



2015

ZOOLOGICAL PARKS AUTHORITY

ANNUAL REPORT

Our vision is a world where diversity of species and habitats is secure

Our purpose is to inspire and act for wildlife conservation

With 642,352 visitors in 2014-15, Perth Zoo is one of Australia's most visited zoos on a per capita basis. A leading visitor destination in Western Australia, the Zoo has opened every day since it began operating on 17 October 1898.

The Zoo's work includes conservation activities, education programs, public awareness campaigns, research and threatened species breeding programs. The revenue from our commercial activities, including admissions, concerts, catering, the retail shop and seminar and function room hire, all contribute to delivering the Zoo's services.

Perth Zoo is the largest non-formal education provider in Western Australia, delivering numerous conservation education programs that have a strong emphasis on sustainability.

We are home to more than 1,500 animals representing 178 different species. These animals include local and other Australian species, and exotic species identified regionally and globally as priority species for the Asian, African and South American regions.

Perth Zoo is recognised internationally for its conservation and breeding programs, having a successful track record in partnership with Parks and Wildlife, breeding native Western Australian animals for release into the wild. In the 2014-15 financial year, a total of 420 animals bred or reared in the Zoo were released to the wild. This brings the total number of animals bred and / or reared at Perth Zoo and released into natural habitat as part of recovery programs for threatened native species to 3240 individuals.

Our veterinarians, skilled in wildlife health, make a major contribution to conservation medicine, providing advice and research on wildlife disease. Our expertise in small population management and intensive species management is also extremely beneficial when working with critically endangered species where only small numbers remain.

Perth Zoo is part of a global network of zoos and aquariums and a member of the [World Association of Zoos and Aquariums](#) and the regional [Zoo and Aquarium Association](#). Animal breeding and transfers are managed through these networks to ensure the maintenance of world fauna diversity.

Perth Zoo Location

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In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2014-15 – is published in an electronic format. Perth Zoo encourages people to use recycled paper if printing a copy of the report. For the convenience of readers and to minimise download times and print outs, the annual report has been presented in individual chapters, as well as the entire document. The annual report is presented in PDF format. All sections, except the financial statements, are also presented in Word format.

Zoological Parks Authority
Annual Report 2014-15

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Front cover: Keepers handraised a Javan Gibbon and successfully reintroduced it to its family during International Year of the Gibbon. Photograph by Geoff Scales.

Statement of Compliance

For the Year Ended 30 June 2015

To the Hon Albert Jacob MLA
Minister for Environment

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament the annual report of the Zoological Parks Authority for the financial year ended 30 June 2015.

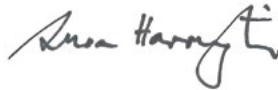
The annual report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



Brian Easton

Chairperson

Date: 15 September 2015



Susan Harrington

Deputy Chairperson

Date: 15 September 2015

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Executive summary

Chairman's Report

It's been another eventful year for Perth Zoo with highlights including increased visitation, successful breeding efforts for native species, and investment in a number of wildlife conservation projects around the globe.

The Zoo welcomed 642,352 local, interstate and international visitors in 2014-15. This is a 2.3% admissions increase from last year and continues to position Perth Zoo as one of Australia's most visited zoos on a per capita basis. Being a predominantly outdoor venue, weather has a significant impact on visitor numbers and despite a very wet April school holiday period, favourable conditions and fewer rain days assisted with growth in overall visitation figures. This past year the Authority has worked hard to further increase the Zoo's financial sustainability. It is pleasing to note that the Zoo self-generated 56% of its total revenue in 2014-15, up from 47% in 2004-05.

Initiatives throughout the year which assisted with visitation and ensured the Zoo could be enjoyed by as many people as possible in the Western Australian community included free entry for parents on Mother's and Father's Day, free entry for service men and women on ANZAC Day and the acceptance of the National Disability Services Companion Card, which allows free entry for carers of those with disabilities.

Acknowledging Perth Zoo's outstanding service and commitment to people with disabilities the Zoo was awarded the National Disability Services Affiliate of the Year.

Perth Zoo continues to position itself as a leader in wildlife conservation, through its partnerships with conservation groups, education initiatives, research and involvement in species management programs. The hosting of the Second International Gibbon Husbandry and Conservation Conference saw conservation experts from around the world attend Perth Zoo to put in place strategies to help protect wild gibbons, one of the most threatened primates in the world. The successful hand-rearing of a male Javan Gibbon and his reintroduction to his family further highlighted Perth Zoo's commitment to wildlife conservation.

This year, the Zoo team exceeded breeding targets for WA native species. In conjunction with Parks and Wildlife, it was also the first year that we released Numbats into the Dryandra Woodlands, home to one of the last original Numbat populations. Efforts were also expanded to conserve the Western Swamp Tortoise, one of the most critically endangered reptiles in the world, with a new \$1.3 million breeding facility opened by the Minister for Environment, Hon. Albert Jacob MLA.

Perth Zoo's award winning Native Species Breeding Program continues to go from strength to strength. This year's efforts bring the number of native Western Australian animals bred and or reared at Perth Zoo and released to the wild to more than 3200 individuals.

The Zoo continued to work beyond its borders to save wildlife. Despite being one of the most isolated zoos in the world, in 2014-15, Perth Zoo continued to make a big impact around the globe. Thanks to community donations and partnerships with conservation groups, the Zoo's Wildlife Conservation Action program raised \$308,272 this year. This brings the total raised by Perth Zoo to more than \$2,523,962 since the program began in June 2007.



A new breeding facility for Western Swamp Tortoise opened

Executive summary

Chairman's Report (continued)

Every cent of this has been directed to supporting conservation projects for some of the world's most endangered native and exotic animal species, including Sun Bear rehabilitation in Cambodia, tree kangaroo conservation in Papua New Guinea, African Painted Dog projects in Africa and elephant and orang-utan protection in Sumatra. It has also been very pleasing to have the Zoo's Chief Executive Officer working on the world stage over the past twelve months as President-elect of the World Association of Zoos and Aquariums and Chair of its Animal Welfare Committee.

During 2014-15, Perth Zoo supported 46 species management programs, with 14 of these coordinated by Perth Zoo staff, including the global program for the critically endangered Javan Gibbon and regional programs for Quokkas, African Painted Dogs, Ring-tailed Lemur and Chimpanzees.

On behalf of the Board, I would like to congratulate Zoo management, staff, docents and supporters for the considerable achievements of 2014-15. The Zoo's leading role as a commercial conservation organisation and important tourism icon of Western Australia would not be possible without their ongoing efforts and dedication as well as the continuing support of the State Government.



Brian Easton
Chairperson


Executive summary

Highlights


ACHIEVED A
2.3%
increase
in attendance.



GENERATED
\$8.52
million
revenue from admissions.



TREATED
229
wild Black Cockatoos.



WELCOMED
RECORD CROWDS
6302
patrons
to the Teddy Bear's
Picnic event.



EXCEEDED
breeding
targets
for WA native species.



The vet team,
on average, assessed
17
ANIMALS EACH DAY



RECORDED A
73%
increase
in website traffic.

INTRODUCED
online
Zoo membership capabilities.



RAISED
\$308,272
for species in the wild.



Executive Summary

Highlights continued

Service 1: Community Engagement and Awareness in Conservation

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

In 2014-15 Perth Zoo:

- Achieved a 2.3 % increase in attendance from the previous year, from 627,991 to 642,352. The Zoo generated \$7.6 million in revenue from attendance; an increase of 11.7% over the previous year.
- Introduced on-line membership purchase and renewals, streamlining the process and creating efficiencies for visitors and staff.
- Maintained extremely high satisfaction and affordability ratings, with eight out of 10 people extremely satisfied with their visit experience, and 95% describing the Zoo as value for money.
- Recorded strong public support for its role in educating people about wildlife, with 97% of surveyed visitors believing the Zoo educated visitors about problems facing wildlife, and that the Zoo plays an important role in the community.
- Provided on site discovery and learning programs to 62,332 participants and a growth in revenue of 10% over the previous year.
- Introduced a range of new conservation focussed activities and programs for the community including a Wild Vets program for 14 – 18 year olds, two new close encounter programs for all ages called Bush Buddies and Scaly Mates, and on-location animal encounters for corporate and private functions.
- Welcomed a record crowd of 6302 patrons to the annual Zoo Teddy Bears picnic, and over 17,000 patrons attended corporate picnics and family fun days.
- Continued to develop the Zoo brand: Perth Zoo Saving Wildlife, through staff workshops, marketing collateral and social media, including Zoo TV, Facebook, and Instagram.
- Attracted sponsorships and commercial partnerships with a revised model for partnering with Perth Zoo, creating bronze, silver, gold and platinum partners.
- Engaged sponsors in donating to Perth Zoo's Wildlife Conservation Action program, which supports in-situ wildlife conservation programs.
- Produced and distributed around 11,000 copies of the official Perth Zoo 'News Paws' quarterly magazine featuring informative conservation stories and images.
- Produced and released the 2015 Perth Zoo Conservation Calendar featuring conservation messages and images of the Zoo's native and exotic species. The production and sale of the calendars was sponsored by IGA, Water Corporation, The Sunday Times and Perth Now and raised \$98,000 for Perth Zoo's Wildlife Conservation Action program.
- Recorded a 73% increase in website visits, with 767,207 hits in 2014-15, compared to 443,762 in the previous year.
- Held the first ever Perth Zoo 'instameet' for bloggers and social media users and established the Perth Zoo Instagram feed.



New animal experiences were created.

Executive Summary

Highlights continued

Service 2: Wildlife Management, Medicine and Research

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 opportunities.

In 2014-15 Perth Zoo:

- Bred 42 Dibblers, 33 Western Swamp Tortoises and 24 Numbats for the Zoo's breed-for-release program for threatened native species, for Western Australian Government species recovery programs.
- Released 147 critically endangered White-bellied Frogs and 111 vulnerable Orange-bellied Frogs into the wild near Margaret River, in conjunction with the Department of Parks and Wildlife. All of the frogs were successfully reared from wild-collected eggs to maximise survival rates.
- Produced 25 research communications including refereed papers, major articles and conference presentations (produced by Zoo staff, students and collaboratively with external researchers). This has resulted in an average of 29.67 research communications per year over the last three years.
- Delivered conservation-based veterinary education programs, treated injured and confiscated wildlife and implemented ongoing health care for the Zoo's animals. The Zoo's veterinary team undertook an average of 17 clinical cases per day throughout the year.
- Assessed and treated 229 (180 as new admissions and 49 as re-admissions) injured and sick wild black cockatoos as part of an ongoing rehabilitation program for these threatened birds. The number of wild cockatoos brought to the Zoo for treatment is increasing each year (up from 226 and 214 in the previous two years).



Western Swamp Tortoise bred at Perth Zoo



Wild black cockatoos being treated at the vet hospital

Executive Summary

Financial Overview

In 2014-15, Perth Zoo:

- Recorded a 2.3% increase in annual attendance to 642,352 from the attendance level of 627,991 achieved in the previous year.
- Generated \$8.52 million revenue from admissions, an 11% increase over the previous year.
- Recorded a 6.8% increase in retail shop sales and a 20% increase in the shop net profit to \$305,875, reflecting the impact of increased visitor numbers and profit margins.
- Increased Friends of Perth Zoo membership revenue by 8% from last year to \$1,230,829.
- Raised \$308,272 through the Zoo's community fundraising program, Wildlife Conservation Action, to support threatened species in the wild. A total of \$301,512 raised previously was allocated to wildlife conservation projects in 2014-15.
- Achieved a 14% increase in revenue from Close Encounter experiences to \$136,984 as new and exciting experiences continue to be developed and offered to visitors.

- Achieved a 5% increase in catering dividends from the café and functions over the previous year to \$482,457.
- Experienced declines in some areas of commercial revenue including an 11% (\$17,792) reduction in revenue from function venue hire and wedding package revenue. There was also a 4% (\$3,718) reduction in conference centre hire revenue.

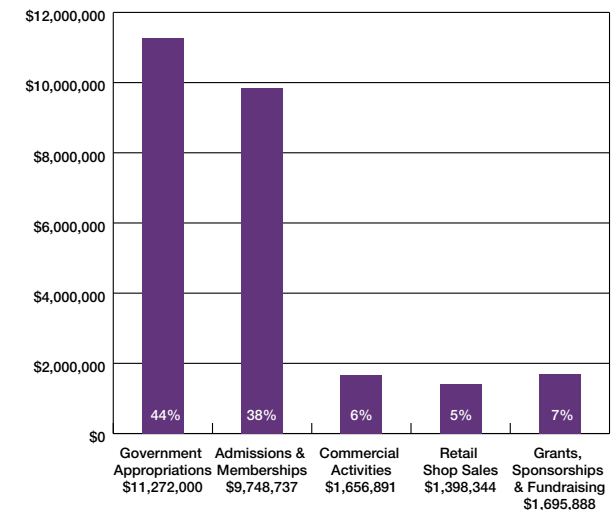
Revenue

The Zoological Parks Authority receives revenue from the State Government as an appropriation to fund services. The Authority also generates its own revenue from the operations of Perth Zoo, including visitor admissions, commercial activities and education programs. In addition, the Zoo receives grants, sponsorships and bequests for activities such as animal breeding, research and exhibit development. Total revenue of over \$25.8 million was received in 2014-15.

A total of 642,352 people visited Perth Zoo during the year, contributing gate revenue of \$8.52 million, an increase of 11% in admissions revenue over the previous year. The number of visitors was 2.3% higher than last year's figure of 627,991.

An admission price increase of \$2.50 for adults and \$0.70 for children from 1 July 2014, contributed to the admission yield per visitor, increasing by 8.9% over the previous year to \$13.26. Revenue from membership sales increased by 8% over the previous year to \$1,230,829. While the combined total of admissions and membership revenue increased by 11% or over \$961,000 from the previous year to \$9.8 million, it was 4% or \$441,263 below the 2014-15 target.

Sources of Revenue



Executive Summary

Financial Overview continued

Retail shop sales revenue increased by 6.8% over the previous year and net profit increased by 20% over the previous year to \$305,875, due to the impact of the increased admission numbers and increased gross profit margins. There was a 14% increase in revenue to \$136,984 from close encounter experiences as new products continue to be launched. Catering dividends from the café and functions increased by 5% over the previous year to \$482,457. This included a decrease of 2% for the catering dividend from the café (despite the increase in admission numbers) and an increase of 28% in the catering dividend from functions over the previous year.

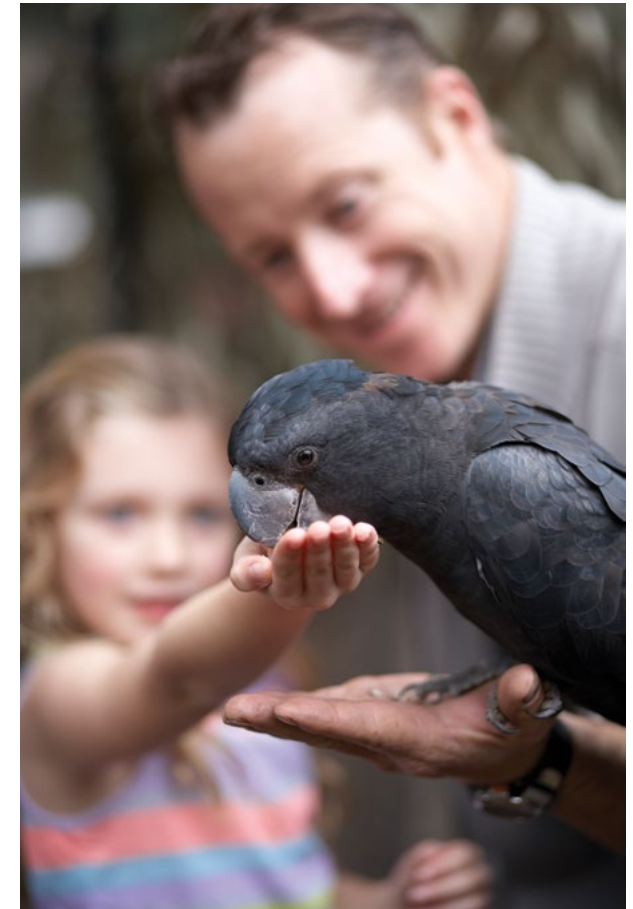
While some areas of commercial revenue increased over the previous year, there were declines in other areas including venue hire. Conference centre hire revenue was down 4% (\$3,718) and function venue hire and wedding package revenue was down 11% (\$17,792), likely impacted by competing venues. Changes to the format of the events season also resulted in no concert related venue hire revenue during the period, compared to \$53,636 received in the previous year.

Grants, sponsorships, bequests and fundraising generated over \$1.7 million in 2014-15, which was higher than the \$1.4 million generated the previous year. The current year figure includes

bequest revenue of \$330,000 and nearly \$450,000 in donated assets associated with the Zoo's catering facilities. Some of the grants and sponsorships received in 2014-15 were restricted to specific purposes such as native species breeding, research or crosspromotional activities with sponsors. The level of corporate sponsorship revenue reduced by 18% to \$586,162 and there was a 74% reduction in grant revenue to \$71,127. Economic conditions are likely impacting the level of corporate support.

Perth Zoo's community fundraising campaign, Wildlife Conservation Action, raised \$308,272 in 2014-15. This included over \$110,000 from the sale of the Zoo's conservation calendar and \$38,335 from Elephant Art sales. The funds will be distributed in 2015-16 to projects supporting the conservation of threatened species in the wild. Over \$300,000 previously raised was allocated to wildlife conservation projects.

State Government funding provided 44% of the Zoo's revenue base. This Government support enables visitor admission prices to remain relatively low in comparison with other zoos around Australia and competing attractions within Western Australia. This assists the Zoo in remaining accessible to the wider community and in delivering its two services: 'Community Engagement and Awareness in Conservation' and 'Wildlife Management, Medicine and Research'.



The Close Encounter revenue increased by 14%

Executive Summary

Financial Overview continued

Expenditure

Total operating expenditure for 2014-15 was \$23.8 million, representing a 4.3% increase over the previous year. Salaries, wages and staffing costs accounted for 63% (\$14.98 million) of expenditure. This included direct costs of employee salaries and wages, costs of providing for leave liabilities, and indirect payroll costs such as superannuation and workers' compensation. Actual expenditure was 2% below the original target and this was mainly the result of whole-of-Government budget savings measures. The major cost increase in 2014-15 related to a 6.3% increase in employee benefits expenses. This was due to general Award rate increases and increased service delivery costs.

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

Administration – which includes grants provided to conservation projects, property insurance and information technology – accounted for 8% of expenditure. The animal operating expenses – including animal food, dietary supplements, veterinary supplies and animal transportation – represented 3% of total expenses. The costs of retail shop sales accounted for 3% of total expenses and advertising and promotion expenditure was 1%. This expenditure trend is consistent with previous years.

Assets and Liabilities

Total assets at the end of the period were \$66 million, including \$15 million in cash resources held for future capital works and other expenditure commitments. Cash resources also include sponsorships, bequests and fundraising that will be spent on future capital developments and wildlife conservation initiatives.

Receivables at the end of year were \$574,197 of which \$321,196 is GST claimable from the tax office. Retail shop inventory decreased by 1.5% from the previous year to \$155,728.

Fixed asset acquisitions in 2014-15 were \$4.28 million with the major additions related to capital works projects including the new Western Swamp Tortoise breeding facilities, upgraded tree kangaroo and cassowary exhibit, upgraded café facilities, office accommodation upgrades, new exhibit fencing along with various exhibit and infrastructure upgrades. The 2014-15 capital expenditure also includes major works in progress for the water infrastructure project and the new toilet and parenting facilities on the main lawn. There were also purchases of computer equipment, replacement electric vehicles along with general plant and equipment. The annual revaluation of building assets of over \$0.5 million also contributed to the increased value of the Authority's fixed assets.

Total liabilities at the end of the reporting period were \$4.7 million. Liabilities include \$2.6 million in provisions relating to annual and long service leave. Liabilities also include payables of \$1.1 million which is lower than the previous year total of \$1.3 million due to amounts owing to suppliers for major capital works projects decreasing from \$713,905 in 2013-14 to \$391,110 in 2014-15. The payables figure includes \$435,132 in accrued salaries.

Operational Structure

Responsible Minister

The Hon Albert Jacob MLA Minister for Environment is responsible for the Zoological Parks Authority which manages Perth Zoo.

Enabling Legislation

The Zoological Parks Authority (the Authority) is a statutory board of management created under the *Zoological Parks Authority Act 2001* (the Act). The function of the Authority is to manage Perth Zoo and to care for the zoological specimens and plants, for the purposes of conservation, research, education, culture and recreation (s.9 of the Act). More specific functions include:

- Conducting and collaborating in breeding programs for the preservation of threatened animal species
- Carrying out research for the preservation of threatened animal species and the conservation and management of other species
- Conducting public education and awareness programs
- Providing and promoting recreational services and facilities at Perth Zoo
- Conserving and enhancing the gardens, amenities and natural environment of Perth Zoo.

Responsibility for the day-to-day operations required to fulfil these functions is delegated by the Authority to the Chief Executive Officer of Perth Zoo.

Perth Zoo Vision

A world where diversity of species and habitats is secure

Our Purpose

To inspire and act for wildlife conservation

We are committed to:

Excellent Animal Care:	world leading standards for animals in our care
Excellent Customer Service:	the best possible experiences for visitors, colleagues and partners
Collaboration and Partnerships:	integrating our efforts and working with others
Innovation and Creativity:	supporting and fostering ideas to improve our work
Integrity and Ethical Practice:	strong corporate governance, honesty and openness
Respect:	valuing visitors, colleagues and our stakeholders
Environmental Responsibility:	minimising the use of finite resources and Perth Zoo's impact on our environment
Social Responsibility:	delivering social improvements by connecting people with wildlife and Perth Zoo
Learning and Knowledge:	building knowledge through research and professional experience

Operational Structure

Our strategies are the key to being a world class zoo:

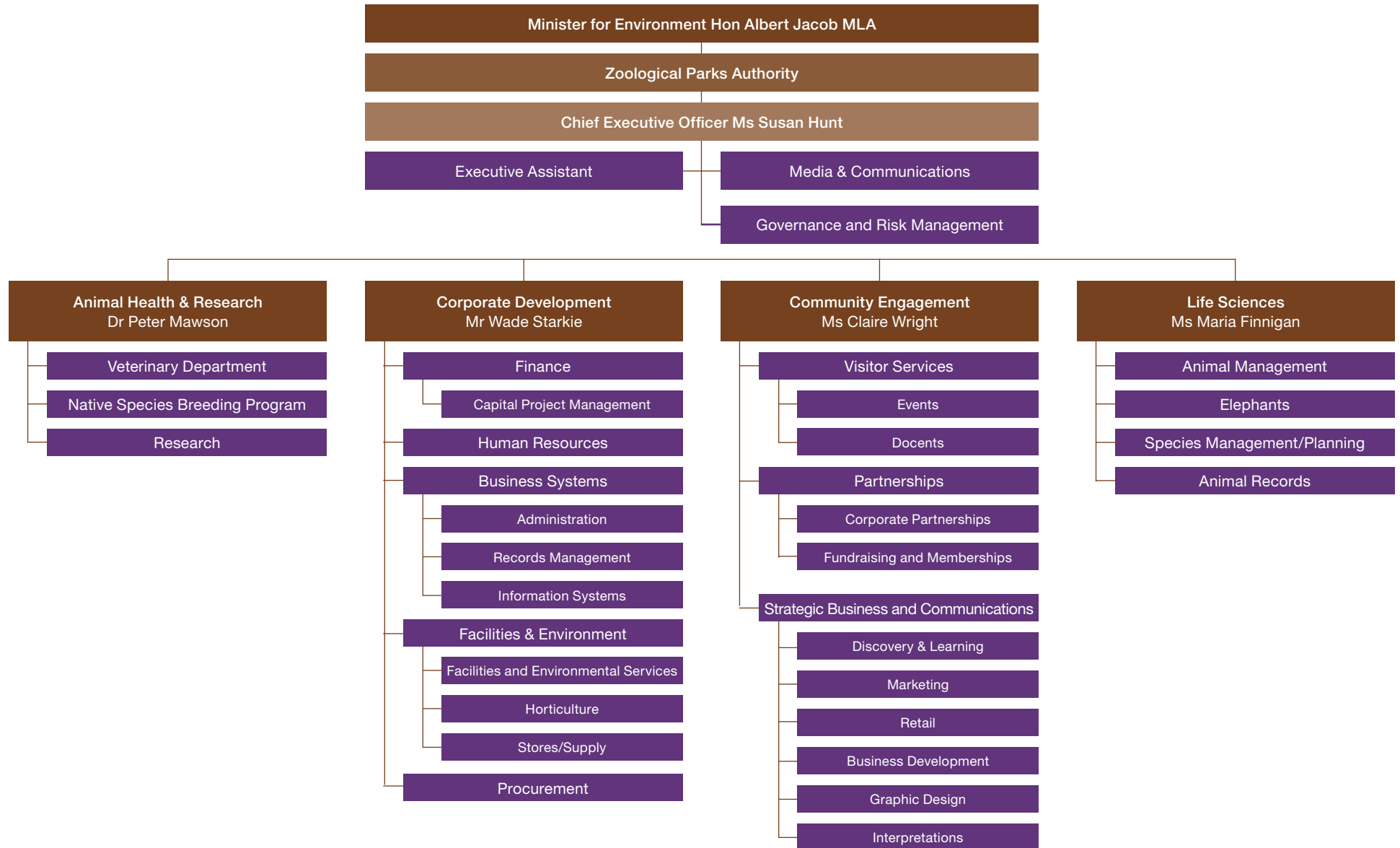
- Maintain engaging animal exhibits, public facilities, gardens, infrastructure and systems to the highest possible standards
- Provide messages and experiences which inspire visitors to take action to conserve wildlife and build understanding and respect for wildlife
- Deliver sustainable and ethical practices in our operations, showcasing environmental management and good governance
- Deliver programs and services which make best use of the funds available and maximise revenue generation for Perth Zoo so it can continue its conservation work at the Zoo and in the wild
- Ensure the highest possible standards of regional and global species management plans, animal welfare standards and species conservation
- Support wildlife conservation projects using the expertise of Perth Zoo staff, community fundraising and partnering
- Undertake research and teaching to increase understanding of wildlife conservation and the Zoo's operations
- Undertake breeding programs which directly contribute to species conservation and release to the wild programs.



Perth Zoo has the only breeding program in the world for Numbats

Operational Structure

Organisational Chart



Operational Structure

Agency Structure

Perth Zoo's objectives and outcomes are delivered through four directorates: Life Sciences, Animal Health and Research, Community Engagement, and Corporate Development. The work of the directorates detailed in the Agency Performance Chapter – Report on Operations. The directors of each directorate report to the Chief Executive Officer who is responsible to the Zoological Parks Authority Board for the day-to-day operations of the Zoo. Sectional managers and curators make up the third level of management.

The Zoo operates using multi-discipline, cross directorate groups to ensure the smooth operations of the Zoo – which is open every day of the year. These groups meet as required, to plan, develop and implement initiatives, address day-to-day matters and deal with more complex issues.

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

A Senior Managers' Group, chaired by the Chief Executive Officer and comprising directors, curators and sectional managers, meets monthly to discuss operational matters and to communicate corporate matters and section activities. Other standing committees include the Occupational Safety and Health Committee, the Disability Services Committee, the IT Planning Committee and the Executive Risk Management Committee. Special project groups are established as required to coordinate and oversee specific breeding programs or capital works projects. A Full Staff Day meeting is convened monthly.



Main Entrance

Operational Structure

Zoological Parks Authority Board

The Board is the governing arm of the Authority and comprises eight members appointed by the Minister for Environment. Members may be appointed for a term not exceeding four years and are eligible for reappointment.

