2026 ANNUAL REPORT

ZOOLOGICAL PARKS AUTHORITY

GOVERNMENT OF WESTERN AUSTRALIA

Department of **Biodiversity, Conservation and Attractions**

Perth Zoo
SAVING WILDLIFE

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 and present.

Numbat

In line with State Government requirements, Perth Zoo's annual report – The Zoological Parks Authority Annual Report 2025-26 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.

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Zoological Parks Authority Annual Report 2025-26

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Statement of Compliance

For the Year Ended 30 June 2026

To the Hon Matthew Swinbourn MLC
Minister for the Environment

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Zoological Parks Authority for the financial year ended 30 June 2026.

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 the Australian Accounting Standards Board.

Mr Travis Robinson
ZPA Chair

Date: 9 September 2026

Mr John Pirie
Member

Date: 9 September 2026

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Perth Zoo Highlights

Caring for over **1300** animals across 130 species

347 wild black cockatoos treated

More than **17** global conservation projects

45,362 volunteer hours

44,693 children and educators attended in school groups

$10 million Masterplan Funding

38,642 members

20 habitat upgrades

ADMIT ONE
PERTH ZOO
729,513 visits

7,108 carers attended for free

$8 million of free media coverage, reaching more than **50** million people

15 new tree species introduced to the botanical garden

74 animals released into the wild

SWAN BANK
Perth Zoo
$2,745,200 in donations

2,946 participants in the Indigenous Educational Programs

Care for **77** Threatened or endangered species

Reduced groundwater consumption by **55,000** kilolitres

508,877 Cumulative Social Media Followers

About Zoological Parks Authority

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

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 the 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

Foreword

ZPA Board Chair
Mr Travis Robinson

Executive Director
David van Ooran

This year was historical for Perth Zoo in more ways than one – we closed significant chapters but opened new ones. In 2025-26, we welcomed almost 730,000 visitors through our gates. On Mothers' Day, more than 8,000 people visited Perth Zoo, our highest Mothers' Day attendance in 11 years. It was a wonderful reminder of how important the Zoo is as a place for creating meaningful experiences and connection with nature, and each other.

Importantly, it was a remarkable year for conservation.

Perth Zoo celebrated the world-first successful hatching of a critically endangered Western Ground Parrot chick. The historical breakthrough was thanks to a decade of dedicated research and expert care in collaboration with our wider-departmental colleagues and local partners.

We are incredibly proud to be part of this world-first conservation success for the elusive species.

Our conservation work continued across the year through our Native Species Breeding Program (NSBP), which continued to breed and release some of our State's most precious wildlife. This year, 70 critically endangered White-bellied Frogs and four endangered Numbats were released into wild habitat. This set a new record in motion, as we hit over 6,000 Zoo-bred or reared animals released into the wild since NSBP's inception 30 years ago.

Meanwhile, not only did Perth Zoo's veterinary department undertake more than 1,000 procedures on zoo animals, the team also delivered critical care for injured and threatened wildlife, continuing to take a leading role in black cockatoo conservation medicine. This year, 347 endangered black cockatoos were brought into our hospital for lifesaving surgeries, medical treatment and ongoing hospitalisation.

Of course, this year also brought one of the most historic moments in Perth Zoo's 127-year history, as we closed our chapter on Asian Elephants.

We were incredibly proud to safely transfer our final bull elephant, Putra Mas, to the open-range Monarto Safari Park in South Australia.

Accompanied by an expert team of elephant keepers and senior veterinarians, Putra Mas travelled across the Nullarbor to become part of Monarto Safari Park's founding herd.

This moment was years in the making, taking careful planning, expert care and enormous collaboration.

With the support of our community, local and national media and many engaged social media followers, Perth Zoo was able to bring Western Australians along on this important journey.

For generations of Western Australians, elephants at Perth Zoo have created unforgettable memories for visitors.

As we prepared to say goodbye, we reflected on more than 125 years of elephants at the Zoo and the special place they held in our history.

The bittersweet move marked an important moment in our ongoing commitment to being a world-class zoo and a leader in animal welfare.

And as this era closed, the next chapter of the Perth Zoo Master Plan 2040 (Master Plan) opened.

The Western Australian Premier, Hon Roger Cook MLA joined us to announce the new Pilbara immersive habitat as a flagship initiative under the State Government's Resources Community Investment Initiative (RCII). This new habitat will bring the unique ecology of the Pilbara to life, combining living flora and fauna in a state-of-the-art experience that connects visitors with one of Western Australia's most distinctive landscapes.

This exciting project is the first Master Plan build within the Conservation Science Precinct, which will bring much of our behind-the-scenes, species-saving conservation work into the forefront for visitors to see.

As the reporting period came to a close, the State Government announced a $24.9 million investment in Perth Zoo's African Savannah expansion and Nocturnal House refurbishments. When completed, the size of our giraffe and zebra habitat will have increased by three times and the Nocturnal House will receive important structural upgrades.

The funding will help us achieve our long-term vision to create world-class visitor experiences, while continuing to support animal welfare,conservation and education.

Throughout the year, Perth Zoo delivered several unique events, giving the community even more ways to experience our inner-city oasis.

More than 44,000 school students and educators were inspired by our Discovery and Learning team to take small actions that can contribute to big conservation outcomes. And more than 300 passionate volunteers from the Perth Zoo Docent Association generously gave more than 45,000 hours of their time.

Across the Zoo, we welcomed new additions through our role in Zoo and Aquarium Association (ZAA) Australasia coordinated conservation breeding programs, with three new Bolivian Squirrel Monkeys, a Little Penguin and a Koala. And as part of the natural circle of life, we said goodbye to some geriatric animals, including beloved Sumatran Tiger Jaya, who held a special place in the hearts of staff, volunteers and visitors.

Like many conservation organisations, Perth Zoo also faced new challenges.

The first incursion of HPAI arrived on the coast of Western Australia in June. This was a natural event we had been planning for across years to ensure the protection of our animals.

Federal Government funding through a ZAA grant, enabled roofing upgrades to be completed on aviaries and habitats for at-risk and critically endangered species, to help reduce the risk of potential exposure.

This year also brought a change in leadership. On behalf of Perth Zoo and the members of the Board, we would like to thank outgoing ZPA Board Chair, Mrs Marion Fulker AM for her service and commitment as Board Chair.

Perth Zoo's conservation impact reaches well beyond our gates. Through our conservation programs, education initiatives, partnerships and visitor experiences, we continue to inspire people to value wildlife, take action for nature and support a more sustainable future.

We are proud to present the 2025-26 Annual Report and reflect on another significant year for Perth Zoo.

To our Board, staff and volunteers thank you for your continued dedication to wildlife, conservation and excellence across every part of the Zoo.

Mr Travis Robinson
ZPA Board Chair

Mr David van Ooran
Executive Director

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

Organisational Chart

Organisational chart as of 30 June 2026

Galapagos Tortoise

Performance Summary

Actual Results Versus Budget Targets

Financial Targets

	2025-26 Target [1] $000s	2025-26 Actual $000s	Variation[2] $000s
Total cost of services (sourced from Statement of comprehensive income)	35,121	42,295	**7,174** [a]
Net cost of services (sourced from Statement of comprehensive income)	14,948	19,695	**4,747** [b]
Total equity (sourced from Statement of financial position)	139,635	155,715	**16,080** [c]
Net increase/(decreases) in cash held (sourced from Statement of cash flows)	(703)	1,552	**2,255** [d]
Approved salary expense level	17,756	18,282	**526** [e]

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

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

(a) Includes employment and other costs for ongoing service delivery and to support revenue generation capacity. Main areas of operational service delivery cost pressures related to contracted services including those linked to revenue generating activities. There were also increased payroll costs supporting a range of events, activities and programs. One-off costs during the period linked to rehoming the remaining elephant from Perth Zoo to Monarto Safari Park in South Australia were also incurred.

(b) Net cost of services was higher than expected due to lower than targeted admission numbers that negatively impacted admissions income and other commercial income reliant on visitation levels. There were also significant cost pressures during the period that coupled with lower revenue impacted net cost of services.

(c) Total equity was significantly higher than expected due to a change in valuation methodology for the land on which the Zoo is situated in 2024-25 that was not envisaged at the time of original budget development. Land revaluation impacts on equity in 2024-25 and 2025-26 total $15.9 million.

(d) Higher than estimated increase in cash due to increased donations that will be directed to a range of future priority projects and programs. Funds on hand include support for future capital works delivery, operational programs and grant funded related activities.

(e) Due to one-off redundancy payments during the period.

Performance Summary

Summary of key performance indicators

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

	2025-26 Target [1]	2025-26 Actual	Variation [2]
Key effectiveness indicator: Average level of visitor satisfaction at Perth Zoo	85%	86%	**1%** [a]
Service 1: Visitor services and public programs provided at Perth Zoo			
Key efficiency indicator: Average cost per visitor at Perth Zoo	$37.91	$53.00	**$15.09** [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 Disclosure and Legal Compliance section.

(a) Perth Zoo continues to achieve consistently high visitor satisfaction levels. Despite the lower visitation levels, the visitor feedback and satisfaction levels of visitors to the Zoo remain at very high levels.

(b) The average cost per visitor of $53.00 was significantly above target due to a combination of higher operating costs and lower visitor numbers. Following record visitation in 2024-25 of 937,880 supported by the State Government Zoo4You free entry initiative, annual visitation fell by 22% to 729,513 in 2025 26. The lower visitation combined with increasing service delivery costs contributed to the higher cost per visitor.

Performance Summary

Summary of key performance indicators

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

	2025-26 Target [1]	2025-26 Actual	Variation [2]
Key effectiveness indicator: Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	50	**20** [a]
Numbat	12	10	**(2)** [a]
Note: The above figures include animals which survived more than 30 days after birth			
Service 2: Research and conservation partnerships			
Key efficiency indicator: Research communications produced per Full Time Equivalent (FTE)	1.20	1.35	**0.15** [b]

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

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

(a) Good breeding success continues for Western Swamp Tortoise with above targeted outcomes and Numbat breeding outcomes were below the annual target.

(b) The range and number of research communications produced continues at good levels and involves veterinary and research staff, Perth Zoo Science program and life sciences staff.

Strategic Focus

Perth Zoo's Strategic Plan 2024-29 guides impact across conservation, education, commercial, partnerships and development, to support future success.

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 our care for 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, Little Penguin pair, Shrimp and Charlie, hatched their first chick in October 2025. This successful breeding was the first for Perth Zoo in ten years and strengthens the colony's genetics and contributes to future breeding efforts.

Following koalas Mindjil and Laurie's first breeding success in the previous reporting period, the pair bred successfully again, with another joey born in November 2025.

From December 2025 to January 2026, Perth Zoo welcomed three Bolivian Squirrel Monkeys through its involvement in the regionally coordinated breeding program. The three male offspring were born to mums Vivo, Estrella and Sue. This outcome provided great opportunity for troop social dynamics. All three offspring have developed well and were named Inga, Tipu and Camu, reflective of their natural habitats and chosen to help the community learn more about the species, through a public naming competition. Perth Zoo remains one of the only zoos in the region currently breeding the species.

In January 2026, two Royal Spoonbill pairs produced three chicks in the Australian Wetlands habitat. Two siblings, along with a single chick, successfully fledged and can now be observed with their parents.

Also in the Australian Wetlands habitat, three Australian blue-billed ducklings hatched between March and April 2026. Two ducklings are progressing well under close monitoring; however, one chick was found deceased shortly after hatching. The surviving are from two recent genetic imports from Healesville Sanctuary, supporting population sustainability.

Little Penguin chick

Leading conservation outcomes

Kyloring – Western Ground Parrot

During 2025-26, Perth Zoo achieved a significant conservation milestone with the world-first hatching and fledging of a critically endangered Western Ground Parrot chick.

The breeding season began with Western Ground Parrot pair Kangal and Golambiddee producing a clutch of five eggs. When Kangal did not commence incubation, the eggs were artificially incubated. Initial candling identified four developing embryos; however, only one embryo remained viable beyond day eight and continued to develop strongly, prompting preparations for potential hand-raising.

Despite the limited success of the first clutch, Kangal and Golambiddee successfully incubated a second clutch, resulting in the world-first hatching and fledging of a Western Ground Parrot chick on 20 December 2025.

The chick continued developing well under parental care, growing steadily, beginning to self-feed, whilst under close observation through CCTV monitoring and daily behavioural and physical health assessments. DNA sampling conducted in June 2026 confirmed the chick is female.

Each developmental milestone the chick reaches represents a world-first for the species in human care and stands as a remarkable testament to more than a decade of collaborative research and conservation efforts.

The world-first achievement also provides renewed hope for the future recovery of the species and contributes valuable knowledge to support ongoing breeding and safeguarding future Western Ground Parrot populations.

As part of the breeding program, two undeveloped eggs from Kangal and Golambiddee's second clutch were also submitted for further analysis to inform future breeding efforts. Meanwhile, the fledgling continued to mature and perform well.

During this year's breeding season, second pair, Kopin and Joy, produced a clutch of four eggs. Kopin incubated the eggs for 25 days before abandoning the nest. Although the eggs showed no visible signs of fertility or development, they were retained for clinical testing to improve understanding of reproductive outcomes in the species.

An artificially incubated Western Ground Parrot egg also reached full term, but failed to hatch after pipping incorrectly. Despite the loss, the developmental progress was significant for future breeding attempts.

Collectively, the 2025-26 period marks an extraordinary year for Western Ground Parrot breeding and conservation.

Western Ground Parrot chick

White-bellied Frog

Leading conservation outcomes

Native Species Breeding Program (NSBP)

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 Dryandra Woodland National Park
- White-bellied Frogs to protected habitat near Margaret River.

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:

- **White-belled Frogs:** Perth Zoo Science staff assisted in the field with population monitoring and were involved in strategic planning for future translocation sites.
- **Western Swamp Tortoise:** Supervision of an Honours project researching the mating and egg laying behaviours at Perth Zoo and contributing samples for genetic analysis.
- **Margaret River Hairy Marron:** Critically endangered marron were bred at Perth Zoo for the fourth consecutive year. Perth Zoo Science staff participated in a major two-week survey of marron in the Margaret River and attended regular meetings of a working group to coordinate recovery actions.

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

Hairy Marron

Western Swamp Tortoise hatchling

Animals Released to the Wild

Numbats 4

White-Bellied Frogs 70

Black Cockatoo

Leading conservation outcomes

Scientific research

A total of 25 research outputs were produced by Zoo staff and Zoo-supported students throughout the year. These included papers published in journals, student theses, major reports, conference presentations and lectures to accredited university courses.

Research highlights included:

- A scientific paper on UV exposure and shell hardness in Western Swamp Tortoises, comparing wild and Zoo-bred animals;
- A student research report and conference poster demonstrating factors affecting sex determination in Western Swamp Tortoises;
- A scientific paper on the potential of artificial intelligence (AI) in zoo animal welfare; and
- A scientific paper showing exposure to predators and maintaining gene flow is important in preserving anti-predator behaviour in fenced populations of wildlife.

