



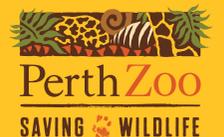
**2020**

**Annual  
Report**

**Zoological Parks Authority**



Department of Biodiversity,  
Conservation and Attractions



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In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2019-20 – is published in an electronic format. Perth Zoo encourages people to use recycled paper if printing a copy of the report.

For the convenience of readers and to minimise download times and print outs, the annual report has been presented in individual chapters, as well as an entire document.

The annual report is presented in PDF format. All sections, except the financial statements, are also presented in Word format.

Zoological Parks Authority Annual Report  
2019-20

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Front cover: Otter pups (multiple litters born within the reporting period)

Credit - Alex Cearns

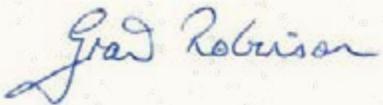
# Statement of Compliance

## For the Year Ended 30 June 2020

To the Hon Stephen Dawson MLC  
Minister for Environment

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information, and presentation to Parliament, the annual report of the Zoological Parks Authority for the financial year ended 30 June 2020.

The annual report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



**Grant Robison**

Chairperson

Date: 16 September 2020



**Alex Lamond**

Deputy Chairperson

Date: 16 September 2020

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# Outcome 1

Community enjoyment, appreciation and understanding of attractions under the Department's care



# Executive Summary

## Chairman's Report

**As the new Chairman of Perth Zoo, I am delighted to present my first Zoological Parks Authority Annual Report.**

I have joined the ZPA at a significant juncture in the Zoo's 121-year history, as it finalises a new Master Plan to evolve and grow this Western Australian icon. Despite a challenging year, due to the COVID-19 closure of the Zoo, this future plan has been a focus during 2019-20.

In March, with formal market research company, Painted Dog Research, we conducted focus groups with a varied cross section of the community, to better understand the public's expectations of the Zoo, both now and into the future. The research identified key visitation drivers. These included more immersive experiences, the opportunity to get closer to wildlife whilst not compromising animal welfare, and a desire to get a better understanding and insight into the animal protection and conservation work of the Zoo.

This feedback has informed the Master Plan, developed by *HASSELL* and Iredale Pederson Hook.

It will ensure Perth Zoo continues to be a contemporary modern zoo, offering world class facilities and experiences for both animals and visitors. It will be finalised in the new financial year and guide the development of this site over the next 20 years.

Strengthening our commercial sustainability has also been a focus this year. This included:

- Finalisation of a fundraising strategy;
- Developing new events to broaden our target markets and drive additional revenue and visitation;
- Creating new commercial products including expanded product offerings within the Zoo shop and new animal encounters, and
- Launching a new online ticketing platform, responding to consumer purchasing behaviour.



Grant Robinson, Chairman

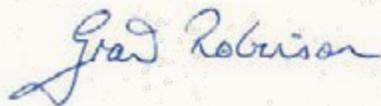
# Executive Summary

## Chairman's Report continued

The unprecedented closure of the Zoo in March resulted in a revenue loss of \$2.2 million. However, efforts to ensure Perth Zoo remained top of mind whilst closed assisted in our recovery. Re-opening on 6 June 2020, the Zoo welcomed 46,606 people through the doors across the remaining days of the month. This was an 88% increase when compared with the same period last year.

The Zoo closure reinforced more than ever how important Perth Zoo is to the community. It is a special place and an iconic environmental education, conservation, and tourism attraction.

I would like to thank the Zoo staff, Docents and my fellow Board members for your support, commitment, professionalism and some very positive results during a challenging year.



**Grant Robison AO**

Chairperson



# Executive Summary

## Executive Director's Report

**This has been an unprecedented year with the Zoo's first public closure in its 121-year history.**

The closure was implemented by way of a Direction issued by the State Emergency Coordinator under the Emergency Management Act 2005 on 24 March 2020, in response to the COVID-19 global health situation.

This presented operational challenges, including the necessity to reduce staff, particularly our frontline visitor facing staff, the introduction of distinct work teams to ensure we would have an appropriately skilled workforce to care for animals should there be a widespread COVID-19 outbreak within Western Australia, enhanced hygiene and animal health measures and pivoting our business to a virtual delivery model.

Exemplary work was achieved during the closure to keep the community connected with the Zoo. Online educational resources were developed for both teachers and home schoolers, a home safari web portal was created which included virtual keeper talks, live streams and more. Senior school ATAR lessons were delivered by the Zoo's educators

via virtual link, and a digital media strategy saw the Zoo's online channels experience a 244 per cent impression increase and resulted in \$200,000 worth of ticket sales via targeted social media advertising.

The closure, however, presented a rare opportunity to accelerate numerous maintenance works without impacting on daily operations and visitor experience. These included upgrades to the Nocturnal House, tree and palm pruning across the whole site, repairs to the African Savannah pathway, repairs to the Wetlands Aviary netting, and rhinoceros and giraffe night quarters upgrades.

The re-opening on 6 June, 2020, with no visitor limit, was the result of collaborative work between the Zoo and Department of Premier and Cabinet to achieve a COVID safe environment that focused on meeting health priorities, commercial realities and – very importantly – recognition of the deep community desire to return to a much loved and safe outdoor space.



Executive Director, Wendy Attenborough.

# Executive Summary

## Executive Director Report (continued)

A casualty of COVID-19 was the contract with our catering partner Mustard catering. Upon re-opening, food trucks were utilised at the Zoo and work will continue in the new financial year regarding both retail and function catering requirements at Perth Zoo.

Despite the COVID-19 challenges, 2019-20 was nonetheless an impressive and productive year.

Highlights included:

- Completing the refurbishment of the Main Lake precinct – a significant step change which showcases Perth Zoo's commitment to sustainability, wildlife and the visitor experience;
- The birth of a giraffe calf and transfer of a female giraffe to New Zealand;
- The arrival of a new large male crocodile from Broome;
- The release of 349 zoo born or reared animals into the wild;
- Finalisation of the Perth Zoo fundraising strategy;

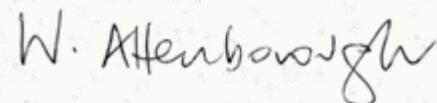
- Delivery of a successful event season including sold out Halloween and New Year's Eve events and record-breaking January visitation;
- The contribution of \$259,756 to insitu conservation which has helped support communities in Papua New Guinea, remove lethal snares from the African Plains and train rangers to protect Red Pandas in the Himalayas.

I want to thank my colleagues for their proactive, professional and committed approach in a most challenging year.

It took an extraordinary effort from the collective Zoo family to evolve operations during the closure, prepare the Zoo for re-opening, help our visitors navigate temporary changes to operations whilst delivering a consistently high standard of work. This is reflected in the June 2020 visitation levels and end of year results.

**Wendy Attenborough**

Executive Director



Village children who benefit from Perth Zoo's Conservation Action Program

Credit: Jean Thomas

# Executive Summary

## Financial Overview

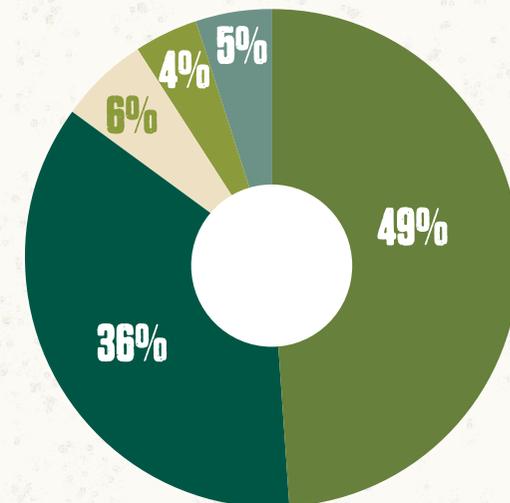
With the temporary closure of Perth Zoo during 2019-20, Perth Zoo achieved:

- Attendances of 552,839, a 23% decrease from the record 719,226 in the previous year.
- Revenue from admissions of \$7.7 million, a 20% decrease from the previous year.
- Revenue from Friends of Perth Zoo memberships of \$1.7 million, a 5% decrease from the previous year.
- Over 28,000 members for the first time.
- Retail shop sales of \$1.18 million, a 12% decrease from the previous year.
- Reductions in a range of commercial revenue areas of between 17% to 30%.
- Fundraising of \$264,569 through the Zoo's community fundraising program, Wildlife Conservation Action, to support threatened species in the wild.
- A contribution to in-situ wildlife conservation projects of \$259,756 raised in previous years.

### Revenue

The Zoological Parks Authority receives revenue from the State Government as an appropriation to fund its services. The Authority also generates its own revenue from the operations of Perth Zoo, including from visitor admissions, membership subscriptions, commercial activities and education programs. In addition, the Zoo receives grants, sponsorships and bequests for activities such as animal breeding, research and exhibit/facility development. Total revenue of \$26.3 million was received in 2019-20, and this figure included \$13 million (49%) in Government appropriations to fund services. Government Appropriations included supplementary funding of \$2.2 million associated with the net loss of revenue from the temporary closure of Perth Zoo from 24 March 2020 due to the impacts of COVID-19. Perth reopened on 6 June 2020 to very strong admissions and recorded 46,606 visitors for June 2020.

### Sources of Revenue



- Government Service Appropriations
- Admissions & Memberships
- Commercial Activities
- Retail Shop Sales
- Grants, Sponsorships & Fundraising

# Executive Summary

## Financial Overview (continued)

A total of 552,839 people visited Perth Zoo during the year, contributing gate revenue of \$7.7 million and supported by an admission price increase from 1 July 2019 of \$1 for adults and \$1 for children. Admissions revenue was 20% lower than the previous year and revenue from membership sales decreased by 5% from the previous year, to \$1,730,454. The combined total of admissions and membership revenue was \$9.4 million, contributing 36% of the total revenue for 2019-20. Until the temporary closure of the Zoo, attendance numbers, memberships and other revenue streams were performing well against original budget targets.

Commercial revenue fell by up to 30% in some areas due to the impact of the temporary closure, including the following decreases over the previous year:

- Catering revenue by 23%
- Retail shop sales by 12%
- Hire revenue by 30%
- Community education revenue by 16%
- Car parking revenue by 19%
- Vending commission by 23%.

Grants, donations, sponsorships, bequests and fundraising generated \$1.2 million in 2019-20, which was 11% below the previous year. This figure includes:

- Corporate sponsorship revenue of \$627,199
- Fundraising activities and cash donations of \$273,575
- Donated assets of \$40,900
- Bequests of \$12,961

Perth Zoo's community fundraising campaign, Wildlife Conservation Action, raised \$264,569 in 2019-20. This included over \$77,000 from the sale of the Zoo's conservation calendar, more than \$48,000 in donations, and over \$31,000 from Elephant Art proceeds, with the balance from a range of fundraising activities. The funds will be distributed in 2020-21 to projects supporting the conservation of threatened species in the wild. Over \$259,756 previously raised was allocated to wildlife conservation projects in 2019-20.

State Government funding provided 49% of the Zoo's revenue base in 2019-20.

This Government support enables visitor admission prices to remain relatively low in comparison with other zoos around Australia and competing attractions within Western Australia. This assists the Zoo in remaining accessible to the wider community, and in delivering its two services of 'Visitor services and public programs provided at Perth Zoo' and 'Research and conservation partnerships'.

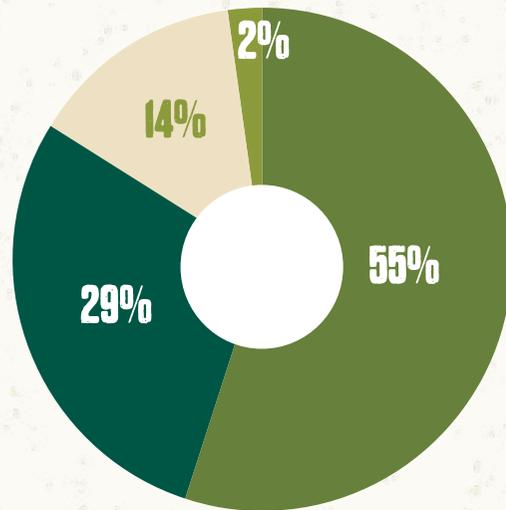


Our partners in Bukit Tigapuluh carry orangutan Alda to the site for release into the rainforest.

# Executive Summary

## Financial Overview (continued)

### Expenditure



- Salaries, Wages & Staffing Costs
- Supplies and Services
- Depreciation & Asset Disposal
- Cost of Retail Shop Sales

Total operating expenditure for 2019-20 was \$25.8 million, representing a 2% decrease from the previous year.

Salaries, wages and staffing costs were \$0.3 million (2%) lower than the previous year and accounted for 55% (\$14.3 million) of total expenditure. This included direct costs of employee salaries and wages, costs of providing for leave liabilities, and indirect payroll costs such as superannuation and workers' compensation. The reduced expenditure in this area was due to periods of vacancy in some positions and impacts of the temporary closure.

Total administration costs of \$3.7 million were similar to the previous year and represent 14% of supplies and services expenditure. Maintenance and operational costs represent 14% of expenses and included preventative maintenance programs, animal food and veterinary care, energy management initiatives, water management strategies, restorative works, tree pruning, cleaning and waste disposal. Total costs decreased by 8% or \$317,628 from the previous year. Decreases were mainly due to the one-off hire costs in the previous year associated with staging the Zoorassic Park dinosaur exhibition.

Cleaning and waste disposal expenses increased by 15% or \$79,221 over the previous year. This was due to the impacts of additional cleaning regimes linked to COVID-19 along with increased waste removal for a range of works completed while the Zoo was temporarily closed.

Depreciation, asset disposals and asset impairment made up 14% of expenses, with depreciation costs increasing by 4% over the previous year. The majority of the Zoo's assets are high value, non-current, depreciable assets.

Costs of retail shop sales accounted for 2% of total expenses and decreased by 15% from the previous year to \$491,786, reflecting the reduced retail shop sales revenue.

# Executive Summary

## Financial Overview (continued)

### Assets and Liabilities

Total assets at the end of the period were \$74 million, including \$10.5 million in cash resources held for future capital works and other expenditure commitments. Cash resources include sponsorships, bequests and fundraising that will be spent on future capital developments and wildlife conservation initiatives.

Receivables at the end of year were \$840,099, of which \$269,995 is GST claimable from the Australian Taxation Office. Retail shop inventory increased by 28% from the previous year, to \$196,016. Fixed asset acquisitions in 2019-20 were \$3.1 million and works in progress at year end totalled \$1.3 million. The major capital expenditure during the reporting period included over \$0.8 million related to the completion of the main lake redevelopment. Over \$0.5 million was directed to works in progress for new high voltage electrical infrastructure. Animal exhibit upgrades included the crocodile exhibit, porcupine exhibit, nocturnal house, and the main lake gibbon and lemur islands. Facility and infrastructure works included upgrades to roofing and fencing along with improvements to visitor amenities including public toilets, Zoo shop and the playground.

The 2019-20 capital expenditure includes planning and works in progress for future exhibit and facility upgrades. There were also purchases of computer equipment, vehicles, and general plant and equipment.

Total liabilities at the end of the reporting period were \$5.4 million, an increase of 10% over the previous year. Liabilities for provisions relating to annual and long service leave of \$2.9 million and payables of \$0.5 million were both similar to the previous year. Unearned income increased from \$1.4 million to \$1.8 million. This was due to a grant of \$200,000 received in advance along with significant growth in pre-purchases of tickets and experiences following the launch of new e-commerce functionality in mid-December 2019. Online ticket purchases are now available for general admission tickets, membership subscriptions, community education programs and a variety of animal experiences.



African Lion. Credit Alex Asbury.

# Operational Structure

## Responsible Minister

Hon Stephen Dawson MLC Minister for Environment

### Enabling Legislation

*Zoological Parks Authority Act, 2001;*  
Zoological Parks Authority Regulations, 2002

### Accountable Authority

Zoological Parks Authority

### Governing Body

Zoological Parks Authority Board

### Perth Zoo Vision

A world where diversity of species and habitats is secure.

### Perth Zoo Purpose

To create a passion for wildlife, inspiring people to act for conservation and save species.



WA Environment Minister Stephen Dawson and Perth Zoo Keeper, Petra Hancock

# Operational Structure

## Machinery of Government and Creation of the Department of Biodiversity, Conservation and Attractions (DBCA).

The Department of Biodiversity, Conservation and Attractions (DBCA) was created on 1 July 2017, following the State Government's decision to bring together the Botanic Gardens and Parks Authority, Rottneest Island Authority, Zoological Parks Authority and the former Department of Parks and Wildlife.

The DBCA's goals are to enhance Western Australia's natural attractions as key tourism assets, create opportunities for private sector investment and partnerships, and consolidate conservation science to build and share knowledge of the State's biodiversity.

The DBCA is led by Director General Mark Webb, who is also the Chief Executive Officer of the Zoological Parks Authority.

Within this context, the purpose of the Zoological Parks Authority - Perth Zoo - is to inspire and act for wildlife conservation. We are committed to:

- upholding world leading standards of husbandry and welfare for the animals in our care;

- providing the best possible experiences for visitors, colleagues and partners;
- minimising Perth Zoo's impact on the environment;
- building knowledge and enabling social improvement through connection, education, research and raising awareness about wildlife and biodiversity; and
- enhancing our role as an iconic Western Australian conservation-based tourism attraction, showcasing unique native fauna to locals and visitors alike.

Operational responsibility for Perth Zoo rests with Executive Director Wendy Attenborough.



Kalbarri National Park  
Credit: DBCA



Kings Park Festival  
Credit: Tourism WA



Parker Point, Rottneest Island  
Credit: Tourism WA

# Operational Structure

## Agency Structure

**Perth Zoo has 190 employees led onsite by the Executive Director, who is responsible for the daily operations of the Zoo. The Executive Director is supported by the Zoo's Corporate Executive team, comprised of three Directors, the Chief Finance Officer, and the Perth Zoo Science Program Team Leader.**

The Zoo's operations in 2019-20 were delivered through five business areas:

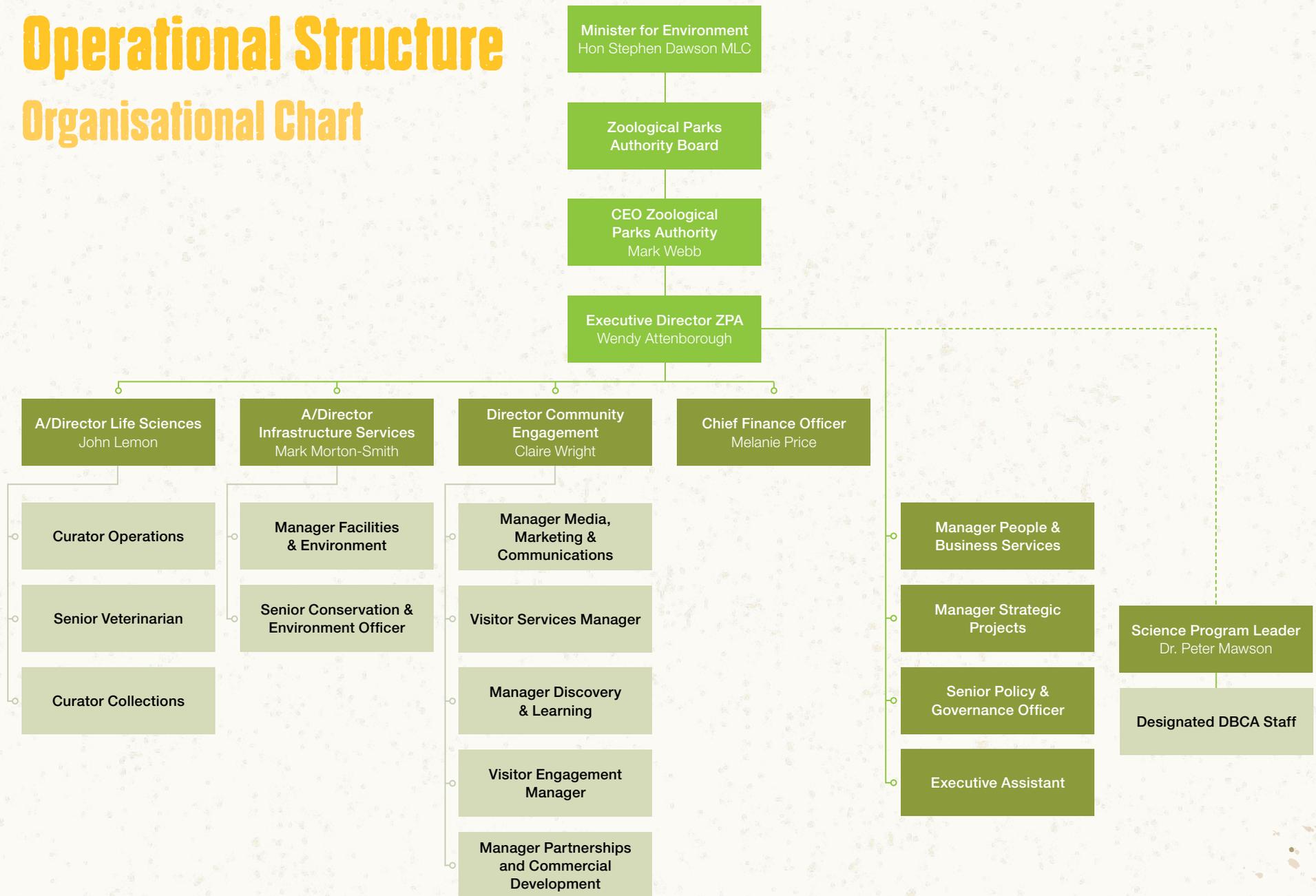
- 1. Life Sciences:** responsible for the care of animal species on the Zoo site, the operations of the Veterinary Department, and species management plans undertaken in partnership with other zoos and wildlife agencies as part of regional and global conservation efforts;
- 2. Perth Zoo Science:** responsible for research programs and the Native Species Breeding Program;
- 3. Community Engagement:** responsible for discovery and learning (education), events, partnerships, media and communications, interpretation, marketing, graphical design, visitor services, security, Perth Zoo Docent liaison and records management;
- 4. Infrastructure Services:** responsible for facilities management, the botanical estate, environmental services, and capital project management and
- 5. Executive Services:** responsible for finance, governance and risk management, human resources, on-site information technology systems, and procurement services.