The Board met six times in 2014-15. The number of meetings attended by each member is shown below in parentheses. The Board carried out its responsibilities consistent with the intent of the *Zoological Parks Authority Act 2001* and in line with the Zoo's Code of Conduct.

Mr Brian Easton Chairperson (6 out of 6)

Appointed Chair of the Zoological Parks Authority for a three-year term on 1 August 2011, Mr Easton has a distinguished career in the Public Service spanning three decades. He served as CEO at Perth Zoo from 1999–2003, and was also Vice President of the Executive Committee of the Australasian Zoos Association during this time. In 2003 Mr Easton became a Director of Melbourne Zoo. He was appointed Chair of the Conservation Commission of Western Australia on 1 January 2012. Mr Easton was re-appointed as Chair of the Zoological Parks Authority commencing on 31 August 2014 for a three-year term. He was appointed by the Minister for Agriculture and Food as Chair of the Animal Welfare Review Panel earlier this year to undertake a review into the administration of the WA Animal Welfare Act 2002.

Ms Susan Harrington Deputy Chair (6 out of 6)

Before retiring, Ms Harrington was Western Australian Government Health Department's Medical Entomologist and is a highly experienced biologist and researcher, having worked in a range of ecosystems in Australia, Christmas Island, the Cocos (Keeling) Islands, the Sahara and the Antarctic. She is the recipient of several community service awards including the Prime Minister's Centenary Medal for services to the community. Ms Harrington was re-appointed to the Zoological Parks Authority Board as Deputy Chairperson on 2 December 2013 for a three-year term.

Professor John Edwards (5 out of 6)

Emeritus Professor Edwards has more than 30 years' experience in veterinary science, education, research and the management of animal health programs in Australia and overseas. Previously Dean of Veterinary and Biomedical Sciences at Murdoch University, he is now a Director of One Health Solutions, working to integrate animal, human and wildlife health activities. During his time as Chief Veterinary Officer and Chief Quarantine Officer of Western Australia, Professor Edwards was closely involved in the development of national policy on animal health and quarantine matters. Professor Edwards was re-appointed to the Zoological Parks Authority Board in December 2013 for a three-year term.

Ms Nicole Moody (4 out of 6)

Ms. Moody is a communications professional with more than 25 years' experience across the fields of public relations and marketing. As Head of Stakeholders and Communications at Western Power, Ms Moody is responsible for overseeing all aspects of the agency's brand and corporate reputation. Prior to this Ms Moody worked as General Manager of Perth's biggest PR agency (PPR), as a ministerial adviser and a journalist. She has expertise across a wide range of industries in developing and implementing strategic public relations and marketing campaigns, issues and crisis management, government relations and corporate social responsibility programs. Ms. Moody was re-appointed to the Zoological Parks Authority Board on 29 August 2014 for a three-year term.

Mr John Knowles (4 out of 6)

Mr. Knowles is the Chief Executive Officer of Good Samaritan Industries. Prior to this appointment in 2008, Mr Knowles was Chief Executive Officer of the Cerebral Palsy Association. He has served in senior commercial development and financial management positions with the Disability Services Commission, Sir Charles Gairdner Hospital and Princess Margaret Hospital. Mr. Knowles was re-appointed to the Zoological Parks Authority Board on 14 November 2014 for a three-year term.

Operational Structure

Zoological Parks Authority Board continued

Mr Alex Lamond (6 out of 6)

Mr. Lamond has a formal engineering/science education background with an applied business management focus. He has an MBA from Melbourne Business School and Graduate Diplomas in Applied Finance & Investment and Business (Marketing). Mr Lamond has had CEO, senior executive and leadership experience in a range of appointments and is currently an Executive Director at ERGT Australia, with responsibility for finance and business development functions. He is a graduate of the Australian Institute of Company Directors and has served on a number of public, private and government boards. Mr Lamond was appointed to the Zoological Parks Authority Board on 31 October 2012 for a three-year term.

Mr Wayne Bradshaw (5 out of 6)

Mr. Bradshaw is a Management Consultant specialising in creating high performance organisations, strategy, facility development and stakeholder management. As past CEO of the West Australian Football Commission Inc., he was responsible for the oversight of football in Western Australia including of the West Coast Eagles and Fremantle Football Club. He represented WA football in negotiations with the State Government for the development of the major stadium in WA, and has significant facilities management experience through management of Subiaco Oval. Mr. Bradshaw was appointed to the Zoological Parks Authority Board on 31 October 2012 for a three-year term.

Ms Nicole McAlinden (6 out of 6)

Ms. McAlinden is a Senior Environmental Consultant with more than 16 years' experience working across environmental impact assessment and environmental health. In her role as an Environmental Consultant, Ms McAlinden's focus is the environmental impact of mining, major infrastructure and land development projects, particularly in relation to threatened flora and fauna. In previous roles as Executive Officer to the national enHealth Council and Senior Policy Officer with the Department of Health, Ms McAlinden gained significant experience and expertise in national environmental health policy development and environmental health risk management. Ms. McAlinden was appointed to the Zoological Parks Authority Board in December 2013 for a three-year term.

Operational Structure

Zoological Parks Authority Board continued

Board Fees

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

Zoological Parks Authority				
Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2014-15 financial year**^
Chair	Mr Brian Easton	Annual (paid quarterly)	12 months	\$18,627.05^
Deputy Chair	Ms Sue Harrington	Per meeting	12 months	\$3,613.50^
Member	Prof John Edwards	Per meeting	12 months	\$1,506.31
Member	Mr John Knowles	Per meeting	12 months	\$0.00^
Member	Ms Nicole Moody	Per meeting	12 months	\$1,506.31
Member	Mr Alex Lamond	Per meeting	12 months	\$3,011.94^
Member	Mr Wayne Bradshaw	Per meeting	12 months	\$2,565.18^~
Member	Ms Nicole McAlinden	Per meeting	12 months	\$1,806.75
			Total:	\$32,637.04

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2014-15 financial/reporting year (i.e. 12 months, 3 months).

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

~ Donated back to the Authority.

Operational Structure

Formal Committees of the Board

In line with Schedule 2, Section 14 (1) of the *Zoological Parks Authority Act 2001*, the Board appoints committees to assist it in the performance of its functions. Three of these committees (Animal Ethics, Research and Audit) include external representation. The terms of reference and performance of the Research, Finance and Audit committees are reviewed by the Board every three years (or earlier if required). The Animal Ethics committee is reviewed by the Board on an annual basis. The formal committees of the Board, their role and membership (as at 30 June 2015) are listed below.

Finance Committee				
Role: To assist the Authority to discharge its responsibilities in relation to financial delegations, management and reporting. The Committee is responsible for the monitoring and review of all aspects of financial management of Perth Zoo.				
Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2014-15 financial year**^
Chair	Mr Brian Easton	Annual (paid quarterly)	12 months	See above^
Member	Mr John Knowles	Per meeting	12 months	See above^
Member	Mr Alex Lamond	Per meeting	12 months	See above^
Member	Mr Wayne Bradshaw	Per meeting	12 months	See above^~
Member	Ms Susan Hunt Chief Executive Officer	NIL	12 months	\$0.00
Member	Mr Wade Starkie Director Corporate Development	NIL	12 months	\$0.00
Member	Ms Melanie Price Chief Finance Officer	NIL	12 months	\$0.00
			Total:	\$0.00

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2014-15 financial/reporting year (i.e. 12 months, 3 months).

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

~ Donated back to the Authority.

Operational Structure

Formal Committees of the Board continued

Audit Committee				
Role: To assist the Authority to ensure corporate compliance and the effectiveness and relevance of internal and external audit processes.				
Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2014-15 financial year*^
Chair	Mr Brian Easton	Annual (paid quarterly)	12 months	See above^
Member	Mr John Knowles	Per meeting	12 months	See above^
Member	Mr Wayne Bradshaw	Per meeting	12 months	See above^~
Member	Ms Susan Hunt Chief Executive Officer	NIL	12 months	\$0.00
Member	Mr Wade Starkie Director Corporate Development	NIL	12 months	\$0.00
Member	Ms Melanie Price Chief Finance Officer	NIL	12 months	\$0.00
			Total:	\$0.00

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2014-15 financial/reporting year (i.e. 12 months, 3 months).

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

~ Donated back to the Authority.

Operational Structure

Formal Committees of the Board continued

Animal Ethics Committee				
Role: To ensure that all scientific research use of animals within the institution is conducted in compliance with the National Health and Medical Research Council's <i>Australian Code for the Care and Use of Animals for Scientific Purposes</i> 8 th edition (the Code).				
Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2014-15 financial year*^
Chair	Ms Susan Hunt Chief Executive Officer	NIL	12 months	\$0.00
Deputy Chair	None	NIL	12 months	\$0.00
Member – Category A	Dr Simone Vitali Senior Veterinarian	NIL	12 months	\$0.00
Member – Board member – Category B	Ms Susan Harrington	Per meeting	12 months	See above^
Member – Category B	Prof Ralph Swan	NIL	12 months	\$0.00
Member – Category B	Dr Peter Mawson Director Animal Health and Research	NIL	12 months	\$0.00
Member	Ms Maria Finnigan Director Life Sciences	NIL	12 months	\$0.00
Member	Mr Mark Tyler Senior Technical Officer Zoology	NIL	12 months	\$0.00
Member – Category C#	2 members	Per meeting	12 months	\$1,150.00
Member – Category D#	2 members	NIL	12 months	\$0.00
			Total:	\$1,150.00 (excluding ^)

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2014-15 financial/reporting year (i.e. 12 months, 3 months).

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

Category C and D Members not identified by name for privacy reasons.

Operational Structure

Formal Committees of the Board continued

Category A: a person with qualifications in veterinary science and with experience relevant to the activities of the institution.

Category B: a suitably qualified person with substantial recent experience in the use of animals in scientific or teaching activities.

Category C: a person with demonstrable commitment to, and established experience in, furthering the welfare of animals, who is not employed by or otherwise associated with the institution, and who is not involved in the care and use of animals for scientific purposes.

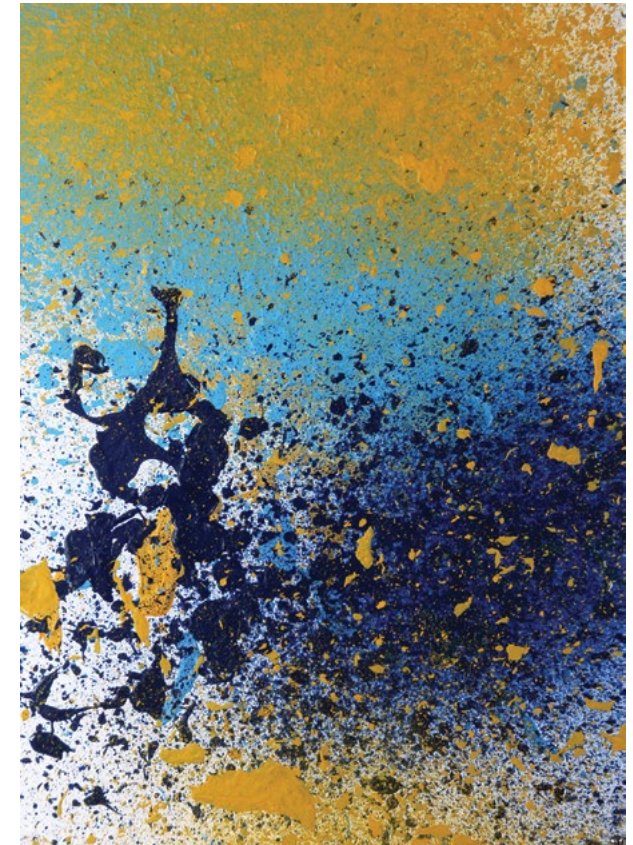
Category D: a person who is both independent of the institution and who has never been involved in the use of animals in scientific or teaching activities, either in their employment or beyond their under-graduate education.

Perth Zoo is bound by the conditions set out in a licence issued pursuant to the Western Australian *Animal Welfare Regulations 2003*, which states that a scientific establishment such as Perth Zoo must abide by the *Code for the Care and Use of Animals for Scientific Purposes 8th Edition* (the Code) issued by the National Health and Medicine Research Council Australia (NHMRC).

The Code stipulates that any institution involved in research must have an Animal Ethics Committee (AEC). The role of the Zoo AEC is to ensure that all animal care and use of animals that occurs within the Zoo is conducted in compliance with the Code.

The AEC is chaired by Perth Zoo's Chief Executive Officer and comprises membership as specified in the Code including independent community representatives and Zoo staff.

During the 2014-15 reporting period, the AEC met four times and all meetings were quorate. The AEC considered six new research proposals and one updated ongoing proposal involving native and exotic species.



'Ele Art' created by the Asian Elephants

Operational Structure

Formal Committees of the Board continued

Research Committee				
Role: To advise the Board on strategic research matters including priorities and guidelines, as well as opportunities to develop partnerships and implement research findings in the wider community.				
Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2014-15 financial year*^
Chair	Ms Susan Harrington	Per meeting	12 months	See above^
Deputy Chair	Dr Peter Mawson Director Animal Health and Research	NIL	12 months	\$0.00
Member	Ms Maria Finnigan Director Life Sciences	NIL	12 months	\$0.00
Member	Ms Claire Wright Director Community Engagement	NIL	12 months	\$0.00
Member	Dr Katja Geschke Locum Veterinarian	NIL	12 months	\$0.00
Member	Prof Andrew Thompson	NIL	12 months	\$0.00
Member	Dr Harriet Mills	NIL	12 months	\$0.00
Member	Dr Ric How	NIL	12 months	\$0.00
Member	Dr Rob Davis	NIL	12 months	\$0.00
Member	Dr Bill Bateman	NIL	12 months	\$0.00
Member	Dr Allan Burbidge	NIL	9 months	\$0.00
Member	Mr Keith Morris	NIL	3 months	\$0.00
			Total:	\$0.00 (excluding ^)

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2014-15 financial/reporting year (i.e. 12 months, 3 months).

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

Operational Structure

Executive Management Team (as at 30 June 2015)

Ms Susan Hunt PSM, BA (Hons), MA (Arts)
Chief Executive Officer

Susan Hunt was appointed Chief Executive Officer in 2004, after joining the Zoo in May 2000, as Director of Business Operations. She has a background in policy and planning in the Western Australian public sector and worked in the university and private sectors in social science research, writing and lecturing. Ms Hunt is President-elect of the Council of the World Association of Zoos and Aquariums and is Chair of its Animal Welfare Committee. Ms Hunt is also a board member of the Zoo and Aquarium Association (Australasia) and was President of the Zoo Association from 2007 until 2011. Ms Hunt was awarded a Public Service Medal (PSM) in the 2010 Australia Day Honours list for her outstanding contribution to conservation and public service.

Ms Maria Finnigan
Director Life Sciences

Maria Finnigan joined the Perth Zoo team in December 2007. Ms Finnigan has extensive experience in ex-situ and insitu management of fauna and was a curator at Auckland Zoo and Life Sciences Manager at Western Plains Zoo in New South Wales before moving to Perth. Her field experience includes several years in Africa with the Serengeti Lion Project, the Tanzanian

Wildlife Department and the Jane Goodall Institute working on the establishment of chimpanzee sanctuaries. As Life Sciences Director at Perth Zoo, she is responsible for the Australian fauna, exotic fauna and linked conservation priorities. Ms Finnigan is also the Australasian Species Management Program Coordinator for chimpanzees, a member of the Australasian Species Management Program Committee, and Animal Welfare Committee member for the Zoo and Aquarium Association (Australasia).

Dr Peter Mawson, B.Sc. (Hons), PhD
Director Animal Health and Research

Peter Mawson joined the Zoo in January 2012, after working in the public sector for 30 years. Prior to coming to the Zoo, he worked for the Western Australian Department of Parks and Wildlife (previously Department of Environment and Conservation) for 17 years, the last seven of those years as Principal Zoologist. Dr Mawson is responsible for the Zoo's research program, Native Species Breeding Program and veterinary department. He is also responsible for developing collaborative research and breeding programs with other scientific institutions to support Zoo conservation activities.

Mr Wade Starkie
Director Corporate Development

Wade Starkie joined Perth Zoo in 2013, as Director Corporate Development.

Mr Starkie has over 35 years' experience in the Western Australian public sector, including as Director of Finance at the Department of Health and Royal Perth Hospital and Director of Information Services at the East Metropolitan Health Service. He has extensive experience in corporate systems and system improvement. His responsibilities at Perth Zoo include finance, capital project management, human resources, governance and risk management, business systems, facilities and environmental services, and procurement.

**Claire Wright, Grad Dip Education:
Advanced Dip Management**
Director Community Engagement

Claire Wright joined Perth Zoo on secondment for a period of six months from August 2008 to February 2009, acting in the position of Director Community Engagement. She re-joined the Zoo in January 2010, to take up the substantive position of Director Community Engagement. Her responsibilities include discovery and learning, visitor services, commercial operations, partnerships and interpretation. Ms Wright has over 20 years' experience in the Western Australian public sector and previously worked with the Rottnest Island Authority, where she was the Director of Environment and Planning from 2006 until she joined the Zoo.

Operational Structure

Partners in Conservation

Perth Zoo Docent Association

The Perth Zoo Docent Association is an incorporated volunteer organisation. The Association shares Perth Zoo's vision and purpose but has a separate charter, which is to 'contribute through their expertise and outstanding customer service to the achievement of the Zoo's conservation mission, ensuring visitors have an enjoyable outing'. Established in 1982, the Docent Association has operated continuously for 33 years.

There were 395 members of the Association in 2014-15, including active (292), honorary (5), life (14) and associate (84) members. Forty-six new Docents graduated from an intensive 10-week training program in September 2014, and began volunteering duties.

During the reporting period, Perth Zoo Docents contributed over 46,090 hours of service to the Zoo, with an average of 3840 hours a month. The average length of service for Perth Zoo Docents is 9.2 years.

Docent duties and activities included: conducting daily guided tours and corporate tours, visitor engagement activities, staffing the information centre, fundraising, delivering offsite presentations, animal monitoring, making animal enrichment items and assisting with events.

Specific animal related projects supported in 2014-15 included making joey pouches for orphaned Quokkas and building custom-made transport boxes to support the management of Western Ground Parrots. Docents also continued to deliver the lemur walk-through experience, regularly walked the Zoo's dingoes while accompanied by a trained staff member, and undertook storytelling.

Docents contributed to Zoo initiatives by participating in the Google Street View mapping at Perth Zoo, facilitated a visitor survey on understanding of biodiversity and participated in the Perth Zoo Disability Access and Inclusion Committee.

In 2014-15, the Perth Zoo Docent Association website was launched and the Docent training manual became available on disk.

In 2015, following a strong advertising and promotional campaign the annual recruitment information day for new Docents on 28 March 2015 attracted over 120 interested people.



Perth Zoo Docents. Picture courtesy of Community Newspaper Group

Operational Structure

Partners in Conservation continued

Perth Zoo Sponsors and Supporters

- **AECOM Social Club** – Corporate Member
- **Bauxite Resources Limited** – financial sponsorship of the Woylie exhibit
- **BC Iron** – financial sponsorship of the Northern Quoll and Olive Python exhibit
- **Beyond Bricklaying** – Corporate Member
- **BHP Billiton** – Corporate Member
- **The Brand Agency** – strategic marketing, communications and creative advice
- **Boral Midland Brick** – Bronze sponsorship of the Western Swamp Tortoise exhibit plus in-kind support
- **City of South Perth** – Bronze sponsorship including financial, in-kind and promotional support
- **Coca-Cola Amatil** – Gold partnership including sponsorship, financial, promotional and fundraising support
- **Garuda Indonesia** – in-kind return flights to Indonesia to support Perth Zoo's conservation work
- **HMAS Stirling** – Corporate Member
- **IGA Distribution** – Gold sponsorship of Perth Zoo Conservation Calendar providing fundraising support for conservation
- **Iluka Resources Limited** – Corporate Member
- **Network TEN** – in-kind community service announcement support for WCA and Perth Zoo
- **Nutwork Web Design** – in-kind website support – Perth Zoo Docent Association – donations and support for Perth Zoo fundraising
- **Public Transport Authority (Transperth)** – zoothemed ferry and terminal promotion
- **Quality Press** – Bronze sponsorship providing in-kind printing
- **Rio Tinto** – Bronze financial sponsorship
- **Rotary Club of Mosman Park** – financial sponsorship aligned with the Savannah Outlook Tower
- **Rvend** – Bronze financial and vending support
- **Spotless Services Australia Limited** – Platinum partnership providing financial, promotional and in-kind support
- **Tronox Management Pty Ltd** – Silver sponsorship aligned with the Tronox Night Stalk Program
- **The Sunday Times** – Platinum in-kind advertising sponsorship of the Perth Zoo Conservation Calendar
- **Thrifty WA** – Corporate Member
- **Unilever Australia Ltd (Streets Icecream)** – Platinum financial sponsorship and promotional/fundraising support aligned with Streets Happy Zoo Year
- **Variety** – the Children's Charity of WA – Gold sponsorship of the Zoo's Variety Playground
- **Water Corporation** – Bronze supporter of onsite filtered water refill stations, production sponsor of the Perth Zoo Conservation Calendar, and other water conservation projects
- **Western Areas NL** – Bronze financial sponsorship of the Western Quoll (Chuditch) exhibit
- **Woodside** – Corporate Member



Volunteers from our Bronze sponsor Boral Midland Brick help out at Perth Zoo

Operational Structure

Partners in Conservation continued

Stakeholders and Partners

The Western Australian community, Zoo Friends (members) and Perth Zoo visitors; the Government of Western Australia; State and Federal Government agencies and organisations; Perth Zoo Docent Association; World Association of Zoos and Aquariums; Zoo and Aquarium Association; Australasian Species Management Program; Western Australian Department of Parks and Wildlife; The Directorate of Biodiversity Conservation, Ministry of Forestry of the Republic of Indonesia; Australian Wildlife Conservancy; Whiteman Park; Western Australian Conservation Council; The Orangutan Project; Frankfurt Zoological Society; Free the Bears Fund; Silvery Gibbon Project; Painted Dog Conservation Inc.; Tenkile Conservation Alliance; TRAFFIC,

the wildlife trade monitoring network; Asian Rhino Project; Project Numbat; City of South Perth; International Union for Conservation of Nature; Conservation Breeding Specialist Group; SAVE African Rhino Foundation; Kanyana Wildlife; Kaarakin; Taronga Conservation Society Australia; Zoos South Australia; Zoos Victoria; Australia Zoo; Western Australian universities and schools; Native Animal Rescue; RSPCA and other animal welfare and preservation groups; Friends of the Western Swamp Tortoise; Friends of the Western Ground Parrot; Botanical Parks and Gardens Authority; Western Australian Museum; corporate sponsors and supporters; wildlife carers; conservation sector and environmental groups.



Volunteers from our Bronze sponsor, Boral Midland Brick help out at Perth Zoo

Operational Structure

Key Legislation

Legislation and Regulations Administered by the Authority

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

Other Key Legislation Impacting on Zoological Parks Authority Activities

Western Australian Acts	Commonwealth Acts
<i>Animal Welfare Act, 2002</i>	<i>A New Tax System (Goods and Services Tax) Act, 1999</i>
<i>Auditor General Act, 2006</i>	<i>A New Tax System (Pay as you Go) Act, 1999</i>
<i>Conservation and Land Management Act, 1984</i>	<i>Copyright Act, 1968</i>
<i>Disability Services Act, 1993</i>	<i>Copyright Amendment (Digital Agenda) Act, 2000</i>
<i>Environmental Protection Act, 1986</i>	<i>Disability Discrimination Act, 1992</i>
<i>Equal Opportunity Act, 1984</i>	<i>Environment Protection and Biodiversity Conservation Act, 1999</i>
<i>Financial Management Act, 2006</i>	<i>Fringe Benefits Tax Act, 1986</i>
<i>Firearms Act, 1973</i>	<i>Privacy Act, 1988</i>
<i>Freedom of Information Act, 1992</i>	<i>Quarantine Act, 1908</i>
<i>Land Administration Act, 1997</i>	<i>Quarantine Amendment (Health) Act, 2003</i>
<i>Local Government Act, 1995</i>	<i>Trade Practices Act, 1974</i>
<i>Occupational Safety and Health Act, 1984</i>	<i>Workplace Relations Act, 1996</i>
<i>Public Interest Disclosure Act 2003</i>	
<i>Public Sector Management Act, 1994</i>	
<i>Soil and Land Conservation Act, 1945</i>	
<i>State Records Act, 2000</i>	
<i>State Superannuation Act, 2000</i>	
<i>State Supply Commission Act, 1991</i>	
<i>Wildlife Conservation Act, 1950</i>	
<i>Workers Compensation and Injury Management Act, 1981</i>	

Land Reserves

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

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

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

Performance Management Framework

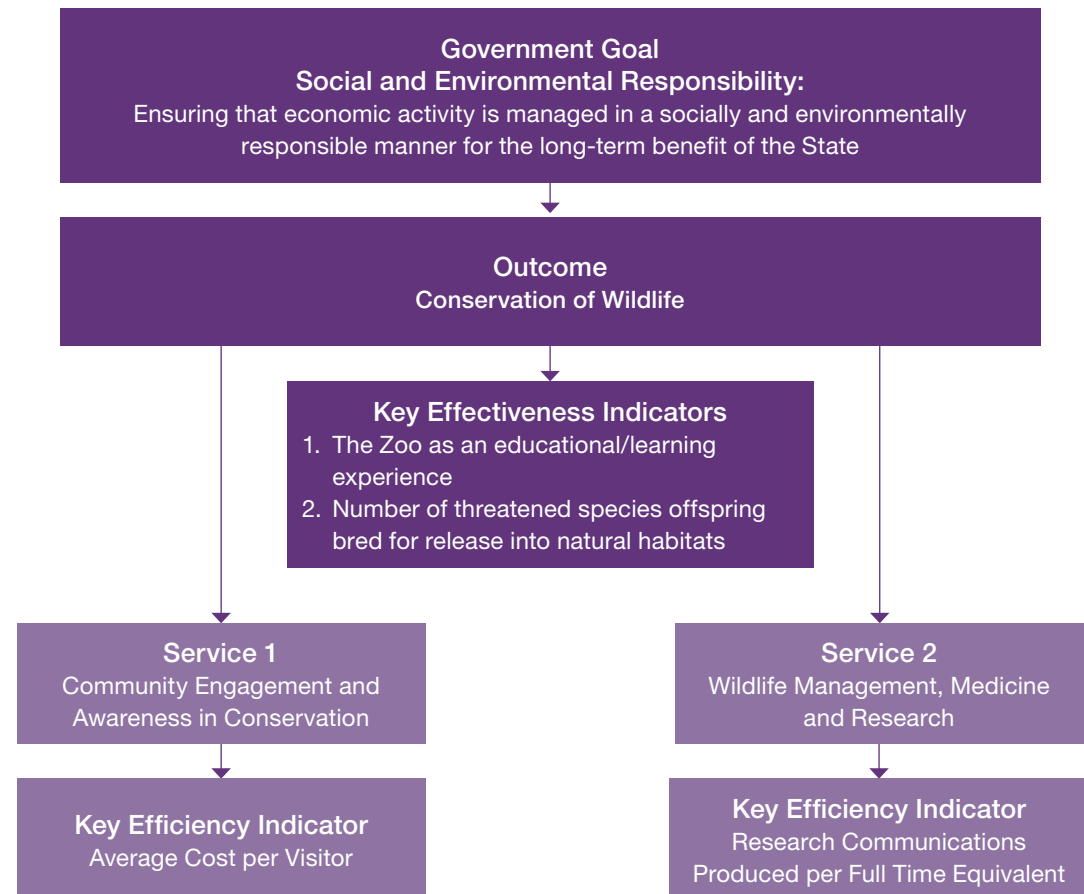
Outcome Based Management Framework

Changes to Outcome Based Management Framework

The Authority's outcome based management structure is reviewed annually and there were no changes made in 2014-15.

