



2025

ANNUAL REPORT

ZOOLOGICAL PARKS AUTHORITY



Department of Biodiversity,
Conservation and Attractions



Perth Zoo acknowledges the Whadjuk Noongar people, traditional custodians of the land on which the Zoo stands. We recognise their connection to land, waters, culture and native wildlife that has continued for thousands of years. We pay our respects to their Elders past, present and emerging.



*Swannie, Black Swan,
Alex Cearns*





In line with State Government requirements, Perth Zoo's annual report – The Zoological Parks Authority Annual Report 2024-25 – 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.

Zoological Parks Authority
Annual Report 2024-25

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Statement of Compliance

For the Year Ended 30 June 2025

To the Hon Matthew Swinbourne MLC
Minister for Environment

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the annual report of the Zoological Parks Authority for the financial year ended 30 June 2025.

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

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by Australian Accounting Standards Board.



Mrs Marion Fulker AM
Chair

Date: 11 September 2025



Mr Tully Carmady
Deputy Chair

Date: 11 September 2025

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Perth Zoo Highlights



436 wild black
cockatoos treated



43,405
volunteer hours



44,000
children and educators
attended in school groups



39,828
members



937,880
visits

5,854 carers
attended for free



153
animals released
into the wild



\$360,000
in donations

\$20 million
of free media coverage,
reaching more than
86 million
people



About Zoological Parks Authority

Zoological Parks Authority (ZPA) manages Perth Zoo in South Perth.

Perth Zoo is Western Australia's leading zoo-based conservation organisation, internationally recognised for our in-situ and ex-situ conservation work.

We are part of a global network of conservation organisations focused on safeguarding wildlife and habitats, sharing knowledge and expertise and inspiring people to act for a sustainable future.

ZPA is a Statutory Authority established and regulated by the Zoological Parks Authority Act 2001. ZPA's governing body is the Zoological Parks Authority Board, responsible to the Minister for Environment and part of the Department of Biodiversity, Conservation and Attractions (DBCA).

Our vision

To be Western Australia's
journey into the natural world

Our purpose

Empowering a future where wildlife
and humanity thrive together

The values that drive us

We lead with integrity
We are curious and brave
We empower action
We are stronger together

Executive Summary

Chairperson's Foreword



*ZPA Board Chair
Marion Fulker AM*

This year, Perth Zoo took great steps forward, with our 2024-25 achievements bringing our strategic vision to life.

The record visitation of 937,880 in 2024-25 was largely thanks to the launch of key Master Plan projects and the Zoo4You free ticket initiative.

The vibrant new café precinct, stunning function centre and enhanced visitor amenities elevated the Zoo experience, affirming our place as a beloved destination for Western Australians.

This momentum propelled us into the next Master Plan project; the innovative and Australian-first Gibbon Crossing habitat.

This wonderful new facility provides the top-level animal welfare that is expected of a modern zoo.

It reflects our belief that the best visitor experience is enabled when animals are given the opportunity to thrive and express natural behaviours, and anyone who has witnessed the gibbons brachiating along the overhead ropes know how thrilling it is.

This connection between world-class welfare and awe-inspiring visitor experience is exactly what the future of Perth Zoo will deliver.

While construction for the Gibbon Crossing was full steam ahead, we supported the State Government initiative which brought visitors from all over the State into the Zoo.

In September, we welcomed Premier, Hon. Roger Cook MLA and then Environment Minister, Hon. Reece Whitby MLA, to launch a new cost-of-living initiative for the residents of WA.

With Zoo4You, the Perth Zoo Free Pass, more than 215,000 tickets were claimed from residents all over the state – as far north as Christmas Island, all the way down to Esperance and beyond.

These numbers showcase that Perth Zoo continues to grow in popularity with the community.

It's Perth Zoo's role to create opportunities for the people of Western Australia to make powerful memories with nature and wildlife, while also educating them on the importance of conservation.

And it's our job to lead the way in animal welfare, too.

That's why, arguably the Zoo's most historic moment for this reporting period, we said a heartfelt goodbye to our female Asian Elephant, Permai.

Accompanied by a team of elephant keepers and senior veterinarians, Permai journeyed to South Australia to find her new home at Monarto Safari Park.

At our fellow Zoo and Aquarium Association (ZAA) welfare-accredited zoo, Permai became a founding member of a new regional Asian Elephant herd.

Our staff, stakeholders and the entire WA community found it difficult to say goodbye. But for Permai's welfare, I am very proud that we did so.

With the support of our valued stakeholders, the local and national media and many engaged social media users, Perth Zoo was able to bring our community along for the journey across the Nullarbor.

It was remarkable to see how many people took such a keen interest in her welfare.

This move marked the new and improved chapter for how the people of WA view the zoo industry.

The industry itself is ever evolving and it's important that the Zoo remains at the forefront of this. Permai's move showcased that we are serious about being leaders in welfare.

I am very proud of the Zoo's operational teams who continue to push welfare forward and bring our community along for an incredible experience at the same time.

As we approached the end of this reporting period, the Gibbon Crossing habitat achieved practical completion, with our family of White-cheeked Gibbons moving in and settling in quickly.

To hear their beautiful duets echoing from the islands was nothing short of amazing, a wild experience in the heart of South Perth.

On behalf of the Board, I would like to thank the Perth Zoo staff for their hard work throughout the year that enabled these annual report results.

I would also like to acknowledge the Zoo's leadership team, staff, Docents, Corporate Partners, Donors and Zoo Members.

Together, we have achieved another big year for the Zoo and for wildlife.

Thank you to outgoing Environment Minister Reece Whitby MLA, and to our new Environment Minister Matthew Swinbourn MLC for their ongoing support.

And finally, I'd like to thank my fellow Board Members for their time, expertise and dedication to their role as stewards for the Zoo now and into the future.

I am very proud to present the 2024-25 Annual Report results, a year when we closed a chapter but opened another.



Mrs Marion Fulker AM
Chair, Zoological Parks Authority

Executive Summary

Executive Director's Foreword



*Perth Zoo Executive Director
David van Ooran*

This year closed with record-breaking visitation to Perth Zoo, as we surpassed more than 900,000 for the first time in our 126-year history.

With construction in full swing for our newest Master Plan project, we commenced this year with the centre portion of the Zoo inaccessible while the Gibbon Crossing came to life within the construction zone.

This work, paired with the important high voltage electrical upgrades, came with logistical challenges. I am immensely proud of how Perth Zoo's team navigated this and achieved incredible success.

In fact, we welcomed more than 215,000 visitors across spring for free as part of our role in the State Government's cost-of-living initiative, the Zoo4You Perth Zoo Free pass.

While welcoming this record number of guests and navigating construction works, the team continued to power through successes for our animals, wildlife beyond our gates and wild places all over the world.

A key conservation milestone for Western Australia included the release of the 1,000th rehabilitated black cockatoo back into the wild, in collaboration with our wider-departmental colleagues and local native rescues.

Perth Zoo's veterinary department has long been a stalwart in this State-wide program, providing life-saving surgeries and medical treatment to the injured birds.

This year, 436 black cockatoos were brought into our hospital for treatment.

While caring for black cockatoo cases everyday, our veterinary experts were also called to wildlife incidents – with whale strandings, illegal trafficking seizures and we helped lead the State's H5 Avian Influenza preparedness response.

Within our Native Species Breeding Program (NSBP), we welcomed hundreds of endangered native animals; including a remarkable 95 critically endangered Hairy Marron craylings.

There is little research on this elusive species, with our scientists at the forefront to discover how these animals can be saved.

Meanwhile abroad, we continued to support a number of conservation agencies around the globe, enabling them to carry out work for the wild.

Perth-founded charity Free the Bears celebrated its 30th anniversary at the Zoo this year.

With successes abroad and in our local backyard, we also made improvements to the homes of animals in our care.

Through our minor capital works, our cohort of rescued Radiated Tortoises were given extra heating for the cooler months, and opportunities to view the Tasmanian Devils was strengthened thanks to a new boardwalk and viewing window.

We welcomed new animal babies through our role in coordinated conservation programs, with a new squirrel monkey and koala. And as is the circle of life, we said goodbye to some geriatric animals, including beloved dingo Daku.

For the community, we celebrated diversity as we marched in Perth's Pride Parade and held our own Pride event.

And more than 44,000 school students and educators learned about the power of conservation through our education experts. While our invaluable volunteer Docents gave us more than 43,405 hours of their time.

Our Zoo is multi-faceted. We take a leading role in local and global conservation but it's also a place for the community to gather, learn and make memories together.

To our board, staff and volunteers, thank you for your unwavering passion for wildlife, and well done on another year of incredible annual report results.



David van Ooran
Executive Director



Performance Summary

Actual Results Versus Budget Targets Financial Targets

	2024-25 Target ⁽¹⁾ \$000s	2024-25 Actual \$000s	Variation ⁽²⁾ \$000s
Total cost of services (sourced from Statement of comprehensive income)	32,793	37,280	4,487 ^(a)
Net cost of services (sourced from Statement of comprehensive income)	13,342	19,016	5,674 ^(b)
Total equity (sourced from Statement of financial position)	132,624	150,455	17,831 ^(c)
Net increase/(decreases) in cash held (sourced from Statement of cash flows)	(521)	853	1,374 ^(d)
Approved salary expense level	16,520	17,141	621 ^(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 increased revenue generation capacity. Main areas of operational service delivery cost pressures related to contracted services including those linked to revenue generating activities. There were also increased payroll costs linked to service delivery including servicing record visitation levels, supporting revenue generating activities and implementing organisational change. Increases involve fixed and variable costs which were offset by income from a range of activities and commercial revenue streams. Costs were also impacted by some one-off items including rehoming of Perth Zoo's female elephant to Monarto Safari Park in South Australia and preparation for rehoming the remaining male elephant in 2025-26.
- (b) Net cost of services was higher than expected due to lower admissions income during the Zoo4You State Government free entry initiative and higher than expected costs of service delivery. The free entry ticket initiative was available to WA residents from 8 September to 30 November 2024 inclusive. State Government funding support was provided to the Zoo for the impacts of revenue forgone through the delivery of the cost of living relief initiative to the WA community.
- (c) Total equity was significantly higher than expected following a change in valuation methodology for the land on which the Zoo is situated and the requirement to now include professional and project management fees for building and improvement asset valuations. The variation to target included a \$13.3 million land revaluation increment and \$3.6 million in professional and project management fees being included for building assets.
- (d) Higher than estimated due to increase in level of funds at year end to meet future expenditure commitments. Funds on hand include support for future capital works delivery, grant funded related activities and rehoming of Perth Zoo's male elephant to South Australia in 2025-26.
- (e) Due to increased costs associated with service delivery including staffing linked to a range of revenue generating activities.

Performance Summary

Summary of key performance indicators

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

	2024-25 Target ⁽¹⁾	2024-25 Actual	Variation ⁽²⁾
Key effectiveness indicator:			
Average level of visitor satisfaction at Perth Zoo	85%	83%	(2%) ^(a)
<i>Service 1: Visitor services and public programs provided at Perth Zoo</i>			
Key efficiency indicator:			
Average cost per visitor at Perth Zoo	\$39.35	\$35.96	(\$3.39) ^(b)

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

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

(a) Perth Zoo continues to achieve consistently very high visitor satisfaction levels. A slight drop had been anticipated due the change in the previous year from an annual face-to-face survey of visitors to an onsite QR code-based online survey available all year. Anticipated impacts on visitor satisfaction from major construction works were well managed to minimise visitor impact.

(b) The average cost per visitor of \$35.96 was 9% below the target due to a combination of higher operating costs and achieving record visitor numbers of 937,880. Service delivery costs were 12% above target and linked to higher service contractors and payroll costs including costs of business development opportunities to support increased revenue generation capacity.

Performance Summary

Summary of key performance indicators

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

	2024-25 Target ⁽¹⁾	2024-25 Actual	Variation ⁽²⁾
Key effectiveness indicator:			
Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	39	9^(a)
Numbat	12	13	1
Note: The above figures include animals which survived more than 30 days after birth			
<i>Service 2: Research and conservation partnership</i>			
Key efficiency indicator:			
Research communications produced per Full Time Equivalent (FTE)	1.12	1.31	0.19^(b)

(1) As approved for key audited indicators for the ZPA that are not specified in the DBCA Budget Statements.

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

(a) Good breeding success for Western Swamp Tortoise was achieved and a trial of ground nest incubation versus artificial incubation continued.

(b) Increased research communications included refereed scientific papers involving a range of areas including veterinary and research staff, Perth Zoo Science program and life sciences staff.



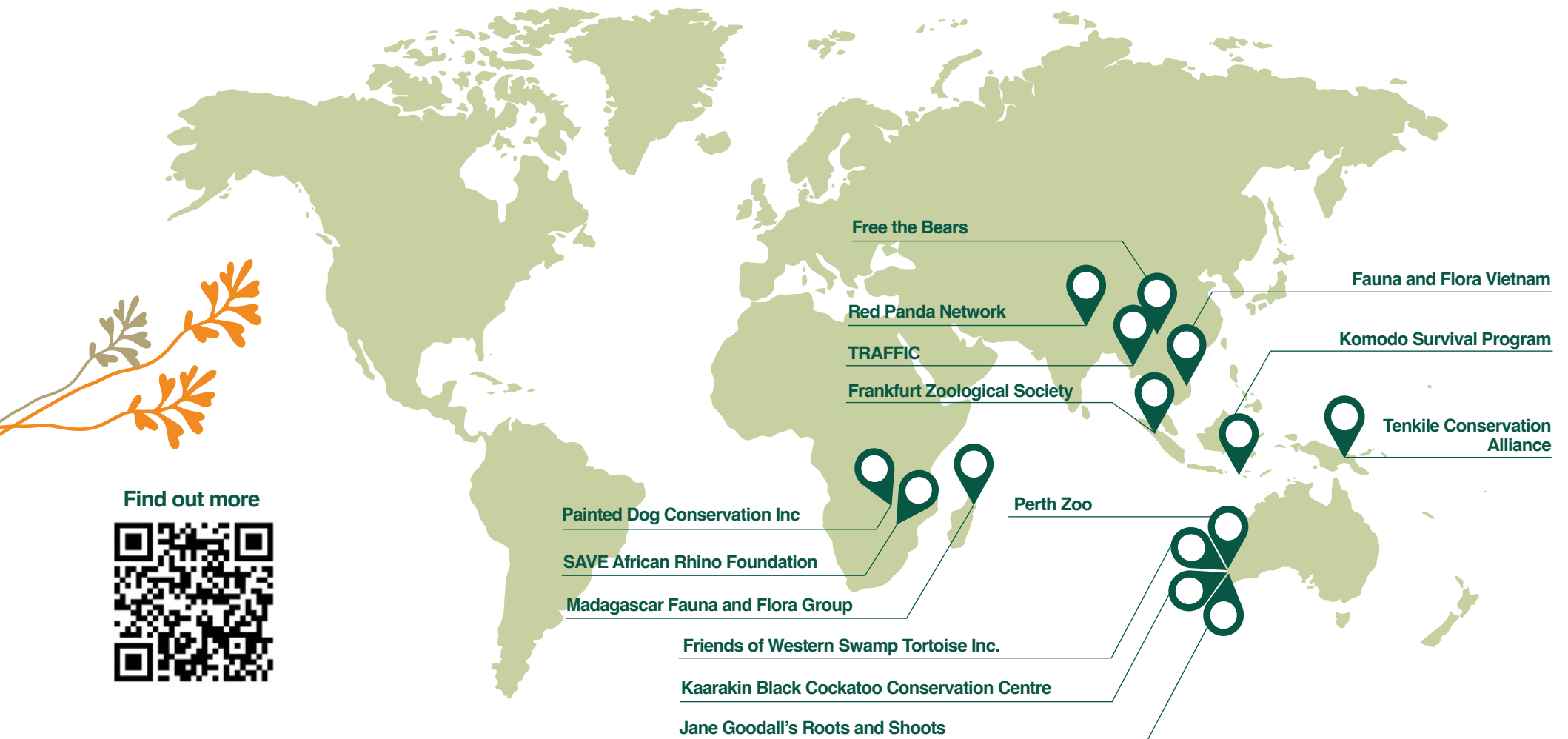
Little Penguin, Alex Cearn



Global Impact

Perth Zoo is a global conservation organisation.

Beyond the gates in South Perth, we partner with local and global conservation organisations to restore wildlife ecosystems and populations.



Find out more



Strategic Focus



1 Leading conservation outcomes

- 1 ZPA's conservation and science expertise is highly regarded and internationally recognised.
- 2 High value research advances conservation and animal welfare.
- 3 Strong partnerships facilitate expansion of conservation work.
- 4 ZPA's response to wildlife under threat makes a positive conservation impact.

2 Empowering positive behaviour change

- 1 Visitors' experience is inclusive and accessible, empowering their own positive conservation action.
- 2 Engagement outreach builds conservation advocacy and stewardship.
- 3 Seamless customer engagement amplifies ZPA's reach and impact.
- 4 Perth Zoo is Western Australia's 'must-do' conservation tourism experience.

3 Advancing animal welfare

- 1 ZPA demonstrates and promotes positive animal welfare standards.
- 2 Innovation and partnerships drive continuous improvement of animal welfare.
- 3 ZPA makes a valued contribution to Western Australia's native wildlife health.

