

2016

Annual Report

ZOOLOGICAL PARKS AUTHORITY



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

Our purpose is to inspire and act for wildlife conservation

With a record breaking 695,091 visitors in 2015-16, Perth Zoo is 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 projects, 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 1,530 animals representing 163 different species. This includes 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 the Western Australian Department of Parks and Wildlife, in breeding native Western Australian animals for release into the wild. In the 2015-16 financial year, a total of 301 animals bred or reared at 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 threatened native species recovery programs to 3,641 individuals.

Perth Zoo is part of a global network of zoos and aquariums and a member of the [World Association of Zoos and Aquariums](#) and [Aquariums and the Zoo and Aquarium Association Australasia](#). Animal breeding and animal transfers are managed through these networks.



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In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2015-16 – 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 2015-16

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Front cover - Credit: Matthew Poon, The Sunday Times.

Statement of Compliance

For the Year Ended 30 June 2016

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 2016.

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

Brian Easton

Chair
30 August 2016

Susan Harrington

Deputy Chair
30 August 2016

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Executive Summary Chairman's Report



Mr Brian Easton, Chairman.

This year I was thrilled to see the return of a dinosaur exhibition to Perth Zoo, after more than 18 years. The exhibition, *Zoorassic Park*, has been a resounding success, resulting in the highest ever annual visitation and the communication of strong visitor messages telling the narrative of extinction and the importance of species conservation.

The animated, moving models, some up to 18 metres long, were successfully integrated into the Zoo landscape. Supporting all Zoo events is a team of dedicated staff and I commend all those involved in planning, marketing and delivering this successful dinosaur experience to Zoo visitors. This includes a wide cross-section of staff in grounds management, horticulture, events, communication and education. Thanks must also go to the Zoo Docent Association for their members' invaluable support.

Other events during the year also broke past attendance records. The annual Teddy Bear's Picnic welcomed 6,515 patrons, making it the largest event ever held at Perth Zoo. A new family Halloween event and a special breakfast series also sold out.

During the year, the Zoo also opened 'Zoo HQ', which interprets the varied work of a 21st century zoo. Situated in a hundred year old refurbished bird aviary, through kids' activities, models and multimedia it tells stories of the Zoo's work in conservation, veterinary care, science and animal welfare.

The Zoo's focus on saving wildlife locally and abroad continued. The Zoo supported 46 species management programs with 13 administered by Zoo staff, including regional programs for African Painted Dog, Ring-tailed Lemur, Quokka and the critically endangered White-cheeked Gibbon.

Zoo communication of its conservation breeding was extremely effective with the announcement of the birth of an endangered Goodfellow's Tree Kangaroo. The first to be born at the Zoo in 36 years, news spread across the world as far as Europe, Russia, the USA and into Asia. This birth added new genetics to the World Zoo Association Global Species Management Program.

Perth Zoo also celebrated native species breeding successes with breeding targets for the Western Swamp Tortoise and

Executive Summary

Chairman's Report continued

Numbat exceeded in 2015-16. During the year the 1000th Dibbler was bred, a significant achievement since this species was thought to be extinct until the early 1960s. The Zoo has now released more than 800 Dibblers into the wild.

On behalf of the board I would like to congratulate Zoo management, staff, Docents and supporters for an excellent year and the considerable achievements of 2015-16. I also particularly commend the Zoo's Chief Executive Officer, Susan Hunt PSM for her appointment as President of the World Zoo and Aquarium Association in October 2015 for a two year period. This further highlights Perth Zoo and Western Australia as leading in zoological management and practice.

Finally, for the support and encouragement that I have received from my committed and diligent Board Members, and Susan and her executive team, I say thank you.

Brian Easton
Chairperson



The 1000th Dibbler was bred this year.




Breeding targets for native species were exceeded.

Executive Summary Highlights


INCREASED REVENUE

11%
increase
on the previous year




GENERATED

\$9.54
million
revenue from admissions



TREATED

287
injured and sick
wild Black Cockatoo



REACHED A RECORD

20,971
members




ACHIEVED RECORD
ATTENDANCE LEVELS
WELCOMING

695,091
visitors



The Zoo's veterinary team
undertook an average of

17
clinical cases
per day



RAISED

\$325,592
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 2015-16 Perth Zoo:

- Achieved record attendance levels welcoming 695,091 visitors. The Zoo generated \$9.54 million in revenue from attendance, an increase of 12% over the previous year;
- Maintained extremely high satisfaction levels with Zoo staff receiving a 99% visitor satisfaction levels and Docents receiving a 100% score;
- Ranked as the number one paid attraction for people considering a day out in Perth (following the free attractions of Kings Park and Fremantle);
- Hosted *Zoorassic Park* dinosaur exhibition from March to the end of the financial year, with 19 dinosaur models placed around the Zoo. This was enjoyed by 251,700 visitors in 2015-16;
- Produced 10,897 editorial media mentions about Perth Zoo, representing the equivalent media advertising space rate value of \$18,728,170;
- Reached a record 20,971 members and increased revenue by 11% on the previous year, through improvements to online purchase and renewal processes creating efficiencies for staff and visitors;
- Grew the number of corporate partnerships and increased stakeholder engagement among corporate and community supporters;
- Provided discovery and learning programs to 59,449 participants, including new school holiday performances on-site and off-site, resulting in a growth in revenue of 12% over the previous year;
- Opened the new interpretive hub, Zoo HQ, giving visitors an appreciation of the role and activities of a modern zoo.



Zoo HQ opened providing a behind the scenes look at the Zoo.



Dinosaur Keepers brought Zoorassic Park to life.

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 2015-16 Perth Zoo:

- Bred 42 Dibblers, 47 Western Swamp Tortoises and 19 Numbats for the Zoo's breed-for-release program for threatened native species, for Western Australian Government species recovery programs;
- Released 113 critically endangered White-bellied Frogs and 113 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 42 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 33.33 research communications per year over the last three years;
- Our veterinary department delivered veterinary education programs in partnership with Murdoch University treated injured and confiscated wildlife and implemented ongoing health care for the Zoo's animals. Throughout the year, the Zoo's veterinary team undertook an average of 17 clinical cases per day;
- Raised \$325,592 through the Zoo's community fundraising program, Wildlife Conservation Action, to support threatened species in the wild. A total of \$343,227 raised previously was allocated to wildlife conservation projects in 2015-16;
- Assessed and treated 287 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 and is up from 229 and 226 in the previous two years.



Hundreds of rare frogs were released into the wild. Credit: Alex Cearns Houndstooth Studio.



287 wild black cockatoos were treated.

Executive Summary

Financial Overview

In 2015-16 Perth Zoo:

- Achieved highest annual attendance on record of 695,091, an 8.2% increase from the attendance level of 642,352 achieved in the previous year and a 4.5% increase over the previous record of 665,242 achieved in 2012-13;
- Generated \$9.54 million revenue from admissions, a 12% increase over the previous year;
- Increased Friends of Perth Zoo membership revenue by 11% from last year to \$1,365,439;
- Reached over 20,000 members for the first time, with nearly 21,000 members at 30 June 2016;
- Achieved a 13% increase in catering dividends from the café and functions over the previous year to \$544,998;
- Achieved a 20% increase in revenue from close encounter experiences to \$164,464;
- Achieved an 80% increase in revenue from wagon hire over the previous year to \$119,240 following implementation of a revised business model for this product;

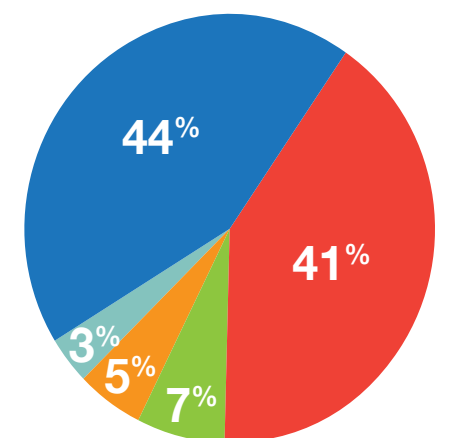
- Recorded a 4% increase in the shop net profit to \$319,490;
- Despite the record visitor numbers, experienced declines in some areas of commercial revenue including car parking, carousel rides and vending commission.

Revenue

The Zoological Parks Authority receives State Government revenue 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 research and exhibit development. Total revenue of over \$26.7 million was received in 2015-16. This included \$11.6 million (or 44% of total revenue) in Government appropriations.

A total of 695,091 people visited Perth Zoo during the year, contributing gate revenue of \$9.54 million, an increase of 12% in admissions revenue over the previous year. The number of visitors was 8.2% higher than last year's figure of 642,352.

An admission price increase of \$2.00 for adults and \$1.00 for children from 1 July 2015 contributed to the admission yield per visitor increasing by 3.5% over the previous year to \$13.73. Revenue from membership sales increased by 11% over the previous year to \$1,365,439. The combined total of admissions and membership revenue increased by 12%, or over \$1.1 million from the previous year to total \$10.9 million.



- Government Appropriations
- Admissions & Memberships
- Commercial Activities
- Retail Shop Sales
- Grants, Sponsorships & Fundraising

Executive Summary

Financial Overview



Close encounter experience, Bushbuddies.

Revenue generation was assisted by the popularity of the display of dinosaurs at the Zoo from March until the end of the financial year. This special attraction was available as part of the normal admission price.

Revenue from close encounter experiences continued to grow with a 20% increase in revenue over the previous year to \$164,465, demonstrating the popularity of these experiences with visitors. Revenue from the hire of wagons increased by 80% over the previous year to \$119,240 following the implementation of a new business model and supported by the high admission

numbers. Catering dividends from the café and functions increased by 13% over the previous year. This included an increase of 10% from the café and an increase of 20% in the catering dividend from functions over the previous year.

Retail shop sales increased by 1% and net profit increased by 4% over the previous year to \$319,490. This result was lower than expected given the record visitor numbers. While some areas of commercial revenue increased over the previous year, there were small declines in other areas including car parking, carousel rides and vending commission. Management is reviewing the contributing factors to the lower than expected results in these areas of commercial revenue.

Grants, sponsorships, bequests and fundraising generated over \$900,000 in 2015-16. This figure includes bequests of \$100,257 and almost \$285,000 from fundraising and cash donations. The level of corporate sponsorship revenue reduced by 15% during the period to \$495,954 and there was also a 69% reduction in grant revenue over the previous year. Economic

conditions continue to impact the level of corporate support. Some of the grants and sponsorships received in 2015-16 were restricted to specific purposes such as cross-promotional activities.

