

2023

Annual Report Zoological Parks Authority



Perth Zoo acknowledges the Whadjuk Noongar people as the traditional custodians of the land on which the Zoo stands, and recognises their continuing connection to land, waters, culture and native wildlife. We pay our respects to their Elders past, present and emerging.





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In line with State Government requirements, Perth Zoo's annual report, The Zoological Parks Authority Annual Report 2022-23, is published in an electronic format. Perth Zoo encourages people to use recycled paper if printing a copy of the report. For the convenience of readers, the annual report has been presented in individual chapters optimised for screen reading, as well as an entire document suited to downloading and print. The Annual Report is presented in PDF format. All sections, except the financial statements, are also provided in Word format.

Zoological Parks Authority

Annual Report 2022-23

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Statement of Compliance

For the Year Ended 30 June 2023

To the Hon Reece Whitby MLA
Minister for Environment

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the annual report of the Zoological Parks Authority for the financial year ended 30 June 2023.

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



Mrs Marion Fulker AM
Chair

Date: 7 September 2023



Mr Ronald Hurst
Member

Date: 7 September 2023





Annual Report 2023 contents

Overview

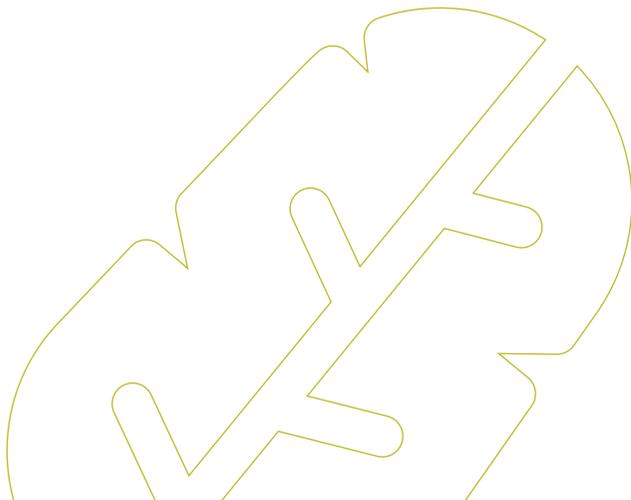
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Agency Performance

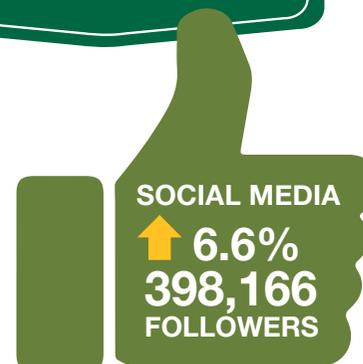
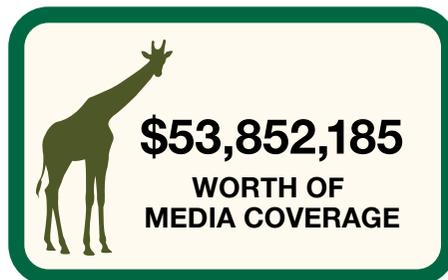
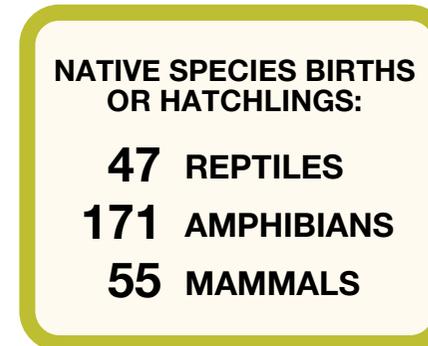
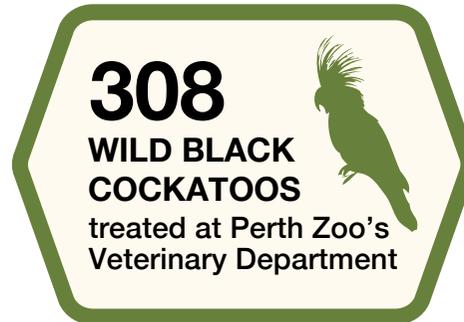
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Perth Zoo Highlights



Perth Zoo highlights
on 30 June 2023

Executive Summary

Chairperson's Foreword

This year, Perth Zoo began to transform before our eyes as the first *Master Plan 2040* projects took shape, bringing our 'Future Zoo' to life.

In August 2022, then Premier Mark McGowan MLA and Environment Minister Reece Whitby MLA toured the construction sites of the Zoo's café and separate function centre for a media announcement.

This provided the Perth community with the very first glimpse into the new facilities as construction progressed, showcasing that we are on the cusp of an incredibly exciting new era for the Zoo.

This was followed by the announcement of the new playground, an all-ages and abilities, nature-based space, which will be open and ready for play at the same time as the cafe later in 2023.

Situated in the heart of the Zoo, these brand-new café and playground facilities will transform the way the people of Perth experience their Zoo.

Importantly, this playground will be uniquely Perth Zoo, encouraging play that mimics and celebrates the animals and conservation work done here in the grounds of our South Perth site and beyond our gates.

With these facilities well underway, planning has concurrently occurred for the next projects.

Detailed plans are being finalised for a new and innovative exhibit near the front of the Zoo for our gibbons.

Not only will this addition delight visitors as they come through the gates, seeing gibbons traversing ropes above, but it provides more opportunities for these small, rare apes to practice their natural brachiating behaviors.



ZPA Chair Marion Fulker AM

Chairperson's Foreword (continued)

Designs and developments have also been in progress for the new African Savannah precinct, Orangutan Rainforest precinct, and Conservation Science and Biodiscovery precinct.

Importantly, all these current and future works will enable the Zoo's continued success, ensuring we remain at the forefront of animal welfare whilst providing a stellar visitor experience.

Behind-the-scenes, the Zoo's Board has been working with our staff and Docents on the next instalment of the Zoo's Strategic Plan, which will shape our vision and operations for the next five years.

On behalf of the Board, I would like to acknowledge the dedication and commitment of the Zoo's leadership team and our government stakeholders, both past and incoming, who together, have played a role in bringing our future zoo to life this financial year.

Thank you to the Zoo's staff, Docents and supporters (including corporate partners,

donors and Zoo members) for another year of considerable achievement.

My appreciation to Environment Minister Reece Whitby MLA for his ongoing support. And finally, I'd like to thank my fellow Board Members for dedicating their time and expertise to the Zoo.

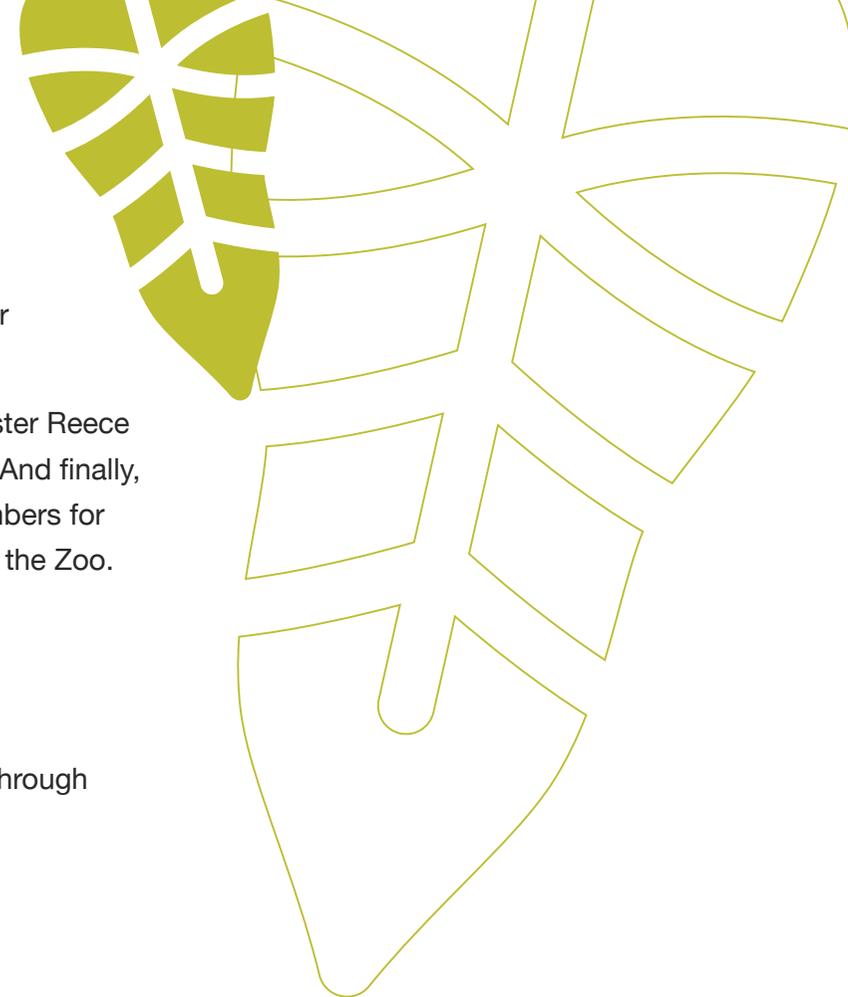
The next stage of Perth Zoo is on the horizon, and this year we have been able to watch it come to life.

I am honored to lead the ZPA Board through this historical time for Perth Zoo.

Thank you.



Mrs Marion Fulker AM
Chair, Zoological Parks Authority



Acting Executive Director Foreword

This year was nothing short of historic for Perth Zoo.

We began by saying a sad farewell to Tricia the Asian Elephant, and her loss was felt by the entire Western Australian community.

News of Tricia's loss was shared across state, national and even international news headlines. Remarkably, her story reached more than 40.5 million people globally.

Tricia left behind a legacy that will continue to advocate for elephant conservation in the wild. The launch of the *Tricia Tribute to Conservation Fund* was met with overwhelming community support, raising \$33,554 to fund the construction of an elephant guard post in Sumatra.

But amidst this monumental and historical moment in time, the Zoo continued to achieve numerous successes that solidified our position as a leading conservation agency.

A record-breaking number of zoo-bred Western Swamp Tortoises hatched under the watchful eyes of our keepers.

Through collaborations with our colleagues in the Department of Biodiversity, Conservation and Attractions (DBCA), these critically endangered reptiles were released into safe habitat to boost populations.

Zoo-bred Numbats, frogs and Dibblers were also released into the wild, and our vet department treated more than 300 wild black cockatoos.

We welcomed male African Lion, Jelani, creating the new pride of Perth Zoo. Not only does he delight visitors coming through the gates, but his introduction to our females has been an important welfare outcome.

A 48-hour road-trip across the Nullabor captured the communities of both WA and SA as we transported male giraffe, Inkosi, to a new home.



Acting Executive Director

Claire Wright

Acting Executive Director Foreword (continued)

Meanwhile back on home soil, our horticulture teams worked closely with the Department of Primary Industries and Regional Development (DPIRD) to protect our precious and historical botanical estate from an invasive pest beetle species recently discovered in Perth.

And with *Master Plan 2040* projects in full swing, the Zoo began to change around us, with the new 'Future Zoo' taking shape.

But throughout the exciting construction and works, our visitor experience continued to grow and improve.

Our Discovery and Learning team welcomed 8,000 more participants across the year, allowing our passionate teams to educate and mold the next generation of conservationists.

And we achieved record-breaking visitation on New Year's Eve, with more than 8,000 people choosing to welcome 2023 with us.

As is the circle of life, this year was filled with highs and lows, but I am continuously impressed by the strength and resilience of the Perth Zoo community.

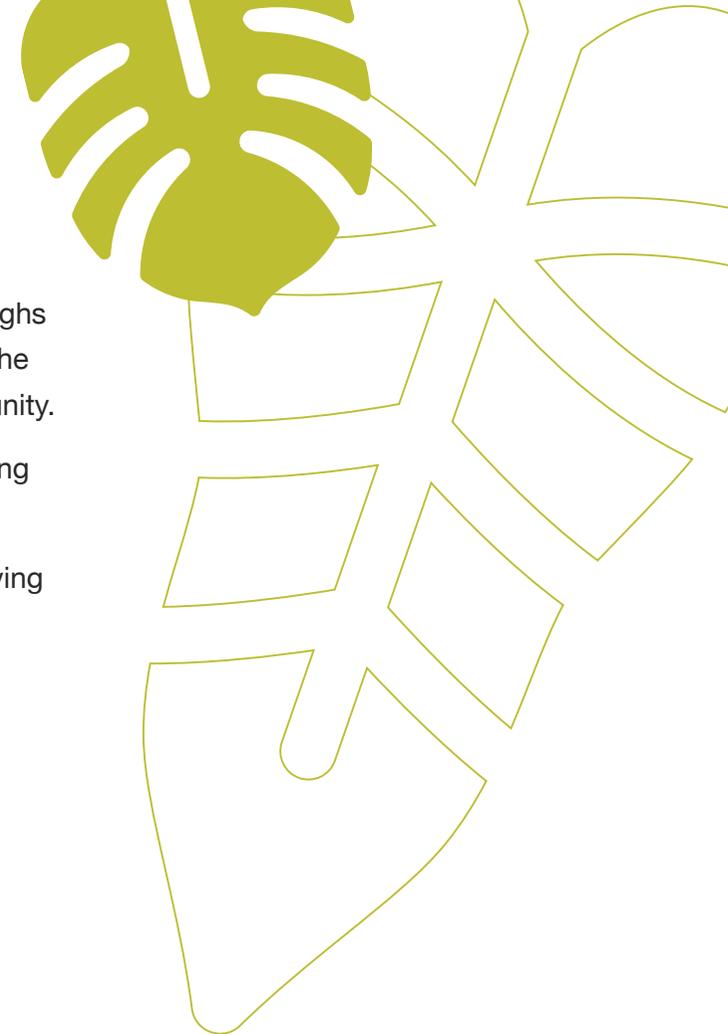
To our staff and volunteers, thank you for bringing your passion to the Zoo every single day.

Thank you for dedicating your livelihoods to saving wildlife, and I congratulate you all on another year of commendable annual report results.

Thank you.



Ms Claire Wright
Acting Executive Director



Performance Summary



Actual Results Versus Budget Targets Financial Targets

	2022-23 Target ⁽¹⁾ \$000s	2022-23 Actual \$000s	Variation ⁽²⁾ \$000s
Total cost of services (sourced from Statement of Comprehensive Income)	27,489	31,673	4,184 ^(a)
Net cost of services (sourced from Statement of Comprehensive Income)	10,137	9,174	(963) ^(b)
Total equity (sourced from Statement of Financial Position)	99,648	101,231	1,583 ^(c)
Net increase/(decrease) in cash held (sourced from Statement of Cash Flow)	1,044	6,076	5,032 ^(d)
Approved salary expense level	13,570	15,517	1,947 ^(e)

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

(2) Further details and explanations are contained in Notes to the financial statements including Note 9.1 'Explanatory statements'.

(a) Includes employment and other costs for ongoing service delivery and to support revenue generation capacity. Main areas of increased service delivery costs were employment related including Award rate increases and a one-off cost of living payment to public sector employees in 2022-23. Also includes higher than expected CPI impact on service delivery costs and increased costs to support record annual visitation and other revenue generating activities during the period.

(b) Net cost of services was lower than expected due to increased revenue. Record visitation of 798,271 supported a range of revenue increases including from admissions, memberships, retail shop sales and other commercial activities. Grants, Sponsorship and fundraising revenue of over \$3.6 million was also received during the period.

(c) Due to significant increase in the asset revaluation reserve. Changes in the asset revaluation reserve of \$2,460,665 in 2022-23 were 20% higher than the previous year. After smaller increases over recent years, costs have been impacted by significant general market increases for building and construction.

(d) Higher than estimated due to level of donations and other funds received in 2022-23 and required to complete a range of capital works projects in 2023-24.

(e) Due to increased costs associated with service delivery and a range of revenue generation activities. Costs were impacted by higher than anticipated Award rate increases and the one-off cost of living payment to public sector employees in 2022-23.

Performance Summary



Summary of key performance indicators

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

	2022-23 Target ⁽¹⁾	2022-23 Actual	Variation ⁽⁴⁾
Key effectiveness indicator:			
Average level of visitor satisfaction at Perth Zoo	95%	90%	(5)⁽²⁾
<i>Service 1: Visitor services and public programs provided at Perth Zoo</i>			
Key efficiency indicator:			
Average cost per visitor at Perth Zoo	\$34.24	\$36.09	\$1.85⁽³⁾

(1) As specified in DBCA Budget Statements (DBCA Outcome 1 and DBCA Service 3).

(2) Perth Zoo continues to achieve very high visitor satisfaction levels, with the current year results consistent with the last two years.

(3) The average cost per visitor of \$36.09 was 5% above the target and the result of a combination of higher operating costs and record annual visitation of 798,271. Service delivery costs were impacted by higher than expected cost escalations and some one-off expenses during the period.

(4) For further details and explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.

Performance Summary



Summary of key performance indicators

Outcome 2: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions

	2022-23 Target ⁽¹⁾	2022-23 Actual	Variation ⁽²⁾
Key effectiveness indicator:			
Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	47	17⁽²⁾
Numbat	12	14	2
Dibbler	50	49	(1)⁽³⁾
Note: The figures include animals which survived more than 30 days after birth			
Service 2: Research and conservation partnerships			
Key efficiency indicator:			
Research communications produced per Full Time Equivalent (FTE)			
	1.07	1.10	0.03

- (1) As approved for key audited indicators for the ZPA that are not specified in the DBCA Budget Statements.
- (2) Good breeding success for Western Swamp Tortoise continued and work is currently underway to identify new translocation sites for this species.
- (3) It should be noted that the Dibbler recovery team has recommended the breeding program for this species is to cease after the 2022-23 breeding season due to no further suitable translocation sites being identified. In October 2023, there are plans to release all remaining Dibblers held at Perth Zoo to Dirk Hartog Island to conclude this successful breeding program.
- (4) For further details and explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.