4 Deepening care for our Country

- 1 Perth Zoo visitors are immersed in Western Australia's First Nations culture and unique ecosystems.
- 2 ZPA's sustainability commitments are embedded across the organisation.
- 3 Perth Zoo's botanic estate enhances understanding of biodiversity.

5 Strengthening organisational performance

- 1 Business systems and resourcing enable capacity and capability to deliver ZPA's strategy.
- 2 A strong, capable and collaborative culture underpins the organisation.
- 3 Reconciliation action initiatives are implemented in line with DBCA RAP.
- 4 ZPA's financial model facilitates strong future growth.
- 5 ZPA is positioned and recognised as a leading global conservation organisation.

1 Leading conservation outcomes

Breeding outcomes

During the reporting period, two breeding introductions were attempted between Bolivian Squirrel Monkeys. The female group was split into two, with one male placed in each group for breeding opportunity without competition. Copulation was observed and the introductions led to the birth of a male offspring to mum, Reina. The offspring has developed well and was named Miski through a community naming competition.

A 19-month-old female Koala, Mindjil, arrived from Wildlife Habitat in the previous reporting year. She was paired with four-year-old male, Laurie, who arrived from Symbio Wildlife Park in July 2024. After their first breeding season together, they successfully had their first joey.

In the Australian Wetlands habitat, a pair of Black Winged Stilts produced a clutch of three eggs. The chicks initially developed well; however, the dam was later found deceased unexpectedly and one chick injured, requiring euthanasia. The injuries were suspected to be linked to bird of prey activity outside the aviary. This breeding is part of a managed program, and the remaining two offspring will be sent to other institutions for future breeding of this species in the region.

In April 2025, the Dingo Sanctuary and Research Centre in Victoria successfully birthed a litter and a male and female pup arrived at Perth Zoo in June 2025.



Koala joey

Leading conservation outcomes

Kyloring – Western Ground Parrot

During 2024-25, DBCA principal research scientist Dr. Allan Burbidge initiated a pilot project to record Western Ground Parrot vocalisations. This research aims to increase reference samples of the species vocalisations from birds of known age and sex. Results are expected to support population monitoring in the wild and subsequent management decisions.

During this year's breeding season, both females advanced to egg laying stage however no eggs successfully hatched. Despite this result, this season was positive as these two females had not previously attempted egg lay. Both breeding pairs behaved exactly as expected for incubating birds; this is a promising sign for future breeding attempts.

The youngest female, Kangal, laid a full clutch of eggs but demonstrated confusion on how to manage the eggs in a single nest location. Keepers observed and allowed her to settle on

a nest location before any loose eggs were collected and placed into the nest. Kangal tended to the eggs for five days but failed to commence incubation of the clutch. The eggs were placed into an incubator but after checks on days seven and ten, the eggs failed to show signs of development. Four eggs were sent to be tested for shell density and fertility, while a fifth was sent to the WA Museum. Kangal laid a further four eggs in a well-formed nest, but no eggs showed signs of development.

The second female, Kopin, laid a clutch of eggs in a secluded location away from camera observation. Her male mate provided food for her regularly in the nest during the incubation period. However, on 10 November, Kopin abandoned her nest and did not return for 30 hours. The nest site was inspected on 11 November and four eggs remained. Unfortunately, none showed signs of development, and they were sent for further analysis.



Western Ground Parrots



Numbat

Leading conservation outcomes

Native Species Conservation Breeding Program

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

- **Numbats** to Secret Rocks Mallee Refuge, SA
- **Western Swamp Tortoises** to Moore River National Park, WA
- **White-bellied Frogs** to protected habitat near Margaret River, WA

Leading conservation outcomes

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

- **Numbat:** Testing the effectiveness of eDNA sampling to detect Numbats; recording vocalisations for developing ecological acoustic monitoring techniques; and filming Numbat behaviour for modelling heat impacts of climate change.
- **Western Swamp Tortoise:** Research into translocation outcomes, factors affecting reproductive success, and

- **Margaret River Hairy Marron:** Critically endangered marron were bred at Perth Zoo for the third consecutive year. Work continued to establish a breeding program for this species, and marron bred at Perth Zoo were part of a research trial into optimising translocation methods.

- **Quenda:** Population monitoring at Craigie Bushland Reserve and Star Swamp.

The Zoo also hosted more than 150 university students for lectures and behind the scenes tours of our breeding programs, and supervised two new undergraduate and four new postgraduate research projects.

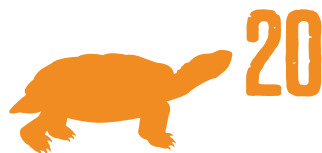


Animals Released to the Wild

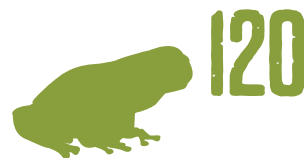
Numbats



Western Swamp Tortoises



White-Bellied Frogs





Orangutan

Leading conservation outcomes

Scientific research

A total of 27 research outputs were produced by Zoo staff and Zoo supported students throughout the year.

These included papers published in scientific journals, book chapters, student theses, conference presentations and lectures to accredited university courses.

Research highlights included:

- A scientific paper on the genetic outcomes of mixing island populations of Dibblers;
- A scientific paper describing the first Australian record of rodenticide poisoning in a wild parrot;
- Two chapters on Numbats and Echidna in a book on the biology and captive management of mammals, and;
- A major report on Orangutan welfare, management and facility design.

Other research projects that were supported included:

- Investigating the effectiveness of water-based cooling methods on temperature and humidity in two Perth Zoo habitats: Koala and Radiated Tortoises;
- Observing pre-feeding behaviour and cue-based anticipation in Bolivian Squirrel Monkeys;
- Measuring memory of recent actions in the Asian Elephant;
- Determining reproductive hormone profiles of Sandhill Dunnarts using faecal samples;
- Training a detector dog to locate Western Swamp Tortoises; and
- Genetic testing of Western Australian Little Penguins.



Leading conservation outcomes

Conservation medicine

Perth Zoo is a leader in wildlife medicine and veterinary expertise for the State.

Through 2024-25, Perth Zoo staff continued to be a crucial source of ongoing veterinary support on cockatoo health, welfare and research for various stakeholders including DBCA, the Department of Primary Industries and Regional Development (DPIRD), Murdoch University and various animal rehabilitation centres.

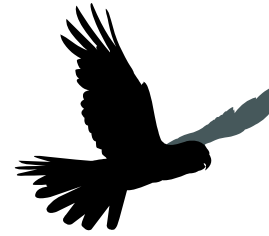
This year, the Zoo received 436 black cockatoos. As part of our work with black cockatoos, Perth Zoo was also part of the milestone wild release of the 1,000th rescued and rehabilitated black cockatoo. This was achieved in collaboration with multiple stakeholders including Murdoch University Conservation Medicine team, Kaarakin Black Cockatoo Conservation Centre, Native Animal Rescue, DBCA and countless volunteers.

The veterinary department received funding from Main Roads WA to assist with the black cockatoo conservation medicine program. This funding has supported the ongoing delivery of the program, which to date has helped more than 2,900 black cockatoos from all over the state.

In addition to black cockatoos, 96 other wild birds and 121 wild mammals were attended to by the Zoo's veterinary team.

Of the mammals, 25 were vulnerable Rottnest Island quokkas and 16 were critically endangered Western Ringtail Possums.

Perth Zoo veterinarians also admitted 12 reptiles, including 10 confiscated via the illegal wildlife trade.



436 wild black cockatoos treated at Perth Zoo's Veterinary Department

Baudin's Cockatoos

32

Carnaby's Cockatoos

204

Forest Red-tailed Black Cockatoos

200

151 wild black cockatoos treated and sent to rehabilitation for release

Baudin's Cockatoos

4

Carnaby's Cockatoos

96

Forest Red-tailed Black Cockatoos

51



Leading conservation outcomes

Conservation medicine

Throughout the reporting period, Perth Zoo continued to collaborate with Rottnest Island Authority on the treatment and triage of Quokkas, as current biosecurity legislation and licensing does not permit Quokkas to return to the island once they have left.

The veterinary team continued to provide expertise in the investigation of a novel paresis and paralysis event in magpies. The team also continued to collaborate with Murdoch University, Wildlife Health Australia and DPIRD to investigate a neurological and blindness syndrome in the critically endangered Western Ringtail Possum.

Through this, ten critically endangered Western Ringtail Possums were examined and necropsied to better understand this disease.



Quokka

Leading conservation outcomes

Highly Pathogenic Avian Influenza (HPAI) response

DPIRD is the lead agency on the State's HPAI response. As a leader in wildlife and veterinary medicine, Perth Zoo provides expertise to support WA's preparedness.

During the reporting period, Perth Zoo's Veterinary Services Manager (VSM) was seconded to DBCA to assist in the State's preparedness and response activities. In this role, the VSM is actively engaged in risk assessments for WA sites and species of conservation significance. Through this secondment, the manager is also a member of the State Biosecurity Officers Group subcommittee.

Instructional videos have been developed for DBCA staff to ensure suitable donning and doffing of personal protective equipment (PPE), surveillance, and swabbing for disease detection.

Perth Zoo has been working to establish a triage facility for wildlife assessment and initial care. This off-site veterinary facility funded by the State Government will be run by Perth Zoo's veterinary team.

State Government funding will also support the employment of wildlife veterinarians and the procurement of personal protective equipment and 'grab kits' for DBCA regional offices.

To prepare to protect the Zoo's population, Perth Zoo's Major Development team has been developing plans for enclosure upgrades and adding roofing to aviaries of at-risk species within the Zoo's population.



Leading conservation outcomes

Conservation Partners

Perth Zoo's Wildlife Conservation Action (WCA) program is making significant strides in wildlife conservation, partnering with local and global organisations with a shared goal of saving wildlife.

The WCA program positions Perth Zoo as a globally recognised modern conservation organisation, demonstrating tangible achievements in conservation and creating a connection between humanity and the natural world. Combining Perth Zoo's expertise with that of our partners, the WCA program supports leading conservation outcomes.

This year, the WCA program distributed \$290,500 to support in-situ conservation efforts, providing essential resources for various projects with nine partners. This helped provide our partners with the resources needed to carry out initiatives, including habitat protection, ranger training, conservation research, wildlife disease treatments, education, animal welfare improvements, and community development.

Following a strategic review of the program, work is currently underway to strengthen the program governance, which will increase the impact, reach and understanding of the program and ensure long-term sustainable performance.

The WCA program also contributes in-kind support to ongoing in-situ wildlife conservation programs, supporting our local conservation partners through capacity building and aligning joint deliverables.

In June 2025, Perth Zoo hosted conservation partners from Fauna & Flora International (FFI) to support the opening of the Zoo's new Gibbon Crossing habitat. With Perth Zoo's support, FFI conserves one of the last wild strongholds of Northern White-cheeked Gibbons in Vietnam. This visit facilitated the exchange of conservation knowledge and strengthened collaborative efforts, aligning with Perth Zoo's strategy to make a substantial impact on wildlife, habitats, and communities beyond our borders.

Leading conservation outcomes

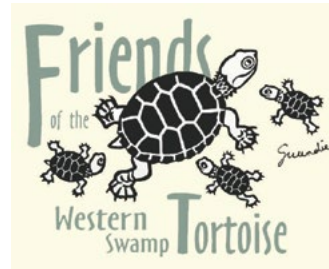
Grant Conservation Partners



Painted Dog Conservation
Inc.



In-kind Conservation Partners

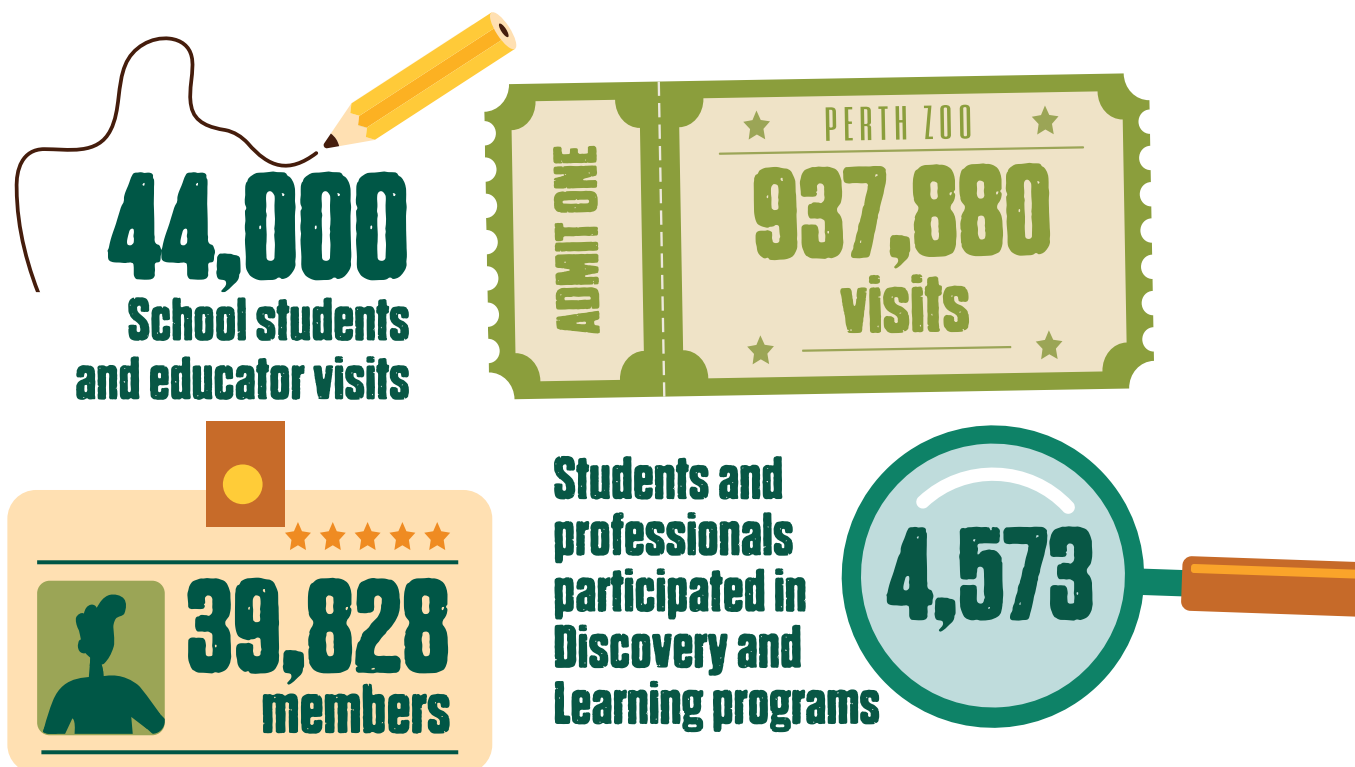


2 Empowering positive behaviour change

Public engagement

In 2024-25, the Zoo had a record-breaking 937,880 visits, and the number of Zoo Members increased to 39,828 at year end (up from 38,776 at 30 June 2024).

Visitor attendance	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	552,829	744,812	689,273	798,271	804,763	937,880



Empowering positive behaviour change

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.

Each program is tailored to suit a specific audience, with offerings available for all ages including early years, primary and secondary school, tertiary students and professionals.

Programs are designed to be interactive and experimental, aiming to nurture a lifelong appreciation for wildlife and the environment.

In 2024-25, more than 44,000 school students and educators visited the Zoo. A further 4,573 students and community members ranging in age from 12-months-old to adults participated in community education programs or team building activities.

The Discovery and Learning team also delivers both on-site and off-site advocacy and interpretation. A key component involves designing interpretations that enhanced animal welfare outcomes. During this reporting period, this included new interpretation for the Sumatran Tiger, Javan Gibbons and Chuditch.

Through innovative programming, the Zoo was able to expand reach and deepen impact. This year, the Discovery and Learning team piloted a new conservation in action outreach program called Habitats for Wildlife. This initiative was designed to inspire environmental stewardship and empower children to act for wildlife. From across the State's south west, 23 schools including primary, secondary and education support, created projects that take positive action for local wildlife.



Zoovivor Program

Empowering positive behaviour change

Other Discovery and Learning initiatives included:

- The launch of the Eco Detectives Minecraft for Education game. This interactive game was developed in partnership with Taronga Zoo, Zoos South Australia, Zoos Victoria, Auckland Zoo, Microsoft ANZ and game developers Team Workbench. It aims to inspire and empower students to become conservationists.
- The installation of a crocodile statue and boat play zone.
- A range of new product offerings including:
 - o All new primary school programs
 - o Early years programs Wild Explorers and Bio Buddies
 - o Homeschool programs
 - o Zoovivor, a new experience for a corporate audience.



Early Learning Program

Empowering positive behaviour change

Events

In 2024–25, our events program expanded to attract new audiences, aiming to generate revenue to support Perth Zoo and broader conservation initiatives.