Other research projects that were supported included:

- Observing pre-feeding behaviour in Bolivian Squirrel Monkeys;
- Surveys of invasive and endemic ants within the Perth Zoo site in South Perth;
- Investigating the effect of noise on the physiology and behaviour of Ghost Bats;
- Measuring environmental conditions experienced by Radiated Tortoises at Perth Zoo;
- Trialing visible implant elastomer (VIE) as a marking system for Western Swamp Tortoises;
- Testing preference for artificial roosting substrates in Ghost Bats; and
- Designing innovative engineering solutions for Sumatran Orangutan nesting structures and Numbat nesting chambers.

Leading conservation outcomes

Conservation medicine

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

Throughout 2025-26, Perth Zoo staff continued to be a crucial source of ongoing veterinary support on black 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 347 injured or unwell black cockatoos.

In addition, the Zoo's veterinary team attended to 259 other wild birds and animals. Of the mammals, 52 were vulnerable Rottnest Island Quokkas and six were critically endangered Western Ringtail Possums.

Perth Zoo veterinarians also admitted 14 reptiles confiscated via the illegal wildlife trade, assisted and consulted in nine marine animal cases, and conducted health checks on two DBCA Yanchep Park koalas.

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

Baudin's Cockatoos	28
Carnaby's Cockatoos	122
Forest Red-tailed Black Cockatoos	197

172 wild black cockatoos treated and sent to rehabilitation for release

Baudin's Cockatoos	11
Carnaby's Cockatoos	51
Forest Red-tailed Black Cockatoos	110

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, Federal Government funding enabled through a Zoos Aquariums and Association Australasia grant assisted in the completion of habitat maintenance in preparedness for HPAI. This included upgrades and additional roofing to aviaries for at-risk species, including black cockatoos, Numbats and Western Ground Parrots within the Zoo's population.

The first case of HPAI was confirmed in Western Australia in June 2026.

Perth Zoo continues to plan for a development of a separate wild Black Cockatoo veterinary wildlife treatment facility in consultation with key partners through a Project Control Group comprised of representatives from Perth Zoo, DBCA, Conservation Science, and Conservation and Ecosystem Management (CEM) divisions. This will strengthen biosecurity between the Zoo's resident animal population and wild bird patients as part of Perth Zoo's HPAI preparedness.

Internally, a Bird Flu working group was established to navigate HPAI response at Perth Zoo.

Leading conservation outcomes

Conservation Partners

Perth Zoo's Wildlife Conservation Action (WCA) program is making meaningful progress in wildlife conservation by partnering with local and global organisations, with the shared goal of safeguarding wildlife for future generations.

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.

By combining Perth Zoo's expertise with that of its partners, the WCA program supports impactful and collaborative conservation initiatives.

This year, the program has distributed more than $300,000 to support in-situ conservation efforts across nine partner organisations. These funds have enabled critical work, including habitat protection, ranger training, conservation research, wildlife disease management, education initiatives, animal welfare improvements, and community development programs.

WCA also contributed in-kind support to ongoing in-situ wildlife conservation projects. This includes capacity building for local partners and the alignment of shared objectives and deliverables, ensuring long-term, sustainable conservation outcomes.

Conservation Partner spotlight – Tenkile Conservation Alliance

One partner highlight included a significant breakthrough in Papua New Guinea's Torricelli Mountain Ranges.

New drone surveys conducted by partner Tenkile Conservation Alliance (TCA) found record numbers in critically endangered species like the Weimang Tree Kangaroo and the Tenkile Tree Kangaroo.

The data will also inform future conservation projects and research activity, to help TCA understand why Grizzled Tree Kangaroo populations are strong and what needs to be done to bring other species up to that level.

The new thermal drone monitoring activity was enabled through Perth Zoo's long-term partnership with TCA.

Using data, TCA can examine plant species and determine animal diet, record behaviours and habits for each species and observe how mothers interact with young - much of this information has never been documented before.

Tenkile Conservation Alliance
Saving Lives in PNG

Leading conservation outcomes

Grant Conservation Partners

Frankfurt Zoological Society

Fauna & Flora — Saving Nature Together

Free the Bears

Komodo Survival Program

Madagascar Fauna and Flora Group — Biodiversity Conservation

Painted Dog Conservation Inc.

Tenkile Conservation Alliance — Saving Lives in PNG

Red Panda Network

Scan for more

In-kind Conservation Partners

Friends of the Western Swamp Tortoise

Kaarakin — Black Cockatoo Conservation Centre

Kanyana — Wildlife Rehabilitation Centre

projectnumbat

Jane Goodall's roots & shoots

SAVE — African Rhino Foundation

Geo Bay Wildlife Rescue

2 Empowering positive behaviour change

Public engagement

In 2025-26, the Zoo welcomed 729,513 visitors, and the number of Zoo members increased to 38,642 at year end (down from 39,828 at 30 June 2025).

Visitor attendance	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	744,812	689,273	798,271	804,763	937,880	729,513

Empowering positive behaviour change

Discovery and Learning

Perth Zoo's Discovery and Learning team provides curriculum-linked education programs and community engagement initiatives that raise awareness and encourage pro-environmental behaviours.

Programs are designed for a broad audience, including early years, primary and secondary students, tertiary learners, educators and professionals. Delivery is focused on interactive, inquiry-based learning experiences that foster understanding of biodiversity and inspire action for conservation.

In 2025-26, more than 44,600 school students and educators visited the Zoo. A further 4,333 students and community members, ranging in age from 12 months to adults, participated in community education programs or team building activities.

The Discovery and Learning team delivers on-site programs and targeted advocacy initiatives that support conservation outcomes. Through ongoing program development and innovation, the team continued to expand its reach and strengthen its impact.

The Zoo was able to expand reach and deepen impact and piloted two new programs this year. A Youth Working Group was established to inform the development of a new youth engagement program, Youth at Perth Zoo (YAPZ). The group brings together young people aged 13-19 to work collaboratively with Zoo staff to co-design program content and structure. Through their involvement, participants contributed to program design, activity development and program promotion and evaluation, while building leadership, communication and advocacy skills.

Youth at Perth Zoo

Empowering positive behaviour change

Discovery and Learning continued

Ngulla Boodja Bidi Boorda (Sharing and Caring for Country Together) was also launched in 2025-26. Developed in partnership with Noongar educators, this curriculum-aligned program integrates cultural knowledge, language and ecological understanding, supporting interdisciplinary learning and fostering respect for Country and community.

During the reporting period, the Habitats for Wildlife outreach program, a conservation in action initiative, continued supporting schools and community groups to design and implement projects that benefit local biodiversity.

From across the State, 40 schools participated, including primary, secondary and education support and two community groups were also engaged to create projects that take positive action for local wildlife. Projects are focused on a diverse range of local species, with strong representation of reptiles, black cockatoos, small native birds, native pollinators, frogs, and quenda.

This year's cohort was a substantial growth on the previous reporting periods.

Ngulla Boodja Bidi Boorda Session with Indigenous educator, Ingrid Cumming

Empowering positive behaviour change

Events

In 2025-26 the Zoo's event program expanded to attract new audiences and support our broader conservation initiatives.

This included:

- **ZOOlights:** The popular lighting event returned, featuring a record 174 largescale lantern installations, the highest number ever displayed at Perth Zoo. Illuminated displays of native wildlife, botanical scenes and dinosaurs transformed the grounds into a vibrant nighttime spectacle; enhanced the visitor experience and broadened the exhibition's appeal to a diverse audience. The exhibition delivered record-breaking attendance during the September–October school holiday period.
- **Bluey at the Zoo:** Over two weeks in January 2026, visitors got to see popular Australian TV character Bluey and her little sister Bingo in a live interactive show only at Perth Zoo. The activation positively impacted most business units of the Zoo, including catering outlets, Zoo shop and drove memberships.
- **Summer Sundowners:** The Zoo stayed open until 7.30pm every Saturday evening in January 2026, with live performers activating the main lawn, encouraging visitors to extend their stay in the warm weather.
- **Zoorassic Park:** The animatronic dinosaur exhibition successfully activated the previously vacant elephant habitat, creating an engaging new experience for guests, while making productive use of an underutilised space. Survey results showed that almost half of all Zoo visitors engaged with the display, proving particular popular with families and new audiences, providing opportunities to grow future visitation and membership.
- The season also featured the Zoo's annual **Pride event, New Years Eve, Member Christmas Party, Santa's Cabin, corporate picnics, weddings** and the conclusion of **The Gruffalo – Virtual reality experience.**

Zoolights 2025

Bluey and Bingo at Perth Zoo

Animal Experiences

A new suite of Animal Experiences was developed and launched, to further engage visitors with animals and increase both revenue and support for conservation.

Beyond their commercial contribution, these experiences play an important role in connecting visitors with wildlife, creating meaningful encounters that inspire care for animals and support the Zoo's conservation mission. This result was particularly significant, given the reduction in program capacity following the retirement of several popular experiences throughout the year, including tiger, red panda and elephant art.

A soft launch in late 2025 introduced new koala and echidna experiences, followed by the successful return of the Lion experience in early 2026. Building on this success, extensive collaboration across teams delivered the development of a significantly expanded program from 1 July 2026.

By increasing opportunities for wildlife encounters, the Zoo has strengthened its ability to foster empathy, understanding and action for wildlife conservation, while also broadening its visitor offering.

Importantly, a proportion of proceeds from animal experiences directly supports the Zoo's in-situ conservation partners, helping to protect threatened species in the wild and support communities living alongside them.

Goodfellow's Tree Kangaroo

Empowering positive behaviour change

Media, marketing and communications

In 2025-26, more than 8 million dollars worth of free media coverage was achieved for the Zoo (based on equivalent advertising standard rates), reaching a cumulative audience of more than 50 million people.

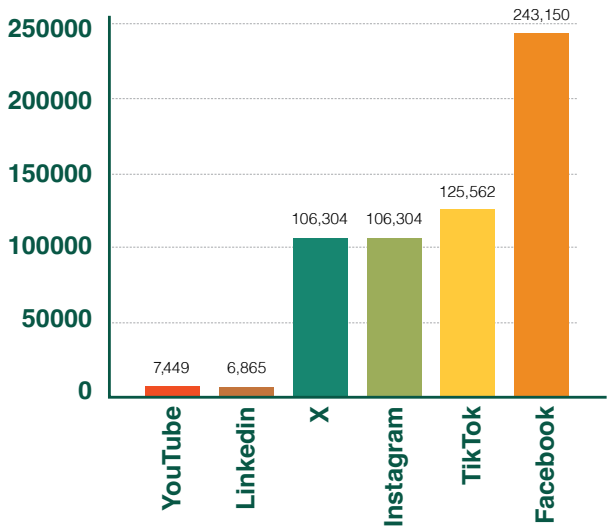
The move of Perth Zoo's final Asian Elephant Putra Mas to Monarto Safari Park, and subsequent end of the Zoo's century-long era with elephants gained significant local and national coverage, reaching a cumulative audience of 14.4 million people.

Other media highlights included:

- The launch of the Gibbon Crossing, a completed Master Plan project
- Native Species Breeding Program updates for Numbats, Western Swamp Tortoises, White-bellied Frogs and Hairy Marron
- The hatching of the very first Western Ground Parrot
- Global conservation partner success, including Tenkile Conservation Alliance's major breakthrough for wild tree kangaroos and a record 27 Moon Bears rescue by Free the Bears
- Inside the veterinary hospital: various native and exotic animal health checks, and
- The Vinnies WA CEO sleepout hosted at Perth Zoo.

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

Cumulative total followers: 508,877



Empowering positive behaviour change

Media, marketing and communications

In 2025-26, 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 508,877 across Meta, X, TikTok, YouTube, and LinkedIn. Most notable follower growth was recorded on LinkedIn (37.52%) and Facebook (10.06%).

Perth Zoo launched a range of strategic and tactical campaigns including school holiday activations, membership drivers, as well as various event promotions such as Zoo lights, summer sundowners, Bluey at the Zoo and weddings.

During the reporting period, Zoo's visitor experience survey collected 1,837 responses and recorded an average level of visitor satisfaction of 86% with a Net Promoter Score (NPS) of +54, which is above average, and record results for Perth Zoo.

Minister Matthew Swinbourn visits Perth Zoo to announce the Pilbara immersive habitat project

Feedback and Complaint Resolution

Feedback

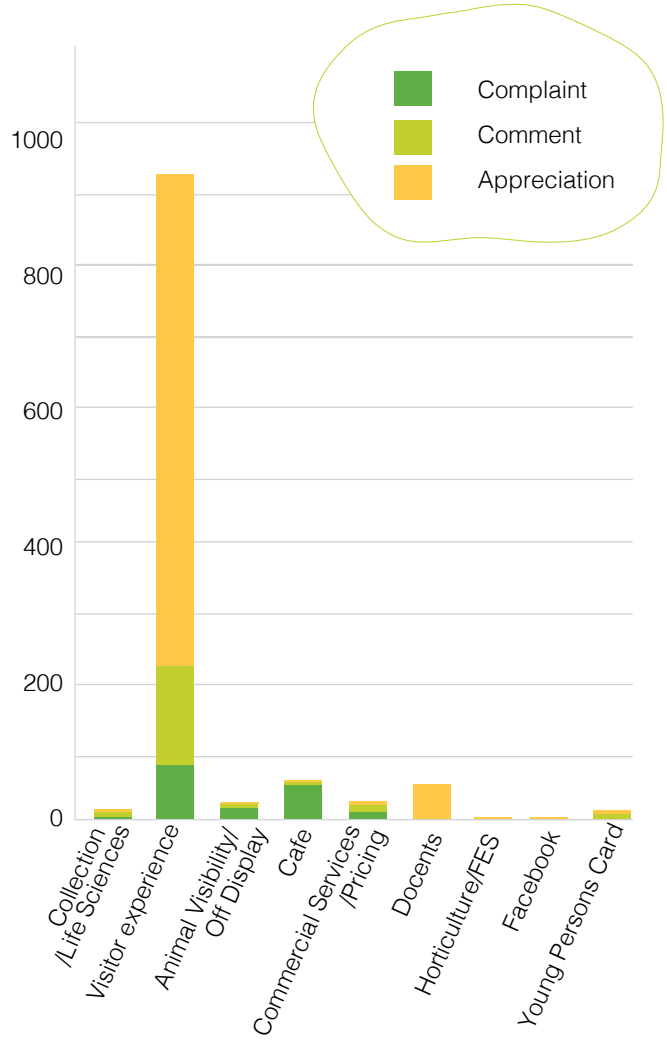
Perth Zoo actively canvasses visitors for feedback and is committed to seeking and receiving feedback and complaints about services, procedures, products, and complaint handling. Feedback can be provided via a range of channels including face-to-face, email, letters and telephone, child specific feedback 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 the Zoo. Data helps create an improved visitor experience that exceeds expectations and encourages repeat visitation.