Perth Zoo's community fundraising campaign, Wildlife Conservation Action, raised \$325,592 in 2015-16. This included more than \$90,000 from the sale of the Zoo's conservation calendar, more than



A total of 695,091 people visited Perth Zoo during the year. Credit: Southern Gazette Community Newspaper Group.

Executive Summary

Financial Overview

\$85,000 in donations and more than \$27,000 from Elephant Art sales, with the balance from a range of fundraising activities. The funds will be distributed in 2016-17 to projects supporting the conservation of threatened species in the wild. Over \$340,000 previously raised was allocated to wildlife conservation projects in 2015-16.

State Government funding provided 44% of the Zoo's revenue base in 2015-16.

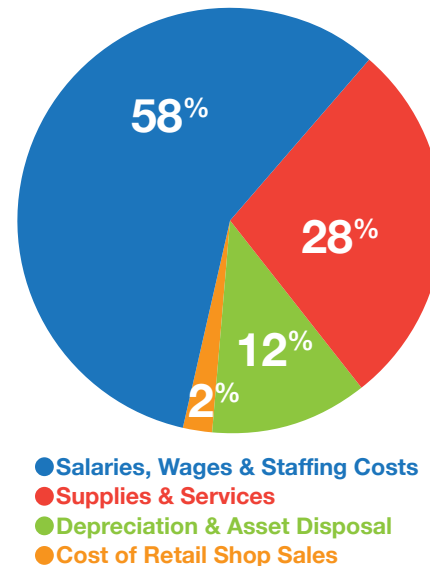
This Government support enables visitor admission prices to remain relatively low in comparison with other zoos around Australia and with other competing attractions. This assists the Zoo to be accessible to the community and to deliver its services of 'Community Engagement and Awareness in Conservation' and 'Wildlife Management, Medicine and Research'.

Expenditure

Total operating expenditure for 2015-16 was \$26 million, representing a 9.2% increase over the previous year. Salaries, wages and staffing costs increased by 3% and accounted for 58% (\$15.1 million) of total 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. The increases were higher than expected due to redundancy payments during the period.

Total expenditure was 3.7% above the original target and this was due to costs associated with generating and servicing increased income particularly admissions, memberships and commercial revenue streams. Apart from employment costs, the major cost increases in 2015-16 related



to staging the special dinosaur exhibition, planned increases to preventative maintenance programs and an upgrade of two-way radio equipment.

Depreciation and asset write-offs made up 12% of expenses, reflecting the fact that the majority of the Zoo's assets are high value, non-current, depreciable assets. Maintenance and operating costs represent 15% of expenses. These included preventative maintenance programs, energy management initiatives, water management strategies, restorative works, tree pruning, cleaning and waste disposal.

Administration, including grants provided to conservation projects, professional advisory/support services, property insurance and information technology accounted for 9% of expenditure. The animal operating expenses, including animal food, dietary supplements, veterinary supplies and animal transportation represented 2% of total expenses. The costs of retail shop sales accounted for 2% of total expenses as did advertising and promotion expenditure. The increases in maintenance and operating costs along with administration

Executive Summary

Financial Overview

are linked to planned increases in preventative maintenance programs, business improvement initiatives and costs linked to generating increased revenue.

Assets and Liabilities

Total assets at the end of the period were \$67.6 million including \$10 million in cash resources held for future capital works and other expenditure commitments. Cash also includes sponsorships, bequests and fundraising that will be spent on future capital developments and wildlife conservation initiatives.

Receivables at the end of year were \$832,081 of which \$525,047 is GST claimable from the tax office. Retail shop inventory decreased by 8% from the previous year to \$143,258. Fixed asset acquisitions in 2015-16 were \$9.6 million of which over \$7 million related to the water infrastructure project. Other major additions included a new public address system, new interpretive hub “Zoo HQ” on the main lawn, refurbished aviaries as a new Amazonia

exhibit, office accommodation upgrades, replacement fencing along with various smaller exhibit and infrastructure upgrades. The 2015-16 capital expenditure includes planning which took place for future exhibit upgrades. There were also purchases of computer equipment, replacement of some electric vehicles and general plant and equipment. The annual revaluation of building assets of over \$0.4 million also contributed to the increased value of the Authority’s fixed assets.

Total liabilities at the end of the reporting period were \$4.4 million. Liabilities include \$2.6 million in provisions relating to annual and long service leave. Liabilities also include unearned income of \$1.3 million, a rise due to an increase in membership numbers along with continued growth in online pre-purchased admission ticket sales. Payables of \$0.5 million reduced from \$1.1 million in the previous year. This was due to lower amounts owing to suppliers for major capital works projects and a reduced level of accrued salaries.



Aviaries were transformed into an Amazonia exhibit. Credit: Alex Cearns Houndstooth Studio.

Operational Structure

Responsible Minister:

Hon Albert Jacob MLA Minister for Environment.

Governing Body:

Zoological Parks Authority. The day-to-day operations is delegated by the Authority to the Chief Executive Officer of Perth Zoo.

Enabling Legislation:

Zoological Parks Authority Act 2001.

Our vision is a world where diversity of species and habitats is secure
Our purpose is to inspire and act for wildlife conservation

We are committed to:

Excellent Animal Care:

world leading standards for animals in our care

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

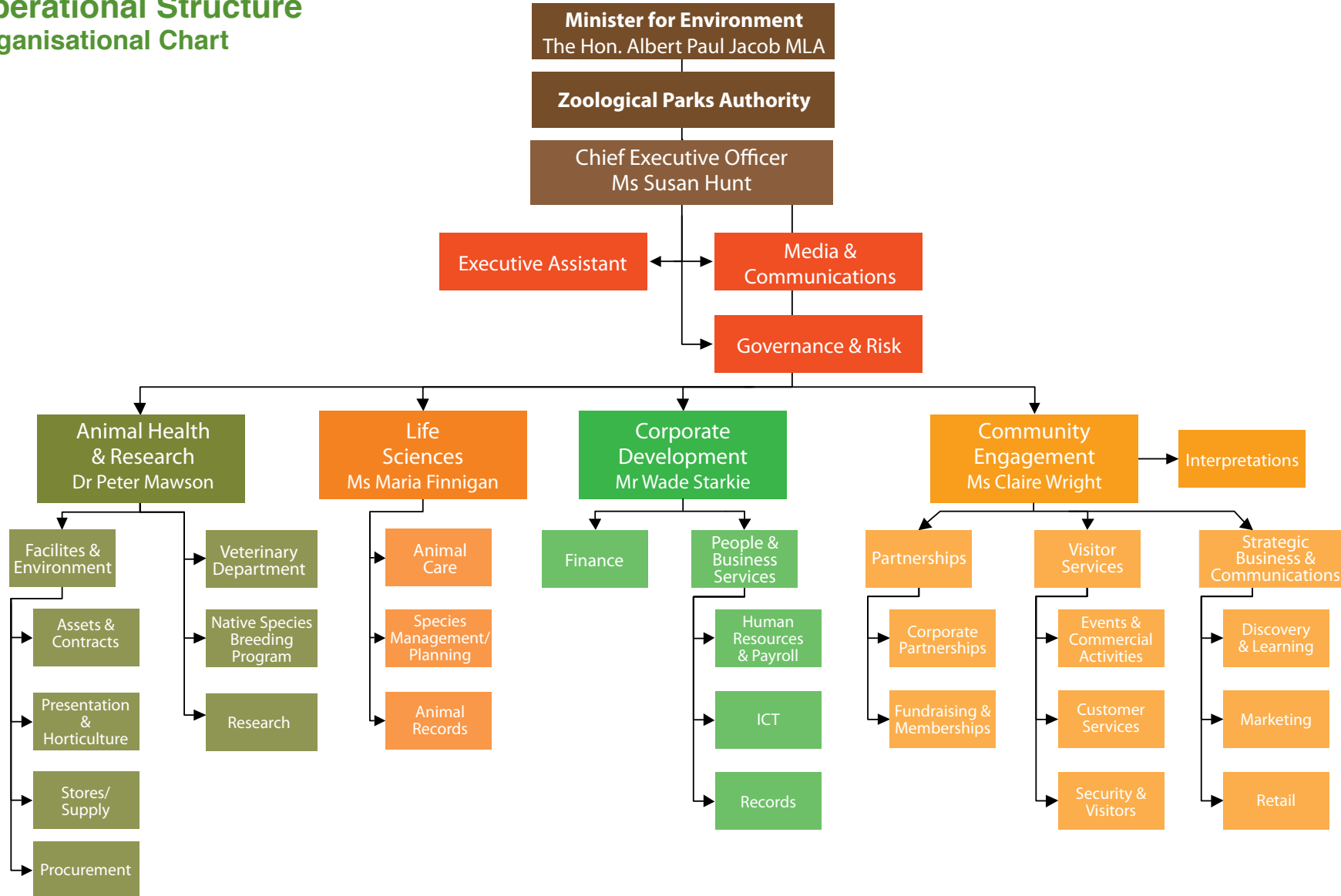
Our strategies are the key to being a world class zoo:

- 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 is committed to native species breeding programs.

Operational Structure Organisational Chart



Operational Structure

Agency Structure

Perth Zoo’s objectives and outcomes are delivered through four areas: Life Sciences, Animal Health and Research, Community Engagement, and Corporate Services. Following a restructure during the reporting period, these areas are currently managed by the Chief Executive Officer and three directors. The work of these areas is detailed in the Agency Performance Chapter – Report on Operations.

Directors report to the Chief Executive Officer who is responsible for the day-to-day operations of the Zoo as prescribed in s.24(3) of the *Zoological Parks Authority Act 2001*. Sectional managers and curators make up the third level of management.