This included:

- **Zen at the Zoo:** Developed in partnership with Hike Collective and Tourism WA, this wellness tourism experience featured a rainforest walk, beginner yoga session, and peaceful wander through the Zoo before opening hours.
- **The Gruffalo VR Experience:** A Western Australian first, this augmented reality trail guided families along clues from the beloved children's story, reinforcing messages about nature and wildlife conservation.
- **Zoorassic Park:** With the departure of female Asian Elephant Permai, we reintroduced Zoorassic Park, showcasing eight life-sized animatronic dinosaurs. The interactive exhibition sparked renewed engagement and helped tell the story of extinction and the importance of preservation. The exhibition will continue to evolve before further Master Plan construction commences.
- **Lights Alive:** Our popular lighting event returned with a creative twist. Illuminated performers replaced traditional static displays, extending Zoo hours for four weeks and enhancing visitor experience across the Zoo4You Perth Zoo Free Pass spring period.
- **Summer Music Nights:** Evening events brought the Zoo to life after dark, with live performances on New Year's Eve, every Saturday in January, and during our laid-back Zoocoustics sessions.
- The season also saw the return of our annual **Pride Event, Member Christmas Party, and Superhero Day.**



Lights Alive 2024

Empowering positive behaviour change

Media, marketing and communications

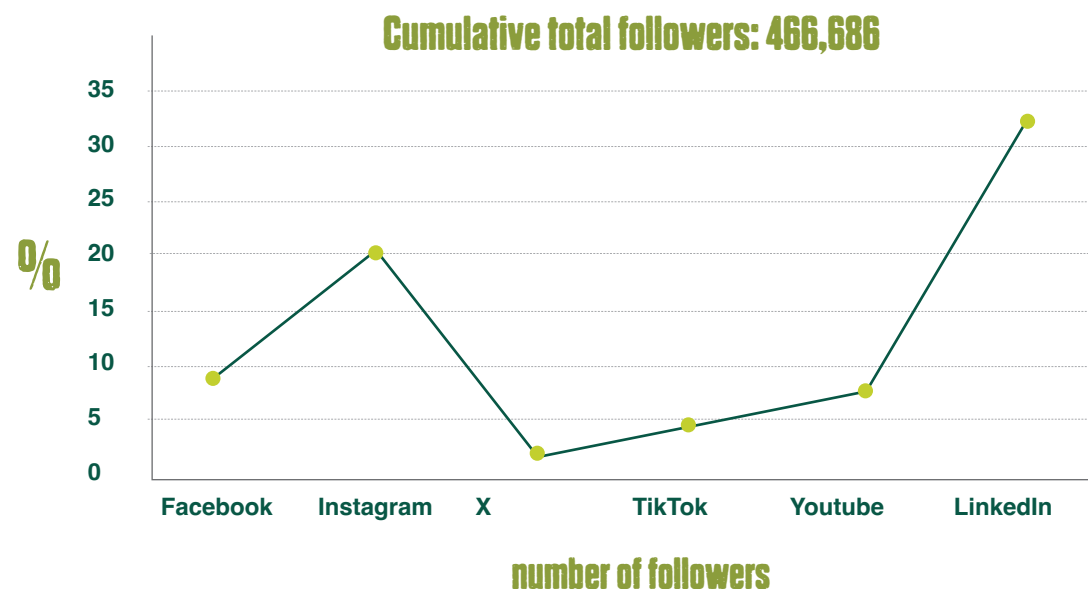
In 2024-25, over \$20M worth of free media coverage was achieved for the Zoo (based on equivalent advertising standard rates), reaching a cumulative audience of 86M people.

The announcement and subsequent move of Asian Elephant, Permai, to Monarto Safari Park in SA gained significant local and national coverage, reaching a cumulative audience of \$20M.

Other media highlights included:

- The State Government's Zoo4You Perth Zoo Free Pass initiative across spring,
- A look inside the Zoo's Hairy Marron breeding program,
- The successful release of the 1,000th rehabilitated black cockatoo,
- The wild release of 12 endangered Numbats,
- Inside the Veterinary Hospital: various native and exotic animal health checks, and
- The birth of an endangered Squirrel Monkey baby and Koala joey.

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



Empowering positive behaviour change

Media, marketing and communications

In 2024-25, Perth Zoo engaged new, more and different audiences in various integrated multi-channel campaigns.

Perth Zoo leveraged its audiences and the latest industry trends to maximise awareness of and contribution to Perth Zoo's mission to save wildlife.

Perth Zoo's cumulative social media following reached a new record total of 466,686 across Meta, X, TikTok, YouTube and LinkedIn. Most notable follower growth was recorded across LinkedIn (32%) and Instagram (20.3%).

Perth Zoo launched a range of strategic and tactical campaigns including school holiday activations, membership drivers, as well as various event promotions such as the Gruffalo, Enchanted and the

Valentine's Day acoustic music series, Zoocoustics.

In collaboration with Service WA, Perth Zoo launched the State Government free ticket initiative, Zoo4You Perth Zoo Free Pass. This launched on 9 September and ran until 30 November. Over 215,000 Zoo4You Free Pass tickets were claimed, driving a record attendance of 413,837 over the period.

The Zoo's visitor experience survey collected 2,637 responses and recorded an average level of visitor satisfaction of 83% with a Net Promoter Score (NPS) of +43, which is above average.



Premier of Western Australia, Hon. Roger Cook MLA and (former) Environment Minister, Hon. Reece Whitby MLA visit the Zoo for the Zoo4You media announcement

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.

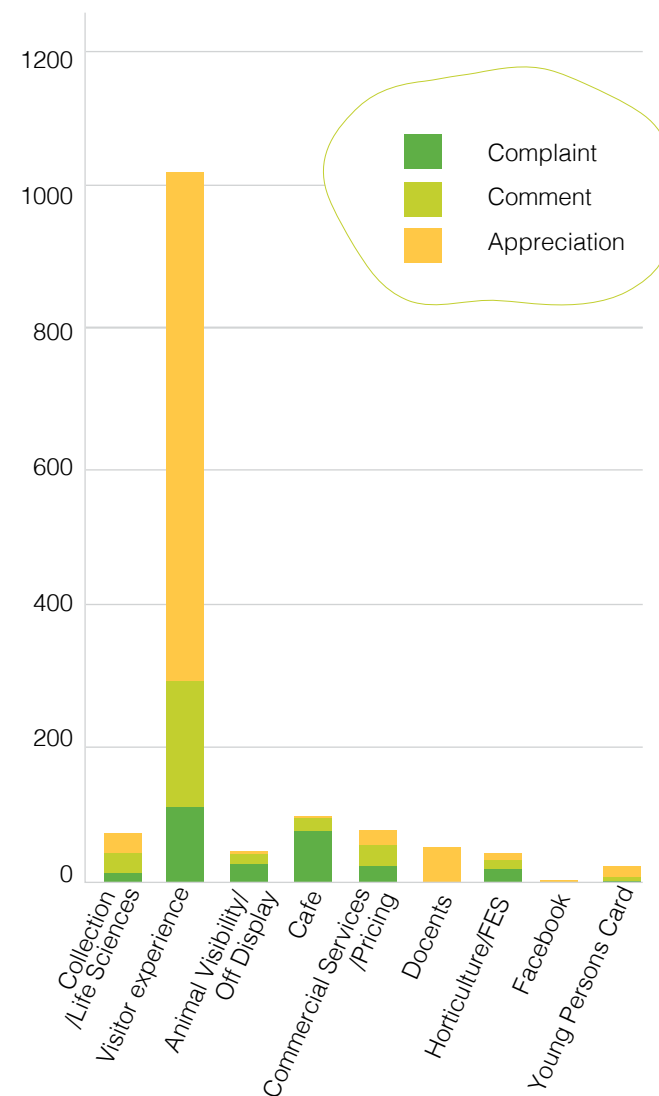
Feedback can be provided via a range of channels including face to face, email, letters, by telephone, via a comment card, child specific feedback cards or through the Zoo's website and social media.

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

In 2024-25, the Zoo received a total of 1,436 comments. This included 299 general feedback, 860 appreciation and 277 complaints.

Feedback is analysed and sorted into the categories of complaints, comments and appreciations. These are further 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 volunteer services provided by the Perth Zoo Docent Association.

All feedback is collated into a consolidated report, which is distributed to leadership monthly. This assists with forward planning, maintenance programs, minor works and service improvements.



Feedback and Complaint Resolution

Actions resulting from customer feedback included:

- Minor safety modifications to the new playground, including moving trip hazards, modifying soft fall, relocating or covering hot surfaces and reducing fall from height risk.
- Levelled a range of pathways across the Zoo to remove trip hazards and improve accessibility.
- Improved interpretation and directional signage across the site.
- Completed construction of a Changing Places facility to allow people with disability and high support needs to access suitable bathroom facilities.
- Modifications to café offerings including modified opening hours, additional locations across the zoo and expanded food choices.

Some comments of appreciation for 2024-25:

Savannah Walk Close Encounter

Absolutely loved the experience! Being at the zoo before the public was so peaceful. It was wonderful to hear all about the zoo, their partnerships, and the animals. Have already recommended it to my friends!

I love seeing the animals & I wish I could come every day of every week of every month of every year!

Perth Zoo is absolutely amazing. I think we saw every animal on display and the kids and grandkids had a blast. Great day out and love the direction the zoo is heading.

The Zoo volunteers are a wealth of knowledge and really add to a great experience at Perth Zoo so friendly and really know their stuff.



3 Advancing animal welfare

Animals in Perth Zoo's care as at 30 June 2025

There are currently 90 Australian native species (69%) and 40 exotic species (31%) on site.

Of the Australian native species, 80 species (89% of the total number of native species on site) are found in WA, while 10 species (11%) of the total number of native species on site) are found in states other than WA.

Perth Zoo Taxonomic Groups on 30 June 2025

NATIVE VS EXOTIC

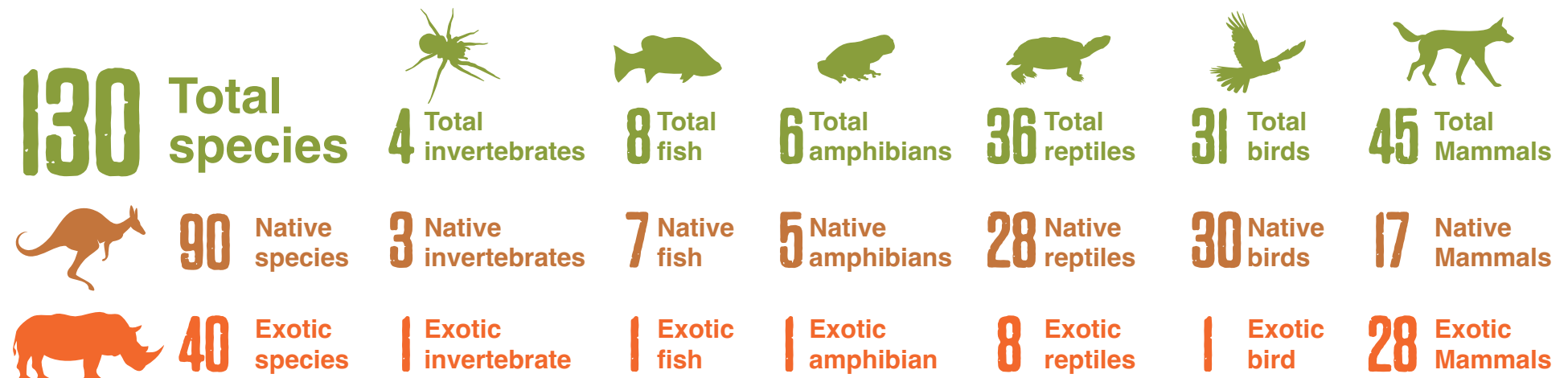
90 Australian native species

40 Exotic species

NATIVE WA VS NATIVE NATIONAL

80 Local species

10 National species



Advancing animal welfare

Animals in our care

Asian Elephant transfer

In 2024-25, Perth Zoo completed the first Asian Elephant transfer to Monarto Safari Park in South Australia. Female, Permai, was transferred by road across the Nullarbor. A team of senior elephant keepers and veterinarians travelled with her to monitor her closely throughout the journey.

Upon arrival, one Perth Zoo staff member has remained at Monarto Safari Park to help transition Permai into the new habitat. Since the move, Permai has been acclimatising to her new home and demonstrating steady improvements in eating and sleeping patterns.

Perth Zoo continues to communicate with staff at Monarto Safari Park, with teams noting Permai's increased confidence and curiosity. Notably, she built the confidence to explore the outdoor yards, even during the period of construction, which previously may

have been a source of stress. Permai has developed stronger relationships with her new keepers, engaging more frequently and positively.

Her progress continues to be monitored to ensure her ongoing well-being and a successful integration into the new surroundings.

Meanwhile, ongoing planning continued for male elephant Putra Mas' transfer. The Life Sciences team continued rigorous training to set him up for success, with hand injection and crating programs. Sedation trials have also taken place to simulate the planned procedures for his eventual transfer date. The veterinary team are undertaking ongoing preparations and discussions regarding best practices ahead of Putra Mas' transfer.



*Permai, Asian Elephant
Alex Cearns*

Advancing animal welfare

Other transfers

The group of Tufted Capuchins were transferred out of Perth Zoo, with three males moving to Hamilton Zoo and two females moving to Sydney Zoo. In accordance with Perth Zoo's Species Plan, Tufted Capuchins have been phased out of the population. Perth Zoo's primate team consulted with management and receiving zoos to provide expertise and assist with transition into the new environment. This included a detailed knowledge exchange with the receiving zoos to maintain good welfare for the individuals.

Four meerkats were transferred into Perth Zoo from Sydney Zoo in April, becoming a highlight for school holiday visitors. Prior to arrival, upgrades to the outdoor habitat were completed, focusing on underground security to prevent risk of escape.

Two Baudin's White-tailed Black Cockatoos were transferred to Kaarakin Black Cockatoo Conservation Centre. This move aimed to increase welfare for

male cockatoo, Pepe, to increase his opportunities for socialisation. He will continue to be monitored by Perth Zoo's vet department.

A male Black-headed Python and a male Northwestern Carpet Python were transferred to Armadale Reptile Centre in accordance with Perth Zoo's Species Plan.

Two female Pied Stilts were transferred to Ipswich Nature Centre. These females were transferred as part of regional breeding recommendations.

A rescued Northern Rockhopper Penguin, Pascale, was transferred to Singapore. Pascale was found near Denmark in WA with an arrested moult and was cared for in the Zoo's vet department. She has now been successfully integrated into Penguin Cove at Bird Paradise in Singapore, along with another Perth Zoo-rehabilitated Rockhopper named Pierre. It is hoped these two individuals may breed in the future.

Five Sun Conures arrived in January, joining an existing male in the walkthrough aviary. Following successful introductions and breeding attempts, two birds have hatched.



Slender-tailed Meerkat

Advancing animal welfare

Farewells

Through our commitment to providing excellent animal welfare, Perth Zoo said some sad goodbyes to some iconic and beloved animals during this reporting year.

Galapagos Tortoise, Sierra, had been undergoing medical management due to congestive heart failure. Sierra's condition deteriorated to a point where his quality of life was no longer acceptable as per the Zoo's animal welfare standards. The 53-year-old beloved tortoise was euthanized on 12 December 2024.

Life Sciences staff had also been closely monitoring the health and wellbeing of geriatric male dingo, Daku. The animal care and veterinary teams had regular quality of life discussions for the 14-year-old. When his quality of life was deemed no longer acceptable by the Zoo's animal welfare standards, the decision was made to say goodbye. Daku was euthanised on 15 January 2025 due to his age-related health issues.



Advancing animal welfare

Habitat management and maintenance

A series of works were carried out to improve animal habitats and address aging infrastructure.

In the Komodo Dragon habitat, slide gates were replaced and rust treatments, painting and a full substrate change were completed.

Within the Walkthrough Aviary, eight new lights and an infrared heater were installed to improve the environment for the birds.

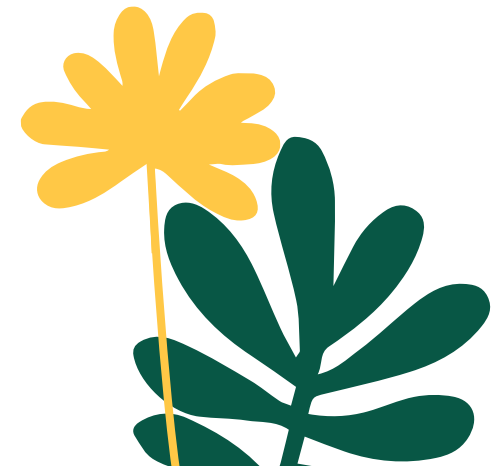
An occupational therapist evaluated the Nocturnal House as the first of three assessments on the building. Investigations into improving airflow are underway, with deep cleaning to remove accumulated dust completed. These works will enhance air quality and regulate temperature and humidity, ensuring optimal conditions for species that thrive in low-light habitats.

The Sun Bear habitat's service corridor had previously been inaccessible due to dangerously eroded pathways. Upgrades include the installation of new stairs and decking, additional mesh along the habitat fence line to ensure a safe, even walking surface for staff. These completed works enable safe access to the corridor and have improved efficiency around caring for the Sun Bears.

A climate control roof was completed for the Radiated Tortoise habitat. An undersized doorway in the wall was removed, which in turn has removed potential safety risks for staff working in the area. The removal also allows for better air movement and climate control within the facility. Throughout summer, students will monitor UV and heat levels within the habitat.

The Southern White Rhinoceros habitat had significant updates including new internal gates, new shade shelters and new drinkers. The replacement of substrate and installation of new rubber floors in the night-quarters have also been completed. These completed works provide better welfare for the two rhinos.

