



2008

Zoological Parks Authority  
ANNUAL REPORT

## Our Mission

To secure long term populations of species in natural environments while engaging the community in global conservation action.

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In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2007-2008 – is published in an electronic format with limited use of graphics and illustrations to help minimise down load times.

Perth Zoo encourages people to use recycled paper if they print a copy of this report or sections of it. For the convenience of readers and to minimise down load times and print outs, the annual report has been presented in chapters, as well as the 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  
2007-2008

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Front Cover: Short-beaked Echidna puggle (baby) at Perth Zoo. Photo by Debra Read.

## Statement of Compliance

### For the Year Ended 30 June 2008

To the Hon Donna Faragher MLC  
Minister for the Environment

In accordance with Section 61 of the Financial Management Act 2006, I hereby submit for your information and presentation to Parliament the annual report of the Zoological Parks Authority for the financial year ended 30 June 2008.

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



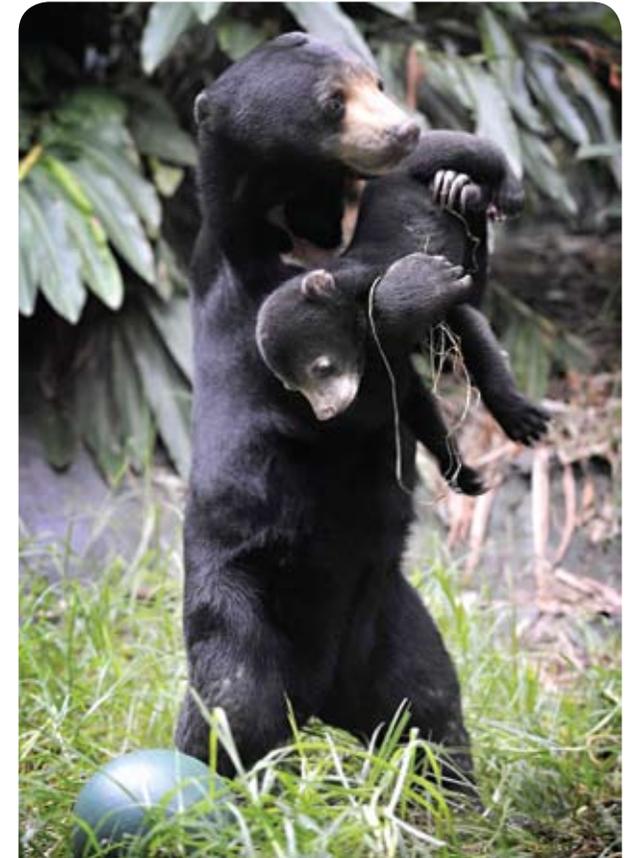
**Peter Metcalfe**  
Chairperson

12 September 2008



**Andrew Thompson**  
Deputy Chairperson

12 September 2008



*Sun Bear cub Maly with mum Bopha.  
Photo by: Theo Fakos, The Sunday Times.*

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## Executive Summary

### Chairman's Report

In 2007-08, the Zoos' strategic direction continued to focus on developing and supporting conservation programs, embracing conservation as the principal objective of a modern zoo.

The integration of all aspects of the Zoo's work with conservation activities was a primary focus and will continue to be a driving force and platform for the Zoo over the coming years.

The impact of the new Strategic Plan, developed last year, has been to more clearly embed a conservation culture within Zoo operations, with the Zoo's roles in education, research, species management and partnerships all directed to achieving conservation outcomes.

Commercial activity remains complementary to achieving these conservation outcomes with an emphasis on promoting and implementing conservation and environmental best practice in the Zoo's commercial operations.

Continued growth in admissions (up from 612,925 visitors last year to 620,705 in 2007-08), commercial activities and Friends of Perth Zoo memberships resulted in increased revenue flows in 2007-08.

The Zoo's \$4.1 million capital works program focused on improvements to visitor facilities and animal exhibits including a new perimeter fence (due for completion in August 2008), refurbishment of the café and fast food facilities and continuation of the redevelopment of the elephant and orang-utan exhibits.

The State Government's valuable support for the Zoo continued with an announcement in May of the allocation of an additional \$800,000 in capital funding in 2008-09 and a similar ongoing commitment of capital funding to progress the Zoo's Master Plan priority projects.

The Perth Zoo Master Plan, developed in 2003 as a blueprint for the development of the Zoo over the next 20 years, was reviewed and updated during the year to reflect progress over the past five years, changing priorities in the Australasian Species Management Program and priorities for development over the next five years.

In its first full year of operation, the Zoo's Wildlife Conservation Action (WCA) fundraising program raised over \$216,000 to support the conservation of threatened species in the wild including native fauna, frogs, Sumatran Orang-utan, Sumatran Tiger, African Painted Dog, Tenkile Tree Kangaroo, Sun Bear and Silvery Gibbon.

WCA was launched in June 2007 with the aim of providing the community with the opportunity to support the conservation of threatened species and increasing the Zoo's contribution to wildlife conservation.

Over the coming year, Perth Zoo will continue its commitment to engaging the community in conservation action by connecting visitors to the natural world and by providing opportunities for the community to become involved in wildlife conservation.

On behalf of the Board, I would like to thank the executive, staff and volunteers for their continued hard work and dedication.



**Peter Metcalfe**  
Chairperson

## Executive Summary

### Highlights

#### Service 1: Visitor Services

**Perth Zoo aims to maximise visitation by providing a quality and unique value for money attraction that provides recreation, education and commercial facilities set in ecologically-themed botanic gardens.**

In 2007-08, Perth Zoo:

- Recorded another year of admissions growth with 620,705 people visiting the Zoo – an increase of 1.3% over 2006-07 (612,925) and the highest attendance figure since the Zoo's centenary year in 1998-99.
- Undertook \$4.1 million worth of capital works using State Government and internally generated funds. Projects included the refurbishment of the café, fast food outlet and function centre, installation of a new perimeter fence and work on stage two of the elephant exhibit redevelopment.
- Became one of the first zoos in the Australasian region to receive full accreditation under the newly-developed Australasian Regional Association of Zoological Parks and Aquaria accreditation program for facilities and standards in zoos.
- Continued to provide a community access program offering adult entry at children's prices every Wednesday (excluding school holidays).

- Developed a new accessibility map detailing on-site facilities for people with disabilities. The map also identifies doors, steep hills and ACROD-parking.
- Provided free admission to 1262 carers of people with a disability.
- Achieved a 7.5% increase in sales revenue in the Zoo shop with a buying philosophy of sourcing a greater proportion of products with a direct link to the Zoo's conservation messages.
- Completed a new exhibit, designed and built by Zoo staff, to house Goodfellow's Tree Kangaroo, as part of a successful pilot project for in-house design and construction of a non-dangerous animal exhibit.

- Won an Australasian zoo association award for excellence in the landscape and design of the new Sun Bear exhibit which was funded by community donations, sponsorships and fundraising activities. The exhibit includes a den for the female to raise her cubs in private and is heavily planted with trees and shrubs around streams and rock pools to create a jungle setting.
- Finalised a new contract with Spotless Services (Australia) Limited to provide catering services at Perth Zoo for a period of ten years. The refurbishment of the café and fast food facilities at the Zoo was the first significant result of the new relationship.
- Continued to record strong revenue returns from the Close Encounters behind the scenes program. In addition to providing participants with an up-close encounter with the animals, these tours raised \$30,000 for the Zoo's Wildlife Conservation Action program.



*New tree kangaroo exhibit.*

## Executive Summary

Highlights (continued)

### Service 2: Community Education and Awareness

**Perth Zoo aims to promote clear conservation messages to the community. This is achieved by providing educational programs and publications, interpretation and information services that educate the community about conservation issues. The Zoo's commercial activities are also underpinned by conservation messages.**

In 2007-08, Perth Zoo:

- Provided formal on-site education programs to 63,794 children and adults, up 1.9% from 2006-07. In addition, 73 off-site educational talks were presented to community groups (3041 people in total) by the Zoo to You speakers panel.
- Created a suite of education programs to promote awareness and understanding of the global amphibian extinction crisis including educational experiences for students, teacher professional development programs and school holiday activities. These programs supported the 2008 International Year of the Frog.
- Provided a series of professional development programs for teachers including Going Ape (for Year 11-12 Human Biology teachers) and Wild Ways workshops (delivered in partnership with the Department of Education and Training's Access Asia Program). More than 150 teachers participated in professional learning programs at the Zoo in 2007-08.
- Raised over \$216,000 for the conservation of threatened species in the wild in the first year of the Zoo's new Wildlife Conservation Action fundraising program. This program provides the community with the opportunity to contribute to the conservation of priority species, with 100% of money raised going to projects on the ground.
- Expanded the Wildways Conservation Art Project in partnership with the Department of Education and Training, and Millennium Kids Inc. The exhibition travelled to the Children's Conference on Climate Change in Surabaya, Indonesia, late in 2007.
- Created a new freshwater fish exhibit, in partnership with the Department of Fisheries and Murdoch University, to demonstrate the human impact on, and environmental degradation of, fresh waterways.
- Continued to provide clinical rotations at Perth Zoo for Murdoch University final year veterinary students and to provide postgraduate veterinary training at Perth Zoo as part of Murdoch University's Conservation Medicine postgraduate courses.
- Developed and upgraded interpretation facilities at various Zoo exhibits including the elephant exhibit amphitheatre, African savannah, reptile encounter and Asian rainforest.
- Co-ordinated the ninth annual Tiwest Night Stalk – a national community education program aimed at raising awareness of Australian animals and the threats they face from feral animals and habitat destruction.
- Displayed the Jane Davenport "Blink: and you'll miss it" outdoor photographic exhibition featuring the native flora and fauna of South West Western Australia – Australia's only biodiversity hotspot as recognised by Conservation International.



*Lizard Lips photograph by Jane Davenport in the Blink and You'll Miss It exhibition.*

## Executive Summary

### Highlights (continued)

#### Service 3: Wildlife Collection Management

**The conservation value of the wildlife collection will be optimised by effective management, selection, captive breeding, breeding for reintroduction and provision of research opportunities.**

In 2007-08, Perth Zoo:

- Supported the development of a Sumatran Orang-utan sanctuary at Bukit Tigapuluh National Park in Sumatra, Indonesia, as part of the Zoo's commitment to support conservation in the wild. The park is home to a reintroduction program for the critically endangered Sumatran Orang-utan. Perth Zoo born orang-utan Temara, who was released into the protected park in November 2006 as part of the reintroduction program, continued to be monitored daily and is doing very well in the forest.
- Continued to breed threatened native species for release into the wild as part of species recovery programs led by the Department of Environment and Conservation. In 2007-08, the Zoo provided 39 critically endangered Western Swamp Tortoises, 12 Numbats and 39 Dibblers for release into protected habitats in the wild.
- Contributed to regional breeding programs for priority species. Significant births included a male Sumatran Orang-utan (critically endangered), a female Silvery Gibbon

(critically endangered), a Nepalese Red Panda (endangered), a Rothschild's Giraffe (threatened), a Short-beaked Echidna, seven Rough-scaled Pythons and a Muir's Corella.



*Silvery Gibbon infant Cahaya.  
Photo by Clare Campbell.*

- Successfully bred a rare Sun Bear cub – an Australian first. The birth of the healthy female cub, Maly, in March 2008, was the culmination of years of planning.
- Assessed and treated 113 wild Black Cockatoos as part of a rehabilitation program for sick and injured wild Black Cockatoos. Fifty nine of these birds were able to be successfully treated and passed on to wildlife carers for further rehabilitation for release back into the wild.

- Successfully treated chytrid fungus – a deadly infectious disease threatening wild frogs – in four different WA frog species. The results have provided valuable information in the event of an outbreak of this disease in native frog species held in captivity.
- Provided opportunities for 34 research projects including six PhD projects, three Masters projects, six Honours projects, six third year projects, four Post-doctoral collaborations and nine staff research projects.
- Continued work on a Frog Breeding Research program recording the first successful captive breeding of Roseate Frogs and Cave-dwelling Frogs. The Roseate Frog is being used as an analogue species for the threatened Orange-bellied Frog and White-bellied Frog species found in south-west Western Australia.
- Began work on the development of an international program, led by Perth Zoo staff, to manage all Silvery Gibbons, both inside and outside Indonesia, as one mega population. A primary goal of the plan will be managed releases of rescued ex-pet and captive-bred gibbons into the rainforests of Java to establish new populations in the wild.

## Executive Summary

### Financial Overview

#### The Year at a Glance

- Generated \$5.8 million revenue from admissions, an increase of 2% over the previous year.
- Increased Friends of Perth Zoo membership revenue by 26% from last year, to \$665,258. Friends of Perth Zoo members made up 15% of the Zoo's admission numbers (14% last year).
- Generated a retail shop net profit of \$278,037, an increase of 15% over the previous year.
- Received catering dividends of \$433,954, up 1% from 2006-07. This was despite the temporary closure of the facilities for refurbishment during the reporting period.
- Raised \$216,000 through the Zoo's new fundraising initiative Wildlife Conservation Action to support the conservation of threatened species in the wild.

#### Revenue

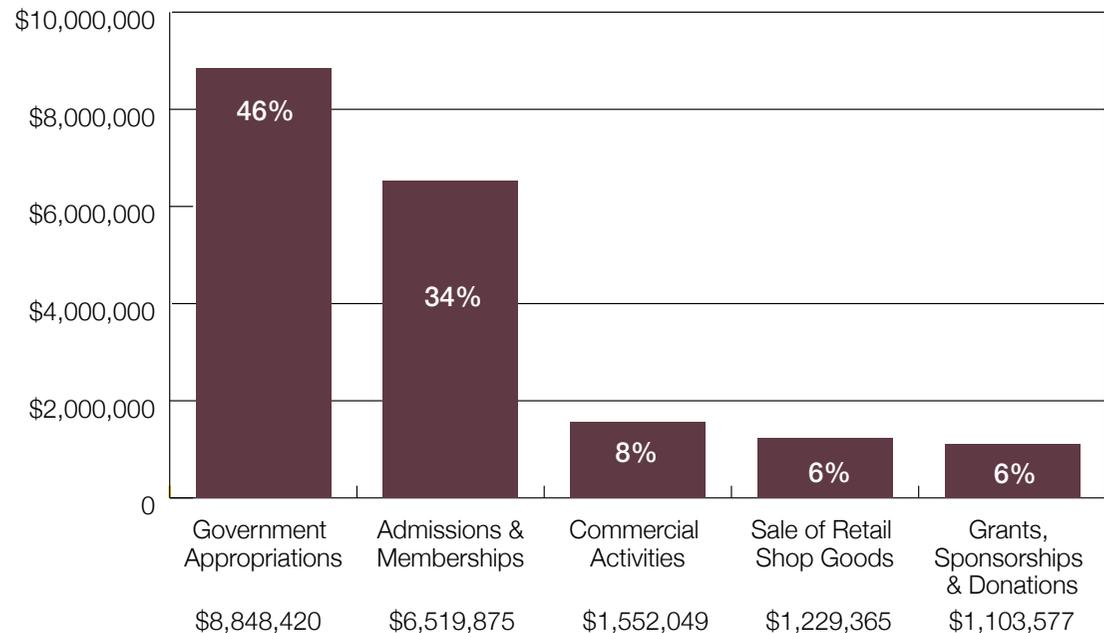
The Zoological Parks Authority receives revenue from the State Government in the form of a consolidated fund appropriation. The Authority also generates its own revenue from the operations of Perth Zoo including visitor admissions, commercial activities and fundraising. In addition, the Zoo receives grants and sponsorships for activities such as animal

breeding, animal research and animal exhibit development. Total revenue of over \$19 million was received in 2007-08.

A total of 620,705 people visited Perth Zoo during the year, contributing total gate revenue of over \$5.8 million. The number of visitors was 1% greater than last year's total of 612,925.

The admissions revenue yield also increased by 1% over the previous year to \$9.43. An admission price increase from 1 July 2007 contributed to the yield increase but the yield was still slightly below the target of \$9.47 due to the increasing number of Friends of Perth Zoo members and the revised format of the summer events season in 2007-08.

Sources of Revenue



## Executive Summary

### Financial Overview (continued)

The revised format involved outsourcing some concert events in return for the hiring out of the Zoo main lawn area as a venue to an external promoter. This format results in lowering admission revenue but generates additional venue hire revenue for the Zoo. The revised summer events season format and the increasing membership base will continue to have an impact on Perth Zoo's admissions revenue yield.

Friends of Perth Zoo membership revenue increased by 26% during the year from \$527,963 in 2006-07 to \$665,258 in 2007-08.

The commercial activities of the Zoo continued to do well with increases in areas such as restaurant revenue and the retail shop. Sales at the Zoo's retail shop continued to rise, reaching \$1,229,365, an increase of 7.5% over 2006-07. The shop's net profit increased by 15% during the year to \$278,037. Revenue from car parking also increased by 15% over the previous year, reflecting increased admission numbers.

Revenue from the hire of the Zoo's facilities and equipment was \$333,182, an increase of 20% over the previous year. This revenue includes the hiring out of Perth Zoo's conference facilities, hire of equipment such as strollers and lockers by visitors and venue hire for functions

and events held at the Zoo. The events venue hire revenue included the additional revenue from the outsourcing of concert events.

Grants, sponsorships and fundraising generated over \$1.1 million in 2007-08. Some of these grants and sponsorships were restricted for specific purposes such as frog research, native species breeding or cross promotional activities with sponsors. Perth Zoo's new fundraising campaign, Wildlife Conservation Action, raised over \$216,000 in 2007-08. These funds will be distributed in 2008-09 to support various wildlife conservation projects. Sponsorships received during the period will also support future capital developments at the Zoo.

State Government funding provided 46% of the Zoo's revenue base in 2007-08. 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 three services of community education and awareness, visitor services and wildlife collection management.

### Expenditure

Total operating expenditure for 2007-08 was \$17.7 million. Salaries, wages and staffing costs accounted for 61% of the Zoo's expenditure in 2007-08. 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. Increases in award rates of pay, associated on-costs and a 35% increase to the annual workers' compensation premium contributed to higher costs in this area. Staffing costs also include appointment expenses, staff training and uniforms.

Depreciation made up 11% of expenses, reflecting the fact that the majority of the Zoo's assets are high value, non-current, depreciable assets. Maintenance and operating costs made up 11% of expenses and included preventative maintenance programs, energy management initiatives, water management strategies, restorative painting, tree pruning, cleaning and waste disposal.

Administration costs, including property insurance, information technology, communications and grant payments, accounted for 8% of expenditure. The Zoo provided \$155,229 to external organisations in 2007-08 to support a variety of in-situ conservation projects for priority species.

## Executive Summary

### Financial Overview (continued)

Perth Zoo's ongoing fundraising activities, including proceeds from elephant painting sales and commercial behind the scenes tours, provided the funding to support these projects.

Animal operating expenses, cost of retail shop sales and advertising and promotion made up the remaining costs for the year. The animal operating expenses include animal food, dietary supplements, veterinary supplies and animal transportation and represent 3% of total costs. Costs of retail shop sales increased by 7% during the reporting period as a result of increased retail shop sales and accounted for 3% of total expenses. Advertising and promotion expenditure decreased during the period as a result of outsourcing some concert events to an external promoter and now represents 2% of expenditure.

### Assets and Liabilities

Total assets at the end of the period were \$43.4 million including \$3.8 million in cash resources required for future capital works and other expenditure commitments including salary award increases. Cash resources also include sponsorships, grants and fundraising that will be spent on grant related expenditure, capital developments and wildlife conservation initiatives.

Assets at year end also include receivables totalling \$768,549 of which \$506,717 is GST claimable from the tax office. Fixed asset acquisitions in 2007-08 totalled \$5.3 million with the major additions related to capital works projects including the new perimeter fence, elephant and orang-utan exhibit redevelopments and the upgrade of catering facilities.

Total liabilities at the end of the period were \$3.4 million including provisions for annual and long service leave which rose mainly due to award rate increases. Liabilities also comprise payables of over \$1 million including payments for capital works projects such as the perimeter fence. Payables also include \$233,884 for backpay associated with salary award increases.

## Operational Structure

### Responsible Minister

The Hon Donna Faragher MLC (Minister for the Environment) is the Minister responsible for the Zoological Parks Authority which manages Perth Zoo.

### Enabling Legislation

The Zoological Parks Authority is constituted under the authority of the Zoological Parks Authority Act 2001. The Authority is a body corporate with perpetual succession. It is an agent of the Crown and enjoys the status, immunities and privileges of the Crown.

The functions of the Authority, outlined in Section 9 of the Act, include controlling and managing Perth Zoo in which zoological specimens are kept and displayed, and plants cultivated, for conservation, research, scientific, educational, cultural or recreational purposes. Other specific functions include: conducting and collaborating in breeding programs for the preservation of threatened animal species; conducting and collaborating in research programs for the preservation of threatened

animal species and the conservation and management of other species; conducting public education and awareness programs; providing and promoting recreational services and facilities at Perth Zoo; and conserving and enhancing the gardens, amenities and natural environment of Perth Zoo.

In line with section 48 of the Act, a review of the effectiveness of the Zoological Parks Authority Act following five years of operation was completed and accepted by the Minister for the Environment. The review found the Act to be, in general, effective but made recommendations for some administrative changes and to specifically reflect the Zoo's role in the conservation of threatened species. These changes will require the drafting of an amendment bill. This will be progressed in 2008-09.

### Perth Zoo Vision

A world where diversity of species and habitats is secure

### Mission/Purpose

To secure long term populations of species in natural environments while engaging the community in global conservation action

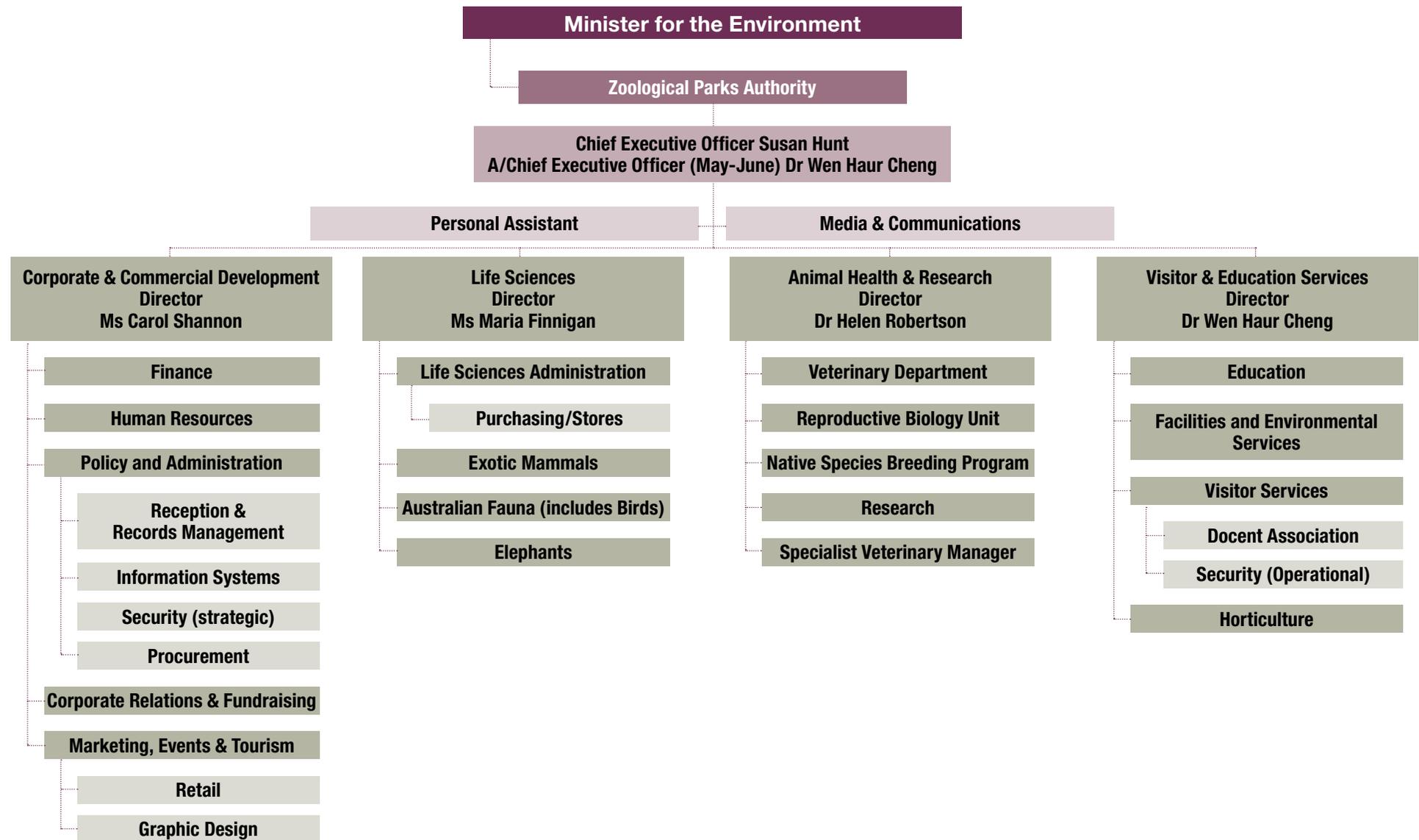
### Values

We value excellence in animal care, environmental responsibility and customer service. In bringing life to our values we embrace and encourage:

- Contribution of staff and volunteers
- Individual and corporate responsibility
- Care for the environment and people
- Responsiveness and openness
- Continual improvement and development
- Creativity and innovation
- Integrity and ethics in all that we do
- Pursuit of the highest standards in animal care

# Operational Structure

## Organisational Chart



## Operational Structure

### Agency Structure

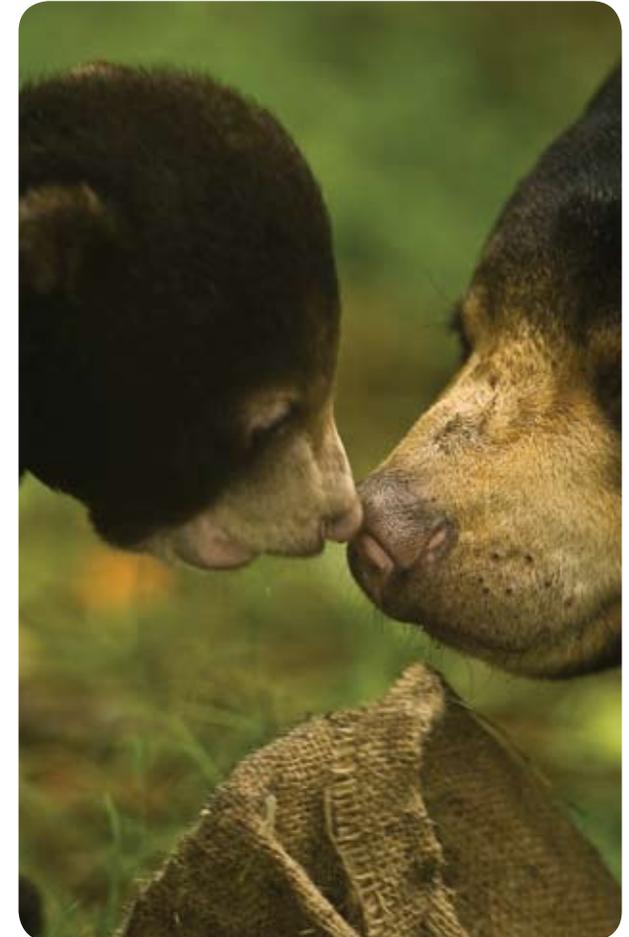
Perth Zoo's objectives and outcomes are delivered through four directorates: Life Sciences; Animal Health and Research; Visitor and Education Services; and Corporate and Commercial Development. The activities and outcomes achieved by the directorates are detailed in the Agency Performance Chapter – Report on Operations.