Meerkat mob Credit - Alex Cearns

# Operational Structure

## Organisational Chart



# Operational Structure

## Zoological Parks Authority Board

**The Zoological Parks Authority Board is the governing arm of the Authority and is comprised of eight members appointed by the Minister for Environment. The Board met six times in 2019-20. The number of meetings attended by each member is shown below in parentheses.**

The Board carried out its responsibilities consistent with the provisions of the Zoological Parks Authority Act 2001, and in line with the Zoo's Code of Conduct.



**Grant Robinson**  
**Chair**  
(5 out of 6)

Mr Robinson has a wealth of experience across a range of industries, including as a Chartered Accountant, as a former partner of KPMG in the Audit, Assurance and Risk Consulting division for over 30 years, and experience as a board or committee member of numerous not-for-profit organisations. His current and recent board roles include Botanic Gardens and Parks Authority (Deputy Chair), Perth Festival, Netball WA (President), North Metropolitan Health Service, Bethesda Health Care, and Juniper. Mr Robinson's expertise includes governance, risk management, financial analysis, and compliance. Mr Robinson was appointed to the Board on 2 August 2019 for a three-year term expiring on 31 July 2022.



**Mr Alex Lamond**  
**Deputy Chairperson**  
(6 out of 6)

Mr Lamond has combined a formal engineering/science educational background with an applied business management focus. His continuing formal studies have included an MBA from Melbourne Business School, and Graduate Diplomas in Applied Finance and Investment and Business (Marketing). Mr Lamond has had hands-on CEO, senior executive and leadership experience in a range of appointments and is currently an Executive Director at ERGT Australia (a national safety, emergency response and emergency management training specialist for high risk industries), with responsibility for emergency management, finance and strategic development functions. He is a graduate of the Australian Institute of Company Directors and has served on several public, private and government boards. Mr Lamond was appointed to the Zoological Parks Authority Board as Deputy Chairperson on 2 August 2019 for a three-year term expiring on 31 July 2022.



**Ms Di Bain**  
**Member**  
(4 out of 6)

Ms Bain is a marketer and journalist with 20 years' experience in the communications industry. Following her career with the Australian Broadcasting Corporation, Ms Bain established her own successful marketing agency, Bain Media. Ms Bain develops marketing strategies and delivers cross-platform brand campaigns for high profile clients in government, property development, cyber security and tourism. She is the Chair of Activate Perth which champions renewal and vibrancy in the City of Perth. She is also a Commissioner on the Tourism Western Australia Board and a former Director of Perth's contemporary dance company Co3. Ms Bain is a graduate of the West Australian Academy of Performing Arts (WAAPA) and a Member of the Australian Institute of Company Directors. Ms Bain was appointed to the Zoological Parks Authority Board on 2 August 2019 for a two-year term expiring on 31 July 2021.

# Operational Structure

## Zoological Parks Authority Board (continued)



**Dr Kellie Pendoley**  
**Member**  
(6 out of 6)

Dr Pendoley has over 30 years' experience as an environmental practitioner within extractive industries in Western Australia and has participated in the environmental management of multiple large-scale oil and gas developments. With her extensive knowledge of marine turtle biology and ecology, Dr Pendoley has designed and implemented marine turtle research and monitoring programs within industrial settings for a range of companies operating in Australia and overseas. Dr Pendoley's Community Service includes a Ministerial appointment on the DBCA North West Shelf Flatback Turtle Conservation Program Scientific Panel, membership on the Gorgon Marine Turtle Expert Panel, Australasian Regional Vice-Co Chair of the IUCN Marine Turtle Specialist Group and Board Member International Dark Sky Association. Dr Pendoley was re-appointed to the Zoological Parks Authority Board on 25 November 2019 for a one-year term expiring on 31 October 2020.



**Dr Harriet Mills**  
**Member**  
(6 out of 6)

Dr Mills is a wildlife ecologist with over 20 years' experience in terrestrial vertebrate research. She has worked as a Lecturer in Conservation Biology at Edith Cowan University, and she was an academic at the University of Western Australia for over 15 years, teaching in various units in Zoology, Conservation Biology, Agriculture and Science Communication. Dr Mills' PhD research was on the reproductive biology, ecology and genetics of the Dibbler (*Parantechinus apicalis*) and much of that work was done in the first few years of the establishment of the Dibbler breeding program at Perth Zoo. Current research interests include vertebrate ecology, pest management and dasyurid life history. Dr Mills was re-appointed to the Zoological Parks Authority Board on 25 November 2019 for a three-year term expiring on 30 April 2022.



**Mr Brad Geatches**  
**Member**  
(5 out of 6)

Mr Geatches has over 30 years of senior executive experience in underground mining, airports and seaports, including 16 years as CEO of four corporations.

From 2007 to 2016 Mr Geatches was CEO of Perth Airport Pty Ltd e. Prior to this, Mr Geatches was CEO of Cairns Port Authority which owned and operated the Cairns airport and seaport. Mr Geatches has expertise in governance, financial and risk management, land use and infrastructure planning, capital development and life cycle asset management of complex facilities with high levels of public engagement.

Mr Geatches is currently CEO of MATES in Construction, a not for profit organisation providing mental health and suicide prevention services to the construction and mining industries. He is also Chairman of Carers WA and the Pilbara Ports Authority and a Director of Strategen Environmental Pty Ltd. Mr Geatches was re-appointed to the Zoological Parks Authority Board on 25 November 2019 for a three-year term expiring on 31 October 2022.

# Operational Structure

## Zoological Parks Authority Board (continued)



**Ms Davina Bester**  
**Member**  
(6 out of 6)

Ms Bester is a registered Architect and Interior Designer with 15 years' experience in both commercial and residential projects. She currently runs her own studio, Milieu Creative in Perth where her practice specialises in delivering design excellence across a range of project sectors. Prior to establishing her own studio, Ms Bester worked at HASSELL Studio as an Associate, leading design projects in Perth, Singapore, Hong Kong and Bangkok; and in the UK at KSS Design Group in education, stadia and retail design. Ms Bester was re-appointed to the Zoological Parks Authority Board on 2 August 2019 for a two-year term expiring on 30 March 2021.



**Mr Jamie Fini**  
**Member**  
(5 out of 6)

Mr Fini is experienced across the property and finance sectors and has been the Managing Director of FJM Property since 2015. Prior to joining FJM Property, Mr Fini held roles in both investment banking and property. He holds a Bachelor of Laws (Hons) and Bachelor of Commerce from the University of Melbourne and is a graduate of the Australian Institute of Company Directors. Mr Fini was appointed to the Zoological Parks Authority Board on 30 August 2019 for a two-year term expiring on 29 August 2021.



**Mr Brian Easton**  
**AO**  
(1 out of 6)

Appointed Chairperson of the Zoological Parks Authority Board initially on 1 August 2011, Mr Easton has had a distinguished career spanning three decades in the Public Service. He served as CEO at Perth Zoo from 1999–2003. In 2003, Mr Easton became a Director at Melbourne Zoo. He has served as Chair of the Conservation Commission of Western Australia, and Chair of the Animal Welfare Review Panel. In the 2016 Australia Day honours list, Mr Easton was made an Officer of the Order of Australia for his distinguished service to conservation and the environment, public administration and aged care. Mr Easton's term ceased on 30 July 2019.

# Operational Structure

## Zoological Parks Authority Board (continued)



**Ms Susan Harrington**  
(1 out of 6)

Ms Harrington, a highly experienced biologist and researcher, was the WA

Health Department's Medical Entomologist. She has worked in a range of ecosystems in Australia, Christmas Island, the Cocos (Keeling) Islands, the Sahara and the Antarctic. The recipient of several community service awards, Ms Harrington also received the Prime Minister's Centenary Medal for services to the community. Ms Harrington was re-appointed to the Board as Deputy Chairperson on 2 December 2016 for a three-year term. Ms Harrington resigned her term on 30 July 2019.



**Ms Rebecca Tomkinson**  
(1 out of 6)

Ms Tomkinson's experience includes government relations, strategic policy development,

social advocacy and stakeholder management in both the government and non-government sectors. Ms Tomkinson is the CEO of the Royal Flying Doctor Service (WA). Previous positions have included Executive Director Aged Care Services, MercyCare; Director Government Relations, UnitingCare Australia; and Policy Advisor and Whips Clerk, Parliament House Canberra. Ms Tomkinson's term ceased on 29 August 2019.

# Operational Structure

## Zoological Parks Authority Board (continued)

### Formal Committees of the Board

#### *Animal Ethics Committee (AEC)*

Role: To ensure that all scientific research use of animals within the institution is conducted in compliance with the National Health and Medical Research Council's Australian Code for the Care and Use of Animals for Scientific Purposes 8th edition. During the 2019-20 reporting period, the AEC met four times. The AEC considered five new research proposals and two amended proposals, one of which was submitted by Whiteman Park. Projects involved native and exotic species, and related to conservation, husbandry and/or welfare.

Membership: Wendy Attenborough (Chair); Maria Finnigan; John Lemon; Dr Simone Vitali; Mark Webb, Dr Alisa Wallace; Dr Harriet Mills; Dr Peter Mawson; Becky Thomasson, Stephen Catwell.

Please note, there are additional Category C and D members not identified by name for privacy reasons.

#### *Audit, Risk and Finance Committee*

Role: To assist the Authority to discharge its responsibilities under the *Financial Management Act 2006* and to provide oversight, guidance and make recommendations in areas including financial strategy; financial risk; corporate governance; internal control; risk management; internal and external audit activity. During the 2019-20 reporting period, the Audit, Finance and Risk Committee met nine times.

Membership: Alex Lamond (Chair); Grant Robinson; Brad Geatches; Brian Easton; Susan Harrington; Management Representatives: Mark Webb; Wendy Attenborough; Melanie Price; Amanda Strates.

#### *Research Committee*

Role: To advise the Board on strategic research matters including priorities, guidelines, partnership opportunities and the implementation of research findings in the wider community. During the 2019-20 reporting period, the Research Committee met four times.

Membership: Dr Harriet Mills (Chair); Dr Peter Mawson (Deputy Chair); Maria Finnigan; John Lemon, Claire Wright; Susan Harrington; Dr Alisa Wallace; Dr Renee Firman; Dr Ric How; Dr Rob Davis; Dr Allan Burbidge; Dr Sean Tomlinson; Dr Kelsie Prabawa- Sear; Dr Natalie Warburton.

Information about fees paid to Board and Committee Members can be found in the Other Financial Disclosures section at the end of this report.

# Operational Structure

## Partners in Conservation

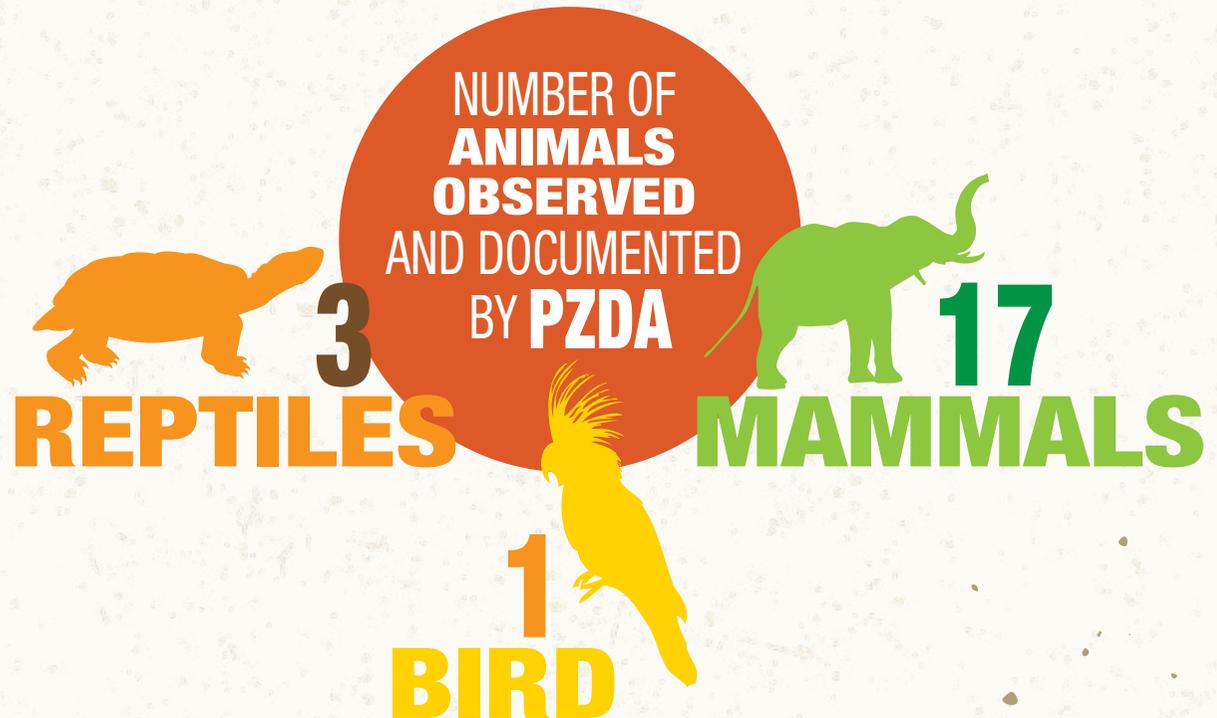
### Perth Zoo Docent Association

The Perth Zoo Docent Association (PZDA) is an independent incorporated volunteer organisation that has operated continuously for 38 years. The average length of service of PZDA members is 9.2 years. Currently the PZDA has 309 active members who are committed to volunteering a minimum of two days per month.

In 2019-20, the PZDA contributed a total of 39,312 hours to support Zoo operations. From 24 March – 6 June 2020, COVID 19 put a temporary halt on Docent activity at the Zoo.

The contributions of the PZDA benefit the local community, region and State through a range of different community conservation activities. At Perth Zoo, Docents primarily interact with visitors to enhance the Zoo experience, share information about the animals and botanic estate, and help promote wildlife conservation.

Docents assist with animal behavioural studies.



# Operational Structure

## Partners in Conservation (continued)

PZDA members also assist with:

- Animal behavioural enrichment programs;
- Animal behavioural studies;
- Hosting tours throughout the Zoo;
- Supporting the Perth Zoo Events team at major events;
- Preparation of animal food;
- Horticultural and garden maintenance;
- Harvesting of termites for the numbats at the Native Species Breeding Program; and
- Hosting the Savannah Outlook Tower experience for visitors.

Behavioural data collected by Docents through live animal observations and CCTV review have provided insight into animal enrichment use, interspecies interactions, nocturnal activity, breeding behaviour and the development of offspring. Elephants, primates, macropods and other mammals (a total of nine species) were observed by Docents in 2019-20.

The information regarding the behaviour and spatial use of exhibits by animals was used to inform animal husbandry, welfare decisions and exhibit design recommendations.



Docents Assisting with Wetlands enclosure



Docents helping educate visitors



Docents assisting the horticultural team

# Operational Structure

## Partners in Conservation (continued)

### Taronga Training Institute

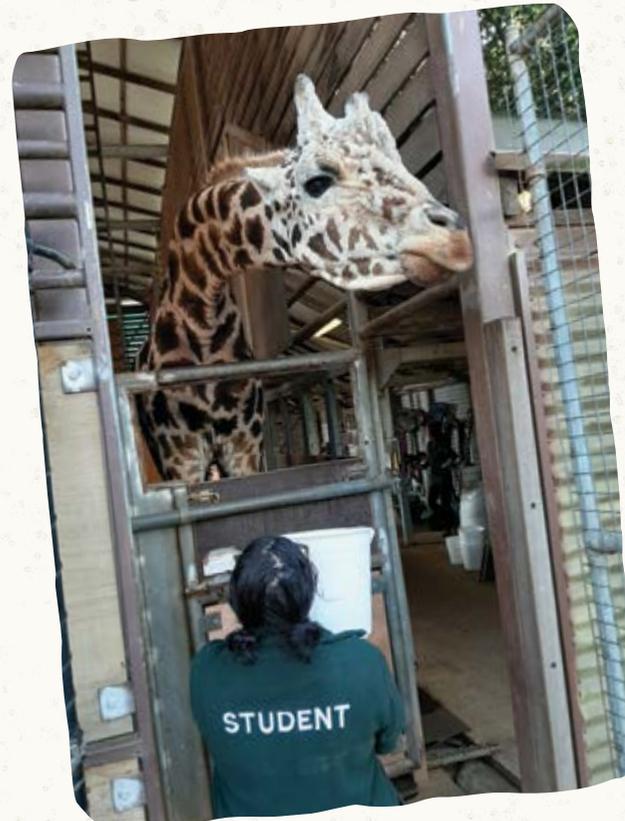
In 2019-20, the partnership between Perth Zoo and Taronga Training Institute (TTI) completed its fourth year with 25 trainee zookeepers graduating the Certificate III in Captive Animals at Perth Zoo.

Changes to the national Animal Care and Management (ACM) training package became effective in September 2019, requiring a much higher degree of practical skill demonstration, which favoured TTI's practical delivery model. As a result, many national providers withdrew from offering this course, creating even more demand for Perth Zoo's 2020 intake as WA's only face-to-face provider of the ACM training package.

Due to demand, TTI recruited a further two Perth Zoo trainers to its casual ranks, creating an additional career path and further strengthening this ongoing partnership.

Since the partnership began, 119 vocational students have commenced study at Perth Zoo with a 91% completion rate across that period.

During the COVID-19 restriction period, TTI pivoted course delivery to a virtual model across the country, focusing on theoretical units during the peak shutdown period. This has resulted in the high student engagement and retention.



Students getting practical experience

# Operational Structure

## Partners in Conservation (continued)

### Shared Responsibilities with other Agencies

Perth Zoo partners with a range of agencies to achieve its objectives, particularly in relation to conservation of wildlife. Memoranda of Understanding, administrative agreements and the development of joint projects are all mechanisms to achieve collaboration across Government and with universities.

Perth Zoo is currently partnering with species recovery teams, tertiary research institutions and other government departments to:

- Support species recovery programs by breeding native animals for release to natural areas;
- Provide conservation medicine expertise to assist with investigations of specific wildlife health issues, clinical assessment and treatment of wild black cockatoos, marine turtles, and other injured and confiscated wildlife; and
- Provide wildlife educational training opportunities.



Wild sea turtle rehabilitation



Western Swamp Tortoise release

# Performance Management Framework

## Outcome-based Management Framework

The Zoological Parks Authority operates under the Outcome-based management (OBM) framework of the Department of Biodiversity, Conservation and Attractions (DBCA). The DBCA is aligned to the State Government's goal of "A quality environment with liveable and affordable communities and vibrant regions".

The Zoological Parks Authority contributes to two of the four DBCA Outcomes (DBCA Outcomes 1 and 2) and two of the ten DBCA Services (DBCA Services 3 and 7) within the approved OBM structure for the DBCA. The ZPA key effectiveness and efficiency indicators include those ZPA specific indicators forming part of the DBCA Budget Statements along with additional approved audit indicators.