Relationship to Government Goals

The following table illustrates the relationship between the Zoo's outcome and services and the Western Australian State Government goal of 'Social and Environmental Responsibility'. The Zoo's key effectiveness indicator measures the extent of impact of the delivery of services on the achievement of the identified outcomes. The key efficiency indicator monitors the relationship between the service delivered and the resources used to produce the service.



Performance Management Framework

Outcome Based Management Framework continued

Shared Responsibilities with Other Agencies

During the reporting period, Perth Zoo continued to support Western Australian Department of Parks and Wildlife species recovery programs by providing native animals bred at Perth Zoo for release into protected areas in the wild. The Zoo also continued to deliver husbandry and research focussed breeding investigations on partnership initiatives such on the Western Ground Parrot and Geocrinia frog species. Conservation-based veterinary education programs and conservation medicine continued during the year.

In 2014-15, the Zoo's veterinary department continued its work in conservation medicine, working closely with Parks and Wildlife, Murdoch University and other organisations on the investigation of wildlife health issues. The rehabilitation program for endangered wild black cockatoos continued, investigations into the role of pesticide exposure in cases of paralysis in Carnaby's Cockatoos progressed, as did investigation into the health and disease implications of the increasing numbers of Red-tailed Black Cockatoos on the Swan Coastal Plain.

Perth Zoo veterinary staff participated in discussions to facilitate the implementation of an Oiled Wildlife Response Plan in collaboration with Murdoch University, Parks and Wildlife and petroleum and gas industry stakeholders. This included participation in the first 'real time' drill ever conducted in Australia for oil spill and oiled wildlife response.

Perth Zoo continued to provide assessments and treatment of injured and confiscated wildlife. On behalf of Parks and Wildlife and Australian Customs, the Zoo's veterinary team examined 251 confiscated animals (up from 101 in the previous year) brought into the Zoo for assessment and treatment in 2014-15.



Perth Zoo and Parks and Wildlife work together to safeguard threatened frogs

Chief Executive Report

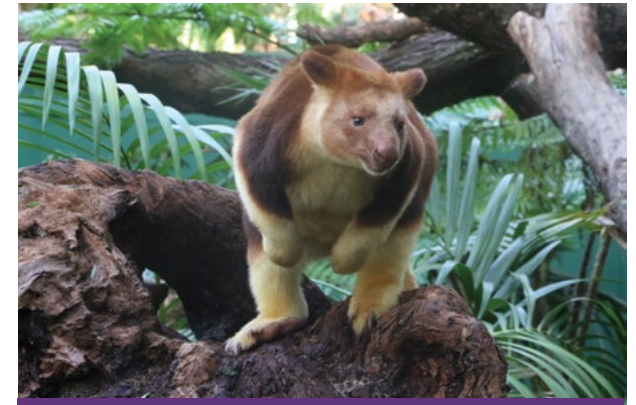
This year has been one of consolidation, implementation and continuing to roll-out works across the Zoo. We are also making strong progress in our conservation and sustainability objectives.

We commenced the largest capital works project ever seen at the Zoo this year, as well as finalising some smaller animal exhibit upgrades. The Western Australian Government-funded Integrated Water Management Project is worth approximately \$11.9 million over the life of the project. Major works commenced in May 2015. The project will result in the upgrade of the Zoo's water and fire mains and will enable the re-use of water in high-use areas across the Zoo.

There were two exhibits upgraded during the year for two threatened species, the Goodfellow's Tree Kangaroos and the Southern Cassowary. The works also incorporated new visitor boardwalks and improved visitor interpretation. The new Western Swamp Tortoise breeding facility, which is behind the scenes, was also completed. This was a Government funded project costing \$1.3 million and will ensure continued breeding-for-release to the wild for one of Australia's most endangered reptiles.

The roll-out of new visitor experiences and the implementation of recommendations from reviews of the Zoo's retail shop, sponsorship and fundraising activities have increased revenue and resulted in a stronger strategic focus. Two new Eye to Eye animal experiences: Bush Buddies and Scaly Mates, were introduced. These are guided activities that enable families to have special animal experiences and learn more about wildlife. Despite poor weather, the promotional campaign during the April school holidays resulted in the Eye to Eye revenue increasing by 74% over the same period in 2014, and contributed \$30,000 to Perth Zoo's conservation fundraising program, Wildlife Conservation Action. This was complemented by the launch of another new experience – Wild Vets – tailored for teenagers and young adults considering a career in wildlife medicine.

The upgrade of customer service systems during the year made Perth Zoo more accessible to the general community, with the ability for people to renew and apply for annual Zoo memberships online. Nearly \$200,000 in on-line membership sales were made throughout the year.



The Goodfellow's Tree Kangaroo exhibit was renovated to enable breeding of the animals

A review of the Zoo's event program resulted in a move away from large scale labour – intensive concerts. Instead, in 2014-15, we introduced activities for corporate groups with optional special animal encounters. This has achieved strong results, with 17,000 people attending corporate picnics at the Zoo during the year, compared to 7,194 in the previous year.

The Zoo experienced peak visitation at family community events. This year's annual Teddy Bear's Picnic was attended by 6,302 people – the largest attendance on record for this event. Our 'Happy Zoo Year' sold out, with 4,000 patrons attending this regular event.

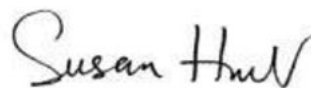
Chief Executive Report (continued)

This reflects the long standing, positive relationship Perth Zoo has with West Australian families with young children, which our annual market research identifies as our core demographic and those most likely to visit the Zoo.

2014-15 also saw Perth Zoo achieve sustainability milestones. We reduced bore water use by 12%, saving a staggering 34 million litres of water (the equivalent of about 14 Olympic swimming pools). Our potable water was reduced by 27%, saving almost 10 million litres of clean drinking water. This made 2014-15 our lowest water consumption year on record. We also generated enough electricity from our solar panels to power over 100 Australian homes for a month. Such results reflect the Zoo's commitment to sustainability across all of our operations.

During 2015-16, we will continue our core work in species conservation, conservation research and education.

I would like to thank the Zoo staff and our many Docents for their continued passion and dedication to the Zoo. I also acknowledge and thank the Hon Albert Jacob MLA, for his support, and the Chairman and members of the Zoological Parks Board, who have supported me and the Zoo throughout 2014-15.



Susan Hunt PSM

Chief Executive Officer

Outcomes, Services and Performance Information

Actual Results versus Budget Targets

The following information shows results against the targets contained in the Authority's annual Resource Agreement with the Minister and the Treasurer. The Resource Agreement contains financial and non-financial performance targets. Explanations of material variations between actual results and targets are also noted.

Financial Targets

	2014-15 Target ⁽¹⁾ \$000s	2014-15 Actual \$000s	Variation ⁽²⁾ \$000s
Total cost of services (expense limit) (sourced from Statement of Comprehensive Income)	24,303	23,823	(480)
Net cost of services (sourced from Statement of Comprehensive Income)	10,156	9,230	(926)
Total equity (sourced from Statement of Financial Position)	58,708	61,426	2,718
Net increase/(decrease) in cash held (sourced from Statement of Cash Flows)	870	2,447	1,577
Approved full time equivalent (FTE) staff level	165	169	4

(1) As specified in the Budget Statements.

(2) Further explanations are contained in Note 32 'Explanatory statement' to the financial statements.

Outcomes, Services and Performance Information

Actual Results versus Budget Targets continued

Explanation of significant variations against financial targets

Total cost of services

Costs were lower than the original targets mainly due to whole of Government savings during the period.

Net cost of services

Total revenue of \$14.6 million was 3% above target. This was mainly due to revenue of nearly \$0.8 million from bequests and donated assets that were not included in the original budget. Along with the reduced costs of services from whole-of-Government savings, there was a decrease in the net cost of services.

Total equity

The higher than targeted equity figure is due to the accumulated surplus and the asset revaluation reserve being higher than originally expected. The accumulated surplus was impacted by the higher than expected opening balance, along with bequest and donated asset revenue received.

Net increase/ (decrease) in cash held

Cash increases in excess of the target were mainly due to delays in progressing construction for the major capital works project relating to water infrastructure. State Government funding for capital works which were in progress was drawn down during the period to meet future works in the approved capital investment program. The significant bequest received during the period will also be directed to future capital works development priorities. The other contributing factor to the higher than expected increase in cash held was the reduced costs of services from whole of Government savings initiatives during the period.

Approved full time equivalent (FTE) staff level

The increase is due to staffing required to meet the business requirements, including support for capital planning and capital works delivery, animal breeding and corporate support services.

Outcomes, Services and Performance Information

Outcome: Conservation of Wildlife

Key Effectiveness Indicators

To obtain information in relation to effectiveness indicator 1.1, Painted Dog Research was commissioned by Perth Zoo to conduct customer research in April and May 2015. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age.

Indicator 1.1 The Zoo as an educational/learning experience

Survey Question: "Perth Zoo's exhibits and displays educate visitors about conservation problems facing wildlife"				
Response	2014-15 Target ⁽¹⁾	2014-15 Actual	Variation ⁽²⁾	Reason for significant variations
Agree	95%	95%	–	–
Neither agree/disagree	4%	2%	(2%)	Due to higher than expected level of "Don't know" respondents.
Disagree	1%	1%	–	–
Don't know	–	2%	2%	Due to lower than expected "Neither agree/disagree" respondents.

(1) As specified in the Budget Statements.

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

Outcomes, Services and Performance Information

Outcome: Conservation of Wildlife continued

Indicator 1.2 Number of threatened offspring bred for release into natural habitats

Perth Zoo breeds threatened native Australian species for release into natural habitats as part of species recovery programs managed by the Department of Parks and Wildlife.

	2014-15 Target ⁽¹⁾	2014-15 Actual	Variation ⁽²⁾	Reason for significant variations
Western Swamp Tortoise	30	33	3	Record spring rains in 2013 is the likely cause of an increased number of fertile eggs laid.
Numbat	12	24	12	Two more breeding age Numbats assisted with producing an increased number of young.
Dibbler	50	42	(8)	Lower than target numbers are the result of the release of some breeding age females to the wild. The release was at the request of the Recovery Team for this species in preparation for the arrival of additional animals from another source population to Perth Zoo's breeding colony.

The above figures are for animals that survived more than 30 days after birth.

(1) As specified in the Budget Statements.

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

Outcomes, Services and Performance Information

Key Efficiency Indicators

Service 1: Community engagement and awareness in conservation

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

	2014-15 Target ⁽¹⁾	2014-15 Actual	Variation ⁽²⁾	Reason for significant variations
Total visitors admitted to the Zoo	645,000	642,352	(2,648)	
Average cost per visitor	\$33.70	\$33.03	(\$0.63)	

(1) As specified in the Budget Statements.

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

Outcomes, Services and Performance Information

Key Efficiency Indicators continued

Service 2: Wildlife management, medicine and research

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 opportunities.

	2014-15 Target ⁽¹⁾	2014-15 Actual	Variation ⁽²⁾	Reason for significant variations
Number of research communications produced	25.33	29.67	4.34	Continued collaboration with external research institutions along with presentations for an international Gibbon conference hosted at Perth Zoo.
Total FTEs to produce research communications	19.88	20.12	0.24	
Research communications produced per FTE	1.27	1.47	0.20	No significant movement for this service coupled with higher than expected communications produced.

(1) As specified in the Budget Statements.

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

Directorate Reports

Life Sciences Directorate

Overview

The primary focus of the Life Sciences Directorate is the operational and strategic management of the diverse range of species cared for by the Zoo. As at 30 June 2015, Perth Zoo was home to more than 1,500 animals representing 175 species. Management of these species is undertaken in partnership with other zoos and wildlife agencies as part of regional and global species conservation efforts.

In 2014-15, we had a number of animal births, including a Javan Gibbon, twin Ring-tailed Lemurs, one Pygmy Marmoset, nine Slender-tailed Meerkats, three Bush-stone Curlews, two Western Brush-wallabies, six Pygmy Pythons and two Water Rats.

Animals were also transferred in and out of the Zoo as part of local, regional and global species management programs. These transfers required considerable staff expertise in planning, preparation and coordination. Significant moves and introductions for 2014-15, included two Javan Gibbons transferred as a part of an international program to Howletts and Port Lympne Zoo in the United Kingdom, a Black-and-white Ruffed Lemur to National Zoo in Canberra in line with regional recommendations, a male Goodfellow's Tree Kangaroo from Currumbin Sanctuary in Queensland for breeding at Perth Zoo, seven

Western Ground Parrots from the Parks and Wildlife's South Coast facility as part of a state recovery program, and seven Bush-stone Curlews released to a protected reserve in Whiteman Park, Western Australia.

Outcomes

Animal Welfare and Species Management

Perth Zoo is committed to caring for a diverse animal collection that aligns with and supports our conservation partnerships, education messages and involvement in state, regional and global species management programs.

Excellent animal care is critical to our operations and this year a Perth Zoo Animal Welfare Charter was developed describing the Zoo's commitment to animal care.



Multiple litters of meerkats were born this year

The Charter was based on the most recent animal welfare research recently adopted by the Zoo and Aquarium Association Australasia and the World Association of Zoos and Aquariums.

As a committee member of the Australasian Accreditation and Animal Welfare Committee and the Australasian Species Management Program Committee, the Zoo's Director of Life Sciences continued to ensure that Perth Zoo practices and policies align with recent advances and thinking in animal care and species management. Representation at these forums also reflects Perth Zoo's leadership in the Australasian region.

In 2014-15, the Zoo participated in 46 species management programs, with 14 of these programs coordinated by Perth Zoo staff on behalf of the Australasian region. Formal species programs allow for larger and more genetically diverse zoo populations to be collaboratively managed. This occurs through the Australasian Species Management Program and Taxon Advisory Groups (TAG). Perth Zoo staff actively participate and contribute to these forums. In this period, Perth Zoo staff attended specialist regional workshops on managing social carnivores, primate management and the Bird TAG.

Directorate Reports

Life Sciences Directorate continued

Exotic Fauna

The Zoo's orangutan visitor experience showcases the Zoo's renowned colony of Sumatran Orangutans and calls on visitors to act for their conservation. In 2014-15, the visitor viewing area was enhanced with additional ropes and external nesting platforms for the orangutans. This enabled greater travel opportunities for the apes and provided visitors with additional viewing opportunities of this arboreal species.

The Sumatran Orangutan precinct also interprets the conservation work that Perth Zoo has been involved in since 2006. Partnering with the Frankfurt Zoological Society (FZS), Perth Zoo manages breeding of this species to incorporate the release of zoo-bred Sumatran Orangutan into protected areas at Bukit Tigapuluh in Sumatra. Over 164 ex-pet and orphaned orangutans have since been released, including two Perth Zoo-born orangutans in 2006 and 2011. In 2014-15, planning began to prepare another young zoo-born male for release. A transfer to Sumatra is proposed for late 2015.

2014-15 also saw Perth Zoo focus its conservation efforts on gibbons. Perth Zoo is home to two species of rare gibbon – Javan Gibbon and White-cheeked Gibbon.



A male White-cheeked Gibbon was born during Year of the Gibbon

The infant Javan Gibbon, Owa, born in 2014, required staff intervention after it was determined that the mother wasn't producing enough milk to sustain her male offspring. It was decided to hand-rear the animal given previous Perth Zoo success at reintegrating young gibbons back into their families. White-cheeked Gibbon female, Jermei, is a good example of this success. Partially hand-reared herself, Jermei reintegrated successfully with her family group. She is now in a breeding pair and caring for her second offspring – a young male born in April 2015.

To further emphasise the plight of gibbons and the need for conservation action, Perth Zoo supported Year of the Gibbon, a campaign run by the International Union for Conservation

of Nature (IUCN) Primate Specialist Group Section on Small Apes. In March 2015, Perth Zoo hosted the Second International Gibbon Husbandry and Conservation Conference. Delegates from all over the world attended, including from USA, England, Japan, Vietnam, Indonesia, India, Denmark and Australia. Perth Zoo staff presented on numerous topics, including animal enrichment, conservation efforts and zoo management of gibbons.

The reporting period also saw significant births in other primate species, including Ring-tailed Lemurs (twins), Black-and-white Ruffed Lemurs (twins), and Pygmy Marmoset. Several primates previously born at the Zoo were transferred to other regional and global zoos as part of coordinated conservation breeding efforts



Crate training a Black-and-white Ruffed Lemur for transport to Canberra

Directorate Reports

Life Sciences Directorate continued

for these species. This included two Javan Gibbons and a number of Pygmy Marmosets, Cotton-top Tamarins, Black-and-white Ruffed Lemurs and Brown Capuchins.

Sadly 2014-15 saw the loss of a long-time resident of the Zoo – Cheetah Kifani. At almost 15 years of age, Kifani was at an advanced age for this species as the average lifespan for Cheetah in the wild is approximately 10–12 years. Kifani was born at the Ann van Dyk Cheetah Centre in South Africa and lived at various zoos in Australia. She was an ambassador who educated people about her stunning species.

Fennec Foxes returned to Perth Zoo. This species was last displayed in the African Savannah in 2002. Due to the success of the regional breeding program, two female Fennec Foxes arrived from Taronga Zoo in September 2014. The species is the smallest of the canids. A desert dwelling creature, its unique physical features, particularly the size of its ears, allow it to cool down in hot temperatures and detect prey moving under the sand.

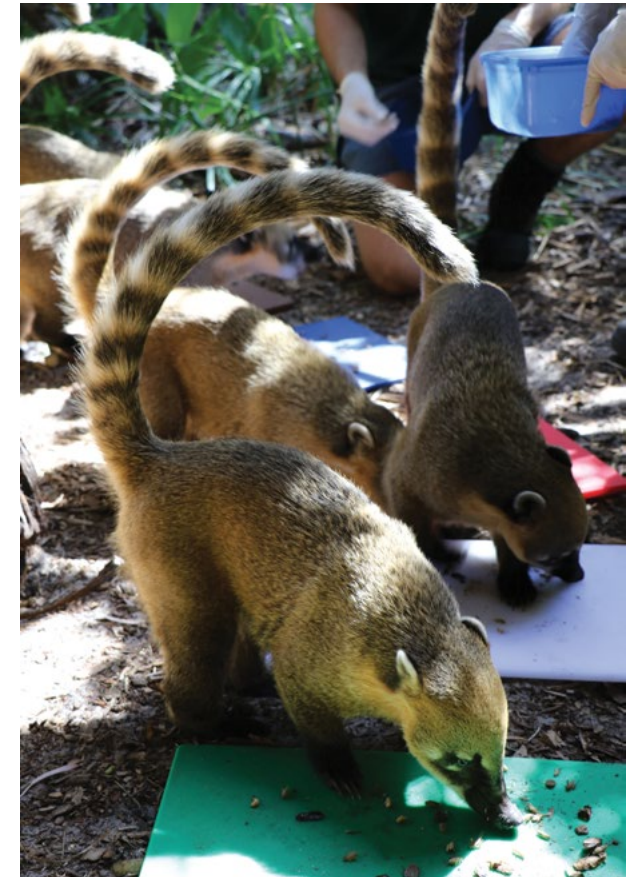
The Slender-tailed Meerkats continued to be a highly successful breeding group this year. The lead female produced a litter of four kits in November 2014, and a subsequent litter of five kits in March 2015. Zoo visitors were able to see all of the meerkat group supporting the

breeding female to look after her young.

Six male Brown-nosed Coati arrived from Melbourne Zoo in early October 2014, and are currently cared for behind-the-scenes while existing exhibits are renovated to showcase this new species. Coatis are members of the raccoon family and are small omnivorous diurnal mammals that naturally occur throughout South America. They are extremely active mammals that are skilled climbers as well as prolific ground foragers.

Works commenced in 2014 to redevelop the Goodfellow's Tree Kangaroo and Southern Cassowary exhibits. The primary goals of the redevelopment were to enable the opportunity to breed tree kangaroos and give visitors a greater opportunity to view the cassowary. The refurbished exhibits were opened by the Western Australian Environment Minister, The Hon. Albert Jacob MLA, in April 2015. In June 2015, a male tree kangaroo was transferred to Perth Zoo from Currumbin Sanctuary for breeding purposes. Both females at Perth Zoo have been recommended to breed as part of the global program for this endangered species.

There are at least 14 known species of tree kangaroo. The Goodfellow's Tree Kangaroo is endemic to Papua New Guinea where they are threatened due to forest clearance and hunting.



Brown-nosed Coati arrived from Melbourne Zoo

Perth Zoo is a proud supporter of the work of Tenkile Conservation Alliance which works with local communities in the Torricelli Mountain Range in north-west Papua New Guinea.

Directorate Reports

Life Sciences Directorate continued

Australian Fauna

Seven critically endangered Western Ground Parrots were transferred to Perth Zoo in August 2014, as part of the Parks and Wildlife recovery plan for this species. This ground-dwelling parrot is endemic to south-west Western Australia and there are thought to be fewer than 140 birds remaining in the wild, all located in a single population in Cape Arid National Park.

To safeguard the species, Parks and Wildlife established a facility on the Western Australian south coast five years ago, while husbandry methods were developed, however breeding has not been successful. Consequently, at the request of the Species Recovery team and Parks and Wildlife, Perth Zoo has taken over care of the birds with the aim to breed this species for the first time.

Significant renovations to an existing off-display aviary complex were undertaken. This included landscaping with plant species endemic to the south coast, and installing remote camera technology to maximise monitoring opportunities for staff without disturbing the birds.

Cooperation to save the Western Ground Parrot highlights the strong partnership between the Zoo and Parks and Wildlife. In addition community support is critical to the conservation of any species and throughout this reporting period the recovery effort for



Perth Zoo is working to secure a future for the Western Ground Parrot. Credit: Alan Danks

Western Ground Parrot has benefited greatly from the volunteer-run group Friends of the Western Ground Parrot.

Perth Zoo continued to partner with local wildlife agencies to breed animals for release into protected reserves around Perth. Following the success of a 2013 release, another seven Bush-stone Curlews bred at Perth Zoo were released into Whiteman Park. Whiteman Park is a 4,000-hectare bushland area reserved for recreational and conservation use. Significant work has been undertaken to restore pre-settlement flora and fauna, with a diverse range of woodlands and wetlands protected to provide suitable habitat for a range of species. In addition to the curlew release, four Tammar Wallabies and two Water Rats from Perth Zoo were also released at Whiteman Park in 2014-15.

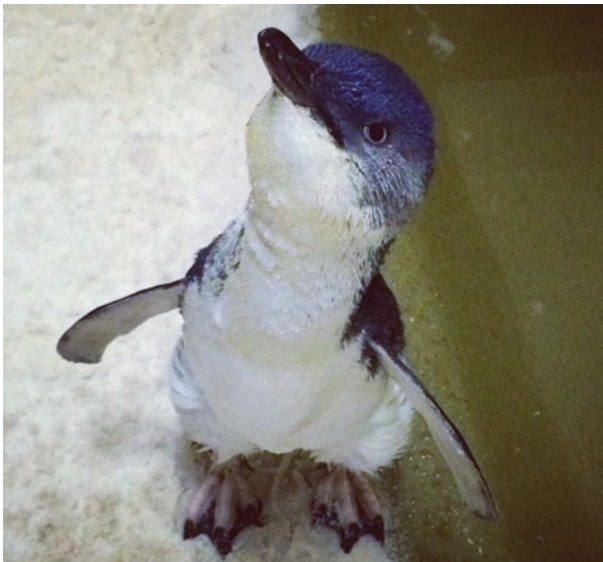
A three-year-old Southern Hairy-nosed Wombat, Wandi, arrived at the Zoo in late January 2015, after being removed from a wildlife carer by Parks and Wildlife. After a period of quarantine, the female was slowly introduced to the exhibit in the Australian Bushwalk. The arrival of this female provides the opportunity to breed this species. Southern Hairy-nosed Wombats are widespread in Australia but are increasingly threatened by agricultural practices that reduce viable burrowing sites. Other threatening processes such as drought also appear to have an impact on the reproductive success of this slow breeding species.

The reporting period saw additions to the Australian Bushwalk. Pouch-checking confirmed the birth of one Red Kangaroo, two Western Brush-wallabies and a Western Grey Kangaroo. Two wild-orphaned Tammar Wallabies were also introduced into the Bushwalk, having been previously cared for by Native Animal Rescue. These wallabies were discovered by Department of Defence staff on Garden Island and they integrated well into the existing Perth Zoo mob.

Directorate Reports

Life Sciences Directorate continued

Another Western Australian species transferred to the Zoo by Parks and Wildlife in 2014-15 was an orphaned Australian Little Penguin found on Garden Island. Estimated to be approximately two-months-old, the bird was emaciated when it arrived. It slowly recovered condition but wasn't considered a suitable candidate for wild release and joined the Zoo's penguin colony, providing new genetics to our breeding program. This addition also supports the partnership the Zoo has with Parks and Wildlife to jointly manage the small captive population of birds at the Zoo with those on Penguin Island.



A young emaciated wild Little Penguin found a new home at Perth Zoo



Feather-tail Glider young were born

Five new Feather-tailed Gliders were introduced to the existing group of six gliders in the Nocturnal House in October 2015. The two males and three females came from Taronga Zoo to form a larger breeding colony with Perth Zoo's gliders. Since the introduction the group has successfully bred seven young.

Other Australian fauna breeding successes in 2014-15 included two Black-winged Stilts, two Green Pygmy Geese, six Pygmy Pythons and two Water Rats.



Southern Cassowary

Directorate Reports

Animal Health and Research Directorate

Overview

The Animal Health and Research Directorate includes the Zoo's veterinary department, Native Species Breeding Program and research programs.

During the reporting period, the directorate continued to deliver a progressive health program for the Zoo's animals and for wildlife brought into the Zoo for assessment and treatment.

The Zoo's reputation in wildlife conservation was showcased to the Australian Government's Threatened Species Commissioner, Mr Gregory Andrews, the US Ambassador to Australia, Mr John Berry, and Western Australia's new Chief Scientist, Professor Peter Klinken, when each visited the Zoo and were shown through the directorate's facilities and programs.

A total of 25 scientific communications, including refereed papers, book chapters, major articles and conference presentations, were produced in 2014-15 by Zoo staff, students, and collaboratively with external researchers. Included in that total were lectures provided by senior staff to students, as part of accredited courses at four public tertiary institutions.

Outcomes

Veterinary Department

The veterinary department is responsible for responsive and preventative health care for the Zoo's animals, examination and treatment of injured and confiscated wildlife, and the provision of conservation-based veterinary education programs and conservation medicine for the State of Western Australia.

The veterinary team focuses on providing and maintaining a preventative health care program through vaccination regimes, nutrition reviews, physical examination and disease screening of Zoo animal imports and exports.



On average 17 clinical veterinary cases were attended to daily

In 2014-15, the veterinary team investigated and treated an average of 17 clinical cases a day. Prominent clinical cases and initiatives for the year included:

- Management of fungal respiratory disease in critically endangered Western Ground Parrots
- Successful hand-raising of a Javan Gibbon infant whose mother was unable to produce enough milk
- Ongoing veterinary care of male orangutan, Hsing Hsing, who has been successfully managed for diabetes for over 15 years
- Collection, storage and processing of semen from the Zoo's bull Asian Elephant, for use in artificial insemination of female elephants at Taronga Zoo and Melbourne Zoo. Both attempts resulted in successful pregnancies, although the Taronga female elephant subsequently had an early miscarriage. The Melbourne female elephant is due to give birth in May 2016.

In 2014-15, the veterinary department worked closely with Parks and Wildlife and other organisations on conservation medicine initiatives. One of the Zoo's major conservation medicine programs is the ongoing rehabilitation program for endangered wild black cockatoos.