Report on Operations

Animals in Perth Zoo's care as at 30 June 2023

There are currently 95 Australian native species (68%) and 44 exotic species (32%) on site.

Australian native species: 86 (90.5% of the total number of species on site) are found in WA, while 9 species (9.5% of the total number of species on site) are only found in states other than WA.



Numbat

NATIVE VERSUS EXOTIC

95

Australian
native species

44

Exotic
species

LOCAL VERSUS NATIONAL

86

Local
species

9

National
species

Report on Operations



Perth Zoo Taxonomic Groups on 30 June 2023

139 TOTAL SPECIES	 4 Total invertebrates	 8 Total fish	 6 Total amphibians	 40 Total reptiles	 35 Total birds	 46 Total mammals
95 NATIVE SPECIES	3 Native invertebrates	7 Native fish	5 Native amphibians	30 Native reptiles	33 Native birds	17 Native mammals
44 EXOTIC SPECIES	1 Exotic invertebrate	1 Exotic fish	1 Exotic amphibian	10 Exotic reptiles	2 Exotic birds	29 Exotic mammals

Report on Operations

Vale Tricia

Perth Zoo's Asian Elephant matriarch, Tricia, was euthanised in July due to prolonged ill-health and age-related complications. At 65-years-old, Tricia was one of the oldest Asian Elephants on record. She was beloved by the Zoo and the wider WA community, and the story of her legacy reached audiences internationally.

Tricia arrived at Perth Zoo in January 1963 from Ho Chi Minh City, Vietnam. She was named after Miss Australia 1962, Tricia Reschke and since her arrival, she was a powerful ambassador for her species. In 2019, Tricia was honoured by the Perth community by having a Transperth ferry named after her, the *MV Tricia*.

Following her death, \$33,554 was raised through a donation campaign in her honour through the *Tricia Tribute to Conservation Fund*. This paid for the build of an elephant ranger guard post in the Bukit Tigapuluh ecosystem in Sumatra in her name. This guard post will provide accommodation for up to 16 elephant protectors to monitor one of the last remaining herds of wild Sumatran Elephants.

Her life is also commemorated with a memorial plaque under a Jacaranda tree at the Zoo.



Tricia the Asian Elephant

Report on Operations

Interstate transfers

In 2022-23, Perth Zoo continued to collaborate with other welfare-accredited regional zoos to best manage exotic and native populations. These collaborative operations involved animals being moved in and out of Perth Zoo to suit breeding recommendations and improve social structures.

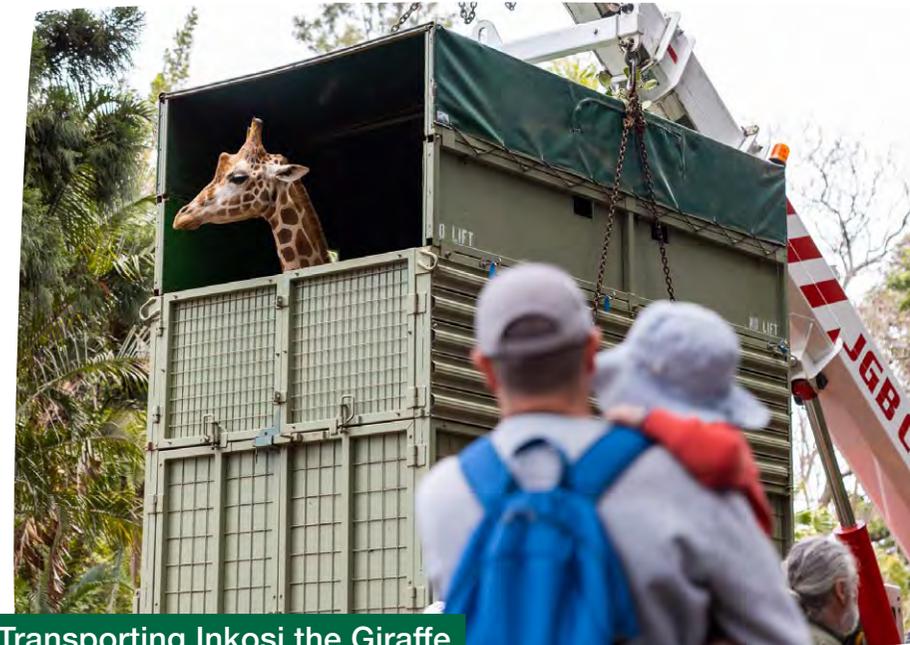
Two Perth Zoo-born giraffes were transferred to other zoos as part of the regional breeding program that works to advocate for and educate people on the plight of giraffe in the wild. Three-year-old male, Inkosi, was transferred to Monarto Safari Park, SA and hand-raised one-year-old male, Akiki, was transferred to Sydney Zoo, NSW.

A male African Lion, Jelani, arrived at Perth Zoo from Monarto Safari Park in December. He was welcomed by the two female lions, with the trio becoming the Zoo's new pride. This transfer improved welfare for all three individuals by giving them a more suitable social structure.

Three Hamadryas Baboons were transferred to Melbourne Zoo, VIC, to join a new social troop and improve welfare for the individuals. The baboons have settled in well, and Perth Zoo's dominant male Chad has displayed a promising relationship with female Juju, which could result in a breeding outcome in the future.



Jelani the African Lion



Transporting Inkosi the Giraffe

Report on Operations

Kyloring – Western Ground Parrot

Staff from the Zoo's Life Sciences team travelled to Cape Arid National Park in June to support Western Ground Parrot conservation efforts.

Zoo keepers and veterinary staff provided support to DBCA's Parks and Wildlife Service for the second wild-to-wild translocation of critically endangered Western Ground Parrots.

A total of 19 birds have been translocated to the reserve east of Albany over the past three years, as part of efforts to establish a second population to help safeguard against extinction.



Kyloring – Western Ground Parrot

Native Species Conservation Breeding Program



In accordance with Species' Recovery Plans, the Native Species Breeding Program successfully bred several species for release. This year, the following Zoo-bred animals were released into wild habitat:

- **Numbats** to Mallee Cliffs National Park, NSW, and Secret Rocks Mallee Refuge, SA.
- **Western Swamp Tortoises** to Moore River National Park and to sites east of Augusta.
- **Dibblers** to Dirk Hartog National Park.
- **White-bellied and Orange-bellied Frogs** to sites near Margaret River.

Perth Zoo also contributed significant resources and expertise to in-situ conservation and research projects. This included supporting the following projects:

- **Western Swamp Tortoise:** Research into an assisted colonisation release to a swamp east of Augusta.
- **Dibbler:** Provision of tissue samples for genetic analysis of Dibbler populations.
- **Quenda:** Monitoring of a population at Craigie Bushland.
- **Western Ground Parrot:** Continued research into breeding habits and husbandry requirements.

**ANIMALS
RELEASED
TO THE WILD**

72

**Orange-Bellied
Frogs**

44

Dibblers

191

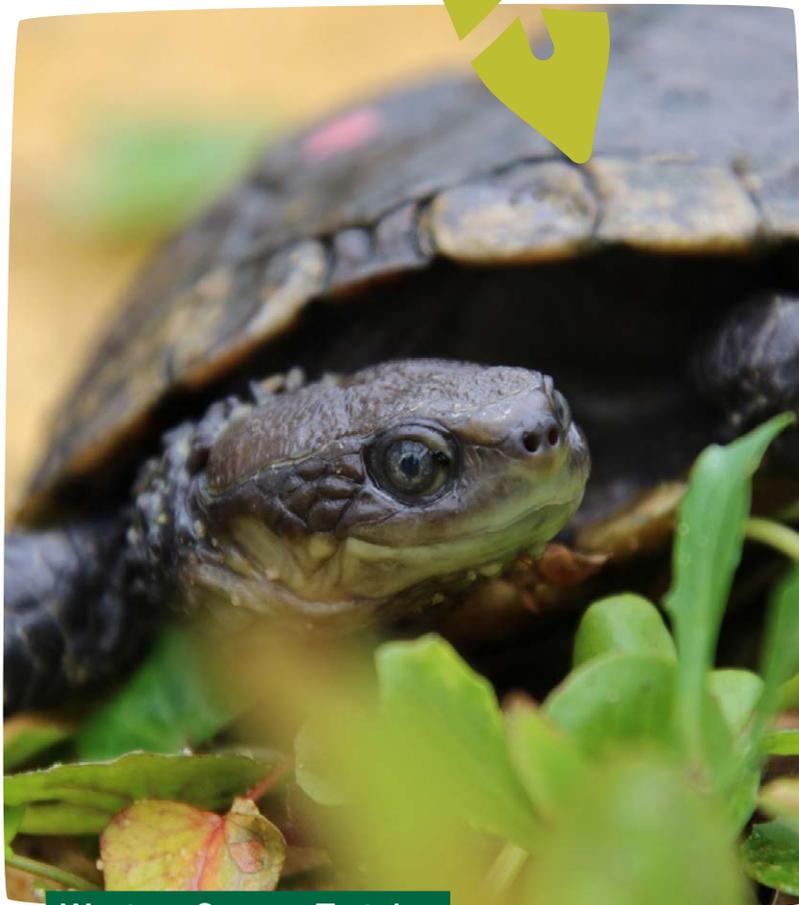
**Western Swamp
Tortoises**

124

**White-Bellied
Frogs**

12

Numbats



Western Swamp Tortoise



Dibbler



Western Swamp Tortoise hatchling

Conservation Medicine



Perth Zoo staff provide ongoing veterinary support and advice regarding cockatoo health, welfare and research for stakeholders and our colleagues in DBCA, DPIRD, Murdoch University and animal rehabilitation centres.

In addition to the cockatoos, 84 birds and 43 mammals were admitted to the Zoo's veterinary hospital for assessment.

Perth Zoo veterinarians assessed 98 reptiles confiscated via the illegal wildlife trade.

The Veterinary Department received \$250,000 in support from Main Roads WA, to assist the Zoo's black cockatoo conservation medicine program. The funding assisted the delivery of this program, which to date has helped over 2,500 threatened black cockatoos from all over the State.

A significant proportion of the Zoo's carnivore and primate species (those at most risk) have been vaccinated against the COVID-19 virus. No adverse reactions to the vaccine have been noted in any of the vaccinated animals. The vaccine used was donated by the manufacturer to a consortium of Zoo and Aquarium Association accredited zoos across Australia.

308 WILD BLACK COCKATOOS

Treated at Perth Zoo's Veterinary Department

141 Carnaby's Cockatoos

14 Baudin's Cockatoos

153 Forest Red-tailed Black Cockatoos



50 WILD BLACK COCKATOOS

Rehabilitated and released back to the wild

24 Carnaby's Cockatoos

8 Baudin's Cockatoos

18 Forest Red-tailed Black Cockatoos

Scientific Research

A total of 23 research communications were produced throughout the year, in partnership with DBCA's Biodiversity and Conservation Science division. Research highlights included:

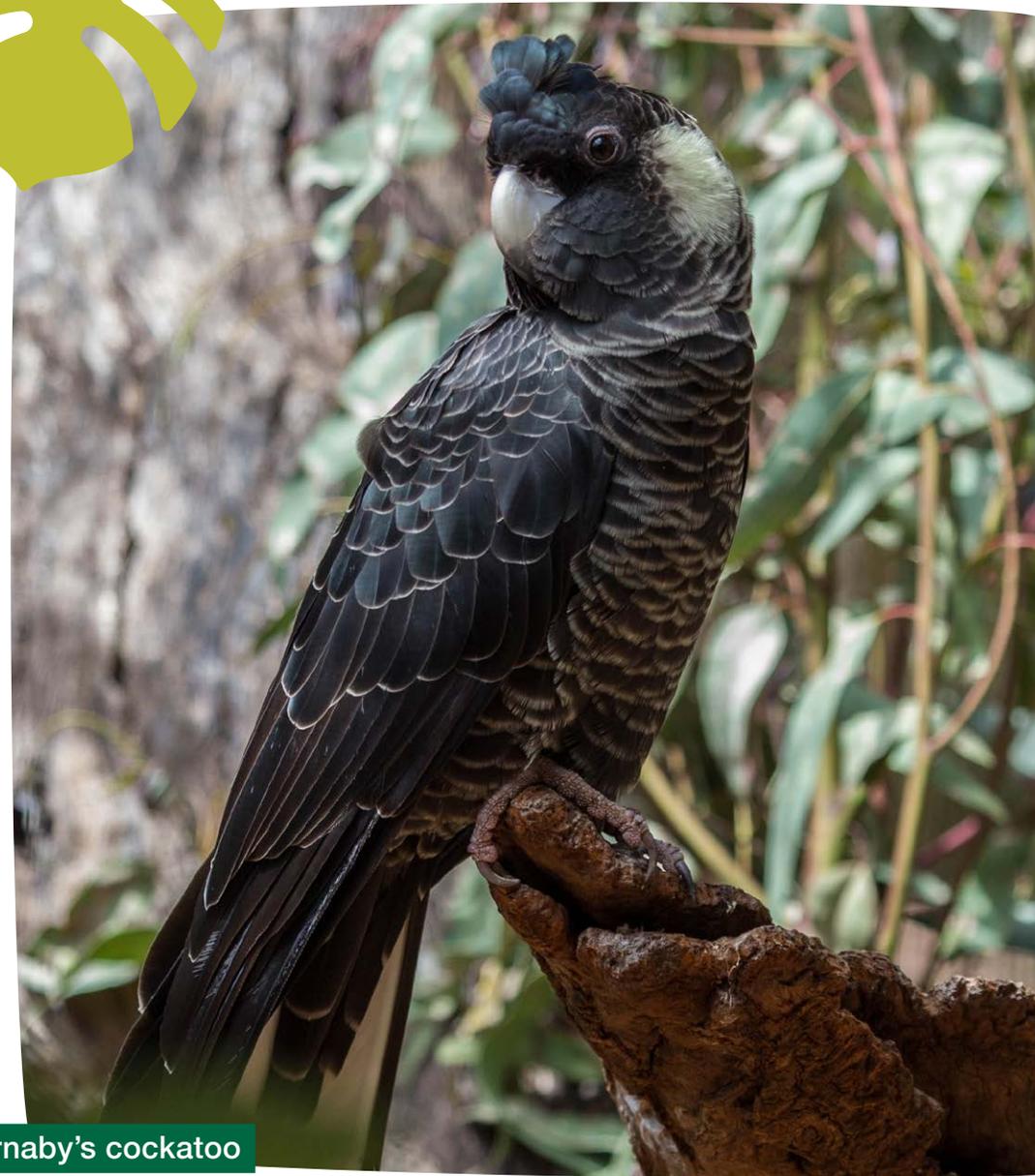
- A paper on maternal care and juvenile development of Echidna;
- a global review of amphibian conservation programs;
- an investigation into parental effects on offspring sex ratio of Numbats; and
- a study of breeding behaviour in Ghost Bats.



Ghost bat

Animal Welfare Review

An animal welfare review commenced at Perth Zoo in 2022-23. Designed in collaboration with animal welfare researchers at the University of Melbourne, the Perth Zoo Animal Welfare Review is part of an effort to continuously advance animal welfare, and to ensure operations are at the forefront of the ever-evolving area of science. The review will scientifically quantify the welfare of every species at the Zoo, to identify opportunities for advancing their welfare.



Carnaby's cockatoo

Master Plan 2040

To meet the challenges and opportunities of the future, Perth Zoo has embarked on the delivery of the *Master Plan 2040*.

The first phase of this exciting 20-year transformation has begun with:

- The construction of a new cafe, function centre and playground, which will become operational in late 2023
- The design of a new exhibit where gibbons will traverse ropes high above visitors. Construction is set to commence in 2024
- Planning for the upgrade of the high-voltage power infrastructure; construction to commence in 2024
- Design and development planning for the expansion of the African Savannah; Orangutan Rainforest Precinct; and Conservation Science and Biodiscovery Precinct.

These projects feature innovative design and concepts that will enable the Zoo to continue to provide immersive visitor experiences and improved animal welfare outcomes.

Building on existing successes, these projects are the foundation for a future Perth Zoo that is inspiring, responsive, and captivating.



Situated in the heart of the Zoo, these brand-new café and playground facilities will transform the way the people of Perth experience their Zoo.



Polyphagous Shot Hole Borer Infestation

This year, Perth Zoo worked collaboratively with DPIRD to monitor and eradicate an exotic plant pest, the Polyphagous Shot Hole Borer (PSHB).

An incursion of PSHB *Euwallacea fornicatus* was detected in WA in August 2021. The first detection was in East Fremantle and subsequent detections have been made in suburbs along the Swan-Canning River.

PSHB is a wood-boring exotic beetle that excavates tunnels in stressed and healthy trees. PSHB cultivates the *Fusarium* fungus which may cause stem dieback and potential tree death in some species.

DPIRD is the incident controller for the infestation, managing the statewide response.

From November - December 2022, a total of 188 samples were collected from tree species at Perth Zoo identified as either reproductive hosts, non-reproductive hosts, or showing signs of infestation by the PSHB.

To date, 52 trees have been identified as high risk; 30 have been removed and 22 pruned to remove affected branches and any deadwood.

With Perth Zoo's tree collection being in excess of 2,300 trees, the urgency to contain the spread of the beetles is paramount to protect the precious botanical estate.