### Changes to outcome-based Management Framework

The outcome-based management framework did not change during 2019-20.





**Perth Zoo is responsible for the care of more than 1500 individual animals representing 170 species.**

# Agency Performance Report

## Performance Summary

### Actual Results Versus Budget Targets

#### Financial Targets

	2019-20 Target <sup>(1)</sup> \$000s	2019-20 Actual \$000s	Variation <sup>(2)</sup> \$000s
<b>Total cost of services</b> (sourced from Statement of Comprehensive Income)	25,726	25,753	<b>27</b>
<b>Net cost of services</b> (sourced from Statement of Comprehensive Income)	8,916	12,444	<b>3,528<sup>(a)</sup></b>
<b>Total equity</b> (sourced from Statement of Financial Position)	71,468	68,155	<b>(3,313)<sup>(b)</sup></b>
<b>Net increase/(decrease) in cash held</b> (sourced from Statement of Cash Flow)	1,088	(636)	<b>(1,724)<sup>(c)</sup></b>
<b>Approved salary expense level</b>	12,369	12,637	<b>268</b>

1. The ZPA component of the figures specified in DBCA Budget Statements.

2. Further details and explanations are contained in Notes to the financial statements including Note 9.9 'Explanatory statement'.

a. Due mainly to the reduction in revenue from the impacts of the COVID-19 pandemic. Perth Zoo was closed from 24 March 2020 until reopening to the public on 6 June 2020.

b. Due to a combination of lower than targeted revenue and surplus for the period. The revenue budget target also did not reflect the flow on impacts of approved revenue budget reductions in previous financial years.

c. Due to a combination of factors including a provision for impairment of café and function facilities of \$1.5 million, revenue being lower than originally targeted from impacts of

the COVID-19 pandemic along with higher than expected asset investment expenditure. The temporary closure of the Zoo provided an opportunity to progress additional asset investment projects.

# Agency Performance

## Performance Summary (continued)

### Summary of key performance indicators

*Outcome 1: Community enjoyment, appreciation and understanding of attractions under the Department's care*

	2019-20 Target <sup>(1)</sup>	2019-20 Actual	Variation <sup>(3)</sup>
<b>Key effectiveness indicator:</b>			
Average level of visitor satisfaction at Perth Zoo	97%	N/A <sup>(2)</sup>	N/A <sup>(2)</sup>
<b>Service 1: Visitor services and public programs provided at Perth Zoo</b>			
<b>Key efficiency indicator:</b>			
Average cost per visitor at Perth Zoo	\$34.45	\$41.80	<b>\$7.35</b>

1. As specified in DBCA Budget Statements (DBCA Outcome 1 and DBCA Service 3).
2. No actuals are reported for 2019-20 for this indicator due to the inability to undertake annual survey data collection as a result of the impacts of the COVID 19 pandemic and the temporary closure of Perth Zoo between 24 March 2020 and 5 June 2020.
3. For further details and explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.

# Agency Performance

## Performance Summary (continued)

### Summary of key performance indicators (continued)

#### Outcome 2: Research and conservation partnerships

	2019-20 Target <sup>(1)</sup>	2019-20 Actual	Variation <sup>(2)</sup>
<b>Key effectiveness indicator:</b>			
Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	57	<b>27</b>
Numbat	12	11	<b>(1)</b>
Dibbler	50	30	<b>(20)</b>

Note: The figures include animals which survived more than 30 days after birth.

#### Service 2: Research and conservation partnerships

##### Key efficiency indicator:

Research communications produced per Full Time Equivalent (FTE)	1.01	1.23	<b>0.22</b>
---	------	------	-------------

1. As approved for key audited indicators for the ZPA that are not specified in the DBCA Budget Statements.
2. For further details and explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.

# Agency Performance Report

## Animals in Perth Zoo's Care

Perth Zoo is responsible for the care of more than 1,500 individual animals representing 167 species. Fifty-one species at Perth Zoo are part of formal species management programs contributing to State, regional and/or global species conservation efforts. Seventeen of these programs are coordinated by Perth Zoo staff, including the Western Swamp Tortoise, Numbat, Malaysian Sun Bear and Ring-tailed Lemur programs. Programs also include contributions to the State-led recovery efforts for endemic Orange-bellied and White-bellied frogs (Vulnerable and Critically Endangered, respectively), Dibbler (Endangered), and the Western Ground Parrot (Critically Endangered). The science-based approach to species management prioritises the genetic and demographic health of zoological populations, contributing to both the conservation recovery of species in the wild and the long-term viability of regional and global zoo populations.

The COVID-19 pandemic resulted in the closure of state and national borders, which affected our ability to move animals in and out of the Zoo.

This, and the lack of direct flights to and from Perth, resulted in several transactions being placed on hold. Another constraining factor involved the inability of some receiving institutions to be in a financially viable position to undertake transactions.

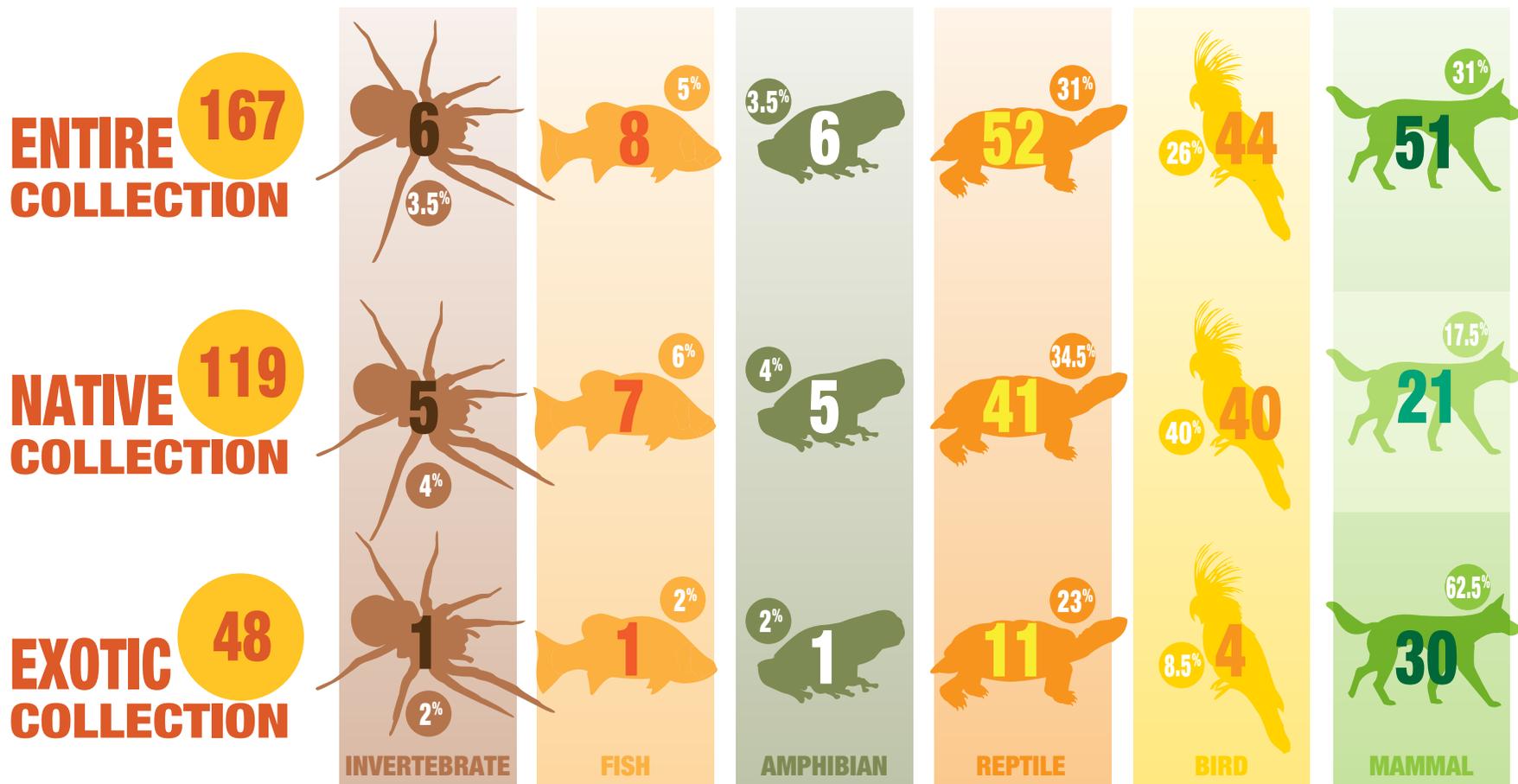
### Perth Zoo Collection on 30 June 2020



# Agency Performance Report

Animals in Perth Zoo's Care (continued)

Perth Zoo Taxonomic Groups Collection on 30 June 2020



# Agency Performance Report

## Animals in Perth Zoo's Care (continued)

### Significant Births/Hatchings

Numerous exotic and native species successfully bred this year.

In October, a male giraffe, 'Inkosi', was born to parents 'Armani' and 'Kitoto'. Over the year, the mixed exhibit of Asian Small-clawed Otters and Binturong saw an increase in population with the addition of two litters of otters (totalling seven young) and two binturong cubs. A pair of Red Pandas were born in December as part of the Regional Breeding Program for the species. The primate section welcomed two sets of Emperor Tamarin twins, born in September and March, a Black and White Ruffed Lemur (November), an Endangered Javan Gibbon (April) and two Bolivian Squirrel Monkeys (February and March).

The koalas continued their breeding success with two joeys born, while a quokka joey was seen emerging from its mother's pouch. An Endangered Goodfellow's Tree Kangaroo was born to parents 'Huli' and 'Doba' in September.

Some other notable births were a Feathertail Glider, a Corn snake and three Green Pygmy Geese.



Red Panda cubs  
Credit: Alex Cearns



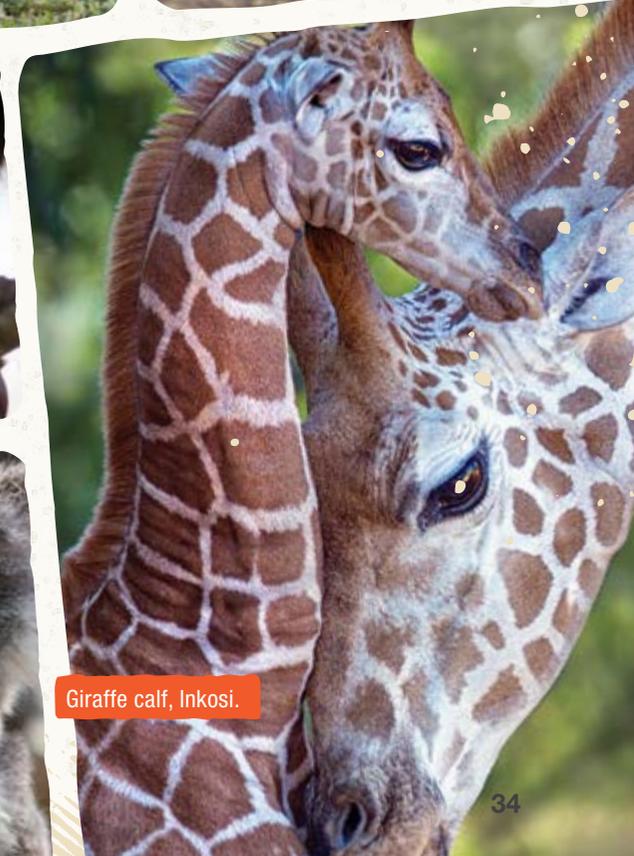
Emperor Tamarin  
Credit: Alex Asbury



Tree Kangaroo joey  
Credit: Alex Cearns



Koala joey



Giraffe calf, Inkosi.

# Agency Performance Report

## Animals in Perth Zoo's Care (continued)

### Significant Transfers In

In early October, a new mature adult male crocodile 'Dangalabba' was brought to Perth Zoo from Broome in a temperature-controlled truck. Weighing 375 kilograms and estimated to be approximately 38 years old, Dangalabba means 'crocodile' in the Larrakai language of his original home – Darwin Harbour.

As part of Regional Breeding Programs, two male Cotton-top Tamarins arrived from Halls Gap Zoo to join female 'Ophelia' and a two-year-old female Ring-tailed Lemur travelled from Mogo Zoo to join Perth Zoo's two males. A bachelor group of three common marmosets also arrived from Tasmania Zoo.

Perth Zoo contributes to Tasmanian Devil conservation by housing aged individuals thereby freeing up space at other institutions for breeding. This year, two aged Tasmanian Devil females arrived from Tasmania Zoo.



Tasmanian Devil  
Credit: Alex Cearns



Adult male crocodile,  
Dangalabba



Cotton-top Tamarin  
Credit: Alex Cearns

# Agency Performance Report

## Animals in Perth Zoo's Care (continued)

### Significant Deaths

Perth Zoo farewelled four elderly residents during the year. Twenty-year-old lioness 'Shinyanga', seventeen-year-old Sumatran Tiger, 'Dumai', and aged Hamadryas Baboons 'Taye' and 'Gen'.



Seventeen-year-old Sumatran Tiger, Dumai  
Credit: Alex Asbury

# Agency Performance Report

## Animals in Perth Zoo's Care (continued)

### Significant Transfers Out

'Kamili', Perth Zoo's young female giraffe, was transferred to Orana Wildlife Park, New Zealand, to provide genetic diversity for their existing population. She left Perth Zoo on 19 November 2019 traveling overland to Melbourne Port, followed by a sea voyage.

Two Asian Small-clawed Otters were transferred to the National Zoo and Aquarium in Canberra and five female Pygmy Marmosets and a male quokka were sent to Wildlife HQ in Queensland.



Pygmy Marmoset  
Credit: Alex Asbury



Quokka



Perth Zoo's young female giraffe, Kamili

# Agency Performance Report

## Animals in Perth Zoo's Care (continued)

### Western Ground Parrot

Perth Zoo continued to work with colleagues in DBCA to improve our knowledge of the critically endangered Western Ground Parrot and optimise their chance of recovery in the wild. Eight birds are now being cared for by Perth Zoo, contributing to an increase in the knowledge of the species' reproductive biology. As of late autumn, the birds had been paired in preparation for the 2020 breeding season.



Western Ground Parrot  
Credit: Alan Danks

# Agency Performance Report

## Native Species Conservation Breeding Program

The Native Species Conservation Breeding Program breed animals for release to the wild, in accordance with species Recovery Plans. This program is provided by staff employed by DBCA and based at and funded by Perth Zoo. This year, the following animals bred at Perth Zoo were released into the wild:

- Numbats to Dryandra Woodland;
- Western Swamp Turtles into Moore River Nature Reserve;
- Dibblers to Dirk Hartog Island National Park; and
- White-bellied Frogs and Orange-bellied Frogs released to sites near Margaret River.



Orange-bellied Frog  
Credit: Alex Cearns



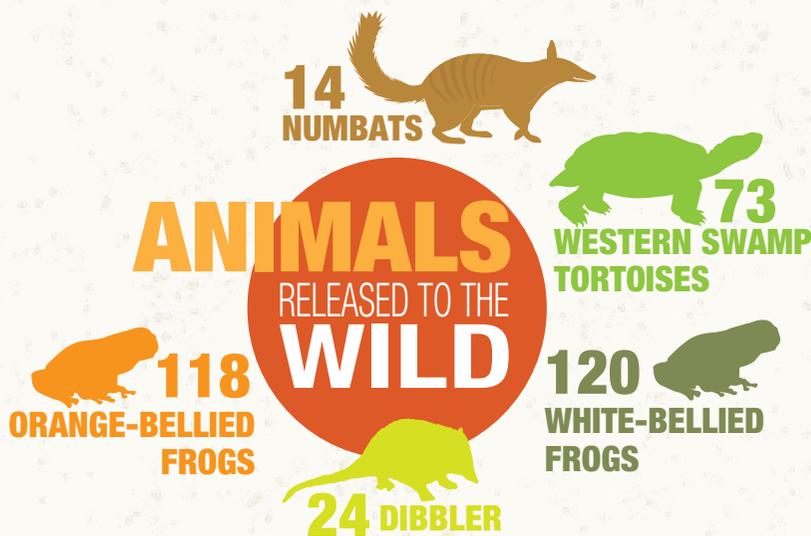
Numbat  
Credit: Alex Cearns



Hatching Tortoise



White-bellied Frog  
Credit: Alex Cearns



# Agency Performance Report

## Conservation Medicine and Research

Two hundred and fifty wild black cockatoos of three different species were admitted for treatment to Perth Zoo's Veterinary Department; this total consisted of 195 new admissions and 55 revisits.

Veterinary staff attended three marine mammal stranding and entanglement incidents and seven Loggerhead Sea Turtles were treated at the Veterinary Department after stranding on WA beaches. Five of these were released back to the ocean in March.

Thirty-three reptiles, four frogs and 12 native birds confiscated by DBCA were assessed and treated at Perth Zoo.

Veterinary staff conducted necropsy investigations on 39 native wild animal deaths (14 mammals, four reptiles and 21 birds) contributing important wildlife health surveillance data for Western Australia.

Perth Zoo produced 21 research communications during the year.



Black Cockatoo



Otter Pup and Vet Department staff  
Credit - Alex Cearns



Sumatran Tiger and Vet Department staff  
Credit - Alex Asbury



Boa Constrictor and  
Vet Department staff

# Agency Performance Report

## Sustainability

As a conservation organisation, Perth Zoo continued to reduce its environmental footprint.

# 2020

### SUSTAINABILITY ACHIEVEMENTS

We reduced use of natural gas by nearly

**5,600 CUBIC METRES**

A SAVING OF AROUND **5%** ON LAST YEAR

**5** DRINK BOTTLE REFILL STATIONS PROVIDED MORE THAN **70,000L** CLEAN DRINKING WATER ENOUGH TO FILL **115,000** PLASTIC DRINK BOTTLES



Our Creature Compost project helped divert over **2,000 CUBIC METRES** OF ORGANIC WASTE AWAY FROM LANDFILL WHILE PROVIDING A WAY TO RECYCLE VALUABLE CARBON AND NUTRIENTS



WE REDUCED USE OF GROUNDWATER BY OVER **6,500,000 LITRES** SAVING NEARLY 15% ON LAST YEAR

We avoided the use of **280,000L** potable water through our dual plumbed toilet and urinal cisterns



# Agency Performance

## Public Engagement

This past financial year, 552,839 people visited Perth Zoo and the number of Zoo Friend members increased to 28,768 at year end.

The Discovery and Learning team had 36,889 people take part in their programs. Participants ranged from two years of age in the A-Zoo program, to adults participating in team building challenges.

Perth Zoo visitation was impacted by the Zoo closure from 24 March – 5 June 2020 due to the COVID-19 global pandemic.

Visitor Attendance					
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
642,352	695,091	657,353	658,325	719,226	552,859*

\* Zoo closed 24 March – 5 June due to COVID-19

During the closure, public engagement was maintained by pivoting the business to a virtual delivery model. This included establishing a live stream from the giraffe exhibit, development of regular corporate donor and sponsor electronic newsletters, creation of virtual 'Home Safari' content including home schooling and teacher resources, online keeper talks, story time and zoo-themed games and puzzles.

With most businesses required to have employees working from home, a suite of Perth Zoo Zoom virtual meeting backgrounds were developed to enable the Zoo to capitalise on this situation and raise awareness of the Zoo to different target audiences.

The Discovery and Learning team delivered online ATAR lessons to year 11 and 12 classes.

# Agency Performance

## Public Engagement (continued)

Facebook and Instagram live videos were hosted weekly, a Perth Zoo Tik Tok account was created to capture a younger audience who were consuming high levels of online material, whilst digital media content was strategically used to provide 'edutainment' during a time of uncertainty with the aim of keeping the Zoo top of mind and therefore encouraging visitation upon re-opening.

During the closure, Perth Zoo's Facebook, Twitter and Instagram accounts recorded 25.5 million impressions (244% increase from 7.4 million) and 1.5 million engagements (337% increase from 347.7K).

In 2019-20 more than \$77 million worth of free media coverage was achieved. This included TV, print and radio coverage, and some online articles.

Significant media stories throughout the year included:

- New crocodile arrival at Perth Zoo
- Summer school holiday offerings
- Giraffe transfer to New Zealand
- New Transperth ferry named after 'Tricia' Perth Zoo's matriarch Asian Elephant
- Native species breeding and releases
- Animal breeding successes (giraffe, otters, red panda and binturong)
- Closure and re-opening of Perth Zoo due to COVID-19.

Due to a renewed strategy and focus on audience engagement, all social media channels recorded significant growth.