In 2025-26, the Zoo received a total of 1,215 comments. This included 187 general feedback, 812 appreciation and 216 complaints.

Feedback is analysed and sorted into categories of complaints, comments and appreciations, and organised by area of concern by the Perth Zoo Docent Association.

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



Feedback and Complaint Resolution

Actions resulting from customer feedback included:

- No smoking signage installed at the entrance to the Zoo.
- Uneven pathways across the Zoo levelled, reducing trip hazards.
- Metal grate surfaces painted with heat resistant product to reduce risk of burns.

Some comments of appreciation for 2025-26:

"Highly recommend the rhino encounter, with informative and kind keepers who are passionate about their animals conservation and welfare, it is a true blessing to be able to experience these animals up close in a way that allows them the freedom of choice to come and interact as they please. A credit to the Perth Zoo team to have a magnificent animal willingly come to show off his power and gentleness. A truly memorable day, Thank you."

"I just wanted to thank you for the Mother's Day offer you had on Sunday. I wanted to say thank you to all the workers, reception, chefs, waitpeople, gift shop staff and all the zoo staff for being so kind and patient on such a busy day. Everyone I saw was working hard and they all had big smiles throughout such a busy day that would have had its challenges. A HUGE thank you to you all for a lovely Mother's Day!"

"We attended Perth Zoo on Friday our kids had a great time seeing the animals. Wanted to take the time to acknowledge your communication board what a wonderful initiative we have a child with an intellectual disability really great fun to see inclusive ideas for a variety of children that attend the zoo. Thankyou !"

"Thank you all SO much for making our wedding an absolute breeze! From the start to end, it's been an absolute joy and excitement. Everything was so incredibly beautiful, we are SO grateful and happy to have had the opportunity to marry at the one and only Perth Zoo. Thank you for all your hard work in making that happen. We will continue to love and support the Perth Zoo and wish you all the very very best! Thank you SO much!"

3 Advancing animal welfare

Animals in Perth Zoo's care as at 30 June 2026

There are currently 85 Australian native species (67%) and 41 exotic species (33%) on site.

Of the Australian native species, 73 species (86% of the total number of native species on site) are found in Western Australia, while 12 species (12% of the total number of native species on site) are found in other states other than WA.

Perth Zoo Taxonomic Groups as at 30 June 2026

NATIVE VS EXOTIC

85 Australian native species

41 Exotic species

NATIVE WA VS NATIVE NATIONAL

73 Local species

12 National species

126 Total species

5 Total invertebrates

3 Total fish

6 Total amphibians

38 Total reptiles

32 Total birds

42 Total Mammals

85 Native species

4 Native invertebrates

2 Native fish

5 Native amphibians

29 Native reptiles

28 Native birds

17 Native Mammals

41 Exotic species

1 Exotic invertebrate

1 Exotic fish

1 Exotic amphibian

9 Exotic reptiles

4 Exotic bird

25 Exotic Mammals

Advancing animal welfare

Animals in our care

Asian Elephant transfer

In 2025-26, Perth Zoo completed the second and final Asian Elephant transfer to Monarto Safari Park in South Australia. Bull Putra Mas was transferred by road across the Nullarbor. A team of elephant keepers and veterinarians travelled with him to monitor him closely throughout the journey.

Upon arrival, one existing and two additional Perth Zoo keepers remained at Monarto Safari Park to help transition Putra Mas into the new habitat.

Putra Mas was also greeted by his previous Asian Elephant neighbour, female Permai, who moved to Monarto Safari Park in January 2025.

Since the move, Putra Mas has settled well into his new home and is demonstrating positive behaviour.

The move marked the end of 125 years of elephants at Perth Zoo and closed a major historical chapter of its history.

Putra Mas, Asian Elephant
Alex Cearns

Scan for more

Advancing animal welfare

Gibbon Crossing Precinct

During the reporting period, Perth Zoo officially opened the immersive Gibbon Crossing precinct.

A key project under the Master Plan 2040, the innovative habitat utilises vertical space to expand the gibbon's range and enhance animal welfare through an environment that closely mimics wild habitats.

The awe-inspiring habitat is the first of its kind in Australia and transforms the visitor experience, providing the unique opportunity to witness the apes brachiating directly above the public as they enter the Zoo.

Following several months in their new home, the Northern White-cheeked Gibbon family has demonstrated positive welfare outcomes, including increased physical strength, new movement patterns and natural behaviours.

Northern White-cheeked Gibbon

Advancing animal welfare

Habitat upgrades

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

In preparedness for HPAI, roofing works were competed on the black cockatoo and Western Ground Parrot aviaries. The upgraded roofing structures will ensure that vulnerable native bird species are protected from potential infection from wild birds, with a primary focus on preventing direct transmission of the diseases.

The primate habitat on tiger road was renovated for a group of four male Black and-white Ruffed Lemurs following the Northern White-cheeked Gibbons move to the Gibbon Crossing precinct. There were upgrades to night quarters and installation of new walkways and poles to provide better welfare for the lemurs. The completion of new paving into the habitat ensures a safe, even walking surface for staff and visitors.

The African Painted Dog habitat had essential updates including perimeter fencing improvements, the installation of a zipline enrichment feeding system and a re-purposed elevated structure. The zipline will increase animal welfare through enrichment and feeding efficiency.

A fence around the island was completed for the giraffe and zebra habitat. The fence improves safety and enables a more effective management of animals within the habitat.

Prior to dingo puppies arriving at the Zoo, further rocks, horticultural works and enhanced viewing bay works were completed front of house. The night quarters had significant updates, including new ventilation, heating and air condition systems installed. The new works provide better welfare for the two dingos.

The Estuarine Crocodile habitat filtration system was upgraded to rectify water quality and improve visitor experience.

In the orangutan habitat, guide ropes were installed to assist with the group travelling arboreally from their outdoor habitats to their indoor night quarters and to provide increased comfort and choice when moving between spaces. Several batons across the habitat were also assessed as structurally compromised and requiring replacement, which commenced during this reporting period and are expected to be completed in the next. Metal nest structures on habitat platforms will be discontinued in future to reduce further strain on the timber infrastructure.

Advancing animal welfare

Species planning

The 2026 Perth Zoo Species Plan was finalised and sets the strategic priorities for species conservation, collection management and research over the coming years. It defines target species, conservation actions and success metrics, informed by internal teams and external partners, regional and global recovery programs. To support staff capability in delivering these outcomes, a series of training sessions will be provided to cover the fundamentals of regional and institutional species planning, along with key challenges relevant to species management within the Australasian region.

The assessment of animal welfare risk factors across all species and individuals at Perth Zoo has now been complete. Discussions are underway to determine actions based on the priorities identified. A draft report has been shared with corporate executive. The assessment identified environmental factors as the most significant area of welfare risk at Perth Zoo, with key priorities including improvements to climate control, pest management and the management of public interaction with animals. These findings will inform future discussions on master planning and budgeting to ensure targeted investment in areas with the greatest welfare impact.

The Animal Welfare Review

The Animal Welfare Review was completed with action plans formulated and delegated across the Zoo. Key behaviour and welfare research questions were developed and will be presented to universities for potential collaborative research projects.

Advancing animal welfare

Other transfers

Two Blue-and-Gold Macaws, one Indian Peafowl and three Golden Pheasants arrived in the walkthrough aviary. Their arrival increased species in the Walk-through Aviary.

The last remaining Nepalese Red Panda, female Maiya, was transferred to Adelaide Zoo to be paired with a male in November 2025. This move was recommended by the ZAA regional breeding program species coordinator. It also improves welfare in line with recent studies on suitable climate and habitat management for the species.

One male Northern White-cheeked Gibbon was transferred to Perth Zoo from Rockhampton Zoo. Nakai was paired with a young female gibbon, Lulani, to form a non-breeding companionship.

One male Pygmy Marmoset arrived in March 2026, joining an existing female in the Primate Trail. Following successful introductions, it is hoped the pair contribute to the Zoo's role in the regionally coordinated breeding program. This transfer also represents an important step in supporting the long-term management of the species

Two female Australian Tarantulas arrived in April 2026. One female is on display in the Nocturnal House, and the other female remains off display as part of the Species Management Program.

One orphaned Quokka was formally acquired from Rottnest Island in March 2026 for hand rearing, after being deemed unsuitable for release. The individual will be paired with a male for breeding as part of the Species Management Program.

Blue and Gold Macaw

Advancing animal welfare

Farewells

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

Spotted Hyeana Kigana was supported by the animal care team for health issues and sporadic fainting spells. Regular quality of life discussions were being undertaken when Kigana passed away on the 8 October due to a respiratory episode.

Sumatran Tiger Jaya had been undergoing medical management due to cancer diagnosed in 2018. After seven golden years, Jaya's condition deteriorated and his quality of life was no longer acceptable by the Zoo's animal welfare standards, and a decision was made to say goodbye. The 17-year-old tiger was euthanised on 24 October 2025.

Life Sciences staff had also been closely monitoring the health and wellbeing of geriatric male Javan Gibbon, Omar. Following surveillance of abnormal behaviour and deterioration of an ongoing pelvic condition, his quality of life was no longer acceptable as per the Zoo's animal welfare standards. Omar was euthanised on 20 February 2026, due to his age-related issues.

Believed to be the oldest living Javan Gibbon, well into his 50s, Omar was an exceptional example of the high standards of animal welfare provided in human-care. His long life also reflected the trust, rapport and care he received at Perth Zoo. With several surviving offspring internationally and multiple descendants, Omar's life will contribute to future species research.

The Zoo also farewelled three African Painted Dogs, one Little Penguin, one Tasmanian Devil, one Wallaby and one Western Ringtail Possum.

Jaya, Sumatran Tiger

4 Deepening our care for country

Sustainability

During the reporting period, Perth Zoo:

- Launched the Sustainability Strategy 2025 – 2029.
- Was awarded a Water Corporation Gold Waterwise Award.
- Developed a groundwater management plan and reduced groundwater consumption by 55,000 kilolitres compared to 2024-25.
- Completed a solar feasibility study of the Perth Zoo site.
- Captured more than 40,000 eligible 10¢ containers from on-site Containers for Change collection points.
- Diverted 1,220 m^3 of organic waste from landfill via our compost project.

Also in 2025-26, Perth Zoo's electricity consumption reduced by 2% on the previous year. The bus port solar array at the front of the Zoo produced more than 185,000 kWh of renewable energy.

The Zoo's consumption of natural gas increased by 12% on the previous year. A majority of this increase was used for the Komodo dragon habitat to maintain water and space heating.

General waste removed from Perth Zoo reduced by 3% on the previous year, however this is still higher than the baseline established in the Sustainability Strategy 2025 – 2029.

A waste audit was undertaken in February 2026 to measure waste volumes and contamination levels in visitor-facing areas, and this information is being used to inform the Zoo's waste reduction measures.

First Nations themed displays

In 2025-26, Perth Zoo increased opportunities where visitors could encounter First Nations themed content.

Across the Zoo, over 60 individual pieces of themed content were included at habitats, exhibitions and activations to educate visitors.

This included the installation of artwork dedicated to each Noongar six seasons across the café and main lawn precinct with QR codes for further interaction and learning.

Noongar season artwork installation

Deepening our care for country

Clontarf Traineeship

The Clontarf Traineeship, delivered in partnership with Clontarf Aboriginal College and Shoreline, demonstrates the value of structured career pathways for young Aboriginal students. The program supports participants as they transition from school into formal qualifications, practical workplace experience, and meaningful employment opportunities.

In 2026, two new students commenced the traineeship, while three students progressed their studies towards graduation in October 2026. Since the program began, seven trainees have successfully graduated, completing a Certificate II in Conservation and Ecosystem Management.

Perth Zoo has benefited from its involvement in the program, witnessing participants grow in confidence, capability and cultural pride throughout their traineeship journey. The program's success is underpinned by the collaborative efforts of Clontarf, Shoreline, schools, employers and the wider community, ensuring students receive the support and opportunities needed to succeed.

The traineeship continues to provide meaningful learning and development opportunities that help young Aboriginal people build skills, broaden career aspirations, and prepare for future employment or further study. With three students expected to graduate in October 2026, the program remains a strong and positive pathway for the next generation.

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 (Master Plan).

Endorsed by Cabinet in 2020, the Master Plan 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 reporting year has seen some exciting milestones in the 20-year transformation, including:

- Funding secured for the African Savannah expansion, with a $20 million commitment from State Government.
- Funding secured for refurbishments to the Nocturnal House, with a $4.9 million commitment from State Government.
- $4 million committed towards upgrades and expansion of the Native Species Breeding Program facility, including a new and expanded small mammal breeding facility for Numbats.

Giraffe Animal Experience

Strengthening organisational performance

Facilities and Environment

The Facilities and Environment team played a critical role in the management of Zoo grounds, botanical estate, facilities, and infrastructure.

A number of high-priority minor works and maintenance projects were delivered, investing a large proportion of infrastructure resources to support animal welfare, staff and visitor safety; including veterinarian hospital upgrades, habitat upgrades and food and beverage facility upgrades.

This includes oversight of all major service contracts, including waste, cleaning, pest control and utilities; managing and servicing fleet and equipment; and the sourcing, storage and delivery of Zoo supplies, including fodder.

In the reporting period, the Horticulture team progressed works on the Perth Zoo Botanical Estate Plan and continued to manage the Polyphagous Shot Hole Borer tree replacement remediation works.

Strengthening organisational performance

Development (fundraising)

Perth Zoo partners with individuals, foundations and corporate sponsors that share the Zoo's vision of saving wildlife.

In 2025-26, the Development team was established to work across the Zoo to grow philanthropic and corporate support.

This financial year, Perth Zoo secured $2,745,200 in cash and in-kind contributions, and an additional $2,601,300 in pledged contributions to be delivered over the next five years.

This valued support came from more than 1,000 contributors and 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. Including:

- Expansion of education programs, such as Habitats for Wildlife, Youth at the Zoo and Ngulla Boodja Bidi Boorda.
- Enhancements to veterinary care, including the acquisition of wound-healing lasers, a new centrifuge and a capnograph, as well as support for wildlife disease investigations and black cockatoo care and rehabilitation.
- Strengthening of NSBP, with investments in Hairy Marron tanks, UV lighting for Numbats and HPAI preparedness measures.
- Planning and design commencement for new visitor and habitat spaces, including a meerkat habitat expansion project and a black cockatoo aviary upgrades.

Concept planning commenced, through the State Government's Resources Community Investment Initiative (RCII) enabled by a $10 million investment from BHP for the Pilbara immersive habitat.

A targeted donor appeal secured $102,900 for NSBP that will expand resources and facilities for the program.

Collaboration also expanded with universities and schools, supporting research and innovation.