DPIRD's PSHB team indicated a reasonably aggressive approach to the treatment of the pest is required, with more testing and an extensive monitoring program to be implemented to monitor the results of works done and assist in the development of further interventions.





Public Engagement

This past financial year, saw 798,271 visits to Perth Zoo, and the number of Zoo members increased to 38,150 at year end (up from 37,489 members at 30 June 2022).

Visitor attendance	2017-18	2018-19	2019-20	2020-21	2021-22	2022-2023
	658,325	719,226	552,829	744,812	689,273	798,271



798,271

PEOPLE VISITED
PERTH ZOO

38,150

MEMBERS
1.8% increase



46,195

SCHOOL STUDENTS
AND EDUCATORS VISITS

Educating about wildlife, habitats and conservation

5,318

STUDENTS AND
PROFESSIONALS

participated in Discovery and Learning workshops

Public Engagement

Discovery and Learning

Perth Zoo's Discovery and Learning team provides curriculum linked education programs and community engagement experiences to raise awareness and inspire action for conservation.

Throughout the year, over 46,195 school students and educators visited the Zoo, an annual increase of more than 8,000 participants. More than 67 percent of those visiting schools participated in facilitated Discovery and Learning programs, allowing the Zoo to provide tailored education sessions about wildlife, habitats, and conservation.

During the year, 5,318 community members, ranging in age from 12-months to adults, participated in community education programs and team building activities. This year participation in team building activities increased by 163 percent.

New ways of engaging visitors over the school holiday periods were trialled with a series of additional keeper talks developed and presented by the Discovery and Learning team. Through a collaboration with Nature Play WA, an interactive trail using the Play Trails app was developed for Biology Day, aimed at secondary school learners.



Public Engagement

Events

Due to the success of the Late Lights activation in 2021, Perth Zoo was once again illuminated in the evenings of the spring school holidays for this reporting year. Late Lights brought 67,122 visitors through the gates and set the scene for a busy event season.

The New Year's Eve event, Zoo Year's Eve, achieved record breaking results with 8,104 people spending the evening at the Zoo. This was a 65 percent attendance increase on the previous year.

Across January, the Zoo stayed open late on Saturday evenings with Summer Sundowners and welcomed 81,369 visitors across the month. This was a 2.3 percent increase on the previous year.

Two new evenings were added to live music event series Zoocoustics, with four shows running across two weekends in February. The events achieved 50 percent ticket sales amidst a tough, competitive market. These results informed a new strategy for the incoming year's event.

Three new animal encounters were launched, allowing for our visitors to experience wildlife in a new way with the introduction of the Early Morning Savannah encounter, Sun Bear experience and African Painted Dog experience.



Zoocoustics live entertainment



Public Engagement

Marketing and Communications

In 2022-23, \$53 million worth of free media coverage was achieved for the Zoo (based on equivalent advertising standard rates), reaching a cumulative audience of 125 million people.

The passing Asian Elephant Tricia gained significant local, national and international media coverage.

Further communication highlights included:

- A giraffe's journey across the Nullabor
- The arrival of male African Lion, Jelani
- *Master Plan 2040* achievements
- Native Species Breeding Program animal releases
- Inside the Veterinary Hospital: native and exotic species spotlights, showcasing the gold standard care and expertise given to all the Zoo's animals.

The Zoo's organic social media presence continued to grow year-on-year across all key media platforms.

13%

More Facebook followers



13%

More Twitter followers



5%

More Instagram followers



16%

More Tiktok followers



16%

More Youtube subscribers



24%

Less Youtube views



Public Engagement

Perth Zoo's successful engagement strategy built upon existing positive brand awareness and achieved conversion and advocacy across visitation, memberships, fundraising, retail and more. This was achieved through various optimisation targeting and re-marketing tactics.

In 2022-23, paid advertisement across Facebook alone achieved a total of \$359,462 in direct Zoo ticket sales.

The Zoo's Summer Series digital strategy expanded to encompass the Google Network, resulting in \$45,651 in direct Zoo ticket sales and further driving growth and conversions across audiences.

The online visitor experience survey continued to gather data and insights, collecting a total of 2,596 responses in the financial year.

Perth Zoo also undertook two focus group studies to uncover qualitative data on our membership offering and image perceptions within zoos, to help inform the evolution of business strategies and *Master Plan 2040*.





Public Engagement

Fundraising

Perth Zoo is privileged to receive support from many members of the community to support the work being done to save wildlife. This year, donors contributed over \$3 million to Perth Zoo. This was achieved through donation appeals, donations when purchasing tickets, onsite donations at the Zoo, purchasing Saving Wildlife Products, symbolically adopting animals, and providing gifts to the Zoo in wills.

An extraordinary Perth Zoo supporter donated \$2.5 million to support the Perth Zoo Master Plan. These funds will be directed to the construction of the new playground.

During the year, there was an outpouring of community generosity to the *Tricia Tribute to Conservation Fund* which paid for the construction of an elephant ranger guard post in the Bukit Tigapuluh ecosystem in Sumatra.

Perth Zoo's Wildlife Conservation Action (WCA) grant partner Frankfurt Zoological Society will use this guardpost, named Tricia's Hut, for its Wildlife Protection Unit to monitor and protect one of the last herds of critically endangered Sumatran Elephants.

Corporate Partnerships

Perth Zoo values the ongoing commitment of corporate partners that share the Zoo's vision of saving wildlife.

This year, partners contributed over \$1.1 million of cash and in-kind support to Perth Zoo.

This valued support ranges from investment in innovative education programs, support of wildlife projects in the Zoo and in the wild, to the provision of services and time.

Commercial Partnerships

Perth Zoo would also like to extend gratitude to the crucial role commercial partners play in enhancing visitor experience and conservation efforts.

Commercial partners Coca-Cola Europacific Australia and Streets (Unilever) have continued its on-going commitment through a combined annual conservation contribution of \$55,300.

These partners also sponsored two major Zoo events, Zoocoustics and Zoo Year's Eve which recorded the highest New Year's Eve visitation on record with 8,104 visitors.



Thank you to all our supporters and partners, both corporate and commercial, who join us to save wildlife and protect habitats.

PLATINUM



JCDecaux

GOLD



SILVER



BRONZE



CORPORATE SPONSORS





Public Engagement

Conservation Partners

Perth Zoo’s WCA Program distributed \$155,000 to a variety of non-government organisations carrying out critical conservation work in the wild. In addition to funds, the Zoo also provided in-kind support, venue hire and promotion to our local WCA partners.

Grant partners



In-kind partners



Public Engagement

Perth Zoo Docent Association

The Perth Zoo Docent Association (PZDA) is an independent incorporated volunteer organisation that has operated continuously for 41 years. The PZDA has 285 active members who are committed to volunteering a minimum of two days per month.

In 2022-23, these volunteers contributed a total of 46,646 hours.

The contributions of the PZDA benefits the local community, region and State through a range of different community conservation activities. At Perth Zoo, Docents interact with visitors to share information about the animals, provide interesting facts, educate visitors on the conservation status of different species and talk about how visitors could make small adjustments to help the environment and assist with global conservation efforts.

In the Life Sciences section, PZDA members assist with animal care and behavioural enrichment programs.

The behavioural enrichment team help the Zoo source and supply articles like hessian bags, cardboard boxes and tubes, and help assemble articles used for animal behaviour enrichment.



Public Engagement

Docents also support Zoo activities by harvesting termites for Numbats in the Native Species Breeding Program.

The animal care Docent team continued to provide valuable support to the Life Sciences and Horticulture teams this past financial year.

Key outcomes:

- Behaviour Docents monitored animal interactions in some mixed-species exhibits, including the billabong and the bushwalk. The behaviour of specific birds in one of the cockatoo aviaries was also monitored, along with observations of the Sumatran Tiger and lions. Thanks to Docents observing CCTV footage, Zoo staff have a better understanding of the nocturnal behaviour of our Estuarine Crocodile and Asian Elephants. This valuable data is used to inform animal welfare decisions.

**NUMBER OF SPECIES
OBSERVED AND
DOCUMENTED BY PZDA**



1
Bird



3
Reptiles



7
Mammals



4
Fish

- The nutrition team continued to assist with the food preparation for species throughout the Zoo and helped create various enrichment items that were appreciated by keepers and used by the animals.
- The habitats team provided great assistance to the Life Sciences and Horticulture teams, helping maintain and improve exhibits and gardens to the highest level.

Members of the PZDA made a significant contribution to Perth Zoo events in 2022-23, assisting with weddings and functions, running special animal day experiences for visitors, and assisting with Close Encounter experiences for the visitors with the giraffes.

PZDA members also contribute to Perth Zoo's educational experiences supporting A – Zoo early childhood sessions and school holiday experiences.





Public Engagement

Taronga Training Institute

The partnership between Perth Zoo and Taronga Conservation Society Australia to provide vocational training in animal care and zoo-keeping in Western Australia, entered its eighth year. The Certificate III in Wildlife and Exhibited Animal Care continues to achieve an exceptionally high completion rate, with 96 percent course completion in 2022.

A new onsite classroom location provided quality student amenity and facility.

Notably, the course continues to attract, and be accessible to, adult learners with diverse needs, demonstrating the industry's suitability to those with a range of learning styles.

Five students from the 2022 cohort of 26 students were employed by Perth Zoo after graduating.

Clontarf Traineeship

This year, Perth Zoo launched a collaborative workplace program with Clontarf Aboriginal College. Through the hands-on traineeship, high school students work with Zoo staff towards a Certificate II qualification in Conservation and Ecosystem Management.

Eight students are currently completing the two-year program.

Students are provided opportunities to learn across multiple facets of the Zoo's operations and tasked with assisting animal carers, education officers and horticulturalists. This variety helps provide participants with job-ready skills to enhance future employment prospects.

The program is being delivered through partnership between Perth Zoo, Clontarf Aboriginal College and The Shoreline Foundation Ltd.



Feedback and Complaint Resolution

Feedback

Perth Zoo actively canvasses visitors for feedback and is committed to seeking and receiving feedback and complaints about services, procedures, products and complaint handling. Feedback can be provided via a range of channels including face to face, email, letters, by telephone, via a comment card, child specific feedback cards or through the Zoo's website and social media options.

Visitor feedback provides the Zoo with valuable insight into what visitors think and feel about the Zoo. This insight helps create an improved visitor experience that exceeds expectations and encourages repeat visitation.

In 2022-23, the Zoo received a total of 1,642 comments. This included general feedback, 1,081 appreciation and 232 complaints.

Feedback is analysed and sorted into the categories of complaints, comments and appreciations. These are then categorised according to concerns regarding the animal collection, visitor experience, facilities and gardens, the range and availability of commercial services such as close encounter experiences, promotions and events hosted at the Zoo, the cafe, animal visibility, education products and services provided by PZDA.

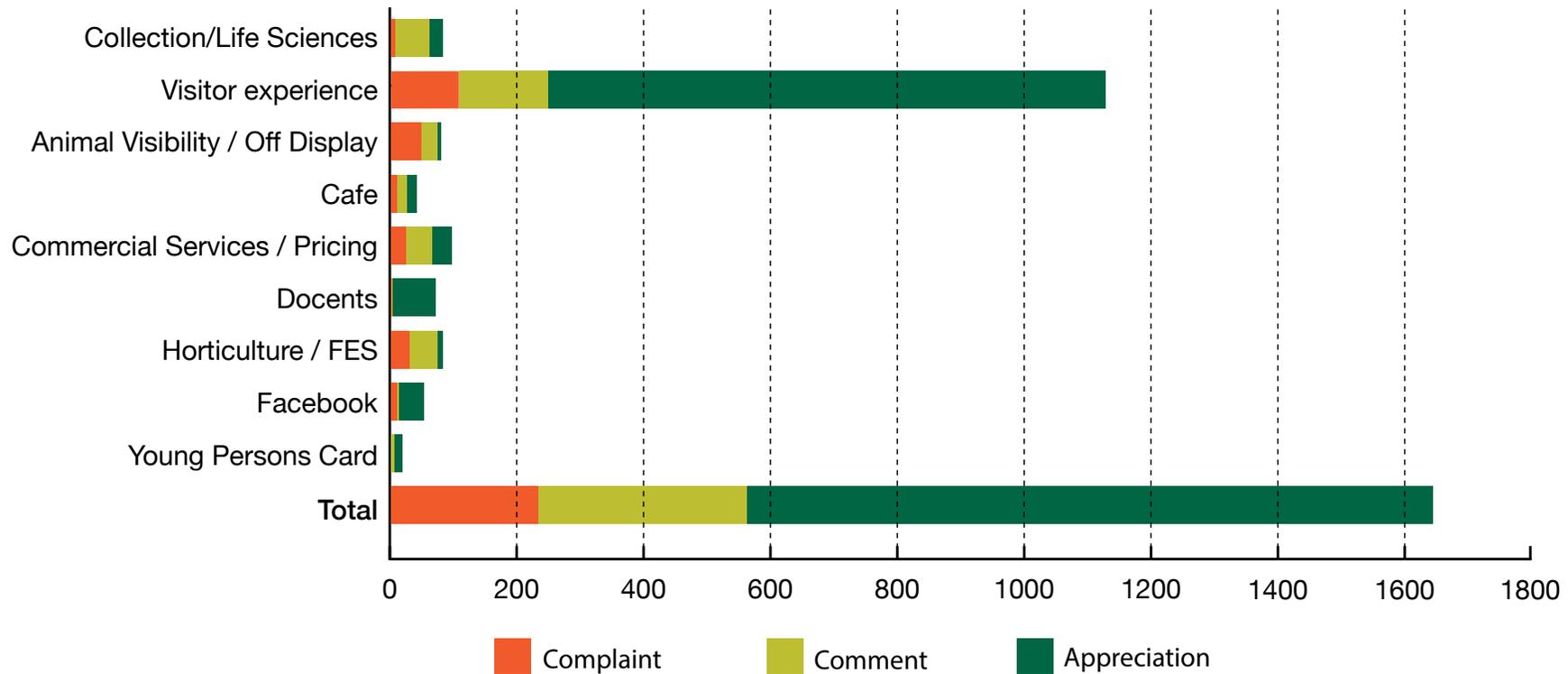
“We are travelling around Australia and have found Perth Zoo to be the best so far! The Savannah section was amazing. Such close view of the rhinos. Great work and well worth the visit. Thank you.”

Feedback and Complaint Resolution



All feedback is collated into a consolidated report which is distributed to all managers and Corporate Executive monthly.

This assists with forward planning, maintenance programs, minor works and service improvements.



Feedback and Complaint Resolution

Actions resulting from customer feedback included:

- Development of new Close Encounter experiences with Painted Dogs and Sun Bears, and the Savannah Walk.
- Levelling of a range of pathways across the Zoo site to remove trip hazards and improve accessibility.
- Improvements to interpretation and directional signage across the site.
- Identification of options to improve access and gender signage for toilet facilities.
- Sanding of the Oak Lawn decking to minimise the risk of getting splinters.



Feedback and Complaint Resolution

Comments of appreciation from visitors include:

“I love the Close Encounters at the Perth Zoo. Everyone is so informative, and it is fun to learn about the animals and see behind the scenes of the Zoo. The Dingo Encounter was awesome, and it was great to see everyone excited to see the dingoes on their walk around the Zoo.”

“My family visited the zoo last Sunday and had a fabulous time! You have got it so well laid out, family friendly and the staff were so friendly and helpful. Well done!”

“Lovely presented zoo, Keepers all very friendly and helpful and animal enclosures well-kept with good viewing spots. Great range of animals to enjoy, ongoing work but nothing spoilt our visit. Our work party here was really very good. Fun activities, great food provided and excellent venue. Really glad we came and enjoyed the day here. Next time we will book one of the zebra cart tour.”

“I last came to the Zoo 50 years ago when I was six years old. Visiting today it was amazing to see how much the Zoo has changed for the better. Thank you to all the Zoo Staff for everything you do!”



Auditor's Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Zoological Parks Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Zoological Parks Authority (Authority) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Zoological Parks Authority for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Page 1 of 6

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Auditor's Opinion

Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Authority.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.augasb.gov.au/auditors_responsibilities/ar4.pdf.

Auditor's Opinion

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

The Board's responsibilities

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

Auditor General's responsibilities

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

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

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

Auditor's Opinion

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2023.