Directorate Reports

Animal Health and Research Directorate continued



Through AI Perth Zoo's bull elephant impregnated an elephant at Melbourne Zoo

The number of injured and sick wild black cockatoos brought to the Zoo for assessment and treatment increased in 2014-15, with 229 cockatoos assessed and cared for during the reporting period, compared to 226 in the previous year (which was already a significant increase on the 214 birds treated the year before that). Of these, 132 underwent or remained in rehabilitation in preparation for release back into the wild, 28 were dead on arrival and 69 either died or were euthanased due to having a poor prognosis.

Many of the cockatoos brought into the Zoo had been hit by cars or had gunshot injuries, but an increasing number of Red-tailed Black Cockatoos are presenting with injuries sustained in attacks by Australian Ravens. Perth Zoo's Veterinary Resident, Dr Alisa Wallace, is investigating the relationship between Red-tailed Black Cockatoo health and susceptibility to raven attack as her thesis for her Professional Doctorate.

Investigations continued this year into the seasonal occurrence of Carnaby's Hindlimb Paralysis Syndrome (CHiPS). This condition has been seen in Carnaby's Cockatoos on the Swan Coastal Plain each summer for the last four years. A Murdoch University pathologist is now investigating delayed toxic response to organophosphate pesticide exposure as a

possible cause of CHiPS. There were 12 cases of CHiPS admitted to the Perth Zoo veterinary department in the 2014-15 summer.

The number of veterinary checks of confiscated reptiles increased by 250%. Zoo veterinarians conducted 251 veterinary checks of confiscated reptiles (up from 101 checks last year) on behalf of Parks and Wildlife and the Australian Customs Service during the reporting period. Most of the confiscated animals were snakes and lizards. The dramatic increase was due to two very large confiscations, each of 70–90 reptiles and amphibians.

Veterinarians continue to be involved with regional zoo animal health initiatives. Senior Veterinarian Dr Simone Vitali continues in the role of convenor of the Veterinarian Special Advisory Group (Vet SAG) to the Zoo and Aquarium Association, and as a member of the Zoo Animal Health Reference Group, a Federal Government initiative that represents zoo issues at the national level. Activities of these groups in the last year include training in emergency animal disease preparedness, contribution to a national database for wildlife disease surveillance, and developing research protocols for the investigation of koala retrovirus; a common but little-understood viral disease of captive and free-ranging koalas.

Directorate Reports

Animal Health and Research Directorate continued

Perth Zoo veterinarians continued their teaching role with Murdoch University veterinary undergraduate students. The majority of final year students undertake a two-day Wildlife and Exotic Pet Medicine Core Clinical Rotation at Perth Zoo. The Department also conducts 'Advanced Topics in Wildlife, Zoological and Conservation Medicine', one of six official streams available for students to study in their final year.

In 2014-15, the veterinary department continued to work closely with Parks and Wildlife and other organisations on the investigation of wildlife health issues. Work included black cockatoo health research, surveillance of wild animal health through post-mortem reporting with Wildlife Health Australia, and pursuing a strategy for the management of oiled wildlife in collaboration with Murdoch University, Parks and Wildlife and petroleum and gas industry stakeholders.

Veterinary staff undertook additional wild animal health projects on a consultation cost recovery basis. These included a disease risk analysis for the importation of Peafowl to Rottnest Island (on behalf of the Rottnest Island Authority), and veterinary evaluation and treatment of sick Woylies in a captive colony on behalf of Murdoch University.

Research

Perth Zoo's Research Committee comprises senior Zoo staff and representatives of research organisations and universities. The Committee is chaired by Zoological Parks Authority Board member, Ms Sue Harrington. During the year, the Committee reviewed Perth Zoo's research program and re-structured it into four priority streams: Animal Biology, Wildlife Ecology, Environmental Communication and Socio-ecology, and Sustainable Environment.

In 2014-15, 25 research projects were conducted, including 12 PhD projects (one of which was completed in the reporting period), three Honours projects, three Masters projects, four staff projects and three other research projects conducted in collaboration with university researchers from three institutions. The projects reflect the continued focus on higher level studies (MSc and PhD) where there is a greater likelihood of significant conservation outcomes and findings from the research. Research projects were undertaken by students or researchers from three of Western Australia's four public universities (University of Western Australia, Curtin University and Murdoch University) and four eastern-state universities (University of Queensland, Wollongong University, Macquarie University and Monash University).

Native Species Breeding Program

In collaboration with Parks and Wildlife, Perth Zoo's award-winning Native Species Breeding Program breeds threatened native species for release into protected areas, as part of State Government species recovery plans. The program includes the critically endangered Western Swamp Tortoise, Numbat, Dibbler, and two species of frogs. Staff working within this program are the regional species coordinators for the Western Swamp Tortoise, Numbat and Dibbler. In 2014-15:

- 68 Western Swamp Tortoises were released: 30 to Twin Swamps Nature Reserve and 38 to Moore River Nature Reserve
- 18 Numbats were released into Dryandra Woodland, west of Narrogin, in November and December 2014. This was the first year Numbats were released back into the key source population at Dryandra
- 64 Dibblers were released into Whiteman Park, in the eastern suburbs of the Perth metropolitan area. The first 55 animals were released in October and November 2014, and a further nine adults, including five pregnant females, were released in April 2015
- A further 42 Dibblers, 33 Western Swamp Tortoises and 24 Numbats were successfully bred for future release.

Directorate Reports

Animal Health and Research Directorate continued

Work continued on the Zoo's rear and breed-for-release program for the threatened White-bellied Frog (*Geocrinia alba*) and Orange-bellied Frog (*Geocrinia vitellina*). 147 White-bellied Frogs successfully reared at the Zoo from wild-collected egg nests were released at a site near Margaret River in September 2014. 111 Orange-bellied Frogs (*Geocrinia vitellina*) were also reared from wild collected egg nests and released near Margaret River in September, of which 80 were released into a new site south of the Blackwood River in an attempt to extend the range of this highly restricted species.

Construction of a new breeding facility for the Zoo's Western Swamp Tortoise colony was completed in April 2015. The new facility was officially opened by the Hon Albert Jacob MLA, Minister for Environment in late April. The project was funded from State Government capital works funding.



Rare frogs were released to the wild

Directorate Reports

Community Engagement Directorate

Overview

The Community Engagement Directorate comprises strategic business development, visitor services, marketing, graphic design, interpretation, discovery and learning, and partnerships.

A review of operations in 2014-15 was conducted to ensure sound governance, create efficiencies in the various business areas, develop new products and target markets, and drive visitation through strengthening the Perth Zoo *Saving Wildlife* brand.

Work included the development and implementation of a partnerships strategy and policy, the implementation of the recommendations of a review of the Zoo's retail shop, and moving the purchasing of Zoo memberships to an on-line process. The review also resulted in a change to the business model used for events, with an increased focus on corporate events, rather than large concerts.

Throughout the year the Community Engagement team continued to roll out *Saving Wildlife* branding, producing a promotional video showcasing Perth Zoo's conservation work and programs. Staff workshops also occurred, to further embed the Zoo's purpose into its culture. Annual market research indicated good penetration of conservation messaging across target demographics, as

well as high rates of satisfaction with the Zoo's services, facilities and value for money.

The discovery and learning team created new products for community and corporate groups, including animal encounters for all ages and a Wild Vets program that provides opportunities for budding veterinarians to get a unique look at the work of a wildlife veterinarian.

Outcomes

Visitation

Zoo visitation was encouraged via strategic marketing campaigns that focused on the spring and autumn periods, school holidays and public holidays.

Visitation over the spring campaign period increased by 6% compared to the same period last year. The autumn campaign promoted the Zoo's Eye to Eye animal experiences as another reason to visit the Zoo. Despite visitation dropping by 6%, due to a very wet April school



Eye to Eye animal experiences were popular

holidays, the campaign was successful, with Eye to Eye revenue increasing by 74% (to \$36,791) over the same period in 2014.

In 2014-15, weather conditions were more conducive to visitation than in 2013-14. This year there were 19 days where the temperature was over 35 degrees Celsius (30 days in 2013-14) and 97 days with rainfall (111 in 2013-14).

Visitor Attendance				
2010-11	2011-12	2012-13	2013-14	2014-15
611,793	640,642	665,242	627,991	642,352

Directorate Reports

Community Engagement Directorate continued

During April and May 2015, market research company Painted Dog Research conducted 501 onsite interviews with Perth Zoo visitors and 437 on-line surveys with the general public, to assess the Zoo's performance against its strategic and operational objectives. Responses from visitors showed that they continue to have a strong belief in Perth Zoo's role in educating people about animals, conservation and animal welfare.

There was a high level of satisfaction with the Zoo and its services and facilities. The vast majority of visitors participating in intercept interviews at the Zoo said the Zoo continued to represent excellent or quite good value for money (95% in both 2015 and 2014) and 96% of visitors (97% in 2014) said they were extremely satisfied or quite satisfied with their visit.

A majority of visitors continue to say they would recommend a visit to Perth Zoo to other people.

Key findings of the market research were:



Visitor Services

In 2014-15, a number of improvements were made to extend the offerings for Zoo visitors and positively impact on the visitor experience. This included advances in the Zoo's Customer Management System, enabling the public to purchase annual Zoo memberships on-line for the first time. This new capability resulted in 1354 membership applications made on-line through the year. Development for on-line bookings for Zoo-based events and activities was also completed.

Given the Zoo focus and demographic of families with young children, the Zoo's fleet of strollers for hire was replaced with 30 new units during the reporting period. Stroller hire continues to be a strong revenue stream for Perth Zoo, raising \$17,162 in revenue between November 2014 and June 2015.

To extend the visitor options available, an additional two Zebra Cars were purchased during the year. This allowed for additional visitor tours to be conducted and provided extra vehicles for private functions, including weddings. Revenue raised throughout the year through Zebra car hire was \$16,291.

To assist with visitor movement in and out of the Zoo, a new visitor exit gate with a sensor opening function was installed, and the after hour's assistance phone was upgraded.

The close encounter animal experiences for visitors continued to be very popular amongst the community, generating \$110,174 in revenue. 8780 places were sold and gift certificates for encounters were also introduced. The close encounters program contributed \$30,000 in 2014-15 to Perth Zoo's Wildlife Conservation Action program to help save species in the wild.

Directorate Reports

Community Engagement Directorate continued

Zoonique, the Zoo Shop, recorded 6.7% growth in sales revenue on last year and a 32% increase in net profit. This was achieved after implementing recommendations from a review of shop operations that included trialling new merchandising and promotions, sales management techniques and integration of customer service staff from other areas of the Zoo.

Over 17,000 patrons attended corporate picnics/family fun days at Perth Zoo. This was a 136% increase on the previous year.

In 2014-15, a new corporate team building product, Zoomazing Race, provided a two hour, interactive, high adrenaline product for corporate clients booking the conference centre.

A cosmetic refurbishment of the conference centre was completed with the creation of an 'Ele Art' gallery in the centre foyer, where visitors can view the paintings available for purchase.

Review of the birthday parties program saw the addition of a new initiative by the events team in offering gift bags for children at birthday parties and corporate Christmas events. The gift bag items are sourced from the Zoo Shop and chosen based on the per-head spend, age and sex of child. They have been extremely successful in securing additional revenue for the Zoo Shop.



Record crowds attended the Teddy Bear's Picnic event

In 2014-15, the Perth Zoo events team reviewed operations and the decision was made to discontinue large, resource-intensive concerts. Instead, revenue was generated by holding larger corporate functions during the day, and adding unique Zoo experiences, including animal encounters and children's activities, that highlighted additional areas of the Zoo. Event highlights included:

- Streets' Happy Zoo Year, a family friendly New Year's Eve event that sold out and had over 4,000 patrons attend.

- Perth Zoo continued its support of community accessible days by providing free entry to mothers on Mother's Day, fathers on Father's Day, servicemen/women on ANZAC Day and grandparents on Grandparents' Day.
- The annual Perth Zoo Teddy Bears' Picnic saw record crowds with 6,302 people attending.
- The Twilight Outdoor Cinema attracted 1,741 people. Season sponsors Brownes supported the event financially and contributed free products for attendees.
- Two Wild Women networking and fundraising events were held with a reinvigorated format and new sponsors Mustard Catering and Mt Franklin Lightly Sparkling.

In the reporting period, Perth Zoo also co-hosted events with non-government organisations including Free the Bears, Silvery Gibbon Project, Painted Dogs Conservation, Save the Rhino Foundation, Project Numbat, The Orangutan Project and The Little Things Project.

Directorate Reports

Community Engagement Directorate continued



Sponsors assisted in providing mud for animal enrichment

Partnerships

Following a review of the partnerships section, a partnerships strategy and associated policies were developed to attract, retain and grow support across the following revenue streams:

1. Sponsorships and commercial partnerships
2. Corporate memberships
3. Zoo Friends memberships
4. Fundraising.

Perth Zoo continued to raise and distribute funds for conservation projects beyond the Zoo's boundaries through Perth Zoo's Wildlife Conservation Action fundraising program. In 2014-15, \$308,272 was raised and the following organisations were supported:

- Frankfurt Zoological Society for conservation projects in [Bukit Tigapuluh in Sumatra, Indonesia](#), including an orangutan sanctuary and reintroduction program, wildlife protection units, a project to mitigate human-elephant conflict and a mobile education unit
- [Australian Wildlife Conservancy's](#) Mt Gibson Endangered Wildlife Restoration Project
- Free the Bears for research and monitoring of bears in South East Asia
- [Painted Dog Conservation Inc.](#) for an anti-snaring team and the Chipembele conservation education outreach program in Zambia
- [TRAFFIC](#), the wildlife monitoring network, to combat wildlife crime in South East Asia, as a part of a partnership with the Zoo and Aquarium Association Australasia
- [Tenkile Conservation Alliance](#) for community development and protection of tree kangaroos in Papua New Guinea
- [Madagascar Fauna and Flora Group](#) to protect habitat and species conservation through active community engagement and education in Madagascar.

Perth Zoo also supported the Silvery Gibbon Project for habitat and ecosystem protection in Kalaweit Supayang Reserve in Sumatra, through in-kind contributions towards the

Second International Gibbon Husbandry and Conservation Conference, held at Perth Zoo in March 2015.

In 2014-15, a revised model for [partnering with Perth Zoo was introduced](#). Partners are now acknowledged as Bronze, Silver, Gold or Platinum, subject to their investment levels. New business includes an exclusive ice-cream supply partnership with Streets, which delivers a range of commercial, sponsorship and conservation outcomes. Long-term partner Tronox evolved its sponsorship of Perth Zoo into the Gold category, investing in a dedicated education program for regional schools, which will commence in 2015-16.

The Water Corporation entered its final year as the production sponsor of the Perth Zoo Conservation Calendar, with proceeds from 2014 sales contributing \$112,000 to conservation. In May 2015, Coca Cola Amatil confirmed it will sponsor the production of the 2016 calendar under its brand Mount Franklin.

Platinum Zoo partner Mustard Catering added value to Perth Zoo through dividends, sponsorship and in-kind catering. The relationship continues to create new opportunities.

Directorate Reports

Community Engagement Directorate continued

Discovery and Learning

The Zoo delivered diverse onsite, on-line and outreach learning experiences and community education programs for people of all ages, from toddlers to seniors, during the reporting period.

This included quality education programs for students from kindergarten to year 12, across the Government, Catholic and Independent school sectors. The programs for school students are linked to the Australian Curriculum and integrate the Zoo's values and conservation messages. School teachers leading excursions to Perth Zoo consistently report very positive satisfaction ratings.

Over the past five years, on-site participation in the Zoo's Discovery and Learning education programs has remained consistent. This year saw a total 62,332 participants and a growth in revenue of 10% over 2013-14, supported by the development of new community-focused education programs.

The Zoo's community programs continued to be in demand. The A to Zoo program for children aged two to five years continued to sell out with over 8,000 places filled in 2014-15. Zoo Crew, a school holiday program for children aged 8-13 years, was close to full capacity with 676 participants.



Two new Eye to Eye animal encounters were launched

New community programs were introduced in 2014-15. This included Wild Vets, a school holiday program for 14-18-year-olds who love animals or who are thinking about working with animals. Launched during the October 2014 school holidays, the response to Wild Vets was strong, with 63 out of 64 available spots filled, and participants providing excellent feedback.

Two new Eye to Eye animal experiences were introduced to appeal to a family demographic. Bush Buddies and Scaly Mates differ from the other Zoo experiences offered as they have no age restrictions, allowing a wide spectrum of the community to get up close to Australian native wildlife. These programs have proven popular, with 788 participants enjoying a more intimate wildlife experience since commencement in March 2015.

In 2014-15, the Discovery and Learning team worked with the Zoo's functions and events teams to develop Zoo-themed experiences and activities targeting those considering hosting a function, conference or event at Perth Zoo. The experiences range from animal encounters to craft activities. These experiences are sold as optional extras and strengthen the Zoo's point of difference as a function venue.

The Zoo's outreach programs continued in 2014-15, including the annual Night Stalk program which attracted a total of 1,412 participants attending 85 Night Stalk events. This nationwide community education program, sponsored by Tronox and coordinated by Perth Zoo, raises public awareness of local wildlife and their habitats through nocturnal spotlight surveys with participants, mainly children and their families, recording and reporting what they see in their local area.

A wide range of groups, clubs and organisations took advantage of our Zoo to You program with a team of Perth Zoo Docents (volunteers) delivering 61 offsite educational talks to over 1676 people in 2014-15.

Directorate Reports

Community Engagement Directorate continued



Media and Communications

The Zoo's Media and Communications team focuses on achieving positive media coverage of Perth Zoo's animals, brand and activities. The section is also responsible for 'News Paws', Perth Zoo's official members' magazine, provides issues management support for the executive, produces Ministerial briefings, strategically coordinates the official Zoo social media pages, and manages internal communications.

In 2014-15, the Media and Communications team expanded the Zoo's presence in digital and social media using self-produced content.

This resulted in increased national interest in the Zoo. One example was the establishment of the Zoo's Instagram account in September 2014. By engaging with high-volume Instagrammers, hosting the first Perth Zoo Instameet and featuring the best Zoo-based wildlife photography, the account quickly surged to having 11,800 followers in just 43 weeks. Perth Zoo Instagram content was regularly published in 'The West Australian' and initiated the creation of traditional media stories.

Similarly, the Zoo's main social media channels continued to grow in fan base and influence.

Fans, Followers and Subscribers for Perth Zoo Social Media

	Facebook	Twitter	YouTube
As at 30 June 2015	45,782 fans	7,528 followers	618 subscribers
As at 30 June 2014	34,715 fans	6,059 followers	466 subscribers
As at 30 June 2013	24,987 fans	4,297 followers	285 subscribers

Visits and Views for Perth Zoo Website and YouTube Channel

	Website	YouTube
2014-15	767,207 visits	610,179 views
2013-14	443,762 visits	468,133 views
2012-13	492,756 visits	198,353 views

Media stories highlighted breeding successes including national coverage of a White-cheeked Gibbon via a media partnership with Seven West Media. The hand-rearing of a Javan Gibbon resulted in front page coverage in 'The West Australian' and achieved coverage on all major Australian news bulletins, 'Sunrise', 'The Today Show' and international media, reinforcing Perth Zoo's expertise and commitment to this species.

Directorate Reports

Community Engagement Directorate continued

Stories on Perth Zoo's science and research programs, including the opening of a new Western Swamp Tortoise Breeding facility and Numbat recovery programs launched by the Hon. Albert Jacob MLA, Minister for Environment, also resulted in national coverage. GWN Seven showcased Perth Zoo's science education role, and the 'Sunday Times' and Channel Nine featured the Zoo's efforts in treating wild black cockatoos in partnership with Parks and Wildlife. Relationships were also forged with the WA Science Network with articles in development.

The media team extended news coverage by producing in-house video and stills packages and distributing them to media outlets. This enabled Perth Zoo to gain media exposure in situations where having an external crew attend and film would have been too difficult. Previously, such stories would have been untold. This approach was used to film a veterinary check of the Zoo's Reticulated Python at Murdoch University, resulting in national coverage of the story, generating 55 traceable media items (excluding on-line media), and reached a cumulative audience of 792,884 individuals. The coverage was valued at \$30,423 when compared to buying the equivalent advertising space.

The Zoo continued to produce and distribute its quarterly 'News Paws' members' magazine, which contains stories and information covering onsite and offsite programs, events and conservation projects. Approximately 11,000 copies were produced each quarter.

Interpretation

Major new onsite interpretive facilities developed in 2014-15 included a redevelopment of the tree kangaroo and cassowary exhibits, with the addition of cassowary sculptures at the entrance to the new glass viewpoint. Other interpretation included panels for Fennec Fox and a new suite of Road to Recovery signs that profile the Zoo's conservation work with key Western Australian threatened species. Various updated interpretation for other existing exhibits was completed such as Quokka, Numbat and heritage. Some of the Zoo's aged audio equipment was replaced.

Visitor Feedback

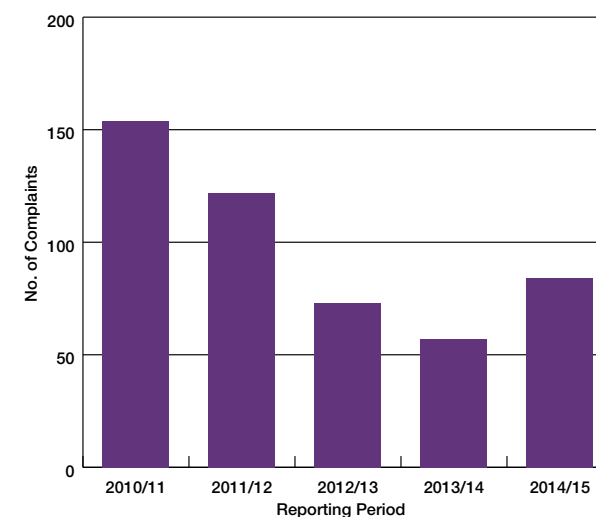
Customer feedback is important to the development of services and as an indicator of the quality of the Perth Zoo experience. The Zoo welcomes and actively canvasses its visitors for feedback and suggestions. Our Visitor Services team has a monthly target to collect 60 comment cards face to face from onsite visitors.

Feedback is also received via Perth Zoo's Facebook and Twitter sites and other social media streams. Additional ways for visitors to provide feedback are by email, letter, by telephone, via a customer comment card or through our website.

In 2014-15, the Zoo received a total of 522 comments, including 153 appreciations and 84 complaints.

Visitor feedback received is collated into a report and sent out to Managers and Corporate Executive on a monthly basis, where it is used for forward planning, to make and implement changes where appropriate, and to improve our services to enhance the visitor experience.

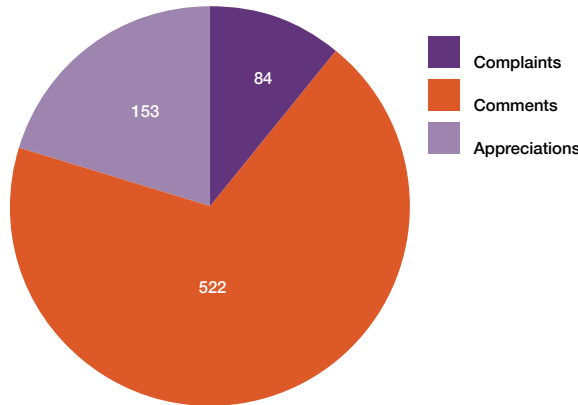
Five Year Complaint Comparison



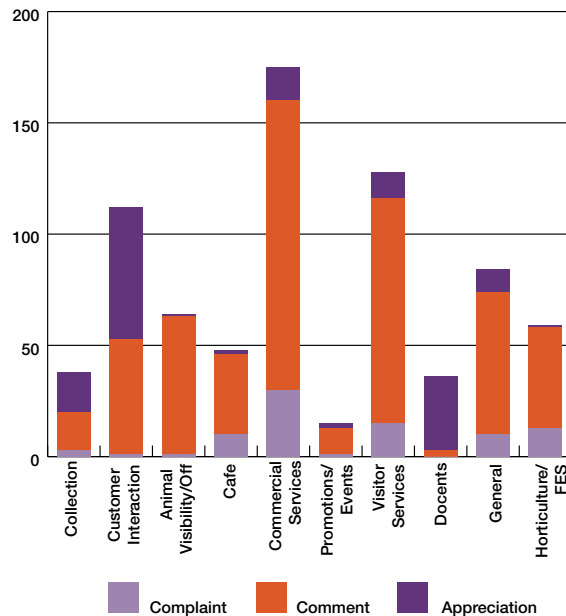
Directorate Reports

Community Engagement Directorate continued

Public Reaction Summary 2014-15



Customer Feedback Summary



Feedback during 2014-15 included comments about our customer service standards, visitor facilities and gardens, the range and availability of animal experiences, promotions and events hosted at the zoo, keeper talks, animal visibility, education products, and the cost and variety of food and beverages available from the on-site cafe.

Actions resulting from customer feedback included:

- Changing the price to ride on the carousel to \$4 from \$5
- Upgrading the disabled toilet facilities near the function rooms
- Updating our assistance-animal access areas
- Implemented a vending machine fault reporting system
- Replacing signage at all automatically opening exhibit doors
- Implementing a solution to ensure wagons are continuously available for hire
- Updating the maintenance schedule for the water park in the playground
- Updating the palm frond trimming schedule
- Increasing maintenance work on pathways and other facilities
- Provision of a free shuttle bus service when essential works cause visitor navigation issues

- Purchase of 30 new strollers
- Creation of two new, all age animal encounter experiences.

Comments of appreciation were varied, ranging from positive visitor and staff interactions through to comments about their overall Zoo experience and Zoo animals and exhibits.

- *“Nocturnal area is fantastic and to be commended. It is amazing to see a zoo so focussed on conservation! Exhibits are lovely and you can see how much the animal’s needs are respected. Impressive and memorable zoo.”*
- *“Everything was great. Beautiful, well designed enclosures. Beautiful play areas for children, wheelchairs for elderly. Just perfect. Thank you, had a wonderful day. Best zoo ever. – Information centre staff made visit memorable.”*
- *“Staff do an excellent job no matter how busy they get and they always have time to answer questions with a smile. – I have been coming to the zoo since childhood, now I am bringing other people to see our zoo, the changes, the grounds. The way your staff look after the animals, they all do a wonderful job.”*

Directorate Reports

Corporate Development Directorate

Overview

The Corporate Development Directorate provides corporate service to the Zoo and encompasses business systems, facilities and environmental services, finance, capital project management, governance and risk management, human resources and procurement.

Outcomes

Business Systems

The Business Systems section has responsibility for the development, management and maintenance of information management, related contract management, correspondence and record management systems, and corporate reception. During the year the section:

- Published Perth Zoo's Information Systems Strategy 2014-19. The strategy initiatives help Perth Zoo take advantage of developing technologies and increase the exposure and range of services offered to stakeholders.
- Enhanced Perth Zoo's customer management and ticketing system, expanding the e-commerce offerings to include on-line renewal of memberships. Preparations to enable online bookings for community education programs and Eye to Eye animal experiences commenced.



Improvements were made to historical records

- Made significant progress toward the redevelopment of Perth Zoo's intranet. After piloting a solution, development of a test platform has been completed.
- Leveraged enhanced functionality of the upgraded electronic document and record management system (eDRMS). These initiatives improve the accessibility of corporate records and align with Perth Zoo's commitment to sustainability.
- Accelerated the computer equipment replacement program with three times the usual number of desktop and point of sale devices replaced and up-to-date software installed. This addressed a backlog of aged items and improved productivity.

- Commenced improvement of Perth Zoo's historical archives through the digitisation of items such as photographs and videos. It is expected that the project will continue over several years and will result in more ready access to precious and interesting information from our past.