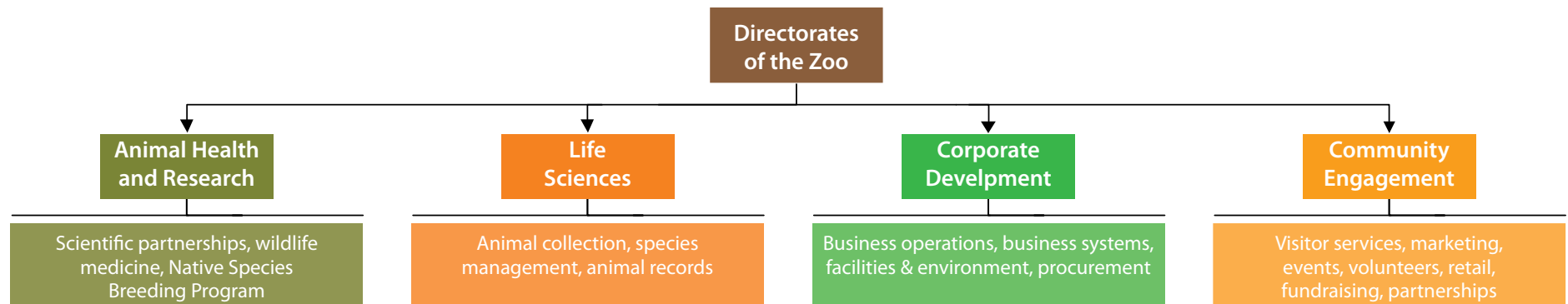
The Corporate Executive, comprising the Chief Executive Officer and the directors, meets fortnightly to consider matters relating to corporate governance of the Zoo, including financial and human resource management, risk management, capital works, environmental management and other key issues.

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 Access Inclusion Planning Committee and the Executive Risk Management Committee.

Special project groups are established as required to coordinate and oversee specific animal breeding programs or capital works projects.

A full staff day meeting is convened monthly.



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 seven times in 2015-16. 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
AO Chairperson (6 out of 7)
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. In the 2016 Australia Day honours list, Mr. Easton was made an Officer of the Order of Australia for his distinguished service to conservation and the environment, public administration and aged care.



Ms Susan Harrington
Deputy Chair (7 out of 7)

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
(7 out of 7)

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

Operational Structure

Zoological Parks Authority Board continued

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
(6 out of 7)

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
(5 out of 7)

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.



Mr. Alex Lamond
(5 out of 7)

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 re-appointed to the Zoological Parks Authority Board on 7 September 2015, for a three-year term.



Ms. Nicole McAlinden
(6 out of 7)

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

Operational Structure

Zoological Parks Authority Board continued

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.



Mr. Ian Cowie PSM
(4 out of 4)

Mr. Cowie is currently the CEO at the City of Gosnells; one of Western Australia's largest local governments. He has held this position for the past seven years.

Prior to joining local government in 2006, Mr Cowie worked as a State Public Servant for 18 years in a variety of positions in regional development, housing and local government. Mr. Cowie has an Honours degree in Geography from the University of Western Australia and a Master of Science degree in Economics from the London School of Economics and Political Science. In 2013, Mr. Cowie was announced Leader

of the Year in Local Government by IPAA WA; and in 2014, he was awarded the Public Service Medal in the Queen's Birthday Honours for Service to the City of Gosnells. Mr. Cowie was appointed to the Zoological Parks Authority Board on 30 October 2015, for a three year term.

Mr. Wayne Bradshaw
(3 out of 4)

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. Mr Bradshaw's term concluded on 31 October 2015.

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 2015–16 financial year**^
Chair	Mr Brian Easton	Annual (paid quarterly)	12 months	\$17,431.31 [^]
Deputy Chair	Ms Sue Harrington	Per meeting	12 months	\$4,673.05 [^]
Member	Prof John Edwards	Per meeting	12 months	\$2,107.88
Member	Mr John Knowles	NIL	12 months	\$0.00 [^]
Member	Ms Nicole Moody	Per meeting	12 months	\$1,807.44
Member	Mr Alex Lamond	Per meeting	12 months	\$2,410.38 [^]
Member	Mr Wayne Bradshaw	Per meeting	4 months	\$1,062.30 [^]
Member	Ms Nicole McAlinden	Per meeting	12 months	\$1,807.44
Member	Mr Ian Cowie	NIL	8 months	\$0.00 [^]
			Total:	\$31,299.79

* 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 2015-16 financial/reporting year (i.e. 12 months, 3 months).

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

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 formal committees of the Board, their role and membership (as at 30 June 2016) 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 2015–16 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	4 months	See above^
Member	Ms Susan Hunt Chief Executive Officer	NIL	12 months	\$0.00^
Member	Mr Wade Starkie Director Corporate Development	NIL	8 months	\$0.00^
Member	Ms Melanie Price Chief Finance Officer	NIL	12 months	\$0.00^
Member	Mr Jonathan Warrington Financial Accountant	NIL	12 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 2015-16 financial/reporting year (i.e. 12 months, 3 months).

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

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 2015–16 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	4 months	See above^
Member	Ms Susan Hunt Chief Executive Officer	NIL	12 months	\$0.00^
Member	Mr Wade Starkie Director Corporate Development	NIL	8 months	\$0.00^
Member	Ms Melanie Price Chief Finance Officer	NIL	12 months	\$0.00^
Member	Mr Jonathan Warrington Financial Accountant	NIL	12 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 2015-16 financial/reporting year (i.e. 12 months, 3 months).

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

Operational Structure

Formal Committees of the Board continued

Perth Zoo is bound by the conditions set out in a licence issued pursuant to the Western Australian Animal Welfare Regulations 2003. These state that as a scientific establishment, 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 research institutions must have an Animal Ethics Committee (AEC) to ensure that all animal care and use of animals that occurs within the Zoo are 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. The AEC oversees all research and during the 2015-16 reporting period, the AEC met four times and all meetings were quorate. The AEC considered eight new research proposals and one updated, ongoing proposal. All projects involved native or exotic species and related to conservation, husbandry or welfare.

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 *Australian Code for the Care and Use of Animals for Scientific Purposes 8th edition (the Code)*.

Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2015–16 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	2 members	NIL	11 members for 5 months 1 member for 7 months	\$0.00

Operational Structure

Formal Committees of the Board continued

Animal Ethics Committee continued

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 *Australian Code for the Care and Use of Animals for Scientific Purposes 8th edition (the Code)*.

Position	Name	Type of remuneration*	Period of** membership	Gross/actual remuneration 2015–16 financial year*^
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 / Ms Rebecca Thomasson Senior Technical Officer Zoology	NIL	16 months each	\$0.00
Member – Category C#	2 members	Per meeting	12 months	\$1,840.00
Member – Category D#	2 members	NIL	12 months	\$0.00
			Total:	\$1,840.00 (excluding ^)

* If applicable, includes 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 2015-16 financial/reporting year (i.e. 12 months, 3 months).

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

The required membership categories are set out in the Code. Category C and D Members not identified by name for privacy reasons.

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 2015–16 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 Dr Julian Partridge	NIL	5 months 7 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	12 months	\$0.00
			Total:	\$0.00 (excluding ^)

* If applicable, includes 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 2015-16 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

Ms Susan Hunt PSM, BA (Hons), MA (Arts)

Chief Executive Officer Susan Hunt has been the Chief Executive Officer since 2004, after joining the Zoo in May 2000, as Director of Business Operations. Ms Hunt has a background in policy and planning and has worked in social science research, writing and lecturing. Ms Hunt was elected President of the Council of the World Association of Zoos and Aquariums in 2015, and sits on the board of the Zoo and Aquarium Association (Australasia). She 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, Ms Finnigan 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, Dr Mawson 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, Facilities and Environment, and procurement and capital works. 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

(to February 2016)

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. Mr Starkie has extensive experience in corporate systems and system improvement. His responsibilities at Perth Zoo included finance, capital project management, human resources, governance and risk management, business systems, facilities and environmental services, and procurement.

Ms 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. Ms Wright 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



Docents gave over 47,700 hours of service this year. Credit: Southern Gazette, Community Newspaper Group.

Perth Zoo Docent Association

The Perth Zoo Docent Association (PZDA) is an independent incorporated volunteer organisation operating under a charter to ‘contribute through expertise and outstanding customer service, to the achievement of the Zoo’s conservation mission ensuring visitors have an enjoyable outing’. In the last year in the Zoo’s annual market research Docents achieved a 100% visitor satisfaction rating.

Established in 1982, the Association has operated continuously for 34 years.

There were 400 members in 2015-16 including 295 active, five honorary, five life and 95 associate members.

During the reporting period, Perth Zoo Docents contributed more than 47,700 hours of service, with a combined average of 3,981 hours per month.

The PZDA contributed \$53,000 toward the costs of the new Zoo HQ exhibit, which tells the story of the work behind the scenes at Perth Zoo.

Docent duties and activities included conducting daily guided tours; corporate tours; providing touch-tables for visitor engagement; staffing the Zoo information centre and Zoo HQ; fundraising; providing off-site presentations to community groups; performing animal watches; creating animal enrichment items; assisting with events, functions and education programs; snake handling for corporate events and conducting the crocodile visitor-education talk. Docents also delivered 2,354 Zebra Car tours to visitors and special-needs groups.

In addition to maintaining rostered daily duties during this reporting period, the PZDA supported the Zoo Dinosaurs exhibition by providing extra tours, facilitating activities in the Playleozone interactive learning space, and as ‘Dino Docents’.

Operational Structure

Key Legislation

Legislation and Regulations Administered by the Authority

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

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 also 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. This is primarily for animal fodder production.