## social media



↑ 26.8%  
(126,891 followers)



↑ 13.6%  
(13,096 followers)



↑ 25.2%  
(61,532 followers)



↑ 53.6%  
(4,040 subscribers)



↑ 33.4%  
(426,297 views)



TikTok Launched  
24 March 2020  
(19,728 followers)

# Agency Performance

## Public Engagement (continued)

This year, we welcomed new corporate partners and sponsors, including Channel Ten and Nova radio, who were the media partners for the Zoo's Summer Series. Sponsorship was secured for all Zoo-hosted public events.

This year's onsite events included Dream Night (2,000 guests), Teddy Bears' Picnic (4,618 visitors), Members Christmas Party (1,976) and due to overwhelming demand, Boo at the Zoo was extended to two nights (4,200 visitors/evening).

In November, Autism Access Day was hosted again in conjunction with Autism WA, providing exclusive access to the Zoo for families with children on the spectrum.

New events included a refreshed family focused New Year's Eve event, Zoochella (4,200 visitors) and Zoocoustics, acoustic musical evenings targeting an adult demographic during the Valentine's Day period.

In January, a Where's Wally exhibition was hosted, and the Zoo remained open until 7:30pm on Saturday evenings. 80,502 visitors attended, resulting in record breaking visitation for the month of January.

Despite the COVID-19 closure and suspension of some animal encounters upon re-opening, 8,828 people enjoyed Eye to Eye animal encounters during the year, helping Perth Zoo further engage and educate the public about wildlife conservation.

From 1 July 2019 to 30 June 2020, Perth Zoo worked with the below Corporate Partners and Corporate Members

PLATINUM								
GOLD								
SILVER								
BRONZE								
CORPORATE MEMBERS								

# Agency Performance

## Public Engagement (continued)



Perth Zoo's Wildlife Conservation Action Program distributed \$259,756 to a variety of non government organisations carrying-out conservation work in the wild. Key highlights for 2019-20 included helping:

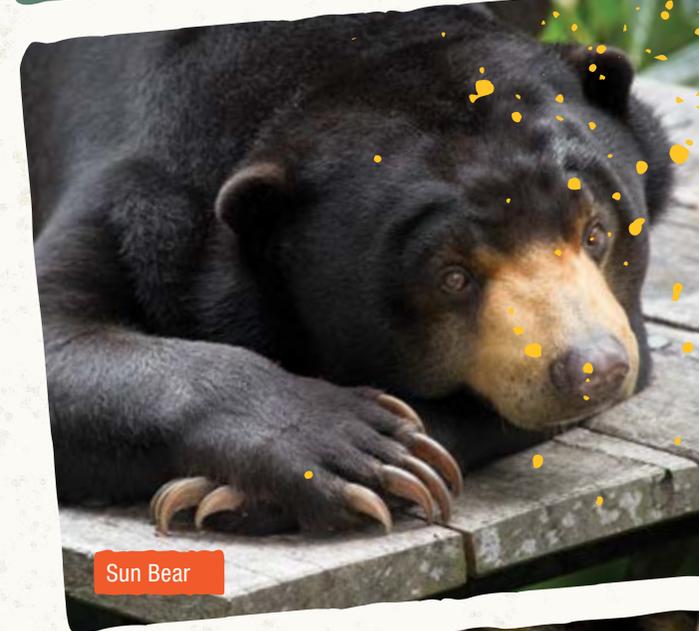
- Support a Field Ecologist's work at the Mt Gibson Wildlife Sanctuary in regional Western Australia, caring for critically endangered endemic species (Australian Wildlife Conservancy).
- Scouts patrol over 27,000km<sup>2</sup> of the African Plains and remove 412 lethal snares (Painted Dog Conservation).

- Support the efforts of over 100 Forest Guardians in monitoring and protecting Red Panda and their habitat in Nepal and India (Red Panda Network).
- To rehabilitate and release orphaned orangutans and protect their wild habitat, Bukit Tigapuluh in Sumatra (Frankfurt Zoological Society).

Outside the grants program, in-kind support, venue hire, and promotion was provided to our local WCA partners.



Sumatran Orangutan



Sun Bear



African Painted Dog  
Credit Alex Asbury

# Agency Performance

## Feedback

Perth Zoo actively canvasses visitors for feedback, both positive and negative about the Zoo experience. Feedback can be provided via a range of channels including face to face, email, letters, by telephone, via a comment card, child specific feedback cards or through the Zoo’s website and social media channels.

These visitor insights enable the Zoo to improve the visitor experience and operations.

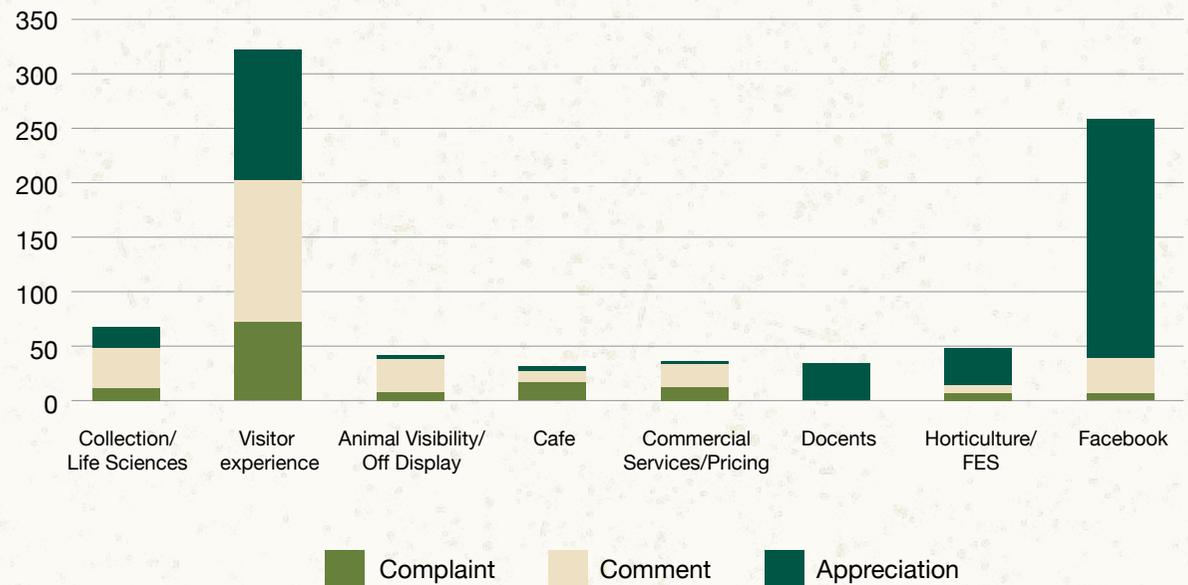
In 2019-20, the Zoo received a total of 831 comments. This included general feedback, 403 appreciations and 162 complaints.

### Example of Actions resulting from customer feedback included:

- Installed PayWave EFTPOS at the Carousel;
- Replaced dated brass water stations;
- Levelled a range of pathways across the Zoo site including areas of the African Savannah, café forecourt and main entry;
- Upgraded the viewing bays at Rhino and African Painted Dogs to increase accessibility;

- Created a new animal photo product range sold at the Zoo shop;
- Upgraded toilet facilities across the site; and
- Upgraded the Nocturnal House.

### Visitor Feedback Summary 2019-2020



Perth Zoo's membership program continues to grow, supporting new and repeat visitation. Member numbers increased 18% on the previous year end, to over 27,000 members.



# Auditor's Opinion



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

### ZOOLOGICAL PARKS AUTHORITY

#### Report on the financial statements

I have audited the financial statements of the Zoological Parks Authority which comprise the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, Summary of Consolidated Account Appropriations and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Zoological Parks Authority for the year ended 30 June 2020 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

#### ***Basis for opinion***

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of my report. I am independent of the Authority in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### ***Responsibility of the Board for the financial statements***

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Page 1 of 5

7<sup>th</sup> Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500 FAX: 08 6557 7600

# Auditor's Opinion

In preparing the financial statements, the Board is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Authority.

## **Auditor's responsibility for the audit of the financial statements**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are 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 the financial statements.

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

## **Report on controls**

### **Opinion**

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Zoological Parks Authority. The controls exercised by the Authority are those policies and procedures established by the Board to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2020.

### **The Board's responsibilities**

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

# Auditor's Opinion

## **Auditor General's responsibilities**

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

## **Limitations of controls**

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

## **Report on the key performance indicators**

### **Opinion**

I have undertaken a reasonable assurance engagement on the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2020. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2020.

# Auditor's Opinion

## **Matter of Significance**

The Authority received an exemption from the Under Treasurer from reporting the 'Average level of visitor satisfaction at Perth Zoo' key performance indicator for the year ended 30 June 2020.

The exemption was approved because face to face intercept surveys were unable to be completed during the sampling period of April 2020 school holidays. The Perth Zoo was closed to visitors from 24 March to 5 June 2020 due to COVID-19 pandemic restrictions. Consequently, the indicator has not been reported. My opinion is not modified in respect of this matter.

## **The Board's responsibility for the key performance indicators**

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

## **Auditor General's responsibility**

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

# Auditor's Opinion

## **My independence and quality control relating to the reports on controls and key performance indicators**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial statements and key performance indicators**

This auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2020 included on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements and key performance indicators.

  
SANDRA LABUSCHAGNE  
DEPUTY AUDITOR GENERAL  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
24 September 2020

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### CERTIFICATION OF FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2020

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2020 and the financial position as at 30 June 2020.

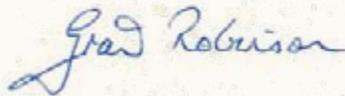
At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



**Melanie Price**

Chief Finance Officer

Date: 16 September 2020



**Grant Robinson**

Chairperson

Date: 16 September 2020



**Alex Lamond**

Deputy Chairperson

Date: 16 September 2020

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	3.1(a)	13,843,856	13,522,850
Supplies and services	3.2	7,843,378	8,763,736
Depreciation expense	5.1.1 , 5.2	3,476,604	3,357,486
Cost of retail shop sales	4.4	491,786	581,298
Loss on disposal of non-current assets	3.3	11,703	14,668
Finance costs	7.3	2,352	-
Other expenses	3.4	83,584	12,005
<b>Total cost of services</b>		<b>25,753,263</b>	<b>26,252,043</b>
<b>Revenue and Income</b>			
Admissions	4.2	7,705,695	9,579,438
Memberships	4.3	1,730,454	1,822,711
Retail shop sales	4.4	1,176,257	1,337,778
Grants, sponsorships and fundraising	4.5	1,216,161	1,363,497
Commercial activities	4.6	1,307,281	1,675,873
Interest revenue	4.7	35,981	74,616
Other revenue	4.8	137,757	79,979
<b>Total revenue</b>		<b>13,309,586</b>	<b>15,933,892</b>
<b>Total income other than income from State Government</b>		<b>13,309,586</b>	<b>15,933,892</b>
<b>NET COST OF SERVICES</b>		<b>12,443,677</b>	<b>10,318,151</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Notes	2020 \$	2019 \$
<b>Income from State Government</b>			
Service appropriation	4.1	13,005,000	11,038,000
Services received free of charge	4.1	-	62,850
<b>Total Income from State Government</b>		<b>13,005,000</b>	<b>11,100,850</b>
<b>SURPLUS FOR THE PERIOD</b>		<b>561,323</b>	<b>782,699</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Changes in asset revaluation surplus	9.7	(983,663)	690,809
<b>Total other comprehensive income</b>		<b>(983,663)</b>	<b>690,809</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(422,340)</b>	<b>1,473,508</b>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Notes	2020 \$	2019 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7.1	9,910,599	10,816,598
Restricted cash and cash equivalents	7.1	200,000	-
Inventories	4.4	196,016	152,932
Receivables	6.1	840,099	408,474
Amounts receivable for services	6.2	1,020,000	1,020,000
Other current assets	6.3	124,026	118,835
<b>Total Current Assets</b>		<b>12,290,740</b>	<b>12,516,839</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	7.1	350,000	280,000
Amounts receivable for services	6.2	11,177,000	8,874,000
Infrastructure, property, plant and equipment	5.1	49,630,254	51,008,666
Right-of-use assets	5.2	71,451	-
<b>Total Non-Current Assets</b>		<b>61,228,705</b>	<b>60,162,666</b>
<b>TOTAL ASSETS</b>		<b>73,519,445</b>	<b>72,679,505</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020 (continued)

	Notes	2020 \$	2019 \$
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	6.4	546,054	499,324
Employee related provisions	3.1(b)	2,239,404	2,268,252
Lease liabilities	7.2	16,911	-
Other liabilities	6.5	1,797,605	1,427,791
<b>Total Current Liabilities</b>		<b>4,599,974</b>	<b>4,195,367</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	3.1(b)	705,609	665,213
Lease liabilities	7.2	59,277	-
<b>Total Non-Current Liabilities</b>		<b>764,886</b>	<b>665,213</b>
<b>TOTAL LIABILITIES</b>		<b>5,364,860</b>	<b>4,860,580</b>
<b>NET ASSETS</b>			
<b>EQUITY</b>			
Contributed equity	9.7	31,908,220	31,150,220
Reserves	9.7	10,388,769	11,372,432
Accumulated surplus		25,857,596	25,296,273
<b>TOTAL EQUITY</b>		<b>68,154,585</b>	<b>67,818,925</b>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Notes	Contributed equity \$	Reserves \$	Accumulated surplus \$	Total equity \$
<b>Balance at 1 July 2018</b>		30,415,220	10,681,623	24,515,574	65,612,417
Changes in accounting policy or accounting policy or correction of prior period errors		–	–	(2,000)	(2,000)
<b>Restated balance at 1 July 2018</b>		30,415,220	10,681,623	24,513,574	65,610,417
Surplus		–	–	782,699	782,699
Other comprehensive income	9.7	–	690,809	–	690,809
Total comprehensive income for the period		–	690,809	782,699	1,473,508
Transactions with owners in their capacity as owners:					
Capital appropriation	9.7	735,000	–	–	735,000
Total		735,000	–	–	735,000
<b>Balance at 30 June 2019</b>		<b>31,150,220</b>	<b>11,372,432</b>	<b>25,296,273</b>	<b>67,818,925</b>
<b>Balance at 1 July 2019</b>		31,150,220	11,372,432	25,296,273	67,818,925
Surplus		–	–	561,323	561,323
Other comprehensive income	9.7	–	(983,663)	–	(983,663)
Total comprehensive income for the period		–	(983,663)	561,323	(422,340)
Transactions with owners in their capacity as owners:					
Capital appropriation	9.7	758,000	–	–	758,000
Total		758,000	–	–	758,000
<b>Balance at 30 June 2020</b>		<b>31,908,220</b>	<b>10,388,769</b>	<b>25,857,596</b>	<b>68,154,585</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

Notes	2020 \$	2019 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>		
Service appropriation	9,682,000	7,738,000
Capital appropriation	758,000	735,000
Holding account drawdown	1,020,000	1,020,000
<b>Net cash provided by State Government</b>	<b>11,460,000</b>	<b>9,493,000</b>
Utilised as follows:		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee benefits	(13,737,568)	(13,524,589)
Supplies and services	(7,876,621)	(8,538,523)
Finance costs	(2,352)	–
GST payments on purchases	(882,670)	(940,764)
GST payments to ATO	–	(30,486)
Other payments	(555,329)	(598,207)
<b>Receipts</b>		
Sale of goods and services	13,072,543	15,789,190
Interest received	47,330	75,233
GST receipts from ATO	275,979	361,878
GST receipts on sales	584,708	629,959
Other receipts	123,088	67,974
<b>Net cash used in operating activities</b>	<b>(8,950,892)</b>	<b>(6,708,335)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Notes	2020 \$	2019 \$
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(3,131,455)	(2,198,475)
<b>Receipts</b>			
Proceeds from sale of non-current assets		6,070	3,820
<b>Net cash used in investing activities</b>		<b>(3,125,385)</b>	<b>(2,194,655)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		(19,722)	–
<b>Net cash provided by/(used in) financing activities</b>		<b>(19,722)</b>	<b>–</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(635,999)</b>	<b>590,010</b>
Cash and cash equivalents at the beginning of the period		11,096,598	10,506,588
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>7.1</b>	<b>10,460,599</b>	<b>11,096,598</b>

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS FOR THE YEAR ENDED 30 JUNE 2020

	2020 Budget Estimate \$	2020 Supplementary Funding \$	2020 Revised Budget \$	2020 Actual \$	2020 Variance \$
<b>Delivery of Services</b>					
Amount appropriated to deliver services	10,812,000	2,200,000	13,012,000	13,005,000	(7,000)
<b>Total appropriations provided to deliver services</b>	<b>10,812,000</b>	<b>2,200,000</b>	<b>13,012,000</b>	<b>13,005,000</b>	<b>(7,000)</b>
<b>Capital</b>					
Capital appropriations	762,000	-	762,000	758,000	(4,000)
<b>GRAND TOTAL</b>	<b>11,574,000</b>	<b>2,200,000</b>	<b>13,774,000</b>	<b>13,763,000</b>	<b>(11,000)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

#### 1. Basis of preparation

The Authority is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Authority is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Authority on 16 September 2020.

#### Statement of compliance

These general purpose financial statements have been prepared in accordance with:

- 1) The *Financial Management Act 2006* (**FMA**)
- 2) The Treasurer's Instructions (**TIs**)
- 3) Australian Accounting Standards (**AASs**) - Reduced Disclosure Requirements
- 4) Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions take precedence over AASs. Several AASs are modified by TIs to vary application, disclosure, format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

#### Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest dollar unless otherwise indicated.

#### Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

#### Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly-Owned Public Sector Entities* and have been credited directly to Contributed Equity.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 2. Authority objectives

##### Mission

The Authority's mission is to inspire and act for wildlife conservation.

##### Services

The Authority provides the following services:

*Service 1: Visitor services and public programs provided at Perth Zoo*

Perth Zoo promotes conservation messages to the community. This is achieved by providing educational programs, experiences, publications, interpretation and information services that encourage positive behavioural changes and community participation in conservation.

*Service 2: Research and conservation partnerships*

The conservation of wildlife will be optimised by effective species management, application of science, high standards of animal welfare and animal husbandry, breeding programs including breeding for release into natural habitats and the provision of research and partnership opportunities.

#### 3. Use of our funding

##### Expenses incurred in the delivery of services

This section provides additional information about how the Authority's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Authority in achieving its objectives and the relevant notes are:

	Notes	2020 \$	2019 \$
Employee benefits expense	3.1(a)	13,843,856	13,522,850
Employee related provisions	3.1(b)	2,945,013	2,933,465
Supplies and services	3.2	7,843,378	8,763,736
Net loss on disposal of non-current assets	3.3	11,703	14,668
Other expenses	3.4	83,584	12,005

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 3.1(a) Employee benefits expense

	Notes	2020 \$	2019 \$
Employee benefits		12,610,041	12,319,522
Termination benefits		-	5,048
Superannuation - defined contribution plans (a)		1,233,815	1,198,280
<b>Total employee benefits expense</b>		<b>13,843,856</b>	<b>13,522,850</b>
Add: AASB 16 Non-monetary benefits (b)		3,130	-
Less: Employee Contributions		(3,130)	-
<b>Net employee benefits</b>		<b>13,843,856</b>	<b>13,522,850</b>

(a) Defined contribution plans include West State Superannuation Scheme (WSS), Gold State Superannuation Scheme (GSS), Government Employees Superannuation Scheme (GESBs) and other eligible funds.

(b) Additional non-monetary benefits include the provision of vehicle benefits measured at cost in accordance with the application of AASB 16.

#### Employee benefits

Employee benefits include all costs related to employment including wages and salaries, fringe benefits tax, and leave entitlements.

#### Termination benefits

Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Authority is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without the possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### **Superannuation**

The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds. The employer contribution paid to the Government Employees Superannuation Board (GESB) in respect of the GSS is paid back into the Consolidated Account by the GESB.

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole-of-government reporting. It is however a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Authority to GESB extinguishes the Authority's obligations to the related superannuation liability.