The directors of each directorate report to the Chief Executive Officer who is responsible to the Zoological Parks Authority Board for the day-to-day operations of the Zoo. Sectional managers and curators make up the third level of management.

To ensure the smooth operations of the Zoo – which opens every day of the year – and to help coordinate the Zoo's various activities relating to conservation, research, education, events and tourism, the Zoo has a number of multi-discipline, cross-directorate committees and groups. These groups meet regularly, or as required, to plan, develop and implement initiatives, address day-to-day matters and deal with more complex issues involving local, interstate and overseas organisations.

The Corporate Executive group, comprising the Chief Executive Officer and the directors, meets weekly to consider key planning and policy matters relating to corporate governance of the Zoo including financial and human resource management issues, risk management, capital works programs, environmental management and other key issues central to Zoo operations.

A Senior Managers group including the Chief Executive Officer, directors, curators and sectional managers meets fortnightly to discuss operational matters and provide updates on corporate executive and board meeting outcomes and section activities. Other standing committees include the Occupational Safety and Health Committee, the Disability Services Committee, the IT Planning Committee and the Risk Management Committee. Special project groups are established as required to coordinate and oversee specific breeding programs or capital works projects.



## Operational Structure

### Zoological Parks Authority Board

The Zoological Parks Authority Act states that the Authority's Board of Management shall comprise eight members appointed by the Minister. Members may be appointed for any term not exceeding four years and are eligible for reappointment. The Board is the governing body of the Authority.

During the reporting period, James Best, the new Mayor of the City of South Perth, was appointed to the Board for a term of three years. Mr Best replaced John Collins who resigned his position as Board member on completion of his term as Mayor of the City of South Perth. Sandra Webb was re-appointed to the Board in April 2008 for a further three-year term.

The Board met monthly and carried out its responsibilities in line with an approved Code of Conduct for Government Boards and Committees. The Board met on 10 occasions in the reporting period. The number of meetings attended by each member is shown in brackets.

**Mr Peter Metcalfe** Chairperson (9 meetings out of a possible 10 meetings)

Mr Metcalfe was appointed to the Zoological Parks Authority Board on 4 July 2005. He has a background in public policy advice and is the external affairs manager for BP in Western Australia. He has previously sat on the boards of other non-profit organisations and is a former

Chairman of the Deckchair Theatre Company and the South Lake Child Care Centre. Mr Metcalfe has two young children and is a regular visitor to the Zoo.

**Professor Andrew Thompson** Deputy Chairperson (9 out of possible 10)

Professor of Parasitology at the School of Veterinary and Biomedical Sciences, Division of Health Sciences, Murdoch University, Professor Thompson is the Principal Investigator and Head of the World Health Organisation Collaborating Centre for the Molecular Epidemiology of Parasitic Infections. He is also a Principal Investigator in the Environmental Biotechnology CRC, Chair of the Fauna Rehabilitation Foundation Board and a member of the Board of Management of the Asian Rhino Project. Professor Thompson joined the Zoological Parks Authority Board in February 2003. He was reappointed to the Board in March 2006 for a further three-year term and appointed Deputy Chairperson on 21 May 2007 for three years.

**Mr Eric Ball** OAM (9 out of possible 10)

Mr Ball is a Senior Associate of the ANZ Institute of Insurance and Finance in private practice as a Financial Consultant. He was a foundation member of the Perth Zoo Animal Ethics Committee, is a member of the

Animal Ethics Committee at Curtin University and deputy member at the Department of Agriculture. Mr Ball was on the Board of RSPCA WA from 1984 to 2006, Chairman and President from 1985 to 2004, and a member of RSPCA Australia National Council until 2004. He received the prestigious National Outstanding Service Award from RSPCA Australia in 2005. He has sat on a number of advisory committees including the State Animal Welfare Advisory Committee. Mr Ball was awarded the Order of Australia Medal in 2008 for his service to the community in the field of animal welfare. Mr Ball was appointed to the Zoological Parks Authority Board on 30 October 2006 for a three-year term.

**Mr James Best** (part year) (5 out of possible 5)

Mr Best has worked in management consulting since 1987 providing counsel in various areas including strategic and business planning, community engagement and corporate social responsibility. Mr Best operates his own business consultancy practice. He was elected Mayor of the City of South Perth in October 2007 and appointed to the Zoological Parks Authority Board on 26 February 2008 for a period of three years.

## Operational Structure

### Zoological Parks Authority Board (continued)

#### **Ms Barbara Cook** (8 out of possible 10)

Barbara Cook has experience in policy development and community consultation following 18 years in the public service. Now retired, Ms Cook has a background in education as a secondary school teacher and worked as a senior advisor to government ministers and parliamentarians at both the State and Federal level. She is currently a member of a number of government and community boards. Ms Cook was appointed to the Zoological Parks Authority Board on 11 December 2006 for a three-year term.

#### **Mr Kevin Harrison** (10 out of possible 10)

Mr Harrison is a past Commissioner, Chairman and Chief Executive Officer of the Western Australian Tourism Commission. He has served on government boards at a state, national and international level including roles as Chairman of the Rottnest Island Authority, Eventscorp and Rally Australia. He has been a board member of over 60 companies in 17 different sectors of the tourism industry including managing director of a national hotel chain and vice president of an international hotel chain of over 500 properties. Mr Harrison was appointed to the Zoological Parks Authority Board on 11 December 2006 for a three-year term.

#### **Professor George Stewart** (4 out of possible 10)

Dean of Life and Physical Sciences at the University of Western Australia (UWA), Professor Stewart joined UWA as Dean of Science in 1998. He has more than 35 years experience in research and teaching including 18 years in leadership roles as Head of Science departments at the University of Queensland, University College London, University of London and University of Manchester. He holds a First Class Honours Bachelor of Science and a Doctor of Philosophy (PhD) in Botany from the University of Bristol, as well as a Doctorate of Science (DSc) from the University of London. He was appointed to the Zoological Parks Authority Board on 4 July 2005 for a three-year term.

#### **Dr Sandy Webb** (7 out of possible 10)

Trained as a zoologist, Dr Webb's early career was in scientific/medical research in reproductive biology. She was the Executive Officer of the WA Reproductive Technology Council for 13 years and served terms on the Gene Technology Ethics Committee and the Australian Health Ethics Committee. In the 2005 Queen's Birthday Honour's List she was awarded the Public Service Medal in recognition of outstanding public service in the provision of advice at the state and national level on technical and ethical issues relating to reproductive and gene technology.

Dr Webb is now an Honorary Research Fellow at Perth Zoo. She was appointed to the Zoological Parks Authority Board for a three-year term in April 2005 and re-appointed on 22 April 2008 for a further three-year term.

### **Board Fees**

Members were paid remuneration as determined by the Minister for the Environment on the recommendation by the Minister for Public Sector Management, subsequent to a review undertaken in November 2007:

Chairperson  
annual fee of \$13,450

Deputy Chairperson  
annual fee of \$9,350

All other Members  
sitting fee of \$350 per full day or  
\$230 per half day

### **Formal Committees of the Board**

In line with Schedule 2, Section 14 (1) of the Zoological Parks Authority Act 2001, the Board appoints committees to assist it in the performance of its functions. Three of these committees (Animal Ethics, Research and Audit) include external representation. The terms of reference and performance of the committees is reviewed by the Board on an ongoing basis.

## Operational Structure

### Zoological Parks Authority Board (continued)

The formal committees of the Board, their terms of reference and membership (as at 30 June 2008) are listed below:

**Title:** Finance Committee

**Role:** To assist the Authority to discharge its responsibilities in relation to financial delegations, management and reporting. The Committee is responsible for the monitoring and review of all aspects of financial management of Perth Zoo.

**Members:** Peter Metcalfe (Board representative), Eric Ball (Board representative), Kevin Harrison (Board representative), Wen-Haur Cheng (Perth Zoo Acting Chief Executive Officer) Carol Shannon (Perth Zoo Director Corporate and Commercial Development) and Melanie Price (Perth Zoo Accountant).

**Title:** Audit Committee

**Role:** To assist the Authority to ensure corporate compliance and the effectiveness and relevance of internal and external audit processes.

**Members:** Peter Metcalfe (Board representative), Andrew Thompson (Board representative), Eric Ball (Board representative), Wen-Haur Cheng (Perth Zoo Acting Chief Executive Officer), Carol Shannon (Perth Zoo Director Corporate and Commercial Development), Melanie Price (Perth Zoo Accountant) and representatives from internal and external auditors.

**Title:** Animal Ethics Committee

**Role:** To ensure that all animal care and use within the institution is conducted in compliance with the National and Medical Research Council's Australian Code of Practice for the care and use of animals for scientific purposes including teaching.

**Members:** Wen-Haur Cheng (Perth Zoo Acting Chief Executive Officer), Sandra Webb (Board representative), Graham Mabury (public interest), Karen Armstrong (animal welfare interest) Steve Vanstan (animal welfare interest, RSPCA), Professor Ralph Swan (veterinary science, Murdoch University), Michael Schultz (public interest, Network 10), Maria Finnigan (Perth Zoo Director Life Sciences), Helen Robertson (Perth Zoo Director Animal Health and Research), Simone Vitali (Perth Zoo Senior Veterinarian) and Trueman Faulkner (Perth Zoo Exotic Section Supervisor).

**Title:** Research Committee

**Role:** To advise the Board on strategic research matters including priorities and guidelines, as well as opportunities to develop partnerships and implement research findings in the wider community.

**Members:** Andrew Thompson (Board representative), Maria Finnigan (Perth Zoo Director Life Sciences), Alan Lymbery (Murdoch University), Keith Morris (Department of Environment and Conservation), Ric How (WA Museum), Graeme Martin (University of Western Australia), Simone Vitali (Perth Zoo Senior Veterinarian), Andrea Reiss (Acting Perth Zoo Specialist Veterinary Manager) Helen Robertson (Perth Zoo Director Animal Health and Research), Julie-Anne Smith (Perth Zoo Acting Director Community Engagement) and Phil Matson (Perth Zoo Reproductive Biology Unit).

## Operational Structure

### Executive Management Team

#### **Susan Hunt BA (Hons), MA (Arts)**

*Chief Executive Officer*

Susan Hunt joined the Zoo in May 2000 as Director of Business Operations and was appointed Chief Executive Officer on 30 March 2004. Ms Hunt has extensive experience in policy and planning in the Western Australian public sector and has also worked in the university and private sectors in social science research, writing and lecturing. She has worked for the State Government since 1984 including indigenous affairs for over 10 years. Ms Hunt is a member of the Institute of Public Administration, the Conservation Breeding Specialist Group of the Species Survival Commission, and the World Association of Zoos and Aquariums. In 2006, she was appointed to the IUCN Species Survival Commission "Amphibian Ark". In 2007, she was also elected President of the Board of the Australasian Regional Association of Zoological Parks and Aquaria. Ms Hunt began a six-month secondment as Acting Deputy Director General Environment with the Department of Environment and Conservation in May 2008.

#### **Dr Wen-Haur Cheng BVMS (Hons), BSc**

*Director Community Engagement and Acting Chief Executive Officer, part year*

Wen-Haur Cheng joined Perth Zoo in 2004. Dr Cheng was with Singapore Zoo for 11 years, including six years as head veterinarian and four years as executive director, before joining Perth Zoo. As Community Engagement Director, his areas of responsibility include visitor services, the Zoo's education program, horticulture, facilities, environmental services and the Docent Association volunteer group. In May and June, Dr Cheng acted in the position of Chief Executive Officer while Ms Hunt was on secondment.

#### **Maria Finnigan**

*Director Life Sciences, part year*

Maria Finnigan joined the Perth Zoo team in December 2007. Ms Finnigan has extensive experience in ex-situ and in-situ management of fauna and was a curator at Auckland Zoo and Life Sciences Manager at Western Plains Zoo in NSW before moving to Perth. Her experience in the field includes several years in Africa with the Serengeti Lion Project, the Tanzanian Wildlife Department and with the Jane Goodall Institute working on the establishment of chimpanzee sanctuaries. As Life Sciences Director at Perth Zoo, she is responsible for the Australian fauna, exotic mammals and elephant sections and linked conservation priorities. Ms Finnigan is also the Australasian Species Management Program (ASMP) Coordinator for chimpanzees and an Accreditation Officer for the Australasian Regional Association of Zoological Parks and Aquaria.

## Operational Structure

### Executive Management Team (continued)

#### **Dr Helen Robertson BSc (Hons), PhD, Grad. Dip Journalism**

##### *Director Animal Health and Research*

Helen Robertson joined the Zoo in 1997 and has held a number of positions including Research Manager and Curator of Australian Fauna. Dr Robertson was appointed Director of the Animal Health and Research Directorate in 2006-07 and is responsible for the Zoo's research program, reproductive biology unit, native species breeding program and veterinary department. She is also responsible for developing collaborative research and breeding programs with other scientific institutions to support Zoo conservation activities.

#### **Carol Shannon BEc, MBA, GAICD**

##### *Director Corporate and Commercial Development*

Carol Shannon joined Perth Zoo in July 2006. She has over six years experience as a director in the Western Australian public sector and has worked extensively in the private sector in Australia and England, principally in banking and finance. Her responsibilities include finance, marketing, human resource management, policy and administration, sponsorship and fundraising.

#### **Julie-Anne Smith MEd (Hons), BEd, Dip Ed**

##### *Acting Director Community Engagement, part year*

Julie-Anne Smith joined Perth Zoo as Education Manager in 2007. She has extensive experience in science and technology education and has worked as a curriculum consultant with the Department of Education and Training at both the District and Central Office levels. More recently she held the position of Head of Education and Learning at the Western Australian Museum. Ms Smith filled the role of Acting Community Engagement Director for part of 2007-08.

#### **Dr Cree Monaghan BSc, BVMS, MVS**

##### *Acting Director Life Sciences, part year*

Cree Monaghan has extensive veterinarian experience in the care and management of non-domestic animals, serving in private practice and at The Royal Melbourne Zoological Gardens before joining Perth Zoo as Associate Veterinarian in 1998. She was appointed Perth Zoo's Senior Veterinarian in 1999 and acted in the role of Director of Animal Health and Research from 2003 to 2004. Dr Monaghan filled the role of Acting Director of Life Sciences for part of 2007-08.

## Operational Structure

### Partners in Conservation

#### Perth Zoo Docent Association

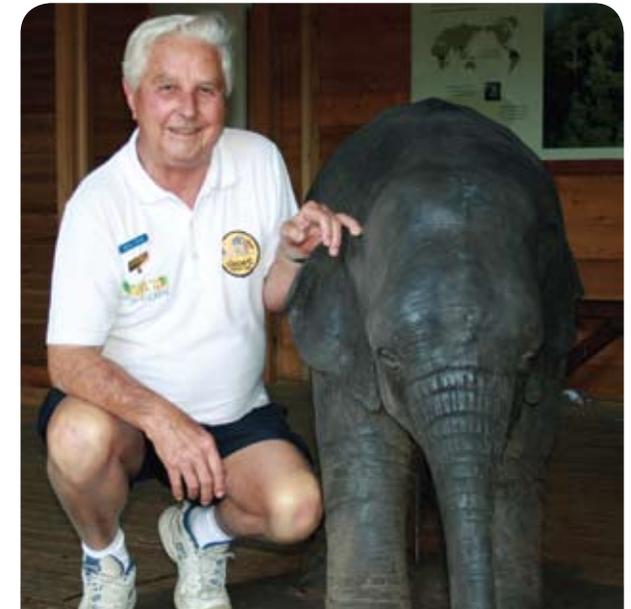
Perth Zoo's voluntary services are provided by the Perth Zoo Docent Association (Inc). A group of around 300 Docents (volunteers) contributes many thousands of hours of unpaid service to the Zoo each year enhancing the visitor experience (through the provision of guiding, education and information services) and contributing towards many other areas of Zoo operations including fundraising and behind the scenes activities.

In 2007-08, Perth Zoo Docents contributed 40,783 hours of service. Duties included staffing the Information Centre, conducting guided-tours and assisting with events and functions, as well as providing hands-on learning experiences and off-site presentations to community groups. Behind the scenes, Docents created behavioural enrichment items for the animals, harvested termites for the Numbats and undertook animal watches.

The average number of hours contributed by each Docent was 167. This is 22% higher than the national average (ABS 444.1 "Voluntary Work, Australia") of 136 hours per volunteer.

In 2007-08, the Docent Association introduced a two-tiered Managed Retirement Program to assist members considering retiring from their voluntary duties. The first tier offers Docents a self-assessment program aimed at ensuring that members think about their attitude as well as their physical ability when considering their voluntary contribution. The second tier is a special club program for retired Docents to ensure the continuation of the Docents' connection to the Zoo and its animals along with the associated social and emotional benefits.

On June 9, one of the Docent Association's longest serving members, Jeanette Robertson, received the Medal of the Order of Australia for her service to nursing and the community through athletics, the Perth Zoo Docent Association and other voluntary roles. Ms Robertson has been a member of the Perth Zoo Docent Association since its inception in 1982. Her roles have included duties in the Zoo library, membership coordinator for the Docents, statistician, president and committee member.



*Docent Bruce Penn with elephant calf sculpture.*

## Operational Structure

### Partners in Conservation (continued)

#### Perth Zoo Sponsors

The Brand Agency – strategic marketing and communications advice

City of South Perth – summer events season support

Coca-Cola Amatil – marketing and promotions

Commonwealth Bank – Tripod Christmas Show and Kids' Night Out

Fonterra Brands Australia (P&B) Pty Ltd – Peters Trumpet Happy Zoo Year, Brownes Yogo Numbat Club, Wildlife Conservation Action and product supply

96fm – Slender-tailed Meerkat exhibit, advertising and support for Wildlife Conservation Action

Network TEN – advertising, editorial and support for Wildlife Conservation Action and the Perth Zoo event season

RAC – African Lion Exhibit

Rio Tinto – general sponsor and cross promotional support

Termimesh (TMA Corporation) – echidna exhibit

Thiess – Nepalese Red Panda exhibit

Tiwest – Tiwest Night Stalk

Water Corporation – WA Black Cockatoo exhibit and interpretive hub, WA Black Cockatoo rehabilitation program, Zootober, Motorbike Frog exhibit, Year of the Frog at Perth Zoo

#### Other Supporters

AngloGold – a fume cabinet and stand for the Sandhill Dunnart Research

Broadwater – accommodation support and promotional prizes

City Printing and Design – design and sale of Wildlife Conservation Action Christmas cards with proceeds to Perth Zoo

Luna Cinema – Zoo Friends discount

Mustard Catering – catering

NatVend (WA) Pty Ltd – part-proceeds donation/product supply

Perth Zoo Docent Association – donations & support of Wildlife Conservation Action

Platform Interactive – e-newsletters

Pretzel Logic – website

Quality Press – print

Sunday Times & ChillOut! – promotions and competitions

Synovate – market research

Viva Photography – marketing support for Wildlife Conservation Action

The West Australian newspaper – promotions and competitions

#### Stakeholders

The community of Western Australia; City of South Perth; Department of Environment and Conservation; Friends of Perth Zoo members; adoption certificate holders; Perth Zoo Docent Association; RSPCA; Department of Agriculture and Food; WA Tourism Commission; Australasian Species Management Program; IUCN (World Conservation Union); Australasian Regional Association of Zoological Parks and Aquaria; WWF; Taronga Zoo; Melbourne Zoo; Adelaide Zoo; Monarto Zoological Park (SA); Government of Western Australia; The University of Western Australia; Murdoch University; Curtin University; corporate sponsors; WA Museum; wildlife carers; conservation sector and environmental groups; animal welfare and preservation groups; Australian Wildlife Conservancy; Australian Quarantine and Inspection Service.

## Operational Structure

### Key Legislation

#### Legislation and Regulations Administered by the Authority

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

#### Other Key Legislation Impacting on Zoological Parks Authority Activities

In the performance of its functions, the Zoological Parks Authority complies with all relevant State and Commonwealth legislation.

Key Western Australian Acts impacting on the Authority include: Animal Welfare Act, 2002; Auditor General Act, 2006; Conservation and Land Management Act, 1984; Disability Services Act, 1993; Dog Act, 1976; Environmental Protection Act, 1986; Equal Opportunity Act, 1984; Financial Management Act, 2006; Firearms Act, 1973; Freedom of Information Act, 1992; Land Administration Act, 1997; Local Government Act, 1995; Occupational Safety and Health Act, 1984; Public Interest Disclosure Act 2003; Public Sector Management Act, 1994;

Soil and Land Conservation Act, 1945; State Records Act, 2000; State Superannuation Act, 2000; State Supply Commission Act, 1991; Wildlife Conservation Act, 1950; Workers Compensation and Injury Management Act, 1981; Workplace Agreements Act, 1993.

Key Commonwealth Acts impacting on the Authority include: A New Tax System (Goods and Services Tax) Act, 1999; A New Tax System (Pay as you Go) Act, 1999; Copyright Act, 1968; Copyright Amendment (Digital Agenda) Act, 2000; Disability Discrimination Act, 1992; Environment Protection and Biodiversity Conservation Act, 1999; Fringe Benefits Tax Act, 1986; Privacy Act, 1988; Quarantine Act, 1908; Quarantine Amendment (Health) Act, 2003; Trade Practices Act, 1974; Workplace Relations Act, 1996.

#### Land Reserves

In South Perth, the land area (19.047 hectares) vested in the Zoological Parks Authority is Class "A" Reserve number 22503 comprising Perth Suburban Lot 1313. The Reserve is designated for Zoological Gardens purposes.

A total of 328 hectares comprising Reserve number 30393 (Avon locations 27775 – 27798, 28541 and 27693) is vested in the Zoological Parks Authority. This Reserve is designated for Zoo purposes.

The Zoological Parks Authority maintains a long-term lease on 39 hectares of land at Byford, on the southern outskirts of the Perth metropolitan area, for fodder production and off-site service area.

## Performance Management Framework

### Relationship to Government Strategic Goals

Broad, high level government strategic goals are supported at agency level by more specific desired outcomes. Agencies deliver services to achieve these desired outcomes, which ultimately contribute to meeting the higher level government strategic goals. The table illustrates the relationship between our agency level desired outcomes and the most appropriate government goal.

Government Goal Better Planning: Better Futures Goal 3: Lifestyle and the Environment	Desired Agency Level Outcomes	Agency Services
To ensure that Western Australia has an environment in which resources are managed, developed and used sustainably, biological diversity is preserved and habitats protected.	Positive community attitudes towards the understanding and appreciation of wildlife and environmental conservation.	1. Visitor services 2. Community education and awareness
	Conservation of wildlife	3. Wildlife collection management

Although Perth Zoo’s major contribution to the government’s strategic goals relates to goal 3 Lifestyle and the Environment, the Zoo also contributes, in varying degrees, to the other State Government “Better Planning: Better Futures” goals: Better Services; Jobs and Economic Development; Regional Development; and Governance and Public Sector Improvement. The Zoo’s contribution to these goals – including its achievements in conservation, research, education, procurement reform, annual reporting, animal exhibit design, employment, training and sustainability – is detailed in the report on operations, disclosure and compliance reports, performance indicators and financial statements.

#### Contributions to Other Agencies’ Government Desired Outcomes

During the reporting period, Perth Zoo continued to support the Department of Environment and Conservation’s species recovery programs by providing captive bred native animals for release into protected areas in the wild.

Perth Zoo veterinary staff continued their teaching involvement in the Department of Environment and Conservation’s Basic Wildlife Carers’ courses.

## Chief Executive Officer's Report

Perth Zoo's key priorities in 2007-08 included increasing the organisation's direct contribution to the conservation of species in the wild, maintaining high standards in facilities and operations, and expanding partnerships with government and non-government groups to deliver greater conservation and education outcomes.

The Zoo's efforts in these areas have been reflected in the successful results of the new Wildlife Conservation Action fundraising program, the exotic and native species breeding programs, formal industry standards recognition, increased visitor numbers and research contributions.

In January 2008, Perth Zoo became one of the first zoos in the Australasian region to receive full accreditation under the newly-developed Australasian Regional Association of Zoological Parks and Aquaria accreditation program for facilities and standards in zoos.

This accreditation program aims to establish, maintain and raise standards of operation in the zoo and aquarium community and provide an independent review process, with accreditation reviewed every five years to ensure high standards are maintained.

The accreditation assessment – which included a three day on-site review with inspections of the Zoo's facilities and operational procedures, and staff interviews – confirmed that Perth Zoo and its staff are operating at a high standard with a strong commitment from all levels of the team to the Zoo's conservation goals.