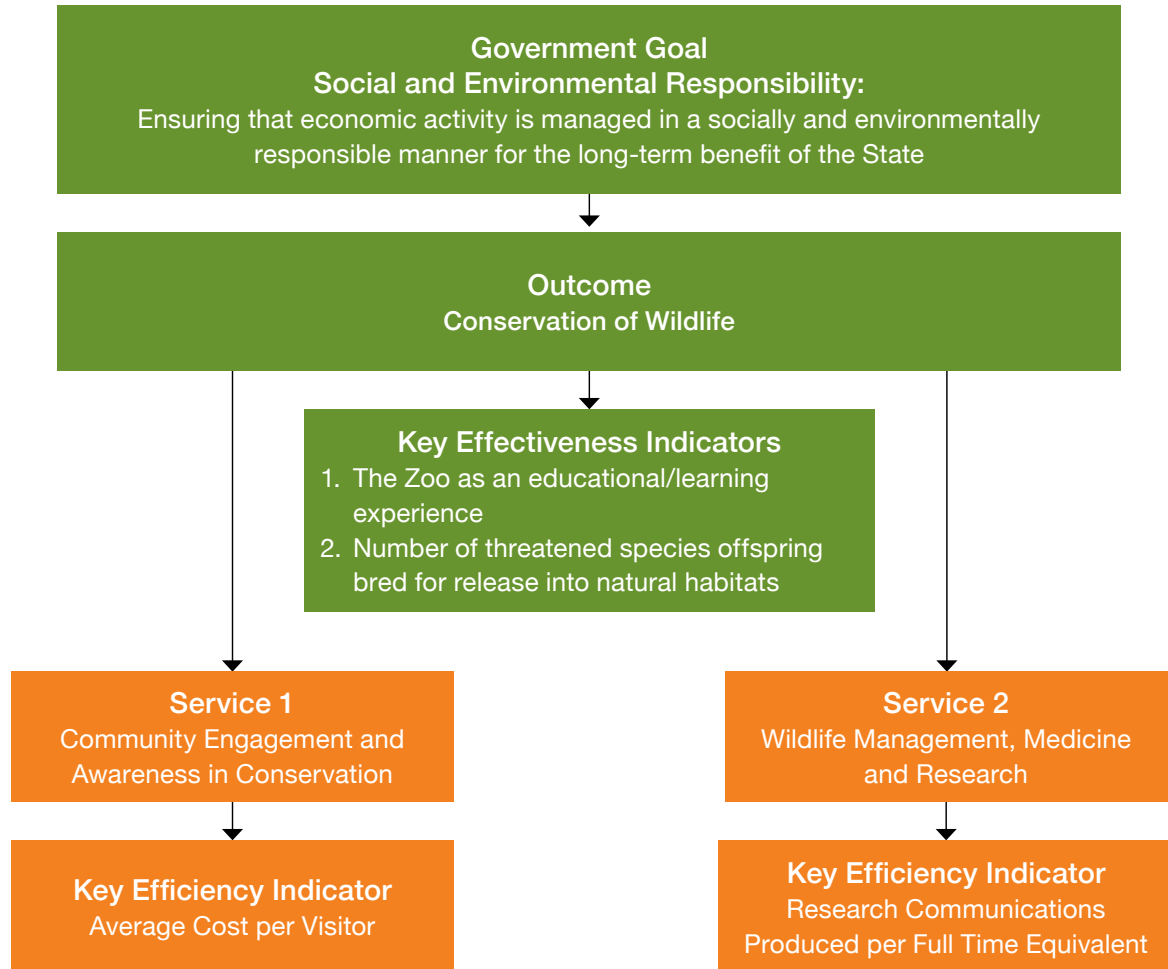
Performance Management Framework Outcome Based Management Framework

Changes to Outcome Based Management Framework

The Authority’s outcome based management structure is reviewed annually and there were no changes made in 2015-16.

Relationship to Government Goals

This 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 indicators measure the extent of impact of the delivery of services. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.



Performance Management Framework

Outcome Based Management Framework continued



We collaborate with WA Parks and Wildlife to save species.

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 breeding native animals for release into protected areas in the wild. The Zoo also worked collaboratively on research based husbandry and reproductive initiatives with the Department of Parks and Wildlife for priority local threatened species including the Western Ground Parrot and Geocrinia frog species. These research based specialist projects were funded by the Zoo and with facilities located within the Zoo grounds. During the period the Australian Government provided special funding for surveillance cameras to assist with observation for Western Ground Parrots.

In 2015-16, the Zoo's veterinary department continued its work in conservation medicine, collaborating with the Department of Parks and Wildlife, Murdoch University and other organisations on the investigation of specific wildlife health issues. The rehabilitation

program for endangered wild black cockatoos continued with part-funding of the treatment funded by the Department of Parks and Wildlife. 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 the planned implementation of an Oiled Wildlife Response Plan in collaboration with Murdoch University, the Department of Parks and Wildlife and petroleum and gas industry stakeholders.

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 99 confiscated animals brought into the Zoo for assessment and treatment in 2015-16.

Chief Executive Report



Thanks to the combined efforts of staff, Docents, partners and supporters, the Zoo experienced a stellar 2015-16.

The Zoo achieved the highest visitation attendance in history, with 695,091 visitors, up 8.2% on the previous year. At the same time, visitor satisfaction continued to be very high with 99% of visitors extremely satisfied with staff service at the Zoo.

In May 2016, Perth Zoo hosted the Zoo and Aquarium Association conference for

the Australasian region. More than 120 delegates from 15 countries attended and visited our Zoo. We also hosted the Council of the World Association of Zoos and Aquaria which is based in Switzerland and the USA based Trustees of the International Species Information System.

Another highlight of the year included the continuation of our orangutan conservation program, with an eight year old Perth Zoo-born orangutan transferred to Sumatra in preparation for release to the wild as a part of our longstanding partnership with the Frankfurt Zoological Society and the Indonesian Government.

During the year our research targets were exceeded with 42 scientific communications produced, contributing new information on wildlife husbandry, nutrition and reproductive biology. We also established a partnership with the Taronga Training Institute, a registered training entity to enable students to undertake accredited animal husbandry courses at Perth Zoo.

In 2015-16 we made significant progress on the implementation of our largest ever

infrastructure project. The State Government funded project to upgrade and replace the Zoo's aged water management systems resulted in the laying of 1.8 kilometres of new pipes throughout the Zoo. This has been a successful project which has already helped save approximately 250,000L of water per day. I would like to thank the State Government for making it possible for the Zoo to become more sustainable for the future.

I would like to acknowledge the dedication of Zoo staff and Docents who are integral to Perth Zoo's achievements. I also acknowledge and thank the Zoo Chairman, Mr Brian Easton AO, the Zoo Board and the Minister for Environment, Albert Jacob MLA for the support provided to the Zoo throughout the year.

Chief Executive Officer

Outcomes, Services and Performance Information

Actual Results versus Budget Targets

The following information details 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 provided.

	Financial Targets		
	2015-16 Target (1) \$000's	2015-16 Actual \$000's	Variation (2) \$000's
Total cost of services	25,093	26,014	921 ^(a)
Net cost of services	10,133	10,940	807 ^(b)
Total equity	62,878	63,197	319 ^(c)
Net increase/(decrease) in cash held	813	(4,577)	(5,290) ^(d)
Approved salary expense level	12,857	13,391	534 ^(e)

- (1) As specified in the Budget Statements.
- (2) Further explanations are contained in Note 32 'Explanatory statement' to the financial statements.
 - (a) Payroll costs were higher than expected due to redundancy payments and the lead time involved with implementing the WA Government's workforce renewal policy initiatives. There were also increased service contractor, depreciation and maintenance costs. Staging the special dinosaur exhibition and other activities with offsetting revenue also increased costs.
 - (b) Due to the impact of the higher than expected cost of services during the period.
 - (c) Due to asset revaluation reserve increments for buildings being higher than expected.
 - (d) This is due to higher than expected asset investment during the period associated with the Authority's water infrastructure project. At the time of budget development the construction schedule had not been finalised.
 - (e) Payroll costs were impacted by redundancy payments during the period and the lead time for realising savings linked to implementing workforce renewal policy initiatives.

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 2016. 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	2015-16 Target ⁽¹⁾	2015-16 Actual	Variation ⁽²⁾
Agree	95%	97%	2%
Neither agree/disagree	4%	2%	(2%)
Disagree	1%	-	(1%)
Don't know	-	1%	1%

- (1) As specified in the Budget Statements.
 (2) For further explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.

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 through Recovery Teams.

	2015-16 Target ⁽¹⁾	2015-16 Actual	Variation ⁽²⁾
Western Swamp Tortoise	30	47	17 ^(a)
Numbat	12	19	7 ^(b)
Dibbler	50	42	(8) ^(c)

The above figures include 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.
- (a) Higher than usual number of eggs produced along with good hatching success.
 (b) Additional breeding age female Numbats introduced from the wild to the breeding colony at Perth Zoo.
 (c) The Recovery Team for this species requested the release of further breeding age females to the wild. The release is in preparation for the expected arrival of additional animals from another source population to Perth Zoo’s breeding colony.

Outcomes, Services and Performance Information

Service Information

Key Efficiency Indicators

Service 1: Community engagement and awareness in conservation

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

	2015-16 Target ⁽¹⁾	2015-16 Actual	Variation ⁽²⁾
Total visitors admitted to the Zoo	635,000	695,091	60,091 ^(a)
Average cost per visitor	\$35.16	\$33.47	(\$1.69) ^(b)

- (1) As specified in the Budget Statements.
- (2) For further explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.
- (a) A special Dinosaur exhibition from March 2016 resulted in record visitation. Growth in member numbers and favourable weather attracted new and repeat visitation.
- (b) The record visitation resulted in the lower than expected cost per visitor.

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.

	2015-16 Target ⁽¹⁾	2015-16 Actual	Variation ⁽²⁾
Number of research communications produced	28.33	33.33	5 ^(a)
Total FTEs to produce research communications	20.24	19.94	(0.30)
Research communications produced per FTE	1.40	1.67	0.27

- (1) As specified in the Budget Statements.
- (2) For further explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.
- (a) Perth Zoo staff were involved in producing 11 communications for the Zoological Aquarium Association of Australasia conference hosted by Perth Zoo in May 2016.

Directorate Reports

Life Sciences

Overview

The Life Sciences Directorate is responsible for the care of a diverse range of species. As at 30 June 2016, Perth Zoo was home to more than 1,530 animals representing 163 species. Management of animals through specific species management plans is undertaken in partnership with other zoos and wildlife agencies as part of regional and global species conservation efforts.

In 2015-16, animal births included twin Black and White Ruffed Lemurs, twin Emperor Tamarins, four Slender-tailed Meerkats, two Nepalese Red Panda, a Goodfellow's Tree Kangaroo, four Australian Little Penguins and one Southern Cassowary.

Animals were also transferred in and out of the Zoo as part of recommendations of local, regional and global species management programs. Significant moves and introductions during the year included six African Painted Dogs transferred to the United States and New Zealand. This enabled three new breeding males to be brought into Perth Zoo. Two female Northern Koala were received from Taronga Zoo, Sydney, to pair with an existing breeding male; and a male White-cheeked



The Critically Endangered Black and White Ruffed Lemur.

Gibbon arrived from Toledo Zoo in the United States of America to boost the genetics of the regional population. The Zoo also received 14 Radiated Tortoises from an illegal wildlife trade confiscation in Hong Kong. A highlight was the transfer of one of Perth Zoo's young Sumatran Orangutan to Sumatra in preparation for wild release during the year. In terms of local species, two critically endangered Western Ground Parrots arrived at the Zoo as part of attempts to breed the species; and three Bush-stone Curlews bred at the Zoo were released to a protected reserve in Whiteman Park, Western Australia.