Facilities and Environmental Services

On 1 July 2014, a restructure of this section incorporated all of the built facilities and horticultural maintenance staff into the one team to improve efficiencies.

The Facilities Maintenance team deliver maintenance services throughout the Zoo. These works are managed using the Zoo's Archibus computerised asset management system. In 2014-15, 4267 maintenance work orders were completed across the Perth Zoo and Byford sites.

Major maintenance works included:

- A detailed review of Dangerous Animal Enclosure Inspections, resulting in a new format and process. All designated sites are checked for structural integrity on a six monthly rotation. The new process includes a detailed checklist for external, internal and night quarter areas, as well as references back to regular tree/landscape inspections completed within the enclosures.

Directorate Reports

Corporate Development Directorate continued

Identified issues are noted within a four-grade scale of importance, with each grade having a dedicated timeframe for intervention and/or corrective action to be completed. Reports are provided to the Corporate Executive on a quarterly basis.

- The draining and cleaning of the elephant pool, annual service and overhaul of pump and filtration equipment.
- Auditing of all pumps and filters.
- Completion of the 10-year change-over of the main gas supply meter, which required the identification and location of a series of minor gas leaks on the site.
- Completion of the Perth Zoo and Byford property bi-annual asbestos inspection and register update in November. Updated asbestos advisory signage was deployed to identify risks across both sites.
- Fabrication of a giraffe transport crate.
- Timber deck upgrades to the Children's Playground, bull elephant boardwalk and hyena viewing bays.
- Refurbishment of the temporary off-display enclosures to accommodate meerkats and coati.
- Commencement of a new contract for pest control across the Perth Zoo and Byford properties targeted at generating economies of scale and better integration of this service.

Additionally, a number of project works were completed this financial year:

- The Main Lake viewing area balustrades construction was completed.
- Air conditioning units were installed in the Homestead.
- Major refurbishment and extension of the tree kangaroo and cassowary enclosures to allow for breeding was completed.
- Numerous works were completed in the orangutan enclosures, including upgrading manual slides to night quarters, modifications to internal and external behavioural enrichment facilities, and connection of external towers to internal towers by additional ropes.
- Following an audit of all buildings in the Zoo, a program was put in place to ensure all buildings where roofs can be accessed have appropriate fall and arrest systems in place.



The biggest infrastructure project in the Zoo's history commenced

- Works were completed to the otter off-display enclosure, including the creation of two enclosures for improved animal management.
- Works commenced on the Integrated Water Management Program following a competitive tender process. The project will deliver a 1.8 kilometre ring-main network to provide potable and non-potable water, high and low voltage electricity, data and communication services, in what is the largest single infrastructure project in the history of the Zoo. Works are scheduled to be completed by December 2015.
- Disability access and parenting facilities and construction of toilets on the Main Lawn are currently in progress and due for completion in first quarter 2015/16.

Horticulture

The horticultural team is responsible for the maintenance and development of the Zoo's extensive botanical estate, and plays an important role in exhibit design, habitat simulation and provision of animal fodder. Animal fodder is managed via offsite plantations, Zoo-owned properties, and agreements with private land owners, Local Government and generous members of the community.

Directorate Reports

Corporate Development Directorate continued



Coppicing (a form of heavy pruning) of approximately 2,500 Eucalypts in the Byford plantation was completed during the year. This generates new growth and provides fresh leaf tip for Koalas from the regrowth. In late winter, for approximately a month, there is a limited supply of gum leaves to feed our Koalas, however, this year, the fodder trees at the Zoo's Byford plantation stopped producing new leaves two months early and the no-growth period continued for longer than usual. This is a concern, as Koalas obtain both their moisture and nutrition from young fresh *Eucalyptus* leaves. To further supplement the plantation, another 440 *Eucalyptus* trees were planted at Byford and staff revegetated a creek line with 200 native trees and shrubs on the property.

ALCOA Australia coppiced over 200 *Eucalyptus* trees at their Wellard Wetlands site. Perth Zoo is permitted to use this small plantation as a back-up for our Byford plantation.

In the reporting period, a pilot program was initiated with Stirling City Council to use some of their weed species for animal fodder. Stirling currently has a program of removing exotic tree and shrub weeds from their nature reserves, some of which are suitable for zoo animals. Cooperation between Perth Zoo and Stirling City Council has provided large amounts of suitable fodder material for our animals.

During the year the number of IUCN Red List endangered plant species displayed at Perth Zoo increased with the planting of eight new species of cycads that range from threatened to critically endangered. Often referred to as living fossils, they have been around since the time of the dinosaurs, but now 62% of the world's cycads are threatened with extinction, making them the most threatened group of plant species on Earth.

In September 2014, a review of the horticultural area commenced and has progressed to a stage where existing levels of service, maintenance plans and resourcing are under review.

Sustainability

Perth Zoo's commitment to conservation and the environment extends to its own operations through its sustainability initiatives. This includes the use of solar power generated onsite, water reduction initiatives, recycling and waste management.

The December 2014 performance of the solar array was the best on record, generating over 46,000 kWh of power, approximately enough electricity to energise 100 households for a month. The figure also represents nearly 24% of the total electricity use at the Zoo for a month.

The sale of 407 Large Scale Generation (LGC) certificates generated by the solar array was negotiated at a value of \$15,445. This adds to \$61,746 in savings due to avoided energy costs, and brings total estimated savings from the solar array to \$77,192 in 2014-15.

Monthly water quality testing was completed in line with the preventative maintenance schedule. All bores and major water bodies are being tested for nutrient and microbiological parameters, with results feeding into a new water management strategy (in development) for improving water quality onsite.

Directorate Reports

Corporate Development Directorate continued



Water refill stations reduced plastic bottle waste

The objective of this strategy is to allow:

- 1) Early detection and response to water quality issues
- 2) Improvement of algae management
- 3) The development of clear triggers for action.

To support the water quality testing program, students from Murdoch University and Edith Cowan University have been working at the Zoo, under the direction of the Zoo's Environmental Sustainability Coordinator.

The Zoo's Environmental Sustainability Coordinator convened the first Zoo and Aquarium Association webinar for the regional zoo Environmental Sustainability Action Group. Participants included representatives from Melbourne, Adelaide, Taronga and Wellington Zoos. Webinars are scheduled every two months and focus on sharing sustainability information and learnings about energy, water, waste/recycling, paper management and procurement of sustainable products.

Perth Zoo was awarded a \$10,000 Keep Australia Beautiful grant, enabling the upgrade of the Zoo's 99 bins in the visitor areas to encourage recycling and minimise waste to landfill.

The Zoo's ongoing compost project also delivered on its objective to reduce waste by diverting 800 cubic metres (approximately 600 tonnes) of organic waste from landfill this year.

The use of 180,000 plastic water bottles was avoided with over 110,000L of clean drinking water taken from the Zoo's drink bottle refill stations (based on filling a 750ml water bottle).

Environmental Performance 2014-15

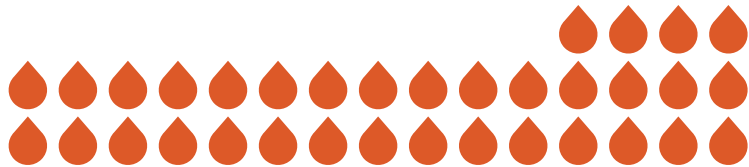
		2014-15	2013-14	Variance
Electricity	Grid (kWh)	2,103,280	2,089,020	0.7% increase
	Solar Yield (kWh)	374,489	379,330	1.3% decrease
	Total Site (kWh)	2,477,769	2,468,350	0.4% increase
Natural Gas	Total Site (m ³)	37,654	46,765	19.5% decrease
Water	Bore (kL)	261,823	296,567	11.7% decrease
	Potable (kL)	25,467	35,097	27.4% decrease
Waste	Landfill waste	346	658	47.4% decrease

Sources: Meter readings for all onsite electricity, gas and water meters. Waste figures provided by utility.

Directorate Reports

Corporate Development Directorate continued

💧 = 1M LITRES ☀️ = 100,000 kWh



34M LITRES OF WATER SAVED

BY REDUCING BORE WATER USE BY 12%. THAT'S THE EQUIVALENT OF ABOUT 14 OLYMPIC SWIMMING POOLS!



ALMOST 10M LITRES OF CLEAN DRINKING WATER SAVED

BY REDUCING POTABLE WATER USE BY 27%. THE SAME AMOUNT OF WATER USED BY 73 PEOPLE IN A YEAR!



374,000 kWh OF ELECTRICITY GENERATED FROM SOLAR

ENOUGH TO POWER OVER 50 AUSTRALIAN HOMES FOR A YEAR! (assumes typical household consumption of 20kWh/day).

THIS YEAR'S SUSTAINABILITY ACHIEVEMENTS



FIVE DRINK BOTTLE REFILL STATIONS

HAVE NOW FLOWED 110,000L OF CLEAN DRINKING WATER, THIS EQUATES TO OVER 180,000 PLASTIC DRINK BOTTLES.



DIVERTED 800 CUBIC METERS OF COMPOST

THE COMPOST PROJECT HELPED DIVERT 800 CUBIC METERS (ABOUT 600 TONNES) OF ORGANIC WASTE FROM LANDFILL.



IMPROVED RECYCLING

KEEP AUSTRALIA BEAUTIFUL GRANT (\$10K) USED TO UPGRADE ALL (99) FRONT HOUSE BINS TO IMPROVE RECYCLING.

Directorate Reports

Corporate Development Directorate continued

Governance and Risk Management

Perth Zoo's Executive Risk Management Committee met regularly, continuing to monitor and review the Zoo's high-level risks. All Zoo management staff carried out annual Sectional Risk Assessments.

The Annual Business Continuity Planning Scenario Testing Workshop was held. Outcomes were documented and resulting actions followed up by the Emergency Management Action Group. The results were incorporated into the periodic review of the Business Continuity Plan.

RiskBase, the State Government's risk management system, is to be decommissioned in March 2016. The Zoo is undertaking research into alternative risk management models and working with other state government agencies to review available systems.

Corruption Prevention

The Zoo's risk management program addresses corruption and misconduct issues as part of its annual sectional risk assessment process. Specific actions in 2014-15 included:

- Accountable and ethical decision making training for all staff
- Ongoing procurement training for all authorised purchasing officers

- Inclusion of Public Interest Disclosure information in the staff induction process, and training of the Zoo's two PID Officers

Human Resources

The Human Resources section provides strategic advice and support to the Directorates and Perth Zoo staff. This covers operational and strategic areas of human resources and includes payroll, recruitment, policy, industrial relations, training, Occupational Safety and Health, Workers' Compensation and Injury Management – as well as supporting change management initiatives across the Zoo.

During 2014-15, new on-line timesheet and rostering arrangements to improve organisational workflow and deliver better industrial compliance were initiated and testing was introduced. Commissioning of the new systems will be implemented in 2015-16.

Change management initiatives have been implemented in the Community Engagement directorate to deliver structural efficiencies across the customer services areas. Provisional structural changes which commenced in 2013-14 were finalised and implemented with the support of the Human Resources section.

2014-15 saw the successful implementation of partnering arrangements with a recognised external provider to support the workers' compensation and injury management function at Perth Zoo.

Procurement

Significant reforms to goods and services procurement announced by the State Supply Commission in 2014-15 prompted Perth Zoo to reform and streamline its procurement processes to better meet business needs. This involved:

- Development and implementation of a new and separate delegations framework for works procurement.
- Review of the existing goods and services delegations to meet the minimum requirements that public authorities must use to procure goods and services.
- Development and implementation of a revised delegations framework for goods and services procurement under the *State Supply Commission Act 1991* (implemented in January 2015).

As a result of these changes, the Zoo's Purchasing Procedures Manual was reviewed, updated and placed on the Zoo Intranet for staff reference.

Procurement training continued to be a focus to ensure that all purchases for the Zoo were compliant with government policy and all contracts were managed to yield maximum benefit.

Significant Issues Impacting the Agency

Current and Emerging Issues and Trends

Now 117-years-old, the Zoo faces continuing long-term capital requirements. Overseen by the Zoo Board, capital works planning and associated animal collection planning will continue in order to maintain the Zoo as a leader in animal welfare, grounds presentation and as a visitor attraction. This work will be undertaken consistent with the Zoo's Master Plan and with the continued support of the State Government and the Zoo's own revenue generation (sponsorships, bequests and grants).

New opportunities for events and activities will continue to be explored to bolster revenue consistent with our commercial conservation focus. Support for the Department of Parks and Wildlife and other partners in native species breeding, conservation medicine and species recovery actions will also continue.

Key trends, as identified by our annual market research, showed that while 95% of people who visit the Zoo think it is good value for money, there is a continuing downward trend in the general population's perception of the Zoo's value for money. This continues to be a factor in determining fees and charges for commercial activities.



Families with children continue to be the Zoo's core demographic

Overall visitor satisfaction increased this year, with eight in ten people surveyed 'extremely satisfied' with their recent experience. Visitors are also significantly more likely to acknowledge Perth Zoo's conservation efforts of key species, and feel that a visit to the Zoo helps them conserve wildlife.

72% of visitors said that a visit to Perth Zoo had an influence on their likelihood to contribute to the conservation of wildlife. This was a significant increase from 52% in 2014, and a result of Perth Zoo's focus in communicating its purpose through the *Saving Wildlife* message.

Responses to key conservation-related questions indicated a growing indifference towards Perth Zoo among the general population. This is primarily driven by younger age groups and offers opportunities to further educate this audience about Perth Zoo.

Families with children continue to represent the Zoo's core demographic and rate the Zoo more favourably.

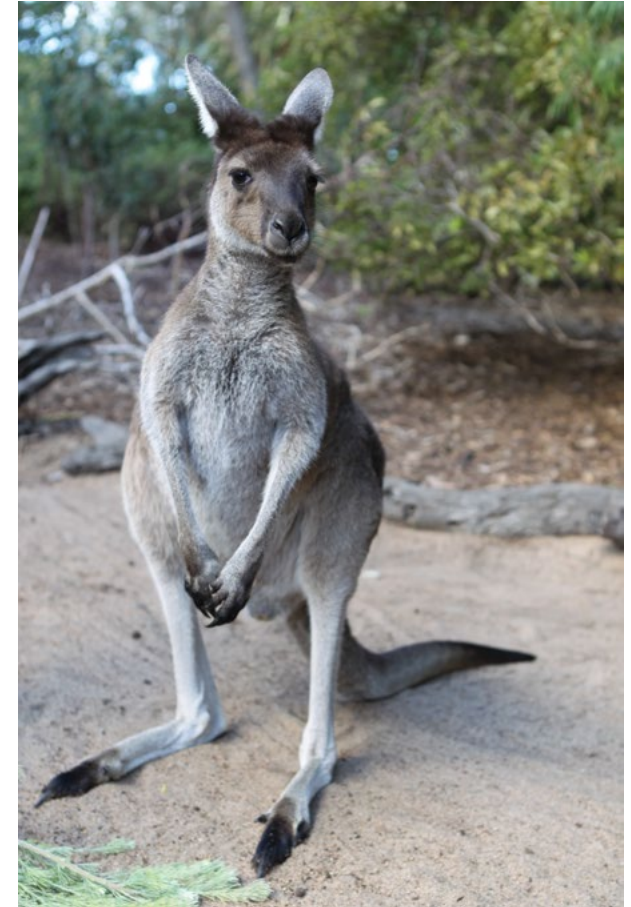


Visitor satisfaction increased this year

Significant Issues Impacting the Agency

Looking Ahead – Initiatives in 2015-16

- There will be continued implementation of capital projects such as the Integrated Water Management Project and the Main Lawn parenting and disabled toilets.
- The maintenance and replacement of Zoo facilities will continue. This will include replacement of the Meerkats Café with a 'Zoo HQ' interpretative hub, the upgrade of old aviaries to exhibit South American coatis, which is a new species to the Zoo, and planning for exhibit upgrades consistent with Zoo master planning.
- The Zoo will continue breeding programs for threatened species, including the critically endangered Western Ground Parrot, in partnership with Parks and Wildlife.
- Efforts to source and secure research, sponsorship and grant funding to supplement income will continue.
- New visitation and revenue drivers, including exploring opportunities such as 'dinosaur installations', corporate picnics and events such as 'Boo at the Zoo', will commence.
- The Zoo will also upgrade its website and e-commerce capabilities to capitalise on the increasing importance of digital communication.
- Perth Zoo will continue to build on its reputation as a modern, world leading zoo by hosting the Zoo and Aquarium Association's annual conference in 2016, and a meeting of the Council of the World Association of Zoos and Aquariums.
- Perth Zoo will continue to review its business processes and service delivery models to improve the overall efficiency and effectiveness of its operations, in response to the State Government's Procurement Reforms and Workforce Renewal Policy.
- The Zoo will continue to position itself as a commercial conservation organisation, embedding the *Perth Zoo Saving Wildlife* brand into internal and external communications.



Auditor's Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

ZOOLOGICAL PARKS AUTHORITY

Report on the Financial Statements

I have audited the accounts and financial statements of the Zoological Parks Authority.

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Financial Statements

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

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Zoological Parks Authority at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the **Treasurer's Instructions**.

Report on Controls

I have audited the controls exercised by the Zoological Parks Authority during the year ended 30 June 2015.

Controls exercised by the Zoological Parks Authority are those policies and procedures established by the Board to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

Board's Responsibility for Controls

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

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Zoological Parks Authority based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Authority complies with the legislative provisions. The procedures selected **depend on the auditor's judgement and include an evaluation of the design and implementation** of relevant controls.

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

Opinion

In my opinion, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2015.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2015.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Board's Responsibility for the Key Performance Indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the **Treasurer's Instructions** and for such controls as the Board determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

Auditor's Opinion

An audit involves performing procedures to obtain audit evidence about the key performance indicators. **The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators.** In making these risk assessments the auditor considers internal control relevant to the Board's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Opinion

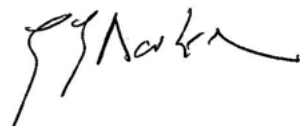
In my opinion, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2015.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2015 included on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. **The auditor's report refers only to the financial statements and key performance indicators described above.** It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 September 2015

Financial Statements

Zoological Parks Authority Certification of Financial Statements for the Year Ended 30 June 2015

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 2015 and the financial position as at 30 June 2015.

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



Melanie Price
Chief Finance Officer
9 September 2015



Brian Easton
Chairperson
9 September 2015



John Knowles
Member
9 September 2015

Financial Statements

Zoological Parks Authority

Statement of Comprehensive Income for the Year Ended 30 June 2015

	NOTE	Actual 2015 \$	Actual 2014 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	14,552,780	13,691,760
Other employee related expenses	7	426,988	430,840
Maintenance & operational expenses	8	3,221,022	3,117,559
Depreciation expense	9	2,675,008	2,596,524
Administration	10	2,287,096	2,372,327
Cost of retail shop sales	11	637,052	626,987
Loss on disposal of non-current assets	12	23,103	1,986
Total cost of services		23,823,049	22,837,983
Income			
Revenue			
Admissions		8,517,908	7,650,261
Retail shop sales	11	1,398,344	1,308,825
Grants, sponsorships & fundraising	13	1,695,888	1,368,541
Commercial activities	14	1,521,688	1,579,191
Memberships		1,230,829	1,136,677
Interest revenue	15	65,440	48,194
Other revenue	16	69,763	81,262
Total Revenue		14,499,860	13,172,951
Total income other than income from State Government		14,499,860	13,172,951
NET COST OF SERVICES		9,323,189	9,665,032

Financial Statements

Zoological Parks Authority

Statement of Comprehensive Income for the Year Ended 30 June 2015 continued

	NOTE	Actual 2015 \$	Actual 2014 \$
Income from State Government	17		
Service appropriation		11,272,000	11,250,000
Total Income from State Government		11,272,000	11,250,000
SURPLUS FOR THE PERIOD		1,948,811	1,584,968
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus	29	502,635	704,176
Total other comprehensive income		502,635	704,176
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		2,451,446	2,289,144

Refer to note 33 'Schedule of Income and Expenses by Service'.

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

Financial Statements

Zoological Parks Authority

Statement of Financial Position as at 30 June 2015

	NOTE	Actual 2015 \$	Actual 2014 \$
ASSETS			
Current Assets			
Cash and cash equivalents	30	14,524,838	12,127,498
Restricted cash and cash equivalents	18,30	500,000	450,000
Inventories	19	155,728	158,135
Receivables	20	574,197	615,557
Amounts receivable for services	21	4,000,000	4,490,000
Other current assets	22	99,100	34,928
Total Current Assets		19,853,863	17,876,118
Non-Current Assets			
Land, buildings and infrastructure	23	43,576,156	41,463,308
Plant and equipment	23	1,329,433	1,352,992
Amounts receivable for services	21	1,314,000	2,474,000
Total Non-Current Assets		46,219,589	45,290,300
TOTAL ASSETS		66,073,452	63,166,418
LIABILITIES			
Current Liabilities			
Payables	26	1,091,962	1,320,509
Provisions	27	1,974,853	1,958,450
Unearned income	28	1,025,327	1,035,748
Total Current Liabilities		4,092,142	4,314,707

Financial Statements

Zoological Parks Authority

Statement of Financial Position as at 30 June 2015 continued

	NOTE	Actual 2015 \$	Actual 2014 \$
Non-Current Liabilities			
Provisions	27	648,408	705,255
Total Non-Current Liabilities		648,408	705,255
TOTAL LIABILITIES		4,740,550	5,019,962
NET ASSETS		61,332,902	58,146,456
EQUITY	29		
Contributed equity		28,210,220	27,475,220
Reserves		9,920,198	9,417,563
Accumulated surplus		23,202,484	21,253,673
TOTAL EQUITY		61,332,902	58,146,456

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

Financial Statements

Zoological Parks Authority

Statement of Changes in Equity for the Year Ended 30 June 2015

	NOTE	Contributed Equity \$	Reserves \$	Accumulated Surplus \$	Total Equity \$
Balance at 1 July 2013	29	26,005,220	8,713,387	19,668,705	54,387,312
Surplus/(deficit)		–	–	1,584,968	1,584,968
Other comprehensive income		–	704,176	–	704,176
Total comprehensive income for the period		–	704,176	1,584,968	2,289,144
Transactions with owners in their capacity as owners:					
Capital appropriation		1,470,000	–	–	1,470,000
Total		1,470,000	–	–	1,470,000
Balance at 30 June 2014		27,475,220	9,417,563	21,253,673	58,146,456
Balance at 1 July 2014		27,475,220	9,417,563	21,253,673	58,146,456
Surplus/(deficit)		–	–	1,948,811	1,948,811
Other comprehensive income		–	502,635	–	502,635
Total comprehensive income for the period		–	502,635	1,948,811	2,451,446
Transactions with owners in their capacity as owners:					
Capital appropriation		735,000	–	–	735,000
Total		735,000	–	–	735,000
Balance at 30 June 2015		28,210,220	9,920,198	23,202,484	61,332,902

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

Financial Statements

Zoological Parks Authority

Statement of Cash Flows for the Year Ended 30 June 2015

	NOTE	Actual 2015 \$	Actual 2014 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		8,432,000	8,460,000
Capital appropriation		735,000	1,470,000
Holding account drawdowns		4,490,000	5,515,000
Net cash provided by State Government		13,657,000	15,445,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(14,510,072)	(13,654,849)
Supplies and services		(6,260,796)	(6,136,404)
GST payments on purchases		(1,010,885)	(978,617)
Other payments		(435,018)	(427,159)
Receipts			
Sale of goods and services		13,982,801	12,961,303
Interest received		62,731	48,704
GST receipts from ATO		447,276	283,985
GST receipts on sales		543,323	607,235
Other receipts		69,763	81,262
Net cash used in operating activities	30	(7,110,877)	(7,214,540)

Financial Statements

Zoological Parks Authority

Statement of Cash Flows for the Year Ended 30 June 2015 continued

	NOTE	Actual 2015 \$	Actual 2014 \$
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(4,098,783)	(3,573,486)
Receipts			
Proceeds from sale of non-current physical assets		–	4,545
Net cash used in investing activities		(4,098,783)	(3,568,941)
Net increase/(decrease) in cash and cash equivalents		2,447,340	4,661,519
Cash and cash equivalents at the beginning of the period		12,577,498	7,915,979
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	30	15,024,838	12,577,498

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015

1. Australian Accounting Standards

General

The Authority's financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Authority has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Partial exemption permitting early adoption of AASB 2015-7 'Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities' has been granted. Aside from AASB 2015-17, there has been no early adoption of any other Australian Accounting Standards that have been issued or amended (but not operative) by the Authority for the annual reporting period ended 30 June 2015.

2. Summary of significant accounting policies

(a) General statement

The Authority is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of preparation

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

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

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

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Authority's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting entity

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

(d) Contributed equity

AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions.

Capital appropriations have been designated as contributions by owners by TI 955 'Contributions by Owners made to Wholly-Owned Public Sector Entities' and have been credited directly to Contributed equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

(e) Income

Revenue recognition

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

Sale of goods

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

Provision of services

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

Membership Subscriptions

Membership revenue is apportioned evenly over the membership subscription period.

Interest

Revenue is recognised as the interest accrues.

Service appropriations

Service appropriations are recognised as revenues at fair value in the period in which the Authority gains control of the appropriated funds. The Authority gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury. Refer to note 17 'Income from State Government'.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Authority obtains control over the assets comprising the contributions, usually when 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.

Gains

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Borrowing costs

Borrowing costs for qualifying assets are capitalised net of any investment income earned on the unexpended portion of the borrowings. Other borrowing costs are expensed when incurred.

(g) Property, plant and equipment and infrastructure

Capitalisation/expensing of assets

Items of property, plant and equipment and infrastructure costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and infrastructure costing less than \$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 the two way radio communications system, 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 land on which the Zoo is situated is Crown land vested in the Authority and held in trust for use as a Zoological Garden. Land at Bakers Hill (328 hectares) is also vested in the Authority for zoological purposes. The Authority leases land at Byford at a pepper corn rental (39 hectares), again for zoological purposes.

Initial recognition and measurement

Property, plant and equipment and infrastructure are initially recognised at cost.

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land, buildings and works of art and historical cost for all other property, plant and equipment and infrastructure. Land, buildings and works of art are carried at fair value less accumulated depreciation (buildings only) and accumulated impairment losses. All other items of property, plant and equipment and infrastructure are stated at historical cost less accumulated depreciation and accumulated impairment losses.

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

In the absence of market-based evidence, fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is determined on the depreciated replacement cost basis, the gross carrying amount and the accumulated depreciation are restated proportionately. Fair value for restricted use land is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuation Services) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period. Valuation Services performs a physical site inspection of buildings every three years and the cost of acquisitions by the Authority between the physical inspections is considered to approximate their fair value.

Works of art are independently valued by a qualified valuer every three years on the basis of fair value, determined using current market buying values. The cost of acquisitions by the Authority between valuations is considered to approximate their fair value.

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

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

Derecognition

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

Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets on a class of assets basis.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

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

Land is not depreciated.

(h) Impairment of assets

Property, plant and equipment, and infrastructure assets are tested for any indication of impairment at the end of each reporting period. 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 recoverable amount, an impairment loss is recognised in profit and loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Authority is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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

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

Refer note 25 'Impairment of assets' for the outcome of impairment reviews and testing.

(i) Non-current assets (or disposal groups) classified as held for sale

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

(j) Financial instruments

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

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

Financial instruments have been disaggregated into the following classes:

Financial Assets

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

Financial Liabilities

- Payables
- Finance lease liabilities

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

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

(k) Cash and cash equivalents

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, and bank overdrafts.

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

(l) Accrued salaries

Accrued salaries (refer note 26 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its fair value.

(m) Amounts receivable for services (holding account)

The Authority receives income from the State Government partly in cash and partly as an asset (holding account receivable). The accrued amount appropriated is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

Refer note 17 'Income from State Government' and note 21 'Amounts receivable for services'.