In 2007-08, the Zoo made a significant contribution to local, regional and international breeding programs for threatened species with the successful breeding of exotic and native species and with Perth Zoo staff playing key roles in regional and global species management programs.

The birth of a Sun Bear cub at the Zoo in March 2008 – the first successful breeding of this species in Australia – was a significant achievement for Perth Zoo staff and the culmination of years of planning. With very little known about Sun Bears in the wild, this birth has provided important data on this threatened species.

There were also significant achievements in the research and science fields with the Zoo's Frog Breeding Research Program recording the first successful captive breeding of two Western Australian frog species, and veterinary staff successfully treating the deadly chytrid fungus – a major threat to amphibians around the world – in four different native frog species.

The Zoo continued to offer training and development opportunities for staff at all levels, as well as flexible working arrangements, and recorded a significant reduction in workplace injuries.

Ongoing occupational safety and health initiatives saw an 82% drop in the number of workers compensation claims resulting in lost time, down from eleven claims last year to two claims in 2007-08 with minimal lost time.

In 2008-09, the Zoo will continue to focus on delivering increased conservation outcomes and improvements to facilities and services, as well as increasing its profile as an important scientific institution.



**Dr Wen Haur Cheng**  
Acting Chief Executive Officer

## Outcomes, Services and Performance Information

### Outcome 1: Promote positive community attitudes towards the understanding and appreciation of wildlife and environmental conservation

#### Key Effectiveness Indicators

To obtain information in relation to effectiveness indicators 1.1 and 1.2, Synovate was commissioned by Perth Zoo to conduct customer research in April and May 2008. Intercept surveys were conducted with over 500 randomly selected Zoo patrons over 16 years of age.

#### Indicator 1.1. The Zoo as an educational/learning experience

Survey Question: “The Zoo’s displays educate visitors about conservation problems facing wildlife.”				
Response	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Agree	95%	91%	91%	
Neither agree/disagree	2%	4%	5%	
Disagree	1%	3%	4%	
Don’t know	2%	2%	–	

#### Indicator 1.2. Conservation of the environment

Survey Question: “Perth Zoo encourages people to be more conscious about the conservation of the environment.”				
Response	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Agree	94%	92%	87%	Continuing high level of agreement by respondents while the target was based on Perth Zoo progressively implementing new initiatives in support of this indicator.
Neither agree/disagree	2%	4%	9%	
Disagree	2%	3%	4%	
Don’t know	2%	1%	–	

## Outcomes, Services and Performance Information

Outcome 1: (continued)

### Service 1: Visitor Services

Perth Zoo aims to maximise visitation by providing a quality and unique “value for money” attraction that provides recreation, education and commercial facilities set in ecologically themed botanic gardens.

Key Efficiency Indicators	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Total customers admitted to the Zoo	612,925	620,705	595,000	Continued positive trend in admission numbers including growth in visitation by Friends of Perth Zoo members.
Average cost per customer (based on total cost of services to the Zoo)	\$29.64	\$28.56	\$29.78	Continued positive trend in admission numbers while operating costs remained similar to the target.

### Service 2: Community education and awareness

Perth Zoo aims to promote clear conservation messages to the community. This is achieved by providing educational programs and publications, interpretation and information services that educate the community about conservation issues. The Zoo’s commercial activities are also underpinned by conservation messages.

Key Efficiency Indicators	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Number of participants in formal education programs	62,666	63,895	64,405	
Average cost per participant	\$21.79	\$22.11	\$20.21	Increased staffing costs.

## Outcomes, Services and Performance Information

### Outcome 2: Conservation of wildlife

#### Key Effectiveness Indicators

#### Number of offspring produced by threatened animals for re-introduction.

Perth Zoo aims to successfully breed threatened animals for future re-introduction into their natural environments. These species are all part of programs managed by the Department of Environment and Conservation through the Recovery Team process as part of the species recovery plan.

	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Western Swamp Tortoise	26	13	40	The very hot summer is likely to be the cause of seven of the females laying late at night with their eggs unable to be retrieved for controlled incubation and observation.
Numbat	12	8	15	Possible causes are the hotter than usual summer and some dietary changes.
Dibbler	37	30	42	Some pairings of animals failed to produce offspring and some females did not come into oestrus.
<b>TOTAL</b>	<b>75</b>	<b>51</b>	<b>97</b>	

## Outcomes, Services and Performance Information

### Key Effectiveness Indicators (continued)

**Percentage of species in the animal collection that are part of a regionally managed program where the Perth Zoo has complied with that program.**

The Zoo’s collection plan is a strategic planning document that outlines Perth Zoo’s current and future animal collection requirements and associated management actions. The collection plan is reviewed annually and proposed actions negotiated with the Australasian Regional Association of Zoological Parks and Aquaria (ARAZPA) institutional members.

Perth Zoo aims to comply with all agreed actions in regional animal management programs. Coordination amongst member institutions of ARAZPA is one of the cornerstones of Perth Zoo’s animal management.

Key Efficiency Indicators	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Number of species in Perth Zoo animal collection.	196	187	195	Some planned species acquisitions did not occur during the period.
Number of species in the animal collection that are part of a regional management program.	32	33	36	Some planned acquisitions of regionally managed species acquisitions did not occur during the period.
Percentage of species in the animal collection that are part of a regional management program.	16%	18%	18%	
Number of species where Perth Zoo has complied with the regional management program.	30	32	36	
Percentage of species where Perth Zoo has complied with the regional management program.	94%	97%	100%	Perth Zoo did not proceed with the planned breeding from one of the female Sumatran Orang-utans for animal management reasons.

## Outcomes, Services and Performance Information

Outcome 2: (continued)

### Service 3: Wildlife collection management

The conservation value of the wildlife collection will be optimised by effective management, selection, captive breeding, breeding for re-introduction and provision of research opportunities.

Key Efficiency Indicators	2006-07 Actual	2007-08 Actual	2007-08 Target	Reason for significant variance between 2007-08 actual and 2007-08 target
Number of species maintained within the animal collection	196	187	195	Some planned species acquisitions did not occur during the period.
Average cost of maintaining each species in the animal collection.	\$54,853	\$56,904	\$54,170	The lower than expected species numbers resulted in the increased average cost.

## Directorate Reports

### Life Sciences Directorate

#### Objective

- To promote the understanding and appreciation of wildlife and conservation through the presentation of a diverse, well-maintained, interesting collection of animals and to directly contribute to conservation.

#### Overview

The directorate continued to manage the Zoo's collection of fauna in line with the agency's mission statement, objectives and Animal Collection Plan – the latter developed as part of regional animal collection planning in conjunction with major zoos in the Australasian region.

Significant animal births in 2007-08 included a male Sumatran Orang-utan (critically endangered), a female Silvery Gibbon (critically endangered), a female Sun Bear (threatened), a Nepalese Red Panda (endangered), a female Rothschild's Giraffe (threatened), a Short-beaked Echidna, seven Rough-scaled Pythons and a Muir's Corella (a world first).

#### Outcomes

##### Exotic Fauna

Supporting the conservation and protection of Sumatran Orang-utans, elephant, Sumatran Tiger and other threatened fauna in the unique

Bukit Tigapuluh National Park in Sumatra, Indonesia, remained a key project in 2007-08. Zoo staff visited the park to check progress on the construction of an open orang-utan sanctuary which is being funded by the Zoo. The sanctuary will provide ongoing care in a rainforest setting for rescued ex-pet or orphaned orang-utans that cannot be successfully reintroduced to the wild, with the aim of releasing their offspring into the park. The sanctuary, expected to be completed and operating in early 2009, is part of the Zoo's commitment to support the conservation of threatened priority species in neighbouring countries.

Staff also visited Bukit Tigapuluh National Park to check on the progress of Perth Zoo born and bred Sumatran Orang-utan Temara who was released into the park in November 2006 as part of an orang-utan reintroduction program. The world's first captive-bred zoo orang-utan to be released into the wild, Temara has been closely monitored since her release. During 2007-08, she continued to be monitored daily by her Indonesian trackers as well as undergoing regular checks by visiting Perth Zoo staff.

Temara is adapting well to life in the forest, following the river's fruiting trees to the best and most stable fruiting site in the park. She feeds from fruiting trees and makes nests every night after travelling high in the forest canopy during the day. Due to a very poor local fruiting season (the worst on record), Temara needed supplementary feeding which will continue in the upcoming non-fruiting season. Her progress will continue to be closely monitored with the goal of Temara becoming completely self-sufficient in the forest and ultimately breeding and rearing off-spring of her own.



*Temara with one of her Indonesian trackers.*

## Directorate Reports

### Life Sciences Directorate (continued)

In 2007-08, Perth Zoo continued its breeding success with Sumatran Orang-utan – considered one of the most critically endangered species in the world – with the birth of a male infant in October 2007. The youngster, named Nyaru, has thrived under the experienced care of his mother Negara and contributes to the ultimate goal of Perth Zoo continuing to breed Sumatran Orang-utans for release into the wild, should Temara's release prove successful in the long term.



*Sumatran Orang-utan infant Nyaru and mum Negara. Photo by Derek Smith.*

One of only six institutions in the world successfully breeding the critically endangered Silvery Gibbon, Perth Zoo added another offspring to its gibbon group in May 2008. Breeding female Hecla gave birth to a female on 26 May – her sixth offspring. Hecla is a very experienced mother and continued to display her maternal expertise with this off-spring. Her maternal competency provides an invaluable learning experience for her two older off-spring. Silvery Gibbons are only found in west and central Java in highly fragmented habitat and are facing a significant threat from habitat loss as well as poaching for the pet trade and hunting for food.

During the year, Perth Zoo funded the first Indonesian Gibbon Workshop to help develop conservation plans for Indonesian gibbon species. The workshop, held in Jakarta in February 2008, was attended by Indonesian Government officials and representatives from Indonesian and international zoos and non-government conservation organisations. As a result of this workshop, an international program, led by staff from Perth Zoo, is being developed to manage all Silvery Gibbons, both inside and outside Indonesia, as one mega population. A primary goal of the plan will be managed releases of rescued ex-pet and captive-bred gibbons into the rainforests of Java to establish new populations in the wild.

Rescued Sun Bears Bopha and Jamran – who arrived in Perth from Cambodia in January 2007 – were introduced (given physical access to each other) during the year resulting in several matings and the birth of a female cub on 26 March 2008 – the first successful breeding of this species in Australia. The cub, named Maly, weighed 406 grams at birth. With video surveillance equipment installed in the birthing den, keepers were able to capture valuable footage of the first three months of the cub's life. Very little information is available on the breeding of Sun Bears due to their cryptic nature in the wild, so the information being gathered in Perth will prove invaluable for the Australasian breeding program for this threatened bear species. Bopha has proved to be an excellent mother.



*Sun Bear cub Maly. Photo by Derek Smith.*

## Directorate Reports

### Life Sciences Directorate (continued)

In addition to increasing awareness of the threats facing Sun Bears in the wild in Cambodia, the Sun Bears at Perth Zoo are directly aiding their wild cousins through visitor support for in-situ conservation efforts by the Free the Bears Fund and their partners in Cambodia. This support is vital to ensure a future for wild Sun Bear populations which face numerous threats including habitat loss and illegal hunting to supply the demand for bear parts in traditional Asian medicine.

Both Bopha and Jamran were rescued from poachers and nursed back to health at the Free The Bears Fund sanctuary in Cambodia before eventually being transferred to Perth to start a new life as part the regional breeding program. The breeding success at Perth Zoo was the culmination of years of planning and would not have been possible without the support of the Free The Bears Fund and the Cambodian Government, and the generosity of the Western Australian community and businesses through Project Sun Bear which raised money to build a new home for Bopha and Jamran at Perth Zoo and transport them to Australia.

Perth Zoo maintained its active role in the Australasian breeding program for the endangered Nepalese Red Panda, with breeding panda, Chori, giving birth to a healthy cub in December 2007. Roshani is Chori's sixth cub and the first for new breeding male Harley who arrived in Perth from Cincinnati Zoo, USA, in 2006 to continue the Zoo's breeding program. During the year, Perth Zoo transferred a male Red Panda, Pasang, to Melbourne Zoo to maximise the breeding potential of the regional population. Perth Zoo has successfully bred 12 Red Pandas since 1997 as part of the regional breeding program. Red Pandas live in mountainous terrain from Nepal through to north eastern India and Bhutan and into China, Laos and northern Myanmar. The major threat to the survival of Red Pandas in the wild is the clearing of habitat for land and timber.

On 24 December 2007, the Zoo's breeding Rothschild's Giraffe, Misha, gave birth to a female calf – the first giraffe born at Perth Zoo in seven years. The birth of Mapenzi marked the recommencement of the Zoo's giraffe breeding program. Mapenzi weighed around 55kg and was 1.75 metres tall at birth. She is Misha's fifth offspring and the first calf sired by new breeding male, Armani, who arrived in Perth from Melbourne in 2005 after a long search for a genetically suitable male to replace the Zoo's retired breeding male. Since 1995, Perth Zoo has

successfully bred six Rothschild's Giraffe – one of the most threatened giraffe subspecies, with only a few hundred left in Kenya and Uganda.



*Rothschild's Giraffe calf, Mapenzi.*

A male Sumatran Tiger, Hari, was transferred from Cairns to pair with our female Sumatran Tiger, Setia, as part of the Australasian breeding program for this critically endangered species. The pair was successfully introduced in December 2008 resulting in the birth of four cubs in March 2008. Only one cub survived and although the remaining cub was cared for by first-time mother Setia in the first few weeks, Setia's subsequent lack of care for the cub forced keepers to remove the youngster for hand rearing. It is not unusual for first-time carnivore mothers to reject their young.

## Directorate Reports

### Life Sciences Directorate (continued)

With estimates that as few as 400 Sumatran Tigers remain in the wild, it is extremely important that any individual born into the captive population is able to socialise with other tigers to become competent breeders themselves and help boost Sumatran Tiger numbers. In co-operation with the Australasian breeding program, Perth Zoo transferred the remaining female cub to Dreamworld in Queensland where she was able to have immediate contact with other tiger cubs. Hari and Setia have since mated again. It is hoped that Setia will give birth in 2008-09 and, with the experience gained from her first litter, successfully raise cubs.

The Zoo's enrichment program for its animals was expanded during the year with the addition of walks around the Zoo grounds for the two female elephants, Tricia and Permai. The aim of the program is to enrich the mental and physical health of the different animals at the Zoo by making their environments less predictable and by encouraging and stimulating natural behaviours such as foraging, wallowing and nest building. The elephant walks are conducted in accordance with a strict set of protocols to ensure the safety of the elephants, staff and visitors. Tricia is walked more frequently and more extensively through the Zoo grounds as her training program is more

advanced than the younger female Permai. The aim is to gradually expand Permai's walks and possibly progress to walking the females together during opening hours. The walks are an additional activity to the elephants' existing exercise and enrichment program.

### Australian Fauna

The Zoo celebrated its first breeding success with Short-beaked Echidna in August 2007. The puggle (newborn echidna) – only the ninth echidna ever bred in Australia – hatched on 4 August. The mother incubated the single egg for 10 days before it hatched and then carried the puggle in her pouch for two months before depositing it in a burrow in early October.



*Short-beaked Echidna puggle (baby) in its burrow.*

The youngster, named Jilba, remained in the burrow until February 2008 and increased from a birth weight of less than one gram to around 2000 grams by the end of 2007-08. Whilst inside the burrow, Jilba was monitored 24 hours a day, seven days a week via a video surveillance system, providing important data on puggle development and the female care of a puggle.

Very little is known about echidnas and it is hoped that research at Perth Zoo will provide a better understanding of echidna behaviour and reproduction. As part of the Zoo's research into the reproductive biology of echidnas, six adult echidnas at the Zoo were fitted with tiny data loggers (weighing just three grams) that recorded temperature and humidity. Video surveillance systems also recorded echidna behaviour and activity. This data has been analysed to look for trends and comparisons between the sexes. It is hoped that the birth of Jilba and the research undertaken will help unravel some of the mysteries of echidna reproduction and provide vital information to help save its endangered cousin, the Long-beaked Echidna, which is facing extinction in the wild. The Short-beaked Echidna is found in Australia, New Guinea and some off-shore islands. The Long-beaked Echidna is found only in small parts of New Guinea and has never been bred in captivity.

## Directorate Reports

### Life Sciences Directorate (continued)



*Rough-scaled Python hatching. Photo by Vanessa Richter.*

One of Australia's rarest pythons, the Rough-scaled Python, was also successfully bred at Perth Zoo for the first time in 2007-08. After an incubation period of 70 days, eight Rough-scaled Pythons hatched over a three day period in January 2007. Seven of these hatchlings survived. The young weighed around 18 grams each and were 42cm long at hatching, compared to their parents who weigh 700 grams each and are around 1.5m long. Rough-scaled Pythons were only discovered in the far north-west of Western Australia about 30 years ago and virtually nothing is known about their biology and behaviour in the wild.

They have a very small distribution in the monsoonal rainforests of the Kimberley and prefer caves and sandstone gorges. Only a small number of snakes have ever been sighted. This is the first time the species has been bred in Western Australia.

In partnership with the Department of Fisheries and Murdoch University, the Zoo opened a new Freshwater Fish display in the Australian Wetlands exhibit in April 2008. The display seeks to increase awareness of the plight of Western Australian aquatic species by displaying native and introduced fish species found in the south-west. Characterised by a long dry summer and cool wet winter, the south-west is home to a variety of native fish species of which eight are found nowhere else in the world. Information on what people can do to help save our unique native fish is highlighted in the exhibit signage including responsible aquarium ownership.

A major achievement in 2007-08, was the successful breeding of a Muir's Corella – the first captive breeding of this species in the world. The parents rejected the egg but it was successfully incubated, hatched and hand-reared. Perth Zoo is a partner in a breeding program for the Muir's Corella which once

inhabited much of the south-west of Western Australia but is now only found in a single, isolated population. Muir's Corella nest in the hollows of mature eucalypt trees, usually Wandoo or Salmon Gum. Due to the size required for a nesting hollow, these trees need to be at least 70 years old. Adults lay one to three eggs inside the hollow from September to November but the clearing of these remnant trees has left the birds with fewer places to nest and rear their young.

During the year, staff designed and built a new exhibit to house a female Goodfellow's Tree Kangaroo. Built on the site of an unused cassowary yard, the new exhibit includes climbing structures suitable for these arboreal marsupials and a sleeping hut. This proved to be a very successful pilot project for in-house design and construction of a non-dangerous animal exhibit. A 19-month-old female Goodfellow's Tree Kangaroo from Melbourne Zoo will be housed in the exhibit with the aim of bringing in a male in the future so that Perth Zoo can contribute to the regional breeding program for this species. Having this species on display will also help raise awareness about the threats facing tree kangaroos in New Guinea.

## Directorate Reports

### Animal Health and Research Directorate

#### Objectives

- To deliver the highest possible level of animal health care, welfare, husbandry and species management and to maintain the Zoo's status as an internationally recognised quarantine facility;
- To establish Perth Zoo as a leader in conservation by continuing to develop a diverse scientific research program and building further relationships with local and international research and conservation agencies; and through the application of this knowledge, continuing to breed threatened species for release into the wild.

#### Overview

The Animal Health and Research Directorate encompasses the Zoo's Veterinary Department, Native Species Breeding Program, Reproductive Biology Unit and Research Program.

During the reporting period, the directorate continued to focus on providing a progressive health program for the Zoo's animals and for wildlife brought into the Zoo for assessment and treatment as part of rehabilitation programs or confiscations.

The directorate continued to provide direct support to in-situ conservation through its native species breeding-for-release program. In the reporting period, 39 critically endangered Western Swamp Tortoises bred at Perth Zoo were released into monitored habitats in the wild by the Department of Environment and Conservation (DEC) to augment wild populations. Twelve Numbats and 39 Dibblers were also provided to DEC for release into the wild.

#### Outcomes

##### Veterinary Department

The Veterinary Department is responsible for the provision of responsive and preventative health care for the Zoo's animal collection, as well as the examination and treatment of injured and confiscated wildlife, and the provision of conservation-based veterinary education programs.

High standards of health care for collection animals continued to be provided through the Zoo's preventative medicine program which includes vaccinations, routine health checks, dietary management and disease screening.

Staff continued to expand the preventative medicine program introducing annual veterinary

inspections for the entire Western Swamp Tortoise breeding colony. Every tortoise now undergoes a routine health check at least once a year. Work also began on a review of Western Swamp Tortoise nutrition including analysis of their diet at the Zoo – artificial pudding and live food items (black worm, brine shrimp and mosquito larvae) – with the aim of improving the reproduction rate.

Nutrition was a key focus again in 2007-08 with the completion of a detailed dietary review for Ring-tailed Lemur and the introduction of a more natural and enriching diet for these animals. Dietary reviews were also undertaken for Long-nosed Potoroos, Galapagos Tortoise, Macaws and Lorikeets.

Trials for the treatment of chytrid fungus, a deadly infectious disease threatening wild frogs, were successful in clearing the infection in four different native frog species. The Zoo's veterinary team treated frogs brought in from the wild with chytrid fungus. The treatment process had not previously been trialed with Western Australian frog species. The results have provided valuable information in the event of an outbreak of this disease in native frog species held in captivity.

## Directorate Reports

### Animal Health and Research Directorate (continued)

During the reporting period, Perth Zoo veterinary staff assessed and treated 113 wild Black Cockatoos (an increase from 70 birds in the previous year) brought in by DEC as part of an ongoing rehabilitation program for sick and injured wild Black Cockatoos. Fifty nine cockatoos were able to be successfully treated and passed on to wildlife carers for further rehabilitation and return to the wild.



Cockatoo x-ray reveals shot gun pellets and an air rifle slug.

Perth Zoo veterinary staff also examined 35 reptiles confiscated by the Australian Customs Service and DEC including south west carpet pythons, an eastern long neck tortoise, desert geckos and various dragon lizards.

Veterinary staff continued their work in the field of conservation medicine and involvement in multi-agency conservation initiatives including investigations into the population decline of woylies. Veterinary staff also continued their involvement in various teaching and training programs including the Murdoch University undergraduate veterinary training program, the Murdoch University post-graduate Conservation Medicine Program and DEC’s wildlife carer courses. Perth Zoo staff contributed substantially to the organisation of the 2007 Annual Conference of the Australian Section of the Wildlife Disease Association which was held in Dryandra, Western Australia.

### Research

Perth Zoo’s research program covers six priority streams: Nutrition; Health and Disease; Reproductive Biology; Captive Management; Wildlife Management and Conservation; and Education/Communication. In 2007-08, 34 research projects were conducted including six PhD projects, three Masters projects, six Honours projects, six third year projects, four Post-doctoral collaborations and nine staff research projects. Honorary Research Fellows

Dr Christine Halais, Dr Rosemary Markham, Dr Sandy Webb, Dr Robert Browne and Wendy Kappelle continued to work with our research team throughout the year.

In 2007-08, the Zoo’s Frog Breeding Research Program recorded a number of significant achievements and findings. The program, established at Perth Zoo in 2005-06 in response to the global amphibian crisis, continued to focus on threatened Western Australian frog species with the aim of developing successful captive breeding and management techniques. By developing this expertise, it is hoped that a safety net can be provided for threatened frog species if their populations collapse in the wild as a result of cane toads or disease, in particular, the deadly chytrid fungus.



Perth Zoo Native Species Breeding Programs supervisor Glen Gaikhorst with a Cave-dwelling Frog (*Litoria cavernicola*).

## Directorate Reports

### Animal Health and Research Directorate (continued)

One of the main aims of the Frog Breeding Research Program is to provide the capacity to breed threatened species for release into secure habitats should this become necessary, as well as the capacity to maintain back-up populations of threatened Western Australian frog species. Findings and achievements, both on site and in the field, in 2007-08 included:

- The first successful captive breeding of Roseate Frogs (*Geocrinia rosea*). The refining of the husbandry of the species, breeding them in captivity and raising them from metamorph frogs to adults is a world first. The Roseate Frog is being used as an analogue species for the threatened Orange-bellied Frog (*Geocrinia vitellina*) and White-bellied Frog (*Geocrinia alba*) species found in south-west Western Australia. This new knowledge will be applied during the next breeding season when the program attempts to breed the Roseate's threatened Orange-bellied relative.
- The successful captive breeding of Cave-dwelling Frogs (*Litoria cavernicola*) – another first for the program. This species is endemic to Western Australia and only found in the Kimberley region.
- The discovery of chytrid fungus in populations of two threatened WA frog species, the Orange-bellied Frog at Margaret River in Western Australia's South-West and Sunset Frog populations near Walpole further south.
- The successful treatment of two pairs of Sunset Frogs brought in from the wild with chytrid fungus. The Zoo will attempt to breed from these pairs in 2008-09.
- Veterinary trials in the treatment of frogs with chytrid infections with the successful treatment of four different frog species.
- The introduction of a chytrid testing service in Western Australia by local biotech company, Saturn Biotech. Previously, all chytrid testing in Australia was conducted at the Australian Animal Health Laboratories (AAHL) in Victoria.
- The discovery of extremely high levels of acidity in the water in peat bogs at known breeding sites of the Sunset Frog. The increase in acidity raises concerns about the future of this species as it is highly unlikely that tadpoles can survive in these conditions.

### Reproductive Biology Unit

Perth Zoo's on-site Reproductive Biology Unit is dedicated to increasing understanding and knowledge of the reproductive biology of threatened fauna to support breeding and conservation programs. Activities during the year focused on various hormone related projects including the detection of progesterone in Numbat urine using biosensors, the detection of leutenising hormone in macropods, investigations into hormonal changes during the oestrus cycle of the Bilby (in collaboration with Dr Steve Johnston and his student Katie Ballantyne from University of Queensland), and faecal steroid analysis of the female Sun Bear through her first pregnancy.

Enzyme Immunoassays, established in 2006-07, assisted with the detection and monitoring of leutenising hormone and progesterone to help detect oestrus in the female Asian Elephant.

## Directorate Reports

### Animal Health and Research Directorate (continued)

#### Native Species Breeding Program

The Zoo continued to breed Dibblers, Numbats and Western Swamp Tortoise – all threatened native species – for release into the wild by the Department and Environment and Conservation (DEC) as part of species recovery plans.