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

Auditor's Opinion

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

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

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

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Auditor's Opinion

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

The auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2023 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
7 September 2023

Financial Statements

Zoological Parks Authority

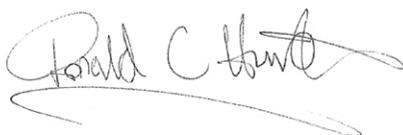
Certification of financial statements for the reporting period ended 30 June 2023

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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



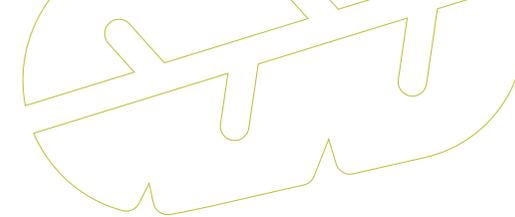
Melanie Price
Chief Finance Officer
Date: 6 September 2023



Ronald Hurst
Member
Date: 6 September 2023



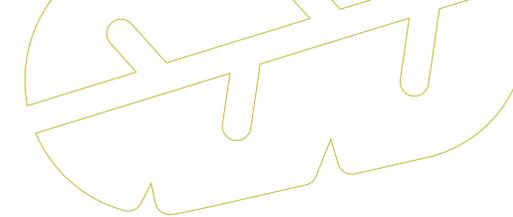
Vanessa Martin
Member
Date: 6 September 2023



Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	17,183,246	15,921,219
Supplies and services	2.2	9,110,433	8,642,789
Depreciation expense	4.1, 4.2	4,074,771	3,436,036
Cost of retail shop sales	3.4	1,024,034	816,243
Net loss on disposal and derecognition of non-current assets	2.3	279,507	626,874
Finance costs	6.3	863	1,308
Total cost of services		31,672,854	29,444,469
Income			
Admissions	3.2	11,635,721	8,947,611
Memberships	3.3	2,728,672	2,554,188
Retail shop sales	3.4	2,557,313	1,959,612
Grants, sponsorships and fundraising	3.5	3,660,420	2,622,298
Commercial activities	3.6	1,559,899	1,452,865
Interest revenue	3.7	159,438	22,123
Other income	3.8	197,308	519,786
Total income other than income from State Government		22,498,771	18,078,483
NET COST OF SERVICES		9,174,083	11,365,986

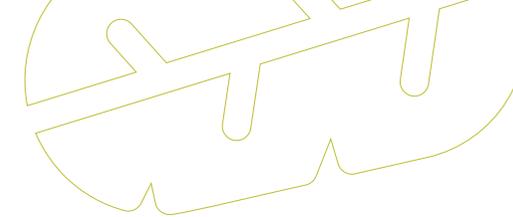


Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2023 (continued)

	Notes	2023 \$	2022 \$
Income from State Government			
Income from other public sector entities	3.1	12,101,000	10,966,000
Resources received	3.1	4,142	14,980
Total income from State Government		12,105,142	10,980,980
SURPLUS/(DEFICIT) FOR THE PERIOD		2,931,059	(385,006)
OTHER COMPREHENSIVE INCOME			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	2,460,665	1,786,244
Total other comprehensive income		2,460,665	1,786,244
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,391,724	1,401,238

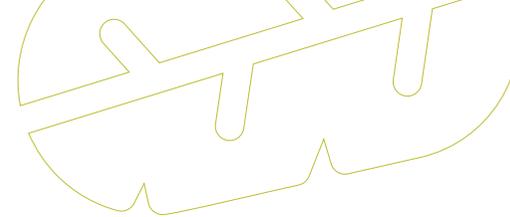
The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Zoological Parks Authority

Statement of financial position as at 30 June 2023

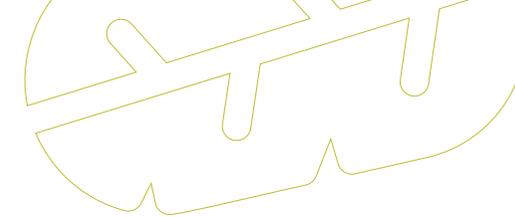
	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	19,719,437	13,837,969
Restricted cash and cash equivalents	6.1	125,000	–
Inventories	3.4	354,971	279,551
Receivables	5.1	1,008,138	578,915
Amounts receivable for services	5.2	1,020,000	1,020,000
Other assets	5.3	211,271	103,607
Total Current Assets		22,438,817	15,820,042
Non-Current Assets			
Restricted cash and cash equivalents	6.1	560,000	490,000
Amounts receivable for services	5.2	18,080,000	15,779,000
Infrastructure, property, plant and equipment	4.1	66,765,411	49,593,482
Right-of-use assets	4.2	22,578	38,869
Total Non-Current Assets		85,427,989	65,901,351
TOTAL ASSETS		107,866,806	81,721,393



Zoological Parks Authority

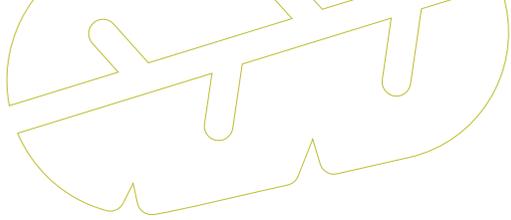
Statement of financial position as at 30 June 2023 (continued)

	Notes	2023 \$	2022 \$
LIABILITIES			
Current Liabilities			
Payables	5.4	694,043	638,274
Employee related provisions	2.1(b)	2,530,930	2,475,429
Lease liabilities	6.2	17,121	16,859
Contract liabilities	5.5	1,830,342	1,739,368
Total Current Liabilities		5,072,436	4,869,930
Non-Current Liabilities			
Employee related provisions	2.1(b)	919,646	769,305
Lease liabilities	6.2	8,871	25,833
Contract liabilities	5.5	635,000	666,196
Total Non-Current Liabilities		1,563,517	1,461,334
TOTAL LIABILITIES		6,635,953	6,331,264
NET ASSETS		101,230,853	75,390,129



Zoological Parks Authority

Statement of financial position as at 30 June 2023 (continued)



	Notes	2023 \$	2022 \$
EQUITY			
Contributed equity		56,017,220	35,568,220
Reserves		15,055,839	12,595,174
Accumulated surplus		30,157,794	27,226,735
TOTAL EQUITY		101,230,853	75,390,129

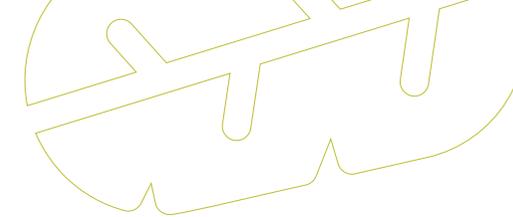
The Statement of Financial Position should be read in conjunction with the accompanying notes.

Zoological Parks Authority

Statement of changes in equity for the year ended 30 June 2023

	Contributed equity \$	Reserves \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2021	32,912,220	10,808,930	27,611,741	71,332,891
Deficit	–	–	(385,006)	(385,006)
Other comprehensive income	–	1,786,244	–	1,786,244
Total comprehensive income for the period	–	1,786,244	(385,006)	1,401,238
Transactions with owners in their capacity as owners:				
Capital appropriation	2,656,000	–	–	2,656,000
Total	2,656,000	–	–	2,656,000
Balance at 30 June 2022	35,568,220	12,595,174	27,226,735	75,390,129
Balance at 1 July 2022	35,568,220	12,595,174	27,226,735	75,390,129
Surplus	–	–	2,931,059	2,931,059
Other comprehensive income	–	2,460,665	–	2,460,665
Total comprehensive income for the period	–	2,460,665	2,931,059	5,391,724
Transactions with owners in their capacity as owners:				
Capital appropriation	20,449,000	–	–	20,449,000
Total	20,449,000	–	–	20,449,000
Balance at 30 June 2023	56,017,220	15,055,839	30,157,794	101,230,853

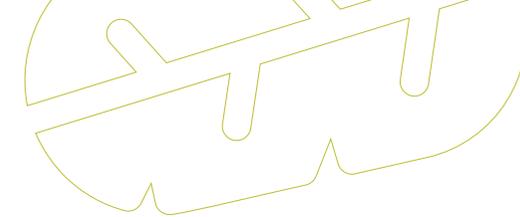
The Statement of Changes in Equity should be read in conjunction with the accompanying notes.



Zoological Parks Authority

Statement of cash flows for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM STATE GOVERNMENT			
Funds from other public sector entities		8,780,000	7,645,000
Capital appropriation		20,449,000	2,656,000
Holding account drawdown		1,020,000	1,020,000
Net cash provided by the State Government		30,249,000	11,321,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(16,907,795)	(15,895,029)
Supplies and services		(9,210,667)	(8,631,056)
Finance costs		(863)	(1,308)
GST payments on purchases		(2,581,345)	(889,388)
GST payments to ATO		–	(13,477)
Other payments		(1,095,480)	(837,384)
Receipts			
Sale of goods and services		21,956,492	16,246,744
Grants received		347,819	1,618,113
Interest received		107,461	15,254
GST receipts from ATO		1,318,218	187,476
GST receipts on sales		757,721	753,755
Other receipts		197,308	519,786
Net cash used in operating activities		(5,111,131)	(6,926,514)

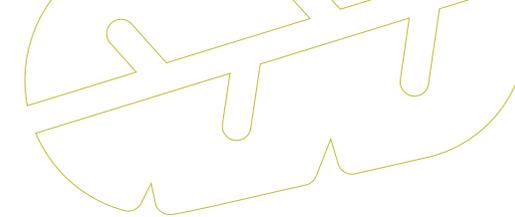


Zoological Parks Authority

Statement of cash flows for the year ended 30 June 2023 (continued)

	Notes	2023 \$	2022 \$
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(19,058,963)	(2,948,936)
Receipts			
Proceeds from sale of non-current assets	2.3	14,261	1,544
Net cash used in investing activities		(19,044,702)	(2,947,392)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(16,699)	(16,235)
Net cash used in financing activities		(16,699)	(16,235)
Net increase in cash and cash equivalents		6,076,468	1,430,859
Cash and cash equivalents at the beginning of the period		14,327,969	12,897,110
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	20,404,437	14,327,969

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023

1. Basis of preparation

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

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

These annual financial statements were authorised for issue by the Accountable Authority of the Authority on 6 September 2023.

Statement of compliance

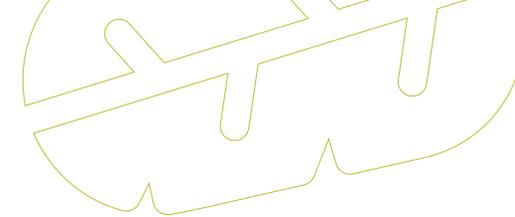
These general purpose financial statements have been prepared in accordance with:

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

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

Basis of preparation

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

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

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

Contributed equity

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

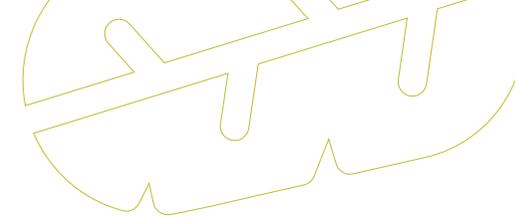
Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

Judgements and estimates

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



Zoological Parks Authority

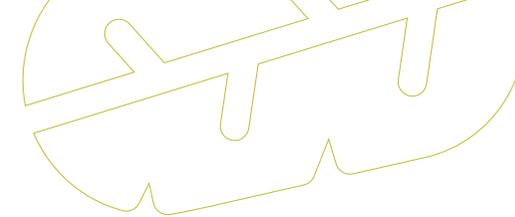
Notes to the financial statements for the year ended 30 June 2023 (continued)

2. Use of our funding

Expenses incurred in the delivery of services

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

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Supplies and services	2.2
Net loss on disposal and derecognition of non-current assets	2.3



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
2.1(a) Employee benefits expenses		
Employee benefits	15,452,333	14,424,501
Termination benefits	107,394	–
Superannuation – defined contribution plans (a)	1,623,519	1,496,718
Employee benefits expenses	17,183,246	15,921,219
Add: AASB 16 non-monetary benefits (not included in employee benefits expenses) (b)	2,745	2,880
Less: Employee contributions	(2,745)	(2,880)
Total employee benefits provided	17,183,246	15,921,219

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

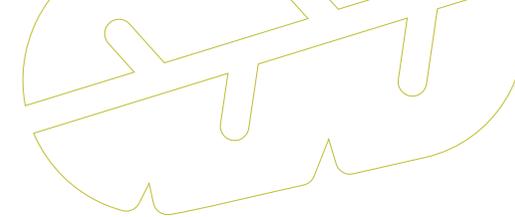
Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods and services) for employees.

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

Superannuation is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

AASB 16 non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle, housing and parking benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

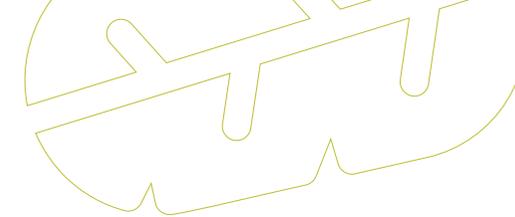
Employee contributions are contributions made to the Authority by employees towards employee benefits that have been provided by the Authority. This includes both AASB 16 and non-AASB 16 employee contributions.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
2.1(b) Employee related provisions		
Current		
Employee benefits provisions		
Annual leave	1,474,984	1,478,136
Purchased leave	48,900	6,050
Long service leave	966,882	954,203
	2,490,766	2,438,389
Other provisions		
Employment on-costs	40,164	37,040
Total current employee related provisions	2,530,930	2,475,429
Non-current		
Employee benefits provisions		
Long service leave	903,641	757,789
Other provisions		
Employment on-costs	16,005	11,516
Total non-current employee related provisions	919,646	769,305
Total employee related provisions	3,450,576	3,244,734



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

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

Annual and purchased leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

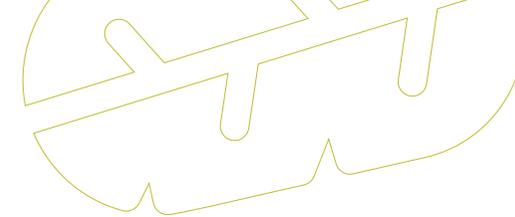
The provision for annual and purchased leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities that are unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Authority has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

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

Casual employees are entitled to long service leave under the *Long Service Leave Act 1958* at a minimum, where it is not covered by a specific industry award. Under the Act casual employees are entitled to 8²/₃ weeks paid leave after 10 years of continuous service. A provision for long service leave entitlements for casual employees has been recognised as at 30 June 2023. The provision is based on a number of assumptions and is informed from the latest advice from Government Sector Labour Relations.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Employment on-costs involve settlements of annual and long service leave liabilities which gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities

and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other employee related expenses', note 2.2 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2023 \$	2022 \$
Employment on-costs provision		
Carrying amount at start of period	48,556	92,421
Additional/(reversals of) provisions recognised	(19,205)	(64,401)
Payments/other sacrifices of economic benefits	26,817	20,536
Carrying amount at end of period	56,169	48,556

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Key sources of estimation uncertainty

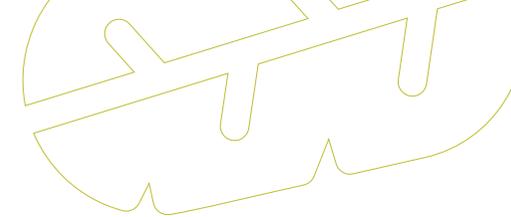
Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Authority's annual leave and long service leave provisions. These include:

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

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

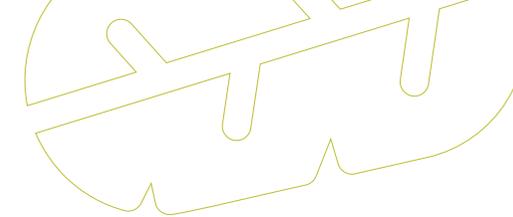
Any gain or loss following revaluation of the present value of annual leave and long service leave liabilities is recognised as employee benefits expense.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

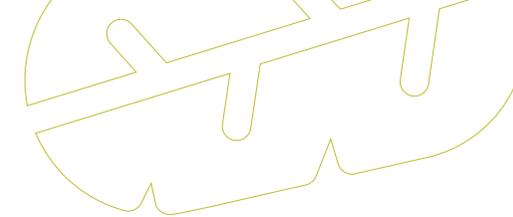
	2023 \$	2022 \$
2.2 Supplies and services		
Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	852,193	1,108,849
Service contractors	827,910	850,493
Animal food, veterinary care and transportation	798,668	802,311
Cleaning and waste disposal	780,064	795,634
Electricity, water, gas and fuel	525,711	473,815
Minor equipment purchases	216,158	231,547
Plant and equipment hire	211,907	177,967
Total maintenance and operational expenses	4,212,611	4,440,616
Other employee related expenses		
Workers' compensation premium	260,388	194,533
Staff transfer obligations	6,485	36,964
Staff training/development	75,457	57,460
Uniforms	85,404	97,920
Travel	36,429	4,697
Other	76,037	8,897
Total other employee related expenses	540,200	400,471



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
Administration		
Professional services	1,054,443	754,927
Science and HR services delivered by Department of Biodiversity, Conservation and Attractions	1,697,629	1,613,837
Information technology and communications	888,692	768,636
Advertising and promotion	319,618	265,967
Grants and subsidies (a)	199,554	250,000
Other	197,686	148,335
Total administration	4,357,622	3,801,702
Total supplies and services	9,110,433	8,642,789
<p>(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.</p>		
Wildlife conservation	198,554	249,091
Animal breeding and research	1,000	909
	199,554	250,000



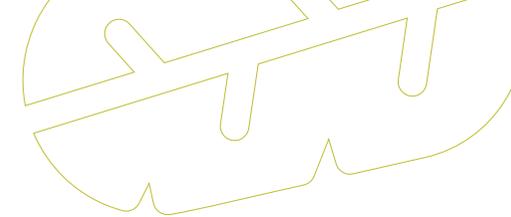
Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Maintenance and operational expenses represent day-to-day running costs and are recognised as an expense in the reporting period in which they are incurred. Maintenance of equipment, facilities and grounds are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Other employee related expenses are recognised as an expense in the reporting period in which they are incurred and include employment on-costs. Employment on-costs include workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at note 2.1(b) 'Employee related provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Administration expenses are recognised as an expense in the reporting period in which they are incurred. Costs include day to day running costs incurred in normal operations and the distribution of grant funds.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

2.3 Net loss on disposal and derecognition of non-current assets

During the period, the Authority disposed and approved the write-off of a number of fixed assets. This included removal of the former playground in preparation for the construction of a new playground adjacent to the new café on the main lawn.

(Refer note 8.7 'Supplementary financial information' for further details).