(n) Inventories

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

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

Refer note 19 'Inventories'.

(o) Receivables

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

The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

Refer note 2(j) 'Financial Instruments' and note 20 'Receivables'.

(p) Payables

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

Refer note 2(j) 'Financial Instruments' and note 26 'Payables'.

(q) Borrowings

All loans are initially recognised at the fair value, being the net proceeds received. Subsequent measurement is at amortised cost using the effective interest method.

(r) Provisions

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

(i) Provisions – employee benefits

All annual and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with the terms to maturity that match, as closely as possible, the estimated future cash outflows.

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

The provision for annual leave is classified as a current liability as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

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

Deferred leave

The provision for deferred leave relates to Public Service employees who have entered into an agreement to self-fund an additional 12 months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a current provision as employees can leave the scheme at their discretion at any time.

Purchased leave

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional 10 weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Superannuation

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

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Authority makes contributions to GESB or other fund providers on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Authority's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

The Authority has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Authority to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

Refer also note 2(s) 'Superannuation Expense'.

(ii) Provisions – other

Employment on-costs

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

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

(s) Superannuation expense

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

(t) Assets and services received free of charge or for nominal cost

Assets or services received free of charge or for nominal cost that the Authority would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(u) Comparative figures

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

(v) Segment information

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

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

3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Authority evaluates these judgements regularly and the judgements made in the process of applying accounting policies that have the most significant effect on the amounts recognised in these financial statements include:

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

4. Key sources of estimation uncertainty

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

Long service leave

Several estimations and assumptions used in calculating the Authority's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

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Notes to the Financial Statements for the Year Ended 30 June 2015 continued

Annual leave

Several estimations and assumptions used in calculating the Authority's annual leave provision include expected future salary rates, discount rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the annual leave provision.

Useful lives of significant assets

Estimations of useful lives of assets are used in calculating the Authority's depreciation. Changes in these estimations may impact on the carrying amount of the accumulated depreciation.

5. Disclosure of changes in accounting policies and estimates

Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards effective, or adopted, for annual reporting periods beginning on or after 1 July 2014 that impacted on the Authority.

Interpretation 21 Levies

This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Authority at reporting date.

AASB 12

Disclosure of Interests in Other Entities

This Standard issued in August 2011, supersedes disclosure requirements under AASB 127 'Consolidated and Separate Financial Statements', AASB 128 'Investment in Associates' and AASB 131 'Interests in Joint Ventures'. There is no financial impact.

AASB 127

Separate Financial Statements

This Standard issued in August 2011, supersedes disclosure requirements under AASB 127 'Consolidated and Separate Financial Statements', removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. There is no financial impact.

AASB 128

Investments in Associates and Joint Ventures

This Standard supersedes AASB 128 'Investments in Associates', introducing a number of clarifications for the accounting treatments of changed ownership interest. The adoption of the new Standard has no financial impact on the Authority as it does not hold investments in associates and joint ventures.

AASB 1031

Materiality

This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.

AASB 1055

Budgetary Reporting

This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Authority is required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.

AASB 2011-7

Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 and 1038 and Interpretations 5, 9, 16 & 17]

This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 'Separate Financial Statements' and AASB 128 'Investments in Associates and Joint Ventures'. There is no financial impact.

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Notes to the Financial Statements for the Year Ended 30 June 2015 continued

AASB 2012-3	<p>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]</p> <p>This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of ‘currently has a legally enforceable right of set-off and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.</p>	AASB 2013-9	<p>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments.</p> <p>Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014. It has no financial impact.</p>
AASB 2013-3	<p>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets.</p> <p>This Standard introduces editorial and disclosure changes. There is no financial impact.</p>	AASB 2014-1	<p>Amendments to Australian Accounting Standards</p> <p>Part A of this Standard consists primarily of clarifications to Accounting Standards and has no financial impact on the Authority.</p> <p>Part B of this Standard has no financial impact as the Authority contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans.</p> <p>Part C of this Standard has no financial impact as it removes references to AASB 1031 ‘Materiality’ from a number of Accounting Standards.</p>
AASB 2013-4	<p>Amendments to Australian Accounting Standards – Novation of Derivatives and Consolidation of Hedge Accounting [AASB 139]</p> <p>This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. The Authority does not routinely enter into derivatives or hedges, therefore there is no financial impact.</p>	AASB 2015-7	<p>Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Entities</p> <p>This Standard relieves not-for-profit public sector entities from the reporting burden associated with various disclosures required by AASB 13 for assets within the scope of AASB 116 that are held primarily for their current service potential rather than to generate future net cash inflows. It has no financial impact.</p>
AASB 2013-8	<p>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structural Entities [AASB 10, 12 & 1049]</p> <p>The amendments, issued in October 2013, provide significant guidance to determine whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor’s relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.</p>		

Voluntary changes in accounting policy

No voluntary changes in accounting policy have been made.

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Notes to the Financial Statements for the Year Ended 30 June 2015 continued

Future Impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements' or by an exemption from TI 1101. By virtue of a limited exemption, the Authority has early adopted AASB 2015-7 'Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities. Where applicable, the Authority plans to apply the following Australian Accounting Standards from their application date.

Title		Operative for reporting periods beginning on/after
AASB 9	Financial Instruments This Standard supersedes AASB 139 'Financial Instruments: Recognition and Measurement', introducing a number of changes to accounting treatments. The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 'Amendments to Australian Accounting Standards'. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2018
AASB 15	Revenue from Contracts with Customers This Standard establishes the principles that the Authority shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2017

Title		Operative for reporting periods beginning on/after
AASB 2009-11	Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12] The mandatory application date of this standard is currently 1 January 2018 after being amended by AASB 2012-6 and AASB 2014-1 'Amendments to Australian Accounting Standards'.	1 Jan 2018
AASB 2010-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] This Standard makes consequential amendments to other Australian Accounting Standards and interpretations as a result of issuing AASB 9 in December 2010. The mandatory application date of this standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2018

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Notes to the Financial Statements for the Year Ended 30 June 2015 continued

Title		Operative for reporting periods beginning on/after	Title		Operative for reporting periods beginning on/after
AASB 2013-9	Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments.	1 Jan 2015	AASB 2014-5	Amendments to Australian Accounting Standards arising from AASB 115	1 Jan 2017
	Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017 (Part C). The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Authority has not yet determined the application or the potential impact of AASB 9.			This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 15. The Authority has not yet determined the application or the potential impact of the Standard.	
AASB 2014-1	Amendments to Australian Accounting Standards	1 Jan 2015	AASB 2014-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)	1 Jan 2018
	Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Authority to determine the application or potential impact of the Standard.			This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.	
AASB 2014-4	Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	1 Jan 2016			
	The adoption of this Standard has no financial impact for the Authority as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.				

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after		
AASB 2014-8	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)] This Standard makes amendments to AASB 9 'Financial Instruments' (December 2009) and AASB 9 'Financial Instruments' (December 2010), arising from the issuance of AASB 9 'Financial Instruments' in December 2014. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2015	AASB 2014-10	Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture [AASB 10 & AASB 128] This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2016
AASB 2014-9	Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 & 128] This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2016	AASB 2015-1	Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, AASB 2, AASB 3, AASB 5, AASB 7, AASB 11, AASB 110, AASB 119, AASB 121, AASB 133, AASB 134, AASB 137 & AASB 140] These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012-2014 Cycle in September 2014, and editorial corrections. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2016

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after		
AASB 2015-2	Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, AASB 1010, AASB 134 & AASB 1049] This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.	1 Jan 2016	AASB 2015-6	Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, AASB 124 & AASB 1049] The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. The Authority has not yet determined the application of the Standard, though there is no financial impact.	1 Jul 2016
AASB 2015-3	Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.	1 Jul 2015			

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
6. Employee benefits expense		
Wages and salaries (a)	13,267,571	12,508,938
Superannuation – defined contribution plans (b)	1,285,209	1,182,822
	14,552,780	13,691,760
<p>(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.</p> <p>(b) Defined contribution plans include West State, Gold State, GESBS and other eligible funds.</p> <p>Employment on-costs relating to workers' compensation insurance are included at note 7 'Other employee related expenses'. The employment on-costs liability is included at note 27 'Provisions'.</p>		
7. Other employee related expenses		
Staff training/development	62,143	51,757
Workers' compensation premium	162,856	213,640
Travel	33,839	35,593
Uniforms	41,732	48,705
Other	126,418	81,145
	426,988	430,840
8. Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	951,935	886,798
Electricity, water, gas and fuel	440,135	529,452
Service contractors	440,055	424,713
Minor equipment purchases	276,233	155,222
Cleaning and waste disposal	383,466	391,784
Plant & equipment hire	112,487	132,101
Animal food, veterinary care and transportation	616,711	597,489
	3,221,022	3,117,559

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
9. Depreciation expense		
Buildings and improvements	795,806	810,142
Infrastructure	1,560,326	1,468,494
Plant, equipment and vehicles	318,876	317,888
	2,675,008	2,596,524
10. Administration		
Advertising and promotion	396,924	351,770
Professional services	853,148	941,148
Information technology and communications	541,539	548,476
Grants & subsidies (a)	310,849	354,519
Other	184,636	176,414
	2,287,096	2,372,327
(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects and these are funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.		
Wildlife conservation	304,234	337,874
Species management	5,615	5,645
Animal breeding and research	1,000	11,000
	310,849	354,519

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
11. Retail shop trading		
SALES	1,398,344	1,308,825
Less: Cost of Sales		
Opening Inventory	158,135	155,610
Purchases	634,645	629,512
	792,780	785,122
Closing Inventory	(155,728)	(158,135)
Cost of Goods Sold	637,052	626,987
GROSS TRADING PROFIT	761,292	681,838
Operating Expenses		
Payroll & other staffing	398,608	369,902
Consumables	37,916	35,422
Depreciation	19,145	21,557
Total Operating Expenses	455,669	426,881
Other Income		
Sundry	252	72
NET PROFIT	305,875	255,029

Refer also note 2(n) 'Inventories' and note 19 'Inventories'.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
12. Net loss on disposal of non-current assets		
During the period, the Authority disposed, traded-in and approved the write-off of a number of fixed assets. The plant and equipment assets consisted of various computing, communications and general equipment which were unserviceable, obsolete, damaged or lost. (Refer note 37 'Supplementary financial information' for details of lost/stolen assets).		
<u>Proceeds from disposal of non-current assets</u>		
Trade-in of Plant, equipment and vehicles	–	4,545
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(23,103)	(3,771)
Infrastructure	–	(2,760)
<u>Net loss on disposal of non-current assets</u>	<u>(23,103)</u>	<u>(1,986)</u>
13. Grants, sponsorships and fundraising		
Corporate sponsorships	586,162	718,056
Grants	71,127	269,056
Fundraising activities	164,878	223,172
Donations – cash	103,178	110,835
Donations – assets	440,543	15,000
Bequests	330,000	32,422
	<u>1,695,888</u>	<u>1,368,541</u>

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
14. Commercial activities		
Restaurant	482,457	458,347
Hire of facilities & equipment	364,475	450,031
Car parking	191,304	189,065
Tours & tertiary education	190,433	180,678
Children's rides	137,211	144,261
Vending commission	87,259	85,875
Sale of maps & animal adoptions	68,549	70,934
	<u>1,521,688</u>	<u>1,579,191</u>
15. Interest Revenue	<u>65,440</u>	<u>48,194</u>
Interest earned from banking institution on the Authority's interest bearing account.		
16. Other revenue		
Rental fees	36,902	31,308
Recoups of previous year's expenditure	8,715	29,832
Insurance claims	1,283	11,426
Miscellaneous revenue	22,863	8,696
	<u>69,763</u>	<u>81,262</u>
17. Income from State Government		
Appropriation received during the period:		
Service appropriation (a)	11,272,000	11,250,000
	<u>11,272,000</u>	<u>11,250,000</u>

(a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset).

The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liabilities during the year.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
18. Restricted cash and cash equivalents		
Restricted cash and cash equivalents represent cash resources for which the use is restricted, wholly or partially by regulations or other externally imposed requirements. The Authority is the recipient of a number of grants which are restricted in their use according to the terms of the grant. The Authority has also made provision to cover the unfunded additional pay which occurs every 11 years, the next being in 2015-16.		
<u>Current</u>		
27th Pay allocation 2015-16	500,000	450,000
Total current	500,000	450,000
19. Inventories		
<u>Current</u>		
Inventories comprise:		
Retail Shop Inventory	155,728	158,135
Total Current	155,728	158,135

Refer also note 2(n) 'Inventories' and note 11 'Retail shop trading'.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
20. Receivables		
Current		
Trade Debtors	115,563	223,921
GST Receivable	321,196	335,778
Catering Dividend	82,085	34,067
Vending Commission	22,555	17,586
Workers' Compensation	32,798	4,205
Total Current	574,197	615,557

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

The following is an analysis of amounts owing by other government agencies:

Government agencies	39,354	45,926
Australian Taxation Office	327,851	335,778
	367,205	381,704

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
21. Amounts receivable for services (Holding Account)		
Current	4,000,000	4,490,000
Non-Current	1,314,000	2,474,000
	<u>5,314,000</u>	<u>6,964,000</u>
<p>Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability. The current portion of the asset relates to the amounts expected to be drawn down for asset replacement during the next 12 months.</p> <p>Funds were drawn down from the asset replacement holding account during the period for the following capital works projects:</p>		
Water infrastructure management	2,920,000	3,500,000
Western Swamp Tortoise	550,000	510,000
Animal exhibits and park facilities	870,000	1,435,000
Computer equipment	150,000	70,000
	<u>4,490,000</u>	<u>5,515,000</u>
22. Other assets		
Current		
Prepayments	99,100	34,928
Total Current	<u>99,100</u>	<u>34,928</u>

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
23. Property, plant and equipment, infrastructure		
Land:		
At fair value (a)	945,000	945,000
Buildings and improvements:		
At fair value (a)	14,976,023	14,511,776
Transfers from works in progress	–	–
Accumulated depreciation	(45,751)	(30,192)
Total Buildings and improvements	14,930,272	14,481,584
Infrastructure:		
At cost	37,780,300	34,889,178
Transfers from works in progress	396,676	875,998
Accumulated depreciation	(13,070,686)	(11,510,361)
Total Infrastructure	25,106,290	24,254,815
Works in progress:		
Buildings at fair value (a)	493,265	19,600
Infrastructure at cost	2,101,329	1,762,309
Plant & equipment at cost	–	–
Total Works in progress	2,594,594	1,781,909
Total Land, buildings and infrastructure	43,576,156	41,463,308
Plant, equipment and vehicles:		
At cost	4,541,114	4,308,951
Transfers from works in progress	–	111,451
Accumulated depreciation	(3,538,681)	(3,394,410)
Total Plant, equipment and vehicles	1,002,433	1,025,992

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
23. Property, plant and equipment, infrastructure continued		
Works of art:		
At fair value (a)	327,000	327,000
Total Works of art	327,000	327,000
Total Plant & equipment	1,329,433	1,352,992
Total Property, plant and equipment, infrastructure	44,905,589	42,816,300

- (a) Land and buildings were revalued as at 1 July 2014 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2015 and recognised at 30 June 2015. In undertaking the revaluation, fair value was determined on the basis of current use of the land and determined by reference to depreciated replacement cost of the buildings and improvements. The valuer performs a physical site inspection every three years of buildings and improvements, with the most recent site inspection occurring during the year ended 30 June 2013. The cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

Works of art is recognised in the financial statements at its fair value. Fair value is determined by reference to recent market transactions and the valuation is performed regularly, with the most recent valuation carried out during the year ended 30 June 2014 by Galerie Dusseldorf. The cost of acquisitions between revaluation periods is deemed to approximate their fair value.

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

Information on fair value measurements is provided at note 24.

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

23. Property, plant and equipment, infrastructure continued

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

2015	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Total
	\$	\$	\$	\$	\$	\$	\$
Carrying amount at start of period	945,000	14,481,584	24,254,815	1,781,909	1,025,992	327,000	42,816,300
Additions	–	741,859	2,015,125	1,209,361	318,420	–	4,284,765
Revaluation increments/(decrements)	–	502,635	–	–	–	–	502,635
Depreciation	–	(795,806)	(1,560,326)	–	(318,876)	–	(2,675,008)
Asset class transfers	–	–	396,676	(396,676)	–	–	–
Write-offs	–	–	–	–	(23,103)	–	(23,103)
Carrying amount at end of period	945,000	14,930,272	25,106,290	2,594,594	1,002,433	327,000	44,905,589

2014	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Total
	\$	\$	\$	\$	\$	\$	\$
Carrying amount at start of period	880,000	14,713,841	22,555,791	1,585,366	826,108	194,668	40,755,774
Additions	–	71,041	2,294,279	1,183,992	410,093	–	3,959,405
Revaluation increments/(decrements)	65,000	506,844	–	–	–	132,332	704,176
Depreciation	–	(810,142)	(1,468,494)	–	(317,888)	–	(2,596,524)
Asset class transfers	–	–	875,998	(987,449)	111,451	–	–
Write-offs	–	–	(2,759)	–	(3,772)	–	(6,531)
Carrying amount at end of period	945,000	14,481,584	24,254,815	1,781,909	1,025,992	327,000	42,816,300

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

24. Fair Value Measurements

Assets measured at fair value:	Level 1	Level 2	Level 3	Fair Value At end of period
	\$	\$	\$	\$
2015				
Land (Note 23)	–	–	945,000	945,000
Buildings (Note 23)	–	–	14,930,272	14,930,272
Works of Art (Note 23)	–	327,000	–	327,000
	–	327,000	15,875,272	16,202,272
Assets measured at fair value:	Level 1	Level 2	Level 3	Fair Value At end of period
2014	\$	\$	\$	\$
Land (Note 23)	–	–	945,000	945,000
Buildings (Note 23)	–	–	14,481,584	14,481,584
Works of Art (Note 23)	–	327,000	–	327,000
	–	327,000	15,426,584	15,753,584

There were no transfers between Levels 1, 2 or 3 during the current and the previous periods.

Level 1 “quoted prices (unadjusted) in active markets for identical assets.”

Level 2 “significant inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.”

Level 3 “significant inputs for the asset that are not based on observable market data (unobservable inputs) or are subject to significant adjustment.”

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

24. Fair Value Measurements continued

Fair value measurement using significant unobservable inputs (Level 3)

	Land \$	Buildings \$
2015		
Fair Value at start of period	945,000	14,481,584
Additions	–	741,859
Revaluation increments/(decrements) recognised in Other Comprehensive Income	–	502,635
Disposals	–	–
Depreciation Expense	–	(795,806)
Fair Value at end of period	945,000	14,930,272
2014		
Fair Value at start of period	880,000	14,713,841
Additions	–	71,041
Revaluation increments/(decrements) recognised in Other Comprehensive Income	65,000	506,844
Disposals	–	–
Depreciation Expense	–	(810,142)
Fair Value at end of period	945,000	14,481,584

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's Instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value of restricted use land is based on current use valuations determined by the Western Australian Land Information Authority (Valuation Services).

Highly restricted land is valued on a deprival basis and replacement in the wider general area. The portion of the Authority's land in this category is valued at \$365,000 (\$365,000 in 2014). Land with low restriction is based on the hypothetical land value less an adjustment for time factors and conversion into the freehold arena of land tenure. The portion of the Authority's land in this category is valued at \$580,000 (\$580,000 in 2014).

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

24. Fair Value Measurements continued

Buildings and improvements (Level 3 fair values)

Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired economic benefit, or obsolescence, and optimisation (where applicable) of the asset. Current replacement cost of such assets held the Authority is determined by reference to the gross project size specifications, cost of substitute assets of comparable utility and historical cost, adjusted by relevant indices.

Works of art (Level 2 fair values)

Fair value of works of art are determined using current market buying values.

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 an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and their disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held for Zoological purposes and the Authority's enabling legislation.

25. Impairment of assets

There were no indications of impairment to property, plant and equipment or infrastructure at 30 June 2015.

The Authority held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Any surplus assets at 30 June 2015 have either been classified as non-current assets held for sale or written-off.

	2015 \$	2014 \$
<hr/>		
26. Payables		
<u>Current</u>		
Trade Payables (a)	646,157	946,779
FBT Payable	10,673	10,237
Accrued salaries and wages	435,132	363,493
Total Current	<hr/> 1,091,962	<hr/> 1,320,509

(a) Trade payables include \$391,110 (\$713,905 in 2014) associated with capital works projects.

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
27. Provisions		
<u>Current</u>		
Employee benefits provision		
Annual leave (a)	1,040,067	1,075,968
Purchased leave (a)	33,716	12,962
Deferred salary scheme (a)	–	–
Long service leave (b)	878,780	834,394
	1,952,563	1,923,324
Other provisions		
Employment on-costs (c)	22,290	35,126
	1,974,853	1,958,450
<u>Non-Current</u>		
Employee benefits provision		
Long service leave (b)	641,090	692,605
	641,090	692,605
Other provisions		
Employment on-costs (c)	7,318	12,650
	648,408	705,255
Total current & non-current provisions	2,623,261	2,663,705

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
27. Provisions continued		
(a) Annual, deferred and purchased leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	976,589	1,002,785
More than 12 months after the end of the reporting period	97,194	86,145
	1,073,783	1,088,930
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	395,451	375,477
More than 12 months after the end of the reporting period	1,124,419	1,151,522
	1,519,870	1,526,999
(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed in note 7 'Other employee related expenses'.		

Movements in other provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below:

Employment on-costs provision

Carrying amount at start of period	47,776	48,269
Additional/(reversals of) provisions recognised	(308)	28,127
Payments/other sacrifices of economic benefits	(17,860)	(28,620)
Carrying amount at end of period	29,608	47,776

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
28. Unearned income		
<u>Current</u>		
Unearned income consists of:		
Perth Zoo Memberships	736,369	631,571
Grants and sponsorships	97,321	215,096
Other	191,637	189,081
Total current	1,025,327	1,035,748
29. Equity		
The Western Australian Government holds the equity interest in the Authority on behalf of the community. Equity represents the residual interest in the net assets of the Authority. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.		
Contributed equity		
Balance at start of period	27,475,220	26,005,220
Contributions by owners		
Capital appropriation (a)	735,000	1,470,000
Balance at end of period	28,210,220	27,475,220

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

The capital appropriations received are directed to the Authority's capital investment program.

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
29. Equity continued		
Reserves		
<u>Asset revaluation surplus</u>		
Balance at start of period	9,417,563	8,713,387
Net revaluation increments/(decrements):		
Land	–	65,000
Buildings and Improvements	502,635	506,844
Works of Art	–	132,332
Balance at end of period	9,920,198	9,417,563
<u>Accumulated surplus</u>		
Balance at start of period	21,253,673	19,668,705
Result for the Period	1,948,811	1,584,968
Balance at end of period	23,202,484	21,253,673
30. Notes to the Statement of Cash Flows		
<u>Reconciliation of cash</u>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	14,524,838	12,127,498
Restricted cash and cash equivalents (refer note 18)	500,000	450,000
	15,024,838	12,577,498

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
30. Notes to the Statement of Cash Flows continued		
<u>Reconciliation of net cost of services to net cash flows used in operating activities</u>		
Net cost of services	(9,323,189)	(9,665,032)
Non-cash items:		
Donated assets	(440,543)	(15,000)
Depreciation expense (refer note 9)	2,675,008	2,596,524
Loss on disposal of non-current assets (refer note 12)	23,103	1,986
<u>(Increase)/decrease in assets:</u>		
Current inventories	2,407	(2,525)
Current receivables	(37,394)	(71,281)
<u>Increase/(decrease) in liabilities:</u>		
Current payables	26,015	88,768
Current provisions	16,403	267,056
Other current liabilities	(10,421)	(4,957)
Non-current provisions	(56,847)	(288,575)
Net GST receipts/(payments)	(20,286)	(87,397)
Change in GST in receivables/payables	34,867	(34,107)
<u>Net cash used in operating activities</u>	<u>(7,110,877)</u>	<u>(7,214,540)</u>

Non-cash financing and investing activities

During the reporting period, the Authority acquired donated assets with an aggregate fair value of \$440,543.

Financing facilities

At the end of the reporting period, the Authority had no approved borrowing facilities, including those associated with capital works projects.