In 2007, 39 Zoo-bred Dibblers were released into the Peniup Nature Reserve and the Stirling Range National Park. Thirty Dibblers were born at the Zoo in 2008.

Thirty nine Western Swamp Tortoise bred at Perth Zoo were released in 2007, 25 at Mogumber Nature Reserve, 10 at a trial release site in the Moore River Nature Reserve and four at the Ellenbrook Nature Reserve. This year's breeding efforts resulted in 13 hatchlings which is lower than usual. The most likely reason for the low number of hatchlings was the very hot summer which resulted in seven of the females laying late at night with their eggs unable to be retrieved for controlled incubation and observation. Some of the eggs from these nests were successful, with hatchlings emerging during the early winter rains.



*Western Swamp Tortoise hatchling.*

In December 2007, 12 Perth Zoo-bred Numbats were released into the Cocanarup Timber Reserve near Ravensthorpe. Eight Numbats were bred in the 2008 season. This is lower than expected and possibly due to the hotter than usual summer season.

The Sandhill Dunnart breeding cycle and growth and development research was completed with the report to be finalised in 2008-09.

## Directorate Reports

### Corporate and Commercial Development Directorate

#### Objectives

- To actively develop positive community attitudes towards the understanding and appreciation of wildlife and conservation while maximising visitor attendance and participation in zoo initiatives;
- To provide financial, human resources and technical support services necessary for operational effectiveness; and
- To develop and maintain effective business relationships with private and public sector organisations.

#### Overview

The Corporate and Commercial Development Directorate encompasses the marketing and events, corporate relations, fundraising, policy, administration, human resources and finance sections.

Continued growth in admissions, commercial activities and Friends of Perth Zoo memberships resulted in increased revenue flows in 2007-08.

The Zoo's efforts in improving the way goods and services are purchased across the agency to provide cost savings and efficiencies were recognised with a High Commendation in the Innovations in Procurement Treasurer's Award.

#### Outcomes

##### Visitation

The Zoo recorded another year of admissions growth with 620,705 visitors in 2007-08, up from 612,925 visitors in 2006-07.

Market research company, Synovate, conducted 500 face-to-face interviews with Perth Zoo visitors and 300 telephone surveys with members of the public during April and May 2008 to assess the Zoo's performance against its strategic objectives. The key findings of this market research included:

- 96% of visitors and 92% of the general public surveyed agreed that the Zoo has an important role in the conservation of key species. (This was the first year this question was asked.)
- 97% of visitors (99% in 2007) and 92% of the general public (91% in 2007) believed the Zoo had an important role in the community.
- 93% of visitors (97% in 2007) and 84% of the general public (90% in 2007) believed the Zoo educated visitors about conservation problems facing wildlife.
- 95% of visitors (97% in 2007) and 95% of the general public (96% in 2007) believed the Zoo looked after the quality of life of animals in its care.

- 94% of visitors (96% in 2007) and 84% of the general public (93% in 2007) described the Zoo as being extremely good or quite good value for money.
- 96% of visitors believed that the vegetation in the Zoo surrounds was an important feature of their Zoo visit. (This was the first year this question was asked.)

#### Marketing

A continued focus in 2007-08 was balancing business growth with a firm commitment to delivering events, activities and attractions that support the Zoo's vision and purpose.

A strong response from surveyed visitors that the photographic exhibitions held at the Zoo in 2006, 2007 and 2008 not only added value to a regular Zoo visit (85%) but also raised awareness of environmental and conservation issues (75%) reinforced the Zoo's commitment to these regular attractions.

## Directorate Reports

### Corporate and Commercial Development Directorate (continued)

In 2008, Perth Zoo joined forces again with renowned photographer Jane Davenport to create “Blink: and you’ll miss it” – an outdoor photographic exhibition featuring native flora and fauna. The 30 images, exhibited in the Australian Walkabout from April to June, focused on the intricate web of life in South West Western Australia, Australia’s only biodiversity hotspot as recognised by Conservation International.



*“Blink: and You’ll Miss It” photographic exhibition.*

As in previous years, the Zoo provided free entry for mothers on Mother’s Day and fathers on Father’s Day attracting more than 9,000 visitors over the two days.

Throughout the year, members of the public continued to take advantage of the Zoo’s community access program, Adults at Kid’s Prices, offered every Wednesday (excluding school holidays). This program accounted for 3% of total admissions in 2007-08.

The Zoo’s graphics design team won The Printing Industries Craftmanship Award for excellence in printed material for its postcard series.

### Events

The Zoo’s concert season started early in 2007-08 with a new direction trialling the outsourcing of concert events to minimise financial risk associated with event management whilst maximising financial returns. Andrew McManus Presents staged four concerts at the Zoo featuring international and Australian performers. The Beach Boys, Christopher Cross and Daddy Cool performed on two nights as did Bryan Ferry, Joan Armatrading and Darryl Braithwaite, attracting a total of 13,270 patrons over four nights.

Peters Trumpet Happy Zoo Year was again a sell-out event with 4,513 patrons attending the New Year’s celebration. An additional family concert was held in late January and attended by over 3,000 patrons.

### Zoo Shop, Functions and Close Encounters

The Zoo shop recorded a 7.5% increase in sales revenue over the previous year. The shop’s buying philosophy of sourcing a greater proportion of products with a direct link to the Zoo’s conservation messages and avoiding products containing inappropriate elements, for example palm oil, has continued to yield a strong financial return.

The Perth Zoo Conference Centre received a further facelift in 2007-08 with additional upgraded audio-visual equipment and furniture. The Conference Centre provides an excellent source of revenue for the Zoo and introduces a diverse cross-section of the community to the other features and attractions of the Zoo. Combined with the significant improvement in facilities and presentation of the Zoo’s Function Centre, the Zoo is now in a position to satisfy a broader range of client needs in the function, seminar and conference market.

## Directorate Reports

### Corporate and Commercial Development Directorate (continued)

The tender for catering services at Perth Zoo was finalised in 2007-08 with Spotless Services (Australia) Limited securing the contract for a period of ten years. Retail catering services at the Zoo were upgraded with the refurbishment of the café and fast food facilities.



*Café and fast food outlet area.*

The Close Encounters behind the scenes program recorded strong revenue returns, providing \$30,000 for the Zoo's Wildlife Conservation Action fundraising program to support the conservation of threatened species in the wild.

### Corporate Relations and Fundraising

The key focus in 2007-08 was the transition from the Zoo's last major fundraising initiative, Project Sun Bear, to a new fundraising direction reflecting the Zoo's increased role in actively supporting conservation in the wild.

This new direction is in line with the Zoo's mission to help secure long term populations of species in natural environments while engaging the community in global conservation action, and in line with the World Zoo and Aquarium Conservation Strategy which calls on zoos and aquariums to integrate all aspects of their work with conservation activities.

Perth Zoo's Wildlife Conservation Action (WCA) fundraising program was launched in June 2007 to support the conservation of threatened species in the wild. In 2007-08, a range of WCA fundraising initiatives raised just over \$216,000. These funds have been allocated to the following:

- Frankfurt Zoological Society for conservation projects in Bukit Tigapuluh National Park in, Sumatra, Indonesia – the only national park in Sumatra with a complete representation of Sumatran mega fauna including the critically

endangered Sumatran Tiger and Sumatran Orang-utan. Perth Zoo's financial support through WCA provides resources for wildlife surveys, habitat protection, research and an open orang-utan sanctuary.

- Free the Bears Fund Inc for Sun Bear conservation projects in Cambodia. Poaching and habitat destruction are major threats to Sun Bears and other bear species and, while efforts are being made to curb the illegal wildlife trade, conservation efforts are hampered by a lack of information on the species. The collection of data on these bears and their life in the wild is vital in assisting conservation efforts to protect bear populations in the wild.
- Painted Dog Conservation Inc to support its conservation work with the threatened African Painted Dog in southern Africa. The establishment of poaching patrols, a rehabilitation centre for injured Painted Dogs, release and translocation programs, community education and snare removal efforts have already seen the number of Painted Dogs in Zimbabwe increase from 300 to 700.

## Directorate Reports

### Corporate and Commercial Development Directorate (continued)

- Tenkile Conservation Alliance in support of its conservation work with the Tenkile or Scott's Tree Kangaroo – one of the world's most endangered mammals – in the Torricelli Mountain Range in Sandaun Province in north-west Papua New Guinea. Threatened by human population growth, conservation efforts concentrate on working with local communities to establish hunting moratoriums and the development of alternative food sources and livelihood strategies for villagers.
- Silvery Gibbon Project to support its work with the Silvery (Javan) Gibbon which is facing extinction. This critically endangered primate is found only in the jungles of Indonesia on the island of Java. Wild populations are under threat from logging, the burning of forests for palm oil plantations and the encroachment of human populations.
- Australasian Regional Association of Zoological Parks and Aquaria for the 2008 Year of the Frog campaign to raise awareness of the worldwide amphibian extinction crisis and raise funds for amphibian conservation. One-third to one-half of the world's 6000 known amphibian species face extinction in our lifetime – the single largest mass extinction since the disappearance of dinosaurs.

- Native fauna species recovery programs co-ordinated by the Department of Environment and Conservation. Australian fauna including fish, frogs, birds, reptiles and mammals, are under increasing threat of extinction due to feral pests, habitat loss and the impact of humans. Many Australian species have already been lost and a further 346 species are threatened with extinction.



*Splendid Tree Frog.*

The Zoo Friends membership program continued to deliver strong revenue results with a 26% increase in revenue, up from \$527,963 in 2006-07 to \$665,258 in 2007-08. Twenty-five per cent of members took advantage of the 20% RAC member discount on new Zoo Friends memberships.

New fundraising initiatives in 2007-08 included the creation of Perth Zoo licence plates in support of WCA and the production of a combined adoption and animal paw print product.

### Policy and Administration

The Zoo continued to focus on procurement reforms across all areas of operations including the management of agency specific contracts, use of common-use contracts and staff training. During the year, the purchasing procedures manual and internal guides were revised in accordance with new State Supply Commission policies and to improve effectiveness in procurement practices within the Zoo. Working to a forward procurement plan, the Zoo has progressively put in place new agency-specific contracts that demonstrate improved value for money. The Zoo has also improved the contracts database with more information and an efficient query and reporting capability.

The Innovation in Procurement Treasurer's Awards commended the Zoo for "taking a strategic stance when implementing reform initiatives and investing in training and education of their staff, resulting in significant benefits in terms of cost savings, time efficiencies and governance".

## Directorate Reports

### Corporate and Commercial Development Directorate (continued)

Significant records disposal projects occurred during the year for the destruction of inactive and obsolete files in accordance with the Zoo's Retention and Disposal schedule. The TRIM e-mail project was expanded from a pilot project to include key officers with records responsibilities. Procedures and guidelines were developed and specialised training was delivered to these officers to ensure significant Zoo emails are saved directly into the TRIM system.

An Information Systems Strategic Plan was developed for the period 2007–2009 along with new Information Technology Security Policy and Procedures. The strategic plan aims to guide capital expenditure and continuous improvement in the maintenance and development of the Zoo's core information systems. In December 2007, the Zoo introduced an online, internal search engine for intranet files and general Zoo records. This search engine is integrated with the Zoo's records management software. Network connections within the Zoo grounds were also upgraded to standardise access for staff.

As part of ongoing annual risk management programs, the Zoo's Risk Management Committee conducted an Agency Risk Review of strategic risks and all Zoo Managers/Curators undertook Sectional Risk Assessments of their areas. Corporate Executive reviewed the high risks from both processes. The risk information was also provided to the Board's Audit Sub-Committee. The Zoo's Emergency Plan and Procedures were reviewed and updated, and emergency drills and training were conducted during the year. The Zoo's Business Continuity Plan and Avian Influenza Response plan were tested in November 2007 as part of a Government pandemic exercise.

## Directorate Reports

### Visitor and Education Services Directorate

#### Objectives

- To actively develop positive community attitudes towards the understanding and appreciation of wildlife and conservation;
- To foster and deliver high levels of customer service and high level visitor experiences; and
- To effectively plan and implement the ongoing redevelopment of the Zoo according to the business plan and to meet the needs of visitors, staff and the collection.

#### Overview

The Visitor and Education Services Directorate comprises four sections – education, visitor services, facilities and environmental services, and horticulture – each with a specialist function responsible for achieving high level Zoo presentation and visitor and education services.

During 2007-08, the directorate continued to manage the Zoo's capital and maintenance projects. Improvements to animal exhibits, interpretive facilities and visitor services were undertaken in line with the Zoo's increasing focus on sustainability and conservation of species in the wild.

The Zoo's suite of education programs for students and teachers from kindergarten to tertiary level continued to expand. A new

series of frog-focused programs and special events were introduced to raise awareness of the worldwide amphibian crisis and local frog species, as part of the 2008 International Year of the Frog.

#### Outcomes

##### Education

The Zoo continued to offer a wide range of on-site, off-site and on-line education services in 2007-08. On-site services included formal education programs for groups of primary, secondary and tertiary students, as well as teachers and other adult groups. Off-site education services included conference presentations, talks to community groups, an information and enquiry service, and a variety of print and electronic publications.

In 2007-08, 63,794 children and adults participated in the Zoo's on-site education programs, up 1.9% from 62,566 in 2006-07. In addition, 73 off-site educational talks were presented to community groups (3041 people in total). These public talks are presented by members of the Zoo to You speakers panel to metropolitan-based adult community groups including Rotary and Probus clubs, libraries, senior citizens' centres, retirement villages and special interest groups. The Zoo to You talks are delivered by experienced Perth Zoo Docents (volunteers).

The Zoo's school education program, Living Links, continued to support teaching and learning in Western Australian schools by providing education experiences for students in each phase of development from early childhood to late adolescence and across all learning areas. Each education experience is supported by an on-line teacher resource pack.

The Living Links education program was complemented by a number of special programs and events to further connect students with nature and empower them to take positive action for the environment. These programs included Zoo Camp, creative and performing arts programs, student conferences (Junior Wildlife Conference in June and September; Biology Day in August) and school holiday workshops (Wild About Animals in January and July; Into Wildlife in April and October). A total of 1062 students participated in the Zoo Camp overnight education experience, while 112 Year 4-7 students participated in the Junior Wildlife Conferences and 52 Year 12 Biology students from metropolitan and regional schools attended the Biology Day seminar.

## Directorate Reports

### Visitor and Education Services Directorate (continued)

More than 150 teachers participated in professional learning programs at the Zoo including Teacher Zoo Snoozes, Teacher Twilights, Hop to it (a one-day frog-focused seminar), Going Ape (for Year 11-12 Human Biology teachers) and Wild Ways workshops (delivered in partnership with the Department of Education and Training's Access Asia Program).

As part of the awareness raising activities for the 2008 Year of the Frog, Perth Zoo education staff developed and introduced frog-focused education experiences for students including a suite of 20-minute education experiences for primary school students for the Leap Day Festival held at the Zoo in February. The aim of the festival, which attracted 271 students from seven metropolitan primary schools, was to provide students with an opportunity to learn about the variety of Western Australian native frog species, the identification of frog species, frog habitats and frog conservation. In June 2008, 764 kindergarten and primary aged students attended a special Frog Tales theatre performance at the Zoo. Zoo education staff also developed a new frog conservation teacher professional development program and gave frog-themed presentations at conferences for primary and secondary teachers.

In March 2008, the education section held its first Geographical, Earth and Environmental Science Day to support teachers in the areas of Geography and Earth Sciences as well as the Australian Association for Environmental Education in encouraging students to pursue careers in these disciplines. The event was attended by 160 secondary students with presentations from eight different agencies.

New interpretive facilities developed in 2007-08 included interpretive signage for the new visitor amphitheatre at the elephant exhibit, the installation of a life-sized baby elephant sculpture at the Bukit Station in the Asian rainforest zone, and a Perentie (monitor lizard) sculpture in the reptile encounter area.



*The new elephant exhibit amphitheatre visitor viewing area.*

Other improvements included new interpretive signs in the wetlands, African savannah, bird-friendly garden, Asian rainforest and reptile encounter.

Perth Zoo's website continued to be a well-used vehicle for communicating the Zoo's activities and conservation messages including detailed material promoting frog conservation. Regular updates to the website included video footage of new arrivals. Due to a change in statistics reporting, complete website visitation figures for the 2007-08 period are unavailable.

The Zoo's ninth annual national community conservation education program, Tiwest Night Stalk, ran from 1 September 2007 to 16 October 2007. Sixty surveys were completed around Australia with over 1000 people participating in local Night Stalks, recording all sightings of marsupials and feral pests. Surveys were completed in every state of Australia except the Northern Territory. The majority of participants were from community conservation groups and members of the general public. Night Stalk results, collated by Perth Zoo, are posted on the Night Stalk website and made available to conservation and wildlife agencies.

## Directorate Reports

### Visitor and Education Services Directorate (continued)

#### Visitor Services

Major initiatives in 2007-08 included:

- Upgrades to the café, fast food outlet and function centre;
- Purchase of automatic door mechanisms for use in high-traffic visitor areas (Wetlands & Reptile Encounter) to improve access for visitors with mobility disabilities and for frail visitors or parents with prams;
- Development of a customer service audit to monitor the standard of service delivery in the visitor services section (the audit will begin in 2008-09);
- Purchase of additional mobility scooters to service the growing need for temporary transport for visitors with mobility issues;
- Repairs and replacement of public shelters on the main lawn.

#### Visitor Feedback and Complaint Handling Procedure

Customer feedback is an essential tool for the development and maintenance of services and an indicator of the quality of the Perth Zoo experience.

The Zoo encourages feedback from customers in person, by telephone, in writing, via email, through its website and via customer comment

cards available on site. Key service personnel (staff and volunteers) who interact with visitors also capture informal and anecdotal feedback.

Perth Zoo is committed to the effective and fair resolution of customer complaints as well as a continual improvement philosophy. Complaints are directed through the Complaints Coordinator, investigated in cooperation with the section concerned, resolved either in person or in writing and, finally, reported monthly to the Chief Executive. In-person complaints are dealt with on the spot where possible.

In 2007-08, 115 complaints were received including concerns relating to animal visibility or animals off display, customer service or service related policy, and service/food at the cafeteria.

Actions resulting from customer feedback included:

- Introduction of signs on picnic tables asking visitors not to 'reserve' tables (this followed complaints that visitors were leaving their belongings at tables while they visited the animals);
- A visitor flow project to help address concerns about navigating the Zoo grounds;
- Purchase of additional ride-on scooters in response to growing demand from visitors with mobility limitations;

- Introduction of a priority entry queue for members during peak periods (school and public holidays);
- Discussions with contractor Spotless Services about customer feedback and improvements to café services and food;
- Modifications to a fridge compressor on the boundary of the Zoo to reduce the noise impact on local residents;
- Testing of waterways and spraying to reduce the number of mosquitoes breeding in the Zoo's water-bodies and gardens.

#### Horticulture

The horticultural team is responsible for the maintenance and development of the Zoo's expansive and valuable botanical collection but also plays an important role in exhibit design, habitat simulation, education, events, visitor services and the provision of animal fodder.

During the year, Perth Zoo received an Australasian zoo association award for the landscape and design of its new Sun Bear exhibit which is heavily planted with mature (translocated) trees and shrubs to create a jungle setting. The exhibit also includes streams with rock pools. Visitors can see the bears through full-length glass viewing bays.

## Directorate Reports

### Visitor and Education Services Directorate (continued)

Projects in 2007-08 included plantings and reticulation around the new Asian Elephant viewing amphitheatre, the completion of a new fauna-attracting bird-friendly garden in the World of Birds, a new Asian-themed garden in the old Bamboo Grove next to the newly renovated café and a refurbishment of the Lesser Primates garden.



*New Asian-themed garden area near the café.*

The Zoo's exotic tree collection – one of the oldest and most extensive collections in Western Australia – continued to expand with the addition of new bamboo species at the tiger viewing area. The Zoo grounds are now home to 23 different bamboo species, some only 0.25m high, others 25m tall.

Work continued on the development of a native orchid display. These plants are extremely difficult to grow outside of their native habitats but the Zoo now has 16 different orchid species which flower in the Australian Bushwalk between May and September. For the first time in the four years since this project started, staff were rewarded with the flowering of the delicate Hare Orchid (*Leporella fimbriata*) – a particularly shy flowering species.

The quality of the Zoo's main picnic and lawn areas improved during the year with the development of a new lawn management plan including a new lawn maintenance tender and upgrade of the reticulation system.

### Facilities and Environmental Services

Ongoing reactive and preventative maintenance of facilities and associated plant and equipment included:

- repairs and replacement of public shelters on the main lawn
- refurbishment of aged or ineffective air conditioning systems in several buildings
- resurfacing of service roads within the Zoo
- further surveying and mapping of the Zoo's underground facilities
- drainage and major clean of the main lake
- upgrading the rhinoceros exhibit internal fence-line
- a new contract for the testing and tagging of electrical equipment

As part of vehicle fleet management, three petrol-powered utility buggies were replaced with electric buggies.

For details of the Zoo's \$4.1 million capital works program in 2007-08 see the Disclosures and Legal Compliance Chapter (Other Financial Disclosures, Capital Works section).

### Environmental Management

In line with the State Government's Sustainability Code of Practice, the Zoo has a Sustainability Action Plan aimed at operating the Zoo in a financially and environmentally sustainable manner. The Sustainability Action Plan includes water conservation, waste recycling and greenhouse gas emissions.

In 2007-08, the Zoo recycled 4200kg of office paper, 11,545kg of cardboard and 11,420kg of scrap metal, aluminium cans, plastic and glass drink containers, lead acid batteries, polystyrene boxes and photocopier toner cartridges. All animal waste and the majority of green waste was recycled as compost and mulch for landscape maintenance and fodder production.

See the Disclosures and Legal Compliance Chapter (Government Policy Requirements, Sustainability section) for more information on the Zoo's environment initiatives and Sustainability Action Plan.

## Current and Emerging Issues and Trends

### Purchase Cards

The Zoo has and will continue to make use of technological advances to enhance its services and increase efficiencies and cost savings. Significant effort was made in 2007-08 to increase the use of corporate purchase cards across the Zoo for the payment of goods and services in support of the State Government's initiative to increase the use of these cards for low value, high volume transactions.

The State Government has set agencies progressive targets to change from traditional payment methods for invoices under \$5000 to payment by purchase cards. These targets are 40% of invoices under \$5000 (not already being paid by purchase card) by 2008, 60% by 2009 and 80% by 2010.

In 2007-08, the Zoo actively promoted corporate purchase cards as the preferred method of paying suppliers, introducing expense management software to assist cardholders in managing their purchase card transactions and providing training and support for cardholders. As a result of these initiatives, the Zoo increased the percentage of invoices under \$5000 paid by purchase card from just 13% in 2006-07 to 42% in 2007-08, exceeding the State Government target and

providing significant cost savings, efficiencies and accountability benefits. Further benefits are expected to be achieved over the next financial year as the use of purchase cards continues to increase.

### Capital Works Funding

In recent years, there has been a significant change in the way Perth Zoo's capital works program has been funded, with a move away from the use of borrowings from the WA Treasury Corporation to the provision of capital funding (appropriations) by the State Government. This capital works funding, coupled with funds raised internally by the Zoo, has provided Perth Zoo with greater financial certainty and the ability to plan for immediate and longer term development priorities as outlined in the Zoo's Master Plan.

In the 2008-09 Budget, the State Government announced that additional capital funding would be made available to Perth Zoo from 2008-09 onwards providing the Zoo with significantly improved financial resources to deliver capital upgrades. To help manage the Zoo's increased capital works activity, a new position of Capital Project Management Co-ordinator will be created in 2008-09. The officer will be responsible for ensuring that capital projects are

delivered in a manner that minimises financial and project risks and ensures resources are allocated to maximise contract performance. The Zoo is also developing a new Project Management Framework to ensure it maximises returns on capital investment.

The expanding capital works program has underlined the importance of the Zoo's Master Plan in guiding the Zoo's development and capital works priorities.

During 2007-08, the Perth Zoo Master Plan, which was developed in 2003 as a blueprint for the development of the Zoo over the next 20 years, was reviewed and updated to reflect progress over the past five years and changing priorities in the Australasian Species Management Program and development priorities over the next five years. Outstanding recommendations requiring ongoing implementation were redrafted to reflect the Zoo's present circumstances. Retained in the Master Plan is the recommendation that, within the period of the Plan, the State Government consider a site for a complementary country or open range zoo to house large animals and provide the opportunity of accommodation in open range facilities.

## Looking Ahead – Major Initiatives in 2008-09

- Continue to support the development of a Sumatran Orang-utan sanctuary at Bukit Tigapuluh National Park – due to be completed and operating in early 2009 – as part of the Zoo’s partnership with the Indonesian Government and other partners to provide assistance for the conservation and protection of wildlife at Bukit Tigapuluh National Park in Sumatra.



*Orang-utan sanctuary site at Bukit Tigapuluh National Park, Sumatra.*

- Develop planning and construction schedules for priority capital works projects outlined in the Zoo’s Master Plan.
- Continue to develop the regional management of the Australasian elephant population, in particular, through participation in the elephant breeding program.
- Continue the Zoo’s Frog Breeding Research Program including breeding in captivity and researching growth, development and husbandry of priority species.
- Continue participation in species recovery programs and conservation projects with native species including amphibians, Dibbler, Numbat and Western Swamp Tortoise.
- Continue the Sumatran Orang-utan exhibit redevelopment with upgrades to off-display areas and planning for improved visitor viewing facilities.
- Complete the second and final stage of the Asian Elephant exhibit redevelopment.
- Continue to raise funds through the Zoo’s Wildlife Conservation Action program to support the conservation of threatened species in the wild.
- Continued focus and analysis of the Zoo’s business activities including admissions and visitor demographics to ensure strong attendance figures are maintained.
- Continue to develop and implement education programs in partnership with the Department of Education and Training that build attendance of government school students and raise awareness of conservation and the importance of biodiversity and sustainability.
- Continue to develop active relationships with other conservation agencies to maximise the dissemination of conservation messages into the community.
- Complete installation of the Zoo’s new perimeter fence and associated security infrastructure.