	2023 \$	2022 \$
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	14,261	1,544
<u>Carrying amount of non-current assets disposed/derecognised</u>		
Plant, equipment and vehicles	(29,291)	(543)
Buildings and improvements	–	(11,809)
Infrastructure derecognition	–	(503,804)
Infrastructure disposal	(264,477)	(112,262)
Net (loss) on disposal and derecognition of non-current assets	(279,507)	(626,874)

Zoological Parks Authority

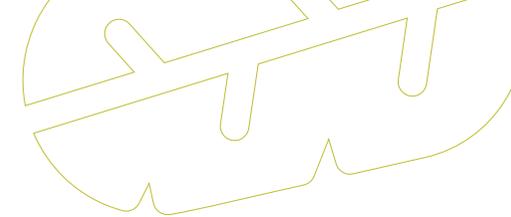
Notes to the financial statements for the year ended 30 June 2023 (continued)

3. Our funding sources

How we obtain our funding

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

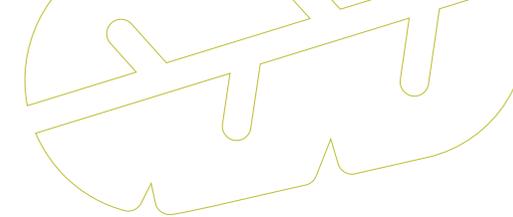
	Notes
Income from State Government	3.1
Admissions	3.2
Memberships	3.3
Retail shop trading profit	3.4
Grants, sponsorships and fundraising	3.5
Commercial activities	3.6
Interest revenue	3.7
Other income	3.8



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

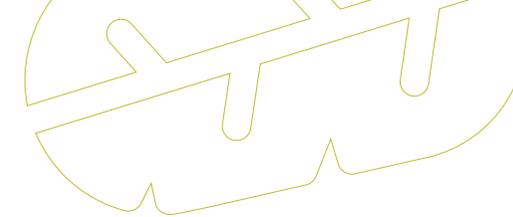
	2023 \$	2022 \$
3.1 Income from State Government		
Income received from other public sector entities during the period (a)	12,101,000	10,966,000
Total grants and subsidies	12,101,000	10,966,000
Services received free of charge from other State government agencies during the period:		
State Solicitor's Office	4,142	14,980
	4,142	14,980
Total income from State Government	12,105,142	10,980,980
(a) Income from other public sector entities funds the net cost of services delivered and is recognised in the period in which the Authority gains control of the income. The Authority gains control of the income at the time funds are deposited in the bank account or credited to the holding account and is comprised of the following:		
- cash component; and	8,780,000	7,645,000
- a receivable (asset)	3,321,000	3,321,000
	12,101,000	10,966,000
The receivable (holding account – note 5.2) comprises the following:		
- the budgeted depreciation expense for the year; and		
- any agreed increase in leave liabilities during the year.		



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
3.2 Admissions	11,635,721	8,947,611
	11,635,721	8,947,611
<p>General admission prices for Perth Zoo are reviewed annually and approved as part of the annual State Budget process. Revenue is recognised on redemption of the admission and is measured at the fair value of consideration received or receivable.</p>		
3.3 Memberships	2,728,672	2,554,188
	2,728,672	2,554,188
<p>Perth Zoo Membership prices are subject to annual review and revenue is apportioned evenly over the membership subscription period.</p>		
3.4 Retail shop trading profit		
Sales	2,557,313	1,959,612
Less: Cost of Sales		
Opening Inventory	279,551	252,043
Purchases	1,099,454	843,751
	1,379,005	1,095,794
Closing Inventory	(354,971)	(279,551)
Cost of Goods Sold	1,024,034	816,243
Gross Trading Profit	1,533,279	1,143,369



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

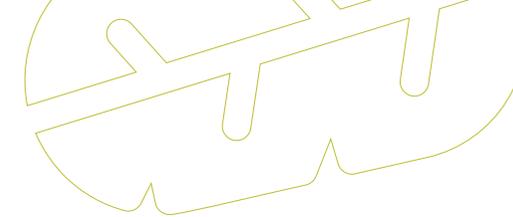
	2023 \$	2022 \$
Operating Expenses		
Payroll & other staffing	592,750	497,848
Consumables	67,866	58,057
Depreciation	24,747	21,290
Total Operating Expenses	685,363	577,195
Other Income		
Sundry	6,278	245
Net Trading Profit	854,194	566,419
Closing Inventory comprises:		
<u>Current inventories</u>		
Retail shop inventory	354,971	279,551
Total current inventories	354,971	279,551
Total inventories	354,971	279,551

Sales

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

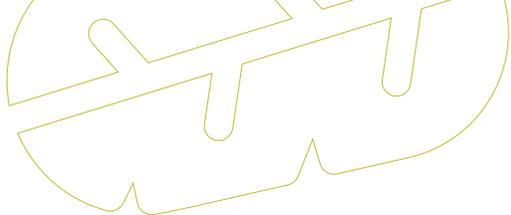
Inventories

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)



	2023 \$	2022 \$
3.5 Grants, sponsorships and fundraising		
Corporate sponsorships	415,762	466,002
Grants	222,648	1,618,113
Fundraising activities	69,635	110,252
Donations – cash	2,779,335	154,793
Donations – assets	15,195	–
Bequests	157,845	273,138
	3,660,420	2,622,298

Corporate Sponsorships

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

Grants

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

Donations, gifts and other non-reciprocal contributions

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
3.6 Commercial activities		
Restaurant and catering	336,331	271,599
Hire of facilities & equipment	337,872	278,998
Tours & tertiary education	472,691	410,555
Car parking	280,703	253,786
Children's rides	11,773	107,085
Vending commission	94,954	86,464
Commercial product sales	25,575	44,378
	1,559,899	1,452,865

Sales of goods and provision of services

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

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

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

3.7 Interest revenue	159,438	22,123
Interest earned from banking institution on the Authority's interest bearing account.		
Interest revenue is recognised as the interest accrues.		

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
3.8 Other income		
Rental fees	18,483	24,194
Recoups of previous year's expenditure (a)	173,411	414,634
Insurance claims	1,340	14,202
Miscellaneous revenue	4,074	66,756
	197,308	519,786

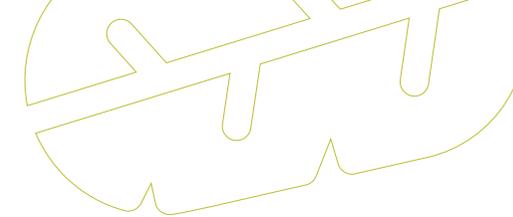
(a) Recoups of previous year's expenditure includes refunds from suppliers and credits/adjustments/repayments related to expenditure reported in previous years. The main component of the amounts reported for 2023 and the comparative year relate to performance adjustments for the Authority's workers' compensation premiums paid in previous years.

4. Key assets

Assets the Authority utilises for economic benefit or service potential

This section includes information regarding the key assets the Authority utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Infrastructure, property, plant and equipment	4.1
Right-of-use assets	4.2

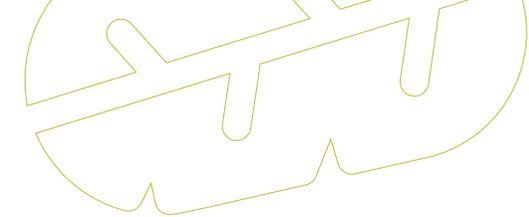


Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2023	Land \$	Buildings & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
1 July 2022							
Gross carrying amount	1,065,000	16,383,672	55,446,314	2,689,435	4,807,904	345,350	80,737,675
Accumulated depreciation	–	(1,408)	(27,102,820)	–	(4,039,965)	–	(31,144,193)
Carrying amount at start of period	1,065,000	16,382,264	28,343,494	2,689,435	767,939	345,350	49,593,482
Additions	–	181,624	196,717	18,439,893	245,278	–	19,063,512
Revaluation increments/(decrements)	210,000	2,250,665	–	–	–	–	2,460,665
Depreciation	–	(1,349,851)	(2,416,494)	–	(292,135)	–	(4,058,480)
Asset class transfers	–	–	444,605	(444,605)	–	–	–
Disposals/write-offs	–	–	(264,477)	–	(29,291)	–	(293,768)
Carrying amount at end of period	1,275,000	17,464,702	26,303,845	20,684,723	691,791	345,350	66,765,411
Gross carrying amount	1,275,000	17,956,690	55,424,461	20,684,723	4,646,075	345,350	100,332,299
Accumulated depreciation	–	(491,988)	(29,120,616)	–	(3,954,284)	–	(33,566,888)



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Initial recognition

Items of infrastructure, property, plant and equipment costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total). Assets such as audio visual systems, computer equipment, heating/cooling systems and water infrastructure that form part of a group of similar items which are significant in total are capitalised if they are valued at \$1,000 or more.

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

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

Subsequent measurement

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

- land;
- buildings and improvements; and
- works of art

Land is carried at fair value.

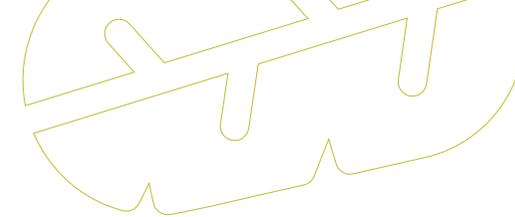
Buildings and improvements are carried at fair value less accumulated depreciation and accumulated impairment losses.

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

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

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

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Land and buildings were revalued as at 1 July 2022 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined on the basis of current use of the land: \$1,275,000 (2022: \$1,065,000) and determined by reference to current replacement cost of the buildings and improvements: \$17,741,979 (2022: \$17,653,360). The valuer performs a physical site inspection every three years of buildings and improvements, with the most recent site inspection occurring during the year ended 30 June 2022. For the remaining balance of buildings, the cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

Works of art are independently valued by a qualified valuer every 3 to 5 years on the basis of fair value, determined by reference to recent market transactions. The most recent valuation was performed during the year ended 30 June 2022 by Galerie Dusseldorf. The cost of acquisitions by the Authority between valuations is considered to approximate their fair value.

Revaluation model:

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

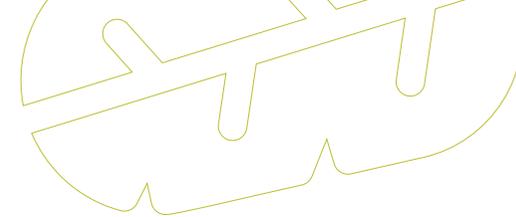
The fair value of land and buildings is determined on the basis of current market values determined by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount.

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

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

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

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Useful lives

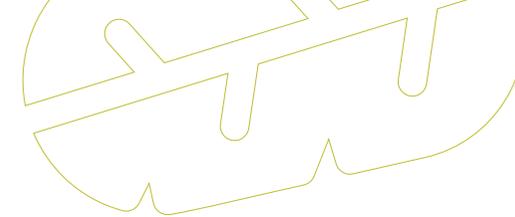
All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include items under operating leases, assets held for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

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

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

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

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Impairment

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

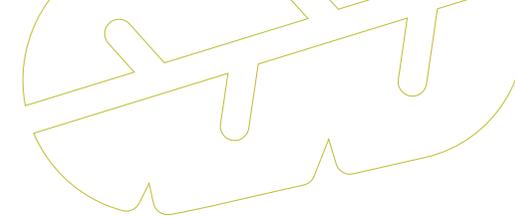
Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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

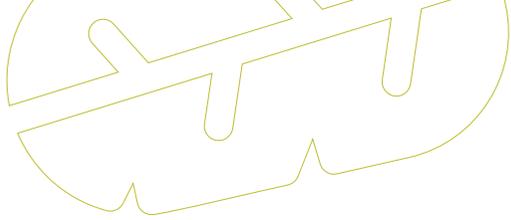
If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment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

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



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)



	2023 \$	2022 \$
4.2 Right-of-use Assets		
Carrying amount at start of period	38,869	55,160
Additions	–	–
Depreciation	(16,291)	(16,291)
Net carrying amount as at end of period	22,578	38,869

The Authority leases vehicles and the lease contracts are typically made for fixed periods with an option to renew the lease after that date.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Initial recognition

At the commencement date of the lease, the Authority recognises right-of-use assets and a corresponding lease liability.

The right-of-use assets are measured at cost comprising of:

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

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.2.

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

Subsequent measurement

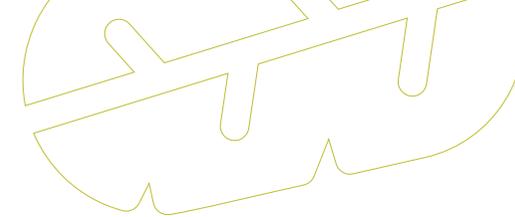
The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.



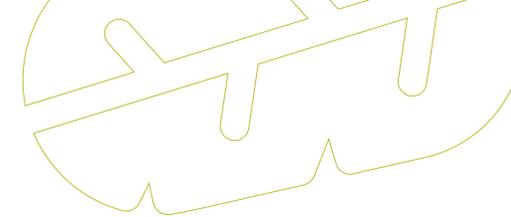
Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

5. Other assets and liabilities

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

	Notes
Receivables	5.1
Amounts receivable for services (Holding Account)	5.2
Other assets	5.3
Payables	5.4
Contract liabilities	5.5



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
5.1 Receivables		
Current		
Trade receivables	54,846	207,525
Allowance for impairment of trade receivables	(2,000)	(2,000)
Grants and Sponsorships	135,499	48,174
GST receivable	729,762	228,552
FBT receivable	–	6,197
Restaurant and catering	20,911	17,885
Vending commission	24,132	28,000
Car parking	21,625	19,733
Insurance claims	23,363	24,849
Total current	1,008,138	578,915
Total receivables at end of the period	1,008,138	578,915

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment).

The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
5.2 Amounts receivable for services (Holding Account)		
Current	1,020,000	1,020,000
Non-current	18,080,000	15,779,000
Total amounts receivable for services at end of period	19,100,000	16,799,000

Amounts receivable for services represent the non-cash component of income from other public sector agencies. It is restricted in that it can only be used for asset replacement or payment of leave liability.

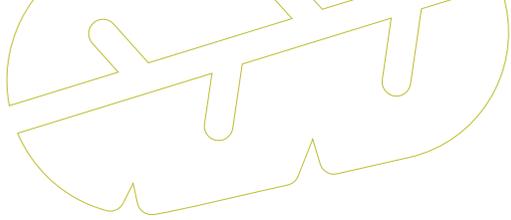
The amounts receivable for services are financial assets at amortised costs, and are not considered to be impaired (i.e. there is no expected credit loss of the Holding Account).

5.3 Other assets		
<u>Current</u>		
Prepayments	211,271	103,607
Total current	211,271	103,607
Total other assets at end of period	211,271	103,607

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)



	2023 \$	2022 \$
5.4 Payables		
<u>Current</u>		
Trade payables (a)	296,654	326,521
FBT payable	4,583	3,800
Accrued salaries and wages	392,806	307,953
Total current	694,043	638,274
Total payables at end of period	694,043	638,274

(a) Trade payables include no amounts associated with capital works projects (\$10,645 in 2022).

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15-20 days.

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
5.5 Contract liabilities		
Reconciliation of changes in contract liabilities		
Opening balance at start of the period	2,405,564	1,926,800
Additions	5,848,262	6,126,093
Revenue recognised in the reporting period	(5,788,484)	(5,647,329)
Closing balance at end of period	2,465,342	2,405,564
Current	1,830,342	1,739,368
Non-current	635,000	666,196

Contract liabilities includes performance obligations that are yet to be satisfied at the end of the reporting period under AASB 15 Revenue from Contracts with Customers. For the Authority, this includes unredeemed products such as admission tickets, gifted memberships subscriptions, a range of tickets for future events and activities and grant and sponsorship funding arrangements which feature performance obligations that impact recognition. It also includes income not yet earned for membership subscriptions as income is earned progressively over the membership subscription period.

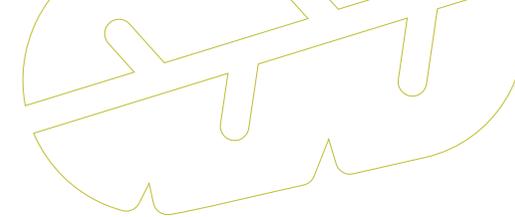
Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

6. Financing

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

	Notes
Cash and cash equivalents	6.1
Lease liabilities	6.2
Finance costs	6.3
Capital commitments	6.4



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

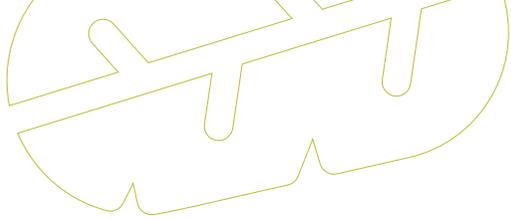
	2023 \$	2022 \$
6.1 Cash and cash equivalents		
Cash and cash equivalents	19,719,437	13,837,969
Restricted cash and cash equivalents	685,000	490,000
Balance at end of period	20,404,437	14,327,969
Restricted cash and cash equivalents		
Current		
Grant funds	125,000	–
Non-current		
27th Pay allocation (a)	560,000	490,000

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)



	2023 \$	2022 \$
6.2 Lease liabilities		
Not later than one year	17,121	16,859
Later than one year and not later than five years	8,871	25,833
	25,992	42,692
Current	17,121	16,859
Non-current	8,871	25,833
Balance at end of period	25,992	42,692

At the commencement date of the lease, the Authority recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Authority uses the incremental borrowing rate provided by the Western Australian Treasury Corporation.