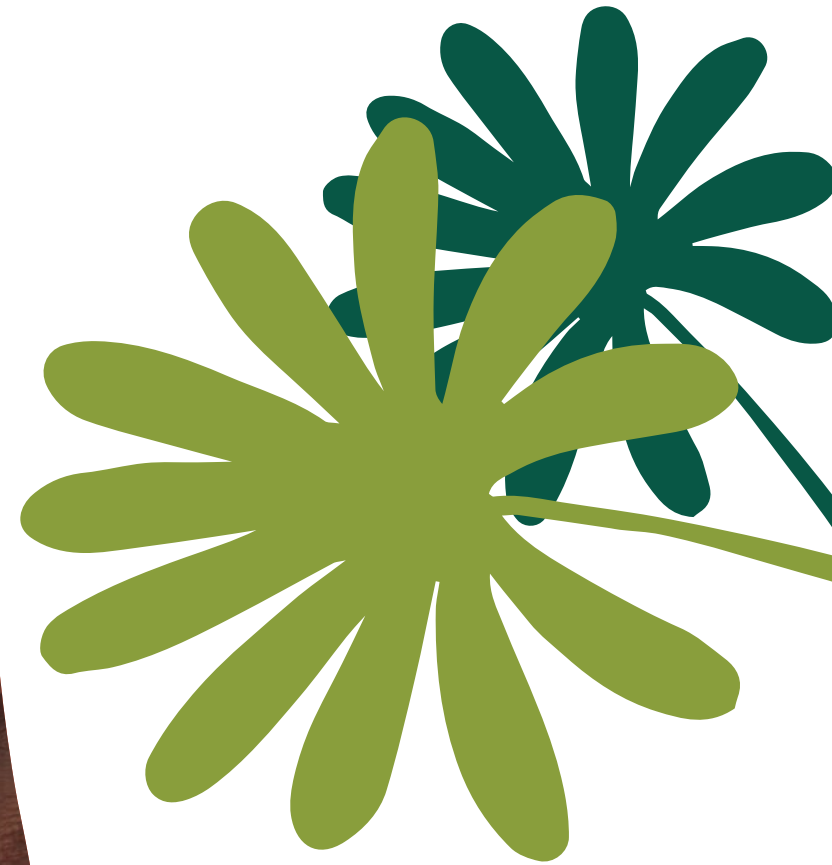
The perimeter fence along the public-facing side of the Tasmanian Devil habitat was replaced with glass. This upgrade enhances accessibility by providing more inclusive viewing opportunities for children and visitors with mobility support needs. This upgrade also addresses a safety concern, by eliminating opportunity for adults to lift children onto the edge of the fence.



Advancing animal welfare



Bakari, Southern White Rhinoceros



4 Deepening care for our Country

Perth Zoo sustainability

During the reporting period, Perth Zoo:

- Diverted more than 13,000 eligible 10c containers from landfill via Containers for Change collection and community donations;
- Installed a Containers for Change smart bin, which increased collection at the Zoo's café precinct;
- Diverted 1,495 cubic metres of organic waste from landfill via our compost project.

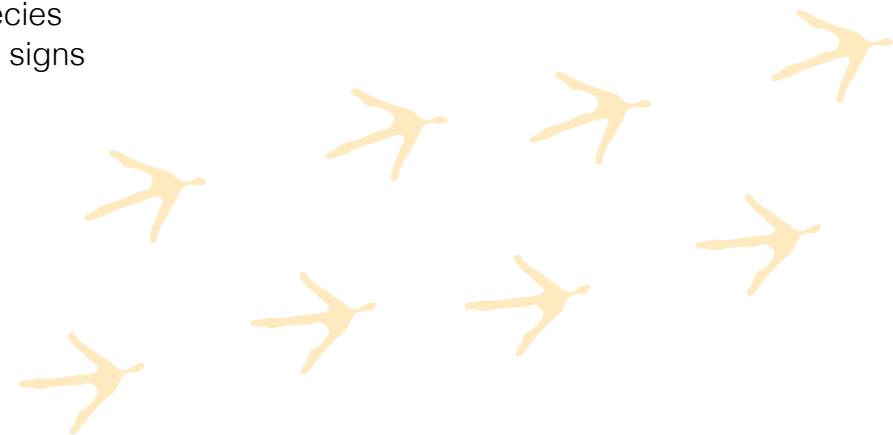
In 2024-25, Perth Zoo's electricity, water, natural gas and waste generation increased comparatively to the previous year.

Higher water use could be attributed in part to the Zoo's aging infrastructure causing a hard-to-detect underground leak at the Zoo between December 2024 – February 2025.

Record visitation numbers and extended opening hours during the Zoo4You period contributed to the overall utility usage increase.

Diversity in the Zoo's tree collection increased by 12.5 percent, and work continues on the development of a comprehensive Botanical Plan, focussing on management of Polyphagous Shot Hole Borer and adapting the botanic collection for climate resilience.

An audit was undertaken to capture opportunities for visitors to encounter First Nations themed content across the site. Opportunities were identified in the Reptile Encounter, Wetlands, Walk Thru Aviary, Bushwalk and Nocturnal House, and included establishment of 37 species names, four artworks, two interpretive signs and one audio activation.



Deepening care for our Country

Clontarf Traineeship

In 2024-25, Perth Zoo continued its collaborative workplace program, which is delivered in partnership with Clontarf Aboriginal College and Shoreline.

The Clontarf Traineeship continues to demonstrate the power of structured career pathways for young Aboriginal students. It supports participants from high school into formal qualifications, provides practical experience and helps students gain meaningful employment.

In 2025, all four remaining students from the 2023-24 cohort successfully completed their Certificate II in Ecosystems and Conservation. Of the original eight trainees, six have now graduated with a seventh expected to complete the program early in the next financial year.

One graduate has been employed by Perth Zoo and has since chosen to pursue further studies in zoology. This demonstrates the ability of the program to ignite both professional and academic aspirations.

A new cohort of four students commenced in February 2025, continuing the program's legacy of opportunity and growth. These students will be supported over the next two years through a collaborative framework that ensures consistent guidance and development.

Perth Zoo is proud to continue this program and has gained genuine value from its delivery. Our team has witnessed the growth of the students in confidence, capability and cultural pride.

The success of the traineeship reflects the strong partnership with Shoreline, which works collaboratively with schools, employers and communities to ensure students are supported through every step of the program.

Perth Zoo is proud to have welcomed program graduates into our workforce. Their contributions enrich our workplace and exemplify the long-term impact of investing in respectful, well-designed learning and employment journeys.



*Ezra Pozzi,
Clontarf Traineeship Graduate 2024*



Deepening care for our Country

Aboriginal Rangers Program (ARP) Exchange

This year also marked the beginning of a new partnership between Perth Zoo and DBCA's Aboriginal Rangers Program. Designed as a two-way learning experience, the program enriches both Clontarf students and staff by fostering cultural understanding and mutual respect.

On 3 April 2025, Perth Zoo hosted nine rangers from the Parks and Wildlife Services' ARP as part of their three-day Fauna Ranger Exchange trip to Perth. The visit featured a full day of immersive activities, including a tour of our veterinary hospital and NSBP, enrichment work at the elephant barn, a specialist presentation on animal welfare, and a reflective yarning session to close the day.

This exchange was particularly meaningful as the visiting rangers connected with Clontarf students currently undertaking work placements at Perth Zoo. The interaction highlighted the spirit of the traineeship, which brings knowledge, experience, and

cultural exchange together to empower future leaders.

We look forward to building on this collaboration in the years to come, continuing to create spaces where cultural exchange and professional development go hand in hand.

Aboriginal Rangers Program Exchange visit to Western Swamp Tortoise breeding facility.



5 Strengthening organisational performance

Master Plan 2040

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

Endorsed by Cabinet in 2020, the Perth Zoo Master Plan 2040 provides a framework for the Zoo to address failing infrastructure, align with global best practices, support local and regional conservation efforts, and ensure the continued presence of iconic species in Western Australia.

The recent completion of the Gibbon Crossing and central parkland, delivered on time and under budget, marks the final stage in the realisation of the Parkland Heart Precinct and a significant milestone in the delivery of the Master Plan. This achievement builds on the successful delivery of the café, function centre and playground, which opened in 2023.



*Perth Zoo Main Lawn
and Cafe Precinct*

Strengthening organisational performance

Master Plan 2040

The reporting year has seen some exciting milestones in the 20-year transformation, including:

- Construction of the Gibbon Crossing, an Australian first experience that blurs the boundaries between public and animal environments. The innovative space greatly increases the size of available animal habitat and creates a more immersive and enriching experience for both animals and visitors.
- Main lake and lawn upgrades that improved accessibility, wayfinding, and visitor comfort, including the addition of an adult Changing Place for inclusive access.
- A critical High Voltage Power upgrade replaced aging infrastructure across half the site, ensuring operational resilience and supporting future growth.

- Planning progressed for the Rainforest, Conservation Science, and Australian precincts including a business case to redevelop the aging Asian Rainforest Precinct into a Rainforest Ecosystem Habitat. The proposal features new orangutan and tiger habitats, repurposes the Asian elephant exhibit as a multi-herd African Savannah experience, and explores opportunities for glamping-style overnight stays.

Underpinned by visionary concepts and innovative design, these projects chart the course for a future Perth Zoo that is inspiring, responsive, and captivating.



Strengthening organisational performance

Facilities and Environment

The Facilities and Environment team played a critical role in maintaining Zoo operations and delivering essential services during a year marked by major construction and operational complexity, managing diverse challenges from elephant crate logistics to preparing to protect our animals from risk of HPAI.

The team continues to manage the Polyphagous Shothole Borer biosecurity threat with \$250,000 in State funding supporting remediation and long-term planning to protect the botanic estate.

Over 20 high-priority minor works and maintenance projects were delivered, investing \$2 million in infrastructure to support animal welfare, staff, and visitor safety; including habitat upgrades, lighting improvements, and new toilet facilities for the NSBP team.



Strengthening organisational performance

Corporate Partnerships

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

This year, partners contributed over \$1.7 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 the wild, to the provision of goods, services, and time.

Commercial Partnerships

Perth Zoo would like to express gratitude to the generous community of partners who assist the Zoo in providing a world-class visitor experience and delivering vital conservation efforts.

The Zoo entered a second year of partnership with Restaurant Associates Venues (RA Venues), offering a diverse range of food and beverage options from the state-of-the-art café precinct and increasing patronage via function bookings at The Maali, the function and events centre. After a competitive process, RA Venues were also awarded the tender to manage the fleet of ice-cream vending machines, growing further commercial revenue.

In January 2025, Perth Zoo commenced a new contract with Coca-Cola Europacific Australia (CCEP), cementing an ongoing mutually beneficial and collaborative relationship.

In 2024-25, CCEP and Streets (Unilever) made a combined annual conservation contribution of just under \$50,000. Streets (Unilever) also contributed an additional \$20,000, which will be used to fund new commercial activity.

In September 2024, the Zoo also launched a new partnership with Hike Collective, with Zen in the Zoo, providing visitors with a guided yoga experience and tour of the grounds prior to opening hours.

Strengthening organisational performance

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

Platinum



JCDecaux

RA
venues

Gold



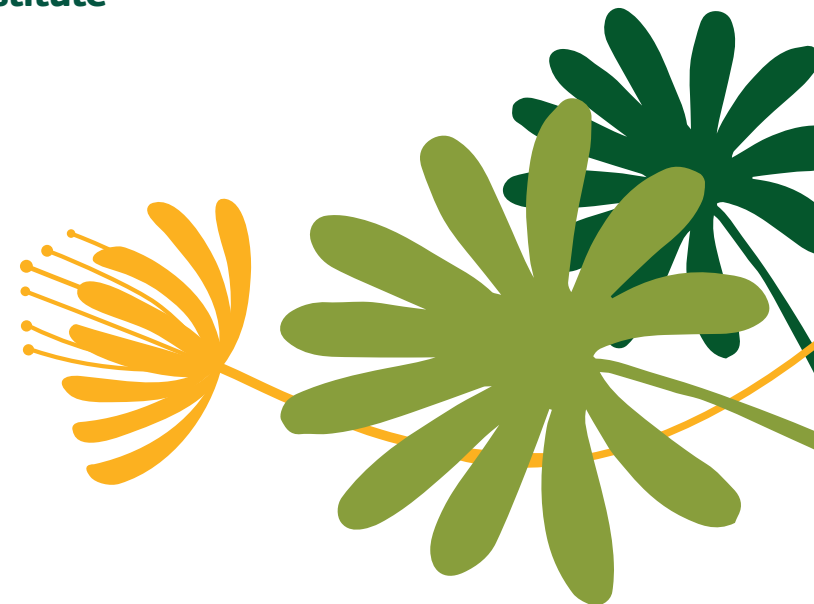
Silver



Bronze



Corporate Supporter



Strengthening organisational performance



Taronga Training Institute

The partnership between Perth Zoo and Taronga Conservation Society Australia continues its success into the tenth year of providing vocational training in animal care and zoo keeping in WA.

The Certificate III in Wildlife and Exhibited Animal Care continues to achieve an exceptionally high completion rate, with 100 per cent course completion in 2024 at Perth Zoo.

The course continues to draw a wide variety of adult learners, demonstrating its continued success. Students develop their animal husbandry skills through a combination of regular theory lessons and practical experience.

Five students from the 2024 cohort of 26 students were employed by Perth Zoo after graduating.

Strengthening organisational performance

Perth Zoo Docent Association (PZDA)

The PZDA is an independent incorporated volunteer organisation that has operated continuously for 43 years. The PZDA has 282 active members who are committed to volunteering a minimum of two days per month.

In 2024-25, Docents contributed a total of 43,405 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 on display, provide interesting facts, share information to make visitors more aware of 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.

Docents can apply to be part of specific teams. They contribute to all sections of the Zoo, carrying out the following key tasks:

- Monitor a variety of species, focusing on interactions between individuals in shared habitats. This provides valuable insight and enables improved welfare.
- Help source and supply items including hessian bags, cardboard boxes and tubes, and help to assemble items for animal enrichment.
- Help harvest termites for food for Numbats at NSBP.
- Assist with food preparation for a wide number of Zoo species.
- Help maintain and improve habitats and gardens to the highest level.
- Assist with weddings and functions.
- Run special 'world animal day' experiences for visitors.
- Host close encounter experiences for visitors with giraffe.
- Support the Discovery and Learning team during early years education and school holiday experiences.



Perth Zoo Docents Sun Bear information stand

Strengthening organisational performance

Employee engagement and culture

The Staff Culture and Engagement Survey was launched for the first time in 2024, providing a comprehensive view of workplace culture at Perth Zoo. With a participation rate of 67 percent key findings highlighted strong teamwork and collaboration, positive perceptions of direct leadership, and a high alignment of personal values with organisational values. However, areas for improvement included safety, psychological safety, recognition systems, and communication across teams.

In response, initiatives were introduced, including the rollout of new organisational values, development of a recognition program, enhanced communication, and increased leadership visibility. Workplace culture training and multiple safety initiatives were introduced, and a Wellness Committee was re-established. These actions reflect Perth Zoo's commitment to fostering a supportive, inclusive, and engaged workplace culture.



Strengthening organisational performance

Training and development

This year, Perth Zoo made significant progress in strengthening its investment in staff training, safety compliance, and leadership development. A key milestone was the introduction of structured Health, Safety, and Wellbeing (HSW) compliance training tailored to specific roles. This initiative has enhanced our ability to meet regulatory obligations, reduced risk exposure, and fostered a culture of safety-first behaviour across all directorates.

In total, Perth Zoo invested \$66,450 in training across three core areas:

- HSW Compliance
- Leadership Development, and
- Individual Professional Development.

Notably, 92 percent of the leadership group participated in at least two development programs, and 59 percent of the broader workforce engaged in professional development activities.

The 2024-25 training investments have laid a strong foundation for building a safer, and more capable workforce and leadership. The introduction of compliance training, increased leadership engagement, and the delivery of psychosocial safety and customer service training for all staff have contributed to improved morale, consistency in service standards, and stronger leadership capability.



Auditor's Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Zoological Parks Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

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

- the statement of financial position as at 30 June 2025, 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 material 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 Authority for the year ended 30 June 2025 and the financial position as 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.

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 misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. 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.auasb.gov.au/auditors_responsibilities/ar4.pdf

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Authority. The controls exercised by the Authority 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 Authority are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

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 Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement 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.

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 Authority for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). 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 report of the Authority for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2025.

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 Instruction 3 Financial Sustainability – Requirement 5: 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.

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 3 - Requirement 5 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 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators does 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.

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

This auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2025 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.



Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 September 2025

Financial Statements

Zoological Parks Authority

Certification of financial statements

for the reporting period ended 30 June 2025

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2025 and the financial position as at 30 June 2025.