## Auditor's Opinion



### Auditor General

#### INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

#### ZOOLOGICAL PARKS AUTHORITY FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2008

I have audited the accounts, financial statements, controls and key performance indicators of the Zoological Parks Authority.

The financial statements comprise the Balance Sheet as at 30 June 2008, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

#### Board's Responsibility for the Financial Statements and Key Performance Indicators

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

#### Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

## Auditor's Opinion

(continued)

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

### Zoological Parks Authority Financial Statements and Key Performance Indicators for the year ended 30 June 2008

#### Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Zoological Parks Authority at 30 June 2008 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Authority 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; and
- (iii) the key performance indicators of the Authority are relevant and appropriate to help users assess the Authority's performance and fairly represent the indicated performance for the year ended 30 June 2008.



COLIN MURPHY  
AUDITOR GENERAL  
19 September 2008

## Financial Statements

### Zoological Parks Authority Certification Of Financial Statements for the Year Ended 30 June 2008

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 financial year ending 30 June 2008 and the financial position as at 30 June 2008.

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.



**Carol Shannon**  
**Chief Finance Officer**

12 September 2008



**Peter Metcalfe**  
**Chairperson**

12 September 2008



**Eric Ball**  
**Member**

12 September 2008

## Financial Statements

### Zoological Parks Authority Income Statement for the Year Ended 30 June 2008

	NOTE	2008 \$	2007 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	6	10,088,902	9,352,676
Other employee related expenses	7	779,384	649,448
Maintenance & operational expenses	8	2,492,078	2,182,113
Depreciation & amortisation expense	9	1,881,394	1,707,667
Finance costs	10	1,541	2,029
Administration	11	1,787,609	1,886,486
Capital user charge	12	–	1,647,560
Cost of retail shop sales	13	617,114	574,115
Loss on disposal of non-current assets	14	77,041	167,010
<b>Total cost of services</b>		<b>17,725,063</b>	<b>18,169,104</b>
<b>INCOME</b>			
<b>Revenue</b>			
Admissions		5,854,617	5,745,803
Retail shop sales	13	1,229,365	1,143,818
Grants, sponsorships & fundraising	15	1,103,577	1,102,044
Commercial activities	16	1,260,911	1,159,004
Memberships		665,258	527,963
Other revenue	17	291,138	95,270
<b>Total Revenue</b>		<b>10,404,866</b>	<b>9,773,902</b>
<b>Total Income other than from State Government</b>		<b>10,404,866</b>	<b>9,773,902</b>

## Financial Statements

### Zoological Parks Authority Income Statement for the Year Ended 30 June 2008 (continued)

	NOTE	2008 \$	2007 \$
<b>NET COST OF SERVICES</b>		7,320,197	8,395,202
<b>INCOME FROM STATE GOVERNMENT</b>	18		
Service appropriation		8,827,000	10,301,000
Liabilities assumed by the Treasurer		948	2,979
Resources received free of charge		20,472	78,719
<b>Total Income from State Government</b>		8,848,420	10,382,698
<b>SURPLUS FOR THE PERIOD</b>		1,528,223	1,987,496

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

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## Financial Statements

### Zoological Parks Authority Balance Sheet as at 30 June 2008

	NOTE	2008 \$	2007 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	30	3,616,813	2,004,995
Restricted cash and cash equivalents	19,30	185,827	154,692
Inventories	20	163,628	170,266
Receivables	21	768,549	574,553
Amounts receivable for services	22	870,000	870,000
<b>Total Current Assets</b>		<b>5,604,817</b>	<b>3,774,506</b>
<b>Non-Current Assets</b>			
Land, buildings and infrastructure	23	31,278,800	27,600,627
Plant and equipment	23	1,634,095	1,631,147
Amounts receivable for services	22	4,972,000	5,015,000
<b>Total Non-Current Assets</b>		<b>37,884,895</b>	<b>34,246,774</b>
<b>TOTAL ASSETS</b>		<b>43,489,712</b>	<b>38,021,280</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	25	1,047,583	356,332
Borrowings	26	7,296	6,770
Provisions	27	1,249,159	1,230,993
Unearned income	28	548,392	532,670
<b>Total Current Liabilities</b>		<b>2,852,430</b>	<b>2,126,765</b>

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## Financial Statements

### Zoological Parks Authority Balance Sheet as at 30 June 2008 (continued)

	NOTE	2008 \$	2007 \$
<b>Non-Current Liabilities</b>			
Borrowings	26	20,699	27,995
Provisions	27	498,445	343,249
<b>Total Non-Current Liabilities</b>		519,144	371,244
<b>TOTAL LIABILITIES</b>			
		<b>3,371,574</b>	<b>2,498,009</b>
<b>NET ASSETS</b>			
		<b>40,118,138</b>	<b>35,523,271</b>
<b>EQUITY</b>			
	29		
Contributed equity		23,065,220	20,269,220
Asset revaluation reserve		6,643,333	6,372,689
Accumulated surplus		10,409,585	8,881,362
<b>TOTAL EQUITY</b>		<b>40,118,138</b>	<b>35,523,271</b>

The Balance Sheet should be read in conjunction with the accompanying notes.

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## Financial Statements

### Zoological Parks Authority Statement Of Changes In Equity for The Year Ended 30 June 2008

	NOTE	2008 \$	2007 \$
<b>Balance of equity at start of period</b>		35,523,271	31,546,142
<b>CONTRIBUTED EQUITY</b>	29		
Balance at start of period		20,269,220	19,739,220
Capital contribution		2,796,000	530,000
Balance at end of period		23,065,220	20,269,220
<b>RESERVES</b>			
<b>Asset Revaluation Reserve</b>	29		
Balance at start of period		6,372,689	4,917,854
Gains from asset revaluation		270,644	1,459,633
Transfer to retained earnings		–	(4,798)
Balance at end of period		6,643,333	6,372,689
<b>ACCUMULATED SURPLUS</b>	29		
Balance at start of period		8,881,362	6,889,068
Transfers from asset revaluation reserve		–	4,798
Surplus for the period		1,528,223	1,987,496
Balance at end of period		10,409,585	8,881,362
<b>Balance of equity at end of period</b>		<b>40,118,138</b>	<b>35,523,271</b>
Total income and expense for the period		<b>1,798,867</b>	<b>3,447,129</b>

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

## Financial Statements

### Zoological Parks Authority Cash Flow Statement for the Year Ended 30 June 2008

	NOTE	2008 \$ Inflows (Outflows)	2007 \$ Inflows (Outflows)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriations		6,839,000	8,398,000
Capital contributions		2,796,000	530,000
Holding account drawdowns		2,031,000	1,670,000
<b>Net cash provided by State Government</b>		11,666,000	10,598,000
<b>Utilised as follows:</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(9,725,488)	(9,277,644)
Supplies and services		(4,802,043)	(4,454,712)
Finance costs		(1,541)	(2,029)
GST payments on purchases		(1,030,531)	(797,313)
Capital user charge		–	(1,647,560)
Other payments		(774,740)	(652,347)
<b>Receipts</b>			
Sale of goods and services		10,086,445	9,705,762
Interest received		22,080	20,052
GST receipts from ATO		394,736	317,384
GST receipts on sales		480,644	365,583
Other receipts		291,138	95,270
<b>Net cash used in operating activities</b>	30	(5,059,300)	(6,327,554)

## Financial Statements

### Zoological Parks Authority

#### Cash Flow Statement for the Year Ended 30 June 2008 (continued)

	NOTE	2008 \$ Inflows (Outflows)	2007 \$ Inflows (Outflows)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of non-current physical assets		(4,963,159)	(3,460,787)
Proceeds from sale of non-current physical assets		6,182	1,520
<b>Net cash used in investing activities</b>		<b>(4,956,977)</b>	<b>(3,459,267)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		(6,770)	(6,283)
<b>Net cash used in financing activities</b>		<b>(6,770)</b>	<b>(6,283)</b>
<b>Net increase in cash and cash equivalents</b>		<b>1,642,953</b>	<b>804,896</b>
Cash and cash equivalents at the beginning of period		2,159,687	1,354,791
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	30	<b>3,802,640</b>	<b>2,159,687</b>

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

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

#### 1. Australian equivalents to International Financial Reporting Standards

##### General

The Authority's financial statements for the year ended 30 June 2008 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

In preparing these financial statements the Authority has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG).

##### Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Authority for the annual reporting period ended 30 June 2008.

#### 2. Summary of significant accounting policies

##### (a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by Treasurer's Instructions to vary application, disclosure, format and wording.

The Financial Management Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has 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.

##### (b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and works of art which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar unless otherwise indicated.

The judgements that have been made in the process of applying the Authority's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 3 'Judgements made by management in applying accounting accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at note 4 'Key sources of estimation uncertainty'.

##### (c) Reporting Entity

The reporting entity comprises the Authority and there are no related bodies.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### (d) Contributed Equity

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions 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 contributions (appropriations) have been designated as contributions by owners by Treasurer's Instruction (TI) 955 'Contributions by Owners made to Wholly-Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Capital appropriations which are repayable by the Authority to the Treasurer are recognised as liabilities.

##### (e) Income

###### Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

###### *Sale of goods*

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

###### *Rendering of services*

Revenue is recognised on delivery of services to the client or by reference to the stage of completion of the transaction.

###### *Interest*

Revenue is recognised as the interest accrues. (The effective interest method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset, is used where applicable).

###### *Service Appropriations*

Service appropriations are recognised as revenues at nominal 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 to the bank account or credited to the holding account held at Treasury. Refer to note 18 "Income from State Government".

###### *Grants, 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 the 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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the balance sheet date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

###### **Gains**

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

##### (f) Borrowing Costs

Borrowing costs for qualifying assets are capitalised net of any investment income earned on the unexpended portion of the borrowings.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Other borrowing costs are expensed when incurred.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### (g) Property, Plant and Equipment and Infrastructure

###### *Capitalisation/Expensing of assets*

Items of property, plant and equipment and infrastructure costing \$1,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and infrastructure costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

All costs associated with the acquisition of fauna are expensed.

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 pepper corn rental (39 hectares), again for zoological purposes.

###### *Initial recognition and measurement*

All items of property, plant and equipment and infrastructure are initially recognised at cost.

For items of property, plant and equipment and infrastructure acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

###### *Subsequent measurement*

After recognition as an asset, the Authority uses the revaluation model for the measurement of land, buildings and works of art and the cost model for all other property, plant and equipment and infrastructure. Land, buildings and works of art are carried at fair value less accumulated depreciation and accumulated impairment losses. All other items of property, plant and equipment and infrastructure are carried at cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market buying 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.

Where market-based evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where the land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the written-down current replacement cost. Where the fair value of buildings is dependent upon using the depreciated replacement cost, the gross carrying amount and the accumulated depreciation are restated proportionately.

Independent valuations of land are provided and recognised annually on the basis of fair value, determined using current market buying values. These valuations are provided by the Western Australian Land Information Authority (Valuation Services).

Independent valuations of works of art are provided every three years on the basis of fair value, determined using current market buying values. These valuations are provided by an independent qualified valuer. The cost of acquisitions by the Authority between valuations is considered to approximate their fair value.

Independent valuations of buildings and improvements are provided annually on the basis of fair value, determined using current market buying values. These valuations are provided by the Western Australian Land Information Authority (Valuation Services). Valuation Services performs a physical site inspection every three years and the cost of acquisitions by the Authority between the physical inspections is considered to approximate their fair value.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated useful life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Refer to note 23 'Property, plant and equipment, infrastructure' for further information on revaluations.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### *Derecognition*

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

##### *Depreciation*

All non-current assets 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.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method at rates which are reviewed annually.

Estimated useful lives for each class of depreciable asset are:

Buildings & Improvements	4%	25 years
Infrastructure	4%	25 years
Plant, Equipment & Furniture	20%	5 years
Motor Vehicles	20%	5 years

Works of art controlled by the Authority are classified as property, plant and equipment, which are anticipated to have very long and indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period and so no depreciation has been recognised.

##### **(h) Impairment of Assets**

Property, plant and equipment, and infrastructure assets are tested for any indication of impairment at each balance sheet date. 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. As the Authority is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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 asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each balance sheet date.

Refer note 24 'Impairment of assets' for the outcome of impairment reviews and testing.

##### **(i) Non-Current Assets (or Disposal Groups) Classified as Held For Sale**

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Balance Sheet. Assets classified as held for sale are not depreciated or amortised.

##### **(j) Leases**

Finance lease rights and obligations are initially recognised, at the commencement of the lease term, as assets and liabilities equal in amount to the fair value of the leased item or, if lower, the present value of minimum lease payments, determined at the inception of the lease. The assets are disclosed as plant, equipment and vehicles under lease, and are depreciated over the period during which the Authority is expected to benefit from their use. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability, according to the interest rate implicit in the lease.

Finance lease liabilities are allocated between current and non-current components. The principal component of lease payments due on or before the end of the succeeding year is disclosed as a current liability, and the remainder of the lease liability is disclosed as a non-current liability.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### (k) Financial Instruments

In addition to cash, the Authority has two categories of financial instrument:

- Loans and Receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

##### Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services

##### Financial Liabilities

- Payables
- Finance lease liabilities

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value.

Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

##### (l) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents and restricted cash and cash equivalents 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, and bank overdrafts.

##### (m) Accrued Salaries

Accrued salaries and wages (refer note 25 'Payables') represent the amount due to staff but unpaid at the end of the financial year. The end of the last pay period for the financial year does not always coincide with the end of the financial year, giving rise to a liability. The liability also includes any

other material amounts of back pay due to staff but unpaid at the end of the financial year. The Authority considers the carrying amount of accrued salaries and wages to be equivalent to the net fair value.

##### (n) Amounts Receivable for Services (Holding Account)

The Authority receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

Refer note 18 'Income from State Government' and note 22 'Amounts receivable for services'.

##### (o) Inventories

Inventories are valued on a weighted average cost basis at the lower of cost and net realisable value.

Refer note 20 'Inventories'.

##### (p) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment).

The collectability of receivables is reviewed on an ongoing basis by individual assessment of the debts outstanding. Any receivables identified as uncollectible are written off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised where there is objective evidence that the Authority will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. Refer note 2(k) 'Financial Instruments' and note 21 'Receivables'.

##### (q) Payables

Payables are recognised 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 they are generally settled within 30 days.

Refer note 2(k) 'Financial Instruments' and note 25 'Payables'.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### (r) Borrowings

All loans are initially recognised at cost, being the fair value of the net proceeds received. Subsequent measurement is at amortised cost using the effective interest rate method. Refer note 2(k) 'Financial Instruments' and note 26 'Borrowings'.

##### (s) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date. Refer note 27 'Provisions'.

##### (i) Provisions – Employee Benefits

###### Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the balance sheet date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments, consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted to present value using market yields at the balance sheet date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and 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 balance sheet date.

##### Purchased Leave

The liability for purchased leave relates to employees that have entered into an agreement to self fund additional leave each calendar year. This liability is measured on the same basis as annual leave.

##### Superannuation

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members, to the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members or the Local Government Superannuation Scheme which is also closed to new members. The Pension Scheme and GSS are administered by the Government Employees Superannuation Board (GESB) and the Western Australian Local Government Superannuation administers the Local Government Scheme.

The Authority has no liabilities to the Pension Scheme or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share. All other GSS Scheme obligations are funded by concurrent contributions made by the Authority to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

The liabilities for current service superannuation charges under the Local Government Superannuation Scheme are extinguished by the concurrent payment of employer contributions to the fund Administrator.

Employees commencing employment prior to 16 April 2007 who are not members of the above schemes became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Authority makes concurrent contributions to GESB on behalf of employees in compliance with the *Commonwealth Government's Superannuation Guarantee (Administration) Act 1992*.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

Refer also note 2(t) 'Superannuation Expense'.

#### (ii) Provisions – Other

##### Employment On-Costs

Employment on-costs include workers' compensation insurance which is not an employee benefit and is recognised separately as a liability and expense when the employment to which it relates has occurred. Employment on-costs are not included as part of the Authority's 'Employee benefits expense' and the related liability is included in 'Employment on-costs provision'.

Refer note 6 'Employee benefits expense' and note 27 'Provisions'.

#### (t) Superannuation Expense

The following elements are included in calculating the superannuation expense in the Income Statement:

- (a) Defined benefit plans – Change in the unfunded employer's liability (i.e. current service costs, actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from the Scheme to the Gold State Superannuation Scheme (GSS); and
- (b) Defined contribution plans – Employer contributions paid to the GSS (concurrent contributions), the West State Superannuation Scheme (WSS), GESB Super Scheme (GESBS), and the Western Australian Local Government Scheme (WALGS).

Defined benefit plans – in order to reflect the true cost of services, the movements (i.e. current service cost, actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS transfer benefits are recognised as expenses. As these liabilities are assumed by the Treasurer (Refer note 2s(i)), a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement. Refer note 18 'Income from State Government'.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided in the current year.

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-Government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

#### (u) Resources Received Free of Charge or for Nominal Cost

Resources received free of charge or for nominal cost which can be reliably measured are recognised as revenues and as assets or expenses as appropriate, at fair value.

#### (v) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

#### (w) Segment Information

Segment information is prepared in conformity with the accounting policies of the Authority and the segment reporting requirement of TI 1101.

Segment information has been disclosed by services – refer note 33 'Schedule of income and expenses by service'.

### 3. Judgements made by management in applying accounting policies

The judgements that have been made in the process of applying accounting policies that have the most significant effect on the amounts recognised in the financial statements include:

- Adopting cost model for plant, equipment and infrastructure valuation.
- Adopting revaluation model for land, building and works of art valuation.
- Application of stage of completion method for determining unearned revenue.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

#### 4. Key sources of estimation uncertainty

The key estimates and assumptions made concerning the future, and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Useful lives of significant assets
- Long service leave – staff retention rates
- Annual and long service leave – inflation and discount rates

#### 5. Disclosure of changes in accounting policies and estimates

##### Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2007 that impacted on the Authority.

- a. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This standard requires new disclosures in relation to financial instruments and while there is no financial impact, the changes have resulted in increased disclosures, both quantitative and qualitative of the Authority's exposure to risks, including enhanced disclosures regarding components of the Authority's financial position and performance, and changes to the way of presenting certain items in the notes to the financial statements.

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not-for-profit entities.

#### AASB Standards and Interpretations

101	'Presentation of Financial Statements' (relating to the changes made in the Standard issued in October 2006)
2005-10	'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 , & AASB 1038]'
2007-1	'Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2]'
2007-4	'Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments [AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023, & 1038]'. The amendments arise as a result of the AASB decision to make available all options that currently exist under AIFRS and that certain additional Australian disclosures should be eliminated. The Treasurer's Instructions have been amended to maintain the existing practice when the Standard was first applied and as a consequence there is no financial impact.
2007-5	'Amendments to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities [AASB 102]'
2007-7	'Amendments to Australian Accounting Standards [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 & AASB 128]'
ERR	Erratum 'Proportionate Consolidation [AASB 101, AASB 107, AASB 121, AASB 127, Interpretation 113]'
Interpretation 10	'Interim Financial Reporting and Impairment'
Interpretation 11	'AASB 2 – Group and Treasury Share Transactions'
Interpretation 1003	'Australian Petroleum Resources Rent Tax'

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### Future Impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Authority has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Authority but are not yet effective. Where applicable, the Authority plans to apply these Standards and Interpretations from their application date:

Title	Operative for reporting periods beginning on/after
AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Authority does not expect any financial impact when the Standard is first applied.	1 January 2009
Review of AAS 27 'Financial Reporting by Local Governments', 29 'Financial Reporting by Government Departments' and 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS 27, AAS 29 and AAS 31:	
AASB 1004 'Contributions' (December 2007).	1 July 2008
AASB 1050 'Administered Items' (December 2007).	1 July 2008
AASB 1051 'Land Under Roads' (December 2007).	1 July 2008
AASB 1052 'Disaggregated Disclosures' (December 2007).	1 July 2008
AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127, AASB 137] (December 2007).	1 July 2008
Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities (revised) (December 2007).	1 July 2008
The existing requirements of AAS 27, AAS 29 and AAS 31 have been transferred to the above new and existing topic-based Standards and Interpretation. These requirements remain substantively unchanged. AASB 1050, AASB 1051 and AASB 1052 only apply to government departments. The other Standards and Interpretation make some modifications to disclosures and provide additional guidance ( <i>for example, Australian Guidance to AASB 116 'Property, Plant and Equipment' in relation to heritage and cultural assets has been introduced</i> ). Otherwise there will be no financial impact.	
AASB 2008-5 'Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 5, 7, 101, 102, 107, 108, 110, 116,118, 119, 120, 123, 127, 128, 129, 131, 132, 134, 136, 138, 139, 140, 141, 1023 and 1038]' (July 2008).	1 January 2009

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not-for-profit entities.

Title	Operative for reporting periods beginning on/after	
AASB 3	'Business Combinations' (March 2008)	1 July 2009
AASB 8	'Operating Segments'	1 January 2009
AASB 123	AASB 123 'Borrowing Costs' (June 2007). This Standard has been revised to mandate the capitalisation of all borrowing costs attributable to the acquisition, construction or production of qualifying assets. The Authority does not currently have any approved borrowings that are expected to result in a financial impact when the new Standard is adopted.	1 January 2009
AASB 127	'Consolidated and Separate Financial Statements' (March 2008)	1 July 2009
AASB 1049	'Whole of Government and General Government Sector Financial Reporting'	1 July 2008
AASB 2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]' – paragraphs 1 to 8	1 January 2008
AASB 2007-3	'Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]'	1 January 2009
AASB 2007-6	'Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]'	1 January 2009
AASB 2007-8	'Amendments to Australian Accounting Standards arising from AASB 101'	1 January 2009
AASB 2008-1	'Amendments to Australian Accounting Standard – Share-based Payments: Vesting Conditions and Cancellations'	1 January 2009
AASB 2008-2	'Amendments to Australian Accounting Standard – Puttable Financial Instruments and Obligations arising on Liquidation [AASB 7, AASB 101 AASB 132, AASB 139 & Interpretation 2]'	1 January 2009
AASB 2008-3	'Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127 [AASBs 1, 2, 4, 5, 7, 101, 107, 112, 114, 116, 121, 128, 131, 132, 133, 134, 136, 137, 138, 139 and Interpretation 9 and 107]'	1 July 2009

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

Title	Operative for reporting periods beginning on/after
AASB 2008-4 'Amendments to Australian Accounting Standard – Key Management Personnel Disclosures by Disclosing Entities [AASB 24]'	30 June 2008
AASB 2008-6 'Further Amendments to Australian Accounting Standards from the Annual Improvements project [AASB 1 and AASB 5]'	1 July 2009
Interpretation 4 'Determining whether an Arrangement contains a Lease' (February 2007)	1 January 2008
Interpretation 12 'Service Concession Arrangements'	1 January 2008
Interpretation 13 'Customer Loyalty Programmes'	1 July 2008
Interpretation 14 AASB 119 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction'	1 January 2008
Interpretation 129 'Service Concession Arrangements: Disclosures'	1 January 2008

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>6. Employee benefits expense</b>		
Wages and salaries (a)	8,139,853	7,604,456
Superannuation – defined contribution plans (b)	819,206	739,673
Superannuation – defined benefit plans (c) (d)	948	2,979
Annual leave (e)	902,192	832,077
Long service leave (e)	226,703	173,491
	10,088,902	9,352,676

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

(b) Defined contribution plans include WA Local Government Super, West State, Gold State and GESB Super Scheme (contributions paid).

(c) Defined benefit plans include Pension scheme and Gold State (pre-transfer benefit).

(d) An equivalent notional income is also recognised (Refer note 18 'Income from State Government').

(e) Includes a superannuation contribution component.

Employment on-costs relating to workers' compensation premiums are included under 'Other employee related expenses' in the Income Statement.

The employment on-costs liability is included at note 27 'Provisions'.