Commercial Partnerships

Perth Zoo would like to acknowledge its generous community of partners for their continued support in enhancing visitor experiences and contributing to the Zoo's conservation outcomes.

The Zoo entered its third year of partnership with Restaurant Associates Venues (RA), continuing to strengthen the Zoo's food and beverage offering across the café precinct and function centre. During the reporting period, RA further expanded its corporate functions business, attracting key industry clients and introducing new audiences to Perth Zoo as a unique hospitality and events destination.

In 2025-26 Perth Zoo's collaborative relationship with Coca-Cola Euro Pacific Partners Australia (CCEP) and Streets (Magnum Ice Cream Company) continued, with generous support into the Zoo's conservation and commercial initiatives development.

Strengthening organisational performance

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

Conservation Education, Science and Medicine Supporters

TRONOX

Perth Airport

BHP

TARONGA CONSERVATION SOCIETY AUSTRALIA Training Institute

mainroads WESTERN AUSTRALIA

igo

PERTH ZOO DOCENT ASSOCIATION INC.

Wilhelma Zoologisch-Botanischer Garten Stuttgart

Corporate Supporter

STREETS®

Coca-Cola EUROPACIFIC PARTNERS AUSTRALIA

RA venues

JCDecaux

Midland Brick

Quality Press PRINT COMMUNICATIONS

Strengthening organisational performance

Taronga Training Institute

The partnership between Perth Zoo and Taronga Conservation Society Australia continues its success into the 11th year of providing vocational training in animal care and zookeeping in Western Australia. The Certificate III in Wildlife and Exhibited Animal Care continues to provide strong training outcomes, with 19 of the 22 students enrolled in the 2025 cohort successfully completing the qualification. Two additional students remain on track to complete their studies.

Students develop their animal husbandry skills through a combination of regular theory lessons and practical experience.

The course continues to draw a wide variety of adult learners, demonstrating its continued success. In the total of the long-standing relationship, 215 students have completed the qualification.

Five students from the 2025 cohort six 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 44 years. The PZDA has 276 active members who are committed to volunteering a minimum of two days per month.

In 2025-26 Docents contributed a total of 45,362 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 bookable animal experiences for visitors with giraffes.
- Support the Discovery and Learning team during early years education and school holiday experiences.

A group of current PZDA members outside the Docent lodge

Strengthening organisational performance

Employee engagement and culture

During the year, a range of initiatives were progressed in response to previous employee survey feedback, focusing on communication, employee wellbeing and recognition. This included:

- The establishment of a Reconciliation Action Plan (RAP) Working Group to guide the development of a Perth Zoo-specific RAP.
- The People, Safety and Culture Committee provided strategic oversight of workforce, culture, engagement and work health and safety actions, monitoring progress against key priorities and supporting improvement across the organisation.
- Recognition of employee contributions remained a key focus, with initiatives such as the annual Awards Night and regular Zooperstar Awards presentations at staff meetings, celebrating the achievements and commitment of employees across the organisation.
- Investment in organisational capability remained a priority, with the introduction of a new online Performance Development Plan system, delivery of project management training and ongoing succession planning activities. Staff also commenced using the Public Sector Commission's Skills Academy, increasing access to learning and development opportunities, and supporting continuous professional growth.
- Employee wellbeing continued to be a focus, with the Wellbeing Committee delivering quarterly wellbeing activities, diversity and inclusion initiatives, and awareness events throughout the year. The completion of a comprehensive Health, Safety and Wellbeing audit provided a roadmap for future improvements and supported Perth Zoo's commitment to creating a safe, inclusive and supportive workplace.

These initiatives reflect the Zoo's ongoing commitment to fostering a positive workplace culture, strengthening employee engagement and building a capable and resilient workforce.

Strengthening organisational performance

Training and development

During the reporting period, Perth Zoo undertook a training needs analysis to better understand current capability strengths and identify future development priorities across the workforce. The findings informed learning initiatives over the coming years to ensure training resources are aligned to organisational priorities, workforce needs and emerging business requirements.

This year Perth Zoo placed a strong focus on ensuring employees maintained the skills and certifications required to perform their roles safely and effectively.

In total, Perth Zoo invested over $32,000 across compliance, operational and professional development programs.

A key area of focus was Health, Safety and Wellbeing training. Staff completed a range of role-specific training, including CPR and Senior First Aid, Working at Heights, Forklift operation, Mental Health First Aid, Chainsaw competency, Firearms accreditation, and Health and Safety Representative refresher training. These programs strengthened compliance with regulatory requirements and supported a culture of safe work practices across the Zoo.

Perth Zoo also invested in building organisational capability through Project Management training, with employees from multiple directorates participating. Additional training in workplace culture and de-escalation techniques helped build staff confidence, strengthen workplace relationships, and support positive experiences for visitors.

Auditor's Opinion

OFFICIAL

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

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 2026, 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 2026 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.

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

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 2026, and the controls were implemented as designed as at 30 June 2026.

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 2026 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 2026 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 2026.

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 Authority'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 2026, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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 Authority for the year ended 30 June 2026 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 Authority to confirm the information contained in the website version.

Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 September 2026

Financial Statements

Zoological Parks Authority

Certification of financial statements

For the financial year ended 30 June 2026

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 2026 and the financial position as at 30 June 2026.

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	Travis Robinson Chair	John Pirie Member
Date: 9 September 2026	Date: 9 September 2026	Date: 9 September 2026

Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2026

	Notes	2026 $	2025 $
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	20,433,205	19,187,564
Supplies and services	2.2	12,859,963	11,362,605
Grants and subsidies	2.3	308,373	303,317
Depreciation expense	4.1 , 4.2	7,621,378	4,971,740
Cost of retail shop sales	3.4	1,024,624	1,170,439
Net loss on disposal and derecognition of non-current assets	2.4	43,095	170,803
Finance costs	6.3	4,135	113,224
Total cost of services		**42,294,773**	**37,279,692**
Income			
Admissions	3.2	11,423,923	9,309,284
Memberships	3.3	2,740,551	2,225,054
Retail shop sales	3.4	2,443,209	2,840,297
Grants, sponsorships and fundraising	3.5	3,555,963	1,380,481
Commercial activities	3.6	1,953,988	2,084,961
Interest revenue	3.7	445,240	373,587
Other income	3.8	37,193	49,768
Total income		**22,600,067**	**18,263,432**
Net cost of services		**19,694,706**	**19,016,260**

Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2026

	Notes	2026 $	2025 $
Income from State Government			
Income from other public sector entities	3.1	15,117,000	18,941,000
Resources received	3.1	1,431	2,959
Total income from State Government		**15,118,431**	**18,943,959**
Surplus/(Deficit) for the period		**(4,576,275)**	**(72,301)**
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	5,026,095	18,086,650
Total other comprehensive income		**5,026,095**	**18,086,650**
Total comprehensive income for the period		**449,820**	**18,014,349**

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 2026

	Notes	2026 $	2025 $
Assets			
Current Assets			
Cash and cash equivalents	6.1	22,787,219	21,457,053
Restricted cash and cash equivalents	6.1	647,622	495,350
Inventories	3.4	466,197	484,644
Receivables	5.1	1,277,258	1,429,175
Amounts receivable for services	5.2	1,020,000	1,020,000
Other current assets	5.3	151,018	103,320
Total Current Assets		**26,349,314**	**24,989,542**
Non-Current Assets			
Restricted cash and cash equivalents	6.1	770,000	700,000
Receivables	5.1	285,812	351,388
Amounts receivable for services	5.2	27,991,000	24,183,000
Infrastructure, property, plant and equipment	4.1	109,089,933	108,197,948
Right-of-use assets	4.2	81,058	15,638
Total Non-Current Assets		**138,217,803**	**133,447,974**
Total Assets		**164,567,117**	**158,437,516**

Zoological Parks Authority

Statement of financial position as at 30 June 2026

	Notes	2026 $	2025 $
Liabilities			
Current Liabilities			
Payables	5.4	1,865,187	1,249,675
Employee related provisions	2.1(b)	3,156,954	3,330,935
Contract liabilities	5.5	2,864,705	2,616,086
Lease liabilities	6.2	14,334	3,666
Total Current Liabilities		**7,901,180**	**7,200,362**
Non-Current Liabilities			
Employee related provisions	2.1(b)	873,693	766,694
Lease liabilities	6.2	68,356	12,282
Contract liabilities	5.5	8,740	2,850
Total Non-Current Liabilities		**950,789**	**781,826**
Total Liabilities		**8,851,969**	**7,982,188**
Net Assets		**155,715,148**	**150,455,328**
Equity			
Contributed equity		89,719,220	84,909,220
Revaluation reserves		39,921,146	34,895,051
Accumulated surplus		26,074,782	30,651,057
Total Equity		**155,715,148**	**150,455,328**

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 2026

	Contributed equity $	Revaluation reserves $	Accumulated surplus/(deficit) $	Total equity $
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**
Balance at 1 July 2025	84,909,220	34,895,051	30,651,057	150,455,328
Surplus/(deficit)	-	-	(4,576,275)	(4,576,275)
Other comprehensive income	-	5,026,095	-	5,026,095
Total comprehensive income for the period	**-**	**5,026,095**	**(4,576,275)**	**449,820**
Transactions with owners in their capacity as owners:				
Capital appropriation	4,810,000	-	-	4,810,000
Total	**4,810,000**	**-**	**-**	**4,810,000**
Balance at 30 June 2026	**89,719,220**	**39,921,146**	**26,074,782**	**155,715,148**

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 2026

	Notes	2026 $	2025 $
Cash flows from the State Government			
Funds from other public sector entities		10,289,000	14,119,000
Capital appropriation		4,810,000	16,090,000
Holding account drawdown		1,020,000	1,020,000
Net cash provided by the State Government		**16,119,000**	**31,229,000**
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(20,411,964)	(18,544,143)
Supplies and services		(12,586,951)	(11,669,357)
Finance costs		789	(1,381)
GST payments on purchases		(1,328,962)	(2,574,523)
Other payments		(1,017,978)	(1,253,407)
Receipts			
Sale of goods and services		21,040,000	17,067,481
Grants received		1,143,275	662,403
Interest received		419,281	458,173
GST receipts from ATO		734,379	1,549,853
GST receipts on sales		915,614	871,363
Other receipts		37,193	49,768
Net cash used in operating activities		**(11,055,323)**	**(13,383,770)**

Zoological Parks Authority

Statement of cash flows for the year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(3,547,728)	(17,030,329)
Receipts			
Loan repayment from lessee		63,303	58,673
Proceeds from sale of non-current assets	2.4	500	1,000
Net cash used in investing activities		**(3,483,925)**	**(16,970,656)**
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(27,313)	(21,134)
Net cash used in financing activities		**(27,313)**	**(21,134)**
Net increase in cash and cash equivalents		1,552,438	853,440
Cash and cash equivalents at the beginning of the period		22,652,403	21,798,963
Cash and cash equivalents at the end of the period	6.1	**24,204,841**	**22,652,403**

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 2026

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 09 September 2026.

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 2026

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 2026

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
Grants and subsidies	2.3
Net loss on disposal and derecognition of non-current assets	2.4

	2026 $	2025 $
2.1(a) Employee benefits expense		
Employee benefits	17,422,538	17,145,819
Termination benefits	878,262	71,551
Superannuation - defined contribution plans	2,132,405	1,970,194
Employee benefits expenses	**20,433,205**	**19,187,564**
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	4,996	5,055
Less: Employee contributions	(4,996)	(5,055)
Total employee benefits provided	**20,433,205**	**19,187,564**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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 comprising employer contributions paid to the Gold State Super (concurrent contributions), West State Super, GESB super 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 2026

	2026 $	2025 $
2.1(b) Employee related provisions		
Current		
Employee benefits provisions		
Annual leave	1,787,728	1,799,699
Purchased leave	36,451	11,553
Long service leave	1,290,236	1,481,157
	3,114,415	**3,292,409**
Other provisions		
Employment on-costs	42,539	38,526
Total current employee related provisions	**3,156,954**	**3,330,935**
Non-current		
Employee benefits provisions		
Long service leave	861,920	757,823
Other provisions		
Employment on-costs	11,773	8,871
Total non-current employee related provisions	**873,693**	**766,694**
Total employee related provisions	**4,030,647**	**4,097,629**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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 8 2/3 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 2026. 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 2026

	2026 $	2025 $
Employment on-costs provision		
Carrying amount at start of period	47,397	46,426
Additional/(reversals of) provisions recognised	(23,337)	(18,565)
Payments/other sacrifices of economic benefits	30,252	19,536
Carrying amount at end of period	**54,312**	**47,397**

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 2026

		2026 $	2025 $
2.2	**Supplies and services**		
	Maintenance and operational expenses		
	Maintenance of equipment, facilities and grounds	1,152,982	1,064,423
	Service contractors	1,383,989	1,022,404
	Animal food, veterinary care and transportation	752,953	763,492
	Cleaning and waste disposal	844,827	857,887
	Electricity, water, gas and fuel	561,308	573,388
	Minor equipment purchases	240,375	250,403
	Plant and equipment hire	561,718	254,707
	Total maintenance and operational expenses	**5,498,152**	**4,786,704**
	Other employee related expenses		
	Workers' compensation premium	613,407	333,376
	Staff transfer obligations	-	159,933
	Staff training/development	41,848	76,619
	Uniforms	94,048	95,525
	Travel	48,781	64,672
	Other	98,508	81,043
	Total other employee related expenses	**896,592**	**811,168**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

	2026 $	2025 $
Administration		
Professional services	2,795,216	2,084,744
Science and HR services delivered by Department of Biodiversity, Conservation and Attractions	1,637,313	1,944,286
Information technology and communications	1,071,726	1,022,458
Advertising and promotion	729,952	481,979
Other	231,012	231,266
Total administration	**6,465,219**	**5,764,733**
Total supplies and services	**12,859,963**	**11,362,605**

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

2.3 Grants and subsidies

Transactions in which the Authority provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant and subsidies expenses'. These payments or transfers can be either operating or capital in nature and are recognised as an expense at fair value in the reporting period in which they are paid or payable.

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.

Wildlife conservation	305,500	303,317
Species management	2,873	-
Total grants and subsidies	**308,373**	**303,317**

2.4 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).