Outcomes

Species Management

As of June 30 2016, animals at Perth Zoo included 46 species that are part of formal species management programs at global, regional or state levels. Thirteen of these programs are coordinated by Perth Zoo staff, including the regional programs for African Painted Dog, Ring-tailed Lemur, White-cheeked Gibbon, Western Swamp Tortoise, Dibbler and Quokka, and the state-level program for Western Australian Little Penguin. The regional phase-out management program for Macaques is also coordinated by Perth Zoo, and we further contribute to regional species management by hosting the Chimpanzee program, an Australian Species Management Program (ASMP) Committee member and a Co-Convenor of the Amphibian Taxon Advisory Group (TAG).

Perth Zoo contributes to species management programs in various ways, ranging from holding animals for educational purposes; holding post-reproductive animals to free up spaces at breeding institutions to breeding key priority species. Some of these include Goodfellow's Tree Kangaroo, Red Panda and Short-beaked Echidna.

Directorate Reports

Life Sciences continued



Perth Zoo continued its world leading orangutan release program.

Exotic Fauna

'Nyaru', an eight year old male Sumatran Orangutan became the third orangutan born at a zoo to be transferred for release into a protected rainforest at Bukit Tigapuluh in Indonesia. Since 2003 the orangutan release program run by the Frankfurt Zoological Society and the Indonesian Government has repatriated more than 160 ex-pet trade and orphaned orangutans. Perth Zoo has supported this program since 2005 and has had a formal partnership in place with Frankfurt Zoological Society for 10 years. This has been supported by funding to the program and protection of the habitat at Bukit Tigapuluh totalling over \$1.2 million in community fundraising.

Part of this funding has directly supported the construction and operations of the Open Orangutan Sanctuary, which is now used as the training centre for rehabilitating orangutans and is known as 'Jungle School'. 'Nyaru' was transferred to the Open Orangutan Sanctuary in Bukit Tigapuluh, Sumatra, in early May. He will remain at the sanctuary and continue his preparation for wild release, planned to take place at Sungai Pengian, Sumatra in August 2016.

Listed as a critically endangered species, it is believed that as few as 6500 Sumatran Orangutans are left in the wild. The ability to release zoo-born Sumatran Orangutans and have them successfully adapt to life in the forest is a significant conservation achievement for this species. The program highlights that an integrated conservation model made possible through strong partnerships between NGOs, zoos and governments is an important tool for zoos and in-situ conservation projects and species conservation into the future.

It is vitally important to maintain genetic diversity for animals in zoos and Perth Zoo manages many of its primate species in cooperation with regional and global zoo partners, to maintain viable populations. In March 2016, a male White-cheeked Gibbon from Toledo Zoo was transferred to Perth Zoo to pair with a nine year old female. The intent was to establish a new and genetically valuable breeding pair for the Australasian zoo breeding program. Perth Zoo staff's skilful management of the gibbons' introduction to each other has been successful. The two gibbons will be transferred to Melbourne Zoo later this year.

Directorate Reports

Life Sciences continued



Five Pygmy Marmosets were born.



Ring-tailed Lemurs are part of a regional breeding program.

There were significant births amongst the Zoo's primate species, including twin Black and White Ruffed Lemurs, twin Emperor Tamarins and five Pygmy Marmosets. Previous breeding success enabled the transfer of four Cotton-top Tamarins and four Ring-tailed Lemurs to other zoos participating in Australasian managed programs.

Another significant animal transfer between regional zoo members in 2015–16 occurred with the transfer of several African Painted Dogs. This canid species normally live in large packs that have a highly developed social structure. It is common for animals to transfer between packs. In the wild this species was once widespread across Africa but are now mostly seen in the Southern parts of the continent. They are continuing to decline in number due to habitat fragmentation. The greatest challenge faced by zoos when managing African Painted Dogs is to manage pack aggression when new animals are introduced. During the year, four Perth Zoo animals were transferred to the American Zoo Association breeding program. This boosted the genetic diversity in that region and in November

enabled the introduction, of three new males to the Perth Zoo pack.

Sadly, during this reporting period we farewelled one of our most well-known African animals, 'Misha', the Rothschild Giraffe, made famous by the iconic photo *'The Kiss'*. Misha was 26 years old at the time of her death and was suffering from chronic osteoarthritis that had failed to respond to treatment including daily massage and consultation with external vets.

The newly upgraded Amazonia precinct was opened to visitors in January 2016. This includes the display of Coati, Squirrel Monkey and a breeding pair of Golden Lion Tamarins which contribute to the global program for this species. The new area, modified from old existing aviaries formerly known as 'The World of Birds', also interprets the Amazon for Zoo visitors.

Two Red Panda cubs were born in early December. Both cubs had their first medical checks in February, and it was confirmed that they were a male and female, a great result for the endangered species.

Directorate Reports

Life Sciences continued



The first tree kangaroo was born at the Zoo in 36 years.

The upgrade and extension to the Goodfellow's Tree Kangaroo exhibit which was completed in 2015, enabled the Zoo to undertake breeding with this species. Managed as part of a Global Species Management Program, the Zoo now has three exhibits which have allowed successful breeding. A male joey was born in December. This was the first tree kangaroo joey to be born at the Zoo in 36 years.

Perth Zoo actively works to save tree kangaroos from extinction through supporting projects in the wild for this species. The Zoo is the longest continuous conservation partner of the Tenkile Conservation Alliance, which works in Papua New Guinea. The organisation works with more than 50 village communities to protect tree kangaroos. Perth Zoo funding has assisted with wildlife surveys, supported education programs to stop the hunting of tree kangaroos, funded community development and the production of alternative food sources for local people.

Fourteen Radiated Tortoises rescued from illegal wildlife trade were received from Hong Kong in July. Post-quarantine at the Zoo, ten tortoise were sent to other

regional zoo members and the remainder are at Perth Zoo. Due to the large number of Radiated Tortoises being confiscated from the illegal wildlife trade overseas, the regional management program is focusing on providing housing space for confiscated animals to maximise retention of genetic diversity. Potentially one day the animals may be returned to their native country, Madagascar. In the meantime, the Zoo has identified that raising awareness of the illegal wildlife trade is a priority. The theft of a juvenile Radiated Tortoise from a Zoo display exhibit in February focused attention on this issue. Extensive media coverage generated



Radiated Tortoise were rescued from the illegal wildlife trade.

Directorate Reports

Life Sciences continued



Critically endangered Western Ground Parrot.



Western Australian Little Penguins.

strong community support and five days after the animal was reported missing it was handed into the police. Through Perth Zoo's community fundraising program, the Zoo also continues to support TRAFFIC which is an agency dedicated to combat the illegal trade in wildlife.

Australian Fauna

Perth Zoo continues to partner with the Department of Parks and Wildlife to manage the recovery of the critically endangered Western Ground Parrot. Endemic to south-west Western Australia, the remaining wild population was further adversely impacted by catastrophic fires directly in their range surrounding Esperance and the Cape Arid area during 2015. Immediately prior to this devastating fire the Western Ground Parrot Recovery team resolved to capture additional wild birds to assist breeding efforts at Perth Zoo. One wild juvenile male and one female were transferred to the Zoo from Cape Arid National Park in mid-November. Unfortunately both birds died after developing a respiratory illness, to which this species appears particularly prone.

Significant efforts continue in the collaborative effort to save this rare parrot. The International Union for Conservation of Nature Specialist Group Conservation Breeding Specialist Group was commissioned by the Western Australian Government to facilitate a workshop on actions to recover the Western Ground Parrot. The value of a captive population to recovery efforts was recognised, and options for the future of the captive program were identified.

As a part of a collaboration between Perth Zoo and the Department of Parks and Wildlife in order to secure numbers of Western Australian Little Penguins as an insurance population, in mid-October 2015, two eggs were collected from two wild Little Penguin nests on Penguin Island to attempt cross-fostering with Perth Zoo birds. The eggs were transported from Penguin Island and placed under a proven breeding pair at the Zoo. Both eggs were successfully incubated and hatched. Zoo staff initially had to hand-raise the younger chick but following this short period of

Directorate Reports

Life Sciences continued

human care, the chick was integrated back into the colony. This was the first attempt to cross-foster eggs from Penguin Island and future cross-fostering is being considered to ensure a more secure future for Western Australian Little Penguins.

Following successful releases in 2013 and 2014, another three zoo-born Bush Stone-curlews were released into Whiteman Park as part of Perth Zoo's Urban Renewal



Zoo-born Bush Stone-curlews were released into Whiteman Park as part of Perth Zoo's Urban Renewal Program.

program. This program aims to restore fauna that has become locally extinct. Whiteman Park staff continue to monitor the progress of the released birds in their new environment.

The Zoo's Southern Cassowary successfully hatched one female chick in February 2016, a valuable addition to the regional breeding program. Southern Cassowary are classed as vulnerable due to the fragmentation of their habitat. In Australia in particular, cyclone activity has severely damaged their habitat and it is estimated there are as few as 2500 mature cassowaries left.

Perth Zoo is renowned for expertise in the husbandry of Short-beaked Echidna. The breeding season produced three puggles. Sadly, only one puggle survived and is the first in the world to be born from two zoo-bred echidna.

A rare Pig-nosed Turtle which had been illegally held was seized by officers from the Department of Parks and Wildlife in 2015. This animal has been rehomed at Perth Zoo. Native to the Australian Northern Territory and New Guinea, this species

is being severely impacted by the illegal wildlife trade. The confiscated turtle is now in the newly refurbished "Billabong" exhibit with Pink-eared Turtles, Mertens' Water Monitors and a number of endemic tropical fish. The new facility showcases the diverse aquatic life of a typical northern Australian billabong and provides a powerful platform to inform visitors of the threats to survival in the wild.



World leading echidna breeding program.

Directorate Reports

Animal Health and Research

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 progressive health programs for the Zoo's animals and for wildlife brought into the Zoo for assessment and treatment.

The Zoo's reputation in wildlife conservation and its facilities in breeding and research of threatened Western Australian animals was showcased to the membership of the Boards of the International Species Information System, the World Association of Zoos and Aquariums and the Zoo Aquarium Association (Australasia), when these organisations visited the Zoo and toured the Zoo's facilities.

A total of 42 scientific communications, including refereed papers, book chapters, major articles and conference presentations, were produced in 2015-16 by Zoo staff and students, and collaboratively with external researchers. Included 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 reactive and preventative health care for the Zoo's animals; the 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.



An average of 17 clinical cases were performed daily.

The veterinary team delivers a preventative health care program through vaccinations, nutrition reviews, physical examinations and disease screenings.