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015 \$	2014 \$
31. Commitments		
<u>Capital expenditure commitments</u>		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows and the figures are inclusive of GST:		
Within 1 year	6,594,951	2,094,319
Later than 1 year and not later than 5 years	–	–
	<u>6,594,951</u>	<u>2,094,319</u>
The capital commitments include amounts for:		
Buildings	282,726	–
Infrastructure	6,250,790	2,094,319
Plant and Equipment	61,435	–
	<u>6,594,951</u>	<u>2,094,319</u>

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement

Statement of Comprehensive Income

	Variance Note	Actual 2015 \$	Original budget 2015 \$	Actual 2014 \$	Variance between budget and actual \$	Variance between actual results for 2015 and 2014 \$
COST OF SERVICES						
Expenses						
Employee benefits expense		14,552,780	13,991,000	13,691,760	561,780	861,020
Other employee related expenses	1	426,988	647,000	430,840	(220,012)	(3,852)
Maintenance & operational expenses	2	3,221,022	3,877,800	3,117,559	(656,778)	103,463
Depreciation expense		2,675,008	2,800,000	2,596,524	(124,992)	78,484
Administration		2,287,096	2,287,200	2,372,327	(104)	(85,231)
Cost of retail shop sales		637,052	680,000	626,987	(42,948)	10,065
Loss on disposal of non-current assets	3, A	23,103	20,000	1,986	3,103	21,117
Total cost of services		23,823,049	24,303,000	22,837,983	(479,951)	985,066
Income						
Revenue						
Admissions	B	8,517,908	8,960,000	7,650,261	(442,092)	867,647
Retail shop sales		1,398,344	1,406,000	1,308,825	(7,656)	89,519
Grants, sponsorships & fundraising	4, C	1,695,888	910,000	1,368,541	785,888	327,347
Commercial activities		1,521,688	1,558,000	1,579,191	(36,312)	(57,503)
Memberships		1,230,829	1,230,000	1,136,677	829	94,152
Interest revenue	5, D	65,440	55,000	48,194	10,440	17,246
Other revenue	6, E	69,763	28,000	81,262	41,763	(11,499)
Total Revenue		14,499,860	14,147,000	13,172,951	352,860	1,326,909
Total income other than income from State Government		14,499,860	14,147,000	13,172,951	352,860	1,326,909
NET COST OF SERVICES		9,323,189	10,156,000	9,665,032	(832,811)	(341,843)

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

Statement of Comprehensive Income continued

	Variance Note	Actual 2015 \$	Original budget 2015 \$	Actual 2014 \$	Variance between budget and actual \$	Variance between actual results for 2015 and 2014 \$
Income from State Government						
Service appropriation		11,272,000	11,272,000	11,250,000	–	22,000
Total Income from State Government		11,272,000	11,272,000	11,250,000	–	22,000
SURPLUS FOR THE PERIOD						
		1,948,811	1,116,000	1,584,968	832,811	363,843
OTHER COMPREHENSIVE INCOME						
Changes in asset revaluation surplus	7, F	502,635	320,000	704,176	182,635	(201,541)
Total other comprehensive income		502,635	320,000	704,176	182,635	(201,541)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD						
		2,451,446	1,436,000	2,289,144	1,015,446	162,302

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

Statement of Financial Position

	Variance Note	Actual 2015 \$	Original budget 2015 \$	Actual 2014 \$	Variance between budget and actual \$	Variance between actual results for 2015 and 2014 \$
ASSETS						
Current Assets						
Cash and cash equivalents	8, G	14,524,838	7,060,000	12,127,498	7,464,838	2,397,340
Restricted cash and cash equivalents	H	500,000	500,000	450,000	–	50,000
Inventories		155,728	166,000	158,135	(10,272)	(2,407)
Receivables	9	574,197	438,000	615,557	136,197	(41,360)
Amounts receivable for services	I	4,000,000	4,000,000	4,490,000	–	(490,000)
Other current assets	10, J	99,100	49,000	34,928	50,100	64,172
Total Current Assets		19,853,863	12,213,000	17,876,118	7,640,863	1,977,745
Non-Current Assets						
Land, buildings and infrastructure	11	43,576,156	49,342,000	41,463,308	(5,765,844)	2,112,848
Plant and equipment	12	1,329,433	586,000	1,352,992	743,433	(23,559)
Amounts receivable for services	K	1,314,000	1,314,000	2,474,000	–	(1,160,000)
Total Non-Current Assets		46,219,589	51,242,000	45,290,300	(5,022,411)	929,289
TOTAL ASSETS		66,073,452	63,455,000	63,166,418	2,618,452	2,907,034

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

Statement of Financial Position continued

	Variance Note	Actual 2015 \$	Original budget 2015 \$	Actual 2014 \$	Variance between budget and actual \$	Variance between actual results for 2015 and 2014 \$
LIABILITIES						
Current Liabilities						
Payables	13, L	1,091,962	958,000	1,320,509	133,962	(228,547)
Provisions	14	1,974,853	1,766,000	1,958,450	208,853	16,403
Unearned income		1,025,327	1,121,000	1,035,748	(95,673)	(10,421)
Total Current Liabilities		4,092,142	3,845,000	4,314,707	247,142	(222,565)
Non-Current Liabilities						
Provisions	15	648,408	902,000	705,255	(253,592)	(56,847)
Total Non-Current Liabilities		648,408	902,000	705,255	(253,592)	(56,847)
TOTAL LIABILITIES		4,740,550	4,747,000	5,019,962	(6,450)	(279,412)
NET ASSETS						
		61,332,902	58,708,000	58,146,456	2,624,902	3,186,446
EQUITY						
Contributed equity		28,210,220	28,210,000	27,475,220	220	735,000
Reserves		9,920,198	9,353,000	9,417,563	567,198	502,635
Accumulated surplus		23,202,484	21,145,000	21,253,673	2,057,484	1,948,811
TOTAL EQUITY		61,332,902	58,708,000	58,146,456	2,624,902	3,186,446

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

Statement of Cash Flows

	Variance Note	Actual 2015 \$	Original budget 2015 \$	Actual 2014 \$	Variance between budget and actual \$	Variance between actual results for 2015 and 2014 \$
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		8,432,000	8,432,000	8,460,000	–	(28,000)
Capital appropriation	M	735,000	735,000	1,470,000	–	(735,000)
Holding account drawdowns	N	4,490,000	4,490,000	5,515,000	–	(1,025,000)
Net cash provided by State Government		13,657,000	13,657,000	15,445,000	–	(1,788,000)
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(14,510,072)	(13,955,000)	(13,654,849)	(555,072)	(855,223)
Supplies and services		(6,260,796)	(6,848,000)	(6,136,404)	587,204	(124,392)
GST payments on purchases	16	(1,010,885)	(1,194,000)	(978,617)	183,115	(32,268)
Other payments	17	(435,018)	(648,000)	(427,159)	212,982	(7,859)
Receipts						
Sale of goods and services		13,982,801	14,120,000	12,961,303	(137,199)	1,021,498
Interest received	18, O	62,731	55,000	48,704	7,731	14,027
GST receipts from ATO	19, P	447,276	572,000	283,985	(124,724)	163,291
GST receipts on sales	20, Q	543,323	621,000	607,235	(77,677)	(63,912)
Other receipts	21, R	69,763	28,000	81,262	41,763	(11,499)
Net cash used in operating activities		(7,110,877)	(7,249,000)	(7,214,540)	138,123	103,663

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

Statement of Cash Flows continued

	Variance Note	Actual 2015 \$	Original budget 2015 \$	Actual 2014 \$	Variance between budget and actual \$	Variance between actual results for 2015 and 2014 \$
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	22, S	(4,098,783)	(5,538,000)	(3,573,486)	1,439,217	(525,297)
Receipts						
Proceeds from sale of non-current physical assets		–	–	4,545	–	(4,545)
Net cash used in investing activities		(4,098,783)	(5,538,000)	(3,568,941)	1,439,217	(529,842)
Net increase/(decrease) in cash and cash equivalents	23, T	2,447,340	870,000	4,661,519	1,577,340	(2,214,179)
Cash and cash equivalents at the beginning of the period	24, U	12,577,498	6,690,000	7,915,979	5,887,498	4,661,519
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		15,024,838	7,560,000	12,577,498	7,464,838	2,447,340

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

Significant variations between the actual results for 2014 and 2015 and budget to actual for 2015 are shown below.

Significant variations are considered to be those greater than 10% or \$10 million as prescribed by TI 945.

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

Variance between actual results for 2015 and 2014

	Increase / (decrease) \$	Increase / (decrease) %
Statement of Comprehensive Income		
<u>Expenses</u>		
A) <u>Loss on disposal of non-current assets</u> Due to transfer of an animal crate surplus to requirements to another Zoological institution during the period.	21,117	1063%
<u>Revenue</u>		
B) <u>Admissions</u> Due to a combination of admission price increases from 1 July 2014 and a admission numbers increasing by 2.3% to a total of 642,352 for 2014-15.	867,647	11%
C) <u>Grants, sponsorships & fundraising</u> Due to a significant bequest received during 2014-15 along with externally funded upgrades to Zoo facilities.	327,347	24%
D) <u>Interest revenue</u> Due to increased level of cash on hand relating to bequests and Corporate Sponsorships that will be directed to future capital development priorities in the Authority's asset investment plan.	17,246	36%
E) <u>Other revenue</u> The previous year actual included a one-off recoup of expenditure from a previous financial year.	(11,499)	(14%)

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
<u>Other Comprehensive Income</u>		
F) <u>Changes in asset revaluation surplus</u> Due to impact of a decrease to the building index applied by Valuation Services in determining annual valuation of buildings of the Authority. There was also no increase in land valuation figures during 2014-15.	(201,541)	(29%)
Statement of Financial Position		
<u>Current Assets</u>		
G) <u>Cash and cash equivalents</u> Due mainly to lower than expected level of capital works activity during the period resulting in drawdowns from the holding account remaining unspent at year end. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised. Other contributing factors were the introduction of whole of Government savings initiatives and a significant bequest was also received during the period.	2,397,340	20%
H) <u>Restricted cash and cash equivalents</u> Additional allowance for the 27th pay period that falls in 2015. The Authority has been providing \$50,000 annually towards the provision for the 27th pay.	50,000	11%
I) <u>Amounts receivable for services</u> The reduction is associated with the timing of drawdowns for the funding of capital works priorities in the asset investment plan. The water infrastructure project being the most significant works in progress for the Authority.	(490,000)	(11%)
J) <u>Other current assets</u> Due to timing differences relating to prepayments. These included payment of annual membership fees and contracted deposits for goods to be delivered in 2015-16.	64,172	184%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
<u>Non-Current Assets</u>		
K) <u>Amounts receivable for services</u> The non-current portion has decreased as funds from the holding account have been approved to be drawn down to fund the water infrastructure project in the asset investment plan during 2015-16. The \$4,000,000 of funds to be drawn down in 2015-16 are reflected in the current portion of amounts receivable for services asset.	(1,160,000)	(47%)
<u>Current Liabilities</u>		
L) <u>Payables</u> Due to lower level of payables associated with capital works projects in progress at year end. The payables for capital works reduced from \$713,905 in 2014 to \$391,110 in 2015.	(228,547)	(17%)
Statement of Cash Flows		
<u>Cash Flows from State Government</u>		
M) <u>Capital appropriation</u> The previous year included the value of two year's draw downs following the deferral of the 2013 annual amount of \$735,000 to 2014.	(735,000)	(50%)
N) <u>Holding account drawdowns</u> This amount varies annually according the level of funds required to fund the approved works in the Authority's capital investment plan.	(1,025,000)	(19%)

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
<u>Cash Flows from Operating Activities</u>		
<u>Receipts</u>		
O) <u>Interest received</u> Due to increased level of cash on hand relating to bequests and Corporate Sponsorships that will be directed to future capital development priorities in the Authority's asset investment plan.	14,027	29%
P) <u>GST receipts from ATO</u> Due to increased level of capital works activity during 2014-15 including progressing the water infrastructure project and completion of the Western Swamp Tortoise breeding facilities.	163,291	57%
Q) <u>GST receipts on sales</u> Due to timing differences in the receipt of GST attracting revenue during the final tax quarter.	(63,912)	(11%)
R) <u>Other receipts</u> The previous year actual included a one-off recoup of expenditure.	(11,499)	(14%)
<u>Cash Flows from investing Activities</u>		
<u>Payments</u>		
S) <u>Purchase of non-current physical assets</u> Due to increased level of capital works activity during 2014-15 including progressing the water infrastructure project and completion of the Western Swamp Tortoise breeding facilities.	525,297	15%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
T) <u>Net increase/(decrease) in cash and cash equivalents</u> Due mainly to lower than expected level of capital works activity during the period resulting in drawdowns from the holding account remaining unspent at year end. There were also lower levels of operational expenditure during the period resulting from the introduction of whole of Government budget savings initiatives as well as improved operational revenues.	(2,214,179)	(47%)
U) <u>Cash and cash equivalents at the beginning of the period</u> Due mainly to lower than expected level of capital works activity in 2013-14 resulting in drawdowns from the holding account remaining unspent at year end. There was also a significant bequest received in 2013-14 that contributed to the increased cash at the beginning of the 2014-15 year.	4,661,519	59%

Variance between budget and actual results for 2015

Statement of Comprehensive Income

Expenses

1) <u>Other employee related expenses</u> Due to lower than expected workers' compensation insurance premium along with whole of Government budget savings initiatives.	(220,012)	(34%)
2) <u>Maintenance & operational expenses</u> Due to whole of Government budget savings initiatives.	(656,778)	(17%)
3) <u>Loss on disposal of non-current assets</u> Due to transfer of an animal crate surplus to requirements to another Zoological institution during the period.	3,103	16%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
Revenue		
4) <u>Grants, sponsorships & fundraising</u> Due to a significant bequest received during 2014-15 along with externally funded upgrades to Zoo facilities.	785,888	86%
5) <u>Interest revenue</u> Due to increased level of investments on hand relating to bequests and Corporate Sponsorships that will be directed to future capital development priorities in the Authority's asset investment plan.	10,440	19%
6) <u>Other revenue</u> The figure includes some items of revenue that were classified as sale of goods and services in the original budget of the Cash Flow Statement.	41,763	149%
Other Comprehensive Income		
7) <u>Changes in asset revaluation surplus</u> The valuation index used by Valuation Services was higher than the budget estimate which was based on prior valuation history.	182,635	57%
Statement of Financial Position		
Current Assets		
8) <u>Cash and cash equivalents</u> Due to funds on hand from unexpended holding account drawdowns along with corporate sponsorships and bequests which will be directed to future capital works priorities. Significant funds are expected to be invested in 2015-16 for the water infrastructure project and planning is in progress for the development of business cases for future priority capital works projects.	7,464,838	106%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
9) <u>Receivables</u> Due to higher than expected level of catering dividend owing at year end.	136,197	31%
10) <u>Other current assets</u> Due to timing differences relating to prepayments. These included payment of annual membership fees and contracted deposits for goods to be delivered in 2015-16.	50,100	102%
<u>Non-Current Assets</u>		
11) <u>Land, buildings and infrastructure</u> Due to lower than expected level of capital works activity during the period. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised.	(5,765,844)	(12%)
12) <u>Plant and equipment</u> Revaluation of works of art, an increased level of activity for computing and technology replacements/upgrades along with the acquisition of two electric vehicles were not anticipated in the original budget.	743,433	127%
<u>Current Liabilities</u>		
13) <u>Payables</u> Due to higher than expected payables associated with capital works projects in progress at year end.	133,962	14%
14) <u>Provisions</u> The original budget did not reflect the impact of staff transferring to the Authority with large current long service leave entitlements. There has also been an increase in the current portion of the long service liability associated with staff changing to Awards that attract long service leave after 7 years rather than 10 years. A corresponding decrease in the non-current portion of the long service liability offsets this increase.	208,853	12%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
<u>Non-Current Liabilities</u>		
15) <u>Provisions</u> The original budget did not reflect the impact of staff changing Awards that resulted in the non-current portion of the long service leave liability decreasing and being offset by an increase in the current portion of the long service leave liability.	(253,592)	(28%)
Statement of Cash Flows		
Cash Flows from Operating Activities		
<u>Payments</u>		
16) <u>GST payments on purchases</u> Due to lower than expected level of capital works activity during the period. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised.	(183,115)	(15%)
17) <u>Other payments</u> There were lower levels of operational expenditure during the period resulting from the introduction of whole of Government budget savings initiatives.	(212,982)	(33%)
<u>Receipts</u>		
18) <u>Interest received</u> Due to increased level of cash on hand relating to bequests and Corporate Sponsorships that will be directed to future capital development priorities in the Authority's asset investment plan.	7,731	14%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

32. Explanatory Statement continued

	Increase / (decrease) \$	Increase / (decrease) %
19) <u>GST receipts from ATO</u> Due to lower than expected level of capital works activity during the period. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised.	(124,724)	(22%)
20) <u>GST receipts on sales</u> Due to timing differences in the receipt of GST attracting revenue during the final tax quarter.	(77,677)	(13%)
21) <u>Other receipts</u> The figure includes some items of revenue that were classified as sale of goods and services in the original budget of the Cash Flow Statement.	41,763	149%
<u>Cash Flows from Investing Activities</u>		
<u>Payments</u>		
22) <u>Purchase of non-current physical assets</u> Due to lower than expected level of capital works activity during the period. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised.	(1,439,217)	(26%)
23) <u>Net increase/(decrease) in cash and cash equivalents</u> Due mainly to lower than expected level of capital works activity during the period. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised. There were also lower levels of operational expenditure during the period resulting from the introduction of whole of Government budget savings initiatives.	1,577,340	181%
24) <u>Cash and cash equivalents at the beginning of the period</u> Due mainly to lower than expected level of capital works activity during the period resulting in drawdowns from the holding account remaining unspent at year end. At the time of budget development, the construction schedules for the water infrastructure project had not been finalised. There were also lower levels of operational expenditure during the period resulting from the introduction of whole of Government budget savings initiatives.	5,887,498	88%

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

33. Schedule of income and expenses by service

	Community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2015 \$	2014 \$	2015 \$	2014 \$	2015 \$	2014 \$
COST OF SERVICES						
Expenses						
Employee benefits expense	12,642,726	11,972,482	1,910,054	1,719,278	14,552,780	13,691,760
Other employee related expenses	382,181	371,129	44,807	59,711	426,988	430,840
Maintenance & operational expenses	3,131,020	3,044,948	90,002	72,611	3,221,022	3,117,559
Depreciation expense	2,590,935	2,570,422	84,073	26,102	2,675,008	2,596,524
Administration	1,810,691	1,879,573	476,405	492,754	2,287,096	2,372,327
Cost of retail shop sales	637,052	626,987	–	–	637,052	626,987
Loss on disposal of non-current assets	22,372	1,966	731	20	23,103	1,986
Total cost of services	21,216,977	20,467,507	2,606,072	2,370,476	23,823,049	22,837,983
Income						
Admissions	8,517,908	7,650,261	–	–	8,517,908	7,650,261
Retail shop sales	1,398,344	1,308,825	–	–	1,398,344	1,308,825
Grants, sponsorships & fundraising	509,036	276,991	1,186,852	1,091,550	1,695,888	1,368,541
Commercial activities	1,466,618	1,516,889	55,070	62,302	1,521,688	1,579,191
Memberships	1,230,829	1,136,677	–	–	1,230,829	1,136,677
Interest revenue	–	–	65,440	48,194	65,440	48,194
Other revenue	62,981	81,262	6,782	–	69,763	81,262
Total income other than income from State Government	13,185,716	11,970,905	1,314,144	1,202,046	14,499,860	13,172,951
NET COST OF SERVICES	8,031,261	8,496,602	1,291,928	1,168,430	9,323,189	9,665,032

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

33. Schedule of income and expenses by service continued

	Community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$
INCOME FROM STATE GOVERNMENT						
Service appropriation	9,937,524	9,828,052	1,334,476	1,421,948	11,272,000	11,250,000
Total Income from State Government	9,937,524	9,828,052	1,334,476	1,421,948	11,272,000	11,250,000
SURPLUS/(DEFICIT) FOR THE PERIOD	1,906,263	1,331,450	42,548	253,518	1,948,811	1,584,968

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

34. Financial instruments

(a) Financial risk management objectives and policies

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

Credit risk

Credit risk arises when there is the possibility of the Authority's receivables defaulting on their contractual obligations resulting in financial loss to the Authority.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at note 34(c) 'Financial instruments disclosures' and note 20 'Receivables'.

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

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

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

Allowance for impairment of financial assets is calculated based on objective evidence such as past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to note 34(c) 'Financial instruments disclosures'.

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

34. Financial instruments continued

Liquidity risk

Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due.

The Authority is exposed to liquidity risk through its trading in the normal course of business.

The Authority has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

The market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instruments. The Authority does not trade in foreign currency and is not materially exposed to other price risks. Other than as detailed in the interest rate sensitivity analysis table at note 34(c), the Authority is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings.

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

Fair values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

(b) Categories of 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:

	2015 \$	2014 \$
Financial Assets		
Cash and cash equivalents	14,524,838	12,127,498
Restricted cash and cash equivalents	500,000	450,000
Receivables (i)	253,001	279,779
Amounts receivable for services	5,314,000	6,964,000
Financial Liabilities		
Payables	1,091,962	1,320,509

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Credit risk

The following table discloses the Authority's maximum exposure to credit risk and the ageing analysis of financial assets. The Authority's maximum exposure to credit risk at the end of the reporting period is the carrying amount of the financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Authority.

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

	Ageing analysis of financial assets							
	Carrying Amount	Not past due and not impaired	Past due but not impaired					Impaired financial assets
	\$	\$	Up to 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	More than 5 Years	\$
			\$	\$	\$	\$	\$	\$
2015								
Cash and cash equivalents	14,524,838	14,524,838	-	-	-	-	-	-
Restricted cash and cash equivalents	500,000	500,000	-	-	-	-	-	-
Receivables (i)	253,001	166,605	53,711	8,994	21,994	1,697	-	-
Amounts receivable for services	5,314,000	5,314,000	-	-	-	-	-	-
	20,591,839	20,505,443	53,711	8,994	21,994	1,697	-	-
2014								
Cash and cash equivalents	12,127,498	12,127,498	-	-	-	-	-	-
Restricted cash and cash equivalents	450,000	450,000	-	-	-	-	-	-
Receivables (i)	279,779	56,066	187,081	6,856	29,448	328	-	-
Amounts receivable for services	6,964,000	6,964,000	-	-	-	-	-	-
	19,821,277	19,597,564	187,081	6,856	29,448	328	-	-

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

34. Financial Instruments continued

(c) Financial instrument disclosures

Liquidity risk and interest rate exposure

The following table details the Authority's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows.

The interest rate exposure section analyses only the carrying amount of each item.

Interest rate exposures and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Nominal Amount \$	Maturity dates				
		Carrying Amount \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non- Interest Bearing \$		Up to 1 Month \$	1 – 3 Months \$	3 Months to 1 Year \$	1-5 Years \$	More than 5 Years \$
2015											
Financial Assets											
Cash and cash equivalents	2.70	14,524,838	–	2,458,594	12,066,244	14,524,838	14,524,838	–	–	–	–
Restricted cash and cash equivalents	–	500,000	–	–	500,000	500,000	500,000	–	–	–	–
Receivables (i)	–	253,001	–	–	253,001	253,001	253,001	–	–	–	–
Amounts receivable for services	–	5,314,000	–	–	5,314,000	5,314,000	–	–	4,000,000	1,314,000	–
		20,591,839	–	2,458,594	18,133,245	20,591,839	15,277,839	–	4,000,000	1,314,000	–
Financial Liabilities											
Payables	–	1,091,962	–	–	1,091,962	1,091,962	1,091,516	446	–	–	–
		1,091,962	–	–	1,091,962	1,091,962	1,091,516	446	–	–	–

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Liquidity risk and interest rate exposure

The following table details the Authority's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows.

The interest rate exposure section analyses only the carrying amount of each item.

Interest rate exposures and maturity analysis of financial assets and financial liabilities

	Interest rate exposure					Nominal Amount \$	Maturity dates				
	Weighted Average Effective Interest Rate %	Carrying Amount \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non-Interest Bearing \$		Up to 1 Month \$	1 – 3 Months \$	3 Months to 1 Year \$	1-5 Years \$	More than 5 Years \$
2014											
Financial Assets											
Cash and cash equivalents	2.82	12,127,498	–	2,386,419	9,741,079	12,127,498	12,127,498	–	–	–	–
Restricted cash and cash equivalents	–	450,000	–	–	450,000	450,000	450,000	–	–	–	–
Receivables (i)	–	279,779	–	–	279,779	279,779	279,779	–	–	–	–
Amounts receivable for services	–	6,964,000	–	–	6,964,000	6,964,000	–	–	4,490,000	2,474,000	–
		19,821,277	–	2,386,419	17,434,858	19,821,277	12,857,277	–	4,490,000	2,474,000	–
Financial Liabilities											
Payables	–	1,320,509	–	–	1,320,509	1,320,509	1,316,914	3,595	–	–	–
		1,320,509	–	–	1,320,509	1,320,509	1,316,914	3,595	–	–	–

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Interest rate sensitivity analysis

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

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

	Carrying Amount \$	– 100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
2015					
<u>Financial Assets</u>					
Cash and cash equivalents	2,458,594	(24,586)	(24,586)	24,586	24,586
		(24,586)	(24,586)	24,586	24,586
Total Increase/(Decrease)		(24,586)	(24,586)	24,586	24,586
	Carrying Amount \$	– 100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
2014					
<u>Financial Assets</u>					
Cash and cash equivalents	2,386,419	(23,864)	(23,864)	23,864	23,864
		(23,864)	(23,864)	23,864	23,864
Total Increase/(Decrease)		(23,864)	(23,864)	23,864	23,864

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015	2014
35. Remuneration of members of the accountable authority and senior officers		
<u>Remuneration of members of the accountable authority</u>		
The number of members of the accountable authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:		
Remuneration Band		
\$0 – \$10,000	7	8
\$10,001 – \$20,000	1	1
Base remuneration and superannuation	\$32,637	\$36,785
Annual leave and long service leave accruals	–	–
Other benefits	–	–
Total remuneration of members of the accountable authority	\$32,637	\$36,785

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

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

2015 2014

35. Remuneration of members of the accountable authority and senior officers continued

Remuneration of senior officers

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

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

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

Remuneration Band	2015	2014
\$130,001 – \$140,000	1	–
\$140,001 – \$150,000	1	–
\$150,001 – \$160,000	–	1
\$160,001 – \$170,000	–	1
\$170,001 – \$180,000	2	1
\$180,001 – \$190,000	–	1
\$260,001 – \$270,000	–	1
\$290,001 – \$300,000	1	–
Base remuneration and superannuation	\$891,721	\$889,381
Annual leave and long service leave accruals	\$2,839	\$5,102
Other benefits	\$33,133	\$37,425
Total remuneration of senior officers	\$927,693	\$931,908

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

No senior officers are members of the Pension Scheme.

36. Remuneration of auditor

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 and performance indicators	\$53,000	\$51,700
	\$53,000	\$51,700

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2015 continued

	2015	2014
37. Supplementary financial information		
The following items have been written off by the Accountable Authority:		
<u>(a) Write-offs</u>		
Assets written off	\$23,103	\$1,986
Damaged/obsolete retail shop stock	\$1,852	\$2,059
Bad debts	\$348	-
Cashier shortages	\$868	\$1,081
	\$26,171	\$5,126
<u>(b) Gifts of public property</u>		
During the period an animal transportation crate that was surplus to requirements was gifted to Melbourne Zoo.		
Gifts of public property provided by the Authority	\$15,276	-
	\$15,276	-

38. Events occurring after the end of the reporting period

Nil.

Key Performance Indicators

Zoological Parks Authority

Certification of Key Performance Indicators for the Year Ended 30 June 2015

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 2015.



Brian Easton

Chairperson

9 September 2015



Susan Harrington

Deputy Chairperson

9 September 2015

Key Performance Indicators

Purpose

The agency's purpose is to inspire and act for wildlife conservation.

Vision

A world where diversity of species and habitats is secure.

Community Service Charter

To provide educational, accessible, family friendly, quality experiences for the Western Australian community.

Government Goal

Social and Environment Responsibility:

Ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State.

Outcome 1:

Conservation of Wildlife

SERVICE 1:

Community Engagement and Awareness in Conservation

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

SERVICE 2:

Wildlife Management, Medicine and Research

Service description: 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 opportunities.

Key Performance Indicators

Effectiveness and Efficiency Indicators

Outcome 1:

Conservation of wildlife

This outcome is measured by the Zoo's effectiveness in communicating its conservation message along with its involvement in the conservation of wildlife. The following indicators are designed to measure the extent to which Perth Zoo has been able to positively influence people's attitudes towards the conservation of wildlife and the environment and to demonstrate the direct involvement in the conservation of wildlife.

Effectiveness Indicators

To obtain information in relation to effectiveness indicator 1.1, Painted Dog Research was commissioned by Perth Zoo to conduct customer research in April and May 2015. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age. Details of the survey sampling are as follows:

	2012	2013	2014	2015
Population*	640,642	665,242	627,991	642,352
Desired Sample	500	500	500	500
Achieved Sample	505	511	510	501
Sampling Error	±4.3%	±4.3%	±4.2%	±4.2%
Response Rate	53%	50%	40%	53%
Confidence Interval	95%	95%	95%	95%

*Population is based on annual visitors to Perth Zoo

1.1. The Zoo as an educational/learning experience

"Perth Zoo's exhibits and displays educate visitors about conservation problems facing wildlife"	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2015 Target
Agree	95%	92%	95%	95%	95%
Neither agree/disagree	4%	7%	3%	2%	4%
Disagree	1%	1%	1%	1%	1%
Don't know	–	–	1%	2%	–

Note to this Indicator

The level of agreement continues at very high level for this indicator and demonstrates Perth Zoo's effectiveness in the delivery of wildlife conservation messages to the community. Ongoing media exposure and marketing initiatives are contributing to the lower level of neutral responses from the 7% in 2013.

Key Performance Indicators

Effectiveness Indicators continued

Conservation messages are delivered to Zoo visitors through keeper talks, guided tours, special visitor experiences and creative signage. Naturalistic exhibit designs complemented by themed gardens provide excellent opportunities to engage and educate visitors. Education programs aimed at students, schools and the general community also support this indicator. The promotion and demonstration of a variety of sustainability initiatives including solar energy, water conservation and recycling continues in support of this indicator.

The Zoo's website, publications and social media also focus on wildlife conservation and assist in delivering conservation messages to the general public and Zoo visitors. The Zoo's membership program also encourages repeat visitation and the opportunity to communicate with and educate members on wildlife conservation. The dedicated support from Perth Zoo Docents who volunteer their time also assists with the delivery of wildlife conservation messages to visitors and the community.

1.2. Number of threatened species offspring bred for release into natural habitats

Perth Zoo breeds threatened native Australian species for release into natural habitats as part of species recovery programs managed by the Department of Parks and Wildlife through Recovery Teams.

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2015 Target
Western Swamp Tortoise	36	23	39	33	30
Numbat	19	16	21	24	12
Dibbler	88	69	76	42	50

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

Note to this Indicator

A high number of fertile Western Swamp Tortoise eggs were produced in 2014-15 and though numbers were slightly less than the prior year, hatching success resulted in the target being exceeded. During 2014-15, construction of a new Western Swamp Tortoise breeding facility funded by the State Government was completed as part of Perth Zoo's annual asset investment program.