### 7. Other employee related expenses

Staff training/development	109,134	119,352
Workers' compensation premium	493,917	366,988
Travel	62,351	65,550
Uniforms	62,252	48,187
Employment on-costs (refer also to Note 27)	4,644	1,906
Other	47,086	47,465
	779,384	649,448

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>8. Maintenance and operational expenses</b>		
Maintenance of equipment, facilities and grounds	684,150	640,865
Electricity, water, gas and fuel	377,850	359,342
Service contractors	312,312	132,374
Minor equipment purchases	227,576	143,619
Cleaning and waste disposal	223,130	157,936
Plant & equipment hire	119,150	145,491
Animal food, veterinary care and transportation	547,910	602,486
	2,492,078	2,182,113
<b>9. Depreciation and amortisation expense</b>		
<b>Depreciation</b>		
Buildings and improvements	607,675	547,958
Infrastructure	857,522	750,534
Plant, equipment and vehicles	409,310	402,288
Total depreciation	1,874,507	1,700,780
<b>Amortisation</b>		
Leased plant and equipment	6,887	6,887
Total amortisation	6,887	6,887
Total depreciation and amortisation	1,881,394	1,707,667

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>10. Finance costs</b>		
Finance lease finance charges	1,541	2,029
	1,541	2,029
<b>11. Administration</b>		
Advertising and promotion	427,003	510,944
Professional services	707,444	764,427
Information technology and communications	336,221	336,033
Grants & subsidies	155,229	105,907
Other	161,712	169,175
	1,787,609	1,886,486
<b>12. Capital user charge</b>		
	-	1,647,560

The 2006-07 payment represented the final payment of the capital user charge, which has now been abolished by the State Government. The capital user charge represented the opportunity cost of capital invested in the net assets of the Authority used in the provision of services. The charge was calculated on the net assets adjusted to take account of exempt assets. Payments were made to the Department of Treasury and Finance on a quarterly basis and the charge was based on a rate of 8% set by the Government.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>13. Retail shop trading</b>		
SALES	1,229,365	1,143,818
Less: Cost of Sales		
Opening Inventory	170,266	144,107
Purchases	610,476	600,274
	780,742	744,381
Closing Inventory	(163,628)	(170,266)
Cost of Goods Sold	617,114	574,115
GROSS TRADING PROFIT	612,251	569,703
Operating Expenses		
Payroll & other staffing	283,289	265,020
Consumables	31,111	43,876
Depreciation	19,936	18,948
Total Operating Expenses	334,336	327,844
Other Income		
Sundry	122	93
NET PROFIT	278,037	241,952

Refer also note 2(o) 'Inventories' and note 20 'Inventories'.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>14. Net gain/(loss) on disposal of non-current assets</b>		
<b>Costs of Disposal of Non-Current Assets</b>		
During the period, the Authority approved the write-off and trade-in of a number of fixed assets. These assets consisted of various computing, communications and general equipment which were unserviceable, obsolete, lost or stolen. Some building assets were also demolished during the period to enable future developments. (Refer note 37 'Supplementary financial information' for details of lost/stolen assets).		
Plant and Equipment	95,958	171,542
Less accumulated depreciation	(45,933)	(74,386)
Book value of Plant and Equipment written off	50,025	97,156
Infrastructure	-	81,834
Less accumulated depreciation	-	(14,460)
Book value of Infrastructure disposed	-	67,374
Buildings & Improvements	33,198	4,000
Less accumulated depreciation	-	-
Book value of Buildings & Improvements assets written-off	33,198	4,000
<b>Proceeds from Disposal of Non-Current Assets</b>		
Trade-in of Plant and Equipment	6,182	1,520
Loss on disposal of non-current assets	77,041	167,010
Net loss on disposal of non-current assets	77,041	167,010

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>15. Grants, sponsorships and fundraising</b>		
Corporate sponsorships	553,650	568,099
Grants	177,436	171,218
Fundraising activities	89,451	84,396
Donations – cash	96,090	108,315
Donations – assets	140,843	33,016
Bequests	46,107	137,000
	1,103,577	1,102,044
<b>16. Commercial activities</b>		
Restaurant	433,954	428,475
Hire of facilities & equipment	333,182	276,502
Tours & tertiary education	147,198	108,044
Children’s rides	144,131	169,021
Sale of maps & animal adoptions	111,010	111,064
Car parking	79,065	65,898
Vending commission	12,371	–
	1,260,911	1,159,004
<b>17. Other revenue</b>	291,138	95,270

Included in the other revenue figure is \$23,791 in bank account interest. The figure also includes a retrospective refund relating to water consumption of \$179,484 which was received during the period following the reassessment of the type of tariff being charged to the Authority.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>18. Income from State Government</b>		
Appropriation received during the year:		
Service appropriation (a)	8,827,000	10,301,000
	8,827,000	10,301,000
The following liabilities have been assumed by the Treasurer during the financial year:		
– Superannuation (b)	948	2,979
Total liabilities assumed by the Treasurer	948	2,979
Resources received free of charge (c)		
Determined on the basis of the following estimates provided by agencies:		
Department of Education and Training	20,472	78,719
	20,472	78,719
	8,848,420	10,382,698

- (a) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year. The 2007-08 service appropriation was lower than the previous year due to the abolition of the capital user charge that was funded from Government appropriations (refer note 12).
- (b) The assumption of the superannuation liability by the Treasurer is a notional income to match the notional superannuation expense reported in respect of current employees who are members of the Pension Scheme and current employees who have a transfer benefit entitlement under the Gold State Superannuation Scheme (the notional superannuation expense is disclosed at note 6 'Employee benefits expense').
- (c) Where assets or services have been received free of charge or for nominal cost, the Authority recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses as applicable. The exception occurs where the contribution of assets or services are in the nature of contributions as owners, in which case the Authority makes the adjustment direct to equity.

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## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>19. Restricted cash and cash equivalents</b>		
Restricted cash and cash equivalents represent cash resources for which the use is restricted, wholly or partially by regulations or other externally imposed requirements. The Authority is the recipient of a number of grants which are restricted in their use according to the terms of the grant. The Authority has also made provision to cover the unfunded additional pay which occurs every 11 years, the next being 2015.		
<b>Current</b>		
Grant Funds	35,827	54,692
27th Pay allocation for 2015	150,000	100,000
<b>Total current</b>	<b>185,827</b>	<b>154,692</b>

### 20. Inventories

#### Current

Inventories comprise:

Retail Shop Inventory	163,628	170,266
<b>Total Current</b>	<b>163,628</b>	<b>170,266</b>

Refer also note 2(o) 'Inventories' and note 13 'Retail shop trading'.

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## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>21. Receivables</b>		
<b>Current</b>		
Trade Debtors	136,245	149,405
GST Receivable	506,717	307,290
Workers' Compensation	8,011	28,988
Car Parking	44,537	6,831
Catering Dividend	29,714	31,325
	725,224	523,839
<hr/>		
Prepayments	43,325	50,714
<hr/>		
Total Current	768,549	574,553
<hr/>		
<b>Credit Risk</b>		
Ageing of receivables past due but not impaired based on the information provided to senior management, at the balance sheet date:		
Not more than 3 months	46,728	15,425
More than 3 months but less than 6 months	21,532	5,607
More than 6 months but less than 1 year	18,298	810
More than 1 year	3,293	1,744
	89,851	23,586

The Authority does not hold any collateral as security or other credit enhancements relating to receivables.

The Authority does not have any significant exposure to any individual customer or counterparty. Amounts owing by other government agencies are guaranteed and therefore no credit risk exists in respect of those amounts.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>21. Receivables (continued)</b>		
The following is an analysis of amounts owing by other government agencies:		
Government agencies	102,289	75,368
Australian Taxation Office	506,717	307,290
	609,006	382,658

Refer note 2(p) 'Receivables' and note 34 'Financial instruments'.

### 22. Amounts receivable for services

Current	870,000	870,000
Non-Current	4,972,000	5,015,000
	5,842,000	5,885,000

This asset represents 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. The current portion of the asset relates to the amounts expected to be drawn down for asset replacement during the next 12 months. The current portion includes \$800,000 for park amenities and infrastructure capital works and \$70,000 for computer equipment.

During the period, the Authority drew down \$2,031,000 from the asset replacement holding account for the following capital works projects:

Elephant exhibit upgrade	800,000
Perimeter fence and infrastructure	661,000
Catering facilities upgrade	500,000
Computer equipment	70,000
	2,031,000

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>23. Property, plant and equipment, infrastructure</b>		
Land:		
At fair value	885,000	1,755,000
Buildings and improvements:		
At fair value	14,144,187	10,822,805
Transfers from works in progress	33,190	526,400
Accumulated Depreciation	(265,747)	(192,607)
Total Buildings and improvements	13,911,630	11,156,598
Works in progress at fair value	–	33,190
Total Buildings and improvements	13,911,630	11,189,788
Infrastructure:		
At cost	18,991,253	16,196,640
Transfers from works in progress	1,814,222	–
Accumulated Depreciation	(4,323,305)	(3,355,023)
	16,482,170	12,841,617
Works in progress at cost	–	1,814,222
Total Infrastructure	16,482,170	14,655,839
Total Land, buildings and infrastructure	31,278,800	27,600,627
Plant, equipment and vehicles:		
At cost	3,692,219	3,448,227
Accumulated Depreciation	(2,257,160)	(2,004,543)
Total Plant, equipment and vehicles	1,435,059	1,443,684

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>23. Property, plant and equipment, infrastructure (continued)</b>		
Works of art:		
At fair value	171,984	153,524
Accumulated Depreciation	-	-
Total Works of art	171,984	153,524
Leased plant and equipment:		
At capitalised cost	45,936	45,936
Accumulated Depreciation	(18,884)	(11,997)
Total Leased plant & equipment	27,052	33,939
Total Plant & equipment	1,634,095	1,631,147
Total Property, plant and equipment, infrastructure	32,912,895	29,231,774

Land was revalued as at 1 July 2007 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2008 and recognised at 30 June 2008. In undertaking the revaluation, fair value was determined on the basis of current use of the land. There was a net revaluation decrement associated with land during the period due to the consolidation of previous land parcels relating to the Authority's South Perth site into the one reserve. The consolidation involved one parcel of land being reclassified as a restricted Class A Reserve and this resulted in a significant reduction (\$980,000) to reflect the current use value of the newly restricted land.

Buildings and improvements were revalued as at 1 July 2007 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2008 and recognised at 30 June 2008. In undertaking the revaluation, fair value was determined by reference to recent market transactions and the valuer performs a physical site inspection every three years, with the next due in 2008-09. The cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

The valuation of works of art is on the basis of fair value, determined by reference to recent market transactions and performed every three years, with the next due in 2008-09. The valuation of works of art reported was performed during the year ended 30 June 2006 and initially recognised at 30 June 2006. The valuations are in accordance with an independent valuation by Bonhams & Goodman. The cost of acquisitions between revaluation periods is considered to approximate their fair value.

Assets other than land, buildings and works of art are valued at the cost of acquisition.

Refer also note 2(g) 'Property, plant and equipment, infrastructure'.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

Reconciliations of carrying amounts of property, plant, equipment and vehicles at the beginning and end of the reporting period are set out below.

<b>2007/08</b>	<b>Land</b>	<b>Buildings &amp; Improvements</b>	<b>Plant, Equipment &amp; Vehicles</b>	<b>Works of Art</b>	<b>Infrastructure</b>	<b>Leased Plant &amp; Equipment</b>	<b>Total</b>
Carrying amount at start of year	1,755,000	11,189,788	1,443,684	153,524	14,655,839	33,939	29,231,774
Additions	–	2,222,072	450,709	18,460	2,683,852	–	5,375,093
Revaluation increments/(decrements)	(870,000)	1,140,644	–	–	–	–	270,644
Depreciation	–	(607,676)	(409,310)	–	(857,521)	(6,887)	(1,881,394)
Asset class transfers	–	–	–	–	–	–	–
Write-offs	–	(33,198)	(50,024)	–	–	–	(83,222)
Carrying amount at end of year	885,000	13,911,630	1,435,059	171,984	16,482,170	27,052	32,912,895

<b>2006/07</b>	<b>Land</b>	<b>Buildings &amp; Improvements</b>	<b>Plant, Equipment &amp; Vehicles</b>	<b>Works of Art</b>	<b>Infrastructure</b>	<b>Leased Plant &amp; Equipment</b>	<b>Total</b>
Carrying amount at start of year	1,461,000	10,024,379	1,481,620	108,998	13,013,643	40,826	26,130,466
Additions	–	610,710	461,508	44,526	2,401,128	–	3,517,872
Revaluation increments/(decrements)	294,000	1,165,633	–	–	–	–	1,459,633
Depreciation	–	(547,958)	(402,288)	–	(750,534)	(6,887)	(1,707,667)
Asset class transfers	–	(58,976)	–	–	58,976	–	–
Write-offs	–	(4,000)	(97,156)	–	(67,374)	–	(168,530)
Carrying amount at end of year	1,755,000	11,189,788	1,443,684	153,524	14,655,839	33,939	29,231,774

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## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>24. Impairment of assets</b>		
There were no indications of impairment of property, plant and equipment at 30 June 2008.		
The Authority held no goodwill or intangible assets with an indefinite useful life during the reporting period and at balance sheet date there were no intangible assets not yet available for use.		
Any surplus assets at 30 June 2008 have been classified as non-current assets held for sale or written-off.		
<b>25. Payables</b>		
<b>Current</b>		
Trade Payables (a)	735,241	197,393
PAYG Tax Payable	70,399	68,334
FBT Payable	8,059	8,056
Accrued salaries and wages (b)	233,884	82,549
<b>Total Current</b>	<b>1,047,583</b>	<b>356,332</b>

(a) Trade payables include \$357,177 associated with the perimeter fence capital works project.

(b) The accrued salaries and wages figures includes an amount of \$157,000 which is the estimated amount of back pay associated with award rate increases applicable for 2007-08 but not ratified for payment as at balance sheet date.

#### Liquidity Risk

Maturity analysis for payables at the balance sheet date:

Not more than 1 month	1,006,336	353,077
Not more than 3 months	28,985	2,518
More than 3 months but less than 6 months	11,942	-
More than 6 months but less than 1 year	40	447
More than 1 year	280	290
	<b>1,047,583</b>	<b>356,332</b>

Refer also note 2(q) 'Payables' and note 34 'Financial instruments'.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>26. Borrowings</b>		
The Authority has finance lease arrangements for two items of plant & equipment.		
<b>Current</b>		
Finance lease liabilities (secured) (a)	7,296	6,770
	7,296	6,770
<b>Non-current</b>		
Finance lease liabilities (secured) (a)	20,699	27,995
	20,699	27,995
<b>Total</b>	<b>27,995</b>	<b>34,765</b>
 (a) Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.		
The carrying amounts of non-current assets pledged as security are:		
Finance leases		
Leased plant and equipment	27,052	33,939
	27,052	33,939

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## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>27. Provisions</b>		
<b>Current</b>		
Employee benefits provision		
Annual leave (a)	857,894	817,096
Purchased leave (a)	7,988	4,502
Long service leave (b)	349,817	376,422
	1,215,699	1,198,020
Other provisions		
Employment on-costs (c)	33,460	32,973
	1,249,159	1,230,993
<b>Non-Current</b>		
Employee benefits provision		
Long service leave (b)	485,094	334,055
	485,094	334,055
Other provisions		
Employment on-costs (c)	13,351	9,194
	498,445	343,249
<b>Total current &amp; non-current provisions</b>	<b>1,747,604</b>	<b>1,574,242</b>

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>27. Provisions (continued)</b>		
(a) Annual and purchased leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of balance sheet date	772,667	718,247
More than 12 months after balance sheet date	93,215	103,351
	865,882	821,598
(b) Long service leave liabilities have been classified as current where this is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of balance sheet date	349,817	376,422
More than 12 months after balance sheet date	485,094	334,055
	834,911	710,477
(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs associated with workers' compensation premiums. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed in note 7 'Other employee related expenses'.		
<b>Movements in Other Provisions</b>		
Movements in each class of provisions during the financial year, other than employee benefits, are set out below:		
<b>Employment on-costs provision</b>		
Carrying amount at start of year	42,167	40,261
Additional provisions recognised	33,449	29,995
Payments/other sacrifices of economic benefits	(28,805)	(28,089)
	46,811	42,167

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>28. Unearned income</b>		
<b>Current</b>		
Unearned income consists of:		
Friends of Perth Zoo Memberships	398,890	342,075
Grants and sponsorships	141,983	187,341
Other	7,519	3,254
<b>Total current</b>	<b>548,392</b>	<b>532,670</b>

### 29. Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

#### Contributed Equity

Balance at start of year	20,269,220	19,739,220
<b>Contributions by owners</b>		
Capital contributions (a)	2,796,000	530,000
<b>Balance at end of year</b>	<b>23,065,220</b>	<b>20,269,220</b>

(a) Capital contributions (appropriations) have been designated as contributions by owners in Treasurer's Instruction TI 955 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' and are credited directly to equity.

Capital contributions received during the period were for the following capital works projects:

Orang-utan exhibit redevelopment	1,135,000	530,000
Perimeter fence and Infrastructure	1,661,000	-
	<b>2,796,000</b>	<b>530,000</b>

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>29. Equity (continued)</b>		
<b>Asset Revaluation Reserve</b>		
Balance at start of year	6,372,689	4,917,854
Net revaluation increments/(decrements):		
Land (b)	(870,000)	294,000
Buildings and Improvements	1,140,644	1,165,633
Transfers to accumulated surplus	-	(4,798)
Balance at end of year	6,643,333	6,372,689

(b) The net revaluation decrement associated with land during the period was due to the consolidation of previous land parcels relating to the Authority's South Perth site into the one reserve. The consolidation involved one parcel of land being reclassified as a restricted Class A Reserve and this resulted in a significant reduction (\$980,000) to reflect the current use value of the newly restricted land.

<b>Accumulated surplus/(deficit)</b>		
Balance at start of year	8,881,362	6,889,068
Result for the period	1,528,223	1,987,496
Transfers from asset revaluation reserves	-	4,798
Balance at end of year	10,409,585	8,881,362

## 30. Notes to the Cash Flow Statement

### Reconciliation of cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents	3,616,813	2,004,995
Restricted cash and cash equivalents (refer note 19)	185,827	154,692
	3,802,640	2,159,687

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>30. Notes to the Cash Flow Statement (continued)</b>		
<b>Reconciliation of net cost of services to net cash flows used in operating activities</b>		
Net cost of services	(7,320,197)	(8,395,202)
Non-cash items:		
Donated assets	(8,357)	(33,016)
Depreciation and amortisation expense	1,881,394	1,707,667
Superannuation expense	948	2,979
Resources received free of charge	20,472	78,719
Loss on disposal of non-current assets	77,041	167,010
(Increase)/decrease in assets:		
(Increase)/decrease in inventories	6,638	(26,159)
(Increase)/decrease in receivables	(1,958)	105,436
(Increase)/decrease in prepayments	7,389	(257)
Increase/(decrease) in liabilities:		
Increase in annual leave provision	40,798	27,247
Increase/(decrease) in purchased annual leave provision	3,486	(2,313)
Increase in long service leave provision	124,434	44,329
Increase in other provisions	4,644	1,906
Increase/(decrease) in payables	287,673	(5,764)
Increase in unearned income	15,722	127,743
Net GST payments	(155,151)	(114,346)
Net change in GST in receivables/payables	(44,276)	(13,533)
<b>Net cash used in operating activities</b>	<b>(5,059,300)</b>	<b>(6,327,554)</b>

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>30. Notes to the Cash Flow Statement (continued)</b>		
<b>Non-cash financing and investing activities</b>		
During the financial year, the Authority acquired assets with an aggregate fair value of \$8,357 by means of a donation. These acquisitions are not reflected in the Cash Flow Statement.		
<b>Financing facilities</b>		
At the balance sheet date, the Authority had no approved borrowings facilities, including those associated with capital works projects.		
<b>31. Commitments</b>		
<b>Capital expenditure commitments</b>		
The estimated amount of commitments for contracted capital works in progress at 30 June 2008 not provided for in the financial statements was \$923,233 (2007 – \$1,626,238). The amount is payable within one year.		
<b>Finance lease commitments</b>		
Minimum lease payments commitments in relation to finance leases are payable as follows:		
Within 1 year	8,312	8,312
Later than 1 year and not later than 5 years	21,167	29,478
Minimum finance lease payments	29,479	37,790
Less future finance charges	(1,484)	(3,025)
Present value of finance lease liabilities	27,995	34,765
The present value of finance leases payable is as follows:		
Within 1 year	7,296	6,770
Later than 1 year and not later than 5 years	20,699	27,995
Present value of finance lease liabilities	27,995	34,765
Included in the financial statements as:		
Current (refer note 26)	7,296	6,770
Non-current (refer note 26)	20,699	27,995
	27,995	34,765

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

2008 \$                      2007 \$

#### 31. Commitments (continued)

The Authority has the option to purchase leased assets at their agreed fair value on expiry of the lease. These leasing arrangements do not have escalation clauses, other than in the event of payment default. There are no restrictions imposed by the leasing arrangements on other financing transactions. Certain finance leases have a contingent rental obligation, however these are not material when compared to the total lease payments made.

#### 32. Explanatory statement

The following explanations are provided in accordance with Treasurer's Instruction 945. Significant variations are considered to be those greater than \$50,000 and greater than 10%.

##### (A) Significant variances between estimate and actual results for the financial year

Reasons for significant variations between actual revenue and expenditure and the Estimates contained in the Budget Statements are detailed below. 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. The variances below are based on comparing the total revenue and expenditure from ordinary activities and then identifying significant variances according to the categories in these financial statements.

	2008 Actual \$	2008 Estimate \$	Variation \$
<b>Expenses</b>			
(i) <u>Other employee related expenses</u>	779,384	920,000	(140,616)
Due to lower than expected increase in workers' compensation insurance premium during the period. Although the premium actually increased by a significant 35% over the previous year, the original estimate from the insurer was for an increase of up to 52%.			
(ii) <u>Administration</u>	1,787,609	2,133,900	(346,291)
The original budget was based on meeting all costs associated with the staging of the Zoo's annual series of summer concert events. However, Perth Zoo trialled the outsourcing of some concerts during the period in return for hiring out the Zoo as a concert venue. The aim of the trial was to minimise the financial risk to the Zoo while maximising the commercial returns for these types of activities. As a result, expenditure in areas such as advertising and promotion, ticketing commission and the hiring of performers was lower than originally expected.			

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 Actual \$	2008 Estimate \$	Variation \$
<b>32. Explanatory statement (continued)</b>			
(iii) <u>Loss on disposal of non-current assets</u>	77,041	–	77,041
Due to the demolition of some building assets (\$33,198) during the period to make way for future developments within the Zoo's grounds. The balance of the loss was associated with various equipment and vehicles that were sold or written-off during the period. These disposals and write-offs were not expected at the time of developing the original budget.			

#### Revenue

(iv) <u>Grants, sponsorships &amp; fundraising</u>	1,103,577	940,000	163,577
Due mainly to the new catering services contract which commenced during the period. As part of the new contract, the contractor contributed towards the refurbishment of the existing restaurant and function facilities in the form of donated assets. This contribution had not been finalised at the time of developing the original budget.			
(v) <u>Other revenue</u>	291,138	49,860	241,278
Due to a retrospective refund of water charges of \$179,484 during the period. The refund followed the reassessment of the tariff charged to the Authority over the past five years.			

#### (B) Significant variances between actual results for the financial year and prior year actual results

Reasons for significant variations between actual revenue and expenditure and the corresponding item of the preceding year are detailed below.

	2008 Actual \$	2007 Actual \$	Variation \$
<b>Expenses</b>			
(i) <u>Other employee related expenses</u>	779,384	649,448	129,936
Due to increased annual premium relating to workers' compensation insurance. The premium increased to \$493,917, an increase of \$126,929 or 35% over the previous year.			
(ii) <u>Maintenance &amp; operational expenses</u>	2,492,078	2,182,113	309,965
Due to expected increases in preventative maintenance expenditure and the acquisition of minor equipment. Costs for services such as cleaning and waste disposal rose due to general price increases along with planned increases in the use of these services during the period. An increased amount of tree pruning as part of ongoing risk management and the perimeter fence project also contributed to higher costs this year.			

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 Actual \$	2007 Actual \$	Variation \$
<b>32. Explanatory statement (continued)</b>			
(iii) <u>Depreciation &amp; amortisation expense</u>	1,881,394	1,707,667	173,727
Due to expected increase in fixed asset base resulting from capital works program expenditure during the period.			
(iv) <u>Capital user charge</u>	–	1,647,560	(1,647,560)
The 2006-07 payment represented the final payment of the capital user charge, which has now been abolished by the State Government.			
(v) <u>Loss on disposal of non-current assets</u>	77,041	167,010	(89,969)
Due to lower level of infrastructure write-offs during the period. In the previous year a significant number of bird aviaries were decommissioned to enable ongoing capital development. The loss during the current period, includes the demolition of some buildings along with the sale and write-off of equipment and vehicle assets.			
<b>Revenue</b>			
(vi) <u>Commercial activities</u>	1,260,911	1,159,004	101,907
A change to the management format of Perth Zoo's summer concert series involved outsourcing some concerts to an external promoter. This resulted in the generation of venue hire revenue for these concerts rather than the admissions revenue that is earned when concerts are internally managed. Revenue increases were also achieved from commercial behind the scenes tours and the hiring out of the Authority's conference facilities. The revenue from commercial behind the scenes tours contributes to Perth Zoo's support for the conservation of species in the wild.			
(vii) <u>Memberships</u>	665,258	527,963	137,295
Due to continued increase in the Friends of Perth Zoo memberships during the period. Membership income increased by 26% over the previous year as a result of both a price increase and continued support of this product. The Friends of Perth Zoo membership provides unlimited free entry to the Zoo and other benefits for an annual fee and is particularly popular with families with young children.			

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 Actual \$	2007 Actual \$	Variation \$
<b>32. Explanatory statement (continued)</b>			
(viii) <u>Other revenue</u>	291,138	95,270	195,868
Due to retrospective refund of water charges of \$179,484 during the period. The refund followed the reassessment of the tariff charged to the Authority over the past five years.			
<b>Income from State Government</b>			
(ix) <u>Service appropriation</u>	8,827,000	10,301,000	(1,474,000)
Due mainly to the abolishment of the capital user charge by the State Government. The 2006-07 appropriation for services provided funding for the final capital user charge payment of \$1,647,560. The capital user charge has now been abolished by the State Government and therefore no further funding is required.			
(x) <u>Resources received free of charge</u>	20,472	78,719	(58,247)
These figures reflect the value of free teaching resources provided by the Department of Education and Training. A qualified teacher was provided to the Authority to assist with promoting Perth Zoo's education programs to the Government school sector. The 2006-07 figure represented the provision of a teacher for the full year. As the existing agreement ended in early 2007-08, free teaching resources were only received for part of 2007-08.			

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

#### 33. Schedule of Income and Expenses by Service

##### INDUSTRY SEGMENTS:

Treasurer's Instruction 1101 requires that information be provided for agreed services of the Authority as printed in the Treasurer's Annual Budget Statements.