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the Authority exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease term by the Authority if the lease is reasonably certain to be extended (or not terminated).

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

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

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

Subsequent measurement

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

This section should be read in conjunction with note 4.2.

	2023 \$	2022 \$
6.3 Finance costs		
Interest expense		
Interest expense on lease liabilities	863	1,308
Total interest expense	863	1,308
Total finance costs expended	863	1,308

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

6.4 Capital commitments

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

	2023 \$	2022 \$
Within 1 year	12,090,840	18,971,411
Later than 1 year and not later than 5 years	–	–
	12,090,840	18,971,411

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

7. Financial instruments and Contingencies

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

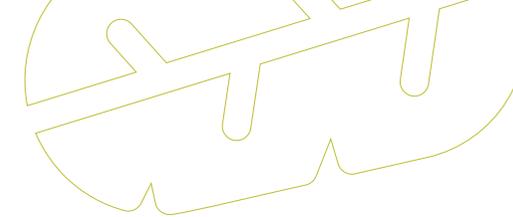
	2023 \$	2022 \$
7.1 Financial instruments		
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:		
<u>Financial assets</u>		
Cash and cash equivalents	19,719,437	13,837,969
Restricted cash and cash equivalents	685,000	490,000
Financial assets at amortised cost (a)	19,378,376	17,143,166
Total financial assets	39,782,813	31,471,135
<u>Financial liabilities</u>		
Financial liabilities at amortised cost (b)	715,452	677,166
Total financial liabilities	715,452	677,166

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

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

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

7.2 Contingent assets and liabilities

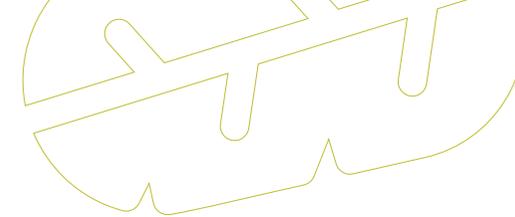
Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

7.2.1 Contingent assets

The Authority has no contingent assets.

7.2.2 Contingent liabilities

The Authority has no contingent liabilities.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Correction of prior period errors/changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Related and affiliated bodies	8.5
Remuneration of auditors	8.6
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

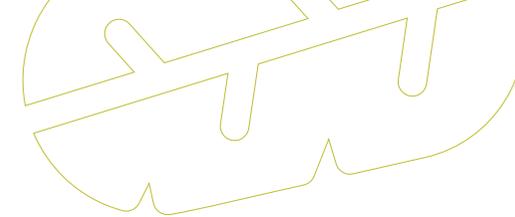
There were no significant events occurring after the reporting period up until the date of this report that require disclosure.

8.2 Correction of prior period errors/changes in accounting policy

There are no significant changes in accounting policies or correction of prior period errors that require retrospective adjustment or disclosure.

8.3 Key management personnel

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



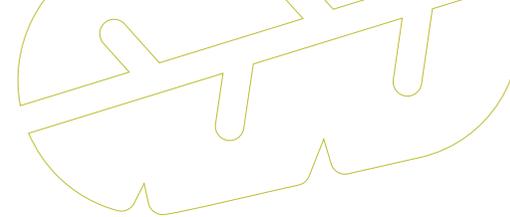
Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Total fees, salaries, superannuation, non-monetary benefits and other benefits for key management personnel, comprising members of the accountable authority and senior officers, of the Authority for the reporting period are presented within the following bands:

	2023	2022
Compensation of members of the accountable authority		
Compensation band		
\$30,001 – \$40,000	1	–
\$20,001 – \$30,000	3	1
\$10,001 – \$20,000	4	4
\$0 – \$10,000	3	4
Total compensation of members of the accountable authority	\$162,587	\$91,063
No members of the accountable authority are members of the Pension Scheme.		
Compensation of senior officers		
Compensation band		
\$200,001 – \$250,000	–	1
\$150,001 – \$200,000	5	4
\$100,001 – \$150,000	1	1
\$50,001 – \$100,000	1	–
Total compensation of senior officers	\$993,351	\$1,002,768

No senior officers are members of the Pension Scheme.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

8.4 Related party transactions

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

Related parties of the Authority include:

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

- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

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

8.5 Related and affiliated bodies

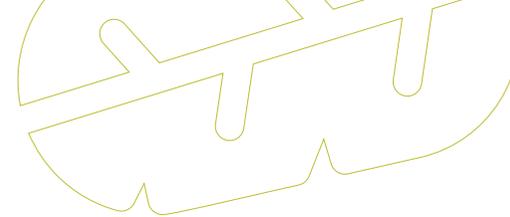
The Authority has no related or affiliated bodies.

	2023 \$	2022 \$
8.6 Remuneration of auditors		
Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:		
Auditing the accounts, financial statements, controls and key performance indicators	75,250	70,600
	75,250	70,600

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	2023 \$	2022 \$
8.7 Supplementary financial information		
(a) Write-offs		
During the financial year \$279,507 was written off the Authority's asset register under the authority of:		
The accountable authority	279,507	124,614
	279,507	124,614
During the financial year \$2,141 of damaged/obsolete retail shop inventory was written off under the authority of:		
The accountable authority	2,141	2,582
	2,141	2,582
(b) Losses through theft, defaults and other causes		
Damaged infrastructure written off by the Authority	–	14,202
Amount recovered through insurance proceeds	–	(14,202)
	–	–
(c) Asset derecognition		
During the financial year no amounts were derecognised under the authority of:		
The accountable authority	–	503,804
	–	503,804



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

9. Explanatory statement

This section explains variations in the financial performance of the Authority

	Notes
Explanatory statement for controlled operations	9.1

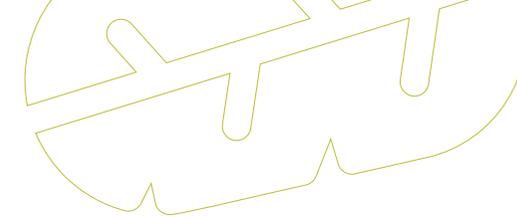
9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Authority undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below.

Narratives are provided for key major variances which are greater than 10% from their comparative and that the variation is more than 1% of the following variance analysis for the:

1. Estimate and actual results for the current year
 - Total Cost of Services for the Statements of comprehensive income and Statement of cash flows (\$274,890); and
 - Total Assets for the Statement of financial position (\$1,056,440).
2. Actual results for the current year and the prior year actual
 - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (\$294,445); and
 - Total Assets for the previous year for the Statement of financial position (\$817,214).

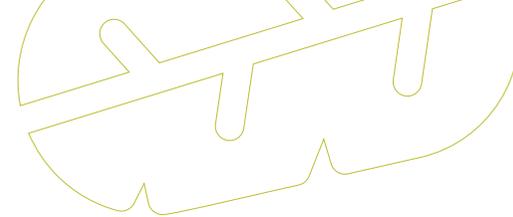


Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

9.1.1 Statement of comprehensive income variances

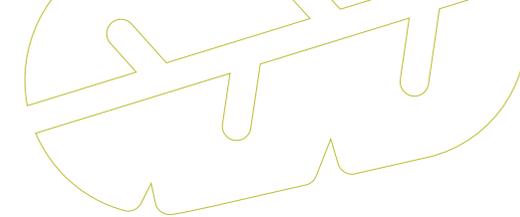
	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
COST OF SERVICES						
Expenses						
Employee benefits expenses	1	15,268,000	17,183,246	15,921,219	1,915,246	1,262,027
Supplies and Services	2	7,990,000	9,110,433	8,642,789	1,120,433	467,644
Depreciation expense	3, A	3,327,000	4,074,771	3,436,036	747,771	638,735
Cost of retail shop sales		880,000	1,024,034	816,243	144,034	207,791
Net Loss on disposal and derecognition of non-current assets	B	20,000	279,507	626,874	259,507	(347,367)
Finance costs		4,000	863	1,308	(3,137)	(445)
Total cost of services		27,489,000	31,672,854	29,444,469	4,183,854	2,228,385
Income						
Admissions	4, C	9,677,000	11,635,721	8,947,611	1,958,721	2,688,110
Memberships		2,733,000	2,728,672	2,554,188	(4,328)	174,484
Retail shop sales	5, D	2,169,000	2,557,313	1,959,612	388,313	597,701
Grants, sponsorships and fundraising	6, E	1,092,500	3,660,420	2,622,298	2,567,920	1,038,122
Commercial activities		1,630,500	1,559,899	1,452,865	(70,601)	107,034
Interest revenue		20,000	159,438	22,123	139,438	137,315
Other income	F	30,000	197,308	519,786	167,308	(322,478)
Total income other than income from State Government		17,352,000	22,498,771	18,078,483	5,146,771	4,420,288
NET COST OF SERVICES		10,137,000	9,174,083	11,365,986	(962,917)	(2,191,903)



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
Income from State Government						
Income from other public sector entities	G	11,282,000	12,101,000	10,966,000	819,000	1,135,000
Resources received		65,000	4,142	14,980	(60,858)	(10,838)
Other		60,000	–	–	(60,000)	–
Total Income from State Government		11,407,000	12,105,142	10,980,980	698,142	1,124,162
SURPLUS/(DEFICIT) FOR THE PERIOD		1,270,000	2,931,059	(385,006)	1,661,059	3,316,065
OTHER COMPREHENSIVE INCOME						
<i>Items not reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus		500,000	2,460,665	1,786,244	1,960,665	674,421
Total other comprehensive income		500,000	2,460,665	1,786,244	1,960,665	674,421
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,770,000	5,391,724	1,401,238	3,621,724	3,990,486

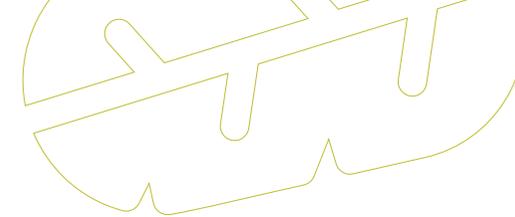


Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Major estimate and actual (2023) variance narratives:

- 1) Employee benefits expenses were 12% (\$1,915,246) above the estimate. The amount includes higher than originally estimated Award rate increases and the one-off cost of living payment to public sector employees in 2022-23. Employee benefits expenditure were also impacted by the implementation of some structural changes to meet operational and service delivery priorities.
- 2) Supplies and services were 14% (\$1,120,433) above the estimate. Higher than estimated CPI increases impacted the cost of contracted services across a range of operational activities to support service delivery. The record visitation levels also increased variable operating costs so some of the increased costs are offset by the increased income from admissions and a range of commercial activities. Some non-recurring costs occurred during the period to support contract development and management activities including legal and other professional advisory and support services.
- 3) Depreciation was 22% (\$747,771) higher than the original estimate mainly due to the impacts of revisions to useful lives of some building and infrastructure assets to reflect capital investment development priorities and plans linked to the Authority's strategic asset plan and Perth Zoo's Master Plan.
- 4) Admissions income was \$1,958,721 (20%) above the estimate due to the record visitation numbers of 798,271. The original estimate was based on 730,000 visitors and had factored in some uncertainty around the recovery from COVID-19 pandemic and potential impacts from planned capital developments. The significant increase in admissions income has been supported by reduced restrictions from the COVID-19 pandemic including the gradual return of interstate and overseas tourists following easing of border restrictions. Favourable weather along with a range of events and initiatives and an admission price increase from 1 July 2022 have also supported the growth in admissions revenue.
- 5) Retail shop sales of \$2,557,313 were \$388,313 (18%) above the estimate due to the record visitation numbers of 798,271 and the return of interstate and overseas tourists following easing of border restrictions.
- 6) Grants, sponsorships and fundraising income of \$3,660,420 was significantly above the estimate of \$1,092,500. This was due to significant donations during the period to support future capital works development priorities. Donations and bequests were also received to support a range of activities including conservation of wildlife. A range of corporate sponsorships and grants were also received to support operational and asset investment priorities.

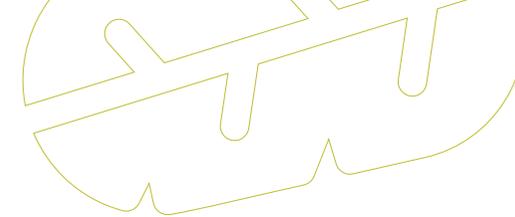


Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Major actual (2023) and comparative (2022) variance narratives:

- A) Depreciation was 19% (\$638,735) higher than the previous year due to impacts of revisions to useful lives of some building and infrastructure assets to reflect capital investment development priorities and plans linked to the Authority's strategic asset plan and Perth Zoo's Master Plan.
- B) Net loss on disposal and derecognition of non-current assets of \$279,507 was 55% (\$347,367) lower than the previous year. The previous year figure included \$503,804 relating to the reversal of costs associated with Perth Zoo Master Planning activities that do not qualify for capitalisation under AASB 116 Property, plant and equipment. The current year figure includes \$264,477 in removed infrastructure as part of forward works for the construction of new playground facilities due for completion in 2023-24.
- C) Admissions income was \$2,688,110 (30%) above the previous year comparative of 689,273 and supported by record visitation numbers of 798,271. The significant increase in admissions income has been supported by reduced restrictions from the COVID-19 pandemic and the return of interstate and overseas tourists following easing of border restrictions. Favourable weather along with a range of events and initiatives and an admission price increase from 1 July 2022 also supported growth in admissions revenue
- D) Retail shop sales of \$2,557,313 were \$597,701 (30%) above the previous year and supported by both the record visitation numbers of 798,271 and the return of interstate and overseas tourists following easing of border restrictions.
- E) Grants, sponsorships and fundraising income was \$1,038,122 (40%) higher than the previous year. In the previous year there was a high level of restricted grant funding received from the Commonwealth government through Austrade to support Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. That grant program ceased on 30 June 2022 and this year's figure includes significant donations to support future capital works development priorities.
- F) Other income of \$197,308 was \$322,478 (62%) lower than the previous year due to receiving a large credit adjustment related to the Authority's workers' compensation insurance premium in the previous year. The annual performance adjustment varies as it is linked to claims history and annual premiums paid over recent years.
- G) Income from other public sector entities increased by \$1,135,000 (10%) over the previous year. This was due to additional operational funding for employee benefits including Award rate increases and the one-off cost of living payment for public sector employees in 2022-23.

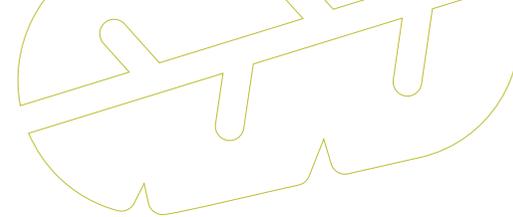


Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
ASSETS						
Current Assets						
Cash and cash equivalents		13,347,000	19,719,437	13,837,969	6,372,437	5,881,468
Restricted cash and cash equivalents		75,000	125,000	–	50,000	125,000
Inventories		252,000	354,971	279,551	102,971	75,420
Receivables		475,000	1,008,138	578,915	533,138	429,223
Amounts receivable for services		1,020,000	1,020,000	1,020,000	–	–
Other assets		93,000	211,271	103,607	118,271	107,664
Total Current Assets		15,262,000	22,438,817	15,820,042	7,176,817	6,618,775
Non-Current Assets						
Restricted cash and cash equivalents		560,000	560,000	490,000	–	70,000
Amounts receivable for services		18,086,000	18,080,000	15,779,000	(6,000)	2,301,000
Infrastructure, property, plant and equipment	H	71,675,000	66,765,411	49,593,482	(4,909,589)	17,171,929
Right-of-use assets		61,000	22,578	38,869	(38,422)	(16,291)
Total Non-Current Assets		90,382,000	85,427,989	65,901,351	(4,954,011)	19,526,638
TOTAL ASSETS		105,644,000	107,866,806	81,721,393	2,222,806	26,145,413



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
LIABILITIES						
Current Liabilities						
Payables		570,000	694,043	638,274	124,043	55,769
Employee related provisions		2,671,000	2,530,930	2,475,429	(140,070)	55,501
Lease liabilities		17,000	17,121	16,859	121	262
Contract liabilities		1,500,000	1,830,342	1,739,368	330,342	90,974
Total Current Liabilities		4,758,000	5,072,436	4,869,930	314,436	202,506
Non-Current Liabilities						
Employee related provisions		745,000	919,646	769,305	174,646	150,341
Lease liabilities		46,000	8,871	25,833	(37,129)	(16,962)
Contract liabilities		447,000	635,000	666,196	188,000	(31,196)
Total Non-Current Liabilities		1,238,000	1,563,517	1,461,334	325,517	102,183
TOTAL LIABILITIES		5,996,000	6,635,953	6,331,264	639,953	304,689
NET ASSETS		99,648,000	101,230,853	75,390,129	1,582,853	25,840,724
EQUITY						
Contributed equity		57,603,000	56,017,220	35,568,220	(1,585,780)	20,449,000
Reserves		11,809,000	15,055,839	12,595,174	3,246,839	2,460,665
Accumulated surplus		30,236,000	30,157,794	27,226,735	(78,206)	2,931,059
TOTAL EQUITY		99,648,000	101,230,853	75,390,129	1,582,853	25,840,724

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Major estimate and actual (2023) variance narratives:

There were no major variances.

Major actual (2023) and comparative (2022) variance narratives:

H) Asset investment in Infrastructure, property, plant and equipment was \$17,171,929 (35%) higher than the previous year due to construction in progress for new café and function facilities at Perth Zoo. The significant increase is linked to the planning and delivery of a range of major projects in Perth Zoo's Master Plan.