	2026 $	2025 $
Net proceeds from disposal of non-current assets		
Plant, equipment and vehicles	500	1,000
Carrying amount of non-current assets disposed/derecognised		
Plant, equipment and vehicles	(15,569)	(7,778)
Buildings and improvements	(28,026)	(164,025)
Net (loss) on disposal and derecognition of non-current assets	**(43,095)**	**(170,803)**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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 2026

	2026 $	2025 $
3.1 Income from State Government		
Income received from other public sector entities during the period	15,117,000	18,941,000
Total income from other public sector entities	**15,117,000**	**18,941,000**
Resources received free of charge from other public sector entities during the period:		
Services received free of charge - State Solicitor's Office	1,431	2,959
Total resources received	**1,431**	**2,959**
Total income from State Government	**15,118,431**	**18,943,959**

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	10,289,000	14,119,000
- a receivable (asset)	4,828,000	4,822,000
	15,117,000	**18,941,000**

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 2026

	2026 $	2025 $
3.2 Admissions	11,423,923	9,309,284
	11,423,923	**9,309,284**

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	2,740,551	2,225,054
	2,740,551	**2,225,054**

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	2,443,209	2,840,297
Less: Cost of Sales		
Opening Inventory	484,644	388,283
Purchases	1,006,177	1,266,800
	1,490,821	1,655,083
Closing Inventory	(466,197)	(484,644)
Cost of Goods Sold	1,024,624	1,170,439
Gross Trading Profit	**1,418,585**	**1,669,858**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

	2026 $	2025 $
Operating Expenses		
Payroll & other staffing	652,285	731,856
Consumables	160,233	96,072
Depreciation	89,498	65,310
Total Operating Expenses	902,016	893,238
Other Income		
Sundry	4,803	4,739
Net Trading Profit	**521,372**	**781,359**
Closing Inventory comprises:		
Current inventories		
Retail shop inventory	466,197	484,644
Total current inventories	**466,197**	**484,644**
Total inventories	**466,197**	**484,644**

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 2026

	2026 $	2025 $
3.5 Grants, sponsorships and fundraising		
Corporate sponsorships	584,930	503,407
Grants	1,038,019	553,551
Fundraising activities	11,605	51,139
Donations - cash	1,847,563	212,125
Donations - assets	-	10,000
Bequests	73,846	50,259
Total grants, sponsorships and fundraising	**3,555,963**	**1,380,481**

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 2026

	2026 $	2025 $
3.6 Commercial activities		
Restaurant and catering	629,900	660,465
Events, activities and hire	428,220	518,055
Tours & tertiary education	386,956	499,086
Car parking	245,095	254,755
Professional services	163,067	25,256
Vending commission	100,750	127,344
Total commercial activities	**1,953,988**	**2,084,961**

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	**445,240**	**373,587**
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 2026

	2026 $	2025 $
3.8 Other income		
Rental fees	28,285	35,157
Recoups of previous year's expenditure [(a)]	-	3,272
Unwinding of loan discount revenue	5,619	3,326
Miscellaneous revenue	3,289	8,013
Total other income	**37,193**	**49,768**

(a) Recoups of previous year's expenditure includes refunds from suppliers and credits/adjustments/repayments related to expenditure reported in previous years.

4. Key assets

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 2026

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2026	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Total
	$	$	$	$	$	$	$
1 July 2025							
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)
Carrying amount at start of period [(a)]	**1,575,000**	**35,992,817**	**52,951,769**	**2,408,697**	**942,724**	**1,031,942**	**108,197,948**
Additions	-	406,482	758,321	2,026,465	310,959	-	3,502,228
Revaluation increments/ (decrements)	2,630,000	2,396,095	-	-	-	-	5,026,095
Depreciation	-	(3,222,701)	(4,046,182)	-	(323,861)	-	(7,592,743)
Asset class transfers	-	2,939,631	(2,252,148)	(709,910)	22,427	-	-
Disposals/write-offs	-	-	(28,026)	(8,360)	(7,210)	-	(43,595)
Carrying amount at end of period [(a)]	**17,500,000**	**38,512,324**	**47,383,735**	**3,716,892**	**945,039**	**1,031,942**	**109,089,933**
Gross carrying amount	17,500,000	40,517,282	87,057,343	3,716,892	5,654,637	1,031,942	**155,478,097**
Accumulated depreciation	-	(2,004,958)	(39,673,608)	-	(4,709,597)	-	**(46,388,164)**

(a) Of this amount, $3,662,244 (2025: $3,584,891) 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 2026

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). The effective date was 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026. These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

In undertaking the revaluation, fair value was determined on the basis of current use of the land: $17,500,000 (2025: $14,870,000) and determined by reference to current replacement cost of the buildings and improvements: $36,195,600 (2025: $33,379,297).

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 Pubic 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.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) are derived using the market approach.

Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

Level 3 assets

Land assets

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility are selected by Landgate and represents the application of a significant Level 3 input in this valuation technique. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Building assets

Fair value for current use buildings 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.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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.

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.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

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 table below:

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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 2026

		2026 $	2025 $
4.2	**Right-of-use assets**		
	Carrying amount at start of period	15,638	6,287
	Additions	94,055	28,210
	Depreciation	(28,635)	(18,859)
	Net carrying amount as at end of period	**81,058**	**15,638**

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 2026

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 2026

		2026 $	2025 $
5.1	**Receivables**		
	Current		
	Trade receivables	244,455	239,701
	Allowance for impairment of trade receivables	(2,000)	(2,000)
	Grants and Sponsorships	21,046	5,000
	GST receivable	410,402	644,725
	Restaurant and catering [(a)]	327,468	217,869
	Loan receivable - café [(a)]	67,000	56,763
	Vending commission	55,643	26,854
	Car parking	19,523	18,234
	Insurance claims	133,721	222,029
	Total current	**1,277,258**	**1,429,175**
	Non-current		
	Loan receivable - café [(a)]	285,812	351,388
	Total non-current	**285,812**	**351,388**
	Total receivables at end of the period	**1,563,070**	**1,780,563**

(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 2026

		2026 $	2025 $
5.2	**Amounts receivable for services (Holding Account)**		
	Current	1,020,000	1,020,000
	Non-current	27,991,000	24,183,000
	Total amounts receivable for services at end of period	**29,011,000**	**25,203,000**

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	151,018	103,320
	Total current	**151,018**	**103,320**
	Total other assets at end of period	**151,018**	**103,320**

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 2026

		2026 $	2025 $
5.4	**Payables**		
	Current		
	Trade payables [(a)]	1,237,667	721,709
	FBT payable	4,898	4,540
	Accrued salaries and wages	622,622	523,426
	Total current	**1,865,187**	**1,249,675**
	Total payables at end of period	**1,865,187**	**1,249,675**

(a) Trade payables include $261,861 associated with capital works projects ($311,912 in 2025)

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 2026

		2026 $	2025 $
5.5	**Contract liabilities**		
	Reconciliation of changes in contract liabilities		
	Opening balance at start of the period	2,618,936	2,557,661
	Additions	6,903,640	6,467,348
	Income recognised in the reporting period	(6,649,131)	(6,406,073)
	Closing balance at end of period	2,873,445	2,618,936
	Current	2,864,705	2,616,086
	Non-current	8,740	2,850

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 2026

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

		2026 $	2025 $
6.1	**Cash and cash equivalents**		
	Cash and cash equivalents	22,787,219	21,457,053
	Restricted cash and cash equivalents	1,417,622	1,195,350
	Balance at end of period	**24,204,841**	**22,652,403**
	Restricted cash and cash equivalents		
	Current		
	Grant funds	647,622	495,350
	Non-current		
	27th Pay allocation [(a)]	770,000	700,000

(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 2026

		2026 $	2025 $
6.2	**Lease liabilities**		
	Not later than one year	14,334	3,666
	Later than one year and not later than five years	59,818	12,282
	Later than five years	8,538	-
		82,690	**15,948**
	Current	14,334	3,666
	Non-current	68,356	12,282
	Balance at end of period	**82,690**	**15,948**

Initial measurement

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).

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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

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

Subsequent measurement

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

This section should be read in conjunction with note 4.2.

		2026 $	2025 $
6.3	**Finance costs**		
	Interest expense		
	Interest expense on lease liabilities	3,440	1,381
	Total interest expense	**3,440**	**1,381**
	Loan discount expense		
	Discount on repayable loan [(a)]	695	111,843
	Total loan discount expense	**695**	**111,843**
	Total finance costs expensed	**4,135**	**113,224**

(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 2026

	2026 $	2025 $

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	661,367	1,388,876
	661,367	**1,388,876**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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

		2026 $	2025 $
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	22,787,219	21,457,053
	Restricted cash and cash equivalents	1,417,622	1,195,350
	Financial assets at amortised cost [(a)]	29,877,856	25,987,450
	Total financial assets	**54,082,697**	**48,639,853**
	Financial liabilities		
	Financial liabilities at amortised cost [(b)]	1,942,979	1,261,083
	Total financial liabilities	**1,942,979**	**1,261,083**

(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 2026

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 2026

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.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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.*

The 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:

	2026	2025
Compensation of members of the accountable authority		
Compensation band ($)		
30,001 - 40,000	-	1
20,001 - 30,000	7	5
10,001 - 20,000	1	2
0 - 10,000	1	2
Total compensation of members of the accountable authority	**$182,079**	**$178,959**

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

Compensation of senior officers		
Compensation band ($)		
250,001 - 300,000	1	-
200,001 - 250,000	1	1
150,001 - 200,000	2	4
100,001 - 150,000	1	-
50,001 - 100,000	1	-
Total compensation of senior officers	**$1,070,962**	**$984,310**

No senior officers are members of the Pension Scheme.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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 2026

		2026 $	2025 $
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	**93,400**	**90,252**

8.7	**Supplementary financial information**		
	(a) Write-offs		
	During the reporting period $43,095 was written off the Authority's asset register under the authority of:		
	The accountable authority	43,095	170,803
		43,095	**170,803**
	During the reporting period $1,433 of damaged/obsolete retail shop inventory was written off under the authority of:		
	The accountable authority	1,433	2,086
		1,433	**2,086**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

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 2026, and between the actual results for 2026 and 2025 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 ($351,210); and
   - Total Assets of the annual estimates for the Statement of financial position ($1,480,870).
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 ($372,797); and
   - Total Assets for the previous year for the Statement of financial position ($1,584,375).

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
COST OF SERVICES						
Expenses						
Employee benefits expenses		20,004,000	20,433,205	19,187,564	429,205	1,245,641
Supplies and Services	1 , A	8,823,000	12,859,963	11,362,605	4,036,963	1,497,358
Grants and subsidies		400,000	308,373	303,317	(91,627)	5,056
Depreciation expense	2 , B	4,822,000	7,621,378	4,971,740	2,799,378	2,649,638
Cost of retail shop sales		1,045,000	1,024,624	1,170,439	(20,376)	(145,815)
Net loss on disposal and derecognition of non-current assets		20,000	43,095	170,803	23,095	(127,708)
Finance costs		7,000	4,135	113,224	(2,865)	(109,089)
Total cost of services		**35,121,000**	**42,294,773**	**37,279,692**	**7,173,773**	**5,015,081**
Income						
Admissions	3 , C	12,889,000	11,423,923	9,309,284	(1,465,077)	2,114,639
Memberships	D	2,465,000	2,740,551	2,225,054	275,551	515,497
Retail shop sales	E	2,630,000	2,443,209	2,840,297	(186,791)	(397,088)
Grants, sponsorships and fundraising	4 , F	922,000	3,555,963	1,380,481	2,633,963	2,175,482
Commercial activities	5	1,125,000	1,953,988	2,084,961	828,988	(130,973)
Interest revenue		100,000	445,240	373,587	345,240	71,653
Other income		42,000	37,193	49,768	(4,807)	(12,575)
Total income		**20,173,000**	**22,600,067**	**18,263,432**	**2,427,067**	**4,336,635**
Net cost of services		**14,948,000**	**19,694,706**	**19,016,260**	**4,746,706**	**678,446**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Income from State Government						
Income from other public sector entities	G	14,610,000	15,117,000	18,941,000	507,000	(3,824,000)
Resources received		15,000	1,431	2,959	(13,569)	(1,528)
Total Income from State Government		**14,625,000**	**15,118,431**	**18,943,959**	**493,431**	**(3,825,528)**
Surplus/(Deficit) for the period		**(323,000)**	**(4,576,275)**	**(72,301)**	**(4,253,275)**	**(4,503,974)**
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus	6 , H	1,300,000	5,026,095	18,086,650	3,726,095	(13,060,555)
Total other comprehensive income		**1,300,000**	**5,026,095**	**18,086,650**	**3,726,095**	**(13,060,555)**
Total comprehensive income for the period		**977,000**	**449,820**	**18,014,349**	**(527,180)**	**(17,564,529)**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

Major estimate and actual (2026) variance narratives:

1) Supplies and services were 46% ($4,036,963) above the estimate. Higher than estimated increases impacted the cost of contracted services across a range of operational activities to support service delivery. The final costs associated with rehoming Perth Zoo's remaining elephant to Monarto Safari Park in South Australia and costs of delivering and promoting a range of events and activities also contributed to the increased costs.

2) Depreciation was 58% ($2,799,378) higher than the original estimate due to the impacts of commissioning completed major construction projects and revisions to useful lives of some building and infrastructure assets. These reviews continue as capital investment development priorities and timing linked to the Authority's strategic asset plan and Perth Zoo's Master Plan are able to be confirmed. Budget increases for annual depreciation will be sought in future budget submissions and asset investment business cases to reflect projected impacts from planned developments.

3) Admissions income was $1,465,077 (11%) below the estimate and reflected lower than projected admission numbers. After record visitation of 937,880 linked to the Zoo4You free entry initiative in the previous year, admission numbers trended lower in 2025-26. A total of 729,513 visitors were recorded in 2025-26 and visitation was negatively impacted by a combination of factors including weather impacted days such as weekends that normally attract peak visitor numbers. The lower visitation also impacted some commercial revenue streams.

4) Grants, sponsorships and fundraising income was $2.7 million above budget with the securing of grants and sponsorships after the original budget was developed. Grant funding of over $1 million was received to support a range of wildlife conservation initiatives.This included grant funding linked to preparedness priorities for the High Pathogenicity Avian Influenza risks. These funds are being used to support disease risk mitigation strategies for higher risk species at Perth Zoo. There was also growth in fundraising and partnership opportunities to support a range of asset investment and operational priorities.

5) Income from commercial activities was $828,988 (74%) 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 contribute to these commercial returns. From a budget perspective, the internal budget was revised during the year, with a reduction in admissions revenue projections and some increases to commercial revenue streams to reflect the higher returns from this area of the business.

6) The increase in the asset revaluation surplus was $3.7 million higher than the original estimate. This was due to revaluation increases of over $2.6 million for land on which the Zoo is situated. Building and improvement assets were also revalued during the period, with valuations inclusive of professional and project management fees.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

Major actual (2026) and comparative (2025) variance narratives:

A) Supplies and services were 13% ($1,497,358) higher than the previous year. This was due to increases in a range of contract costs and funds being directed towards staging a range of events and activities.

B) Depreciation was 53% ($2,649,638) higher than the previous year due to impacts of significant revaluations of buildings in the previous year and additional capital investments during the year.

C) Admissions income was $2,114,639 (23%) higher than the previous year despite lower visitation numbers. This is due to the impact of the Zoo4You free entry initiative in the comparative year that resulted in record visitation of 937,880 while foregoing admissions income. Annual visitation for 2025-26 reduced to 729,513 due to a number of factors. This included weather impacted days at times of normally peak visitation and the loss of key species such as elephant and tiger during the period. Planning and delivery of the next priority projects in the Perth Zoo Master Plan continues in support of growing visitation numbers.