	Visitor Services		Community Education and Awareness		Wildlife Collection Management		Total	
	2008	2007	2008	2007	2008	2007	2008	2007
	\$	\$	\$	\$	\$	\$	\$	\$
<b>COST OF SERVICES</b>								
<b>Expenses</b>								
Employee benefits expense	2,897,499	2,707,236	870,725	808,802	6,320,678	5,836,638	10,088,902	9,352,676
Other employee related expenses	207,859	180,655	57,656	41,473	513,869	427,320	779,384	649,448
Maintenance & operational expenses	664,043	561,140	160,961	106,575	1,667,074	1,514,398	2,492,078	2,182,113
Depreciation & amortisation expense	545,604	523,953	150,512	109,770	1,185,278	1,073,944	1,881,394	1,707,667
Finance costs	446	591	124	142	971	1,296	1,541	2,029
Administration	826,360	1,031,620	177,178	141,176	784,071	713,690	1,787,609	1,886,486
Capital user charge	–	480,277	–	115,215	–	1,052,068	–	1,647,560
Cost of retail shop sales	617,114	574,115	–	–	–	–	617,114	574,115
Loss on disposal of non-current assets	22,342	29,489	6,163	6,639	48,536	130,882	77,041	167,010
<b>Total cost of services</b>	<b>5,781,267</b>	<b>6,089,076</b>	<b>1,423,319</b>	<b>1,329,792</b>	<b>10,520,477</b>	<b>10,750,236</b>	<b>17,725,063</b>	<b>18,169,104</b>

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

#### 33. Schedule of Income and Expenses by Service (continued)

	Visitor Services		Community Education and Awareness		Wildlife Collection Management		Total	
	2008 \$	2007 \$	2008 \$	2007 \$	2008 \$	2007 \$	2008 \$	2007 \$
<b>Income</b>								
Admissions	196,716	322,800	575,292	561,067	5,082,609	4,861,936	5,854,617	5,745,803
Retail shop sales	1,229,365	1,143,818	–	–	–	–	1,229,365	1,143,818
Grants, sponsorships & fundraising	884,264	886,539	–	–	219,313	215,505	1,103,577	1,102,044
Commercial activities	1,111,039	1,042,554	91,840	55,546	58,032	60,904	1,260,911	1,159,004
Memberships	–	–	–	–	665,258	527,963	665,258	527,963
Other revenue	290,958	93,662	180	–	–	1,608	291,138	95,270
<b>Total income other than income from State Government</b>	<b>3,712,342</b>	<b>3,489,373</b>	<b>667,312</b>	<b>616,613</b>	<b>6,025,212</b>	<b>5,667,916</b>	<b>10,404,866</b>	<b>9,773,902</b>
<b>NET COST OF SERVICES</b>	<b>2,068,925</b>	<b>2,599,703</b>	<b>756,007</b>	<b>713,179</b>	<b>4,495,265</b>	<b>5,082,320</b>	<b>7,320,197</b>	<b>8,395,202</b>
<b>INCOME FROM STATE GOVERNMENT</b>								
Service appropriation	2,559,830	2,987,290	706,160	721,070	5,561,010	6,592,640	8,827,000	10,301,000
Liabilities assumed by the Treasurer	275	864	76	209	597	1,907	948	2,979
Resources received free of charge	–	–	20,472	78,719	–	–	20,472	78,719
<b>Total Income from State Government</b>	<b>2,560,105</b>	<b>2,988,154</b>	<b>726,708</b>	<b>799,998</b>	<b>5,561,607</b>	<b>6,594,547</b>	<b>8,848,420</b>	<b>10,382,698</b>
<b>Surplus for the period</b>	<b>491,180</b>	<b>388,451</b>	<b>(29,299)</b>	<b>86,819</b>	<b>1,066,342</b>	<b>1,512,227</b>	<b>1,528,223</b>	<b>1,987,496</b>

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

#### 33. Schedule of Income and Expenses by Service (continued)

##### SEGMENT DESCRIPTIONS:

##### Visitor Services

Perth Zoo aims to maximise visitation by providing a quality and unique 'value-for-money' attraction that provides recreation, education and commercial facilities set in ecologically themed botanic gardens.

##### Community Education and Awareness

Perth Zoo aims to promote clear conservation messages to the community. This is achieved by providing educational programs and publications, interpretation and information services that educate the community about conservation issues. The Zoo's commercial activities are also underpinned by conservation messages.

##### Wildlife Collection Management

The conservation value of the wildlife collection will be optimised by effective management, selection, captive breeding, breeding for re-introduction and provision of research opportunities.

##### GEOGRAPHICAL SEGMENTS:

The Zoological Parks Authority operates within one geographical segment (Western Australian public sector).

#### 34. Financial Instruments

##### (a) Financial Risk Management Objectives and Policies

Financial instruments held by the Authority are cash and cash equivalents, restricted cash and cash equivalents, borrowings, finance leases, loans and receivables, and payables. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below:

##### Credit risk

Credit risk arises when there is the possibility of the Authority's receivables defaulting on their contractual obligations resulting in financial loss to the Authority. The Authority measures credit risk on a fair value basis and monitors risk on a regular basis.

The maximum exposure to credit risk at balance sheet date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provision for impairment as shown in the table at note 34(c).

Credit risk associated with the Authority's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Authority trades only with recognised, creditworthy third parties. Amounts owing by Government agencies are guaranteed and therefore no credit risk exists in respect of those amounts.

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

##### 34. Financial Instruments (continued)

The Authority has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Authority's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

The collectability of receivables is reviewed on an ongoing basis by individual assessment of the debts outstanding. The type of recovery action is determined by management and is based on individual assessment of debts. Consideration is given to factors such as debt amount, nature of debt and past history of debtor.

Provision for impairment of financial assets is calculated based on past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to note 21 'Receivables'.

##### Liquidity risk

The Authority is exposed to liquidity risk through its trading in the normal course of business. Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due. The Authority has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

##### Market risk

The Authority does not trade in foreign currency and is not materially exposed to other price risks. Other than as detailed in the interest rate sensitivity analysis table at note 34(c), the Authority is not exposed to interest rate risk because apart from minor amounts of restricted cash, all other cash and cash equivalents and restricted cash are non-interest bearing and the Authority has no borrowings other than finance leases which have a fixed interest rate.

The interest rate sensitivity is determined by reference to recent trends in interest rate movements and economic forecasts by the Reserve Bank of Australia.

##### Fair value estimation

The fair value of short-term receivables and payables is the transaction cost of the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

The fair value of lease liabilities is at amortised cost using the effective interest method.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>34. Financial Instruments (continued)</b>		
<b>(b) Categories of Financial Instruments</b>		
The carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are as follows:		
<b>Financial Assets</b>		
Cash and cash equivalents	3,616,813	2,004,995
Restricted cash and cash equivalents	185,827	154,692
Loans and receivables (i)	6,103,832	6,152,263
<b>Financial Liabilities</b>		
Financial liabilities measured at amortised cost	1,075,578	391,097

(i) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

#### 34. Financial Instruments (continued)

##### (c) Financial Instrument Disclosures

##### Credit Risk, Liquidity Risk and Interest Rate Risk Exposures

The following table details the Authority's exposure to liquidity risk and interest rate risk as at the balance sheet date. The Authority's maximum exposure to credit risk at the balance sheet date is the carrying amount of the financial assets as shown on the following table. The table is based on information provided to senior management of the Authority. The contractual maturity amounts in the table are representative of the undiscounted amounts at the balance sheet date. An adjustment for discounting has been made where material.

The Authority does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Authority does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

	Weighted Average Interest Rate	Variable Interest Rate \$	Non-Interest Bearing \$	Within 1 Year \$	Contractual Maturity Dates:					More than 5 Years \$	Carrying Amount \$
					1–2 Years \$	2–3 Years \$	3–4 Years \$	4–5 Years \$			
<b>30 June 2008</b>											
<b>Financial Assets</b>											
Cash and cash equivalents	7.63%	351,324	3,265,489	–	–	–	–	–	–	–	3,616,813
Restricted cash and cash equivalents		–	185,827	–	–	–	–	–	–	–	185,827
Receivables (i)		–	261,832	–	–	–	–	–	–	–	261,832
Amounts receivable for services		–	5,842,000	–	–	–	–	–	–	–	5,842,000
		<b>351,324</b>	<b>9,555,148</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9,906,472</b>
<b>Financial Liabilities</b>											
Payables		–	1,047,583	–	–	–	–	–	–	–	1,047,583
Finance lease liabilities	7.50%	–	–	7,296	7,863	12,836	–	–	–	–	27,995
		<b>–</b>	<b>1,047,583</b>	<b>7,296</b>	<b>7,863</b>	<b>12,836</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,075,578</b>
<b>Net financial assets</b>		<b>351,324</b>	<b>8,507,565</b>	<b>(7,296)</b>	<b>(7,863)</b>	<b>(12,836)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,830,894</b>

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

#### 34. Financial Instruments (continued)

	Weighted Average Interest Rate	Variable Interest Rate \$	Non-Interest Bearing \$	Within 1 Year \$	Contractual Maturity Dates:					Carrying Amount \$
					1–2 Years \$	2–3 Years \$	3–4 Years \$	4–5 Years \$	More than 5 Years \$	
<b>30 June 2007</b>										
<b>Financial Assets</b>										
Cash and cash equivalents	6.16%	327,563	1,677,432	–	–	–	–	–	–	2,004,995
Restricted cash and cash equivalents		–	154,692	–	–	–	–	–	–	154,692
Receivables (i)		–	267,263	–	–	–	–	–	–	267,263
Amounts receivable for services		–	5,885,000	–	–	–	–	–	–	5,885,000
		<b>327,563</b>	<b>7,984,387</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,311,950</b>
<b>Financial Liabilities</b>										
Payables		–	356,332	–	–	–	–	–	–	356,332
Finance lease liabilities	7.50%	–	–	6,770	7,296	7,863	12,836	–	–	34,765
		<b>–</b>	<b>356,332</b>	<b>6,770</b>	<b>7,296</b>	<b>7,863</b>	<b>12,836</b>	<b>–</b>	<b>–</b>	<b>391,097</b>
<b>Net financial assets</b>		<b>327,563</b>	<b>7,628,055</b>	<b>(6,770)</b>	<b>(7,296)</b>	<b>(7,863)</b>	<b>(12,836)</b>	<b>–</b>	<b>–</b>	<b>7,920,853</b>

(i) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities.

## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

#### 34. Financial Instruments (continued)

##### (c) Financial Instrument Disclosures

##### Interest Rate Sensitivity Analysis

The following summary represents a summary of the interest rate sensitivity of the Authority's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

The interest rate sensitivity is determined by reference to recent trends in interest rate movements and economic forecasts by the Reserve Bank of Australia.

	Carrying Amount \$	Profit \$	-1% change Equity \$	Profit \$	+1% change Equity \$
<b>30 June 2008</b>					
<u>Financial Assets</u>					
Cash and cash equivalents	351,324	(3,513)	(3,513)	3,513	3,513
		<b>(3,513)</b>	<b>(3,513)</b>	<b>3,513</b>	<b>3,513</b>
<u>Financial Liabilities</u>					
		-	-	-	-
Total Increase/(Decrease)		<b>(3,513)</b>	<b>(3,513)</b>	<b>3,513</b>	<b>3,513</b>
<b>30 June 2007</b>					
<u>Financial Assets</u>					
Cash and cash equivalents	327,563	(3,276)	(3,276)	3,276	3,276
		(3,276)	(3,276)	3,276	3,276
<u>Financial Liabilities</u>					
		-	-	-	-
Total Increase/(Decrease)		<b>(3,276)</b>	<b>(3,276)</b>	<b>3,276</b>	<b>3,276</b>

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2008

	2008	2007
<b>35. Remuneration of members of the Accountable Authority and senior officers</b>		
<u>Remuneration of Members of the Accountable Authority</u>		
The number of members of the Accountable Authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:		
\$0 – \$10,000	8	9
\$10,001 – \$20,000	1	1
The total remuneration of the members of the Accountable Authority is:	\$40,870	\$30,459

The total remunerations 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.

#### Remuneration of Senior Officers

Senior officers includes the Chief Executive Officer and four Director positions that form the Authority’s Corporate Executive.

The figures include current employees and officers that terminated employment during the period.

The number of senior officers, other than senior officers reported as members of the Accountable Authority, whose total fees, salaries, superannuation, non-monetary and other benefits for the financial year, fall within the following bands:

\$40,001 – \$50,000	1	–
\$60,001 – \$70,000	–	1
\$70,001 – \$80,000	1	–
\$90,001 – \$100,000	–	1
\$100,001 – \$110,000	–	2
\$110,001 – \$120,000	3	1
\$190,001 – \$200,000	1	1
The total remuneration of senior officers is:	\$662,744	\$685,852

The total remuneration 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 2008

	2008 \$	2007 \$
<b>36. Remuneration of the Auditor</b>		
Remuneration to the Auditor General for the financial year is as follows:		
Auditing the accounts, financial statements and performance indicators	47,000	50,000
	47,000	50,000

The expense is included at note 11 'Administration' expenses.

### 37. Supplementary financial information

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

#### Write-Offs

Assets written off	45,991	155,498
Bad debts written off by the Accountable Authority	-	446
Damaged retail shop stock	3,717	4,176
Cashier shortages written off by the Accountable Authority	1,052	1,205
	50,760	161,325

#### Losses Through Theft, Defaults and Other Causes

During the period some equipment was reported stolen or missing. Insurance proceeds for the current year include funds received for an outstanding claim from the previous financial year.

Lost/stolen public property written off by the Accountable Authority	4,323	5,354
Amount recovered through insurance proceeds	(8,508)	(14,186)
	(4,185)	(8,832)

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## Financial Statements

### Zoological Parks Authority Notes to the Financial Statements for the Year Ended 30 June 2008

	2008 \$	2007 \$
<b>37. Supplementary financial information (continued)</b>		
<u>Gifts of Public Property</u>		
During the previous year the Authority gifted some obsolete veterinary equipment and wheelchairs to not-for-profit organisations involved in animal and community welfare projects. No public property was gifted during the current year.		
Gifts of public property provided by the Authority	–	6,158
	–	6,158

### 38. Events occurring after the balance sheet date

Nil.

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## Performance Indicators

### Zoological Parks Authority

#### Certification of Performance Indicators for the Year Ended 30 June 2008

We hereby certify that the 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 financial year ended 30 June 2008.



**Peter Metcalfe**  
**Chairperson**

12 September 2008



**Andrew Thompson**  
**Deputy Chairperson**

12 September 2008

## Performance Indicators

### Mission

To secure long term populations of species in natural environments while engaging the community in global conservation action.

### Vision

A world where diversity of species and habitats is secure.

### Community Service Charter

To provide for the community of Western Australia, wholesome, value for money, recreational services, whilst striving towards self-sufficiency and continuous improvement to the quality of services delivered.

### Funding Objectives

Funding for the year was received in accordance with the following Outcomes and Services.

### Outcome 1

**Promote positive community attitudes towards the understanding and appreciation of wildlife and environmental conservation.**

#### Service 1: Visitor services

**Service description:** Perth Zoo aims to maximise visitation by providing a quality and unique “value for money” attraction that provides recreation, education and commercial facilities set in ecologically themed botanic gardens.

#### Service 2: Community education and awareness

**Service description:** Perth Zoo aims to promote clear conservation messages to the community. This is achieved by providing educational programs and publications, interpretation and information services that educate the community about conservation issues. The Zoo’s commercial activities are also underpinned by conservation messages.

### Outcome 2

#### Conservation of wildlife

#### Service 3: Wildlife collection management

**Service description:** The conservation value of the wildlife collection will be optimised by effective management, selection, captive breeding, breeding for re-introduction and provision of research opportunities.

## Performance Indicators

### Effectiveness and Efficiency Indicators

#### Outcome 1:

**Promote positive community attitudes towards the understanding and appreciation of wildlife and environmental conservation.**

This outcome is measured by surveying our customers to gauge the extent to which the Zoo communicates its conservation message. The following indicators are designed to measure the extent to which Perth Zoo has been able to positively influence people’s attitudes towards the conservation of wildlife and the environment.

#### Effectiveness Indicators

*To obtain information in relation to effectiveness indicators 1.1 and 1.2, Synovate was commissioned by Perth Zoo to conduct customer research in April and May 2008. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age. Details of the sampling, response rates and sampling error are as follows:*

	2005	2006	2007	2008
Population*	550,105	597,027	612,925	620,705
Desired Sample	500	500	500	500
Achieved Sample	503	500	500	501
Response Rate	57.75%	57.27%	50.05%	48.59%
Sampling Error	±4.5%	±4.5%	±4.5%	±4.5%

*\*Population is based on annual visitors to Perth Zoo*

#### 1.1 The Zoo as an educational/learning experience

“Perth Zoo’s exhibits and displays educate visitors about conservation problems facing wildlife.”	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2008 Target
Agree	87%	91%	95%	91%	91%
Neither agree/disagree	7%	5%	2%	4%	5%
Disagree	4%	2%	1%	3%	4%
Don’t know	2%	2%	2%	2%	–

#### Note to this Indicator

The result has dropped from 95% in 2006-07 to 91% in 2007-08 but despite the lower figure the percentage of respondents agreeing with this indicator remains at a very high level and in line with the target. This continued high level of agreement demonstrates the effectiveness of Perth Zoo’s formal and informal educational programs. These programs are aimed at students, schools and the general community and are complemented by other initiatives such as improved exhibit signage and website development that continually focus on wildlife conservation issues. Perth Zoo’s fundraising campaign Wildlife Conservation Action is also heavily focused on supporting this indicator.

## Performance Indicators

### Effectiveness Indicators (continued)

#### 1.2 Conservation of the Environment

“Perth Zoo encourages people to be more conscious about the conservation of the environment.”	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2008 Target
Agree	67%	89%	94%	92%	87%
Neither agree/disagree	18%	7%	2%	4%	9%
Disagree	8%	2%	2%	3%	4%
Don't know	7%	2%	2%	1%	–

#### Note to this Indicator

In 2004-05, respondents were asked to indicate their level of agreement with the statement “The Zoo promotes changes in lifestyle which can help the environment”. In 2005-06, the statement was revised to the current statement “Perth Zoo encourages people to be more conscious about the conservation of the environment”. The indicator has continued at a high level in 2007-08 with 92% of respondents agreeing with this statement. Perth Zoo continues to develop new and innovative ways to promote a variety of environmental conservation issues to the community including the importance of habitat protection.

## Performance Indicators

### Efficiency Indicators

#### Service 1: Visitor Services

##### 1.3 Cost of Services per Customer

The total cost of delivering Perth Zoo’s three services are used to calculate this indicator. Efficiency would be demonstrated by this indicator remaining constant or reducing over time as admission numbers increase.

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2008 Target
Total customers admitted to the Zoo	550,105	597,027	612,925	620,705	595,000
Total cost of services (\$000's)	\$16,251	\$16,793	\$18,169	\$17,725	\$17,721
Average cost per customer	\$29.54	\$28.13	\$29.64	\$28.56	\$29.78

### Note to this Indicator

The positive admission trend has continued and, although some events over the summer season did not reach expected admission numbers, the trend in general admissions continues to be very positive. The high level of admission numbers has resulted in a lower than expected cost per admission. The positive visitation trends from Friends of Perth Zoo members has continued with the percentage of visitation from members growing from 9% of total admission numbers in 2005-06 to 14% in 2006-07 and reaching 15% of visitors in 2007-08.

## Performance Indicators

### Efficiency Indicators (continued)

#### Service 2: Community Education and Awareness

##### 1.4 Operating Expenditure per participant

Efficiency would be demonstrated by this indicator remaining relatively constant or reducing as the Zoo's education programs develop and participation increases.

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2008 Target
Number of participants in formal education programs	60,420	61,053	62,666	63,895	64,405
Costs of providing all Perth Zoo formal education programs (\$000's)	\$992	\$1,058	\$1,365	\$1,412	\$1,301
Average cost per participant	\$16.41	\$17.32	\$21.79	\$22.11	\$20.21

### Note to this Indicator

This indicator relates to the number of participants in formal education programs run by the Zoo. These education programs include lessons provided to visiting school students, formal educational activities for the general public and formal teaching programs associated with undergraduate and post graduate veterinary courses. Formal teaching programs provided by Perth Zoo for undergraduate and post graduate veterinary courses are externally funded by Murdoch University.

There was an increase in students and the general public participating in formal teaching activities during 2007-08 and the total of 63,895 participants was a 2% increase over the previous year but below the target set for 2007-08 of 64,405. While there has been a positive trend in participants, the increased costs in 2007-08 have resulted in the average cost per participant being higher than the previous year.

A reduction in the number of Zoo camps offered to school groups from the number planned when the target was developed contributed to the lower than expected participants. The cost of providing the education programs was higher than the previous year due to increased staffing costs during the period. The average cost per participant was higher than the target due to the lower than expected number of participants and increased operating costs.

## Performance Indicators

### Outcome 2: Conservation of Wildlife

#### Effectiveness Indicators

##### 2.1. Number of offspring produced by threatened animals for re-introduction

Perth Zoo aims to successfully breed threatened animals for future re-introduction into their natural environments. These species are all part of programs managed by the Department of Environment and Conservation through the Recovery Team process species recovery plan.

	2005 Actual Animals Produced	2006 Actual Animals Produced	2007 Actual Animals Produced	2008 Actual Animals Produced	2008 Target
Western Swamp Tortoise	71	35	26	13	40
Numbat	14	12	12	8	15
Dibbler	57	43	37	30	42
<b>TOTAL</b>	<b>142</b>	<b>90</b>	<b>75</b>	<b>51</b>	<b>97</b>

#### Note to this Indicator

The Western Swamp Tortoise bred during the period was significantly lower than usual and the 2007-08 target. The most likely reason for the low number of hatchlings was the very hot summer which resulted in seven of the females laying late at night and their eggs unable to be retrieved for controlled incubation and observation. Some of the eggs from these nests were successful, with hatchlings emerging during the early winter rains.

Numbat breeding numbers were also lower than expected. The reduced Numbat births may also have been caused by the hotter than usual summer and may have been impacted by some diet changes. Dibbler births were lower than expected as a result of some pairings failing to produce offspring and some females not coming into oestrus.

## Performance Indicators

### Effectiveness Indicators (continued)

#### 2.2. Percentage of species in the animal collection that are part of a regionally managed program where the Perth Zoo has complied with that program.

The Zoo's collection plan is a strategic planning document that outlines Perth Zoo's current and future animal collection requirements and associated management actions. The collection plan is reviewed annually and proposed actions negotiated with the Australasian Regional Association of Zoological Parks and Aquaria (ARAZPA) institutional members.

Perth Zoo aims to comply with all agreed actions in regional animal management programs. Coordination amongst member institutions of ARAZPA is one of the cornerstones of Perth Zoo's animal management.

#### Note to this Indicator

The total number of species in the animal collection has reduced from 196 in 2006-07 to 187 in 2007-08. Species numbers had reduced significantly in 2006-07 following some changes to reporting levels from sub-species to species. The further reductions in 2007-08 are due to some planned movements of species to other zoos and wildlife parks. The actual number of species was lower than the target due to some planned acquisitions not occurring during the period. These acquisitions are expected to occur in 2008-09 and include pygmy spiny tailed skink, short tailed monitor and some bird species.

Other species that are part of regionally managed programs were also expected into the animal collection during 2007-08. These species include Mallee Fowl, Tasmanian Devil, Goodfellow Tree Kangaroo and Royal Spoonbills. The delay in acquiring these species also impacted on the number of species in the animal collection that were part of a regional management program in 2007-08 with the actual of 33 species being less than the original target of 36.

Perth Zoo did not entirely fulfil its commitment to the management plans of one species during the period. The management plan was for Perth Zoo to breed from one of our female Sumatran Orang-utans during the period. It was decided not to proceed with the planned breeding for animal management reasons. This change in position was communicated to the regional program manager for this species.

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2008 Target
Number of species in Perth Zoo animal collection	218	214	196	187	195
Number of species in the animal collection that are part of a regional management program	39	37	32	33	36
Percentage of species in the animal collection that are part of a regional management program	18%	17%	16%	18%	18%
Number of species where Perth Zoo has complied with the regional management program	39	37	30	32	36
Percentage of species where Perth Zoo has complied with the regional management program	100%	100%	94%	97%	100%

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## Performance Indicators

### Efficiency Indicator

### Service 3: Wildlife Collection Management

#### 2.3 Cost of each species in the Perth Zoo animal collection

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2008 Target
Number of species maintained within the animal collection	218	214	196	187	195
Total cost of maintaining all species within the animal collection (\$000's)	\$9,981	\$10,177	\$10,751	\$10,641	\$10,563
Average cost of maintaining each species in the animal collection	\$45,785	\$47,557	\$54,853	\$56,904	\$54,170

### Note to this Indicator

The cost of maintaining each species has increased from 2006-07 due to the reduction in species held in the collection during the period while costs remain relatively constant. The lower than expected species numbers and higher than expected operating costs resulted in the average cost per species being higher than the target.

## Other Financial Disclosures

### Pricing Policies of Services Provided

Perth Zoo's admission prices are reviewed annually as part of the State Budget process and any recommended increases by the Zoological Parks Authority Board require the approval of the Minister. The Zoological Parks Authority has discretion over pricing for other goods and services rendered. An increase in Perth Zoo admission prices, from 1 July 2007, was approved as part of the 2007-08 Budget. Admission prices are advertised on Perth Zoo's website.

### Capital Works

Perth Zoo's capital works program consists of projects that are funded from either Government capital appropriations or internally generated revenue such as sponsorships and donations. The Zoo undertook \$4.1 million worth of capital works in 2007-08. Details of the major completed works and works in progress are outlined below.

#### Completed Capital Projects

Minor animal exhibit upgrades totalling \$40,245 were completed during the period using internally generated funds. These projects included improvements to the existing perentie and wombat exhibits and developing plans for future exhibit upgrades. Internal funds were also used to upgrade offices, replace audio visual equipment and provide a secure bike facility for staff.

A total of \$70,000 was spent on the purchase of computer equipment using State Government capital works funding.

### Capital Works in Progress

#### Perimeter Fence

The installation of a new three metre high steel palisade perimeter fence to replace the Zoo's existing 1.5 metre high cyclone perimeter fence began in December 2007. This followed detailed design work in 2006-07. The State Government originally provided \$1.86 million for this project but an additional \$661,000 was provided in 2007-08 to meet cost escalations due to steel price increases.

This provides a total of \$2.52 million for this important project which also includes new security infrastructure such as lighting and surveillance cameras.

The project was originally scheduled for completion in 2007-08 but some delays were experienced including the need to realign a section of the fence to avoid damaging trees on the Perth Zoo boundary. The project is now expected to be completed in August 2008. A total of \$2 million was spent on the project in 2007-08 bringing the total project expenditure to date to \$2.09 million. The remaining \$430,000 of the project budget is committed for the completion of the project in 2008-09.



*New perimeter fence.*

#### Asian Elephant Exhibit

Work on the second stage of the Asian Elephant exhibit redevelopment continued in 2007-08. The total budget for this project is \$5.26 million. A total of \$1.3 million was spent in 2007-08 bringing the total expenditure on the project at year end to \$5.25 million. Work during the reporting period included the construction of a new exercise and display yard for the female elephants, a new visitor viewing/amphitheatre area, a new barn for the male elephant and upgrades to storage and food preparation facilities. The remaining \$13,000 of the project budget will be required to complete the project in 2008-09.