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: 11 September 2025



Marion Fulker AM
Chair

Date: 11 September 2025



Tully Carmady
Deputy Chair

Date: 11 September 2025

Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	19,187,564	16,785,501
Supplies and services	2.2	11,665,922	11,965,053
Depreciation expense	4.1 , 4.2	4,971,740	4,647,691
Cost of retail shop sales	3.4	1,170,439	971,507
Net loss on disposal and derecognition of non-current assets	2.3	170,803	277,858
Finance costs	6.3	113,224	404
Total cost of services		37,279,692	34,648,014
Income			
Admissions	3.2	9,309,284	12,256,206
Memberships	3.3	2,225,054	2,770,838
Retail shop sales	3.4	2,840,297	2,309,953
Grants, sponsorships and fundraising	3.5	1,380,481	1,628,052
Commercial activities	3.6	2,084,962	1,782,668
Interest revenue	3.7	373,587	314,807
Other income	3.8	49,768	252,097
Total income		18,263,433	21,314,621
Net cost of services		19,016,259	13,333,393

Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Income from State Government			
Income from other public sector entities	3.1	18,941,000	13,888,000
Resources received	3.1	2,959	10,956
Total income from State Government		18,943,959	13,898,956
Surplus/(Deficit) for the period		(72,300)	565,563
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	18,086,650	1,752,562
Total other comprehensive income		18,086,650	1,752,562
Total comprehensive income for the period		18,014,350	2,318,125

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 2025

	Notes	2025 \$	2024 \$
Assets			
Current Assets			
Cash and cash equivalents	6.1	21,457,053	20,522,213
Restricted cash and cash equivalents	6.1	495,350	646,750
Inventories	3.4	484,644	388,283
Receivables	5.1	1,429,175	1,031,952
Amounts receivable for services	5.2	1,020,000	1,020,000
Other assets	5.3	103,320	122,682
Total Current Assets		24,989,542	23,731,880
Non-Current Assets			
Restricted cash and cash equivalents	6.1	700,000	630,000
Receivables	5.1	351,388	516,667
Amounts receivable for services	5.2	24,183,000	20,381,000
Infrastructure, property, plant and equipment	4.1	108,197,948	78,152,976
Right-of-use assets	4.2	15,638	6,287
Total Non-Current Assets		133,447,974	99,686,930
Total Assets		158,437,516	123,418,810

Zoological Parks Authority

Statement of financial position as at 30 June 2025

	Notes	2025 \$	2024 \$
Liabilities			
Current Liabilities			
Payables	5.4	1,249,675	944,275
Employee related provisions	2.1(b)	3,330,935	2,847,520
Lease liabilities	6.2	3,666	8,871
Contract liabilities	5.5	2,616,086	2,551,961
Total Current Liabilities		7,200,362	6,352,627
Non-Current Liabilities			
Employee related provisions	2.1(b)	766,694	709,505
Lease liabilities	6.2	12,282	-
Contract liabilities	5.5	2,850	5,700
Total Non-Current Liabilities		781,826	715,205
Total Liabilities		7,982,188	7,067,832
Net Assets		150,455,328	116,350,978
Equity			
Contributed equity		84,909,220	68,819,220
Revaluation reserves		34,895,051	16,808,401
Accumulated surplus		30,651,057	30,723,357
Total Equity		150,455,328	116,350,978

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 2025

	Contributed equity \$	Revaluation reserves \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2023	56,017,220	15,055,839	30,157,794	101,230,853
Surplus	-	-	565,563	565,563
Other comprehensive income	-	1,752,562	-	1,752,562
Total comprehensive income for the period	-	1,752,562	565,563	2,318,125
Transactions with owners in their capacity as owners:				
Capital appropriation	12,802,000	-	-	12,802,000
Total	12,802,000	-	-	12,802,000
Balance at 30 June 2024	68,819,220	16,808,401	30,723,357	116,350,978
Balance at 1 July 2024	68,819,220	16,808,401	30,723,357	116,350,978
Surplus/(Deficit)	-	-	(72,300)	(72,300)
Other comprehensive income	-	18,086,650	-	18,086,650
Total comprehensive income for the period	-	18,086,650	(72,300)	18,014,350
Transactions with owners in their capacity as owners:				
Capital appropriation	16,090,000	-	-	16,090,000
Total	16,090,000	-	-	16,090,000
Balance at 30 June 2025	84,909,220	34,895,051	30,651,057	150,455,328

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 2025

	Notes	2025 \$	2024 \$
Cash flows from the State Government			
Funds from other public sector entities		14,119,000	10,567,000
Capital appropriation		16,090,000	12,802,000
Holding account drawdown		1,020,000	1,020,000
Net cash provided by the State Government		31,229,000	24,389,000
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(18,544,143)	(16,642,990)
Supplies and services		(11,669,357)	(11,941,945)
Finance costs		(1,381)	(404)
GST payments on purchases		(2,574,523)	(2,319,138)
Other payments		(1,253,407)	(1,028,609)
Receipts			
Sale of goods and services		17,067,481	19,291,511
Grants received		662,403	186,681
Interest received		458,173	292,435
GST receipts from ATO		1,549,853	1,780,472
GST receipts on sales		871,363	810,488
Other receipts		49,768	252,097
Net cash used in operating activities		(13,383,770)	(9,319,402)

Zoological Parks Authority

Statement of cash flows for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(17,030,329)	(13,657,951)
Receipts			
Loan repayment from lessee		58,673	-
Proceeds from sale of non-current assets	2.3	1,000	-
Net cash used in investing activities		(16,970,656)	(13,657,951)
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(21,134)	(17,122)
Net cash used in financing activities		(21,134)	(17,122)
Net increase in cash and cash equivalents		853,440	1,394,526
Cash and cash equivalents at the beginning of the period		21,798,963	20,404,437
Cash and cash equivalents at the end of the period	6.1	22,652,403	21,798,963

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 2025

1. Basis of preparation

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

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 11 September 2025.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant effect on the reported results, details of the 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.

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.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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 8 - Requirement 8.1(i) and have been credited directly to Contributed Equity.

Comparative information

Except when an Australian Accounting Standard 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 2025

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	

	2025 \$	2024 \$
2.1(a) Employee benefits expense		
Employee benefits	17,145,819	15,005,185
Termination benefits	71,551	82,210
Superannuation - defined contribution plans	1,970,194	1,698,106
Employee benefits expenses	19,187,564	16,785,501
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	5,055	2,603
Less: Employee contributions	(5,055)	(2,603)
Total employee benefits provided	19,187,564	16,785,501

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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 2025

	2025 \$	2024 \$
2.1(b) Employee related provisions		
Current		
Employee benefits provisions		
Annual leave	1,799,699	1,645,034
Purchased leave	11,553	19,401
Long service leave	1,481,157	1,151,898
	3,292,409	2,816,333
Other provisions		
Employment on-costs	38,526	31,187
Total current employee related provisions	3,330,935	2,847,520
Non-current		
Employee benefits provisions		
Long service leave	757,823	694,266
Other provisions		
Employment on-costs	8,871	15,239
Total non-current employee related provisions	766,694	709,505
Total employee related provisions	4,097,629	3,557,025

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

Provision is made for benefits accruing to employees in respect of 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 right at the end of the reporting period to defer settlement for at least 12 months after 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 are unconditional long service leave provisions and are classified as current liabilities as the Authority does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Authority has the 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 2025. The provision is based on a number of assumptions and is informed from the latest advice from Government Sector Labour Relations.

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 premiums, 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'.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

	2025 \$	2024 \$
Employment on-costs provision		
Carrying amount at start of period	46,426	56,169
Additional/(reversals of) provisions recognised	(18,565)	(30,264)
Payments/other sacrifices of economic benefits	19,536	20,521
Carrying amount at end of period	47,397	46,426

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 reporting period.

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 2025

	2025 \$	2024 \$
2.2 Supplies and services		
Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	1,064,423	973,251
Service contractors	1,022,404	736,423
Animal food, veterinary care and transportation	763,492	775,829
Cleaning and waste disposal	857,887	838,750
Electricity, water, gas and fuel	573,388	587,348
Minor equipment purchases	250,403	243,925
Plant and equipment hire	254,707	259,926
Total maintenance and operational expenses	4,786,704	4,415,452
Other employee related expenses		
Workers' compensation premium	333,376	632,913
Staff transfer obligations	159,933	37,684
Staff training/development	76,619	54,376
Uniforms	95,525	65,670
Travel	64,672	46,911
Other	81,043	68,068
Total other employee related expenses	811,168	905,622

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

	2025 \$	2024 \$
Administration		
Professional services	2,084,744	1,382,825
Science and HR services delivered by Department of Biodiversity, Conservation and Attractions	1,944,286	1,862,357
Information technology and communications	1,022,458	993,126
Advertising and promotion	481,979	447,289
Grants and subsidies (a)	303,317	1,777,808
Other	231,266	180,574
Total administration	6,068,050	6,643,979
Total supplies and services	11,665,922	11,965,053
(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding research initiatives and projects. Contributions generally relate to wildlife conservation projects funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action. In the comparative year, the WA State Government provided funding for the Authority to contribute \$1.5 million to Monarto Safari Park in South Australia to support construction costs of new elephant facilities ahead of the rehoming of the remaining elephants at Perth Zoo to Monarto in 2024-25 and 2025-26.		
Wildlife conservation	303,317	277,808
Species management	-	1,500,000
	303,317	1,777,808

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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.

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.

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

	2025 \$	2024 \$
Net proceeds from disposal of non-current assets		
Plant, equipment and vehicles	1,000	
Carrying amount of non-current assets disposed/derecognised		
Plant, equipment and vehicles	(7,778)	(10,129)
Buildings and improvements	(164,025)	(260,387)
Infrastructure disposal	-	(7,342)
Net (loss) on disposal and derecognition of non-current assets	(170,803)	(277,858)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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 2025

	2025 \$	2024 \$
3.1 Income from State Government		
Income received from other public sector entities during the period	18,941,000	13,888,000
Total income from other public sector entities	18,941,000	13,888,000
Resources received free of charge from other public sector entities during the period:		
Services received free of charge - State Solicitor's Office	2,959	10,956
Total resources received	2,959	10,956
Total income from State Government	18,943,959	13,898,956
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	14,119,000	10,567,000
- a receivable (asset)	4,822,000	3,321,000
	18,941,000	13,888,000

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.

Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

	2025 \$	2024 \$
3.2 Admissions	9,309,284	12,256,206
	9,309,284	12,256,206
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.		
3.3 Memberships	2,225,054	2,770,838
	2,225,054	2,770,838
Perth Zoo Membership prices are subject to annual review and revenue is apportioned evenly over the membership subscription period.		
3.4 Retail shop trading profit		
Sales	2,840,297	2,309,953
Less: Cost of Sales		
Opening Inventory	388,283	354,971
Purchases	1,266,800	1,004,819
	1,655,083	1,359,790
Closing Inventory	(484,644)	(388,283)
Cost of Goods Sold	1,170,439	971,507
Gross Trading Profit	1,669,858	1,338,446

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

	2025 \$	2024 \$
Operating Expenses		
Payroll & other staffing	731,856	603,021
Consumables	96,072	75,496
Depreciation	65,310	28,094
Total Operating Expenses	893,238	706,611
Other Income		
Sundry	4,739	3,343
Net Trading Profit	781,359	635,178
Closing Inventory comprises:		
Current inventories		
Retail shop inventory	484,644	388,283
Total current inventories	484,644	388,283
Total inventories	484,644	388,283

Sales

Revenue from the sale of goods 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 2025

	2025 \$	2024 \$
3.5 Grants, sponsorships and fundraising		
Corporate sponsorships	503,407	517,323
Grants	553,551	156,841
Fundraising activities	51,139	55,196
Donations - cash	212,125	252,629
Donations - assets	10,000	645,430
Bequests	50,259	633
Total grants, sponsorships and fundraising	1,380,481	1,628,052

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 2025

	2025 \$	2024 \$
3.6 Commercial activities		
Restaurant and catering	660,465	482,968
Hire of facilities & equipment	307,954	329,935
Tours & tertiary education	540,962	502,662
Car parking	254,755	255,809
Children's rides	154,871	67,248
Vending commission	127,344	104,521
Commercial product sales	38,611	39,525
Total commercial activities	2,084,962	1,782,668

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	373,587	314,807
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 2025

	2025 \$	2024 \$
3.8 Other income		
Rental fees	35,157	14,089
Recoups of previous year's expenditure (a)	3,272	225,581
Insurance claims	-	7,623
Unwinding of loan discount revenue	3,326	-
Miscellaneous revenue	8,013	4,804
Total other income	49,768	252,097

(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 in 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 2025

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2025	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Total
	\$	\$	\$	\$	\$	\$	\$
1 July 2024							
Gross carrying amount	1,575,000	31,669,693	70,798,162	5,364,601	4,906,104	1,031,942	115,345,501
Accumulated depreciation	-	(1,360,332)	(31,684,381)	-	(4,147,813)	-	(37,192,525)
Carrying amount at start of period	1,575,000	30,309,361	39,113,781	5,364,601	758,291	1,031,942	78,152,976
Additions	-	318,005	472,253	15,776,236	516,512	-	17,083,006
Revaluation increments/ (decrements) (a)	13,295,000	4,791,650	-	-	-	-	18,086,650
Depreciation	-	(2,021,409)	(2,607,171)	-	(324,301)	-	(4,952,881)
Asset class transfers	-	2,759,235	15,972,905	(18,732,140)	-	-	-
Disposals/write-offs	-	(164,025)	-	-	(7,778)	-	(171,803)
Carrying amount at end of period	14,870,000	35,992,817	52,951,769	2,408,697	942,724	1,031,942	108,197,948
Gross carrying amount	14,870,000	38,422,540	87,243,320	2,408,697	5,242,714	1,031,942	149,219,213
Accumulated depreciation	-	(2,429,723)	(34,291,552)	-	(4,299,990)	-	(41,021,265)

(a) Of this amount, \$3.6 million relates to professional and project management fees, which are now included in the value of the current use building & improvement assets as required by AASB 2022-10 *Amendment to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets for Not-For-Profit Public Sector Entities*.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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 (including professional and project management fees) 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 (Landgate) 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.

The land and buildings revaluation effective date was at 1 July 2024, with valuations performed during the year ended 30 June 2025 and recognised at 30 June 2025.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

In undertaking the revaluation, fair value was determined on the basis of current use of the land: \$14,870,000 (2024: \$1,575,000) and determined by reference to current replacement cost of the buildings and improvements: \$33,379,297 (2024: \$19,744,697). There was a significant revaluation increase of \$13.3 million to land including \$13 million to the land on which the Zoo is situated following a change in valuation methodology on adoption of the revised AASB 13 (as amended by AASB 2022-10). The methodology considered the service capacity/comparable utility provided including benefits via goods and services, size and location along with movements between revaluation periods.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 *Amendment to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets for Not-For-Profit Public Sector Entities*.

The valuer generally performs a physical site inspection of building and improvements every 3 to 5 years, with the most recent inspection during the year ended 30 June 2022. For the remaining balance of buildings, the cost of acquisitions between the physical inspection is considered to approximate their fair value unless the application of relevant indexing by the Authority is considered appropriate.

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 valuations were performed during the year ended 30 June 2022 by Galerie Dusseldorf, with 2023-24 additions independently valued by Hardy Fine Art Pty Ltd.

Revaluation model:

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

The fair value of land and buildings is derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine current market values.

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.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

When buildings are revalued by reference to depreciated replacement cost, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount.

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).

(c) Works of art: Fair value is determined by comparison to market evidence or other appropriate valuation techniques to determine fair value of artworks by an independent artwork valuer every 3 to 5 years to ensure the carrying amount does not materially differ from fair value.

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 includes assets held for sale, land and investment properties.

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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

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

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income 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 2025

	2025 \$	2024 \$
4.2 Right-of-use assets		
Carrying amount at start of period	6,287	22,578
Additions	28,210	-
Depreciation	(18,859)	(16,291)
Net carrying amount as at end of period	15,638	6,287

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

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 2025

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 2025

	2025 \$	2024 \$
5.1 Receivables		
Current		
Trade receivables	239,701	73,016
Allowance for impairment of trade receivables	(2,000)	(2,000)
Grants and Sponsorships	5,000	132,345
GST receivable	644,725	486,400
Restaurant and catering (a)	274,632	232,341
Vending commission	26,854	26,807
Car parking	18,234	16,476
Insurance claims	222,029	66,567
Total current	1,429,175	1,031,952
Non-current		
Restaurant and catering (a)	351,388	516,667
Total non-current	351,388	516,667
Total receivables at end of the period	1,780,563	1,548,619

(a) The Authority engages a third party to operate the café, function and catering services at Perth Zoo with revenue from the contractor based on a fixed rental and a percentage of sales revenue. The agreement also includes an amount repayable over the 10 year contract term for some fit out costs for the café, with the related receivable split between current and non-current.

Trade receivables are recognised at original invoice amount less any allowances for expected credit losses (ECLs). For trade receivables, the Authority has established a provision matrix that is based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and economic environment.

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 2025

	2025 \$	2024 \$
5.2 Amounts receivable for services (Holding Account)		
Current	1,020,000	1,020,000
Non-current	24,183,000	20,381,000
Total amounts receivable for services at end of period	25,203,000	21,401,000

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 cost, and are not considered to be impaired (i.e. there is no expected credit loss of the holding accounts).