In 2015-16, the veterinary team investigated and treated an average of 17 clinical cases a day every day of the year. Some prominent clinical cases and initiatives for the year included:

- Reptile virus diagnostics: A viral screening regime has been implemented for detecting viruses in the snake collection. Reptile virus diagnostics is a new and growing science and very little is known about the prevalence of viruses in zoos, or the threat they may pose to wild snake populations;
- Western Brush Wallaby oesophageal diverticulae: A syndrome of oesophageal disease has been diagnosed in zoo and free-ranging Western Brush Wallabies. Studies are ongoing to determine the clinical implications of this condition; and
- Teratoma in an African Lion: A male lion was euthanased after being diagnosed with this rare cancer.

Directorate Reports

Animal Health and Research continued

In 2015-16, the veterinary department worked closely with the Department of 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.

The number of injured and sick wild black cockatoos brought to the Zoo for assessment and treatment increased in 2015-16, with 235 new admissions during the reporting period, compared to 229 in the previous year. Of these, 94 underwent or remained in rehabilitation in preparation for release back into the wild, 40 were dead on arrival and 101 either died or were euthanased due to having a poor prognosis.

Zoo veterinarians conducted 99 veterinary checks of confiscated reptiles on behalf of the Department of Parks and Wildlife and the Australian Customs Service during the reporting period. Most of the confiscated animals were snakes and lizards.

Veterinarians continue to support Australasian regional zoo animal health initiatives. Senior Veterinarian, Dr Simone Vitali, continues as convenor of the



Wild cockatoos are treated at the Zoo before being released to the wild. Credit: Keith Lightbody.

Veterinarian Special Advisory Group (Vet SAG) to the Zoo and Aquarium Association Australasia, and as a member of the Zoo Animal Health Reference Group, an Australian Government initiative. Activities of these groups in the last year include reviewing the impact of feline immunodeficiency virus (FIV) in the management of lions; finalising national guidelines for rare and valuable zoo animals; and developing guidelines for the management of avian tuberculosis risk.

Perth Zoo veterinarians continued teaching 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 Veterinary Department also conducts 'Advanced Topics in Wildlife, Zoological and Conservation Medicine', one of six official streams available for final year Murdoch University students.

Directorate Reports

Animal Health and Research continued

In 2015-16, the Veterinary Department continued work on black cockatoo health research, surveillance of wild animal health through post-mortem reporting with Wildlife Health Australia, and pursuing a strategy for oiled wildlife preparedness in collaboration with Murdoch University, Parks and Wildlife, Massey University and petroleum and gas industry stakeholders.

Perth Zoo veterinarians are collaborating with other wildlife health stakeholders in the State to improve communications on wildlife disease issues, particularly disease outbreak events. A reporting group, known as the WA Wildlife Health Reference Group, includes members from Perth Zoo, Department of Agriculture and Food, Parks and Wildlife, Murdoch University, and Department of Fisheries. This group aims to facilitate wildlife health initiatives, in order to better coordinate the flow of information and to facilitate appropriate and effective responses to wildlife disease events.

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 Susan Harrington. During the year, the Committee reviewed Perth Zoo's Research Plan. The new draft plan will be presented to the Zoo Board for consideration in early 2016-17.

In 2015-16, 28 research projects occurred, including a Doctorate of Veterinary Medical Science, 10 PhD projects (with one completion during the year), two Honours projects, four Masters projects, seven staff projects and four other research projects conducted in collaboration with university researchers from three institutions. The projects reflect a continued focus on higher level studies (MSc and PhD) where there is a greater likelihood of significant conservation findings from the research. Research projects were undertaken by students and researchers from three of Western Australia's four public universities. These were the University of Western Australia, Curtin University and Murdoch University) as well as interstate universities, the University of Queensland, Macquarie University and Monash University.



Conservation research at Perth Zoo.

Directorate Reports

Animal Health and Research continued

Native Species Breeding Program

In collaboration with the Department of Parks and Wildlife, Perth Zoo's Native Species Breeding Program breeds threatened Western Australian 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 frog. Staff working within this program are the regional species coordinators for the Western Swamp Tortoise, Numbat and Dibbler.

In 2015-16:

- 20 Western Swamp Tortoises were released to Twin Swamps Nature Reserve;
- 12 Numbats were released into Dryandra Woodland, west of Narrogin, in November and December 2015. This was the second year Numbats were released back into the original source population at Dryandra;
- 39 Dibblers were released onto Gunton Island in the Recherche Archipelago, south-east of Esperance in Western Australia's Great Southern The first

28 animals were released in October 2015, and a further 11 adults, including five pregnant females, were released in April 2016;

- An additional 42 Dibblers, 47 Western Swamp Tortoises and 19 Numbats were successfully bred for future release.

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*). One hundred and thirteen White-bellied Frogs successfully reared at the Zoo from wild-collected egg nests, were released at a site near Margaret River in September 2015. One hundred and thirteen Orange-bellied Frogs (*Geocrinia vitellina*) were also reared from wild collected egg nests and released at two sites near Margaret River in September.



Numbats were released to the wild.



The 1000th Dibbler was bred.

Directorate Reports Community Engagement

Overview

The primary focus of the Community Engagement Directorate is to engage and inspire the community to create connections with nature and to encourage participation in wildlife conservation. The avenues through which this is achieved include discovery and learning, events, partnerships, interpretation, marketing, media and communication.

Highlights of the past year include the development of new events and the *Zoorassic Park* dinosaur event. These events contributed to the highest annual visitation numbers ever recorded at Perth Zoo.

The Zoo programs and experiences introduced last year showed continued growth and our established programs, such as A to Zoo and Zoo Crew remain at capacity.

The Zoo’s annual market research findings indicate strong performance in several areas including in efforts to educate and encourage the community to be more conscious about wildlife conservation.



Dinosaur – Credit: Alex Cearns, Houndstooth Studio.

Despite difficult economic times, our partnerships achieved growth in revenue and budget relieving in-kind support. Zoo Memberships have also been strong in achieving a record 20,971 members.

Outcomes

Visitation

Zoorassic Park at Perth Zoo was a major contributor to strong visitation and revenue results. Over the period of the 2015-16 exhibition admissions increased by 25% compared to the same period last year.

Market research in April revealed 22% of visitors mentioned that the dinosaurs influenced their decision to come to the Zoo and the *Zoorassic Park* exhibit was ranked as the visitor’s favourite experience.

Zoorassic Park was included in the Zoo admission price. The exhibition was designed to convey the important message that extinction such as that of the dinosaurs does not have to be the fate of today’s animals.

The special dinosaur experience also contributed to a record breaking month for website traffic with 113,057 visits in April.

Visitor Attendance

2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
611,793	640,642	665,242	627,991	642,352	695,091

Directorate Reports

Community Engagement continued

Market Research

From April 16 to May 2, 2016, market Research Company Painted Dog was commissioned to conduct on-site interviews and online surveys to assess the Zoo's performance against performance indicators and operational objectives. The findings indicated that Zoo visitors and the general community 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, its services and facilities. The vast majority of visitors participating in intercept interviews at the Zoo said Perth Zoo continued to represent excellent or quite good value for money (96% in 2016 and 95% in 2015) and 96% of visitors said they were extremely satisfied or quite satisfied with their visit. Of note, no negative responses were recorded for questions targeting satisfaction with volunteers, staff, grounds and gardens. Parking concerns have grown with satisfaction decreasing this year from 66% in 2015 to 59% in 2016.



Directorate Reports

Community Engagement continued

Media and Communications

The Zoo's media and communications focus on achieving positive media coverage of Perth Zoo's animals, its brand and activities. Communication includes 'News Paws', Perth Zoo's official Members' magazine and the Zoo's social media channels.

Major media stories during the year included:

- Giraffe transfer to Adelaide Zoo;
- The release of the 200th zoo-bred Numbat to the wild;
- The arrival of the dinosaurs for the *Zoorassic Park* exhibition;
- The transfer of a Perth Zoo-born orangutan to Sumatra for release to the wild.
- The death of an aged iconic giraffe, 'Misha' and birth of a Goodfellow's Tree Kangaroo received global attention.

The Zoo's social media channels continued to grow in fan base and influence. Facebook in particular is becoming the digital equivalent of the Zoo's main telephone line, with the public increasingly using it for queries and complaints. Resourcing of this area is to be reviewed in 2016-17 to ensure that Perth Zoo is able to adequately respond and manage demand and visitor expectation.

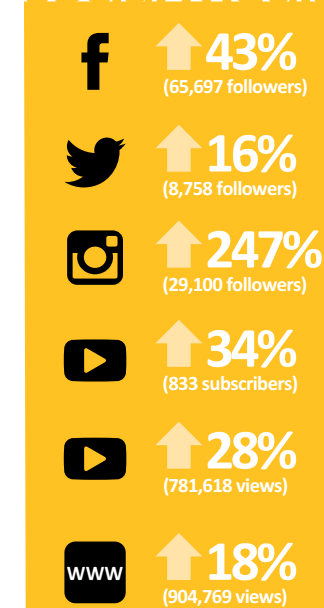
Fans, Followers and Subscribers for Perth Zoo Social Media

	Facebook	Twitter	YouTube	Instagram
As at 30 June 2016	65,697 fans	8,758 followers	833 subscribers	27, 606 followers
As at 30 June 2015	45,782 fans	7,528 followers	618 subscribers	N/A
As at 30 June 2014	34,715 fans	6,059 followers	466 subscribers	N/A
As at 30 June 2013	24,987 fans	4,297 followers	285 subscribers	N/A

Visits and Views for Perth Zoo Website and YouTube Channel

	Website	YouTube
2015-16	904,769 visits	781,618 views
2014-15	767,207 visits	610,179 views
2013-14	443,762 visits	468,133 views
2012-13	492,756 visits	198,353 views

social media



Directorate Reports

Community Engagement continued



Dreamnight – Credit: Sunday Times.



Boo at the Zoo, Halloween.



Breakfast with the Elephants.

Events

Several new events were introduced for 2015-16:

- Dream Night at Perth Zoo: Free of charge evening for ill children and immediate family members from Princess Margaret Hospital. The event welcomed 400 guests;
- Boo at the Zoo: Halloween themed event. Sold out with 4,357 guests;
- Breakfast with the Elephants: All eight breakfasts sold out.

The 2015-16 Perth Zoo Events season also included:

- Streets Happy Zoo Year: New Year's Eve concert sold out with 4,000 people attending;
- Teddy Bears' Picnic: 6,515 visitors;
- Twilight Outdoor Cinema: This featured Jurassic Park movies to complement the *Zoorassic Park* exhibition theme and 1,115 people attended.

