net result		(4)	3
Total comprehensive result		(4)	3

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Local First Nations Voice (Flinders and Upper North Region)
Statement of Financial Position
as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.1	4	5
Total current assets		4	5
Total assets			
		4	5
Current liabilities			
Member related liabilities	6.1	5	2
Total current liabilities		5	2
Total liabilities			
		5	2
Net assets			
		(1)	3
Equity			
Retained earnings		(1)	3
Total equity		(1)	3

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

Local First Nations Voice (Flinders and Upper North Region)
Statement of Changes in Equity
for the year ended 30 June 2025

	Retained earnings	Total equity
	\$'000	\$'000
Balance at 1 July 2024	3	3
Net result for 2024-25	(4)	(4)
Total comprehensive result for 2024-25	(4)	(4)
Balance at 30 June 2025	(1)	(1)

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

Local First Nations Voice (Flinders and Upper North Region)
Statement of Cash Flows
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
Cash inflows			
Intra-government transfers		40	41
Cash generated from operating activities		40	41
Cash outflows			
Payments for supplies and services		(18)	(27)
Members related payments		(23)	(9)
Cash used in operating activities		(41)	(36)
Net cash from/ (used in) operating activities		(1)	5
Net increase/ (decrease) in cash and cash equivalents		(1)	5
Cash and cash equivalents at the beginning of the reporting period		5	-
Cash and cash equivalents at the end of the reporting period	5.1	4	5

The accompanying notes form part of these financial statements.

Local First Nations Voice (Flinders and Upper North Region)

Notes to and forming part of the financial statements

for the year ended 30 June 2025

1 About the Local First Nations Voice (Flinders and Upper North Region)

The Local First Nations Voice (Flinders and Upper North Region) is a body corporate established under the *First Nations Voice Act 2023* and is one of six Local First Nation Voices across South Australia.

Local First Nation Voices provide an opportunity for Aboriginal and Torres Strait Islander people to raise community priorities in a public, transparent and accountable way.

Local First Nation Voices are independent of direction or control by the Crown or any Minister or officer of the Crown.

The Local First Nations Voice (Flinders and Upper North Region) consists of 7 members who are elected by Aboriginal and Torres Strait Islander people in South Australia, to represent their communities and provide advice on laws, policies, and programs through a direct line of communication with key decision-makers.

1.1 Functions of the Local First Nations Voice (Flinders and Upper North Region)

Under the *First Nations Voice Act 2023*, Local First Nation Voices have the following functions:

- to consider and discuss matters of interest to First Nations people in its region;
- to promote, encourage and assist First Nations people in its region to communicate their views on matters of interests;
- to receive the views of First Nations people in its region and pass those views on to the State First Nations Voice;
- to liaise and collaborate with the State First Nations Voice on matters of interest to First Nations people in its region;
- at the discretion of the Local First Nations Voice, to collaborate with and assist public sector agencies and other organisations in the development of policies and procedures that affect First Nations people in its region;
- at the discretion of the Local First Nations Voice, to engage with local government and with other organisations on matters of interest to First Nations people in its region;
- such other functions as may be assigned to the Local First Nations Voice by or under this Act or by the Minister.

Local First Nations Voice (Flinders and Upper North Region)
Notes to and forming part of the financial statements
for the year ended 30 June 2025

1.2 Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- Section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued under the *Public Finance and Audit Act 1987*; and
- Relevant Australian Accounting Standards applying simplified disclosures.

The financial statements are presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

All financial assets and financial liabilities are measured at amortised cost.

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.

Material accounting policies are set out throughout the notes.

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST). The net amount of the GST receivable/payable to the ATO is not recognised as a receivable/payable in the Statement of Financial Position as the Attorney-General's Department is responsible for the remittance and collection of GST.

Local First Nations Voice (Flinders and Upper North Region)
Notes to and forming part of the financial statements
for the year ended 30 June 2025

2 Members

2.1 Key management personnel

The key management personnel of Local First Nation Voices are considered to be the Presiding Members who have responsibility for the management of the Local First Nations Voices.

Transactions with key management personnel and other related parties

Related parties of the Local First Nation Voices include the key management personnel and their close family members. There are no other transactions or balances to disclose with key management personnel or related parties.

2.2 Members of the Local First Nations Voice (Flinders and Upper North Region)

Members during the 2024-25 financial year were:

Candace	Champion (Presiding Member)
Ralph	Coulthard
Kerri	Coulthard
Charles	Jackson
Lavene	Ngatokorua
Rob	Singleton (Presiding Member)
TJ	Thomas

Members remuneration

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

	2025	2024
\$0	-	-
\$1 - \$19 999	7	7
Total number of members	<u>7</u>	<u>7</u>

The total remuneration received or receivable by members was \$28,000 (\$10,000). Remuneration of members reflects all costs of performing member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable.

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

Local First Nations Voice (Flinders and Upper North Region)
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3 Income

3.1 Intra-government transfers

	2025	2024
	\$'000	\$'000
Intra-government transfers	40	41
Total intra-government transfers	40	41

Intra-government transfers relate to transfers for operational funding received via Attorney-General's Department. Intra-government transfers are recognised as income on receipt.

3.2 Resources received free of charge

	2025	2024
	\$'000	\$'000
Services received free of charge - Audit Office of SA	7	7
Services received free of charge - Shared Services SA	2	2
Total resources received free of charge	9	9

The resources received free of charge are measured at fair value. Contributions of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

Local First Nation Voice receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA, free of charge. A corresponding expense is recognised in the financial statements (see note 4.2).

Local First Nations Voice also receives audit services from the Audit Office of South Australia, free of charge. Audit fees are accounted for as auditing services received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. A corresponding expense is recognised in the financial statements (see note 4.2).

Local First Nations Voice (Flinders and Upper North Region)
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4 Expenses

4.1 Member related expenses

	2025	2024
	\$'000	\$'000
Annual stipend	21	4
Sitting fees	4	5
Members on-costs	4	2
Total member related expenses	29	11

4.2 Supplies and services

	2025	2024
	\$'000	\$'000
Travel expenses	9	4
Information and communications technology	2	18
Motor vehicle expenses	2	5
Shared Services SA charges	2	2
Other*	9	7
Total supplies and services	24	36

*Other includes the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987* of \$7,300 (2024: \$7,300). No other services were provided by the Audit Office of South Australia.

Local First Nations Voice (Flinders and Upper North Region)
Notes to and forming part of the financial statements
for the year ended 30 June 2025

5 Assets

5.1 Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer (Special deposit account)	4	5
Total cash and cash equivalents	4	5

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose. Deposits with the Treasurer are non-interest bearing. The carrying amount of cash and cash equivalents represents fair value.

6 Liabilities

6.1 Member related liabilities

	2025	2024
	\$'000	\$'000
Current		
Accrued annual stipends and sitting fees	5	2
Total member related liabilities	5	2

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

Members on-costs

Members on-costs include payroll tax and superannuation contributions and are settled when the respective member benefits that they relate to are discharged.

The Local First Nations Voices contribute to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid.

Local First Nations Voice (Flinders and Upper North Region)
Notes to and forming part of the financial statements
for the year ended 30 June 2025

7 Outlook

7.1 Unrecognised commitments

There are no material commitments as at 30 June 2025.

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Local First Nations Voice (Flinders and Upper North Region) does not have any contingent assets or liabilities at reporting date.