## Other Financial Disclosures

### Capital Works (continued)

A review of the elephant exhibit fence design was required during the year to address identified ground condition variations. Remedial work on the fence will begin early in 2008-09, with completion expected in October 2008.

### Sumatran Orang-utan Exhibit

Detailed design work for the final stage of the Sumatran Orang-utan exhibit redevelopment continued in 2007-08. Some potential risk management issues with the proposed roof top visitor viewing aspect of the redevelopment were identified. As a result, further design work will be required for the visitor viewing component in 2008-09 and only the upgrade of off-exhibit facilities progressed to tender during the reporting period. The upgrade of the night quarters and food preparation areas began in 2007-08.

A total of \$319,000 was spent on the project in 2007-08 bringing the total project expenditure on stage two to \$522,000, funded from the Government's capital contribution for the project. This capital contribution provides \$2.2 million for the project over three years. The remaining \$1.7 million is expected to be required in 2008-09 and 2009-10 to complete works currently in progress and to redesign and construct the visitor viewing aspect of the redevelopment.

### Catering Facilities

Another major project in 2007-08 was the refurbishment of the Zoo's catering facilities. This followed the awarding of a ten-year catering services contract to Spotless Services (Australia) Limited during the reporting period. The State Government provided \$500,000 for this project in 2007-08, bringing the Government's total contribution to \$570,000 (\$70,000 was provided in 2006-07 for a catering feasibility study). Spotless Services (Australia) also contributed to the refurbishment, as part of the new catering services contract.

Alternative café facilities for visitors were provided on the Zoo's main lawn area while the café and fast food outlets were refurbished. The function centre was also closed temporarily to allow for the installation of new carpeting and lighting. The final stage of the refurbishment is the installation of a new air-conditioning system in the function centre (expected in July 2008). Despite the closure of these facilities during the refurbishment, the catering dividend for the period still exceeded the 2007-08 targets and the revenue received in 2006-07.

During 2007-08, \$397,000 was spent on the refurbishment project, bringing the total project expenditure to date to \$436,000. The remaining project budget of \$134,000 will be required in 2008-09 to complete the installation of the new air-conditioning system.

## Other Financial Disclosures

### Employment and Industrial Relations

#### Staff Profile

Perth Zoo employed 234 people in 2007-08 (down from 235 in 2006-07) representing 158 full time equivalents (155 in 2006-07). The high head count to FTE ratio reflects the Zoo's continuing commitment to more flexible work practices and use of different staffing arrangements to meet relief and seasonal demands for the Zoo's visitor services and education programs. The use of casual staffing pools provides employment opportunities for students studying in relevant fields to gain hands on experience in their chosen careers and professions.

Employee Profile	2006-07	2007-08
Permanent Full time	104	107
Permanent Part time	37	41
Fixed-Term Full time	22	14
Fixed-Term Part time	9	8
Casual	53	59
Trainee	2	2
Cadets	3	3
Other (Attached/Secondee)	5	0
<b>TOTALS</b>	<b>235 (155 FTEs)</b>	<b>234 (158 FTEs)</b>

During 2007-08, 21 new appointments were made, 10 of these were permanent appointments and 11 fixed-term appointments. Staff members, new and current, continued to be provided with options for flexible working arrangements where operationally possible. The table below indicates the level of take-up of such options.

Type of Flexible Arrangement	Permanent Staff	Contract Staff	Proportion of Total Staff
Working from home	16	3	10.8%
Working part time	41	11	29.7%
Flexible start and finish times	57	13	40.0%
Purchased leave arrangements	11	0	6.3%

Flexible working arrangements appear to have had a positive impact on staff turnover which dropped from 13.5% in 2006-07 to 8.1% in 2007-08. Twelve permanent staff left the Zoo during the reporting period compared to 19 last year. Staff left for a range of reasons including retirement, travel, family responsibilities and promotional opportunities both in the private and broader public sectors.

The Zoo also continued to work hard at attracting and retaining a diverse workforce including ongoing support for indigenous cadets and an indigenous apprentice.

#### Staff Development

The Zoo promotes a lifelong approach to learning, providing formal training as well as a Professional Development Assistance Program and support for staff undertaking nationally accredited vocational education and training programs. Staff at all levels access various forms of training and development.

In 2007-08, the Zoo provided 2158 hours of formal training to staff at a cost of \$114,986. This does not include on-the-job training, formal study outside of work or professional development/conference attendance. The Zoo's investment in training was maintained however the increased cost of training resulted in a drop in total training hours compared to last year.

## Other Financial Disclosures

### Employment and Industrial Relations (continued)

	2007-08	2006-07
Total training hours provided to staff	2158	3067
Average hours per FTE	13.8	19.8
Total Training Costs	\$114,986	\$114,367
Average Training investment	\$489/person \$728/FTE	\$487/person \$738/FTE
Number of staff receiving study assistance	4	6
Number of staff receiving professional development assistance	4	14
Number of staff supported to undertake Certificate III in Captive Animals	8	10
Number of staff supported to attend/present at Professional Conferences	24	19

Training initiatives in 2007-08 included:

- Indonesian language classes
- Ultrasound techniques training
- Venomous snake handling
- Wetlands management
- Short range endemics
- Animal records
- First aid and first responder training
- Electrical safety in the workplace
- Leadership coaching for the senior management group
- Media training

- Refresher training for the OSH Committee
- Recruitment and selection, performance management and supervisor training
- Working smarter with Outlook
- Upgrading information technology skills
- Chain saw, bob cat and skid steer loader training

#### Industrial Relations

During the year, new industrial agreements were ratified for staff covered by the Building Trades (Government) Award and Engineering Trades (Government) Award.

A new Zoological Parks Authority (Operations) General Agreement 2007 was also ratified in 2007-08. This agreement covers keeping staff, veterinary nurses, park management officers, maintenance attendants and cleaners. As part of these negotiations, all parties agreed to a comprehensive review of the keeper career structure. Work on this review began in 2007-08 with the Zoo funding a part-time project officer to assist.

Negotiations for a new public sector-wide industrial agreement for staff covered by the Government Officers Salaries, Allowances and Conditions (GOSAC) Award began during the reporting period.

During the year, a claim for a structural wage adjustment to professional groups listed under the Specified Callings positions in the Public Service and GOSAC Awards was settled. Twelve Perth Zoo positions were part of that claim including education, veterinary and scientific positions.

**Workers' Compensation** – see Occupational Safety and Health in the Government Policy Requirements section in this chapter.

## Governance Disclosures

### Indemnity Insurance Premium

Perth Zoo takes out 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 \$9,100 to the annual premium in 2007-08 with Board members and senior management staff making a small individual contribution.

## Other Legal Requirements

### Electoral Act 1907

In compliance with section 175ZE of the Electoral Act 1907, Perth Zoo reports that it incurred the following expenditure during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

<b>Expenditure with Advertising Agencies</b>	\$10,303
The Brand Agency	
<b>Expenditure with Market Research Organisations</b>	\$70,264
Synovate Pty Ltd	
Pathfinder Solutions	
<b>Expenditure with Polling Organisations</b>	Nil
<b>Expenditure with Direct Mail Organisations</b>	\$28,023
Disco Direct Mailing Service	
Poster Girls	
Stick-Up Poster Distribution	
Templar Distribution	
Northside Logistics & Finishers	
<b>Expenditure with Media Advertising Organisations</b>	\$307,822
Media Decisions WA	
Marketforce Productions	
Marketforce Australia	
Australian Associated Press	
Seek Ltd	
Email Media	
<b>Total Expenditure</b>	<b>\$416,412</b>

## Other Legal Requirements

### Disability Access and Inclusion Plan Outcomes

(Disability Services Act 1993, S29)

In 2007-08, Perth Zoo began implementing its 2007-2011 Disability Access and Inclusion Plan (DAIP). Activities were guided by the Zoo's Disability Services Group according to the priorities of the Zoo's DAIP Implementation Plan 2007-08.

Initiatives in 2007-08 are outlined below against the Government's six disability standards.

#### **Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority:**

- Regular meetings of the Disability Services Group to monitor the progress of the DAIP and drive implementation;
- Free admission provided to 1262 carers of people with a disability;
- Creation of a checklist of key DAIP principles for use by managers who create new product or exhibitory;
- Detailed DAIP briefings provided to education and marketing staff to ensure the six principles are taken into account in the planning of events and activities;
- Review of the physical accessibility of summer event season venues and school holiday activities;

- Provision of a range of school holiday activity styles to suit children with different needs;
- Maintenance of 10 ACROD parking bays for Zoo visitors with active policing of the bays to discourage improper use;
- Wheelchair access (seating and toilets) provided at concert events;
- Continued implementation of recruitment strategies designed to include people with disabilities;
- Modification of Close Encounter behind-the-scenes tours with the elephants to enable access by wheelchair users.
- Provision of various mechanisms (in person, by telephone, via internet and email) for people to obtain or seek information about Perth Zoo.

#### **Outcome 2: People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority:**

- Creation of a Perth Zoo accessibility map (see Appendix 2). This free map caters to different types of disabilities and identifies facilities offered on-site including audiovisual, tactile/interactive, olfactory/sensory, tranquil/rest areas and aural/keeper talks. The map also identifies doors, steep hills and ACROD parking;

- Quarterly audits to identify on-site access impediments (the definition of access was also broadened to include non-mobility issues);
- Inclusion of the chairperson of the Disability Services Group on the project team for two new exhibits to provide guidance on DAIP principles in the design phase;
- Provision of low cost Zebra Car tours for the elderly or frail visitors, parents with small children and groups with disabilities;
- Addition of two new motorised wheelchairs (scooters) for hire for people requiring mobility assistance during their visit;
- Maintenance of the Zoo's fleet of manual wheelchairs provided free of charge to visitors requiring mobility assistance;
- Examination of areas outside the Zoo (City of South Perth property) for access issues that may affect visitors;
- Purchase of automatic door mechanisms for the Wetlands and Reptile Encounter exhibits.

## Other Legal Requirements

### Disability Access and Inclusion Plan Outcomes (continued)

#### **Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it:**

- Project officer appointed to identify all agency information, assess it for DAP suitability and make recommendations on alternative formats (this project will continue in 2008-09);
- Continued provision of information on the Zoo's website and essential visitor information on a recorded info line;
- Use of plain English and compliance with W3C standards on the Perth Zoo website;
- Staff encouraged to use plain English in printed/written material;
- Contact with disability organisations to identify technologies that may be used at the Zoo to assist people with disabilities.

#### **Outcome 4: People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority:**

- Provision of general disability awareness training for key customer service staff and Zoo volunteers;
- Key administration staff (marketing and education) provided with DAIP training.

#### **Outcome 5: People with disabilities have the same opportunities as other people to make complaints to a public authority:**

- Provision of a range of mechanisms for making a complaint including in person, by telephone, email, internet and comment cards;
- Referral of access and inclusion related complaints to the Disability Services Group for action/attention;
- Key customer service staff encouraged to use verbal complaint mechanism where appropriate for capturing complaints from people with disabilities.

#### **Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority:**

- Perth Zoo's DAIP developed in consultation with people with a range of disability types and published on the Zoo's website for public comment;
- Market research conducted by an organisation with awareness of DAIP Outcome 6. Collection protocols statistically ensured exposure to those with a disability but in a way that was unbiased towards or against those with a disability.

## Other Legal Requirements

### Compliance with Public Sector Standards and Ethical Codes

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

The following compliance issues arose during 2007-08:

Public Sector Standards: No breach claims were lodged.

WA Code of Ethics: No breach claims were lodged.

Perth Zoo Code of Conduct: Eleven incidences relating to workplace conduct were reported during the year. Following investigation, seven breaches of conduct were substantiated and appropriate action taken.

Various measures are in place to ensure all Zoo staff are familiar with the WA Code of Ethics and the Zoo's Code of Conduct. Information on standards, the Public Sector Code of Ethics and the Zoo's Code of Conduct is included on the Zoo's intranet and is an important part of the induction program for new staff. Responsibilities are included in job descriptions and managers and supervisors are provided with information about their role in upholding the standards, Code of Ethics and Code of Conduct. These responsibilities are also reinforced with all staff during regular performance management reviews.

In assessing its compliance, the Zoo looks for opportunities for continuous improvement. This includes participating in both internal and external audits, undertaking internal reviews of policies and practices, seeking feedback from staff through performance reviews and exit surveys, and analysing substantiated complaints or issues to identify opportunities to improve understanding through training, coaching and/or new protocols.

### Record Keeping Plan

Perth Zoo's Record Keeping Plan details the record keeping program for the agency including which records are to be created and how those records are to be kept. Measures to ensure compliance with the State Records Commission – Standard 2 Record Keeping Plans:

Principle 6 – include:

- Updating record keeping systems as necessary and evaluating their efficiency and effectiveness not less than once every five years. Perth Zoo's Record Keeping Plan is scheduled for a full review in 2009.
- Providing information sessions on record keeping for existing and new staff. Throughout the year, existing staff are given the opportunity to attend record keeping training and information sessions. One-on-one information sessions were undertaken with relevant employees and ongoing training and support in records management was provided.
- Conducting an annual review of the record keeping training program to ensure efficiency and effectiveness.
- Providing record keeping induction programs throughout the year for all new employees, addressing their roles and responsibilities to ensure compliance with the Record Keeping Plan.

## Government Policy Requirements

### Corruption Prevention

The Zoo has a comprehensive risk management program and addresses corruption and misconduct issues as part of its annual sectional risk assessment process. Since 2005, the Zoo has been progressively implementing an action plan flowing from an assessment of fraud and corruption risks.

Action in 2007-08 included:

- Construction of new perimeter palisade fencing and associated infrastructure (project to be completed in 2008-09);
- Installation of surveillance cameras, remote access and intercoms at key perimeter gates and operational areas;
- Raising staff awareness of conflict of interest issues;
- Upgrade of financial and purchasing manuals and follow-up training;

- Review and upgrade of information technology security policy and guidelines;
- Ongoing monitoring of internet access and usage;
- Ongoing microdot identification of portable office equipment;
- Review and upgrade of donation box procedures;
- Development of Public Interest Disclosure procedures;
- Appointment and training of additional Public Interest Disclosure officers;
- Review of the agency's Code of Conduct.

Perth Zoo has an Audit Committee to oversee risk management and corporate governance improvements.

## Government Policy Requirements

### Sustainability

Perth Zoo has an active sustainability agenda reflected in the agency's Master Plan and Sustainability Action Plan. Endorsed by the Zoological Parks Authority Board, the Zoo's Sustainability Action Plan and Sustainability Management Policy are in line with the State Government's Sustainability Strategy and Sustainability Code of Practice for Government Agencies.

Sustainability and environmental principles are applied to the selection of contractors supplying goods and services under State Government Common Use Arrangements. This includes selecting tenderers who demonstrate ability to meet Energy Star compliance and who state beneficial policies regarding recycling and reuse of packaging materials. Perth Zoo considers the environmental impact in all phases of the procurement process when undertaking the purchase and disposal of goods in order to:

- Manage the risk to the broader environment;
- Foster the development of products and processes that have a positive environmental impact; and
- Provide an example to business, industry and the community on promoting the use of low environmental impact goods and services.

Sustainable environmental and business management activities undertaken by the Zoo in 2007-08 included:

- Continued implementation of the Zoo's Sustainable Transport Plan including replacement of the last three petrol powered buggies with electric vehicles; reduction of one fleet vehicle, replacement of one petrol fleet vehicle with a gas vehicle; and continued encouragement of Zoo staff to cycle to work.
- Completion of an extensive review of the Zoo's water use patterns and irrigation infrastructure to identify areas where further water efficiencies and water conservation can be achieved and to assist in planning for the future capital upgrade of the ageing irrigation infrastructure. In the interim, the Zoo continued to implement a planned maintenance program. The implementation of water management recommendations from the review and replacement of the irrigation system will be a priority over the next two years.

- Continuation of recycling programs for waste produced within the Zoo including animal manure, green waste, paper, cardboard, glass, plastics aluminum, steel, printer cartridges and fluorescent light tubes. Sediment drained from the main lake was taken to a recycling facility to recycle into compost rather than being diverted to landfill.
- Decrease in electricity consumption (down 3.7%) due primarily to a review of the filtration systems for the elephant pool, main lake and wetlands which resulted in reduced operating hours of the pumps.
- Installation of five additional solar lights for grounds lighting to increase reliance on renewable energy.
- Installation of a solar hot water system on the male elephant's barn roof as part of the elephant exhibit upgrade.
- Continuation of a program to replace ageing air conditioning units with new, more efficient inverter models.

## Government Policy Requirements

### Sustainability (continued)

- Conversion of the Function Centre lighting system from standard incandescent bulbs to more energy efficient compact fluorescent lighting.
  - Conversion to low-energy LED lights on the historic carousel resulting in a 94% reduction in energy use for the carousel which operates 365 days a year.
- Other actions and progress in complying with the Sustainability Code of Practice included:
- Working collaboratively with other agencies including the Department of Environment and Conservation, universities and the WA Museum on recovery and research programs for threatened native species including amphibians.
  - Supporting non-government in-situ conservation groups.
  - Directly supporting the conservation of threatened species in the wild in Australia and overseas.
  - Acting as a key resource for the Australian Sustainable Schools Initiative.
- Raising staff awareness of the range of sustainability issues and their contributions and responsibilities.
  - Continuing a strong partnership with the Perth Zoo Docent Association which makes a significant contribution to the Zoo and to the visitor experience.
  - Collaborative projects with partners such as the City of South Perth to harvest roadside plants to use as fodder at the Zoo.

## Government Policy Requirements

### Occupational Safety and Health and Injury Management

Perth Zoo is committed to providing and maintaining a safe and healthy environment for staff, contractors, volunteers and visitors, and to the continuous improvement of injury prevention and injury management programs. In the event of a work related injury, the Zoo provides effective claims management and rehabilitation assistance aimed at supporting injured employees through their period of illness or injury and their safe return to work (where possible).

Activities at the Zoo are required to conform with relevant state and federal legislation and Australian Standards. The Zoo provides staff with guidance on, and training in, safe work practices. Staff are expected to comply with the Zoo's occupational health and safety policies, procedures and guidelines, and to conduct themselves in a safe manner, not placing themselves or others at risk. Members of staff are responsible for the health and safety of staff and students working under their direction. Contractors working on the Zoo premises are also required to conduct their activities in a manner that ensures the safety, health and welfare of others.

Perth Zoo is committed to consulting with staff in a meaningful and effective manner on occupational safety and health (OSH) issues, enabling each member of staff to contribute to

decisions that may affect their health, safety and welfare at work. Formal mechanisms for consulting with staff on OSH matters include:

- Regular team meetings with OSH agenda items
- OSH representation on all capital works projects
- On-line hazard reporting system
- Monthly OSH Committee meetings
- Access to fully trained, elected OSH representatives
- Monthly OSH inspections of the work site
- Procedures for Provisional Improvement Notices
- Access to grievance procedures

The Zoo ensures compliance with the injury management requirements of the Workers' Compensation and Injury Management Act 1981 through a systematic approach to injury management that combines expert assistance from external providers with the support of supervisors and human resource staff at the Zoo.

As part of this approach, the Zoo:

- Promotes the expectation that it is normal practice to return, as soon as practicable, to appropriate duties at the Zoo;

- Encourages early intervention in injury management; and
- Ensures there is early and accurate medical assessment and management of each case of injury, work related or not.

In 2007-08, the Zoo recorded a significant reduction in workplace injuries including those resulting in lost time. The number of workers compensation claims lodged during the year dropped from 23 in 2006-07 to 7 in 2007-08. Only two of these claims involved time off work and that time off was minimal.

Perth Zoo achieved or surpassed the public sector targets set out in the Premier's Circular 2007/12: Code of Practice: Occupational Safety and Health in the Western Australian Public Sector:

- Number of fatalities : target 0  
**(Achieved)**
- Lost time injury/diseases (LTI/D) incidence rate : target 0 or 10% reduction on previous year **(Achieved an 82% reduction)**
- Lost time injury severity rate : target 0 or 10% improvement on previous year  
**(Achieved)**

## Government Policy Requirements

### Occupational Safety and Health and Injury Management (continued)

The results in the table below demonstrate that the Zoo’s commitment to a safe working environment is paying dividends.

Reporting Period	Number of Fatalities	Number of Severe Claims	Number of Lost Time Injuries/ Diseases	Lost Time Injury Severity Rate
<b>2007-08</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
2006-07	0	1	11	9.09
2005-06	0	2	10	20.00
2004-05	0	3	10	30.00

Occupational Safety and Health initiatives in 2007-08 included:

- A comprehensive audit of hazardous substances in the workplace and development of an online register for material safety data sheets;
- Development of an Asbestos Management Plan and register, and awareness training for staff;
- Review of hazard reporting procedures and development of an on-line hazard reporting system;
- Drafting of Provisional Improvement Notice Policy and guidelines;
- Refresher training for the OSH Committee;
- Continued provision of preventative health care for staff including on-site flu vaccination clinics and vaccination programs associated with zoonotic risks;
- Continuation of the employee assistance program which provides a confidential counselling service (43 sessions were delivered by the service provider in 2007-08); and
- Targeted training including first aid and first responder training, electrical safety in the workplace and knife handling.

## Appendix 1

### Research Papers and Presentations

#### Papers

Browne, R., Gaikhorst G., Vitali, S., Roberts, J.D. & Matson P. (2008). "Exogenous hormones induce poor rates of oviposition in the anurans *Litoria moorei* and *L. aurea*." Applied Herpetology **5**: 81-86.

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Vaughan, R.J., Vitali, S.D., Eden, P.A., Payne, K.L., Warren, K.S., Forshaw, D., Friend, J.A., Horwitz, A.M., Main, C., & Krockenberger, M.B. 2007. "Cryptococcosis in Gilbert's and long-nosed potoroo." Journal of Zoo and Wildlife Medicine, **38**(4), 567-573.

#### Conference Presentations and Publications in Proceedings (presenting author underlined)

Eden, P.A., Payne K.L, Vaughan R.J. & Monaghan C.M. (2007). Suspected Annual Rye Grass Toxicity in an adult southern white rhinoceros (*Ceratotherium simum simum*). 2007 Annual Conference for the Wildlife Disease Association Australasian Section, Dryandra, Western Australia 22-28 September 2007.

Eden, P.A., Payne, K.L., Vaughan, R.J., Vitali, S. & Wayne, A. (2007). Clinical aspects of disease investigations in population declines of woylies (*Bettongia penicillata ogilbyi*). 2007 Annual Conference for the Wildlife Disease Association Australasian Section, Dryandra, Western Australia 22-28 September 2007.

Eden, P.A., Vitali S., Payne, K.L., Vaughan R.J., Le Soeuf, A., Coppens, A., Manuel, L., & Main, C. (2007). Ulcerative dermatitis from suspected photosensitisation in black swans (*Cygnus atratus*). 2007 Annual Conference for the Wildlife Disease Association Australasian Section, Dryandra, Western Australia 22-28 September 2007.

## Appendix 1

### Research Papers and Presentations (continued)

Le Soeuf, A. (2007). Conservation of black cockatoos (*Calyptorhynchus* spp) in Western Australia: the development of prognostic and conservation value indicators for rehabilitation of debilitated birds. 2007 Annual Conference for the Wildlife Disease Association Australasian Section, Dryandra, Western Australia 22-28 September 2007.

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Vaughan, R. (2007). Balanoposthitis, Treponema and Gilbert's Potoroo. Wildlife Disease Symposium. Perth Zoo, Perth, Western Australia.

Vaughan, R.J., Warren, K., Friend, T.F., Buller, N., Monaghan, C.M., Fenwick, S. & Forshaw, D. (2007). Epidemiological aspects of health management of the Gilbert's potoroo (*Potorous gilbertii*). Wildlife Disease Association Australasian section meeting, Dryandra, Western Australia 22-28 September 2007.

Vaughan, R.J., Warren, K., Friend, T.F., Buller, N., Monaghan, C.M., Fenwick, S. & Forshaw, D. (2007). Determining the significance of a Treponema-like organism isolated from Australia's most critically endangered mammal, the Gilbert's potoroo (*Potorous gilbertii*). American Association of Zoo Veterinarians Conference. Knoxville Tennessee 20-26 October 2007.

Vitali, S. D. and G. Gaikhorst (2007). The use of itraconazole baths in the treatment of chytridiomycosis at Perth Zoo. Wildlife Diseases Association Australasian Chapter Annual Conference, Dryandra Woodland.

Vitali, S. D. and G. Gaikhorst (2008). The use of itraconazole baths in the treatment of chytridiomycosis at Perth Zoo. SEAZA Amphibian Workshop, Kuala Lumpur.

### Poster presentations

Lambert, C., Jose, D. & Morris, K. (2008). Captive breeding for Species Recovery in WA (Poster). International Wildlife Reintroduction Conference. Lincoln Park Zoo, Chicago. USA.

## Appendix 1

### Research Papers and Presentations (continued)

#### Accepted for publication

Gaikhorst, G., Mantellato, L., Kruger, K., Jose, J., Vitali, S., Lawrence, C., Matson, P.(2008). "Captive husbandry of the Western Green and Gold Bell Frog (*Litoria Moorei*) at Perth Zoo." Herpetofauna (in press).

Matson, P., V. Power, Kappelle, W., Clarke, B.R.. (2008). "Urine osmolality is equivalent to creatinine concentration for normalising urinary progesterone in the numbat (*Myrmecobius fasciatus*)." Australian Mammalogy (in press).

Breed, A. and Eden, P. (2008). "Rodents". Medicine of Australian Mammals L. Vogelneust and R. Woods, CSIRO Publishing (in press).

Bryant, B. and Reiss, A. (2008). "Wombats". Medicine of Australian Mammals, CSIRO Publishing (in press).

Vaughan, R.J., Warren, K.S., Mills, J., Palmer, C., Fenwick, S., Monaghan, C.L., and Friend, J.A. 2008. "Haematological and serum biochemical reference values and cohort analysis in the Gilbert's potoroo (*Potorous gilbertii*)". Journal of Zoo and Wildlife Medicine (in press).

Vitali, S. and Monaghan, C. (2008). "Numbats". Medicine of Australian Mammals, CSIRO Publishing (in press).

# Appendix 2

## Perth Zoo Accessibility Map