5.3 Other assets		
Current		
Prepayments	103,320	122,682
Total current	103,320	122,682
Total other assets at end of period	103,320	122,682

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 2025

	2025 \$	2024 \$
5.4 Payables		
Current		
Trade payables (a)	721,709	515,284
FBT payable	4,540	2,808
Accrued salaries and wages	523,426	426,183
Total current	1,249,675	944,275
Total payables at end of period	1,249,675	944,275

(a) Trade payables include \$311,912 associated with capital works projects (\$264,968 in 2024)

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. 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 2025

	2025 \$	2024 \$
5.5 Contract liabilities		
Reconciliation of changes in contract liabilities		
Opening balance at start of the period	2,557,661	2,465,342
Additions	6,467,348	6,924,071
Income recognised in the reporting period	(6,406,073)	(6,831,752)
Closing balance at end of period	2,618,936	2,557,661
Current	2,616,086	2,551,961
Non-current	2,850	5,700

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 2025

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

	2025 \$	2024 \$
6.1 Cash and cash equivalents		
Cash and cash equivalents	21,457,053	20,522,213
Restricted cash and cash equivalents	1,195,350	1,276,750
Balance at end of period	22,652,403	21,798,963
Restricted cash and cash equivalents		
Current		
Grant funds	495,350	646,750
Non-current		
27th Pay allocation (a)	700,000	630,000

(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 2025

	2025 \$	2024 \$
6.2 Lease liabilities		
Not later than one year	3,666	8,871
Later than one year and not later than five years	12,282	-
	15,948	8,871
Current	3,666	8,871
Non-current	12,282	-
Balance at end of period	15,948	8,871

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 at 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).

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.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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.

	2025 \$	2024 \$
6.3 Finance costs		
Interest expense		
Interest expense on lease liabilities	1,381	404
Total interest expense	1,381	404
Loan discount expense		
Discount on repayable loan (a)	111,843	-
Total loan discount expense	111,843	-
Total finance costs expensed	113,224	404

(a) The Authority engages a third party to operate the café, function and catering services at Perth Zoo. The agreement includes an amount repayable over the 10 year contract term for some fit out costs for the café. The related receivable is split between current and non-current (Refer note 5.1).

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

	2025	2024
	\$	\$

6.4 Capital commitments

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

Within one year	1,388,876	15,774,601
	1,388,876	15,774,601

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Authority.

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

	2025 \$	2024 \$
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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:

Financial assets		
Cash and cash equivalents	21,457,053	20,522,213
Restricted cash and cash equivalents	1,195,350	1,276,750
Financial assets at amortised cost (a)	25,987,450	21,946,552
Total financial assets	48,639,853	43,745,515
Financial liabilities		
Financial liabilities at amortised cost (b)	1,261,083	950,338
Total financial liabilities	1,261,083	950,338

(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 2025

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.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

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 2025

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 2025

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:

	2025	2024
Compensation of members of the accountable authority		
Compensation band (\$)		
30,001 - 40,000	1	1
20,001 - 30,000	5	7
10,001 - 20,000	2	-
0 - 10,000	2	-
Total compensation of members of the accountable authority	\$178,959	\$183,060

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

Members of the accountable authority in 2025 included two Board members with terms ending in July 2024 and two new Board members with terms commencing in August 2024.

Compensation of senior officers		
Compensation band (\$)		
200,001 - 250,000	1	-
150,001 - 200,000	4	4
100,001 - 150,000	-	1
50,001 - 100,000	-	2
Total compensation of senior officers	\$984,310	\$965,126

No senior officers are members of the Pension Scheme.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

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.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

	2025 \$	2024 \$
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	90,252	82,800
8.7 Supplementary financial information		
(a) Write-offs		
During the reporting period \$170,803 was written off the Authority's asset register under the authority of:		
The accountable authority	170,803	277,858
	170,803	277,858
During the reporting period \$2,086 of damaged/obsolete retail shop inventory was written off under the authority of:		
The accountable authority	2,086	1,602
	2,086	1,602
(b) Losses through theft, defaults and other causes		
Storm damaged fencing infrastructure	-	8,135
Amount recovered through insurance proceeds	-	(8,135)
	-	-

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9. Explanatory statements

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 2025, and between the actual results for 2025 and 2024 are shown below.

The annual estimates are the estimates published in accordance with TI 9 Requirement 3 *Annual Estimates*.

Narratives are provided for key major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

1. Estimate and actual results for the current year:
 - Total Cost of Services of the annual estimates for the Statements of comprehensive income and Statement of cash flows (\$327,930); and
 - Total Assets of the annual estimates for the Statement of financial position (\$1,393,780).
2. Actual results for the current year and the previous year:
 - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (\$346,480); and
 - Total Assets for the previous year for the Statement of financial position (\$1,234,188).

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between actual and estimate	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
COST OF SERVICES						
Expenses						
Employee benefits expenses	A	17,834,000	19,187,564	16,785,501	1,353,564	2,402,063
Supplies and Services	1	9,073,000	11,665,922	11,965,053	2,592,922	(299,131)
Depreciation expense		4,821,000	4,971,740	4,647,691	150,740	324,049
Cost of retail shop sales		1,040,000	1,170,439	971,507	130,439	198,932
Net loss on disposal and derecognition of non-current assets		20,000	170,803	277,858	150,803	(107,055)
Finance costs		5,000	113,224	404	108,224	112,820
Total cost of services		32,793,000	37,279,692	34,648,014	4,486,692	2,631,678
Income						
Admissions	2 , B	12,000,000	9,309,284	12,256,206	(2,690,716)	(2,946,922)
Memberships	3 , C	2,866,000	2,225,054	2,770,838	(640,946)	(545,784)
Retail shop sales	4 , D	2,332,000	2,840,297	2,309,953	508,297	530,344
Grants, sponsorships and fundraising	5	917,000	1,380,481	1,628,052	463,481	(247,571)
Commercial activities	6	1,194,000	2,084,962	1,782,668	890,962	302,294
Interest revenue		100,000	373,587	314,807	273,587	58,780
Other income		42,000	49,768	252,097	7,768	(202,329)
Total income		19,451,000	18,263,433	21,314,621	(1,187,567)	(3,051,188)
Net cost of services		13,342,000	19,016,259	13,333,393	5,674,259	5,682,866

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between actual and estimate	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
Income from State Government						
Income from other public sector entities	7 , E	13,688,000	18,941,000	13,888,000	5,253,000	5,053,000
Resources received		15,000	2,959	10,956	(12,041)	(7,997)
Total Income from State Government		13,703,000	18,943,959	13,898,956	5,240,959	5,045,003
Surplus/(Deficit) for the period		361,000	(72,300)	565,563	(433,300)	(637,863)
Other comprehensive income						
<i>Items not reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	8 , F	1,300,000	18,086,650	1,752,562	16,786,650	16,334,088
Total other comprehensive income		1,300,000	18,086,650	1,752,562	16,786,650	16,334,088
Total comprehensive income for the period		1,661,000	18,014,350	2,318,125	16,353,350	15,696,225

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

- 1) Supplies and services were 29% (\$2,592,922) above the estimate. Higher than estimated increases impacted the cost of contracted services across a range of operational activities to support service delivery. Increases to both fixed and variable operating costs were offset by increased income from a range of commercial activities.
The record visitation levels resulted in increased operational costs and increases to costs of goods and services with the higher level of sales.
- 2) Admissions income was \$2,690,716 (22%) below the estimate as a result of the admissions revenue forgone during the Zoo4You State Government free entry initiative.
The free ticket initiative was available to WA residents from 8 September to 30 November 2024 inclusive. The State Government provided \$4.8 million additional funding to offset loss of revenue and increased costs during the initiative. Record annual visitation numbers supported growth in other commercial revenue streams.
- 3) Membership income was \$640,946 (22%) below the estimate due to discounted memberships offered to visitors during the Zoo4You free entry ticket initiative. Visitors were able to access a one-off discount on annual membership using the free entry ticket. This discount resulted in a significant 23% increase in member numbers during the initiative period with the aim of attracting new regular visitors and encouraging repeat visitation. Perth Zoo also provided existing members with extended expiry dates for the period of the free entry offer.
- 4) Retail shop sales were \$508,297 (22%) above the estimate due to increased sales volumes supported by the record visitation numbers of 937,880, a 17% increase from 2023-24.
Merchandising associated with an outdoor Dinosaur exhibition and a range of commercial and retail initiatives also contributed to the increased level of retail shop sales.
- 5) Grants, sponsorships and fundraising income of \$1,380,481 was 51% above the estimate. This was mainly due to accessing some additional grant funding that was not expected when the original budget was developed.
- 6) Income from commercial activities was \$890,962 (75%) above the estimate. Commercial revenue streams continue to grow through a range of contracts and partnerships.
Income from the lease arrangements for the café and function facilities also contributed to the growth in commercial returns.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

- 7) Income from other public sector entities was \$5,253,000 (38%) higher than the original estimate. This was due to the State Government providing \$4.8 million additional funding to support the loss of admissions revenue and increased operating costs during the Zoo4You free entry initiative.
- 8) The increase in the asset revaluation surplus was \$16.8 million higher than the original estimate. This was due to a significant revaluation increase of \$13 million to the land on which the Zoo is situated. Building and improvement assets were also revalued by \$4.8 million during the period, with \$3.6 million related to professional and project management fees which are now included in the value of this asset category.
- B) Admissions income was \$2,946,922 (24%) below the previous year as a result of the admissions revenue forgone during the Zoo4You State Government free entry initiative.
- The initiative was supported by additional funding from the State Government and resulted in record visitor numbers and provided a valuable opportunity to engage with many new visitors to the Zoo.
- C) Membership income was \$545,784 (20%) below the comparative year and impacted by a discounted offer during the Zoo4You free ticket offer where visitors were provided a one-off discount on an annual membership. This discounted initiative resulted in a significant increase in member numbers with the aim of supporting repeat visitation.

Major actual (2025) and comparative (2024) variance narratives:

- A) Employee benefits expenses were 14% (\$2,402,063) higher than the previous year. This was due to a combination of factors including a 5% increase in Award rates of pay covering the majority of employees and superannuation contributions increasing from 11% to 11.5% from 1 July 2024. Payroll costs also increased following receipt of grant funding during the period to support important wildlife conservation and conservation medicine activities including a significant increase in presentations of injured native wildlife requiring care and treatment by Perth Zoo's veterinary team. Employee benefits expenditure were also impacted by additional resources required to support the very high visitation numbers linked to the State Government's Zoo4You free entry initiative in support of cost of living relief.
- D) Retail shop sales of \$2,840,297 were \$530,344 (23%) above the previous year and supported by both the record visitation numbers and range of merchandising opportunities linked to Zoo events and activities.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

- E) Income from other public sector entities was \$5,053,000 (36%) above the previous year. This was due to the State Government providing additional funding to support the loss of admissions revenue and increased operating costs during the Zoo4You free entry initiative. Additional funding support was also provided to meet payroll Award rate increases that were higher than originally estimated.
- F) The increase in the asset revaluation surplus was \$16.3 million higher than the previous year. This was due to a significant revaluation increase of \$13 million to the land on which the Zoo is situated. The total revaluation of building and improvement assets of \$4.8 million during the period also included \$3.6 million related to professional and project management fees which are now included in the value of this asset category.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between actual and estimate	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
Assets						
Current Assets						
Cash and cash equivalents	9	16,579,000	21,457,053	20,522,213	4,878,053	934,840
Restricted cash and cash equivalents		125,000	495,350	646,750	370,350	(151,400)
Inventories		355,000	484,644	388,283	129,644	96,361
Receivables		997,000	1,429,175	1,031,952	432,175	397,223
Amounts receivable for services		1,020,000	1,020,000	1,020,000	-	-
Other assets		275,000	103,320	122,682	(171,680)	(19,362)
Total Current Assets		19,351,000	24,989,542	23,731,880	5,638,542	1,257,662
Non-Current Assets						
Restricted cash and cash equivalents		700,000	700,000	630,000	-	70,000
Receivables		455,000	351,388	516,667	(103,612)	(165,279)
Amounts receivable for services	G	24,182,000	24,183,000	20,381,000	1,000	3,802,000
Infrastructure, property, plant and equipment	10, H	94,587,000	108,197,948	78,152,976	13,610,948	30,044,973
Right-of-use assets		103,000	15,638	6,287	(87,362)	9,351
Total Non-Current Assets		120,027,000	133,447,974	99,686,930	13,420,974	33,761,045
Total Assets		139,378,000	158,437,516	123,418,810	19,059,516	35,018,707

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between actual and estimate	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
Liabilities						
Current Liabilities						
Payables		301,000	1,249,675	944,275	948,675	305,400
Employee related provisions		2,938,000	3,330,935	2,847,520	392,935	483,415
Lease liabilities		31,000	3,666	8,871	(27,334)	(5,205)
Contract liabilities		1,850,000	2,616,086	2,551,961	766,086	64,125
Total Current Liabilities		5,120,000	7,200,362	6,352,627	2,080,362	847,735
Non-Current Liabilities						
Employee related provisions		920,000	766,694	709,505	(153,306)	57,189
Lease liabilities		79,000	12,282	-	(66,718)	12,282
Contract liabilities		635,000	2,850	5,700	(632,150)	(2,850)
Total Non-Current Liabilities		1,634,000	781,826	715,205	(852,174)	66,621
Total Liabilities		6,754,000	7,982,188	7,067,832	1,228,188	914,356
Net Assets		132,624,000	150,455,328	116,350,978	17,831,328	34,104,351
Equity						
Contributed equity	I	84,829,000	84,909,220	68,819,220	80,220	16,090,000
Revaluation reserves	11, J	17,856,000	34,895,051	16,808,401	17,039,051	18,086,650
Accumulated surplus		29,939,000	30,651,057	30,723,357	712,057	(72,300)
Total Equity		132,624,000	150,455,328	116,350,978	17,831,328	34,104,350

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

- 9) The value of cash and cash equivalents at the end of the period was 29% (\$4,878,053) higher than estimated due to the receipt of some funding during the period that is required to meet future capital expenditure commitments. Funds on hand also include proceeds from grants, sponsorships and fundraising that are planned to be directed to future priorities in the Perth Zoo Master Plan and to support business development opportunities.
- 10) The value of infrastructure, property, plant and equipment at the end of the period was 14% (\$13,610,948) higher than estimated due to the significant revaluation of the land on which the Zoo is situated. The current use valuation has increased by \$13,065,000 to \$13,500,000.
- 11) The asset revaluation reserve at the end of the period was \$17 million higher than the original estimate. This was due to a significant revaluation increase of \$13 million to the land on which the Zoo is situated. Building and improvement assets were also revalued by \$4.8 million during the period, with \$3.6 million related to professional and project management fees which are now included in the value of this asset category.

Major actual (2025) and comparative (2024) variance narratives:

- G) Amounts receivable for services increased by \$3.8 million (19%) over the previous year. The increase is due the net impact of the accrual appropriation of \$4.8 million received for depreciation less the drawdown of \$1,020,000 from the holding account.
- H) The value of Infrastructure, property, plant and equipment increased by \$30,044,973 (38%) over the previous year. The increase to the asset base is due to the completion of construction of the Gibbon Crossing major project. This project provides a new and exciting exhibit that supports modern and contemporary Zoo design outcomes in support of animal welfare and visitor viewing opportunities. The project includes new visitor amenities around the main lake and new toilet and changing facilities in support of improved accessibility for visitors to Perth Zoo. There was also a \$13 million increase to the land valuation based on a revised current land use figure by the valuer. Building assets were also revalued by \$4.8 million during the period.
- I) Contributed equity increased by \$16,090,000 (23%) over the previous year. The increase is due to capital funding provided by the State Government for the asset investment program with \$15.3 million for the Gibbon Crossing major project that opened to the public at the end of the financial year.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

J) The asset revaluation reserve increased by \$18 million over the previous year. This was due to a significant revaluation increase of \$13.3 million to land including \$13 million to the land on which the Zoo is situated. Building and improvement assets were also revalued by \$4.8 million during the period, with \$3.6 million related to professional and project management fees which are now included in the value of this asset category.