D) Membership income was $515,497 (23%) above the previous year, with the previous year result impacted by discounted memberships provided during the Zoo4You State Government free entry initiative. The Zoo had over 38,000 members at financial year end and the focus is on retaining and increasing member numbers and member retention strategies include incentives for renewals ahead of membership expiry dates.

E) Retail shop sales of $2,443,209 were $397,088 (14%) below the previous year results that were supported by record annual visitation numbers. Despite the lower visitation this year, shop sales continued to be strong, with increased spend per head in the retail shop during the period.

F) Grants, sponsorships and fundraising income was $2.2 million higher than the previous year with a range of grants and sponsorships secured. Significant grant funding of over $1 million was received to support a range of wildlife conservation initiatives. This included grant funding linked to bird flu preparedness priorities.

G) Income from other public sector entities was $3,824,000 (20%) below the previous year. The previous year figure included State Government additional funding of $4.8 million to offset 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.

H) The increase in the asset revaluation surplus was $13 million lower than the previous year. The previous year figure included a significant revaluation increase of $13 million to the land on which the Zoo is situated. The revaluation for the current year was $5 million of which $2.6 million related to land revaluation, with the balance being revaluation of buildings inclusive of project management and professional fees.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Assets						
Current Assets						
Cash and cash equivalents	7	16,788,000	22,787,219	21,457,053	5,999,219	1,330,166
Restricted cash and cash equivalents		647,000	647,622	495,350	622	152,272
Inventories		388,000	466,197	484,644	78,197	(18,447)
Receivables		1,019,000	1,277,258	1,429,175	258,258	(151,917)
Amounts receivable for services		1,020,000	1,020,000	1,020,000	-	-
Other assets		123,000	151,018	103,320	28,018	47,698
Total Current Assets		**19,985,000**	**26,349,314**	**24,989,542**	**6,364,314**	**1,359,772**
Non-Current Assets						
Restricted cash and cash equivalents		770,000	770,000	700,000	-	70,000
Receivables		393,000	285,812	351,388	(107,187)	(65,576)
Amounts receivable for services	I	27,985,000	27,991,000	24,183,000	6,000	3,808,000
Infrastructure, property, plant and equipment	8	97,503,000	109,089,933	108,197,948	11,586,933	891,985
Intangibles		350,000	-	-	(350,000)	-
Right-of-use assets		101,000	81,058	15,638	(19,942)	65,420
Total Non-Current Assets		**127,102,000**	**138,217,803**	**133,447,974**	**11,115,804**	**4,769,829**
Total Assets		**147,087,000**	**164,567,117**	**158,437,516**	**17,480,118**	**6,129,601**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Liabilities						
Current Liabilities						
Payables		519,000	1,865,187	1,249,675	1,346,187	615,512
Employee related provisions		3,581,000	3,156,954	3,330,935	(424,046)	(173,981)
Lease liabilities		13,000	14,334	3,666	1,334	10,668
Contract liabilities		2,562,000	2,864,705	2,616,086	302,705	248,619
Total Current Liabilities		**6,675,000**	**7,901,180**	**7,200,362**	**1,226,180**	**700,818**
Non-Current Liabilities						
Employee related provisions		709,000	873,693	766,694	164,693	106,999
Lease liabilities		62,000	68,356	12,282	6,356	56,074
Contract liabilities		6,000	8,740	2,850	2,740	5,890
Total Non-Current Liabilities		**777,000**	**950,789**	**781,826**	**173,789**	**168,963**
Total Liabilities		**7,452,000**	**8,851,969**	**7,982,188**	**1,399,969**	**869,781**
Net Assets		**139,635,000**	**155,715,148**	**150,455,328**	**16,080,148**	**5,259,820**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Equity						
Contributed equity		89,714,000	89,719,220	84,909,220	5,220	4,810,000
Revaluation reserves	9 , J	19,408,000	39,921,146	34,895,051	20,513,146	5,026,095
Accumulated surplus	10 , K	30,513,000	26,074,782	30,651,057	(4,438,218)	(4,576,275)
Total Equity		**139,635,000**	**155,715,148**	**150,455,328**	**16,080,148**	**5,259,820**

Major estimate and actual (2026) variance narratives:

7) The value of cash and cash equivalents at the end of the period was 36% ($5,999,219) higher than estimated due to the receipt of funding during the period that remains on hand to meet future commitments. Some restricted funding on hand is also required to meet future grant and capital expenditure.

8) The value of infrastructure, property, plant and equipment at the end of the period was 12% ($11,586,933) higher than estimated due to the significant revaluation of the land on which the Zoo is situated in the previous year. The current use land valuation increased by $13,065,000 to $13,500,000 in the previous year and increased a further $2.6 million in the current year.

9) The asset revaluation reserve at the end of the period was $20.5 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 in the previous year and further increases this year.

10) The accumulated surplus at the end of the period was $4 million lower than the original estimate. This was due to impacts of increased costs including non-cash expenses such as depreciation that has increased to over $7.5 million.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

Major actual (2026) and comparative (2025) variance narratives:

I) Amounts receivable for services increased by $3.8 million (16%) 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.

J) The asset revaluation reserve increased by $5 million (14%) over the previous year. This was due to a revaluation increase of $2.6 million to land, with the balance relating to building assets.

K) The accumulated surplus 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 in the previous year so is not yet reflected in the budget. Land, building and improvement assets were also revalued by a further $5 million during the period.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Cash flows from the State Government						
Funds from other public sector entities	L	9,788,000	10,289,000	14,119,000	501,000	(3,830,000)
Capital appropriation	M	4,455,000	4,810,000	16,090,000	355,000	(11,280,000)
Holding account drawdown		1,020,000	1,020,000	1,020,000	-	-
Other		350,000	-	-	(350,000)	-
Net cash provided by the State Government		**15,613,000**	**16,119,000**	**31,229,000**	**506,000**	**(15,110,000)**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Utilised as follows:						
Cash flows from operating activities						
Payments						
Employee benefits	N	(19,650,000)	(20,411,964)	(18,544,143)	(761,964)	(1,867,821)
Supplies and services	11	(8,156,000)	(12,586,951)	(11,669,357)	(4,430,951)	(917,594)
Finance costs		(7,000)	789	(1,381)	7,789	2,170
GST payments on purchases	12, O	(2,056,000)	(1,328,962)	(2,574,523)	727,038	1,245,561
Other payments	13	(2,150,000)	(1,017,978)	(1,253,407)	1,132,022	235,429
Receipts						
Sale of goods and services	P	20,080,000	21,040,000	17,067,481	960,000	3,972,519
Grants received	14, Q	-	1,143,275	662,403	1,143,275	480,872
Interest received		100,000	419,281	458,173	319,281	(38,892)
GST receipts from ATO	15, R	1,256,000	734,379	1,549,853	(521,621)	(815,474)
GST receipts on sales		800,000	915,614	871,363	115,614	44,251
Other receipts		42,000	37,193	49,768	(4,807)	(12,575)
Net cash used in operating activities		**(9,741,000)**	**(11,055,323)**	**(13,383,770)**	**(1,314,323)**	**2,328,446**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$	$	$	$	$
Cash flows from investing activities						
Payments						
Purchase of non-current physical assets	16, S	(6,555,000)	(3,547,728)	(17,030,329)	3,007,272	13,482,601
Receipts						
Proceeds from lessee repayable loan		-	63,303	58,673	63,303	4630
Proceeds from sale of non-current physical assets		-	500	1,000	500	(500)
Net cash used in investing activities		**(6,555,000)**	**(3,483,925)**	**(16,970,656)**	**3,071,075**	**13,486,731**
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(20,000)	(27,313)	(21,134)	(7,313)	(6,179)
Net cash used in financing activities		**(20,000)**	**(27,313)**	**(21,134)**	**(7,313)**	**(6,179)**
Net increase in cash and cash equivalents	17	(703,000)	1,552,438	853,440	2,255,438	698,998
Cash and cash equivalents at the beginning of the period		18,908,000	22,652,403	21,798,963	3,744,403	853,440
Cash and cash equivalents at the end of the period		**18,205,000**	**24,204,841**	**22,652,403**	**5,999,841**	**1,552,438**

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

Major estimate and actual (2026) variance narratives:

11) Payments for supplies and services were 54% ($4.4 million) above the estimate. This was due to rises in contractor costs for a range of services and also for the staging of events and activities.

    Supporting commercial opportunities to grow commercial revenue streams.

12) GST payments on purchases were $727,038 (35%) below the estimate due to the lower level of capital investment activity.

13) Other payments were $1.1 million below the estimate due to funds being redirected to payments for supplies and services.

14) Receipts from grants of $1.1 million ere not expected when the budget was developed. The grants received support important conservation of wildlife initiatives.

15) GST receipts from the ATO were lower than estimated due the lower level of payments on major projects in the asset investment plan while planning for future projects.

16) Payments for the purchase of non-current physical assets were $3 million below the estimate. This is due to some delays with progressing some projects.

    These funds will be required in 2026-27 to progress and complete a range of priority projects.

17) The net increase in cash and cash equivalents is higher than estimated due to a combination of factors including the donations received during the period to support future projects and initiatives.

    Funds are also on hand to complete and progress major projects being delivered from Perth Zoo's Master Plan.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2026

Major actual (2026) and comparative (2025) variance narratives:

L) Receipt of funds from other public sector entities decreased by $3,830,000 (27%) over the previous year. The previous year included an additional $4.8 million provided to deliver the State Government cost of living relief initiative to provide WA residents with free entry tickets to the Zoo.

M) Receipt of capital appropriations were $11,280,000 (70%) below the comparative year following the completion of the major construction project for the Gibbon Crossing and associated visitor amenity around the main lake and the main lawn areas in 2024-25.

N) Employee benefits expenses were 10% ($1,867,821) higher than the previous year. This was due to a combination of factors including a 4% increase in Award rates of pay covering the majority of employees and superannuation contributions increasing from 11.5% to 12% from 1 July 2025. Payroll costs also increased following receipt of grant funding during the period to support service delivery and also reflects full year impacts of organisational restructures in the previous year.

O) GST payments on purchases were 48% lower in the current year due to the lower level of payments on major projects in the asset investment plan.

P) Receipts from the sale of goods and services were 23% ($3,972,519) higher than the previous year due to the admissions revenue forgone during the Zoo4You State Government free entry initiative in 2024-25.

Q) Receipts from grants increased by 73% to $480,872 compared to the previous year. Grants received included support for bird flu preparedness activities at Perth Zoo.

R) GST receipts from the ATO were lower than the previous year due to lower levels of payments on major projects in the asset investment plan. The previous year included significantly higher costs linked to the delivery of the Gibbon Crossing and main lawn precinct major projects.

S) Payments for the purchase of non-current physical assets decreased by nearly $13.5 million as the previous year included significant construction costs for the new Gibbon Crossing and the main lawn precinct visitor amenity upgrades.

Key Performance Indicators

Zoological Parks Authority

Certification of Key Performance Indicators

For the financial year ended 30 June 2026

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 2026.

Travis Robinson
Chair

Date: 9 September 2026

John Pirie
Member

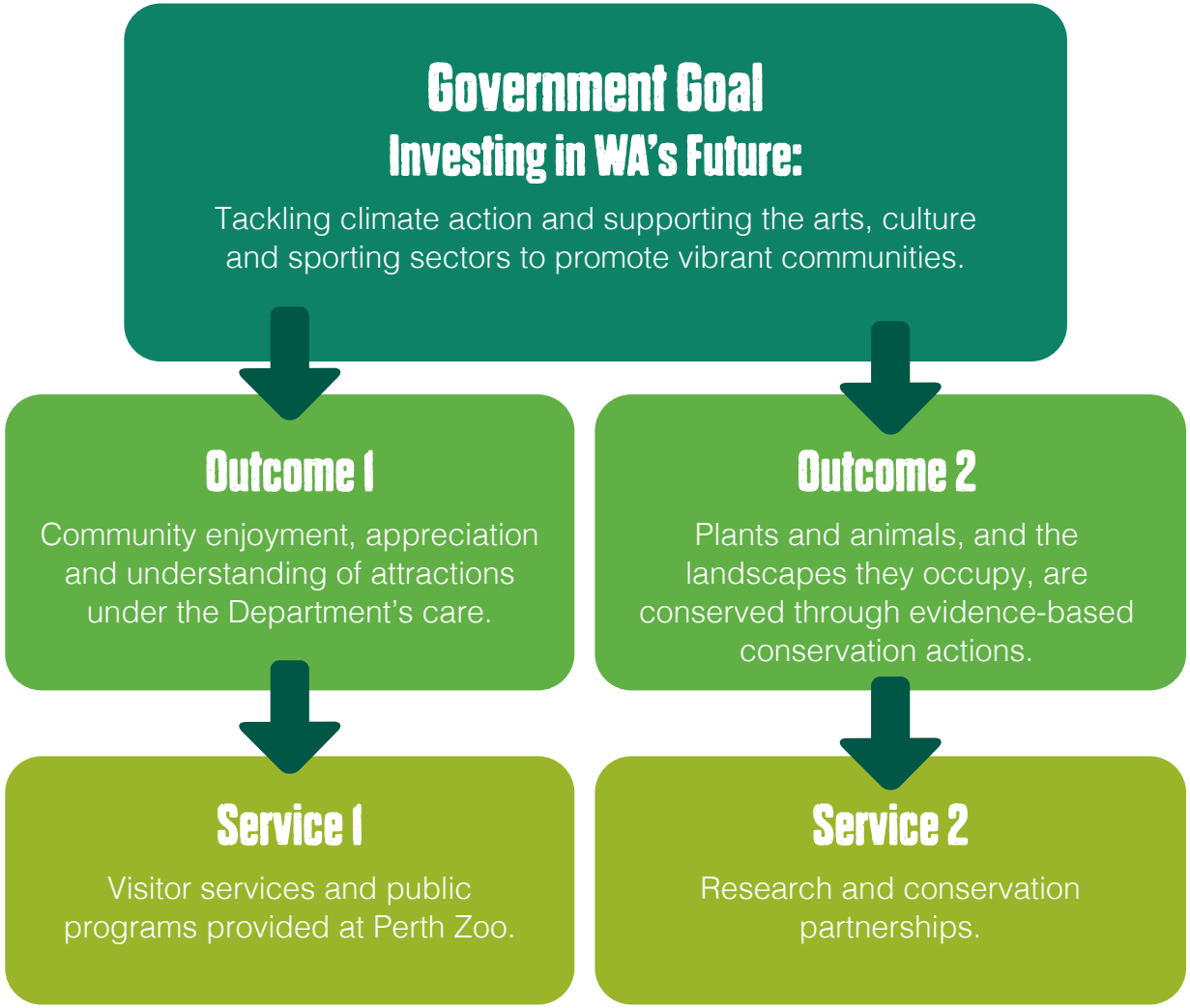
Date: 9 September 2026

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 2025-26 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:

	2023	2024	2025	2026
Population*	798,271	804,763	937,880	729,513
Desired Sample	500	500	500	500
Achieved Sample	492	2,378	2,637	1,837
Sampling Error	±4.4%	±3.0%	±3.0%	±3.0%
Response Rate	91%	N/A	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?"	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Target
Average level of visitor satisfaction	90%	86%	83%	86%	85%

Note to this Indicator

Perth Zoo continues to achieve high visitor satisfaction with an average level of visitor satisfaction survey result of 86%. The satisfaction levels remain consistently high and the increase over the previous year is likely linked to a lower level of major project construction activity following completion of the Gibbon Crossing project. 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 experienced lower than expected visitation in 2025-26 after the record 937,880 visitors in 2024-25. The Zoo welcomed 729,513 visitors in 2025-26 with visitor numbers likely impacted by a range of factors. Visitors included Zoo members, families, general public, local community, students and tourists. The record visitation in the previous year 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. Despite the lower visitor numbers in 2025 26, the high visitor satisfaction levels helps support both new and repeat visitation.