The Authority does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Authority to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

#### **AASB 16 Non-monetary benefits**

Non-monetary employee benefits, that are employee benefits expenses, relate to the provision of vehicle benefits at the cost incurred by the Authority.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 3.1(b) Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2020 \$	2019 \$
<b>Current</b>		
<u>Employee benefits provisions</u>		
Annual leave (a)	1,387,900	1,176,405
Purchased leave (a)	18,715	56,666
Long service leave (b)	755,870	960,901
	<b>2,162,485</b>	<b>2,193,972</b>
<u>Other provisions</u>		
Employment on-costs (c)	76,919	74,280
<b>Total current employee related provisions</b>	<b>2,239,404</b>	<b>2,268,252</b>
<b>Non-current</b>		
<u>Employee benefits provisions</u>		
Long service leave (b)	681,373	643,429
<u>Other provisions</u>		
Employment on-costs (c)	24,236	21,784
<b>Total non-current employee related provisions</b>	<b>705,609</b>	<b>665,213</b>
<b>Total employee related provisions</b>	<b>2,945,013</b>	<b>2,933,465</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

- (a) **Annual and purchased leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual and purchased leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

- (b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Authority has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Authority does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rates expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

- (c) **Employment on-costs:** The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other employee related expenses', note 3.2 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2020 \$	2019 \$
<u>Employment on-costs provision</u>		
Carrying amount at start of period	96,064	133,150
Additional/(reversals of) provisions recognised	(47,441)	(79,850)
Payments/other sacrifices of economic benefits	52,532	42,764
<b>Carrying amount at end of period</b>	<b>101,155</b>	<b>96,064</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year. Several estimates and assumptions are used in calculating the Authority's annual leave and long service leave provisions. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates (for long service leave); and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the annual leave and long service leave provisions.

Any gain or loss following revaluation of the present value of annual leave and long service leave liabilities is recognised as employee benefits expense.

	2020 \$	2019 \$
<b>3.2 Supplies and services</b>		
<b>Maintenance and operational expenses</b>		
Maintenance of equipment, facilities and grounds	780,296	866,403
Service contractors	722,973	785,792
Animal food, veterinary care and transportation	756,670	720,056
Cleaning and waste disposal	597,925	518,704
Electricity, water, gas and fuel	496,219	447,987
Minor equipment purchases	184,411	192,310
Plant and equipment hire	138,663	463,533
<b>Total maintenance and operational expenses</b>	<b>3,677,157</b>	<b>3,994,785</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>Other employee related expenses</b>		
Workers' compensation premium	247,382	896,279
Staff training/development	37,928	44,786
Uniforms	49,890	42,228
Travel	22,744	30,782
Other	76,556	63,107
<b>Total other employee related expenses</b>	<b>434,500</b>	<b>1,077,182</b>
<b>Administration</b>		
Professional services	899,067	938,188
Science and HR services delivered by DBCA	1,273,398	1,237,655
Information technology and communications	863,997	783,744
Advertising and promotion	276,370	344,022
Grants and subsidies (a)	276,819	239,607
Other	142,070	148,553
<b>Total administration</b>	<b>3,731,721</b>	<b>3,691,769</b>
<b>Total supplies and services</b>	<b>7,843,378</b>	<b>8,763,736</b>
<p>(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects and these are mainly funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.</p>		
Wildlife conservation	274,819	238,607
Animal breeding and research	2,000	1,000
	<b>276,819</b>	<b>239,607</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>3.3 Net loss on disposal of non-current assets</b>		
During the period, the Authority disposed and approved the write-off of a number of fixed assets. The plant and equipment consisted of various computing, communications and general equipment which were unserviceable, obsolete or damaged. Proceeds from disposal related to electric vehicles disposed during the period.  (Refer note 9.8 'Supplementary financial information' for further details).		
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	6,070	3,820
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(17,773)	(18,488)
<b>Net loss on disposal of non-current assets</b>	<b>(11,703)</b>	<b>(14,668)</b>
<b>3.4 Other expenses</b>		
Other expenses during the period included a minor impairment loss from storm damage to the carousel ticket booth building, a provision for impairment loss associated with 2019-20 capital improvements to Perth Zoo's café and function facilities that are expected to be demolished in 2020-21. A debt that was uneconomical to recover was also written-off during the period.  Refer note 5.1.1 'Depreciation and impairment' for further details on asset impairment.		
Impairment loss - buildings	63,028	-
Losses and write-offs	20,556	-
Impairment of retail shop inventory	-	12,005
	<b>83,584</b>	<b>12,005</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 4. Our funding sources

##### How we obtain our funding

This section provides additional information about how the Authority obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Authority and relevant notes are:

	Notes	2020 \$	2019 \$
Income from State Government	4.1	13,005,000	11,100,850
Admissions	4.2	7,705,695	9,579,438
Memberships	4.3	1,730,454	1,822,711
Retail shop sales	4.4	1,176,257	1,337,778
Grants, sponsorships and fundraising	4.5	1,216,161	1,363,497
Commercial activities	4.6	1,307,281	1,675,873
Interest revenue	4.7	35,981	74,616
Other revenue	4.8	137,757	79,979

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>4.1 Income from State Government</b>		
Appropriation received during the period:		
Service appropriation (a)	13,005,000	11,038,000
	<b>13,005,000</b>	<b>11,038,000</b>
Services received free of charge from other State government agencies during the period:		
Department of Primary Industries and Regional Development (veterinary pathology services)	–	62,850
	–	<b>62,850</b>
<b>Total income from State Government</b>	<b>13,005,000</b>	<b>11,100,850</b>

(a) **Service Appropriations** are recognised as revenues at fair value in the period in which the Authority gains control of the appropriated funds.

The Authority gains control of appropriated funds at the time those funds are deposited into the Authority's bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Service appropriations fund the net cost of services delivered. Appropriation revenue comprises the following:

- Cash component; and
- A receivable (asset).

The receivable (holding account – note 6.2) comprises the following:

- The budgeted depreciation expense for the year; and
- Any agreed increase in leave liabilities during the year.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>4.2 Admissions</b>	7,705,695	9,579,438
	<b>7,705,695</b>	<b>9,579,438</b>

General admission prices for Perth Zoo are reviewed annually and approved as part of the annual State Budget process.

Revenue is recognised on redemption of the admission and is measured at the fair value of consideration received or receivable.

<b>4.3 Memberships</b>	1,730,454	1,822,711
	<b>1,730,454</b>	<b>1,822,711</b>

Perth Zoo Membership prices are subject to annual review and revenue is apportioned evenly over the membership subscription period.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>4.4 Retail shop trading profit</b>		
Sales	1,176,257	1,337,778
Less: Cost of Sales		
Opening Inventory	152,932	146,482
Purchases	534,870	587,748
	687,802	734,230
<b>Closing Inventory</b>	<b>(196,016)</b>	<b>(152,932)</b>
Cost of Goods Sold	491,786	581,298
<b>Gross Trading Profit</b>	<b>684,471</b>	<b>756,480</b>
Operating Expenses		
Payroll & other staffing	389,171	425,838
Consumables	32,222	32,165
Depreciation	22,336	18,608
Total Operating Expenses	443,729	476,611
Other Income		
Sundry	166	96
<b>Net Trading Profit</b>	<b>240,908</b>	<b>279,965</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>Closing Inventory comprises:</b>		
<u>Current inventories</u>		
Retail shop inventory	196,016	152,932
<b>Total current inventories</b>	<b>196,016</b>	<b>152,932</b>
<b>Total inventories</b>	<b>196,016</b>	<b>152,932</b>

#### Sales

Revenue is recognised at the transaction price when the Authority transfers control of the goods to customers.

#### Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory. Retail shop inventory is measured on a weighted average cost basis.

Inventories not held for resale are measured at cost unless they are no longer required, in which case they are measured at net realisable value.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>4.5 Grants, sponsorships and fundraising</b>		
Corporate sponsorships	627,199	641,076
Grants	261,526	30,954
Fundraising activities	152,190	177,287
Donations – cash	121,385	129,730
Donations – assets	40,900	208,090
Bequests	12,961	176,360
	<b>1,216,161</b>	<b>1,363,497</b>

#### Corporate Sponsorships

The Authority seeks to generate additional revenue and support brand recognition through tailored sponsorship packages based on the level of investment. Revenue from corporate sponsorships is recognised by reference to the stage of completion of the transaction.

#### Grants

Grants are generally recognised as income when the grants are receivable unless the grant is associated with the achievement of milestones specified in the grant agreement. Grants involving specified milestones are recognised as income when the Authority achieves the agreed milestones.

#### Donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Authority obtains control over the assets comprising the contributions, usually when cash is received. Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>4.6 Commercial activities</b>		
Restaurant and catering	341,861	443,079
Hire of facilities & equipment	255,246	363,194
Tours & tertiary education	335,559	400,216
Car parking	199,784	246,563
Children's rides	81,016	106,048
Vending commission	63,390	82,785
Commercial product sales	30,425	33,988
	<b>1,307,281</b>	<b>1,675,873</b>

#### Sales of goods and provision of services

Revenue is recognised and measured at the fair value of consideration received or receivable.

Revenue is recognised from the sale of goods at the transaction price when the Authority transfers control of the goods to customers.

Revenue from the provision of services is recognised by reference to the stage of completion of the transaction.

<b>4.7 Interest revenue</b>	<b>35,981</b>	<b>74,616</b>
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Interest earned from banking institution on the Authority's interest bearing account.

Interest revenue is recognised as the interest accrues.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>4.8 Other revenue</b>		
Rental fees	42,355	32,225
Recoups of previous year's expenditure	3,571	3,200
Insurance claims	84,688	17,275
Miscellaneous revenue	7,143	27,279
	<b>137,757</b>	<b>79,979</b>

#### 5. Key assets

##### Assets the Authority utilises for economic benefit or service potential

This section includes information regarding the key assets the Authority utilises to gain economic benefits or provide service potential.

The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2020 \$	2019 \$
Infrastructure, property, plant and equipment	5.1	49,630,254	51,008,666
Right-of-use assets	5.2	71,451	–
<b>Total key assets</b>		<b>49,701,705</b>	<b>51,008,666</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 5.1 Infrastructure, property, plant and equipment

Year ended 30 June 2020	Land \$	Buildings & Improvements \$	Infra- structure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
<b>1 July 2019</b>							
Gross carrying amount	975,000	16,928,523	52,214,610	546,968	4,585,363	303,250	75,553,714
Accumulated depreciation	–	(2,431)	(20,807,344)	–	(3,735,273)	–	(24,545,048)
<b>Carrying amount at start of period</b>	<b>975,000</b>	<b>16,926,092</b>	<b>31,407,266</b>	<b>546,968</b>	<b>850,090</b>	<b>303,250</b>	<b>51,008,666</b>
Additions	–	433,927	1,343,926	1,075,486	259,827	27,150	3,140,316
Revaluation increments/(decrements)	30,000	469,397	–	–	–	–	499,397
Depreciation	–	(1,036,850)	(2,094,928)	–	(322,485)	–	(3,454,263)
Asset class transfers	–	177,553	129,237	(306,790)	–	–	–
Impairment losses (i)	–	(1,546,089)	–	–	–	–	(1,546,089)
Disposals/write-offs	–	–	–	–	(17,773)	–	(17,773)
<b>Carrying amount at 30 June 2020</b>	<b>1,005,000</b>	<b>15,424,030</b>	<b>30,785,501</b>	<b>1,315,664</b>	<b>769,659</b>	<b>330,400</b>	<b>49,630,254</b>
Gross carrying amount	1,005,000	16,999,923	53,687,773	1,315,664	4,532,287	330,400	77,871,047
Accumulated depreciation	–	(29,804)	(22,902,272)	–	(3,762,628)	–	(26,694,704)
Accumulated impairment loss (i)	–	(1,546,089)	–	–	–	–	(1,546,089)

- (i) Mainly impairment loss for Perth Zoo's café and function building (Refer note 9.7 'Equity' for further details). Recognised in Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### Initial recognition

Items of infrastructure, property, plant and equipment costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Assets such as audio visual systems, computer equipment, heating/cooling systems and water infrastructure that form part of a group of similar items which are significant in total are capitalised if they are valued at \$1,000 or more.

All costs associated with the acquisition of fauna are expensed. The animals under the Authority's care are regarded as part of a regional and international collection and not the specific property of the Authority. This is consistent with worldwide zoo industry practice.

The land on which the Zoo is situated is Crown land vested in the Authority and held in trust for use as a Zoological Garden. Land at Bakers Hill (328 hectares) is also vested in the Authority for zoological purposes. The Authority leases land at Byford at a peppercorn rental (39 hectares, again for zoological purposes).

#### Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of:

- land;
- buildings; and
- works of art

Land is carried at fair value.

Buildings and improvements are carried at fair value less accumulated depreciation and accumulated impairment losses.

Works of art are carried at fair value less accumulated impairment losses.

All other infrastructure, property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Upon disposal or derecognition of an item of infrastructure, property, plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

**Land and buildings** are independently valued annually by the Western Australian Land Information Authority (Valuations and Property Analytics) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2019 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2020 and recognised at 30 June 2020. In undertaking the revaluation, fair value was determined on the basis of current use of the land: \$1,005,000 (2019: \$975,000) and determined by reference to current replacement cost of the buildings and improvements: \$16,261,500 (2019: \$16,802,018). The valuer performs a physical site inspection every three years of buildings and improvements, with the most recent site inspection occurring during the year ended 30 June 2019. For the remaining balance of buildings, the cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

**Works of art** are independently valued by a qualified valuer every 3 to 5 years on the basis of fair value, determined by reference to recent market transactions. The most recent valuation was performed during the year ended 30 June 2017 by Galerie Dusseldorf. The cost of acquisitions by the Authority between valuations is considered to approximate their fair value.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### Revaluation model:

- (a) Fair value where market-based evidence is available:

The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions.

When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount.

- (b) Fair value in the absence of market-based evidence:

**Buildings are specialised or where land is restricted:** Fair value is determined on the basis of existing use.

**Existing use buildings:** Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Where the fair value of buildings is determined on the current replacement cost basis, the accumulated depreciation is restated proportionately with the change in the gross carrying amount of the asset.

**Restricted use land:** Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Notes	2020 \$	2019 \$
<b>5.1.1 Depreciation and impairment</b>			
<b>Charge for the period</b>			
<u>Depreciation</u>			
Buildings and improvements	5.1	1,036,850	944,801
Infrastructure	5.1	2,094,928	2,066,518
Plant, equipment and vehicles	5.1	322,485	346,167
<b>Total depreciation for the period</b>		<b>3,454,263</b>	<b>3,357,486</b>

Minor storm damage to the carousel ticket booth occurred in May 2020. As a result, an impairment loss of \$5,250 has been reported for this building asset in the Statement of Comprehensive Income. The available options regarding the building are being explored as part of an insurance claim for the storm damage.

A provision for impairment of Perth Zoo's café and function facilities building asset of \$1,540,839 has been made as this asset was idle as at 30 June 2020 and is expected to remain idle until its planned demolition in 2020-21 to make way for new developments. A decrement of \$1,483,060 was recognised to the asset revaluation surplus (Refer Note 9.7 'Equity') and the balance taken to the Statement of Comprehensive Income (Refer Note 3.4 'Other expenses').

As at 30 June 2020 there were no other indications of impairment to infrastructure, property, plant and equipment.

#### Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include items under operating leases, assets held for sale, land and investing opportunities.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

Depreciation is generally calculated using the straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and previous years are included in the table below:

Asset class	Useful life
Buildings & Improvements	10 to 40 years
Infrastructure	10 to 40 years
Plant, Equipment & Furniture	3 to 10 years
Motor Vehicles	5 to 10 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period and adjustments are made as appropriate.

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

#### Impairment

Non-financial assets, including items of infrastructure, property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired, and annually as part of the asset stocktake process. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Authority is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as the fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>5.2 Right-of-use assets</b>		
Vehicles	71,451	–
<b>Net carrying amount at 30 June 2020</b>	<b>71,451</b>	<b>–</b>

Additions to right-of-use assets during the 2019-20 financial year were \$12,615.

Refer to Note 9.2(b) for further details on the application of AASB 16 Leases.

#### Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentive received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying assets

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

The Authority has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

#### Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### Depreciation and impairment of right-of-use assets

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 underlying assets.

If ownership of the leased asset transfers to the Authority at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2020 \$	2019 \$
<b>Vehicles</b>	22,341	–
<b>Total right-of-use asset depreciation</b>	<b>22,341</b>	–
Lease interest expense	2,352	–
Short-term leases	–	–
Low-value leases	–	–
Gains or losses arising from sale and leaseback transactions	(2,118)	–

The total cash outflow for leases in 2020 was \$22,075.

*The Authority's leasing activities and how these are accounted for:*

The Authority has leases for vehicles.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.2.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 6. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Authority's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations.

	Notes	2020 \$	2019 \$
Receivables	6.1	840,099	408,474
Amounts receivable for services	6.2	12,197,000	9,894,000
Other assets	6.3	124,026	118,835
Payables	6.4	(546,054)	(499,324)
Other liabilities	6.5	(1,797,605)	(1,427,791)
<b>6.1 Receivables</b>			
<u>Current</u>			
Trade receivables		44,955	78,083
Allowance for impairment of trade receivables		(2,000)	(2,000)
Grants and Sponsorships		412,531	–
GST receivable		269,995	253,298
FBT receivable		7,534	–
Restaurant and catering		36,708	23,385
Vending commission		5,153	19,800
Car parking		12,931	13,853
Insurance claims		52,292	22,055
<b>Total current</b>		<b>840,099</b>	<b>408,474</b>
<b>Total receivables</b>		<b>840,099</b>	<b>408,474</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Amounts owing by other government agencies are guaranteed and therefore no credit risk exists in respect of those amounts.

	2020 \$	2019 \$
The following is an analysis of amounts owing by other government agencies:		
Government agencies	275,383	22,485
Australian Taxation Office	277,529	253,298
	<b>552,912</b>	<b>275,783</b>

#### 6.2 Amounts receivable for services (Holding Account)

Current	1,020,000	1,020,000
Non-current	11,177,000	8,874,000
<b>Balance at end of period</b>	<b>12,197,000</b>	<b>9,894,000</b>

**Amounts receivable for services** represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are not considered to be impaired (i.e. there is no expected credit loss of the Holding Account).

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>6.3 Other assets</b>		
<u>Current</u>		
Prepayments	124,026	118,835
<b>Total current</b>	<b>124,026</b>	<b>118,835</b>
<b>Balance at end of period</b>	<b>124,026</b>	<b>118,835</b>

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

#### 6.4 Payables

<u>Current</u>		
Trade payables (a)	263,486	329,916
PAYG tax payable	118,443	109,642
FBT payable	3,196	6,770
Accrued salaries and wages	160,929	52,996
<b>Total current</b>	<b>546,054</b>	<b>499,324</b>
<b>Balance at end of period</b>	<b>546,054</b>	<b>499,324</b>

(a) Trade payables include \$58,440 (\$127,080 in 2019) associated with capital works projects.

**Payables** are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

**Accrued salaries and wages** represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries and wages are settled within a fortnight of the reporting period end. The Authority considers the carrying amount of accrued salaries and wages to be equivalent to its fair value.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>6.5 Other liabilities</b>		
<u>Current</u>		
Consists of unearned income from:		
Perth Zoo Memberships	1,057,160	1,040,006
Admission Tickets	262,387	138,901
Grants and sponsorships	334,843	127,792
Other	143,215	121,092
<b>Total current</b>	<b>1,797,605</b>	<b>1,427,791</b>
<b>Balance at end of period</b>	<b>1,797,605</b>	<b>1,427,791</b>

Unearned income includes performance obligations that are yet to be satisfied at the end of the reporting period under AASB 15 Revenue from Contracts with Customers. For the Authority, this includes grant and sponsorship funding arrangements which feature performance obligations that impact the recognition and timing of revenue.

## 7. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Authority.

	Notes
Cash and cash equivalents	7.1
Lease liabilities	7.2
Finance costs	7.3
Commitments	7.4
Capital commitments	7.4.1
Other expenditure commitments	7.4.2

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Notes	2020 \$	2019 \$
<b>7.1 Cash and cash equivalents</b>			
Cash and cash equivalents		9,910,599	10,816,598
Restricted cash and cash equivalents	8.1		
– 27th Pay allocation (a)		350,000	280,000
– Grant funds		200,000	–
<b>Balance at end of period</b>		<b>10,460,599</b>	<b>11,096,598</b>

- (a) Funds held by the Authority for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year, the next being in 2026-27. These funds are classified as non-current for 10 out of the 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>7.2 Lease liabilities</b>		
Current	16,911	–
Non-current	59,277	–
<b>Balance at end of period</b>	<b>76,188</b>	–

The Authority measures a lease liability, at the commencement date, at the present value of lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Authority uses the incremental borrowing rate provided by the Western Australian Treasury Corporation.

Lease payments included by the Authority as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Authority exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Authority if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Authority in profit and loss in the period in which the condition that triggers those payments occurs.

This section should be read in conjunction with note 5.2.

#### Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment of lease modifications.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>7.3 Finance costs</b>		
Lease interest expense	2,352	–
<b>Finance costs expensed</b>	<b>2,352</b>	<b>–</b>

'Finance costs' includes the interest component of lease liability repayments.