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between actual and estimate	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
Cash flows from the State						
Government						
Funds from other public sector entities	12 , K	8,867,000	14,119,000	10,567,000	5,252,000	3,552,000
Capital appropriation	L	16,010,000	16,090,000	12,802,000	80,000	3,288,000
Holding account drawdown		1,020,000	1,020,000	1,020,000	-	-
Net cash provided by the State		25,897,000	31,229,000	24,389,000	5,332,000	6,840,000
Government						

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between actual and estimate	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
Utilised as follows:						
Cash flows from operating activities						
Payments						
Employee benefits	M	(17,764,000)	(18,544,143)	(16,642,990)	(780,143)	(1,901,153)
Supplies and services	13	(8,084,000)	(11,669,357)	(11,941,945)	(3,585,357)	272,588
Finance costs		(5,000)	(1,381)	(404)	3,619	(977)
GST payments on purchases	14	(2,056,000)	(2,574,523)	(2,319,138)	(518,523)	(255,385)
Other payments	15	(2,067,000)	(1,253,407)	(1,028,609)	813,593	(224,798)
Receipts						
Sale of goods and services	16 , N	19,358,000	17,067,481	19,291,511	(2,290,519)	(2,224,030)
Grants received	17 , O	-	662,403	186,681	662,403	475,722
Interest received	18	100,000	458,173	292,435	358,173	165,738
GST receipts from ATO		1,256,000	1,549,853	1,780,472	293,853	(230,619)
GST receipts on sales		800,000	871,363	810,488	71,363	60,875
Other receipts		42,000	49,768	252,097	7,768	(202,329)
Net cash used in operating activities		(8,420,000)	(13,383,770)	(9,319,402)	(4,963,770)	(4,064,368)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
Cash flows from investing activities						
Payments						
Purchase of non-current physical assets	P	(17,978,00)	(17,030,29)	(3,657,951)	947,671	(3,372,379)
Receipts						
Proceeds from lessee repayable loan		-	58,673	-	58,673	58,673
Proceeds from sale of non-current physical assets		-	1,000	-	1,000	1,000
Net cash used in investing activities		(17,978,000)	(16,970,656)	(13,657,951)	1,007,344	(3,312,706)
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(20,000)	(21,134)	(17,122)	(1,134)	(4,012)
Net cash used in financing activities		(20,000)	(21,134)	(17,122)	(1,134)	(4,012)
Net increase in cash and cash equivalents		(521,000)	853,440	1,394,526	1,374,440	(541,086)
Cash and cash equivalents at the beginning of the period		17,925,000	21,798,963	20,404,437	3,873,963	1,394,526
Cash and cash equivalents at the end of the period		17,404,000	22,652,403	21,798,963	5,248,403	853,440

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

Major estimate and actual (2025) variance narratives:

- 12) Receipt of funds from other public sector entities were \$5,252,000 (59%) over the estimate. This was due to the State Government providing an additional \$4.8 million to deliver the State Government cost of living relief initiative to provide WA residents with free entry tickets to the Zoo. The free ticket initiative was available to WA residents during September to November 2024 inclusive.
- 13) Payments for supplies and services were 44% (\$3,585,358) above the estimate. This was due to a range of additional costs linked to servicing the record visitor numbers, supporting commercial opportunities and to continue to grow commercial revenue streams.
- 14) GST payments on purchases were \$518,523 (25%) above the estimate due to the increased level of capital investment activity. All payments on purchases are claimable back from the ATO and reflected in the increased GST receipts from the ATO.
- 15) Other payments were \$813,593 (39%) below the estimate due to funds being redirected to payments for supplies and services.
- 16) Receipts from the sale of goods and services were 12% lower than the estimate as a result of the admissions revenue forgone during the Zoo4You State Government free entry initiative.

17) Receipts from grants of \$662,403 were not expected when the budget was developed. The grants received support important conservation of wildlife initiatives.

18) Interest receipts were impacted by the higher than expected level of funds on hand as plans are developed for future capital and business development opportunities.

Major actual (2025) and comparative (2024) variance narratives:

- K) Receipt of funds from other public sector entities increased by \$3,552,000 (34%) over the previous year. This was due to the State Government providing an additional \$4.8 million to deliver the State Government cost of living relief initiative. Additional funding was also received to support payroll Award rate increases.
- L) Receipt of capital appropriations were \$3,288,000 (26%) above the comparative year due the major construction project for the Gibbon Crossing and associated visitor amenity around the main lake and the main lawn areas.
- M) Employee benefits expenses were 11% (\$1,901,153) higher than the previous year. This was due to a combination of factors including a 5% increase in Award rates of pay covering the majority of employees and superannuation contributions increasing from 11% to 11.5 % from 1 July 2024. Payroll costs also increased following receipt of grant funding during the period.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2025

- N) Receipts from the sale of goods and services were 12% (\$2,224,030) lower than the estimate due to the admissions revenue forgone during the Zoo4You State Government free entry initiative. Additional funding from Government was provided to support the implementation of the Zoo4You free ticket offer.
- O) Receipts from grants of \$475,722 were not expected when the budget was developed. Grants were received to support important conservation of wildlife initiatives including support for veterinary care of cockatoos and other threatened species.
- P) Payments for the purchase of non-current physical assets increased by over \$3.3 million. The current year included significant construction costs for the new Gibbon Crossing and upgrades to visitor amenity.



Key Performance Indicators

Zoological Parks Authority

Certification of Key Performance Indicators

For the financial year ended 30 June 2025

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 financial year ended 30 June 2025.



Marion Fulker AM
Chair

Date: 11 September 2025



Tully Carmady
Deputy Chair

Date: 11 September 2025

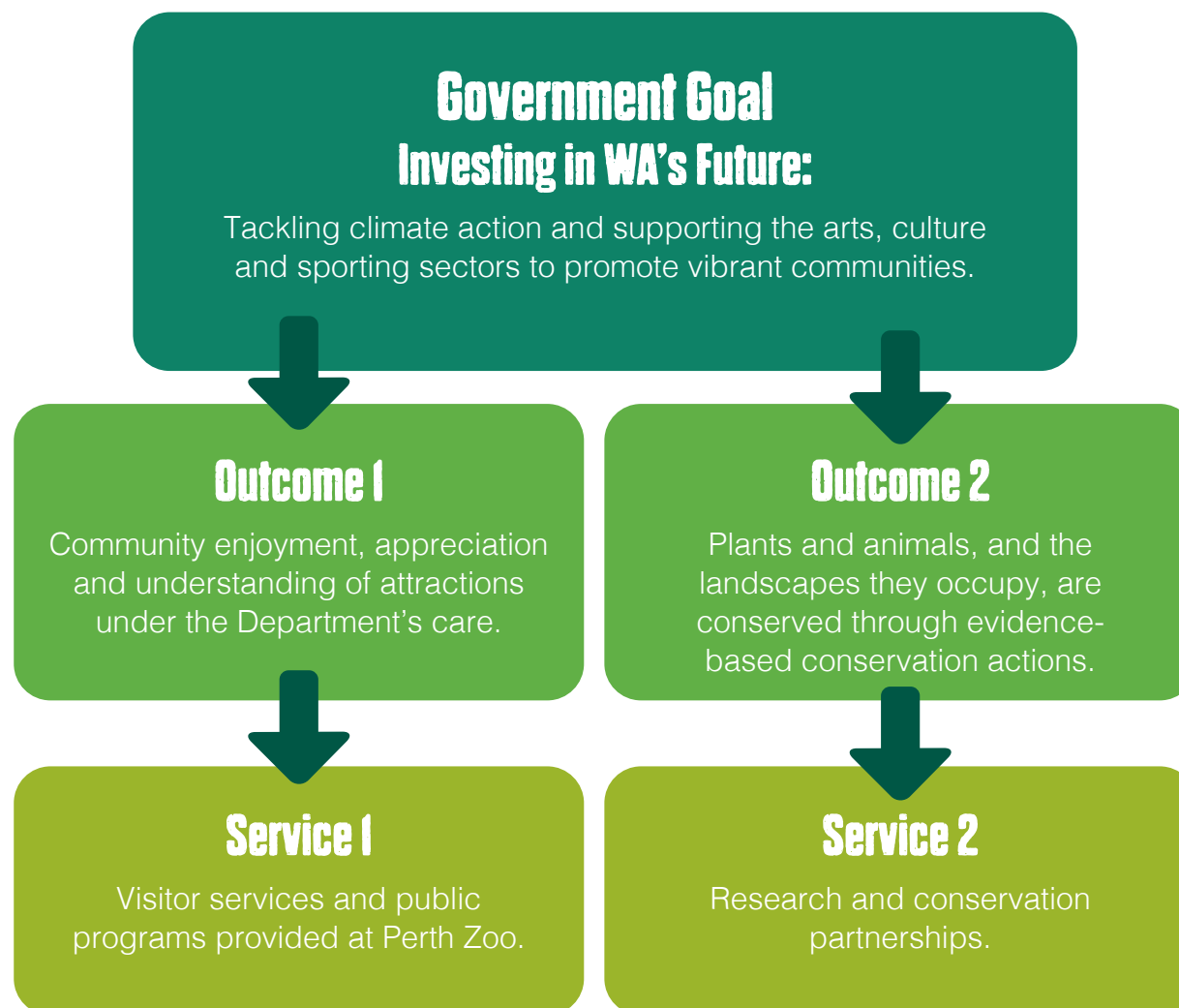


Key Performance Indicators

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.



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. Online surveys accessed via an onsite QR Code were completed by visitors throughout 2024-25 as part of an "Always On" survey available to visitors. This survey methodology was introduced in 2023-24 for this indicator, replacing the previous annual face to face surveys that were conducted onsite during

April/May each year with randomly selected Zoo patrons over 16 years of age. The "Always On" survey provides a more contemporary survey methodology and enables visitor satisfaction feedback to be captured throughout the year rather than at a point in time.

Details of the survey sampling are as follows:

	2022	2023	2024	2025
Population*	689,273	798,271	804,763	937,880
Desired Sample	500	500	500	500
Achieved Sample	549	492	2,378	2,637
Sampling Error	±4.2%	±4.4%	±3.0%	±3.0%
Response Rate	88%	91%	N/A	N/A
Confidence Interval	95%	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?"	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target
Average level of visitor satisfaction	90%	90%	86%	83%	85%

Note to this Indicator

Perth Zoo continues to achieve high visitor satisfaction with an average level of visitor satisfaction survey result of 83%. While slightly below target and below recent years, the level remains consistently high. With the change in 2023-24 to the visitor survey methodology from an annual point in time face-to-face intercept survey to a more contemporary online survey, a lower average level of visitor satisfaction was anticipated. The online survey provides valuable real time visitor insights and the ability to more effectively monitor and respond to visitor feedback.

Perth Zoo welcomed a record 937,880 visitors in 2024-25, significantly exceeding the previous record of 804,763 achieved last year. Visitors included Zoo members, families, general public, local community, students and tourists. The record visitation in 2024-25 was supported by the WA state government cost of living relief initiative Zoo4You that provided everyone in WA, 15 years and over, with four free tickets to Perth Zoo between 9 September to 30 November 2024. This initiative was well supported by the WA community, providing wider accessibility to the Zoo and the opportunity for Perth Zoo to engage with many visitors for the first time. A total of 413,837 people visited the Zoo during the free offer initiative.

Member numbers peaked at nearly 47,000, with over 9,000 memberships sold during the Zoo4You initiative and attracting many new members to Perth Zoo. Existing members had their memberships extended during the initiative period. Visitor satisfaction is influenced by a range of factors from arrival and entry to the Zoo through to the experiences while at the Zoo. 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 90% of survey respondents indicated they were satisfied with their visit to Perth Zoo and 75% were very or extremely satisfied

Achieving and maintaining high levels of visitor satisfaction supports new and repeat visitation, attracts loyal and passionate members and provides opportunities to increase revenue generation capacity to support Zoo operations. Perth Zoo was also able to effectively engage and communicate with visitors while managing the construction of the exciting new Gibbon Crossing major construction project. The visitor satisfaction levels indicate that despite visitor impacts from construction work and activities to transform the Zoo, visitors continue to be very 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target
Total visitors admitted to the Zoo	689,273	798,271	804,763	937,880	765,000
Total cost of service 1 (\$'000's)	\$26,672	\$28,811	\$29,981	\$33,731	\$30,104
Average cost per visitor	\$38.69	\$36.09	\$37.25	\$35.96	\$39.35



Key Performance Indicators

Note to this Indicator

The average cost per visitor of \$35.96 was 9% below the target and the result of a combination of higher operating costs and achieving record visitor numbers. The service delivery costs were 12% above target due to higher operational costs linked to payroll and service contractor cost increases and business development opportunities in support of increased revenue generation. Aligned to its strategic plan, the Zoo continues to progress significant transformation in business operations, organisational change complemented by major investment in capital developments.

The record 937,880 visitors represented a 17% increase over the previous highest annual visitation of 804,763 achieved in the previous year. The record visitation was supported by the State Government cost of living relief initiative to provide WA residents with free entry tickets to the Zoo. The free ticket initiative was available to WA residents from 9 September to 30 November 2024

inclusive. Support from the WA state government was received for the impact on normal admissions revenue from the free entry initiative. Perth Zoo's membership program continues to support new and repeat visitation. Member numbers increased to 39,828 in June 2025 compared to 38,776 members in June 2024.

Cost increases were supported by increases in income in a range of commercial revenue streams during the period to support the funding of the higher service delivery costs. Opportunities continue to be explored to develop increased visitation from the tourism sector. Revenue returns from recent capital investments such as the new café and function facilities assist in offsetting operational cost pressures. The Zoo Shop continues to perform very well with sales of \$2.8 million, an increase of 23% over the previous year.

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.

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target
Western Swamp Tortoise	70	47	52	39	30
Numbat	14	14	14	13	12
Dibbler	50	49	N/A*	N/A*	N/A*

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

* The Dibbler breeding program ceased after the 2022-23 breeding season due to no suitable translocation sites being identified. In November 2023, all remaining Dibblers held at Perth Zoo were released to Dirk Hartog Island to conclude this successful breeding program.

Key Performance Indicators

Note to this Indicator

Annual targets are based on those set by the species recovery programs managed through DBCA for each species. The number of Western Swamp Tortoises and Numbats bred during 2024-25 was above the targets for each species.

Western Swamp Tortoise breeding resulted in 39 hatchlings. Breeding outcomes are being managed in alignment with recommendations from the recovery team and a trial of ground nest incubation versus artificial incubation continued. This will support and inform ongoing breeding recommendations and the results this year continue the breeding success achieved over many years for this species.

Breeding outcomes for the Numbat remained consistent to previous years with a total of 13 animals produced against the target of 12.

Research continued for both species in 2024-25 and included collaborations with researchers covering a range of topics providing valuable information to support breeding and conservation outcomes for these species.

Key Performance Indicators

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.

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Target
Number of research communications produced	20.00	20.67	24.67	27.00	22.33
Total FTEs to produce research communications	18.23	18.85	19.76	20.56	20.01
Research communications produced per FTE	1.10	1.10	1.25	1.31	1.12

Key Performance Indicators

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 resourcing available for research and therefore is influenced by the level of external grants and other funding and resources that the Authority is able to access for this work.

During 2024-25 there were 27 research communications produced resulting in a three year rolling average of 27 communications against the target of 22.33. This resulted in a total of 1.31 communications produced per FTE against the target of 1.12. Research communications during the period included seven scientific papers, five book chapters, seven conference presentations/workshops, two student theses, two major article and four university lectures as part of accredited tertiary courses.

The three year rolling average results this year reflect the increased activity over recent years in support of this indicator. The range and number of research communications reflect the collaborative effort and lead time 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. Research communications this year involved contributions from a range of areas including veterinary and research staff, Perth Zoo Science program and the life sciences areas of the Zoo.

Zoological Parks Authority Board and Committee Fees

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

Table 1. Zoological Parks Authority Board

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration ***
Chair	Mrs Marion Fulker AM	Annual (paid fortnightly)	12 months	1 Oct 2023 - 30 Sep 2025	\$31,750 per annum	\$35,292.05
Deputy Chair	Mr Tully Carmady	Annual (paid fortnightly)	12 months	10 Jun 2024 - 28 Feb 2026	\$19,050 per annum	\$20,768.17
Member	Mr Jamie Fini ¹	Annual (paid fortnightly)	11.5 months	30 Aug 2021 - 30 Nov 2024	\$19,050 per annum	\$20,279.57
Member	Professor Kristin Warren	Annual (paid fortnightly)	12 months	16 Dec 2024 - 30 Nov 2026	\$19,050 per annum	\$20,768.17
Member	Ms Vanessa Martin	Annual (paid fortnightly)	12 months	10 Jun 2024 - 28 Feb 2026	\$19,050 per annum	\$20,768.17
Member	Ms Megan Keep	Annual (paid fortnightly)	12 months	10 Jun 2024 - 28 Feb 2026	\$19,050 per annum	\$21,175.36
Member	Mr Travis Robinson	Annual (paid fortnightly)	10 months	1 Oct 2023 - 30 Sep 2025	\$19,050 per annum	\$17,671.46
Member	Mr John Pirie	Annual (paid fortnightly)	10 months	22 Aug 2024 - 31 Jul 2026	\$19,050 per annum	\$17,671.46
Member	Ms Davina Bester ²	Annual (paid fortnightly)	1 month	22 Aug 2024 - 31 Jul 2026	\$19,050 per annum	\$2,282.37
Member	Mr Ronnie Hurst ²	Annual (paid fortnightly)	1 month	1 Nov 2022 - 31 Jul 2025	\$19,050 per annum	\$2,282.37

Zoological Parks Authority Board and Committee Fees

Table 1. Zoological Parks Authority Board

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration ***
Management representative	Mr Stuart Smith	N/A	12 months	1 Jul 2024 - 30 Jun 2025	Nil	\$0.00
Management representative	Mr David van Ooran	N/A	12 months	1 Jul 2024 - 30 Jun 2025	Nil	\$0.00
					Total	\$178 ,959.15

* Refers to membership period during 2024-25 and not entire tenure on Board.

** Refers to term of appointment of member's current terms.

*** Remuneration amounts include applicable superannuation.

¹ This Members' term expired on 29 August 2024, but they continued as a Board Member for a period of 3 months (to 30 November 2024), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001. The Member was subsequently reappointed to the Board for a new term, 16 December 2024 to 30 November 2026.

² These Members' terms expired on 30 April 2024, but they continued as Board Members for a period of 3 months (to 31 July 2024), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001.