Visitor satisfaction is influenced by a range of factors including the entry process, customer service, 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 93% of survey respondents indicated they were satisfied with their visit to Perth Zoo and 80% were very or extremely satisfied.

While visitation numbers were lower than expected, it is important that the Zoo continues to achieve and maintain high levels of visitor satisfaction. These results help support and strengthen Perth Zoo's reputation, support efforts to engage visitors around the importance of wildlife conservation and also provides opportunities for the Zoo to continue to transform its operations, business model and revenue generation capacity. After recent major construction, the continued high visitor satisfaction demonstrates the success of recent capital investment in supporting the overall experience for Zoo visitors. The focus in 2025-26 has been to continue planning for the delivery of the next priority projects in the Perth Zoo Masterplan.

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.

	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Target
Total visitors admitted to the Zoo	798,271	804,763	937,880	729,513	850,000
Total cost of service 1 ($000's)	$28,811	$29,981	$33,731	$38,667	$32,225
Average cost per visitor	$36.09	$37.25	$35.96	$53.00	$37.91

Key Performance Indicators

Note to this Indicator

The average cost per visitor of $53.00 was significantly above the target and the result of a combination of higher operating costs and lower than expected visitor numbers. The service delivery costs were 20% above target due to a combination of significantly higher depreciation costs on the growing fixed asset base and increases in overall service delivery costs. Operational cost increases linked to payroll and service contractor and some one-off costs were incurred during the period linked to the rehoming of the remaining elephant to South Australia. After the completion of the major construction linked to the new Gibbon Crossing and main lawn precinct visitor amenity upgrades at the beginning of the year, the focus in 2025-26 has been on planning for the next priority projects in the Perth Zoo Master Plan. Aligned to its strategic plan, the Zoo continues to transform its business operations alongside major developments linked to the Master Plan.

After the record visitation in 2024-25, there has been a trend in lower visitation numbers in 2025-26. Visitor numbers were 14% below the original target of 850,000 and 22% below the record visitation of the previous year. The record attendance in the previous year was supported by a three-month State Government cost of living relief initiative to provide WA residents with free entry tickets to the Zoo. The lower visitation in 2025-26 is likely due to a combination of factors including some weather impacted periods during the year at normally peak visitation times, movements and loss of animals including elephant and tiger, ongoing cost of living pressures and the growing range of competing events and activities in the community.

Perth Zoo's membership program continues to support new and repeat visitation, with member numbers over 38,000 at year end and visitor satisfaction continuing at high levels. Despite the lower visitor numbers, revenue generation streams in a range of areas such as the retail shop, café and functions and other commercial revenue streams continue to show positive signs for ongoing growth. Implementation of a new tourism strategy in a phased approach progressed during the year and is expected to support significant future growth is this area of the market when fully implemented.

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.

	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Target
Western Swamp Tortoise	47	52	39	50	30
Numbat	14	14	13	10	12
Dibbler	49	N/A*	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 2025-26 was consistent with advice from the recovery teams but was above the target for Western Swamp Tortoises and below the target for Numbats.

Western Swamp Tortoise breeding resulted in 50 hatchlings in 2025-26. Breeding outcomes are being managed in alignment with recommendations from the recovery team. Current research into the genetics of the zoo breeding population will inform ongoing breeding recommendations.

Breeding outcomes for the Numbat were slightly lower than previous years with a total of 10 animals produced against the target of 12. Unfortunately, while 10 animals survived for at least 30 days after birth, three pouch young died at around 40-60 days after birth.

Research continued for both species in 2025-26 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.

	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Target
Number of research communications produced	20.67	24.67	27.00	28.33	25.00
Total FTEs to produce research communications	18.85	19.76	20.56	21.05	20.91
Research communications produced per FTE	1.10	1.25	1.31	1.35	1.20

Key Performance Indicators

Note to this Indicator

This indicator has seen a steady increase over recent years and another good outcome for 2025-26. During 2025-26 there were 27 research communications produced, resulting in a three year rolling average of 1.35 research communications produced per Full Time Equivalent (FTE). Research communications during the period included twelve scientific papers, ten conference presentations/workshops, two student theses, a major article and two new university lectures as part of accredited tertiary courses.

The range and number of research communications reflects the collaborative effort required for their production. This collaboration ranges from external research institutions, Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at 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.

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

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	2025-26 actual remuneration ***
Chair	Ms Marion Fulker AM[1]	Annual (paid fortnightly)	6 months	1 Oct 2023 – 30 Dec 2025	$31,750 per annum	$18,681.29
Chair	Mr Travis Robinson[2]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 15 Mar 2028 (Chair) 31 Dec 2025 – 15 Mar 2026 (Acting Deputy Chair) 22 Aug 2024 – 30 Dec 2025 (Member)	$31,750 |per annum	$25,360.24
Deputy Chair	Mr Tully Carmady[3]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 29 Feb 2028 (Deputy Chair) 31 Dec 2025 – 15 Mar 2026 (Acting Chair) 10 Jun 2024 – 30 December 2025 (Deputy Chair)	$19,050 per annum	$24,978.51

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	2025-26 actual remuneration ***
Member	Mr Jamie Fini	Annual (paid fortnightly)	12 months	16 Dec 2024 – 30 Nov 2026	$19,050 per annum	$21,433.87
Member	Ms Megan Keep[4]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 31 Mar 2028 1 Oct 2023 – 15 Mar 2026	$19,050 per annum	$21,433.87
Member	Professor Kristin Warren[5]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 29 Feb 2028 10 Jun 2024 – 15 Mar 2026	$19,050 per annum	$21,433.87
Member	Ms Vanessa Martin[5]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 29 Feb 2028 10 Jun 2024 – 15 Mar 2026	$19,050 per annum	$21,433.87
Member	Mr John Pirie	Annual (paid fortnightly)	12 months	22 Aug 2024 – 31 Jul 2026	$19,050 per annum	$21,433.87
Member	Mr Liam Nicholls	Annual (paid fortnightly)	3.5 months	16 Mar 2026 – 15 Mar 2028	$19,050 per annum	$5,889.62

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	2025-26 actual remuneration ***
Management representative representative	Mr Stuart Smith	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Management representative	Mr David van Ooran	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
					Total	**$182,079.01**

* Refers to membership period during 2025-26 and not entire tenure on Board.
** Refers to term of appointment of member's current terms.
*** Remuneration amounts include applicable superannuation.

[1] This Member's term expired on 30 September 2025, but they continued as a Board Member for a period of 3 months (to 30 December 2025), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001.

[2] This Member's term was set to expire on 31 July 2026. They were appointed Acting Deputy Chair in accordance with Schedule 2, Division 1, Clause 5 of the ZPA Act, from 31 December 2025 – 31 March 2026. This Member was subsequently reappointed to the Board for a new term, 16 March 2026 – 15 March 2028 when they were appointed Chair.

[3] This Member's term was set to expire on 28 February 2026. This Member was appointed Acting Chair in accordance with Schedule 2, Division 1, Clause 3(2) of the ZPA Act, from 31 December 2025 - 31 March 2026. This Member was subsequently reappointed to the Board for a new term, 16 March 2026 – 29 February 2028 when they were appointed Deputy Chair.

[4] This Member's term expired on 30 September 2025, but they continued as a Board Member for a period of 3 months (to 31 December 2025), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001. The Member was granted a further extension of the appointment by the Minister for the Environment to 31 March 2026. The Member was subsequently reappointed to the Board for a new term, 16 March 2026 to 31 March 2028.

[5] These Members' terms expired on 28 Feb 2026, but they continued as Board Members for a period of 3 months (to 28 May 2026), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001. The Members were subsequently reappointed to the Board for a new term, 16 March 2026 to 29 February 2028.

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	2025-26 actual remuneration ***
Chair	Mr Tully Carmady[1]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 29 Feb 2028 10 Jun 2024 – 15 Mar 2026	See Table 1 ^	See Table 1 ^
Member	Ms Vanessa Martin[2]	Annual (paid fortnightly)	12 months	16 Mar 2026 – 29 Feb 2028 10 Jun 2024 – 15 Mar 2026	See Table 1 ^	See Table 1 ^
Member	Mr John Pirie	Annual (paid fortnightly)	12 months	22 Aug 2024 – 31 Jul 2026	See Table 1 ^	See Table 1 ^
Management representative	Mr Stuart Smith	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Management representative	Mr David van Ooran	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Management representative	Ms Melanie Price	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
					Total	**$0.00 (excluding ^)**

* Refers to membership period during 2025-26 and not entire tenure.

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

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

[1] This Member's term was set to expire on 28 February 2026. This Member was appointed Acting Board Chair in accordance with Schedule 2, Division 1, Clause 3(2) of the ZPA Act, from 31 December 2025 - 31 March 2026. This Member was subsequently reappointed to the Board for a new term, 16 March 2026 – 29 February 2028, when they were appointed Deputy Board Chair.

[2] This Members' term expired on 28 February 2026, but they continued as a Board Member for a period of 3 months (to 28 May 2026), 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 March 2026 to 29 February 2028.

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	2025-26 actual remuneration ***
Chair	Mr David van Ooran	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
A/Chair	Mr John Lemon	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Category A Member	Dr Rebecca Vaughan Higgins	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Category B Member	Dr Harriet Mills	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Category B Member / Board Member	Prof Kristin Warren	Annual (paid fortnightly)	12 months	1 Jul 2025 – 30 Jun 2026	See Table 1 ^	See Table 1 ^
Member	Category C	Per meeting	12 months	1 Jul 2025 – 30 Jun 2026	$230.00	$0.00
Member	Category C	Per meeting	12 months	1 Jul 2025 – 30 Jun 2026	$230.00	$690.00
Member	Category D	Per meeting	12 months	1 Jul 2025 – 30 Jun 2026	$230.00	$690.00
Member	Category D	Per meeting	12 months	1 Jul 2025 – 30 Jun 2026	$230.00	$460.00
Keeper representative	Ms Leanne Kelman - Technical Officer Zoology	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	0.00
					Total	**$1,840.00 (excluding ^)**

* Refers to membership period during 2025-26 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	2025-26 actual remuneration ***
Chair	Ms Marion Fulker AM[1]	Annual (paid fortnightly)	6 months	2 Apr 2024 – 30 Dec 2025	See Table 1 ^	See Table 1 ^
Member	Mr Liam Nicholls[2]	Annual (paid fortnightly)	3.5 months	16 Mar 2026 – 30 Jun 2026	See Table 1 ^	See Table 1 ^
Member	Mr Tully Carmady	Annual (paid fortnightly)	12 months	2 Apr 2024 – 30 Jun 2026 (A/Chair 31 Dec 2025 to 15 Mar 2026)	See Table 1 ^	See Table 1 ^
Member	Prof Kristin Warren	Annual (paid fortnightly)	12 months	2 Apr 2024 – 30 Jun 2026	See Table 1 ^	See Table 1 ^
Management representative	Mr David van Ooran	N/A	12 months	1 Jul 2025 – 30 Jun 2026	Nil	$0.00
Management representative	Ms Lydia Guirguis	N/A	5 months	1 Jul 2025 – 30 Nov 2025	Nil	$0.00
Management representative	Ms Chantal Laval	N/A	7 months	1 Dec 2025 – 30 Jun 2026	Nil	$0.00
Management representative	Ms Lucy Hacker	N/A	4 months	5 Mar 2026 – 30 Jun 2026	Nil	$0.00
					Total	**$0.00 (excluding^)**

* Refers to membership period during 2025-26 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.

[1] This Member's term as Chair of the ZPA Board and Chair of this subcommittee expired 30 December 2025.

[2] This Member commenced as a ZPA Board member and in the role of Chair of this subcommittee on 16 March 2026.

Zoological Parks Authority Board and Committee Fees

Table 5: Funding & Fundraising Committee (Dissolved 2 April 2026)

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term**	Base salary/ sitting fees	2025-26 actual remuneration ***
Chair	Ms Marion Fulker AM[1]	Annual (paid fortnightly)	6 months	5 Dec 2024 – 30 Dec 2025	See Table 1 ^	See Table 1 ^
Acting Chair	Ms Megan Keep[2]	Annual (paid fortnightly)	9 months	5 Dec 2024 – 2 Apr 2026	See Table 1 ^	See Table 1 ^
Member	Mr Travis Robinson[3]	Annual (paid fortnightly)	9 months	5 Dec 2024 – 2 Apr 2026	See Table 1 ^	See Table 1 ^
Management representative	Mr David van Ooran	N/A	9 months	5 Dec 2024 – 2 Apr 2026	Nil	$0.00
Management representative	Mr Niklas Mittmann	N/A	9 months	5 Dec 2024 – 2 Apr 2026	Nil	$0.00
Management representative	Ms Kathryn Caldwell	N/A	7 months	5 Dec 2024 – 29 Jan 2026	Nil	$0.00
Management representative	Mr Mitchell Hardy	N/A	2 months	2 Feb 2026 – 2 Apr 2026	Nil	$0.00
					Total	**$0.00 (excluding^)**

* Refers to membership period during 2025-26 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.

[1] This Member's term expired on 30 September 2025, but they continued as a Board Member for a period of 3 months (to 30 December 2025), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001.

[2] This Member's term expired on 30 September 2025, but they continued as a Board Member for a period of 3 months (to 30 December 2025), in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the Zoological Parks Authority Act 2001. The Member was granted a further extension of the appointment by the Minister for the Environment to 31 March 2026. The Member was subsequently reappointed to the Board for a new term, 16 March 2026 to 31 March 2028.

[3] Member's term was set to expire on 31 July 2026. They were appointed Acting Deputy Board Chair in accordance with Schedule 2, Division 1, Clause 5 of the ZPA Act, from 31 December 2025 – 31 March 2026. This Member was subsequently reappointed to the Board for a new term, 16 March 2026 – 15 March 2028, when they were appointed Board Chair.