#### 7.4 Commitments

##### 7.4.1 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year	706,847	1,102,989
<b>Balance at end of period</b>	<b>706,847</b>	<b>1,102,989</b>

The capital commitments include amounts for:

Infrastructure	621,991	1,051,191
Plant and Equipment	84,856	51,798
	<b>706,847</b>	<b>1,102,989</b>

The totals presented for capital commitments are GST inclusive.

##### 7.4.2 Other expenditure commitments

Other expenditure commitments contracted for at the end of the reporting period but not recognised as liabilities relate to services to be delivered in 2019-20, are payable as follows:

Within 1 year	17,655	17,732
<b>Balance at end of Period</b>	<b>17,655</b>	<b>17,732</b>

The totals presented for other expenditure commitments are GST inclusive.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 8. Financial instruments and Contingencies

	Notes
Financial instruments	8.1
Contingent assets and liabilities	8.2
Contingent assets	8.2.1
Contingent liabilities	8.2.2

	2020 \$	2019 \$
<b>8.1 Financial instruments</b>		
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:		
<u>Financial assets</u>		
Cash and cash equivalents	9,910,599	10,816,598
Restricted cash and cash equivalents	550,000	280,000
Financial assets at amortised cost (a)	12,759,570	10,049,176
<b>Total financial assets</b>	<b>23,220,169</b>	<b>21,145,774</b>
<u>Financial liabilities</u>		
Financial liabilities at amortised cost (b)	500,603	382,912
<b>Total financial liabilities</b>	<b>500,603</b>	<b>382,912</b>

(a) The amount of Financial assets at amortised cost excludes GST and FBT recoverable from the ATO (statutory receivable).

(b) The amount of Financial liabilities at amortised cost excludes PAYG and FBT payable to the ATO (statutory payable).

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

##### 8.2.1 Contingent assets

The Authority has no contingent assets.

##### 8.2.2 Contingent liabilities

The following contingent liability is excluded from the liabilities included in the financial statements:

###### **Long service leave entitlements for casual employees**

Casual employees are entitled to long service leave under the Long Service Leave Act 1958 at a minimum, where it is not covered by a specific industry award. Under the Act casual employees are entitled to 8<sup>2/3</sup> weeks paid leave after 10 years of continuous service. Long service leave entitlements for casual employees have not been recognised as at 30 June 2020 due to the complexity and reliability of calculating the entitlement and interpreting the legislation. The term of each employee's employment requires analysis to ensure the period was continuous and eligible for counting towards their long service leave entitlement. It is disclosed as a contingent liability as a sufficiently reliable estimate of the amount of the obligation cannot be made as at 30 June 2020.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	9.1
Initial application of Australian Accounting Standards	9.2
Key management personnel	9.3
Related party transactions	9.4
Related and affiliated bodies	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8
Explanatory statement	9.9

#### 9.1 Events occurring after the end of the reporting period

On 10 August 2020, the State Government announced that \$10 million would be provided to build new café and function facilities at Perth Zoo. This asset investment funding will be reflected in the 2020-21 State Budget and forms part of the State Government's Recovery Plan to inject \$150 million into the State's tourism industry. There were no other significant events occurring after the reporting period that require disclosure.

#### 9.2 Initial application of Australian Accounting Standards

##### **AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities**

AASB 15 Revenue from Contracts with Customers replaces AASB 118 Revenue and AASB 111 Construction Contracts for annual reporting periods on or after 1 January 2019. Under the new model, an entity shall recognise revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service and is based upon the transfer of control rather than transfer of risks and rewards.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

AASB 15 focuses on providing sufficient information to the users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from the contracts with customers. Revenue is recognised by applying the following five steps:

- Identifying contracts with customers
- Identifying separate performance obligations
- Determining the transaction price of the contract
- Allocating the transaction price to each of the performance obligations
- Recognising revenue as each performance obligation is satisfied.

Revenue is recognised either over time or at a point in time. Any distinct goods or services are separately identified and any discounts or rebates in the contract price are allocated to the separate elements.

In addition, income, other than from contracts with customers, are subject to AASB 1058 Income of Not-for-Profit Entities. Income recognition under AASB 1058 depends on whether such a transaction gives rise to liabilities or a contribution by owners related to an asset (such as cash or another asset) recognised by the Authority.

The Authority adopts the modified retrospective approach on transition to AASB 15 and AASB 1058. No comparative information is restated under this approach, and the Authority recognises the cumulative effect of initially applying the Standards as an adjustment to the opening balance of accumulated surplus/(deficit) at the date of initial application (1 July 2019).

Under this transition method, the Authority elects not to apply the Standards retrospectively to non-completed contracts at the date of initial application.

Refer to Note 4 for the revenue and income accounting policies adopted from 1 July 2019.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

The effect of adopting AASB 15 and AASB 1058 as at 1 July 2019 are as follows:

	30 June 2020 \$	Adjustments \$	30 June 2020 under AASB116 and 1004 \$
Admissions	7,705,695	–	7,705,695
Memberships	1,730,454	–	1,730,454
Retail shop sales	1,176,257	–	1,176,257
Grants, sponsorships and fundraising	1,216,161	–	1,216,161
Commercial activities	1,307,281	–	1,307,281
Interest revenue	35,981	–	35,981
Other revenue	137,757	–	137,757
<b>Net result</b>	<b>13,309,586</b>	<b>–</b>	<b>13,309,586</b>

#### (b) AASB 16 Leases

AASB 16 Leases supersedes AASB 117 Leases and related Interpretations. AASB 16 primarily affects lessee accounting and provides a comprehensive model for the identification of lease arrangements and their treatment in the financial statements of both lessees and lessors.

The Authority applies AASB 16 Leases from 1 July 2019 using the modified retrospective approach. As permitted under the specific transition provisions, comparatives have not been restated. The cumulative effect of initially applying this Standard is recognised as an adjustment to the opening balance of the accumulated surplus/(deficit).

The main changes introduced by this Standard include identification of lease within a contract and a new lease accounting model for lessees that require lessees to recognise all leases (operating and finance leases) on the Statement of Financial Position as a right-of-use asset and lease liability, except for short-term leases (lease terms of 12 months or less at commencement date) and low-value assets (where the underlying assets is valued at less than \$5,000). The operating lease and finance lease distinction for lessees no longer exists.

Under AASB 16, the Authority takes into consideration all operating leases that were off balance sheet under AASB 117 and recognises:

- (a) right of use assets and lease liabilities in the Statement of Financial Position, initially measured at the present value of future lease payments, discounte using the incremental borrowing rate (2.5%) on 1 July 2019;

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

- (b) depreciation of right-of-use assets and interest on lease liabilities in the Statement of Comprehensive Income; and
- (c) the total amount of cash paid as principal amount, which is presented in the cash flows from financing activities, and interest paid, which is presented in the cash flows from operating activities, in the Statement of Cash Flows.

In relation to leased vehicles that were previously classified as finance leases, their carrying amount before transition is used as the carrying amount of the right-of-use assets and the lease liabilities as of 1 July 2019.

The Authority measures concessionary leases that are of low value terms and conditions at cost at inception. There is no financial impact as the Authority is not in possession of any concessionary leases at the date of transition.

The right-of-use assets are assessed for impairment at the date of transition and the Authority has not identified any impairments to its right-of-use assets.

On transition, the Authority elected to apply the following practical expedients in the assessment of their leases that were previously classified as operating leases under AASB 117:

- (a) A single discount rate has been applied to a portfolio of leases with reasonably similar characteristics;
- (b) The Authority has relied on its assessment of whether existing leases were onerous applying AASB 137 Provisions, Contingent Liabilities and Contingent Assets immediately before the date of initial application as an alternative to performing an impairment review. The Authority has adjusted the ROU asset at 1 July 2019 by the amount of any provisions included for onerous leases recognised in the Statement of Financial Position at 30 June 2019;
- (c) Where the lease term at initial application ended within 12 months, the Authority has accounted for these as short-term leases;
- (d) Initial direct costs have been excluded from the measurement of the right-of-use asset;
- (e) Hindsight has been used to determine if the contracts contained options to extend or terminate the lease.

The Authority has not reassessed whether existing contracts are, or contained a lease at 1 July 2019. The requirements of paragraphs 9-11 of AASB 16 are applied to contracts that came into existence post 1 July 2019.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	\$
<b>Measurement of lease liabilities</b>	
Operating Lease Commitments disclosed as at 30 June 2019	–
Discounted using incremental borrowing rate at date of initial application <sup>1</sup>	–
<u>Add:</u>	
Finance lease liabilities recognised as at 30 June 2019	81,558
<u>Less:</u>	
Short-term leases not recognised as liability	–
Low value leases not recognised as liability	–
<b>Lease liability recognised at 1 July 2019</b>	<b>81,558</b>
Current lease liabilities	18,362
Non-current lease liabilities	63,196

<sup>1</sup> The WATC incremental borrowing rate was used for the purposes of calculation the lease transition opening balance.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9.3 Key management personnel

The Authority has determined that key management personnel include the Minister, members and senior officers of the Authority. The Authority does not incur expenditure to compensate the Minister and those disclosures may be found in the *Annual Report on State Finances*.

Total compensation for key management personnel, comprising members of the accountable authority and other senior officers, of the Authority for the reporting period are presented within the following bands:

	2020	2019
<u>Compensation of members of the accountable authority</u>		
<b>Compensation band</b>		
\$10,001 – \$20,000	1	1
\$0 – \$10,000	9	9
<b>Total compensation of members of the accountable authority</b>	<b>\$39,813</b>	<b>\$32,858</b>

The total compensation includes the superannuation expense incurred by the Authority in respect of members of the accountable authority.

No members of the accountable authority are members of the Pension Scheme.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020	2019
<u>Compensation of senior officers other than senior officers reported as members of the accountable authority.</u>		
<b>Compensation band</b>		
\$210,001 – \$220,000	–	1
\$200,001 – \$210,000	1	–
\$170,001 – \$180,000	1	–
\$150,001 – \$160,000	1	1
\$140,001 – \$150,000	–	2
\$130,001 – \$140,000	1	1
\$120,001 – \$130,000	1	–
\$110,001 – \$120,000	1	–
\$80,001 – \$90,000	1	–
<b>Total compensation of senior officers</b>	<b>\$986,351</b>	<b>\$795,805</b>

The total compensation includes the superannuation expense incurred by the Authority in respect of senior officers other than senior officers reported as members of the accountable authority.

No senior officers are members of the Pension Scheme.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9.4 Related party transactions

The Authority is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Authority include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- all members of the accountable authority and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

#### Material transactions with related parties

Outside of normal citizen type transactions with the Authority, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

#### 9.5 Related and affiliated bodies

The Authority has no related or affiliated bodies.

#### 9.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2020 \$	2019 \$
Auditing the accounts, financial statements, controls and key performance indicators	56,180	61,830
	<b>56,180</b>	<b>61,830</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	2020 \$	2019 \$
<b>9.7 Equity</b>		
<b><u>Contributed equity</u></b>		
Balance at start of period	31,150,220	30,415,220
<b>Contributions by owners</b>		
Capital appropriation (a)	758,000	735,000
<b>Balance at end of period</b>	<b>31,908,220</b>	<b>31,150,220</b>

(a) Treasurer's Instruction 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' designates capital appropriations as contributions by owners in accordance with AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.

The capital appropriations received are directed to the Authority's capital investment program and right-of-use vehicle leases principal repayments.

#### **Asset revaluation surplus**

Balance at start of period	11,372,432	10,681,623
Net revaluation increments/(decrements):		
Land	30,000	–
Buildings and Improvements	469,397	690,809
Provision for impairment of buildings	(1,483,060)	–
<b>Balance at end of period</b>	<b>10,388,769</b>	<b>11,372,432</b>

A provision for impairment of Perth Zoo's café and function facilities building asset of \$1,540,839 resulted in a decrement of \$1,483,060 to the asset revaluation surplus and the balance taken to the Statement of Comprehensive Income (Refer Note 3.4 'Other expenses' for further details). This asset was idle at 30 June 2020 and is expected to remain idle until its planned demolition in 2020-21.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9.8 Supplementary financial information

The following items have been written off by the Accountable Authority:

	2020 \$	2019 \$
<b>(a) Write-offs</b>		
Assets written off	17,773	18,488
Damaged/obsolete retail shop inventories	1,491	1,795
Debt written off	18,438	-
Cashier shortages	489	580
	<b>38,191</b>	<b>20,863</b>
<b>(b) Losses through theft, defaults and other causes</b>		
Damaged equipment written off by the Authority	13,474	391
Amount recovered through insurance proceeds	(13,474)	-
	-	<b>391</b>

#### 9.9 Explanatory statement

All variances between estimates (original budget) and actual results for 2020, and between the actual results for 2020 and 2019 are shown below. Narratives are provided for key major variances, which are greater than 10% and \$1 million for the Statement of Comprehensive Income, Statement of Cash Flows, and the Statement of Financial Position.

It should be noted that the categories of revenue and expenditure presented in the Budget Statements differ from the categories used in these financial statements.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9.9.1 Explanatory Statement Statement of Comprehensive Income

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense		13,843,856	13,897,000	13,522,850	(53,144)	321,006
Supplies and Services		7,843,378	7,759,000	8,763,736	84,378	(920,358)
Depreciation expense		3,476,604	3,326,000	3,357,486	150,604	119,118
Cost of retail shop sales		491,786	718,000	581,298	(226,214)	(89,512)
Loss on disposal of non-current assets		11,703	20,000	14,668	(8,297)	(2,965)
Finance costs		2,352	6,000	–	(3,648)	2,352
Other expenses		83,584	–	12,005	83,584	71,579
<b>Total cost of services</b>		<b>25,753,263</b>	<b>25,726,000</b>	<b>26,252,043</b>	<b>27,263</b>	<b>(498,780)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>Income</b>						
<b>Revenue</b>						
Admissions	1, A	7,705,695	9,800,000	9,579,438	(2,094,305)	(1,873,743)
Memberships		1,730,454	1,900,000	1,822,711	(169,546)	(92,257)
Retail shop sales		1,176,257	1,329,000	1,337,778	(152,743)	(161,521)
Grants, sponsorships and fundraising		1,216,161	1,032,000	1,363,497	184,161	(147,336)
Commercial activities	2	1,307,281	2,642,000	1,675,873	(1,334,719)	(368,592)
Interest revenue		35,981	65,000	74,616	(29,019)	(38,635)
Other revenue		137,757	42,000	79,979	95,757	57,778
<b>Total revenue</b>		<b>13,309,586</b>	<b>16,810,000</b>	<b>15,933,892</b>	<b>(3,500,414)</b>	<b>(2,624,306)</b>
<b>Total income other than income from State Government</b>		<b>13,309,586</b>	<b>16,810,000</b>	<b>15,933,892</b>	<b>(3,500,414)</b>	<b>(2,624,306)</b>
<b>NET COST OF SERVICES</b>		<b>12,443,677</b>	<b>8,916,000</b>	<b>10,318,151</b>	<b>3,527,677</b>	<b>2,125,526</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>Income from State Government</b>						
Service appropriation	3 , B	13,005,000	10,812,000	11,038,000	2,193,000	1,967,000
Services received free of charge		–	–	62,850	–	(62,850)
<b>Total Income from State Government</b>		<b>13,005,000</b>	<b>10,812,000</b>	<b>11,100,850</b>	<b>2,193,000</b>	<b>1,904,150</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>4</b>	<b>561,323</b>	<b>1,896,000</b>	<b>782,699</b>	<b>(1,334,677)</b>	<b>(221,376)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
Changes in asset revaluation surplus	5 , C	(983,663)	550,000	690,809	(1,533,663)	(1,674,472)
<b>Total other comprehensive income</b>		<b>(983,663)</b>	<b>550,000</b>	<b>690,809</b>	<b>(1,533,663)</b>	<b>(1,674,472)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(983,663)</b>	<b>2,446,000</b>	<b>1,473,508</b>	<b>(2,868,340)</b>	<b>(1,895,848)</b>

#### Major Estimate and Actual (2020) Variance Narratives

- 1) Admissions revenue was \$2,094,305 (21%) below the estimate due to the impacts of the COVID-19 pandemic. Perth Zoo was closed for 74 days from 24 March 2020 until reopening to the public on 6 June 2020. Total admission numbers for the year of 552,839 were 17% below the target of 665,000 visitors.
- 2) Commercial revenue was \$1,307,281 (51%) below the estimate as the original budget included growth projections that were unable to be achieved. Commercial revenue generation capacity was also negatively impacted by the COVID-19 pandemic with the closure of Perth Zoo between 24 March 2020 and 5 June 2020.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

- 3) The service appropriation was \$2,193,000 (20%) above the estimate due to the Authority receiving supplementary funding of \$2,200,000 for the COVID-19 pandemic impact on the own sourced revenue generation capacity of Perth Zoo. There were also minor reductions of \$7,000 in the service appropriation during the period relating to vehicle lease costs.
- 4) The surplus of \$561,323 for the period was \$1,334,677 (70%) below the original estimate of a surplus of \$1,896,000. The actual revenue was significantly below the estimate due to the original estimates including revenue growth projections that were unable to be achieved.
- 5) The decrement in the asset revaluation surplus of \$983,663 for the period was \$1,533,663 (249%) below the original estimate of an increment of \$550,000. This is due to recording a provision for impairment of \$1,483,060 against the asset revaluation surplus for previously revalued café and function facilities that were idle at 30 June 2020 and are expected to be demolished in 2020-21.

#### Major Actual (2020) and Comparative (2019) Variance Narratives

- A) Admissions revenue was \$1,873,743 (20%) below the previous year with revenue significantly impacted by the COVID-19 pandemic. Admissions revenue started reducing from February 2020 and then ceased during the temporary closure of Perth Zoo. Perth Zoo reopened to the public on the 6 June 2020 and recorded strong visitation of 46,606 visitors to the end of June 2020 which was over 30% above the average attendances for the same June period in the past two years. The financial year ended with 552,839 visitors which was 17% below the target of 665,000 and 23% below the previous year. The previous year included record visitation 719,226 linked to Perth Zoo's 120th Birthday celebrations and a special Zoorassic Park dinosaur exhibit held over an extended period.
- B) The service appropriation for the period was \$1,967,000 (18%) above the previous year and reflects the Authority receiving supplementary funding of \$2,200,000 for the COVID-19 pandemic impact on the own sourced revenue generation capacity of Perth Zoo. The net increase for the period also includes some reductions in the service appropriation compared to the previous year associated with Government budget savings initiatives.
- C) The decrement in the asset revaluation surplus of \$983,663 for the period was \$1,674,472 (242%) below the previous year increment of \$690,809. This is due to recording a provision for impairment of \$1,483,060 against the asset revaluation surplus for previously revalued café and function facilities that were idle at 30 June 2020 and are expected to be demolished in 2020-21.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9.9.2 Explanatory Statement Statement of Financial Position

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	6	9,910,599	11,711,000	10,816,598	(1,800,401)	(905,999)
Restricted cash and cash equivalents		200,000	–	–	200,000	200,000
Inventories		196,016	147,000	152,932	49,016	43,084
Receivables		840,099	532,000	408,474	308,099	431,625
Amounts receivable for services		1,020,000	1,020,000	1,020,000	–	–
Other current assets		124,026	202,000	118,835	(77,974)	5,191
<b>Total Current Assets</b>		<b>12,290,740</b>	<b>13,612,000</b>	<b>12,516,839</b>	<b>(1,321,260)</b>	<b>(226,099)</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		350,000	350,000	280,000	–	70,000
Infrastructure, property, plant and equipment		49,630,254	51,195,000	51,008,666	(1,564,746)	(1,378,412)
Amounts receivable for services	D	11,177,000	11,180,000	8,874,000	(3,000)	2,303,000
Right-of-use assets		71,451	–	280,000	71,451	71,451
<b>Total Non-Current Assets</b>		<b>61,228,705</b>	<b>62,725,000</b>	<b>60,162,666</b>	<b>(1,496,295)</b>	<b>996,039</b>
<b>TOTAL ASSETS</b>		<b>73,519,445</b>	<b>76,337,000</b>	<b>72,679,505</b>	<b>(2,817,555)</b>	<b>769,940</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		546,054	421,000	499,324	125,054	46,730
Employee related provisions		2,239,404	2,341,000	2,268,252	(101,596)	(28,848)
Lease liabilities		16,911	–	–	16,911	16,911
Other liabilities		1,797,605	1,346,000	1,427,791	451,605	369,814
<b>Total Current Liabilities</b>		<b>4,599,974</b>	<b>4,108,000</b>	<b>4,195,367</b>	<b>491,974</b>	<b>404,607</b>
<b>Non-Current Liabilities</b>						
Employee related provisions		705,609	675,000	665,213	30,609	40,396
Lease liabilities		59,277	86,000	–	(26,723)	59,277
<b>Total Non-Current Liabilities</b>		<b>764,886</b>	<b>761,000</b>	<b>665,213</b>	<b>3,886</b>	<b>99,673</b>
<b>TOTAL LIABILITIES</b>		<b>5,364,860</b>	<b>4,869,000</b>	<b>4,860,580</b>	<b>495,860</b>	<b>504,280</b>
<b>NET ASSETS</b>		<b>68,154,585</b>	<b>71,468,000</b>	<b>67,818,925</b>	<b>(3,313,415)</b>	<b>265,660</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>EQUITY</b>						
Contributed equity		31,908,220	31,912,000	31,150,220	(3,780)	758,000
Reserves		10,388,769	11,232,000	11,372,432	(843,231)	(983,663)
Accumulated surplus		25,857,596	28,324,000	25,296,273	(2,466,404)	561,323
<b>TOTAL EQUITY</b>		<b>68,154,585</b>	<b>71,468,000</b>	<b>67,818,925</b>	<b>(3,313,415)</b>	<b>335,660</b>

#### Major Estimate and Actual (2020) Variance Narratives

- 6) Cash and cash equivalents were \$1,800,401 (15%) lower than the estimate due to revenue being lower than the expected and investment in non-current physical assets being higher than estimated. The original revenue estimates included growth projections that were unable to be achieved and the temporary closure of Perth Zoo due to the COVID-19 pandemic provided the opportunity to progress additional capital works projects.