Zoological Parks Authority Board and Committee Fees

Table 2. Audit, Finance and Risk Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration
Chair	Mr Tully Carmady	Annual (paid fortnightly)	12 months	10 Jun 2024 - 28 Feb 2026	See Table 1 ^	See Table 1 ^
Member	Ms Vanessa Martin	Annual (paid fortnightly)	12 months	10 Jun 2024 - 28 Feb 2026	See Table 1 ^	See Table 1 ^
Member	Mr John Pirie	Annual (paid fortnightly)	10 months	22 Aug 2024 - 31 Jul 2026	See Table 1 ^	See Table 1 ^
Member	Mr Ronnie Hurst ¹	Annual (paid fortnightly)	1 month	1 Nov 2022 - 31 Jul 2024	See Table 1 ^	See Table 1 ^
Management representative	Mr Stuart Smith	N/A	12 months	1 Jul 2024 - 30 Jun 2025	Nil	\$0.00
Management representative	Mr David van Ooran	N/A	12 months	1 Jul 2024 - 30 Jun 2025	Nil	\$0.00
Management representative	Ms Melanie Price	N/A	12 months	1 Jul 2024 - 30 Jun 2025	Nil	\$0.00
					Total	\$0.00 (excluding ^)

* Refers to membership period during 2024-25 and not entire tenure.

** Refers to term of appointment of member's current terms.

¹This Members' terms expired on 30 April 2024, but they continued as Board Members for a period of 3 months (to 31 July 2024), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001.

^ Total remuneration for Board members including any subcommittees attended by Board Members is reported at Table 1 – Zoological Parks Authority Board.

Zoological Parks Authority Board and Committee Fees

Table 3. Animal Ethics Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration
Chair	Mr David van Ooran	N/A	12 months	Jul 2024 – Jun 2025	Nil	\$0.00
Member - Acting Director Life Sciences	Mr John Lemon	N/A	12 months	Jul 2024 – Jun 2025	Nil	\$0.00
Member - Perth Zoo Science Program Leader – Category B	Dr Harriet Mills	N/A	12 months	Jul 2024 – Jun 2025	Nil	\$0.00
Member – Category A	Dr Rebecca Vaughan-Higgins	N/A	12 months	Jul 2024 – Jun 2025	Nil	\$0.00
Member – Category A proxy	Dr Katja Geschke	N/A	12 months	Jul 2024 – Jun 2025	Nil	\$0.00
Member – Category A proxy	Dr Cree Monaghan	N/A	5 months	Feb 2025 – Jun 2025	Nil	\$0.00
Member – Board member – Category B proxy	Prof Kristin Warren	Annual (paid fortnightly)	12 months	Jul 2024 – Jun 2025	See Table 1 ^	See Table 1 ^
Member	Category C	Per meeting	12 months	Jul 2024 – Jun 2025	\$230.00	\$0.00
Member	Category C	Per meeting	12 months	Jul 2024 – Jun 2025	\$230.00	\$920.00
Member	Category D	Per meeting	12 months	Jul 2024 – Jun 2025	\$230.00	\$920.00

Zoological Parks Authority Board and Committee Fees

Table 3. Animal Ethics Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration
Member	Category D	Per meeting	9 months	Oct 2024 – Jun 2025	\$230.00	\$230.00
Member – Keeper Representative	Ms Leanne Kelman Technical Officer Zoology	N/A	12 months	Jul 2024 – Jun 2025	Nil	0.00
Member – Proxy Keeper Representative	Dr Alex Miller - Technical Officer Zoology	N/A	12 months	Jul 2024 – Jun 2025	Nil	0.00
Member – Proxy Keeper Representative	Mr Mark Tyler - Senior Technical Officer Zoology	N/A	12 months	Jul 2024 – Jun 2025	Nil	0.00
Member –Animal Behaviour and Welfare	Ms Emily Polla	N/A	5 months	Jul 2024 – Nov 2024	Nil	0.00
Member – Project Officer Animal Welfare	Ms Melanie Mirville	N/A	4 months	Mar 2025 – Jun 2025	Nil	0.00
Executive Officer to AEC	Ms Tracy Cross	N/A	12 months	Jul 2024 – Jun 2025	Nil	0.00
					Total	\$2,070.00 (excluding ^)

* Refers to membership period during 2024-25 and not entire tenure.

** Refers to term of appointment to subcommittee of Board.

^ Total remuneration for Board members including any subcommittees attended by Board Members is reported at Table 1 – Zoological Parks Authority Board.

Zoological Parks Authority Board and Committee Fees

Table 4. People & Culture Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration
Chair	Mrs Marion Fulker AM	Annual (paid fortnightly)	12 months	2 Apr 2024 – 30 Jun 2025	See Table 1 ^	See Table 1 ^
Member	Mr Tully Carmady	Annual (paid fortnightly)	12 months	2 Apr 2024 – 30 Jun 2025	See Table 1 ^	See Table 1 ^
Member	Professor Kristin Warren	Annual (paid fortnightly)	12 months	2 Apr 2024 – 30 Jun 2025	See Table 1 ^	See Table 1 ^
Management representative	Mr David van Ooran	N/A	12 months	2 Apr 2024 – 30 Jun 2025	Nil	\$0.00
Management representative	Ms Lydia Guirguis	N/A	12 months	2 Apr 2024 – 30 Jun 2025	Nil	\$0.00
					Total	\$0.00 (excluding^)

* Refers to membership period during 2024-25 and not entire tenure.

** Refers to term of appointment to subcommittee of Board.

^ Total remuneration for Board members including any subcommittees attended by Board Members is reported at Table 1 – Zoological Parks Authority Board.

Zoological Parks Authority Board and Committee Fees

Table 5: Funding & Fundraising Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2024-25 actual remuneration
Chair	Mrs Marion Fulker AM	Annual (paid fortnightly)	7 months	5 Dec 2024 – 30 Jun 2025	See Table 1 ^	See Table 1 ^
Member	Ms Megan Keep	Annual (paid fortnightly)	7 months	5 Dec 2024 – 30 Jun 2025	See Table 1 ^	See Table 1 ^
Member	Mr Travis Robinson	Annual (paid fortnightly)	7 months	5 Dec 2024 – 30 Jun 2025	See Table 1 ^	See Table 1 ^
Management representative	Mr David van Ooran	N/A	7 months	5 Dec 2024 – 30 Jun 2025	Nil	\$0.00
Management representative	Mr Niklas Mittmann	N/A	7 months	5 Dec 2024 – 30 Jun 2025	Nil	\$0.00
Management representative	Ms Kathryn Caldwell	N/A	7 months	5 Dec 2024 – 30 Jun 2025	Nil	\$0.00
					Total	\$0.00 (excluding^)

* Refers to membership period during 2024-25 and not entire tenure on Board.

** Refers to term of appointment to subcommittee of Board.

^ Total remuneration for Board members including any subcommittees attended by Board Members is reported at Table 1 – Zoological Parks Authority Board.

Ministerial Directives

No Ministerial directives were received during the financial year.



Other Legal Requirements

Unauthorised use 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. One employee inadvertently used the corporate credit card instead of their personal card for one transaction. No matters were referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amount and the nature of the expenditure was immaterial and characteristic of an honest mistake. The amount was immediately repaid by the cardholder the same day of the transaction so no debt arose and no amounts are outstanding at the end of the reporting period.

	2024-25
Aggregate amount of personal use expenditure for the reporting period.	\$3.20
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	\$3.20 Nil
Aggregate amount of personal use expenditure settled after the due date (after 5 working days).	Nil 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 2024-25 was \$538,132.

Expenditure	Supplier	Amount	Total
Advertising agencies	Nil		\$Nil
Market research organisations	Painted Dog Research Pty Ltd	\$61,226	\$61,226
Polling organisations	Nil		\$Nil
Direct mail organisations			\$21,700
	Intuit Mailchimp	\$21,700	
Media advertising organisations			\$455,206
Media advertising organisations	Initiative Media Australia Pty Ltd	\$453,396	
	Facebook	\$1,810	
Grand Total			\$538,132



Other Legal Requirements

Disability Access and Inclusion

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

- A new Changing Places facility was constructed, enabling people with disability high support needs access to suitable, safe and private facilities.
- Within the Master Plan, the second phase of the Parkland Heart precinct and Gibbon Crossing projects were completed in accordance with accessibility compliance.
- Uneven pathways across the Zoo have been levelled, reducing trip hazards and increasing accessibility for mobility scooters, wheelchairs and strollers.
- The Zoo welcomed 5,854 carers (Companion Card Holders) to the Zoo free of charge.

Compliance with Public Sector Standards and Ethical Codes

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994 Section 31 (1)

Public Sector Standards: 0 claims of a breach of standard were lodged in 2024-25.

Code of Conduct: 3 allegations for Breach of Code of Conduct were raised in 2024-25.

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 DBCA intranet and it is an integrated part of induction 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. In partnership with Equal Opportunity Commission WA, this year Perth Zoo continued to offer Workplace Culture – Discrimination, Harassment and Bullying training to staff.

This course aims to provide participants with an understanding of discrimination, harassment, bullying and victimisation, workplace culture, responsibility, and liability. It also provided the tools to respond to and prevent harassment and bullying in the workplace.

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 how records are to be created, used, managed and stored. Perth Zoo addresses its compliance with the State Records Commission Standard 2 Record Keeping Plans: Principle 6 – Compliance as follows:

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once every five years. The electronic documents and records management system (EDRMS) is monitored and reported on to evaluate progress towards improved electronic record keeping practices and compliance.
2. The organisation conducts a record keeping training program. Perth Zoo continues to deliver ongoing training and support for record keeping and refresher training is provided. Training material and recordkeeping resources are provided on the Zoo's intranet and via the departmental training portal.
3. The efficiency and effectiveness of the record keeping training program is reviewed periodically. Formal feedback received from training sessions is used to enhance future training programs. Resources such as manuals and user guides are provided as part of the training and are reviewed and updated regularly.

4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan. All Perth Zoo staff have record keeping responsibilities and 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 no Freedom of Information (FOI) requests. 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 233 people in 2024-25 and 171.77 fulltime equivalents (FTE) as at the end of June 2025.

Employee Profile	2024-25	2023-24	2022-23
Permanent Full Time	93	93	90
Permanent Part Time	39	29	29
Fixed Term Full Time	22	19	17
Fixed Term Part Time	19	27	22
Casual	55	48	46
Trainee	5	8	8
Total head count	233	224	212
Full time equivalent (FTE)	171.77	160.43	156.36

For the 2024-25 reporting period, 59 appointments were made including contracts converted to permanent employment under the provisions of the relevant industrial agreements. Twenty-eight of these were permanent appointments, and 31 processes were either fixed-term or casual appointments.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff
Working Part time	39	19	25%
Purchased Leave Arrangements	5	0	2.15%

*Total Staff = 233 (based on financial year end head count)



Other Legal Requirements

The Zoo recorded a total of 27 cessations in 2024-25 (representing staff 11.5% turnover, and 9.5% turnover excluding casuals) compared to 20 staff in 2023-24 (8.93% staff turnover).

Workforce Diversity	Achieved 2024-25 %	DBCA Target* 2024-25 %	Achieved 2023-24 %
Women in management Tier 1	N/A	N/A	NA
Women in management Tier 2 & 3	60	50	75
Indigenous Australians	2.46	3.7	4
People with disabilities	3.0	5	3.14
People from culturally diverse backgrounds	8.15	15.5	6.3
Youth (15 to 24 years)	10.73	5.8	10.71

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



Other Legal Requirements

Industrial Relations

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

	Permanent	Contract	Casual	Proportion of Total Staff %
Government Officers	115	46	54	92.27
Gardeners	16	0	1	7.3
Building & Engineering Trades	1	0	0	0.43
Common Law Contracts	0	0	0	0
Total	132	46	55	100



Government Policy Requirements

Multicultural Policy Framework

As part of its commitment to achieving and fostering a diverse and inclusive workforce, Perth Zoo as 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 2024-25 included raising awareness of a variety of inclusion events, including Harmony Week, NAIDOC week and Pride Month. Perth Zoo also marched in the Perth WA PrideFEST for its second year and again won an award for Best Float.

The Zoo promoted diversity through:

- providing staff with access to the SBS Core Inclusion online course (which raises awareness of bias and discrimination and promotes building a workplace and community that is diverse, inclusive and fair for everyone),
- ensuring staff complete DBCA's Workplace Discrimination and Harassment course every five years,
- providing additional training by the Equal Opportunity Commission in relation to Workplace Discrimination and improving Workplace culture,
- commencing the development of a dedicated Aboriginal Employment Action Plan.



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 basis and Health and Safety is reported on regularly to the ZPA Board. The Zoo has Health and Safety Representatives who represent their dedicated workgroup, and all 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 that resulted in a workers' compensation claim during 2024-25 was 10.

The Zoo's performance in 2024-25 against targets set out in the Public Sector Commissioner's Circular 2012-05, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector is shown in the table below.

Measure	Actual results	Actual results	Actual results	Results against Target for 2024-25	
	2024-25	2023-24	2022-23	Target	Comment
Number of fatalities	0	0	0	0	Achieved
#Lost time injury and disease incidence rate	5.12%	6.25	5.85	0 to 10% reduction in incidence rate	Not met
^Lost time injury severity rate	0	10%	60%	0 to 10% reduction in incidence rate	Not met
Percentage and numbers of injured workers returned to work within 13 weeks'	100%	100%	100%	Greater than or equal to 80%	Achieved
Percentage and numbers of injured workers returned to work within 26 weeks'	80%	100%	100%	Greater than or equal to 80%	Achieved
Percentage of managers trained in work health and safety, injury management, including refresher training.	84.61%	100%	85%	Greater than equal to 80%	Achieved

Government Policy 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 to June 2022.

The executive summary report was published in September 2022. The department 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.

In 2024–25, the department progressed a number of initiatives including:

- the implementation of a new corporate structure to strengthen horizontal connections, improve governance, and enable a more strategic approach to decision-making within the department
- the development of a Communities of Practice framework to support collaboration and information sharing for common areas of activity among business areas
- the development of a Strategic Workforce Planning framework to inform and support effective workforce planning.



Government Policy Requirements

Agency Capability Review Requirements

Perth Zoo continues to advance its organisational capability through a series of strategic initiatives aligned with the wider department priorities. These initiatives reflect a commitment to improved leadership, integrated planning, enhanced service delivery, and workforce sustainability. The following progress updates highlight key developments that support the Zoo's long-term vision and readiness for future challenges.

Initiatives	Progress update
Improved collegial leadership	- At ZPA, an Extended Leadership Group Forum was established to strengthen collaboration and shared accountability across senior leaders. This initiative supports a more unified and strategic approach to decision-making and leadership development. - ZPA, as part of DBCA, is aligned with the department's new governance structure, which reinforces the importance of collegial leadership focused on strategic matters and priorities.
Integrated strategic approach	- At ZPA, a new People, Safety and Culture operational planning commitment was introduced into its operational plan to reinforce leadership capability development and cultural alignment. This initiative reflects ZPA's ongoing dedication to strategic integration and workforce development. - As part of DBCA, ZPA is aligned with the department's new strategic plan, Strategic Directions 2025–2029, which is in the final stages of development and approval. Once launched, it will replace Strategic Directions 2022–2025 and complement ongoing actions from the Agency Capability Review and the recently released Our Priorities for Government 2025–2029.
Improved workforce planning	- ZPA has introduced a succession and workforce planning process to strengthen internal capability and ensure long-term capability sustainability. This process will continue to evolve as part of ZPA's ongoing commitment to leadership and organisational development. - As part of DBCA, ZPA is aligned with the department's Workforce Planning Framework, introduced in 2024, which provides a consistent and sustainable approach to workforce planning across the agency. The interim Workforce Plan 2024–2025 identifies key workforce risks and gaps impacting business performance, with a focus on two priority areas leading into the next strategic cycle. Current initiatives are underway to align workforce planning with Strategic Directions 2025–2029, ensuring the department is equipped to meet future challenges through a capable and agile workforce.

Government Policy Requirements

Workforce Diversification and Inclusion Strategy

Perth Zoo is committed to fostering a diverse, inclusive, and respectful workplace that reflects the Western Australian community we serve. We are dedicated to building a workplace culture where all employees feel safe, valued, and supported to thrive, regardless of background, identity, or lived experience.

Over the past year, we have made progress in advancing workplace inclusion, integrity, and representation across all diversity groups. Key achievements include:

- Celebration and recognition of diversity: Through a range of Zoo-wide events and cultural observances, we have enhanced awareness, respect, and celebration of diverse identities and experiences across the organisation.
- Accessible equity and diversity resources: A dedicated suite of intranet resources focused on equity, diversity, and inclusion was developed to provide staff with meaningful supports, inspiring stories from colleagues, and easy access to key information.

As Perth Zoo continues to grow, our strategies will remain responsive to emerging needs and aligned with best practice across the public sector.

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994 Section 31 (1)

- Public Sector Standards: 0 breach claims lodged (2024–2025)
- Code of Conduct: 3 breach allegations raised (2024–2025)

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 DBCA intranet and it is an integrated part of induction 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. In partnership with Equal Opportunity Commission WA, this year Perth Zoo continued to offer Workplace Culture – Discrimination, Harassment and Bullying training to staff.

This course aims to provide participants with an understanding of discrimination, harassment, bullying and victimisation, workplace culture, responsibility, and liability. It also provided the tools to respond to and prevent harassment and bullying in the workplace.



Bopha, Sunbear



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