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
CASH FLOWS FROM STATE GOVERNMENT						
Funds from other public sector entities	7, I	7,955,000	8,780,000	7,645,000	825,000	1,135,000
Capital appropriation	J	22,035,000	20,449,000	2,656,000	(1,586,000)	17,793,000
Holding account drawdown		1,020,000	1,020,000	1,020,000	–	–
Other		60,000	–	–	(60,000)	–
Net cash provided by State Government		31,070,000	30,249,000	11,321,000	(821,000)	18,928,000

Zoological Parks Authority

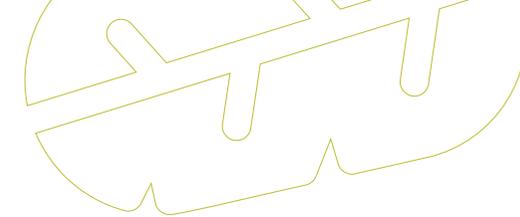
Notes to the financial statements for the year ended 30 June 2023 (continued)

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	8	(15,198,000)	(16,907,795)	(15,895,029)	(1,709,795)	(1,012,766)
Supplies and services	9	(8,040,000)	(9,210,667)	(8,631,056)	(1,170,667)	(579,611)
Finance costs		(4,000)	(863)	(1,308)	3,137	445
GST payments on purchases	10, K	(1,056,000)	(2,581,345)	(889,388)	(1,525,345)	(1,691,957)
GST payments to ATO		–	–	(13,477)	–	13,477
Other payments		(880,000)	(1,095,480)	(837,384)	(215,480)	(258,096)
Receipts						
Sale of goods and services	11, L	17,339,000	21,956,492	16,246,744	4,617,492	5,709,748
Grants received	12, M	–	347,819	1,618,113	347,819	(1,270,294)
Interest received		20,000	107,461	15,254	87,461	92,207
GST receipts from ATO	13, N	356,000	1,318,218	187,476	962,218	1,130,742
GST receipts on sales		700,000	757,721	753,755	57,721	3,966
Other receipts	O	42,000	197,308	519,786	155,308	(322,478)
Net cash used in operating activities		(6,721,000)	(5,111,131)	(6,926,514)	1,609,869	1,815,383

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between actual and estimate \$	Variance between actual results for 2023 and 2022 \$
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	14, P	(23,278,000)	(19,058,963)	(2,948,936)	4,219,037	(16,110,027)
Receipts						
Proceeds from sale of non-current physical assets		–	14,261	1,544	14,261	12,717
Net cash used in investing activities		(23,278,000)	(19,044,702)	(2,947,392)	4,233,298	(16,097,310)
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(27,000)	(16,699)	(16,235)	10,301	(464)
Net cash used in financing activities		(27,000)	(16,699)	(16,235)	10,301	(464)
Net increase in cash and cash equivalents	15, Q	1,044,000	6,076,468	1,430,859	5,032,468	4,645,609
Cash and cash equivalents at the beginning of the period	R	12,938,000	14,327,969	12,897,110	1,389,969	1,430,859
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		13,982,000	20,404,437	14,327,969	6,422,437	6,076,468

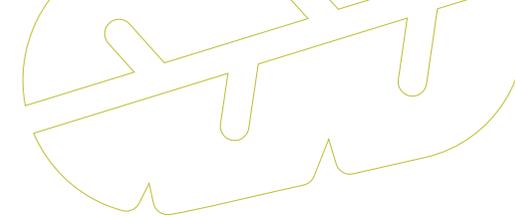


Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

Major estimate and actual (2023) variance narratives:

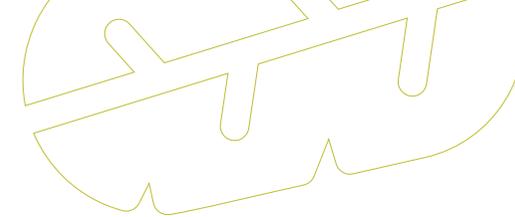
- 7) Receipt of funds from other public sector entities were \$825,000 (10%) over the previous year. This was due to additional operational funding for employee benefits including Award rate increases and the one-off cost of living payment for public sector employees in 2022-23.
- 8) Payments for employee benefits were 11% (\$1,709,795) above the estimate. The amount includes higher than originally estimated Award rate increases and the one-off cost of living payment to public sector employees in 2022-23. Employee benefits expenditure were also impacted by the implementation of some structural changes to meet operational and service delivery priorities.
- 9) Payments for supplies and services were 15% (\$1,170,667) above the estimate. Higher than estimated CPI increases has impacted on the cost of contracted services across a range of operational activities to support service delivery. The record visitation levels also increased variable operating costs so some of the increased costs are offset by the increased income from admissions and a range of commercial activities. Some non-recurring costs occurred during the period to support contract development and management activities including legal and other professional advisory and support services.
- 10) GST payments on purchases are significantly above the estimate due to the increased level of capital investment activity. The original estimate did not include the impact of the increased capital investment activity. All payments on purchases are claimable back from the ATO and reflected in the increased GST receipts from ATO during 2022-23.
- 11) Receipts from the sale of goods and services are 27% higher than the estimate due to the record visitation numbers and associated admissions, memberships and commercial receipting streams. The record visitation of 798,271 was supported by reduced restrictions from the COVID-19 pandemic including the gradual return of interstate and overseas tourists following easing of border restrictions. Favourable weather along with a range of events and initiatives and price reviews also supported the growth in admissions, memberships and other commercial revenue. Retail shop sales receipts reached record levels and benefited from the increased interstate and overseas visitors.
- 12) Receipts from grants of \$347,819 were not expected when the budget was developed. Grants were received to support importance conservation of wildlife initiatives including support for veterinary care of cockatoos and other threatened species.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

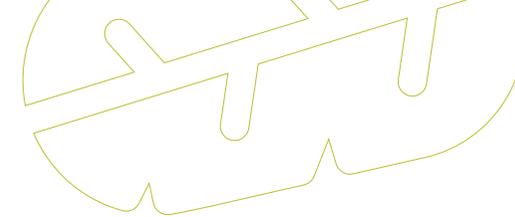
- 13) GST receipts from the ATO were higher than estimated due to the increased level of payments on major projects in the asset investment plan.
- 14) Payments for the purchase of non-current physical assets were \$4,219,037 (18%) below the estimate. This was mainly associated with the revision of cash flow requirements for the major projects including the new café and function facilities project. These funds will be required in 2023-24 to progress and complete a range of priority projects.
- 15) The net increase in cash and cash equivalents is higher than estimated due to a combination of factors including the donations received during the period to support future projects and initiatives. Funds are also on hand to complete and progress major projects being delivered from Perth Zoo's Master Plan.
- Major actual (2023) and comparative (2022) variance narratives:**
- I) Receipt of funds from other public sector entities increased by \$1,135,000 (15%) over the previous year. This was due to additional operational funding for employee benefits including Award rate increases and the one-off cost of living payment for public sector employees in 2022-23.
- J) Receipts from capital appropriations were \$17,793,000 above the previous year due mainly to approved funds from state government for construction of new café and function facilities. The new facilities are scheduled for completion and opening in 2023-24. The capital appropriations are also supporting the construction of a new playground and planning for a range of other major project priorities in the Perth Zoo Master Plan.
- K) GST payments on purchases were significantly above the previous year due to the increased level of capital investment activity. All payments on purchases are claimed back from the ATO quarterly and reflected in the increased GST receipts from ATO during 2022-23.
- L) Receipts from the sale of goods and services were 35% higher than the previous year due to the record visitation numbers and associated admissions, memberships and commercial receipting streams. The record visitation of 798,271 was supported by reduced restrictions from the COVID-19 pandemic including the gradual return of interstate and overseas tourists following easing of border restrictions. Favourable weather along with a range of events and initiatives and price reviews also supported the growth in admissions, memberships and other commercial revenue. Retail shop sales receipts reached record levels and benefited from the increased interstate and overseas visitors.



Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2023 (continued)

- M) Grant receipts of \$347,819 were 78% below the previous year. This followed the restricted grant funding received from the Commonwealth government through Austrade ceasing in June 2022. That grant had supported Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. Grant funding received in 2022-23 included support for veterinary care of cockatoos and support for other threatened species.
- N) GST receipts from the ATO were higher than estimated due to the increased level of payments on major projects in the asset investment plan.
- O) Other receipts were 62% below the comparative year as the previous year included a significant credit adjustment related to the Authority's workers' compensation insurance premium.
- P) Payments for the purchase of non-current physical assets increased by over \$16 million and reflects the construction of the new café and function facilities along with planning associated with a range Master Plan priority projects.
- Q) The net increase in cash and cash equivalents is significantly higher than the previous year due to the capital works funding on hand to complete and progress projects in 2023-24.
- R) The cash and cash equivalents at the start of the period were 11% higher than the previous year due to funds being carried over from 2021-22 to complete and progress capital works projects including major works in 2022-23.



Key Performance Indicators

Zoological Parks Authority

Certification of key performance indicators for the reporting period ended 30 June 2023

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Zoological Parks Authority's performance, and fairly represent the performance of the Zoological Parks Authority for the reporting period ended 30 June 2023.



Ronald Hurst
Member

Date: 6 September 2023



Vanessa Martin
Member

Date: 6 September 2023



Key Performance Indicators

Relationship to Government Goals

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

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

GOVERNMENT GOAL

Investing in WA's Future:

Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.

Outcome 1

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

Service 1

Visitor services and public programs provided at Perth Zoo.

Outcome 2

Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.

Service 2

Research and conservation partnerships.



Key Performance Indicators

Outcome 1

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

Key Effectiveness Indicator

1.1. Average level of visitor satisfaction at Perth Zoo

Perth Zoo's contribution to this outcome is measured by the level of visitor satisfaction based on the visitor's entire experience at Perth Zoo. Surveys were conducted at Perth Zoo during April 2023 by volunteers using a questionnaire, through face-to-face structured interviews with randomly selected Zoo patrons over 16 years of age.

Details of the survey sampling are as follows:

	2021	2022	2023
Population*	744,812	689,273	798,271
Desired Sample	500	500	500
Achieved Sample	503	549	492
Sampling Error	±4.37%	±4.2%	±4.4%
Response Rate	78%	88%	91%
Confidence Interval	95%	95%	95%

*Population is based on annual visitors to Perth Zoo





Key Performance Indicators

“Overall, how satisfied were you with your visit to Perth Zoo?”	2021 Actual ¹	2022 Actual	2022 Actual	2023 Target
Average level of visitor satisfaction	90%	90%	90%	95%

(1) Comparative information is only reported from 2020-21 as the survey question and measurement scales for this indicator changed in 2020-21

Note to this Indicator

Perth Zoo continues to achieve high visitor satisfaction with an average level of visitor satisfaction survey result of 90% against the target of 95%. This result is consistent with the last two years.

Visitors to Perth Zoo include Zoo members, families, general public, local community, students, and tourists. Record annual visitation of 798,271 was achieved, surpassing the previous record in 2020-21 of 744,812. Achieving and maintaining high levels of visitor satisfaction supports new and repeat visitation, visitor loyalty through the Perth Zoo membership program and provides opportunities to increase revenue generation capacity.

The continued high level of visitor satisfaction while the Zoo is managing major construction projects within the grounds is a very good result. Actively managing visitor expectations through valuable visitor and member feedback; providing excellent customer service; and providing regular information to the members, visitors and the public through a variety of communication methods assists in supporting high satisfaction levels.

Visitor satisfaction is influenced by a range of factors from arrival and entry to the Zoo through to the experiences while at the Zoo and 87% of survey respondents indicated they were either very or extremely satisfied. Important factors for visitor satisfaction include customer service; immersive animal exhibits; well presented grounds, gardens and facilities; and a value for money experience. A total of 96% of respondents indicated they were either somewhat satisfied, very satisfied or extremely satisfied with their visit to Perth Zoo.



Key Performance Indicators

Key Efficiency Indicator

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

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

1.2. Average cost per visitor at Perth Zoo

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

	2020 Actual	2021 Actual	2022 Actual	2022 Actual	2023 Target
Total visitors admitted to the Zoo	552,839	744,812	689,273	798,271	730,000
Total cost of service 1 (\$000's)	\$23,107	\$24,755	\$26,672	\$28,811	\$24,992
Average cost per visitor	\$41.80	\$33.24	\$38.69	\$36.09	\$34.24



Key Performance Indicators

Note to this Indicator

The average cost per visitor of \$36.09 was 5% above the target and the result of significantly higher operating costs and the record annual visitation of 798,271. The service delivery costs were 15% above target due to a range of factors including impacts of higher than expected cost escalation on operating costs and some one-off expenses during the period.

Employment costs for this service increased by 8% and there was a 6% increase in supplies and services expenditure. Employment costs included a one-off cost of living payment to public sector employees during the period. Cost increases in a range of areas including animal management; events and activities; cleaning and waste disposal; strategic and business planning; governance; contracted services and system development have contributed the overall increases. Costs for this service were also impacted by a 19% increase in depreciation costs linked to the growing asset base and revised asset lives to reflect planned developments aligned to the Perth Zoo Master Plan. Infrastructure valued at \$264,477 was also written-off during the period to make way for new developments.

There were some non-recurring costs during the period for professional and legal services linked to contract development and management

activities. While costs increased, there were also significant increases in income during the period to assist with the funding of service delivery costs. Favourable weather conditions during the year, particularly at peak visitation times along with a reduction in a range of COVID-19 pandemic restrictions assisted in attracting and maintaining high visitation levels. The relaxing of border restrictions resulted in the return of interstate and overseas tourism to Perth Zoo. This compared to the significant impacts in the previous year that resulted in temporary closures, periods of restricted visitor numbers, and temporary cancellation of a range of visitor experiences.

The record visitation in 2022-23 represented a 16% increase in visitor numbers over the previous year and supported reaching annual retail shop sales of over \$2.5 million for the first time. Revenue from a range of other commercial activities was also very strong and assisted to offset cost pressures. Perth Zoo's membership program continues to support new and repeat visitation. Member numbers increased to 38,150 in June 2023 compared to 37,489 members in June 2022.



Key Performance Indicators

Outcome 2

Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.

Key Effectiveness Indicator

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Target
Western Swamp Tortoise	57	65	70	47	30
Numbat	11	10	14	14	12
Dibbler	30	42	50	49	50

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

Note to this Indicator

Annual targets are based on those set by the species recovery programs managed through DBCA for each species. Good breeding results were again achieved for all three species during the year.

Western Swamp Tortoise breeding resulted in 47 hatchlings and this followed the record number of hatchlings in the previous year. Breeding outcomes are being managed in alignment with recommendations from the recovery team and work currently underway to identify new translocation sites. This continues the breeding success achieved over many years for this species.

Breeding performance for the Numbat species continued the improved breeding results achieved last year. A total of 14 animals were produced against the target of 12.

Following the breeding success in the previous year, when the target for Dibbler breeding was achieved for the first time, the success continued this year from the 11 pairs of Dibblers at Perth Zoo. A total of 49 animals were bred, just one below the target of 50 set by the recovery team for this species.

It should be noted that the Dibbler recovery team has recommended the breeding program for this species is to cease after the 2022-23 breeding season due to no further suitable translocation sites being identified. In October 2023, there are plans to release all remaining



Key Performance Indicators

Dibblers held at Perth Zoo to Dirk Hartog Island to conclude this successful breeding program.

The breeding program for Dibblers at Perth Zoo started in 1997 and up to 2022 had produced 981 captive-bred adults for release into the wild, plus an additional 93 pouch young that were released with their mothers. Since the beginning of the breeding program, new populations have been successfully established on Escape Island in Jurien Bay, in Peniup Nature Reserve and on Gunton Island on the South Coast. The success of the current translocation site on Dirk Hartog Island is still unknown. The captive breeding program has contributed not only to establishing at least 3 new populations but has also allowed multiple research projects into the growth, reproductive biology, behaviour, diet, and fertility of this species.

With the Dibbler captive breeding program at Perth Zoo ceasing following the 2023 breeding season, the Dibbler effectiveness indicator target will be removed and discontinued for 2023 24.

Service 2 – Research and conservation partnerships

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

Key Efficiency Indicator

2.2 Research communications produced per Full Time Equivalent (FTE)

Research communications have been defined to include:

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

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



Key Performance Indicators

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Target
Number of research communications produced	22.67	22.67	20.00	20.67	19.67
Total FTEs to produce research communications	18.46	18.00	18.23	18.85	18.34
Research communications produced per FTE	1.23	1.26	1.10	1.10	1.07

Note to this Indicator

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

During 2022-23 there were 23 research communications produced resulting in a three year rolling average of 20.67 communications against the target of 19.67. This has resulted in a total of 1.10 communications produced per FTE. The rolling average has been impacted by the COVID-19 pandemic with some disruption to student and research learning programs resulting in completion of fewer than expected research projects and delays in some publication timelines over recent years.

However, the increase in research communications during 2022-23 included scientific papers along with a range of conference presentations by staff. Contributions from veterinary and research staff, along with the Perth Zoo Science program, supported the number of communications produced. The range and number of research communications reflects the collaborative effort required for their production. This collaboration ranges from external research institutions, Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at three WA public universities.