Sixteen thousand patrons attended Corporate Picnics/Family Fun Days held at Perth Zoo during the reporting period. This included The Variety Perth Zoo Christmas Party, Children's Leukaemia & Cancer Research Foundation Family Night Out.

Over 10,897 patrons participated in one of Perth Zoo's Eye to Eye Experiences, a 28% increase on last year.

Directorate Reports

Community Engagement continued

Discovery and Learning

The Zoo delivered a range of learning experiences for people of all ages during the reporting period. This included education programs linked to the Australian Curriculum for students from kindergarten to year 12.

Over the past five years, participation in the Zoo's school programs has remained consistent; however, for the first time there was an increase in students participating in facilitated sessions compared with self-guided visits. This was up from 49% in 2014-15 to 58% in 2015-16. This year saw 11.6% growth in revenue over the 2015-16 period, supported by the continued development of community-focused education programs and activities.

The Zoo's community education programs continue to be in demand. The A to Zoo program for children aged two to five years sold out, with 1092 children enrolled across four terms. Additional days of Zoo Crew, a school holiday program for children, were scheduled due to an increased demand, with 800 participants (676 in 2014-15). Wild Vets, a school holiday program for 14 to 18 year olds, also grew in popularity this year, with 129 participants compared to 63 in 2014-15.

A suite of Zoo-themed experiences targeting large family functions proved popular both on and offsite. A Junior Vet Hospital and interactive storytelling were conducted at Garden City and Elizabeth Quay.

After a review, the NightStalk program was discontinued and program sponsor, Tronox, directed its sponsorship funds to a program with science, technology, engineering, arts and mathematics (STEAM) as its basis. Ten participating regional schools sent up to three classes to attend a Perth Zoo STEAM program. This has been very successful and increased and broadened accessibility to science programs.

In January 2016 the Zoo HQ, a new visitor education area opened. This is an interactive play area designed to give visitors a taste of the behind the scenes of Perth Zoo and includes information on animal care, breed-for-release programs, the Zoo's veterinary hospital, animal nutrition and behavioural enrichment.



Zoo crew children making animal enrichment.



Zoo HQ opened providing a behind the scenes look at the Zoo.

Directorate Reports

Community Engagement continued

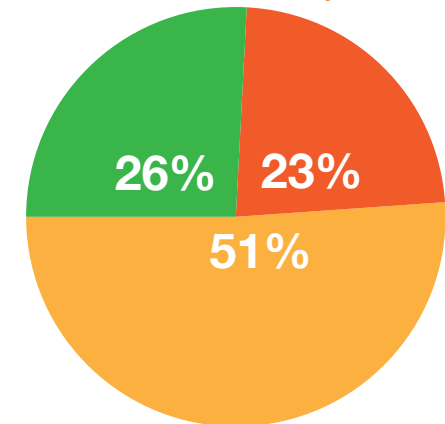
Visitor Services and Feedback

Visitor feedback is an essential tool to assist with prioritisation of the development and maintenance of services. The Zoo actively canvasses visitors for feedback, comments and suggestions. Zoo staff receive feedback direct from visitors. Additional avenues for feedback include via email, letters, by telephone, via a comment card or through our website or social media.

In 2015-16, the Zoo received 420 comments, 215 appreciations and 195 complaints. Complaints received were the highest in a five year period. This was due to major infrastructure works of the Integrated Water Management Project which occurred during the year affecting visitors and navigation around the Zoo.

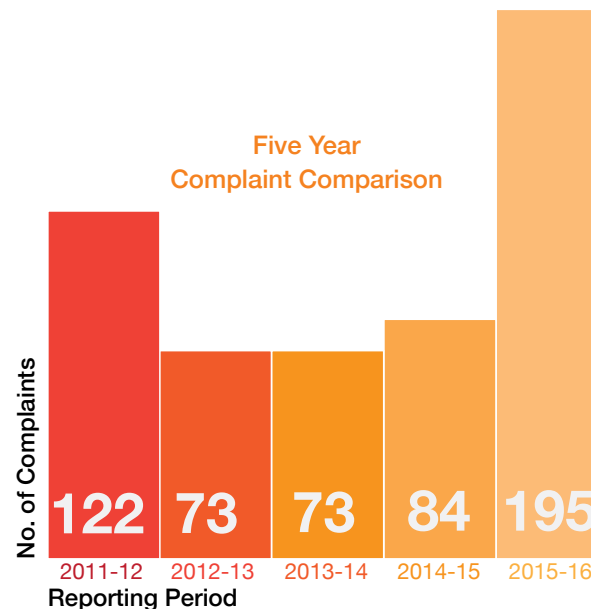
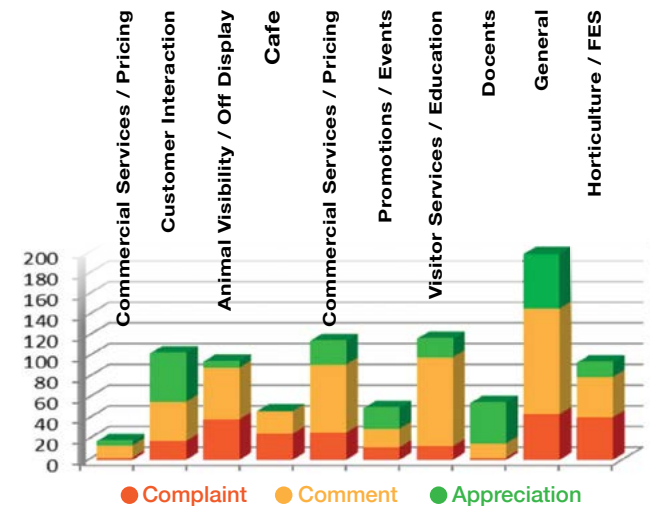
Feedback is analysed and sorted into the categories of complaints, comments and appreciations. These are then categorised according to concerns regarding the animal collection, customer interactions, visitor facilities and gardens, the range and availability of commercial services such as close encounter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

Public Reaction Summary 2015-16



● Complaint ● Comment ● Appreciation

Customer Feedback Summary



**The number of complaints in 2015-16 was impacted by the site wide Integrated Water Management Project.*

Directorate Reports

Community Engagement continued

This feedback reports are collated into a consolidated report which is distributed to all Managers and is also considered monthly at the Corporate Executive. This informs forward planning, maintenance programs, minor works and service improvements.

Actions resulting from customer feedback included:

1. Implementation of improved kids' wagons for hire;
2. Installation of better, larger lockers for visitors' storage;
3. Changes to the provision of mobility scooter hire;
4. Upgrade of automated telephone messages;
5. Operation of a free shuttle bus service when essential infrastructure works for the Zoo's water program caused disruption to visitor traffic flow;
6. Construction of a universal access toilet and parenting facility;
7. Upgrade of Information Centre toilet facilities; and
8. Installation of a new public address system.

Despite an increase in complaints during the period relating to the implementation of the water project throughout the Zoo. Some comments of those for 2015-16 are included below:

“The zoo is looking great - The **animals looked healthy and happy** - All **staff were friendly and helpful.**”

“**Great zoo and gardens.** Lots of animals to look at and **nice people working hard.** Very **good place to visit.**”

“I had a **great day enjoying your amazing zoo.** The icing on the cake was a tour of the **savannah** with a **zoo docent.** She was **interesting, knowledgeable and very engaging.** What an asset she is to your zoo. I learned a lot and **loved every minute** of being there. **Thank you for the good work you do and to the volunteers who enrich our visits.**”



Free shuttles operated across the site.



Perth Zoo provided engaging activities.

Directorate Reports

Community Engagement continued

Partnerships

Partnerships made a strong contribution to Perth Zoo during the year, via revenue generation through sponsorships, commercial activities, memberships and donations.

Perth Zoo’s corporate partnerships portfolio expanded during 2015-16. We acknowledge the support of the following sponsors and partners.

PLATINUM						
GOLD						
SILVER						
BRONZE						
						
CORPORATE MEMBERS AND SUPPORTERS						

Directorate Reports

Community Engagement continued

New Partnerships

This year saw the successful renegotiation and new acquisition of a number of corporate partnerships.

	Joint training program at Perth Zoo
	Dairy and milk sponsor
	Reciprocal corporate membership and promotion
	Sponsored supply of horticulture products
	Sponsored supply of water treatment products
	New corporate sponsorship

Renewed Partners

	5 year ice-cream supply
	Support of conservation calendar
	Renewal of ferry advertising
	Bronze sponsorship
	Bronze sponsorship
	Corporate sponsorship
	Corporate sponsorship

Contra-sponsorships increased by \$146,574 to the value of \$574,574

Tronox became a **GOLD** partner (\$83,463) and delivered a new STEAM education program to education program to regional schools.

Sunday Times sponsored an additional \$88,174 in advertising to support Zoorassic Park (total value of sponsorship \$254,174)

A new initiative raised \$51,762 for wildlife conservation through sales-linked contributions from our partners Streets, Coca Cola Amatil and Harvey Fresh

This year our partners did more with us.

Directorate Reports

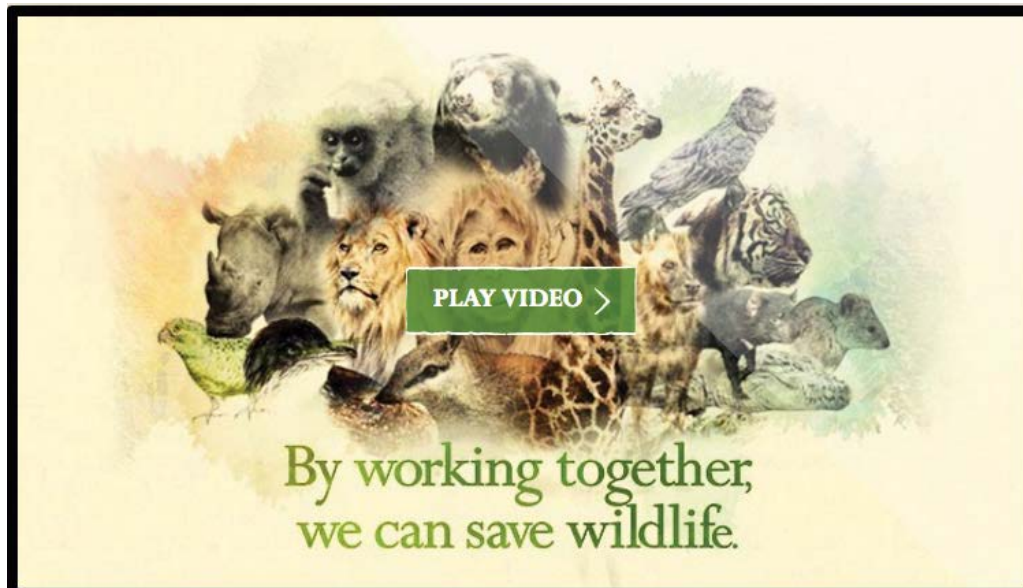
Community Engagement continued

Zoo Friends Memberships

In March 2016, the Zoo achieved the milestone of 20,000 members. By June 2016, memberships had further increased to 20,971 – a record for Perth Zoo. Memberships revenue increased by 11% from the previous year to \$1.36 million.