Two additional breeding age female Numbats contributed to the continued breeding success for this species in 2014-15.

The lower number of Dibblers produced is the result of the release of some breeding age females from the Dibbler colony managed by Perth Zoo to the wild during the period. The release was requested by the species Recovery Team and the Department of Parks and Wildlife in preparation for the arrival of additional animals from another source population to Perth Zoo's breeding colony.

Key Performance Indicators

Efficiency Indicators

Service 1: Community Engagement and Awareness in Conservation

1.3. Cost of Services per Visitor

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

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2015 Target
Total visitors admitted to the Zoo	640,642	665,242	627,991	642,352	645,000
Total cost of services (\$000's)	\$19,450	\$19,613	\$20,468	\$21,217	\$21,735
Average cost per visitor	\$30.36	\$29.48	\$32.59	\$33.03	\$33.70

Note to this Indicator

While the costs of service delivery increased by 3.7% to 21.2M, the higher visitor numbers resulted in the average cost per visitor only increasing by 1.3% to \$33.03. Costs were lower than expected due to the introduction of whole of Government savings initiatives.

After very wet weather in the previous year, extended periods of fine and mild weather contributed to the increased visitation. Perth Zoo also continued its focus on developing innovative visitor experiences and improving visitor amenity to encourage visitation and engage with the community. The membership program and ongoing capital improvements of animal exhibits and visitor facilities continues to assist with attracting repeat visitation.

Key Performance Indicators

Efficiency Indicators continued

Service 2: Wildlife Management, Medicine and Research

1.4. 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 moving 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.

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2015 Target
Number of research communications produced	22	24.33	28	29.67	25.33
Total FTEs to produce research communications	20.67	20.43	20.48	20.12	19.88
Research communications produced per FTE	1.06	1.19	1.37	1.47	1.27

Note to this Indicator

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

The increase in the number of research communications produced in 2014-15 reflects the extent of continued collaborations with external research institutions coupled with Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at all four WA public universities.

Other Financial Disclosures

Pricing Policies of Services Provided

Perth Zoo's admission prices are reviewed annually as part of the State Budget process and any recommended increases by the Zoological Parks Authority require the approval of the Minister. The Zoological Parks Authority has discretion over pricing for other goods and services rendered. An increase in Perth Zoo admission prices from 1 July 2014 was approved as part of the 2014-15 State Budget. Admission prices are advertised on Perth Zoo's website and at the front entrance.

Capital Works

Perth Zoo's capital works program consists of projects that are funded from either Government capital appropriations or internally-generated revenue such as sponsorships, grants and bequests. The Zoo undertook \$4.1 million worth of capital works in 2014-15. Details of the major completed works and works in progress are outlined below.

Completed Capital Projects

Sumatran Orang-utan Exhibit

Following completion of the new Jungle School boardwalk that was opened to the public in April 2014, the final aspects of this project were completed in 2014-15. This included installation of gates and some audio-visual interpretation equipment.

A total of \$233,473 was spent on the project in 2014-15 bringing the total project expenditure to \$3.9 million. The project has been funded from State Government's \$3.8 million specific capital contribution for the project, with the balance of \$100,000 sourced from approved State Government capital contributions for exhibit and facility developments.

Western Swamp Tortoise Breeding Facilities

As part of the 2012-13 State Budget, the State Government approved capital works funding of \$1.06 million over four years to upgrade the breeding facilities for the Western Swamp Tortoise species. The project supports the breeding for release program and the management of a captive insurance population for this critically endangered species. Planning was completed in 2013-14, with the budget revised to \$1.37 million with the project scheduled for completion in 2014-15.

Construction commenced in May 2014 and the new breeding facilities was completed in the first quarter of 2014-15.

A total of \$1,051,607 was spent in 2014-15, bring the total project expenditure to \$1.3 million. The project has been funded from the State Government's \$1.06 million specific capital contribution for the project, with the balance of \$242,419 sourced from approved State Government capital contributions for exhibit and facility developments.

Tree Kangaroo and Cassowary Exhibit

Following planning and design in 2013-14, the tree kangaroo and cassowary exhibits were upgraded during the year. The exhibits were upgraded to provide increased space for the species and additional visitor viewing opportunities from the main lake side of the exhibit. The upgraded exhibits will support future breeding of two threatened species – the Goodfellow's Tree Kangaroos and Southern Cassowary.

A total of \$294,056 was spent on the project in 2014-15 bringing the total project expenditure to \$308,900. The project has been funded from approved State Government capital contributions for exhibit and facility developments.

Other Financial Disclosures

Events Precinct Upgrade

The installation of decking and landscaping of areas adjacent to the existing Oak Lawn was completed during the period. This has provided an attractive venue for functions under the shade of the Zoo's iconic Holm Oak Tree. The project has also improved visitor amenity by providing a shaded picnic area for families and the community.

A total of \$114,339 was spent to complete this project. The project has been funded from approved State Government capital contributions for exhibit and facility developments.

Other

Other capital projects completed in 2014-15 included exhibit and facility upgrades. A total of \$525,374 was spent on buildings and infrastructure including fencing, gates, and animal exhibit upgrades. Animal exhibit upgrades included otters, tigers and Western Ground Parrot. Two new electric vehicles were acquired to improve visitor amenity and increase the capacity to support revenue generating activities. Minor upgrades to other exhibits and facilities were also completed along with planning to inform future capital developments.

A total of \$150,000 was spent on the purchase of replacement computer equipment using State Government capital works funding.

Capital Works in Progress

Water Infrastructure Management

As part of the 2011-12 State Budget, the State Government approved capital works funding of \$11.9 million over six years for a major water infrastructure management project. The aim of the Integrated Water Management project is to provide an effective and environmentally sustainable water management system. This is through the replacement of old infrastructure and the development of innovative water capture, storage, filtration, re-use and reticulation systems to support the Zoo's water needs into the future. The water infrastructure management project is the largest capital works project ever undertaken by the Zoo.

Following the completion of the detailed project definition plan in 2012-13, the forward works for the fire services aspect of the project progressed to tender and construction in 2013-14. The detailed design of the project was finalised in 2014-15 with the initial focus of the project on the delivery of replacement infrastructure to support the Zoo's long-term water management requirements. In May 2015 the construction for the main trench work and associated services commenced and is scheduled to take seven months to complete. Planning for other aspects of this major infrastructure project will continue in 2015-16.

A total of \$1,079,788 was spent in 2014-15 bringing the total project expenditure to \$1,730,580 from the \$11.9 million total budget.

Toilets and Parenting Facilities

Forming part of the Family Facilities – Visitor Amenities project, an upgrade of Perth Zoo's toilet and parenting facilities commenced in 2013-14 with some minor upgrades to existing facilities. The design and construction of new parenting facilities adjacent to the existing main lawn toilets commenced in 2014-15. Construction had significantly progressed at the end of June and is scheduled for completion in August 2015.

In 2014-15, \$165,686 was spent on this project bringing the costs to date to \$199,845. The project is being funded from the State Government's capital contribution of \$401,171. The balance of \$201,326 will be required in 2015-16 to complete construction of the new toilet parenting facilities along with other minor works to visitor amenities.

A total of \$1.5 million was provided by the State Government in 2012-13 for the Family Facilities – Visitor Amenities project. These funds were for the front entry upgrade in 2012-13 (\$836,074) and the playground (\$262,755) in 2013-14. The balance of the funds (\$401,171) is being directed towards the final aspect, the upgrade of parenting and toilet facilities.

Other Financial Disclosures

Capital Works in Progress continued

Other

Other work in progress or projects with commitments to be settled in 2014-15 include office accommodation refurbishments, replacement air conditioning, sewerage system upgrades, improvements to animal night quarters and ongoing planning for future developments. These future developments include a 'Zoo HQ' interpretive hub on the main lawn and upgrades to old aviaries to hold South American Coatis, which is a new species to the Zoo. In 2014-15 expenditure on these projects was \$478,660. Planning will continue in 2015-16 for improved exhibits and facilities, interpretation and visitor amenity in support of the Zoo's strategic asset management plan.

Employment and Industrial Relations

Staff Profile

Perth Zoo employed 249 people in 2014-15 representing an average of 166 full time equivalents (FTE) over the year. The high head count to FTE ratio reflects the Zoo's continuing commitment to flexible work practices incorporating part time staff and use of different staffing arrangements to meet relief and seasonal demands for the Zoo's visitor services and education programs. The use of casual staffing pools provides employment opportunities for students studying in relevant fields to gain experience in their chosen careers and professions. Staff who are employed under external grant funds also affect the annual FTE level.

Employee Profile	2014-15	2013-14
Permanent Full Time	112	109
Permanent Part Time	32	36
Fixed Term Full Time	16	12
Fixed Term Part Time	11	13
Casual	76	82
Trainee	2	1
Cadets	0	0
Total head count	249	253
Full time equivalent (FTE)	166	164

In 2014-15, 28 recruitment processes were completed resulting in 20 new appointments. Of these, 9 were permanent appointments and 8 were fixed-term contract appointments. Permanent appointments included one (1) contract staff offered permanency following previous merit-based selection processes. 5 represented promotion opportunities for Perth Zoo staff who secured the appointment through a competitive merit selection process.

Other Financial Disclosures

Employment and Industrial Relations continued

Staff members, new and current, continued to be provided with options for flexible working arrangements where operationally possible. A total of 29 staff have capacity to log on and work from home, providing opportunities to balance work with other responsibilities. The table below indicates the level of take-up of other flexible options.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part time	29	10	17.8%
Flexible Start/Finish times	94	15	49.8%
Purchased Leave Arrangements	5	2	3.2%

*Total Staff = 219 (based on year end Headcount)

16 staff elected to leave the Zoo in 2014-15 (representing a 9.6% staff turnover) compared to 11 staff in 2013-14 (6.4% staff turnover). The slight increase in turnover may have been impacted by a higher than usual number of retirements, as well as others leaving to take up new and/or promotional opportunities within both the private and public sectors.

The Zoo continued to work hard to attract and retain a diverse workforce. Workforce representation across Indigenous employment grew slightly in 2014-15 with representation of those culturally diverse backgrounds up 3% although the disability target areas decreased. Those in the youth cohort was up marginally on the previous year however this remains a focus with the Zoo having historically had a predominantly older workforce.

There was a continued strong focus on implementing initiatives in the Zoo's Reconciliation Action Plan. The Zoo's commitment to women in leadership also continued with a number of female staff supported to attend leadership forums and workshops. Leadership, staff professional development and indigenous recruitment and retention will be a focus through 2015-16.

Workforce Diversity	Target 2014-15 %	Achieved 2014-15 %	Achieved 2013-14 %
Women in management Tier 1	100	100	100
Women in management Tier 2&3	55	57	53
Indigenous Australians	2.9	2.3	1.6
People with disabilities	2.3	2.3	5.1
People from culturally diverse backgrounds	12.5	10.0	7.1
Youth (15 to 24 years)	4.6	10.5	10.3

Industrial Relations

A further review of the Facilities and Environmental Services area was commenced late in the 2014-15 financial year. It is expected that the review will be finalised and implemented in 2015-16. This aligns with broader objectives of the Zoo around business improvement and operational efficiencies and is likely to improve synergies within the section and maximise the use of specialist skills and equipment unique to the area.

Other Financial Disclosures

Employment and Industrial Relations continued

The agency has sought to build effective relationships with relevant unions to deliver better outcomes around consultation and change.

Perth Zoo continues to engage in whole of government industrial matters and knowledge sharing through initiatives such as the Employer Reference Group (ERG) forums. Similarly, the agency maintains a strong relationship with its (Commerce) Labour Relations Advisors.

A breakdown of the staff profile by applicable industrial agreement follows:

	Permanent	Contract	Casual	Proportion of Total Staff %
Government Officers	123	25	75	89.5 %
Miscellaneous	21	2	1	9.5%
Building & Engineering Trades	1	1	0	0.5 %
Operations	0	1	0	0.5%
Total	145	29	76	100 %

Workforce Planning and Staff Development

A Workforce Plan for Perth Zoo is the primary tool for identifying current and future workforce needs over the coming period and is due for review by the end of 2015. The Plan incorporates strategies that respond to sector-wide workforce issues and reflects the Zoo's commitment to equal opportunity. Central to this Plan are the priorities to attract and retain appropriately skilled staff, to offer ongoing developmental opportunities for staff, and to identify emerging leaders for succession planning.

The Zoo remains committed to promoting a workplace which encourages staff learning and development. Staff received support for attendance at workshops and seminars, for conference presentations, study assistance, and professional development assistance for participation in conservation projects, conference attendance and volunteer work.

The Zoo also continued to provide support for formal programs including government traineeships, Certificate III in Captive Animals and professional development and leadership programs. In addition, 58 people were provided with work experience opportunities in the reporting period.

In 2014-15, Perth Zoo provided 2027 hours of formal training to staff at a cost of \$49000. This represented an increase in formal training hours and increase in cost per head consistent the Agency's objectives around building knowledge and capacity within the organisation. Among the learning and development opportunities provided were leadership, customer service and communications training, and occupational safety and health training. The formal training hours do not include informal on-the-job learning. There is a bank of informal training delivered across the Zoo however the extent of this training is presently unrecorded.

Other Financial Disclosures

Employment and Industrial Relations continued

Employee Profile	2014-15	2013-14
Total formal training hours provided to staff	2027	2052
Average hours per FTE	12.21	12.61
Total training Costs	49000	\$42,000
Average training investment per FTE	\$295	\$256
No. of staff receiving study assistance	4	4
No. of staff receiving professional development assistance	6	6
No. of staff who undertook Cert III in Captive Animals	6	4
No. of staff attending conferences	?	6
No. of staff participating in public sector leadership programmes	1	0
No. of Indigenous cadetships	0	0
No. of school-based traineeships	0	0
No. of government traineeships	2	2

Training Focus	Staff Number	Outcome for the Business
Misconduct and Ethics	178	Greater understanding and capacity to manage ethics and integrity and identify misconduct
Leadership Development	10	Increased capacity to meet the operational objectives of the organisation
Occupational Safety & Health	37	Improved ability to manage risk and provide a safe workplace for staff and visitors
Personal and Managerial Development	48	Improved understanding and ability to proactively manage in times of change, conflict and stress
Technical Training	69	Learning new techniques and keeping technical expertise up to date to ensure best practice

Governance Disclosures

Indemnity Insurance Premium

Perth Zoo takes out Directors and Officers Liability Insurance covering members of the Zoological Parks Authority Board and senior management. The limit of liability is \$10 million. The Zoo contributed \$6,094 to the annual premium in 2014-15 with Board members and senior management making a small contribution.

Other Legal Requirements

Electoral Act 1907

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 2014-15 was \$348,826.

Expenditure was incurred in the following areas:

Expenditure	Supplier	Amount
Advertising agencies	The Brand Agency	\$90,072
Market research organisations	Painted Dog Research Pty Ltd	\$46,838
Polling organisations	Nil	\$Nil
Direct mail organisations	Ezimap	\$39,390
Media advertising organisations	Carat Australia Media Services Pty Ltd Facebook Ireland Limited Adstream Australia Pty Ltd Adcorp Australia Limited	\$172,526

Other Legal Requirements

Disability Access and Inclusion Plan Outcomes

(Disability Services Act 1993, S29 and Schedule 3 of the Disability Services Regulations 2004)

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

- Information relating to Zoo events, including details on how to purchase tickets by phone or internet, was made available on the Zoo's website.
- Added two new Close Encounters suitable for people with disabilities– Scaly Mates and Bush Buddies.
- Maintained ten ACROD parking bays including two bus bays.
- Perth Zoo supported visits from various community groups with people with special needs.
- The Zoo introduced on-line membership sales via its website to increase accessibility.
- Perth Zoo continued to provide free-of-charge carer /companion admission. Free day admission was provided to 2776 carers of people with a disability in 2014-15. This is an increase of 362 carers.
- All large performance events held by Perth Zoo include designated viewing areas to ensure ease of access and unobstructed viewing for patrons in wheelchairs.

- Perth Zoo's Discovery and Learning team continue to provide programs for groups with varying needs. In consultation with teachers and aides, experiences are designed to best suit the needs of participants. Two Zoo Camps which are overnight experiences were delivered to groups with disabilities. These were rated extremely successful.

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

- Perth Zoo was awarded Affiliate of the Year by Companion Card for outstanding services to people with disability, their families and carers.
- Upgraded the accessible toilet facilities at Rothschild's Function space.
- Access for 'Assistance Animals' was expanded to include Orang-utan boardwalk.
- The Cassowary Boardwalk, Zoo suspension bridge in the rainforest and a small access walkway in the rainforest have all been treated with a non-slip coating.
- The Zebra Car fleet was increased with the purchase of an additional two vehicles. These are equipped to carry wheelchairs.

- The Zoo maintained its fleet of electric scooters for visitors with mobility impairment. Two more scooters were purchased during the year.
- Maintained the fleet of ten wheelchairs. Walking canes are also available for use if required.
- Affordable Zebra Car tours for elderly, frail visitors or parents with small children continued to be provided.
- Consideration of access/inclusion issues including non-mobility disability is a formal part of Perth Zoo's project management framework and must be included in capital works projects. The DAIP checklist was applied to the following projects:
 - Onsite toilet upgrades
 - Integrated Water Mains project
- The requirement to demonstrate an 'awareness of and commitment to compliance to the principles of the Disability Act' is included in all tender documentation for Zoo projects.
- The Zoo provides a free accessibility map catering for a range of disabilities. The map identifies audiovisual, tactile/interactive, olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, steep hills and ACROD parking.

Other Legal Requirements

Disability Access and Inclusion Plan Outcomes continued

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

- Access to information about Perth Zoo services is available in person, telephone, publications, internet/website and email.
- A prominent link is included on the Zoo's website homepage leading to comprehensive accessibility information for website users on both the technical aspects of using the site and also general information about accessible aspects of a visit to Perth Zoo.
- Plain English is used in all public documentation published by Perth Zoo.
- Services offered online and on the Zoo's 24-hour recorded telephone information line were maintained.
- The Zoo's website features increased audio, video and interactive components as well as being compliant for use by people who use text-readers or other technologies. It meets WCAG 2.0 Level A website accessibility requirements.

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

- The requirement to demonstrate an 'awareness of and commitment to

compliance to the principles of the Disability Act' is included in all tender documentation for Zoo projects.

- The Zoo provides a free accessibility map catering for a range of disabilities. The map identifies audiovisual, tactile/interactive, olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, steep hills and ACROD parking.
- On-the-ground Docents and trained staff provide special tours and mobility assistance to people with special needs. Along with a number of individuals the groups that visited in 2014-15 included the WA Deaf Society, Starlight foundation, Camp Quality, Centrecare and Fairholme.

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

- Perth Zoo offers a range of complaint mechanisms available to all visitors and the wider community. These include in-person, by telephone, email, internet, social media and comment cards.

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

- Market research was conducted with awareness of DAIP outcomes. Random collection protocols statistically ensured

inclusion of those with a disability but was delivered to ensure it was unbiased towards or against those with a disability.

- People with disabilities had equal opportunity to participate in the onsite Biodiversity Survey facilitated by Docents.
- #### Outcome 7: People with a disability have the same opportunities as other people to obtain and maintain employment with a public sector.
- Perth Zoo includes a statement in all advertised positions that it is an equal opportunity employer. This statement encourages people from a diverse background including those with a disability to apply for positions.
 - Work experience opportunities are available at Perth Zoo and provide an opportunity to work for up to two weeks in either the administration or operational areas.
 - Flexible working hours are available to staff. This includes working part time or flexible start and finish times.
 - Perth Zoo job description forms detail the duties and skills required for a job enabling applicants to determine their suitability for the role.
 - Regular personal development planning is undertaken with all staff. This process encourages staff to undertake development courses.

Other Legal Requirements

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994

Section 31 (1)

Public Sector Standards: One (1) breach of standard claim was lodged in 2014-15. This was under the Employment Standard. The matter was not resolved as at the end of the reporting period and had been referred by the Agency to the Public Sector Commission, per PSC guidelines.

WA Code of Ethics: No claims were lodged in 2014-15.

Perth Zoo Code of Conduct: Two (2) suspected breaches of conduct were reported during the year. Following investigation, the claims was deemed to be upheld and appropriate action taken, however this was subsequently overturned on appeal.

Measures are in place to ensure all Zoo staff are familiar with the Code of Ethics and the Zoo's Code of Conduct. A review of Perth Zoo's Code of Conduct was undertaken during 2014-15. Training in Accountable and Ethical Decision Making (AEDM) remained a priority for the organisation with 178 participants (full-time, part-time and casual) completing training during the year to 30 June 2015.

Information on Public Sector Standards, the Public Sector Code of Ethics and the Zoo's Code of Conduct is available on the Zoo's intranet and is an integrated part of Induction training for all new staff. This is further reflected in job description and managers and supervisors are provided with information about their role in upholding the standards, the Code of Ethics and the Code of Conduct. Yearly staff performance appraisals also include an area for assessment against the Code of Conduct.

The Zoo's Workforce Development Plan also prioritises this area for ongoing attention in 2015-16.

Other Legal Requirements

Record Keeping Plan

Perth Zoo sees good record keeping as a key part of good government. Perth Zoo has in place a record keeping plan approved by the State Records Office in September 2010. The Plan outlines a record keeping program for the agency and describes which records are to be created and how those records are to be kept. An updated record keeping plan is due for submission to the State Records Office by September 2015.

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.

Building on last financial year's achievement to upgrade its electronic record keeping management system the Zoo has been implementing a series of complementary projects. These include additional training in the keeping of electronic records and improvement of governance around record keeping. Monthly statistics are generated to evaluate progress towards established goals for record keeping.

2. The organisation conducts a record keeping training program

Perth Zoo continues to deliver ongoing training and support for record keeping. In-house training is delivered regularly to complement projects and technology. An annual calendar of training also provides regular opportunities for staff to undertake refresher courses. Newly developed training material and recordkeeping resources have been added to the Zoo's intranet. During training sessions the roles and responsibilities of staff in regards to their recordkeeping obligations is reinforced.

3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.

Formal feedback received from training sessions is used to enhance future training programs. This has resulted in changes to the content of sessions. Resources such as manuals and user guides are provided as part of the training and are reviewed and updated regularly.

4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

All staff identified as having record keeping responsibilities at Perth Zoo are required to undertake a mandatory induction. This induction provides the foundation for compliance to the State Records Act 2000.

Government Policy Requirements

Occupational Safety, Health and Injury Management

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

Activities at the Zoo are required to conform to relevant State and Federal legislation and Australian Standards. The Zoo provides staff with guidance and training in safe work practices. Staff are required to comply with the Zoo's occupational safety and health (OSH) policies, procedures and guidelines, and to conduct themselves in a safe manner, not placing themselves or others at risk. To ensure this, OSH is covered in all staff induction training, which includes contractors who may be working on site.

Health and safety is the responsibility of each individual staff member. Those who supervise and have direct responsibility for staff or contractors are required to raise awareness of health and safety and ensure relevant requirements are clear and understood.

All staff members and contractors working on the Zoo premises are required to conduct activities in a manner that ensures the safety, health and welfare of themselves and others.

Perth Zoo is committed to ensuring that all staff are fully aware of the need to be safety aware within a Zoo environment. This is promoted on a regular basis by senior management, through regular drills and through the Zoo's Standard Operating Procedures. These procedures, developed across the Zoo, provide staff with written instructions to ensure the safe use of equipment and ensure staff safety when working with animals.

Perth Zoo consults with staff on OSH issues and as its peak forum supports an active OSH Committee, enabling staff to contribute to decisions that may affect their health, safety and welfare at work. As part of Corporate Executive's commitment to OSH, the Director of Corporate Development sits on the OSH Committee and provides updates to the Zoo Corporate Executive following each bi-monthly OSH meeting.

Formal mechanisms for consulting with staff on OSH matters include:

- regular team meetings with OSH as a standing item on meeting agendas
- OSH representation on all capital works projects
- online hazard reporting system
- bi-monthly OSH Committee meetings
- access to trained, elected OSH representatives
- rotating monthly OSH inspections across all areas of the Perth Zoo site
- procedures for Provisional Improvement Notices
- open access to procedures on the Zoo intranet
- staff briefings
- partnering arrangements with external providers to support proactive OSH initiatives

Perth Zoo complies with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* through an injury management approach that combines expert assistance from external providers and return to work plans with the support of supervisors and human resource staff at the Zoo.

Government Policy Requirements

Occupational Safety, Health and Injury Management continued

As part of this approach, the Zoo:

- promotes the expectation that it is normal practice to return to work as soon as practicable if necessary with appropriately modified duties;
- encourages early intervention in injury management; and
- ensures there is early and accurate medical assessment and management of each case of injury, work related or not.

An assessment of the Zoo's Occupational Safety and Health Management system was completed in 2010-11 by external auditors (IFAP) using the Worksafe Plan framework, compliant with the Australian Standard AS4801:2000. The agreed actions resulting from the assessment have been completed including the implementation in 2011-12 of an on-line Occupational Safety and Health intranet portal. This portal links the Zoo's entire safety management system in one place for ease of navigation and understanding.

The number of workers' compensation claims lodged during the year increased from 15 in 2012-13 to 19 in 2014-15. Of these, nine claims involved time off work and two claims resulted in significant lost time.

The Zoo's performance in 2014-15 against targets set out in the Public Sector Commissioner's Circular 2012-05, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector are shown in the table below.

Measure	Actual Results		Results against Target	
	2012-13	2014-15	Target	Comment on result
Number of fatalities	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	6.09%	4.21%	Zero (0) or 10% reduction on previous 3 years	Achieved
Lost time injury and/or disease severity rate	0	14.3%	Zero (0) or 10% improvement on previous 3 years	Increase in significant injuries recorded. Will be reviewed for 2015-16 for appropriate improvement opportunities.
Percentage of injured workers returned to work: (i) within 13 weeks (ii) within 26 weeks	100% 100%	57.14% 71.42%	Actual percentage result to be stated Greater than or equal to 80%	2014-15 figures lower due to longer than expected recovery of 3 staff with injuries. This will be reviewed in 2015-16 for improvement opportunities
Percentage of managers trained in occupational safety, health and injury management responsibilities	76%	60%	Greater than or equal to 80%	Manager OSH training deferred to 2015-16 due to scheduling and provider availability issues.

Government Policy Requirements

Occupational Safety, Health and Injury Management continued

Perth Zoo's commitment to occupational safety and health, and injury management is further demonstrated in its Workforce Development Plan 2012-15 and promotion of healthy living.

Occupational safety and health initiatives in 2014-15:

- Provided regular reports to the OSH Committee on hazards and incidents reported by staff on the on-line system.
- Continued use and development of the Chemwatch system to improve access to compliant Material Safety Data Sheets. Training provided to system administrators and users.
- Linked to the Archibus work order system to Perth Zoo OSH site inspections to ensure better alignment and maximise reporting.
- Trained new safety representatives for the OSH Committee and identified further training and development opportunities for committee members.
- Undertook a review of the inspection process and implemented a new OSH inspection regime.
- Continued to provide support to employees through the Employee Assistance Program (EAP) providing confidential counselling services and resources. 47 sessions were delivered to staff by our service provider.
- Provided targeted training including first aid training, back care, suicide prevention and mental health awareness for managers, injury management, and fire extinguisher training.
- Undertook the yearly Business Continuity Plan scenario with senior managers and Corporate Executive to review the effectiveness of the disaster recovery plan.
- Provided an Annual Flu vaccination program.
- Made available on-site massage sessions for staff to access at their own cost, as well as other preventative health care initiatives such as healthy eating information sessions, and ergonomic assessments.