Boards and Committees

Zoological Parks Authority Board and Committee Remuneration

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

Table 1. Zoological Parks Authority Board

Position title	Member name	Type of remuneration*	Period of membership**	Term of appointment/tenure***	Base salary/sitting fees	Gross/actual remuneration for financial year
Chair	Mrs Marion Fulker AM	Annual	12 months	26 Apr 2022 – 1 Oct 2023	\$31,750 per annum	\$33,615.29
Deputy	Mr Tully Carmady	Annual	9 months	3 Oct 2022 – 28 Feb 2024	\$19,050 per annum	\$14,141.99
Member	Mr Jamie Fini	Annual	12 months	30 Aug 2022 – 29 Aug 2024	\$19,050 per annum	\$20,169.30
Member	Ms Davina Bester	Annual	12 months	25 Nov 2021 – 30 Apr 2024	\$19,050 per annum	\$20,169.26
Member	Ms Megan Keep	Annual	12 months	26 Apr 2022 – 30 Sep 2025	\$19,050 per annum	\$20,169.30
Member	Professor Kristin Warren	Annual	9 months	3 Oct 2022 – 28 Feb 2024	\$19,050 per annum	\$15,266.74
Member	Mr Ronald Hurst	Annual	8 months	1 Nov 2022 – 30 Apr 2024	\$19,050 per annum	\$13,579.62
Member	Ms Vanessa Martin	Annual	9 months	3 Oct 2022 – 28 Feb 2024	\$19,050 per annum	\$14,141.99
Member	Mr Brad Geatches	Annual	4 months	31 Oct 2019 – 21 Oct 2022	\$19,050 per annum	\$6,027.30
Member	Mr Alex Lamond	Annual	3 months	2 Aug 2019 – 6 Oct 2022	\$19,050 per annum	\$4,420.51
Total						\$161,701.30

* Annual amount, with payment made on fortnightly basis

** The period of membership of the Board during the 2022-23 financial year only.

*** Refers to term of appointment/tenure.



Zoological Parks Authority Board and Committee Remuneration

Table 2. Audit, Finance and Risk Committee

Position title	Member name	Type of remuneration*	Period of membership**	Term of appointment/ tenure***	Base salary/ sitting fees	Gross/actual remuneration for financial year
Chair	Mr Tully Carmody	Annual	9 months	3 Oct 2022 – 30 Jun 2023	See Table 1 ^	See Table 1 ^
Member	Mr Ronald Hurst	Annual	8 months	1 Nov 2022 – 30 Jun 2023	See Table 1 ^	See Table 1 ^
Member	Ms Vanessa Martin	Annual	9 months	3 Oct 2022 – 30 Jun 2023	See Table 1 ^	See Table 1 ^
Member	Mr Brad Geatches	Annual	4 months	1 Jul 2022 – 30 Oct 2022	See Table 1 ^	See Table 1 ^
Member	Mr Alex Lamond	Annual	3 months	1 Jul 2022 – 6 Oct 2022	See Table 1 ^	See Table 1 ^
Management Representative	Ms Melanie Price	N/A	12 months	N/A	Nil	\$0.00
Management Representative	Mr Mark Webb	N/A	5 Months	N/A	Nil	\$0.00
Management Representative	Mr Peter Dans	N/A	7 months	N/A	Nil	\$0.00
Management Representative	Ms Wendy Attenborough	N/A	7 months	N/A	Nil	\$0.00
Management Representative	Ms Claire Wright	N/A	5 months	N/A	Nil	\$0.00
					Total \$0.00 (excluding ^)	

Total remuneration of Board Members is reported at Table 1 - Zoological Parks Authority Board.

** Refers to board members' membership during the reporting period not their entire tenure on the board or committee.

*** Refers to term of appointment/tenure.

^ Total remuneration for Board Members including any subcommittees attended by Board Members as per Table 1.

Note: Management Representatives are non-voting.



Zoological Parks Authority Board and Committee Remuneration

Table 3. Animal Ethics Committee

Position Title	Member Name	Type of remuneration*	Period of membership**	Term of appointment/tenure	Base salary/sitting fees	Gross/actual remuneration 2022- 23 financial year*^
Chair	Ms Wendy Attenborough	NIL	6 months	Jul 2022 – Dec 2022	NIL	\$0.00
Acting Chair	Ms Claire Wright	NIL	6 months	Jan 2023 – Jun 2023	NIL	\$0.00
Member – Director Life Sciences	Dr Matyas Liptovszky	NIL	12 months	Jul 2022 – Jun 2023	NIL	\$0.00
Member – Acting Director Life Sciences	Mr John Lemon	NIL	1 month	Sep 2022 – Sep 2022	NIL	\$0.00
Member – Category A	Dr Simon Hollamby	NIL	9 months	Jul 2022 – Mar 2023	NIL	\$0.00
Member – Board member – Category A proxy – Category B proxy	Professor Kristin Warren	NIL	6 months	Jan 2023 – Jun 2023	NIL	See Table 1 above^
Member – Category B	Dr Peter Mawson Perth Zoo Science Program Leader	NIL	1 month	Jul 2022 – Aug 2022	NIL	\$0.00
Member – Category B	Dr Harriet Mills Perth Zoo Science Program Leader	NIL	9 months	Jul 2022 – Jun 2023		
Member – Category C		Per meeting	4 months	Jul 2022 – Oct 2022	NIL	\$0.00
Member – Category C		NIL	6 months	Jan 2023 – Jun 2023	NIL	\$0.00
Member – Category C		Per meeting	12 months	Jul 2022 – Jun 2023	\$230.00	\$1,150.00
Member – Category D		NIL	12 months	Jul 2022 – Jun 2023	NIL	\$0.00



Zoological Parks Authority Board and Committee Remuneration

Position Title	Member Name	Type of remuneration*	Period of membership**	Term of appointment/tenure	Base salary/sitting fees	Gross/actual remuneration 2022- 23 financial year*^
Member – Category D		Per meeting	12 months	Jul 2022 – Jun 2023	\$230.00	\$920.00
Member – Keeper representative	Mr Stephen Catwell Senior Technical Officer Zoology	NIL	12 months	Jul 2022 – Jun 2023	NIL	\$0.00
Member –Proxy keeper representative	Ms Leanne Kelman	NIL	12 months	Jul 2022 – Jun 2023	NIL	\$0.00
Member –Animal Behaviour and Welfare	Ms Emily Polla	NIL	12 months	Jul 2022 – Jun 2023	NIL	\$0.00
Total \$2,070 (excluding ^)						

Total remuneration of Board Members is reported at Table 1 - Zoological Parks Authority Board.

** Refers to board members’ membership during the reporting period not their entire tenure on the board or committee.

*** Refers to term of appointment/tenure.

^ Total remuneration for Board Members including any subcommittees attended by Board Members as per Table 1.

Ministerial Directives

No Ministerial directives were received during the financial year.



Other Legal Requirements



Unauthorised use of credit cards

Officers of the Zoological Parks Authority hold corporate credit cards and cardholders are reminded of their obligations under the Authority's credit card policy. Two employees inadvertently used the corporate credit card instead of their personal card for two transactions. No matters were referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amounts and the nature of the expenditure was immaterial and characteristic of an honest mistake. As the amounts were immediately repaid there were no amounts outstanding at the end of the reporting period.

	2022-23
Aggregate amount of personal use expenditure for the reporting period.	\$208.27
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	\$208.27
Aggregate amount of personal use expenditure settled after the due date (after 5 working days).	Nil
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period.	Nil

Other legal requirements

Advertising

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

Total expenditure for 2022-23 was \$368,218

Expenditure	Supplier	Amount	Total
Advertising agencies	Glide Agency	\$20,517	\$ 20,517
Market research organisations	Painted Dog Research Pty Ltd	\$80,984	\$80,984
Polling organisations	Nil		\$Nil
Direct mail organisations	Mailchimp	\$12,493	\$12,493
Media advertising organisations			\$254,224
	Initiative Media Australia Pty Ltd	\$171,472	
	Facebook	\$65,754	
	TikTok Ads	\$9,900	
	Google Ads	\$5,497	
	Free TV Australia	\$781	
	Southern Cross Austereo	\$441	
	IMD Media Pty Ltd	\$379	
Grand Total			\$368,218



Other legal requirements

Disability Access and Inclusions Plan Outcomes

Perth Zoo continued to implement its current Disability Access and Inclusion Plan (DAIP). The DAIP committee, with representatives from across the Zoo and the PZDA met quarterly to monitor, drive and report on actions. In support of the DAIP the following actions were undertaken:

- New café, function centre and playground facilities designed meeting accessibility requirements.
- Uneven pathways in the across the Zoo have been levelled, reducing trip hazards and increasing accessibility for mobility scooters, wheelchairs and strollers.
- A new heritage focussed zebra car tour has been developed to provide an engaging Zoo experience for visitors with limited mobility.
- An external review of toilet facilities has been undertaken to identify opportunities to improve access.
- The Wild About Babies exhibition of animal statues with braille interpretation has been procured and will be installed at the Zoo in the second quarter of 2023-24.
- We welcomed 6,236 carers to the Zoo free of charge.

Asbestos Target

Perth Zoo has a process for identifying and assessing the risks associated with asbestos at its sites. The two yearly Asbestos Containing Materials (ACM) Audits of our two sites (Perth Zoo and Byford) was last completed in 2021.

A Standard Operating Procedure outlines the requirements for managing ACM within and around our facilities. The Asbestos Management Plan provide a risk-based approach for the management of ACM, noting that the ZPA has identified only low to very-low ACM in facilities.

Perth Zoo has undertaken the following in achieving the relevant targets of the National Strategic Plan 2019-23:

- Maintained the Asbestos Registers on the Perth Zoo Intranet site, registering extracts for each building containing ACM and displaying notification at a place prominent in the building.
- Identified buildings with ACM in the Maintenance Management System, which details the presence and the compliance requirements for working on (and removal of) ACM.
- Provided targeted additional asbestos awareness sessions and guidelines for contractors and staff.
- Minor ACM removal works were completed across the site as upgrades or repairs were completed. An ACM irrigation pipe was also removed as part of construction works for the new cafe and function centre project.

Other legal requirements

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994 Section 31 (1)

Public Sector Standards: One claim of a breach of standard was lodged in 2022-2023, it was not substantiated.

Code of Conduct: No new suspected breach of discipline in 2022-23, however one discipline process was carried over from 2020-21 and another from 2021-22. Both were suspected to have breached the DBCA Code of Conduct and the Public Sector Code of Ethics, as prescribed by Commissioner's Instruction No. 7 Code of Ethics. One of these processes was finalised in 2022-23 while the other remains open.

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

Information on the Public Sector Standards, the Public Sector Code of Ethics and the Code of Conduct is available on the Zoo's intranet and is an integrated part of induction training for all new staff. Obligations are reflected in job descriptions and are reviewed at annual staff performance reviews. Managers and supervisors are provided with information about their role in upholding the standards and Codes.





Other legal requirements

Record Keeping Plan

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

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once every five years. The electronic record keeping management system is monitored to evaluate progress.
2. The organisation conducts a record keeping training program and provides support for staff. Training material and recordkeeping resources are provided on the Zoo's intranet.
3. The efficiency and effectiveness of the record keeping training program is reviewed periodically. Formal feedback received from training sessions is used to enhance future training programs.
4. The organisation's induction program addresses employee roles and responsibilities in regard to compliance with the organisation's record keeping plan. All staff identified as having record keeping responsibilities at Perth Zoo are required to undertake a mandatory induction to comply with the *State Records Act 2000*.

Freedom of Information

In the reporting period, Perth Zoo received one Freedom of Information request. This request was responded to in accordance with the legislation. Procedures and resources provided on the Zoo's internet and intranet are in accordance with the legislation.



Other legal requirements

Employment and Industrial Relations

Staff Profile

Perth Zoo employed 212 people in 2022-23 and 156.36 full time equivalents (FTE) as at the end of June 2023.

Employee Profile	2022-2023	2021-2022	2020-2021
Permanent Full Time	90	96	93
Permanent Part Time	29	33	36
Fixed Term Full Time	17	23	15
Fixed Term Part Time	22	14	11
Casual	46	56	47
Trainee	8	0	0
Total head count	212	222	202
Full time equivalent (FTE)	156.36	166.59	158

For the 2021-22 reporting period, 57 appointments were made, including contracts converted to permanent employment under Commissions Instruction 23 – Conversion and Appointment of Fixed Term and Casual Employees to Permanency. 16 of these were permanent appointments, and 41 processes were either fixed-term or casual appointments.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part time	29	22	24.05%
Purchased Leave Arrangements	5	0	2.36%

* Total Staff = 212 (based on year end head count)

The Zoo recorded a total of 43 cessations in 2022-23, including casuals and fixed term contractors. Staff turnover across permanent staff was 11.32% for the year compared to 8.11% in 2021-22.



Other legal requirements

The Zoo continued to work hard to attract and retain a diverse workforce.

Workforce Diversity	DBCA Target* 2025 %	Achieved 2022-2023 %	Achieved 2021-2022 %
Women in management Tier 1	N/A	0	0
Women in management Tier 2 and 3	50	100	87.5
Indigenous Australians	3.7	4.3	0.5
People with disabilities	5	3.3	2.7
People from culturally diverse backgrounds	15.5	4.7	6.3
Youth (15 to 24 years)	5.8	7.5	4.5

*Workforce diversity figures have been adjusted and prepared based on headcount instead of raw employee data

The increase in Aboriginal and Torres Strait Islander employment is a direct result of the new Clontarf Traineeship Program. This has included placements in Australian fauna, horticulture, the education centre, maintenance, park management and various other experiences. One trainee achieved an extra employment contract, in addition to his traineeship working hours. All trainees have attained a higher level of confidence and independence in their contributions within the Perth Zoo teams. Youth employment also increased this year.



Other legal requirements

Industrial Relations

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

	Permanent	Contract including Trainees	Casual	Proportion of Total Staff %
Government Officers	104	44	45	91
Miscellaneous	14	3	1	8.5
Building and Engineering Trades	1	0	0	0.5
Common Law Contracts	0	0	0	0
Total	119	47	46	100

Government Policy Requirements



Multicultural Policy Framework

As part of its commitment to achieving and fostering a diverse and inclusive workforce, the Zoo, as a part of DBCA, employs strategies to improve the representation of people from culturally and linguistically diverse backgrounds, promoting their inclusion and eliminating discrimination against them.

Key achievements in 2022–23 included:

- Progression on the development of an Aboriginal Engagement Action Plan, which incorporates five key themes: Caring for Country, Respecting and protecting Aboriginal culture and heritage, employment and workforce development, Aboriginal economic participation and policy and leadership.
- Ensuring employees completed the department’s Workplace Discrimination and Harassment course every five years.



Government Policy Requirements

Occupational Safety, Health and Injury (OSH) Management

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

The HSW Committee meets on a quarterly and Health and Safety is reported to the Board. The site has 17 Health and Safety Representative roles who complete the 5-day training course. Perth Zoo ensures compliance with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981*

via assistance from external providers and support through the development of comprehensive return to work plans.

The number of Lost Time Injuries (LTI'S) that resulted in a workers' compensation claim during the 2022-23 year was seven.

The quantitative performance data for workplace health, safety, and injury management performance for 2022-23 for the Zoo's performance is listed below.

Measure	Actual Results	Actual Results	Actual Results	Results against Target for 2022/2023	
	2022-23	2021-22	2020-21	Target	Comment
Number of Fatalities	0	0	0	0	Achieved
#Lost time injury and/or disease incidence rate	4.45%	3.6%	3.09%	Zero (0) or 10% reduction on previous 3 years	Not met
^Lost time injury and/or disease severity rate	0	33%	0	Zero (0) or 10% reduction on previous 3 years	Achieved
Injured, returned to work: within 13 weeks	100%	66%	100%	Greater than or equal to 80%	Achieved
Injured, returned to work: within 16 weeks	100%	100%	100%	Greater than or equal to 80%	Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	100%	100%	Greater than or equal to 80%	Achieved



Government Policy Requirements

Substantive Equity

DBCA is committed to achieving Substantive Equality in service delivery and employment and recognises that not all members of the community have the same opportunities to reach their full potential.

Through its Workforce and Diversity Plan 2021-2025 the department aims to address the factors that limit the employment and career advancement of Aboriginal and Torres Strait Islander (ATSI) people, people with disability and people from culturally and linguistically diverse backgrounds.

Perth Zoo's promotion of equity is evidenced by:

- the implementation of its Disability Access and Inclusion Plan (reported separately);
- the celebration of women in its workforce (currently exceeding its 2025 targets for women in leadership);
- youth diversity;
- celebrations of Reconciliation Day and NAIDOC week and a school holiday program based around Indigenous language and facts about wildlife; and
- inclusion of Noongar animal names on signs for species from south-west Western Australia.

The department's employment advertising includes a statement on substantive equality to maximise opportunities for improving the agency's workforce diversity, by encouraging the recruitment of women, people with disability, Aboriginal people and people from culturally diverse backgrounds. The department's Workforce and Diversity Plan 2021-25 ensures that the department can meet its service delivery commitments by building a productive, inclusive and diverse workforce.

Government Policy Requirements

Agency Capability Review Requirements

DBCA was one of the first three agencies to participate in the Public Sector Commission's Agency Capability Review Program (the Review), which commenced in September 2021 and ran through to June 2022.

The Executive Summary report was published in September 2022. DBCA recognises the valuable insights and observations provided through the Review and continues to progress strategies to ensure the department remains a high performing public sector agency into the future.

As an example, the Review identified that different divisions across the department's diverse functional areas could benefit from strengthened horizontal connections. The department has begun work in this area with a project to identify and initiate Communities of Practice for common areas of activity among business areas. Corporate Executive has considered a model to engage employees in a related professional practice, or like function, to increase collaboration. In parallel, the department is working with an external consultant to review its five statutory boards. This process is designed to solicit honest, genuine and constructive feedback from the boards and explore opportunities for improvement, synergies and consistency.