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. There were five transactions involving four employees using the corporate credit card instead of their personal card during the reporting period. Four instances were considered inadvertent in nature and one instance managed with an improvement notice. All personal use amounts were minor in value and repaid by cardholders or by supplier refund back to the card the same day or within 5 working days.

There are no outstanding amounts at the end of the reporting period.

	2025-26
Aggregate amount of personal use expenditure for the reporting period.	$275.26
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	$275.26
Aggregate amount of personal use expenditure settled after the due date (after 5 working days).	Nil
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period.	**Nil**

Other Legal Requirements

Advertising, market research, polling and direct mail

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 2025-26 was $789,516.

Expenditure	Organisation	Amount	Total
Advertising agencies	-	-	-
Market research organisations	Painted Dog Research Pty Ltd	$66,750	$66,750
Polling organisations	-	-	-
Direct mail organisations	Intuit Mailchimp	$18,397	$18,397
Media advertising organisations	Initiative Media Australia Pty Ltd	$704,369	$704,369
Grand Total			**$789,516**

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 PZDA met quarterly to monitor, report, and work to ensure people with disability have the same opportunities as others to access services, information, facilities, complaints, consultation and employment.

During 2025-26 Perth Zoo continued the following actions were undertaken in support of the DAIP. These included:

- Low sensory quiet times scheduled in Zoorassic Park exhibition every weekday from 9am-10am.
- Working with the Hospitality Disability Network to provide employment for individuals living with a disability.
- Uneven pathways across the Zoo were levelled, reducing trip hazards and increasing accessibility for mobility scooters, wheelchairs and strollers.
- Perth Zoo welcomed 7,108 carers free of charge.

Visitors enjoying quiet hour in the Zoorassic Park exhibition

Other Legal Requirements

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994 Section 31 (1)

Public Sector Standards: 1 claim of a breach of standard against the Employment Standard for the period 1 July 2025 to 30 June 2026. The claim was resolved internally and not substantiated. Information sessions were provided by the recruitment team to managers to ensure compliance.

Code of Conduct: 2 allegations for Breach of Code of Conduct were raised and substantiated in 2025-26.

Compliance with the Public Sector Standards, the Western Australian Public Sector Code of Ethics and Commissioner's Instruction 40 Ethical Foundations is supported through the Code of Conduct, which outlines the expected standards of behaviour, integrity, and accountability for all employees.

Accountability and ethical behaviour is reinforced and readily available to Perth Zoo staff via the Zoo and DBCA intranets and is embedded as a component of the mandatory induction and onboarding process for all new staff. This includes training in the Code of Conduct, Accountable and Ethical Decision Making, Workplace Discrimination and Harassment (including leadership-specific training), Information Security, and Records Management.

Information relating to ethical conduct are also reflected in job descriptions and are reinforced through annual performance development plans.

During 2025-26, oversight of Code of Conduct compliance was strengthened through the introduction of quarterly reporting of employee acknowledgements and progress on a mandatory online Code of Conduct training module. The module aligns with Commissioner's Instruction 40 - Ethical Foundations and will require annual completion by all employees.

Record Keeping Plan

As required by the *State Records Act 2000* 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 is monitored and reported on to evaluate progress towards improved electronic record keeping practices and compliance.
2. The organisation maintains system infrastructure at the latest release level to ensure equivalence with the required standards.
3. 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 record keeping resources are provided on the intranet and via the departmental training portal.
4. 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.
5. 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.*

All facets were maintained during 2025-26.

Perth Zoo's Record Keeping Plan is due for review in November 2026.

Freedom of Information

The *Freedom of Information Act 1992* (WA) provides the public with a general right of access to documents held by State and Local Government agencies.

In accordance with the legislation, Perth Zoo publishes our Information Statement on our website and intranet. The statement outlines our Freedom of Information (FOI) procedures.

In the 2025-26 reporting period, Perth Zoo received two FOI requests. Both applications were finalised within the required timeframe.

Other Legal Requirements

Employment and Industrial Relations

Staff Profile

Perth Zoo employed 235 people in 2025-26 and 165.49 full-time equivalents (FTE) as at 30 June 2026.

Employee Profile	2025-26	2024-25	2023-24
Permanent Full Time	94	93	93
Permanent Part Time	41	39	29
Fixed Term Full Time	22	22	19
Fixed Term Part Time	20	19	27
Casual	53	55	48
Trainee	5	8	8
Total head count	235	233	224
Full time equivalent (FTE)	165.49	171.77	160.43

For the 2025-26 reporting period, 75 appointments were made including contracts converted to permanent employment under the provisions of the relevant industrial agreements.

20 of these were permanent appointments, and 55 processes were either fixed-term or casual appointments.

Other Legal Requirements

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff
Working Part time	41	20	26%
Purchased Leave Arrangements	3	1	2%

*Total Staff = 235 (based on financial year end Headcount)

The Zoo recorded a total of 39 cessations in 2025-26 (representing staff 16% turnover and 12% turnover excluding casuals) compared to 27 cessations in 2024-25 (11.5% staff turnover).

Workforce Diversity	Achieved 2025-26 %
Women in management Tier 1	N/A
Women in management Tier 2 & 3	60%
Indigenous Australians	2.4%
People with disabilities	3%
People from culturally diverse backgrounds	8.9%
Youth (15 to 24 years)	11%

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

Other Legal Requirements

Industrial Relations

The headcount staff profile in 2025-26 by applicable industrial agreement follows:

	Permanent	Contract	Casual	Proportion of Total Staff %
Government Officers	122	45	51	92.76%
Gardeners	12	2	2	6.81%
Building & Engineering Trades	1	0	0	0.43%
Common Law Contracts	0	0	0	0%
Total	**135**	**47**	**53**	**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 2025-26 included raising awareness of a variety of inclusion events, including NAIDOC Week, Wear it Purple Day, IDAHOBIT Day and Pride Month.

The Zoo promoted diversity with the following activities:

- IDAHOBIT Day awareness and celebration activities, including staff engagement initiatives, educational communications and a best dressed competition to encourage participation and visibility of LGBTQIA+ inclusion.
- A Pride at Perth Zoo event featured live stage music, storytelling, roving performers, eco-friendly craft and glitter activities, bubble performances and hula hoop entertainment, providing engaging and sustainable family-friendly experiences.
- NAIDOC Week featured daily cultural performances by Ngalak Nidja, showcasing Aboriginal dance, storytelling and cultural connection, providing visitors with meaningful opportunities to engage with First Nations traditions and knowledge.
- Work on the development of a ZPA Reconciliation Action Plan commenced via a dedicated RAP Working Group.
- Staff complete DBCA's Workplace Discrimination and Harassment course every five years.
- Additional training by the Equal Opportunity Commission in relation to Workplace Discrimination and improving Workplace culture was made accessible.

Government Policy Requirements

Work Health and Safety (WHS) and Injury Management

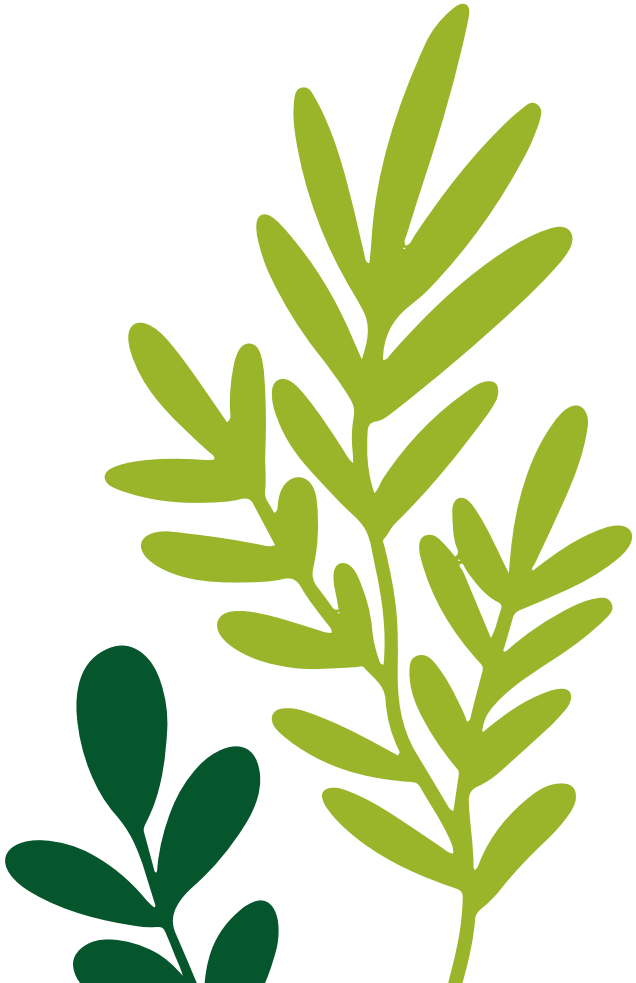
Perth Zoo is committed to providing and maintaining a safe and healthy workplace and the continuous improvement of health, safety and wellbeing for employees, volunteers, contractors and visitors.

Following an independent gap analysis of Perth Zoo's health and safety systems against the requirements of the *Work Health and Safety Act 2020* (WA), during 2025-26 an implementation plan was developed to address identified opportunities across governance, risk management, asset management, contractor management, training and occupational health. To support delivery of the plan and strengthen onsite capability, a dedicated Health and Safety Coordinator was appointed with significant progress made in implementing key recommendations.

Health and safety governance is strengthened through active consultation and reporting mechanisms. Health and Safety representatives supported designated workgroups by facilitating workplace consultation and hazard management. The Health and Safety Committee met quarterly, with health and safety performance regularly reported to Corporate Executive, the People, Safety and Culture Committee, the Audit, Finance and Risk Committee and the ZPA Board.

Perth Zoo continued to support employee wellbeing through a network of trained Mental Health First Aiders, Peer Support Officers and Critical Incident Peer Support Responders.

The Zoo's reporting requirements in 2025-2026 are aligned with the *Australian Work Health and Safety Strategy 2023-2033.*



Government Policy Requirements

Measure	Results 2023-24	Results 2024-25	Results 2025-26	Results against Target for 2025-26	
				Target	Comment
Number of fatalities	0	0	0	Zero	Met
Incidence of work-related injury or illness	62.50	58.50	40.22	Reduce by 2% per year and 15% by 2033 compared with 2023	Met
Incidence of serious claims with one or more weeks lost time.	6.13	23.95	34.48	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Not met
Incidence rate of claims resulting in permanent impairment	24.54	0.00	5.99	Reduce by 2% per year and 15% by 2033 compared with 2023	Not met
Incidence rate of work-related respiratory disease	0.00	0.00	0.00	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Met
Percentage of managers trained in (a) work health and safety, as relevant to the PCBU's risk profile	100%	80%	60%	Greater than or equal to 80% of cohort trained within the last two years	Not met
(b) Percentage of managers trained in injury management.	100%	80%	42%	Greater than or equal to 80% of cohort trained within the last five years	Not met
Percentage of workers returned on full duties and hours within (a) 13 weeks	83%	100%	85%	No Target	No target
(b) within 26 weeks	86%	100%	100%	Greater than or equal to 70% returned to work within 26 weeks	Met

Work Health and Safety (WHS) and Injury Management

Measure	Results 2023-24	Results 2024-25	Results 2025-26	Results against Target for 2025-26 Target	Comment
Agency has a Workplace Health and Safety (WHS) management system that has been independently assessed in last five years	N/A	N/A	Yes	No target - intended for agency trend information	N/A
Consultative systems: 1. Number of health and safety representatives					
a. in total			12		
b. who have attended HSR training:			N/A		
c. shown as a percentage of workers:			6.89%		
d. shown as a ratio to the number of workplaces occupied by the Agency; and			6		
2. Name/s of health and safety committees and sub committees			ZPA WSC		

** The performance reporting examines a three-year trend and, as such, the comparison base year is to be two years prior to the current reporting year, where data is available.*

Workers compensation

Two compensation claims of a minor nature were recorded during the financial year. This compares with 10 compensation claims of a minor nature recorded in 2024-25.

Government Policy Requirements

Agency Capability Review Requirements

DBCA was one of the first three agencies to participate in the Public Sector Commission's Agency Capability Review Program (the Review), which began 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 in the future.

In 2025-26, the department progressed initiatives including:

- The development of a new approach to strategic planning with the Strategic Directions 2025-29, released in October 2025. The strategic plan complements the ongoing actions from the review and aligns with Our Priorities for Government 2025-2029.
- Building on the new Workforce Planning Framework introduced in October 2024, a comprehensive Workforce Plan for 2025-2030 was in preparation.

Since 2022, the department has made significant governance and structural reforms and improvements to address lines of enquiry 1 and 2, and as a result is leading with a more collegial and strategic approach to deliver outcomes. The department is also well progressed to develop and implement the strategic workforce planning to address line of enquiry 3.

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	Perth Zoo's Leadership Group Forum continued to play an important role in fostering collegial leadership across the organisation. Through regular engagement on strategic priorities, workforce initiatives and organisational challenges, leaders worked collaboratively to strengthen communication, promote shared accountability and support a positive workplace culture. This approach has contributed to greater alignment across directorates and a more integrated approach to decision-making.
Integrated strategic approach	Perth Zoo progressed an integrated approach to planning and performance by aligning organisational priorities, workforce capability, governance and operational delivery. The appointment of a dedicated Work Health and Safety Officer strengthened the integration of Workplace Health and Safety (WHS) considerations into executive and organisational planning processes, supporting proactive risk management and organisational performance.
Improved workforce planning	Workforce planning has been strengthened through the implementation of the DBCA Strategic Workforce Plan 2026-29, which establishes a coordinated approach to building workforce capacity, capability and culture across the agency. A ZPA Operational Workforce Plan will translate these priorities into local actions and workforce outcomes.

Government Policy Requirements

Workforce Diversification and Inclusion Strategy

The department is committed to fostering a diverse, inclusive and respectful workplace that reflects the Western Australian community we serve. It is committed to strengthening workplace cultures where all employees feel safe, valued and supported to thrive, regardless of background, identity, or lived experience.

Over the past year, Perth Zoo has made strong progress in advancing workplace inclusion, integrity and representation across all diversity groups. Key achievements include:

- Commenced a work experience opportunity that creates an employment pathway for people with disabilities.
- Celebration and recognition of diversity: through a range of agency-wide events, cultural observances, significantly enhanced awareness, respect and celebration of diverse identities and experiences across the organisation.
- Accessible equity and diversity resources: a dedicated suite of intranet pages focused on equity, diversity and inclusion was developed to provide staff with meaningful supports, inspiring stories from colleagues, and easy access to key resources and information.

Strategies will remain responsive to emerging needs and aligned with best practice across the public sector.

Veiled Chameleon
Aleisha Zappia

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