#### Major Actual (2020) and Comparative (2019) Variance Narratives

- D) The non-current portion of the amounts receivable for services has increased by \$2,303,000 over the comparative year due to the net impact of an accrual appropriation of \$3,300,000 for depreciation in 2019-20 less \$1,020,000 in 2019-20 drawdowns from the holding account to fund approved capital works.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### 9.9.3 Explanatory Statement Statement of Cash Flows

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation	7, E	9,682,000	7,486,000	7,738,000	2,196,000	1,944,000
Capital appropriation		758,000	762,000	735,000	(4,000)	23,000
Holding account drawdown		1,020,000	1,020,000	1,020,000	–	–
<b>Net cash provided by State Government</b>		<b>11,460,000</b>	<b>9,268,000</b>	<b>9,493,000</b>	<b>2,192,000</b>	<b>1,967,000</b>
Utilised as follows:						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits		(13,737,568)	(13,841,000)	(13,524,589)	103,432	(212,979)
Supplies and services		(7,876,621)	(7,732,000)	(8,538,523)	(144,621)	661,902
Finance costs		(2,352)	(6,000)	–	3,648	(2,352)
GST payments on purchases		(882,670)	(1,056,000)	(940,764)	173,330	58,094
GST payments to ATO		–	–	(30,486)	–	30,486
Other payments		(555,329)	(718,000)	(598,207)	162,671	42,878
<b>Receipts</b>						
Sale of goods and services	8, F	13,072,543	16,742,000	15,789,190	(3,669,457)	(2,716,647)
Interest received		47,330	65,000	75,233	(17,670)	(27,903)
GST receipts from ATO		275,979	356,000	361,878	(80,021)	(85,899)
GST receipts on sales		584,708	700,000	629,959	(115,292)	(45,251)
Other receipts		123,088	42,000	67,974	81,088	55,114
<b>Net cash used in operating activities</b>		<b>(8,950,892)</b>	<b>(5,448,000)</b>	<b>(6,708,335)</b>	<b>(3,502,892)</b>	<b>(2,242,557)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

	Variance Note	Actual 2020 \$	Original Budget 2020 \$	Actual 2019 \$	Variance between Budget and actual \$	Variance between actual results for 2020 and 2019 \$
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets		(3,131,455)	(2,705,000)	(2,198,475)	(426,455)	(932,980)
<b>Receipts</b>						
Proceeds from sale of non-current physical assets		6,070	–	3,820	6,070	2,250
<b>Net cash used in investing activities</b>		<b>(3,125,385)</b>	<b>(2,705,000)</b>	<b>(2,194,655)</b>	<b>(420,385)</b>	<b>(930,730)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease payments		(19,722)	(27,000)	–	7,278	(19,722)
<b>Net cash provided by/(used in) financing activities</b>		<b>(19,722)</b>	<b>(27,000)</b>	<b>–</b>	<b>7,278</b>	<b>(19,722)</b>
Net increase/(decrease) in cash and cash equivalents	9 , G	(635,999)	1,088,000	590,010	(1,723,999)	(1,226,009)
Cash and cash equivalents at the beginning of the period		11,096,598	10,973,000	10,506,588	123,598	590,010
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>10,460,599</b>	<b>12,061,000</b>	<b>11,096,598</b>	<b>(1,600,401)</b>	<b>(635,999)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

#### Major Estimate and Actual (2020) Variance Narratives

- 7) Receipts from service appropriations were \$2,196,000 (29%) above the estimate due to the Authority receiving supplementary funding of \$2,200,000 for the COVID-19 pandemic impact on the own sourced revenue generation capacity of Perth Zoo. There were also minor reductions of \$4,000 in the service appropriation relating to vehicle lease costs.
- 8) Receipts from the sales of goods and services were \$3,669,457 (22%) below the estimate due to the significant impact on sales revenue for admissions, memberships and commercial activities from the COVID-19 pandemic. Perth Zoo was closed for 74 days from 24 March 2020 until reopening to the public on 6 June 2020.
- 9) The net decrease in cash and cash equivalents was \$1,723,999 (158%) higher than the estimate due to revenue being lower than the expected and investment in non-current physical assets being higher than estimated. The original revenue estimates included growth projections that were unable to be achieved and the temporary closure of Perth Zoo due to the COVID-19 pandemic provided the opportunity to progress additional capital works projects.

#### Major Actual (2020) and Comparative (2019) Variance Narratives

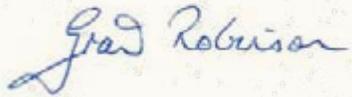
- E) Receipts from service appropriations increased by \$1,944,000 (25%) and reflect the Authority receiving supplementary funding of \$2,200,000 for the COVID-19 pandemic impact on the own sourced revenue generation capacity of Perth Zoo. The net increase for the period also includes some reductions in the service appropriation compared to the previous year associated with Government budget savings initiatives.
- F) Receipts from the sales of goods and services decreased by \$2,716,647 (17%) from the previous year due to the significant impact on sales revenue for admissions, memberships and commercial activities from the COVID-19 pandemic. The previous year included record visitation of 719,226 linked to Perth Zoo's 120th Birthday celebrations and a special Zoorassic Park dinosaur exhibit held over an extended period.
- G) The net decrease in cash and cash equivalents was \$1,226,009 (208%) higher than the comparative year. This is due to the significant increase in payments for non-current physical assets during the period. A total of \$3,131,455 was invested in non-current physical assets during the period compared to \$2,198,475 in the previous year. The projects invested in during the period included the redevelopment of the main lake and works in progress for upgrading high voltage electrical infrastructure.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE REPORTING PERIOD ENDED 30 JUNE 2020

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Zoological Parks Authority's performance, and fairly represent the performance of the Zoological Parks Authority for the reporting period ended 30 June 2020.



**Grant Robinson**  
Chairperson

Date: 16 September 2020



**Alex Lamond**  
Deputy Chairperson

Date: 16 September 2020

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### Relationship to Government Goals

The Zoological Parks Authority operates under the Outcome Based Management (OBM) performance management framework of the Department of Biodiversity, Conservation and Attractions (DBCA).

The Zoological Parks Authority contributes to the following Government Goal, Outcomes and Services that form part of the overall DBCA OBM structure.



# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### OUTCOME 1

Community enjoyment, appreciation and understanding of attractions under the Department's care.

#### Key Effectiveness Indicator

##### 1.1. Average level of visitor satisfaction at Perth Zoo

Perth Zoo's contribution to this outcome is measured by the level of visitor satisfaction based on the visitor's entire experience at Perth Zoo.

Due to the COVID-19 pandemic, Perth Zoo was closed to the public from 24 March 2020 and reopened on 6 June 2020. The annual independent market research, normally conducted in April of each year, with intercept surveys of randomly selected Zoo patrons over 16 years of age was unable to be undertaken. Adequate alternative survey arrangements were unable to be instituted prior to year end. Under TI 104 (3)(i) of the Financial Management Act 2006 a temporary discontinuation of reporting this indicator in 2019-20 was approved by the Under Treasurer on 10 June 2020. Details of the survey sampling for previous years are as follows:

	2017	2018	2019	2020
Population*	657,353	658,325	719,226	552,839
Desired Sample	500	500	500	500
Achieved Sample	500	511	500	Nil
Sampling Error	±4.37%	±4.33%	±4.37%	N/A
Response Rate	75%	67%	65%	N/A
Confidence Interval	95%	95%	95%	N/A

\*Population is based on annual visitors to Perth Zoo

"Thinking about your entire experience at Perth Zoo, how would you rate your satisfaction with Perth Zoo today?"	2018 Actual	2019 Actual	2020 Actual	2020 Target
Average level of visitor satisfaction	96%	97%	N/A	97%

Perth Zoo also measures visitor responses of either 'extremely satisfied' or 'satisfied' to the survey question.

Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Percentage of satisfied visitors	96%	97%	99%	N/A

#### Note to this Indicator

No actuals are reported for 2019-20 for these indicators due to the inability to undertake annual survey data collection as a result of the impacts of COVID-19 and the temporary closure of Perth Zoo between 24 March 2020 and 5 June 2020.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### Key Efficiency Indicator

#### Service 1 – Visitor services and public programs provided at Perth Zoo

Perth Zoo promotes conservation messages to the community. This is achieved by providing educational programs, experiences, publications, interpretation and information services which encourage positive behavioural changes and community participation in conservation.

#### 1.2. Average cost per visitor at Perth Zoo

Efficiency would be demonstrated by this indicator remaining constant or reducing over time, as admission numbers increase.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Target
Total visitors admitted to the Zoo	657,353	658,325	719,226	552,839	665,000
Total cost of services (\$000's)	\$22,617	\$23,225	\$23,763	\$23,107	\$22,908
Average cost per visitor	\$34.41	\$35.28	\$33.04	\$41.80	\$34.45

#### Note to this Indicator

The cost of services is 1% higher than the target and 3% below the previous year comparative. The current year was significantly impacted by the COVID-19 pandemic. Perth Zoo closed for the first time in its 120 year history between 24 March 2020 and 5 June 2020 which included the traditional peak visitation periods of Easter and the April school holidays. Perth Zoo took the opportunity during the temporary closure to progress a range of capital and minor works projects. There was a strong focus on developing and publishing regular social media content during the closure to ensure Perth Zoo members and the public remained involved and updated on activities at the Zoo.

Perth Zoo reopened to the public on 6 June 2020 and achieved a total of 552,839 visitors for the year against the target of 665,000. This represents a 23% decrease from the previous year's record visitation of 719,226 and a 17% decrease from the 2019-20 target.

Some costs decreased from the previous year comparative including the Authority's annual workers' compensation insurance premium, advertising and market research. The previous year comparative also included costs of staging events associated with Perth Zoo's 120th Birthday celebrations and a special dinosaur exhibit. Prior to the COVID-19 pandemic, Perth Zoo attendances were progressing well against target assisted by strong online ticket and membership sales following the implementation of a new online platform in December 2019.

With the significantly lower visitor numbers and the ongoing operational costs, the average cost per visitor rose to \$41.80.

The average cost per visitor was 21% above target and 27% above the previous year comparative. Perth Zoo's membership program continues to grow and supports new and repeat visitation. Member numbers increased to over 28,000 compared to over 27,000 at the end of the previous year. The reopening of Perth Zoo on 6 June 2020 attracted high visitation numbers and memberships sales through to the end of the financial year. Upgrades to exhibits and facilities along with the promotion of a range of visitor experiences and activities continue to be strong drivers in support of maintaining and increasing visitation.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### OUTCOME 2

Plants and animals are conserved and habitat, ecosystem and landscape-scale conservation utilises evidence-based science.

#### Key Effectiveness Indicator

##### 2.1 Number of threatened species offspring bred for release into natural habitats

Perth Zoo Science program (provided on a fee for service basis by DBCA) breeds threatened native Australian species for release into natural habitats as part of species recovery programs managed through DBCA Recovery Teams.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Target
Western Swamp Tortoise	55	47	47	57	30
Numbat	23	19	12	11	12
Dibbler	53	0	28	30	50

The above figures include animals which survived more than 30 days after birth.

#### Note to this Indicator

Annual targets are based on those set by the species recovery programs managed through DBCA for each species.

Very good breeding success for Western Swamp Tortoise was achieved with above target results. Additional breeding females entering the captive population lead to a record number of eggs being produced, with a corresponding increase in number of hatchlings produced.

Breeding performance for the Numbat species was in line with the target and lower than in recent years. The lower numbers were the result of fewer than expected females producing young along with some smaller litters being produced.

The breeding performance of island founding Dibblers transferred from Whitlock and Escape Islands to Perth Zoo in 2018-19 has been lower than expected. Five females produced 30 pouch young and the remaining five females failed to breed. The reasons for fewer than expected females breeding and smaller litters being produced are yet to be determined.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### Service 2 – Research and conservation partnerships

The conservation of wildlife will be optimised by effective species management, application of science, high standards of animal welfare and animal husbandry, breeding programs including breeding for release into natural habitats, and the provision of research and partnership opportunities.

#### Key Efficiency Indicator

### 2.2 Research communications produced per Full Time Equivalent (FTE)

Research communications have been defined to include:

- refereed papers published in professional journals;
- conference presentations and the publication of major articles authored or co-authored by Perth Zoo staff or Perth Zoo-supported researchers;
- undergraduate and postgraduate theses involving research supervised by Perth Zoo staff;
- spoken lectures developed for presentation to university students by Perth Zoo staff where the lecture forms part of an accredited university course; and
- major scientific research-based Government reports authored or co-authored by Perth Zoo staff or Perth Zoo-supported researchers.

The indicator is calculated using a three year rolling average of the number of research communications produced and the number of FTEs to reflect that research is conducted over an extended period before the communications can be produced.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Target
Number of research communications produced	30.00	28.00	23.33	22.67	20.00
Total FTEs to produce research communications	19.50	19.30	18.87	18.46	19.80
Research communications produced per FTE	1.54	1.45	1.24	1.23	1.01

#### Note to this Indicator

This indicator provides a measure of the Authority's contribution to the areas of wildlife management, medicine and research. The indicator is affected by the funding available for research and therefore is influenced by the level of external grants and other funds that the Authority is able to access for this work.

During 2019-20 there were 21 research communications produced resulting in a three year rolling average of 22.67 communications which is above the original target. The number of research communications produced and FTE were similar to the previous year comparative resulting in 1.23 communications produced per FTE. Contributions from veterinary and research staff, along with the Perth Zoo Science program, supported the level of communications produced. The range and number of research communications reflects the collaborative effort required for their production. This collaboration ranges from external research institutions, Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at all four WA public universities.

# Ministerial Directives

No Ministerial directives were received during the financial year.

## Other Financial Disclosures

### Capital Works

Perth Zoo's capital works program consists of projects funded from either Government capital appropriations or internally generated revenue such as sponsorships, grants and bequests. The Zoo undertook over \$3.1 million worth of capital works in 2019-20. Temporary closure of the Zoo due to the COVID-19 pandemic provided an opportunity to progress a range of works that would otherwise require scheduling in off peak periods. Details of the major completed works and works in progress are outlined below;

### Capital works projects incomplete Water Infrastructure Management

As part of the 2011-12 State Budget, the State Government approved capital works funding of \$11.9 million for a major water infrastructure management project. The aim of the Integrated Water Management project is to provide an effective and environmentally sustainable water management system. This is achieved through replacement of old infrastructure and development of innovative water capture, storage, filtration, re use and

reticulation systems to support the Zoo's current and future water needs.

Following completion of the project definition plan and forward works for fire services in 2013-14, detailed design and commencement of construction occurred in 2014-15. The major element of this project involving trenching and replacement water infrastructure was completed in 2015-16 and in 2016-17 a range of initiatives were completed, including installation of energy efficient pumps and completion of a detailed irrigation audit. Planning for the next major element of the project involving water re use through existing water bodies at Perth Zoo and the upgrade to the Main Lake was completed in 2017-18 and progressed to tender and construction in 2018-19.

Connection of the wetlands and Main Lake water bodies, along with redevelopment of the main lake was completed in 2019-20 providing significant water efficiency and visitor amenity improvements. An upgrade of the crocodile exhibit water body and a new aquatic facility in the veterinary department was also progressed.

Visitor amenity was improved through the installation of new drinking and water refilling stations. Remaining funding will be directed to progressing further sustainability initiatives such as staged implementation of irrigation audit recommendations.

A total of \$953,403 was spent in 2019-20 bringing the total project expenditure to \$10,918,982 from the \$11.9 million total budget. The remaining \$981,018 will be directed in 2020-21 to water and sustainability related infrastructure priorities.

### Electrical Infrastructure

Following detailed planning in 2018-19, construction of new high voltage electrical infrastructure commenced in 2019-20. This major infrastructure upgrade funded by the State Government will provide a significant upgrade and expansion to the existing electrical infrastructure capacity to support future capital development and operational requirements of Perth Zoo.

A total of \$524,947 was spent on the project in 2019-20 bringing the total project cost to \$552,785. The project is scheduled for completion in 2020-21.

# Other Financial Disclosures

## Wetlands Boardwalk

Replacement of the visitor boardwalk in the Australian Wetlands exhibit commenced in the final quarter of 2019-20 and will provide improved visitor amenity in this popular exhibit. A total of \$46,109 was spent on the project in 2019-20 and the project is scheduled for completion in early 2020-21.

## Master Planning

Following a significant focus in 2019-20 on the design and development of a new Master Plan for Perth Zoo, finalisation of the Master Plan is expected in early 2020-21. The new Master Plan will support and inform Perth Zoo's Strategic Asset Management Plan and the development of future business cases to support ongoing capital development opportunities. A total of \$370,627 was spent on this project in 2019-20 bringing the total project cost to \$395,535.

## Other

A major project to replace existing aged café and function facilities will be a focus in 2020-21. Significant planning to date will culminate in finalisation of detailed design to enable this project to progress to construction.

The new facilities will provide considerable improvements to visitor amenity and support events and functions at Perth Zoo.

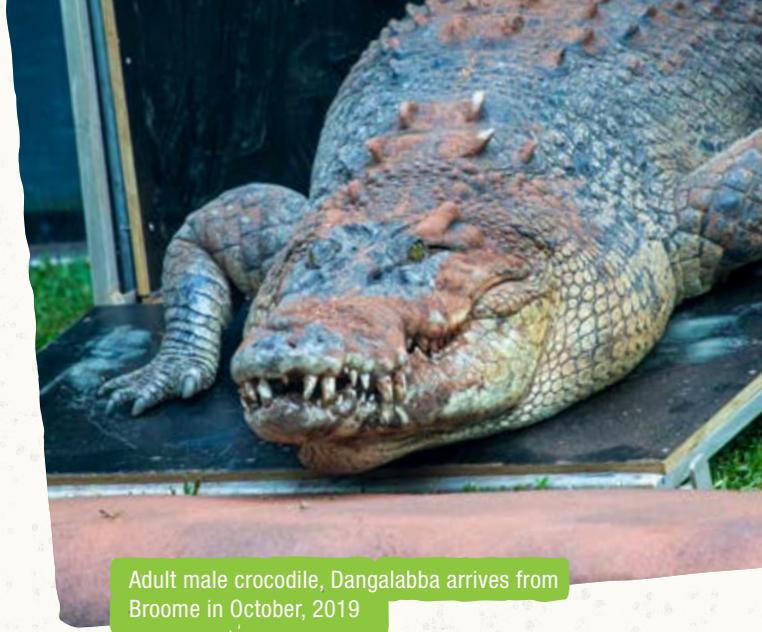
Planning is in progress for a new veterinary post-mortem facility and works are nearing completion to replace an aged aquatic facility in support of veterinary care of aquatic species. Planning for future electrical infrastructure upgrades, improved visitor amenities and a range of security initiatives will continue in 2020-21. Planning in progress for future exhibit upgrades include the wombat and squirrel monkey exhibits.

A total of \$459,503 was spent on the range of projects currently in progress.

## Capital projects completed

### Patented Key System

As part of ongoing upgrades and security improvement initiatives, a new patented master key system was implemented during the period. The project involved a full review and redesign of the existing key hierarchy and associated authorisations to best meet strategic and operational needs. Planning and procurement aspects for the project were completed in 2018-19, with the new system implemented in the first quarter of 2019-20.



Adult male crocodile, Dungalabba arrives from Broome in October, 2019

A total of \$63,011 was spent on the project in 2019-20 bringing the total project costs to \$290,412. The project has been funded from a combination of State Government and sponsorship funding.

## Crocodile Exhibit

Following the sad passing of Perth Zoo's estuarine crocodile "Simmo" in 2018-19, the opportunity was taken to upgrade the existing exhibit prior to male crocodile "Dungalabba" arriving from Broome in October 2019. The exhibit upgrade involved improvements to visitor viewing and construction of an off-display area to support animal management. The pool within the exhibit was also upgraded as part of the separate water infrastructure project.

A total of \$69,194 was spent on the project in 2019-20 bringing the total project cost to \$73,267. The project has been funded from a combination of State Government and sponsorship funding.

# Other Financial Disclosures

## Cape Porcupine Exhibit

An upgrade to the cape porcupine exhibit was completed to improve animal management and visitor amenity outcomes. The works included creation of an additional visitor viewing bay, improved viewing access along with modifications to increase the service areas to support animal management outcomes.

A total of \$38,663 was spent on the project in 2019-20 bringing the total project cost to \$64,270. The project has been funded from a combination of State Government and sponsorship funding.

## Lemur and Gibbon Island Exhibits

The redevelopment Perth Zoo's main lake performed as part of the separate water infrastructure project provided an opportunity to upgrade the existing Lemur and Gibbon exhibits located on the main lake islands. The temporary relocation of the animals off the islands enabled the construction of new and upgraded animal nightquarters, landscaping and exhibit infrastructure

A total of \$149,465 was spent on the project in 2019-20 bringing the total project cost to \$154,405. The project has been funded

from a combination of State Government and sponsorship funding.

## Facilities and Infrastructure

Upgrades to improve service delivery included e-commerce developments and planning for future improvements to the Zoo Shop. A range of works for ongoing improvements to buildings were implemented including electrical rewiring of the Docent lodge. The Zoo's new e-commerce platform was launched in December 2019 providing the public with an expanded range of products for available on-line including animal experiences and community education activities.

In 2019-20, \$154,564 was sourced from State Government and sponsorship funding for a range of upgrades to facilities and infrastructure.

## Animal Exhibits

Upgrades included refurbishment of the Nocturnal House and improvements to the Baboon exhibit. Other works included the lesser primate and great ape precincts. In 2019-20, \$124,066 was spent on completing the works and upgrades, with funding from a combination of State Government and sponsorship funding.



Improved viewing opportunities at the African Crested Porcupine exhibit

## Other

Other capital expenditure in 2019-20 included major maintenance programs, new and replacement equipment assets at a total cost of \$384,885. These were funded from State Government funding and sponsorships and included the following projects:

- A total of \$96,399 was spent on the purchase of replacement computer equipment from the Zoo's project in the asset investment plan for this purpose.
- A total of \$81,505 was spent on the replacement of vehicles in the operational fleet as part of a scheduled replacement program for these assets.
- A total of \$36,706 was spent on the replacement of general plant and equipment as part of replacement programs for these assets.
- A total of \$333,284 was spent on major maintenance to range of facilities and infrastructure as part of ongoing assessments and refurbishment programs for these assets.

# Other Financial Disclosures

## Employment and Industrial Relations

### Staff Profile

Perth Zoo employed 190 people in 2019-20, representing an average of 148 full time equivalents (FTE) over the year.

Employee Profile	2019-20	2018-19	2017-18
Permanent Full Time	94	92	104
Permanent Part Time	33	31	38
Fixed Term Full Time	10	11	11
Fixed Term Part Time	8	13	6
Casual	45	53	97
Trainee	0	0	0
Cadets	0	0	0
Total head count	190	200	256
Full time equivalent (FTE)	148	143	160

For the 2019-20 reporting period, thirty-three (33) appointments were made including contracts converted to permanent employment under Commissions Instruction 23 – Conversion and Appointment of Fixed Term and Casual Employees to Permanency.

Nine (9) of these were permanent appointments, and twenty-four (24) processes were either fixed-term or casual appointments.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part time	33	8	21.5%
Purchased Leave Arrangements	4	0	2.1%

\*Total Staff = 190 (based on year end Headcount)

The Zoo recorded a total of 42 cessations in 2019-20 (representing 22% staff turnover) compared to 37 staff in 2018-19 (18.5% staff turnover).

The Zoo continued to work hard to attract and retain a diverse workforce, this was achieved in most areas.

Workforce Diversity	Target 2019-20 %	Achieved 2019-20 %	Achieved 2018-19 %	Achieved 2016-17 %
Women in management Tier 1	0	0	0	100
Women in management Tier 2&3	55	71.4	87.5	77.8
Indigenous Australians	1.3	1.7	1.6	1.2
People with disabilities	5.0	3.2	3.1	6.1
People from culturally diverse backgrounds	12.5	4.8	4.7	5.6
Youth (15 to 24 years)	4.6	3.7	4.7	8.4

\*Workforce diversity figures for 18-19 and 19-20 have been adjusted and prepared based on headcount instead of raw employee data.

# Other Financial Disclosures

## Industrial Relations

Details for the headcount staff profile by applicable industrial agreement are as follows:

	Permanent	Contract	Casual	Proportion of Total Staff %
Government Officers	109	17	45	90%
Miscellaneous	16	0	0	8.4%
Building & Engineering Trades	2	0	0	1.1%
Common Law Contracts	0	1	0	0.5%
<b>Total</b>	<b>127</b>	<b>18</b>	<b>45</b>	<b>100%</b>

## Workforce Planning and Staff Development

Perth Zoo's Workforce and Diversity Plan (2016-2020) sets the direction to identify current and future workforce needs. The Plan incorporates strategies that respond to sector-wide workforce issues and reflects the Zoo's commitment to equal opportunity.

Perth Zoo's Workforce and Diversity Plan (2016-2020) identifies our commitment to promote a workplace that encourages learning and development to support the operation of the Zoo. This includes professional development, attendance and/or presentation at workshops, seminars, conferences; support to attain academic qualifications and volunteer work. The Zoo continues to provide support for formal programs including government traineeships (Cert II in Business), and Certificate III in Captive Animal Management.

In 2019-20, Perth Zoo provided 1,075 hours of formal training to staff at a cost of \$34,655. Compared to last year (1,861 hours at \$43,544) this represents a decrease in both hours and cost as a number of scheduled training courses, including specialised Zoo industry training, had to be postponed due to COVID-19.

Across Perth Zoo, 90.5% of staff have completed and are up to date with Accountable and Ethical Decision-Making training.

# Governance Disclosures

## Risk

Perth Zoo has a comprehensive risk management framework in place, overseen by the Executive Risk Management Committee and the ZPA Audit Finance and Risk Subcommittee. Annual analysis of the Zoo's strategic and operational risks was undertaken with both the Executive team and Directorate teams. The ZPA Board conducted a risk analysis workshop in February 2020, reviewing the Zoo's Strategic Risk Register in the context of current practices and future objectives.

The Emergency Management Action Group continued to run monthly emergency drills and reviewed the Zoo's Emergency Plan and Procedures. A comprehensive review of the Zoo's Business Continuity Plan was completed, and input provided to the development of the DBCA Pandemic Management Plan and DBCA Business Continuity Plan.

In addition to the infection risk mitigation measures implemented to protect the safety of staff and visitors at the Zoo during the pandemic outbreak, Perth Zoo implemented enhanced biosecurity measures to protect the animal collection. Supplementary Personal Protective Equipment was utilised, and intensified precautionary measures applied

by staff caring for species considered potentially vulnerable. As part of the national Zoo Animal Health Reference Group, Perth Zoo Veterinary and Life Sciences staff liaised with national and international infectious disease specialists and wildlife health specialist groups to direct the Zoo's animal protection risk mitigation response.

## Indemnity Insurance Premium

Perth Zoo has Directors and Officers Liability Insurance covering members of the Zoological Parks Authority Board and senior management. The limit of liability is \$10 million. The Zoo contributed \$7,458 to the annual premium in 2019-20.

## Contracts with Senior Officers

At the date of reporting, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Zoological Parks Authority other than normal contracts of employment service.

## Unauthorised use of credit cards

Officers of the Zoological Parks Authority hold corporate credit cards and cardholders

are reminded of their obligations under the Authority's credit card policy. Two employees inadvertently used the corporate credit card for minor personal payments. These incidents were not referred for disciplinary actions as the Chief Finance Officer noted prompt advice and immediate settlement. At 30 June 2020 no amount remains outstanding.

	2019-20
Aggregate amount of personal use expenditure for the reporting period	\$17
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$17
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	NIL
Aggregate amount of personal use expenditure outstanding at balance date	NIL

## Zoological Parks Authority Board and Committee Fees

Members were paid remuneration as determined by the Minister for Environment. Public sector employees do not receive sitting fees.

# Governance Disclosures

**Table 1. Zoological Parks Authority**

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2019-20 financial year**^
Chair	Mr Brian Easton	Annual (paid quarterly)	1 month	\$0.00
Chair	Mr Grant Robinson	Annual (paid quarterly)	11 months	\$17,431.30^
Deputy Chair	Ms Sue Harrington	Per meeting	1 month	\$301.12^
Deputy Chair	Mr Alex Lamond	Per meeting	11 months	\$4,381.10^
Member	Mr Brad Geatches	Per meeting	12 months	\$4,381.10^
Member	Ms Di Bain	Per meeting	11 months	\$1,816.61
Member	Mr Alex Lamond	Per meeting	1 month	\$301.12^
Member	Ms Davina Bester	Per meeting	12 months	\$2,574.35
Member	Dr Kellie Pendoley	Per meeting	12 months	\$2,574.35
Member	Mr Jamie Fini	Per meeting	10 months	\$2,273.22
Member	Ms Rebecca Tomkinson	Per meeting	2 months	\$301.12
Member	Dr Harriet Mills	Per meeting	12 months	\$3,477.72^
			Total:	<b>\$39,813.11</b>

\* If applicable, includes sessional payment, per meeting, half day or annual.

\*\* The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2019-20 financial/reporting year (i.e. 12 months, 3 months).

^ Total remuneration for meetings and sub-committee meetings attended by the Board Member.

# Governance Disclosures

**Table 2. Audit, Finance and Risk Committee**

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2019-20 financial year*^
Chair	Mr Brian Easton	Annual (paid quarterly)	1 month	See Table 1 above^
Chair	Mr Alex Lamond	Per meeting	11 months	See Table 1 above^
Member	Ms Susan Harrington	Per meeting	1 month	See Table 1 above^
Member	Mr Brad Geatches	Per meeting	12 months	See Table 1 above^
Member	Mr Alex Lamond	Per meeting	1 month	See Table 1 above^
Member	Mr Grant Robinson	Per meeting	11 months	See Table 1 above^
Member	Mr Mark Webb Chief Executive Officer	NIL	12 months	\$0.00
Member	Ms Wendy Attenborough Executive Director	NIL	12 months	\$0.00
Member	Ms Melanie Price Chief Finance Officer	NIL	12 months	\$0.00
Member	Ms Amanda Strates Financial Accountant	NIL	5 months	\$0.00
			Total:	<b>\$0.00</b> (excluding ^)

\* If applicable, includes sessional payment, per meeting, half day or annual.

\*\* The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2019-20 financial/reporting year (i.e. 12 months, 3 months).

^ Total remuneration for meetings and sub-committee meetings attended by the Board Member.

# Governance Disclosures

**Table 3. Animal Ethics Committee**

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2019-20 financial year**^
Chair	Ms Wendy Attenborough	NIL	12 months	\$0.00
Member – Category A proxy	Dr Alisa Wallace A/Senior Veterinarian	NIL	9 months	\$0.00
Member – Category A proxy	Dr Katja Geschke A/Senior Veterinarian	NIL	3 months	\$0.00
Member – Board member – Category B	Dr Harriet Mills	Per meeting	12 months	See Table 1 above^
Member – Category B	Dr Peter Mawson Perth Zoo Science Program Leader	NIL	12 months	\$0.00
Member	Ms Maria Finnigan Director Life Sciences	NIL	6 months	\$0.00
Member	Mr John Lemon A/Director Life Sciences	NIL	6 months	\$0.00

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# Governance Disclosures

**Table 3. Animal Ethics Committee (continued)**

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2019-20 financial year*^
Member	Ms Rebecca Thomasson Senior Technical Officer Zoology	NIL	6 months	\$0.00
Member	Mr Stephen Catwell Senior Technical Officer Zoology	NIL	6 months	\$0.00
Member – Category C#	2 members	Per meeting	Both member for 12 months	\$1,380.00
Member – Category D#	2 members	NIL	12 months	\$0.00
Executive Officer	Pamela Smith EA to Director Life Sciences	NIL	12 months	\$0.00
Total:				<b>\$1,380.00</b> (excluding ^)

\* If applicable, includes sessional payment, per meeting, half day or annual.

\*\* The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2019-20 financial/reporting year (i.e. 12 months, 3 months).

^ Total remuneration for meetings and sub-committee meetings attended by the Board Member.

# The required membership categories are set out in the Code. Category C and D Members not identified by name for privacy reasons.

# Governance Disclosures

**Table 4. Research Committee**

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2019-20 financial year*^
Chair	Ms Susan Harrington	Per meeting	1 month	See Table 1 above^
Chair	Dr Harriet Mills	Per meeting	3 months	See Table 1 above^
Deputy Chair	Dr Peter Mawson Perth Zoo Science Program Leader	NIL	12 months	\$0.00
Member	Ms Maria Finnigan Director Life Sciences	NIL	6 months	\$0.00
Member	Mr John Lemon A/Director Life Sciences	NIL	6 months	\$0.00
Member	Ms Claire Wright Director Community Engagement	Nil	3 months	\$0.00
Member	Dr Kelsie Prabawa-Sear Manager Discovering and Learning	NIL	9 months	\$0.00
Member	Dr Alisa Wallace (Associate, A/Senior Veterinarian)	NIL	12 months	\$0.00

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# Governance Disclosures

**Table 4. Research Committee (continued)**

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2019-20 financial year*^
Member	Dr Ric How	NIL	12 months	\$0.00
Member	Dr Rob Davis	NIL	12 months	\$0.00
Member	Dr Sean Tomlinson	NIL	9 months	\$0.00
Member	Dr Allan Burbidge	NIL	12 months	\$0.00
Member	Dr Natalie Warburton	NIL	11 months	\$0.00
Member	Dr Renee Firman	NIL	12 months	\$0.00
Total:				<b>\$0.00</b> (excluding ^)

\* If applicable, includes sessional payment, per meeting, half day or annual.

\*\* The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2019-20 financial/reporting year (i.e. 12 months, 3 months).

^ Total remuneration for meetings and sub-committee meetings attended by the Board Member.

# Other Legal Requirements

## Advertising

In accordance with section 175ZE of the Electoral Act 1907, the Authority incurred the following expenditure in relation to advertising, market research, polling, direct mail and media advertising:

Total expenditure for 2019-20 was \$320,566

Expenditure	Supplier	Amount
Advertising agencies	Gatecrasher Advertising Pty Ltd	\$ 29,774
Market research organisations	Painted Dog Research Pty Ltd	\$ 33,383
Polling organisations	Nil	\$Nil
Direct mail organisations		\$ 41,403
	Ezimap	
	Mailchimp	
Media advertising organisations		\$216,006
	Carat Australia Media Services Pty Ltd	
	Initiative Media Australia Pty Ltd	
	Facebook Ireland	

# Other Legal Requirements

## Disability and Access Inclusion Plan

Perth Zoo continued to implement its current Disability access and Inclusion Plan 2017-2022 (DAIP). In support of the DAIP the following actions were undertaken:

- Five new water fountains equipped with wheelchair accessible filling points were installed;
- An interpretive multi-sensory (smell, sound, touch) hub at Camp N'dutu was completed;
- Members of the Perth Zoo Discovery and Learning team and Docents (volunteers) attended an Inclusive Volunteering workshop provided by E-Qual to develop skills to work more inclusively with people with a range of disabilities. Other frontline teams at the Zoo were due to attend the workshop, however that was delayed due to COVID impacts.
- The Perth Zoo DAIP 2017-2022 was reviewed by Cahoots, an organisation that creates inclusive opportunities for children and young people living with a disability; and

- Uneven pathways in the African Savannah have been levelled, reducing trip hazards and increasing accessibility for mobility scooters, wheelchairs and strollers.

## Compliance with Public Sector Standards and Ethical Codes

*Public Sector Management Act 1994  
Section 31 (1)*

Public Sector Standards: There were no claims of a breach of standard lodged in 2019-20.

WA Public Sector Code of Ethics: No claims were lodged in 2019-20.

Perth Zoo Code of Conduct: Two (2) allegations for Breach of Code of Conduct were raised in 2019-20.

Measures are in place to ensure all Zoo staff are familiar with the Code of Ethics and the Zoo's Code of Conduct.

Information on Public Sector Standards, the Public Sector Code of Ethics and the Zoo's Code of Conduct is available on the Zoo's intranet and is an integrated part of Induction training for all new staff.

This is further reflected in job descriptions, and managers and supervisors are provided with information about their role in upholding the standards, the Code of Ethics and the Code of Conduct. Annual staff performance reviews also include an area for feedback and assessment against the Code of Conduct.



Dream Night

# Other Legal Requirements

## Record Keeping Plan

Perth Zoo has a record keeping plan, approved by the State Records Office. The plan describes which records are to be created, as well as how those records are to be kept. Perth Zoo addresses its compliance with the State Records Commission Standard 2 Record Keeping Plans: Principle 6 – Compliance as follows:

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once every five years. The electronic record keeping management system (EDRMS) is monitored via statistics to evaluate progress towards electronic record keeping.
2. The organisation conducts a record keeping training program. Perth Zoo continues to deliver ongoing training and support for record keeping and refresher training is provided. Training material and recordkeeping resources are provided on the Zoo's intranet.

3. The efficiency and effectiveness of the record keeping training program is reviewed periodically. Formal feedback received from training sessions is used to enhance future training programs. Resources such as manuals and user guides are provided as part of the training and are reviewed and updated regularly.
4. The organisation's induction program addresses employee roles and responsibilities regarding their compliance with the organisation's record keeping plan. All staff identified as having record keeping responsibilities at Perth Zoo are required to undertake a mandatory induction to comply with the State Records Act 2000.

## Freedom of Information

In the reporting period, Perth Zoo received eight Freedom of Information (FOI) requests. These requests were responded to in accordance with the legislation. Procedures and resources provided on the Zoo's internet and intranet are in accordance with the legislation.

# Government Policy Requirements

## Substantive equality

Perth Zoo's promotion of awareness of diversity included implementation of its Disability Access and Inclusion Plan; celebration of the women in its workforce; creation of an event specifically for people with Autism; and school holiday programs for children based around aboriginal language names for and facts about animals. Specific examples include a NAIDOC dance and visitor engagement activity by a local Aboriginal group during the school holidays and the Autism Access Session, an event held outside of normal Zoo opening hours exclusive to people with autism and their families/carers.

## Occupational Safety, Health and Injury (OSH) Management

Perth Zoo management is committed to providing and maintaining a safe and healthy environment, and to the continuous improvement of injury prevention and injury management programs.

The OSH Committee meets on a bi-monthly basis and reports regularly to the Corporate Executive. Perth Zoo ensures compliance with the injury management requirements of the Workers' Compensation and Injury Management Act 1981 via assistance from external providers and support through the development of comprehensive return to work plans.

The number of Lost Time Injuries (LTI'S) that resulted in a workers' compensation claim during the 2019-20 year was ten (10).

The Zoo's performance in 2019-20 against targets set out in the Public Sector Commissioner's Circular 2012-05, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector, is shown in the table below.

# Government Policy Requirements

Measure	Actual Results	Actual Results	Actual Results	Results against Target	
	2019-20	2018-19	2017-18	Target	Comment on result
Number of fatalities	0	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	6.7%	2.13%	3.12%	Zero (0) or 10% reduction on previous 3 years	Not Achieved Reflection of increase in number of LTI's.
Lost time injury and/or disease severity rate	10%	0%	0%	Zero (0) or 10% improvement on previous 3 years	Not Achieved This severity rate relates to one (1) employee being off work for an extended period of time.
Percentage of injured workers returned to work:					
(i) within 13 weeks	100%	100%	100%	Actual percentage result to be stated Greater than or equal to 80%	Achieved
(ii) within 26 weeks	100%	100%	100%		
Percentage of managers trained in occupational safety, health and injury management responsibilities	75%	87%	40%	Greater than or equal to 80%	Not Achieved Scheduled OSH training for Managers had to be postponed due to COVID-19.





Otter Pup  
Credit- Alex Cearns



Department of **Biodiversity,  
Conservation and Attractions**