Fundraising and Donations

Perth Zoo launched a new video and fundraising webpage, which showcased Perth Zoo's role in local and global conservation partnerships, helping attract more support: <http://donate.perthzoo.wa.gov.au/>



Partnership to Deliver Certificate III Captive Animals

A new partnership between Perth Zoo and the Taronga Training Institute was formed to deliver the Certificate III course in Captive Animal Management. A full quota of 24 students commenced in early February.



Taronga Training Institute Students

Directorate Reports

Community Engagement continued

Conservation Partnerships

The Wildlife Conservation Action (WCA) grants program distributed \$343,227 to in situ conservation of species and habitat in WA and globally, through supporting:



Outside the grants program, in-kind support, venue hire and awareness-raising was provided for the following conservation partners:



Directorate Reports Corporate Development

Overview

The Corporate Development Directorate delivers corporate services to the Zoo. This includes information technology, facilities management and environmental services, finance, capital project management, records management, governance and risk management, human resources management and procurement services.

Outcomes

Business Systems

- During the year, the section supported Zoo operations and delivered the following priority projects:
- Development of Perth Zoo's intranet to a new Sharepoint platform;
- Establishment of a partially outsourced ICT service for helpdesk support and systems;
- Consolidation of the business units for human resources, ICT, records and reception, to reduce administration costs and to improve service delivery;
- Completion of software and networking to support a public address system, reticulation systems and a WiFi

connection to the Rothschild's Function centre;

- Facilitation of a review of the Zoo's risk management systems.

Facilities and Environmental Services Integrated Water Management Project - Main Contract Works

The main contract works for the Zoo's Integrated Water Management Project (the largest, single civil works project in the history of the Zoo) was completed in March.

Contracted to the Georgiou Group, the works required the excavation of 1.8 kilometre trenching around the Zoo. A new pipework network was laid for water services including scheme, bore and a dedicated fire service, electricity (high and low voltage), communications and data.

A new centralised computer controlled irrigation system was also installed as a component of the project.

Works continue on the overall implementation of the Integrated Management Project with planning underway for improved water quality of the Zoo's pools and water features and upgrades to pumping equipment.



The Zoo's Integrated Water Management Project, the largest infrastructure project in Zoo history.



Directorate Reports

Corporate Development continued

Horticulture

Throughout the financial year, major landscape upgrades were completed in numerous areas, including the entry to Reptile Encounter and the gardens at the Main Entry. The horticulture team also planned and constructed new landscaped settings to support the *Zoorassic Park* exhibition. This included planting more than 1,200 new plants and extensions to irrigation systems.

The team continued to provide the Zoo with fresh fodder for its animals. Fodder is grown on a number of Zoo-operated sites, via agreements with private land owners and local governments and from donations from local residents with suitable plants.

Facilities Maintenance

The Facilities Maintenance team deliver planned and reactive maintenance services across a broad range of assets throughout the Zoo. These works are managed using the Zoo's Archibus computerised asset management system. In 2015-16 more than 3,200 preventative and reactive maintenance work orders were completed across the Perth Zoo and Byford sites.



Josh Walley, Horticulturalist.



Creature Compost helped reduce landfill.

Major works included the following projects:

- A nature play area was constructed inside the front entrance of the Zoo. This included a play area for small children and landscaping;
- The Main Lake was drained and cleaned of over 40,000 litres of sludge. At the same time, restoration works were completed on the Lemur and Gibbon Islands and the primary circulation pump for the lake was replaced;
- The filtration system on the Elephant Pool was upgraded with new filters and a UV water sterilisation system was installed;
- Noise attenuation works to the air handling plant of the Nocturnal House were completed;
- Dangerous Animal Enclosure inspections were completed in line with the inspection schedule.

New contracts were let for:

- Supply of brushwood and bamboo fencing;
- Supply and servicing of electric vehicles;
- Supply and servicing of vehicles;
- Servicing of pumps and filtration systems.

Directorate Reports

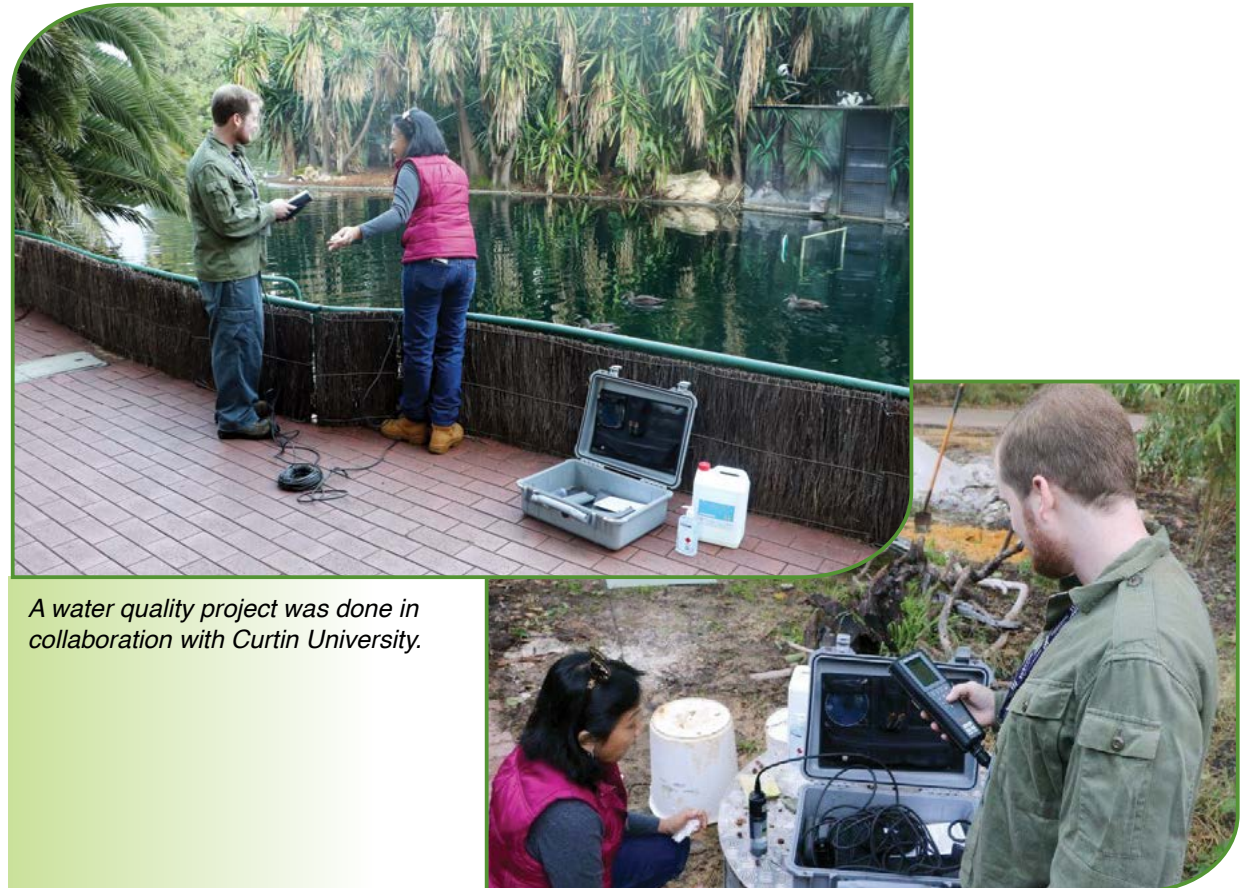
Corporate Development continued

Sustainability

In 2015-16 Perth Zoo implemented two new programs to improve sustainability across the site:

1. Students from Curtin University assisted in investigating the water quality of various water bodies at the Zoo and developed an ongoing monitoring and evaluation system which has been adopted;
2. An inventory of electrical fittings, lighting and appliances occurred to reduce the Zoo's electricity usage.

A solar powered water fountain was installed in the Main Lake to increase water movement and oxygenate the water volume. This minimises the risk of algal blooms during the summer months.



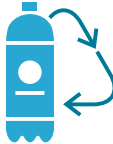


A water quality project was done in collaboration with Curtin University.

Directorate Reports

Corporate Development continued




OFFSET
680 TONNES
OF CARBON
THROUGH THE AUSTRALIAN NATIVE
REFORESTATION
– ‘YARRA YARRA BIODIVERSITY CORRIDOR’ PROJECT

5 DRINK
BOTTLE
REFILL
STATIONS 
65,000L
CLEAN DRINKING WATER
ENOUGH TO FILL
100,000 
PLASTIC DRINK BOTTLES 

2016


SUSTAINABILITY ACHIEVEMENTS

350,000 kWh
SOLAR
GENERATED
ELECTRICITY 



ENOUGH TO POWER OVER
48 AUSTRALIAN HOMES
FOR A YEAR

(assuming typical households consumption of 20kWh/days)


REDUCED
LANDFILL BY **39%**
THE COMPOST PROJECT HELPED DIVERT
940 CUBIC
METRES
OF ORGANIC WASTE AWAY FROM LANDFILL 

Directorate Reports

Corporate Development continued

Human Resources

The Human Resources section provides strategic workforce advice and support. This includes Perth Zoo's change and reform process to respond to the WA Government Workforce Renewal Policy savings targets over the next four years. Changes to redesign work, the organisational structure, and outsourcing of some activities and implementation of business improvements commenced in 2015-16 and will meet the first two years of the required savings targets.

In February 2016 the section was consolidated into the broader People and Business Services Branch. The new team:

- Implemented targeted payroll training to improve the accuracy of data entered by staff into the new electronic timesheets;
- Facilitated the election of a new OSH Committee, developed new policy and procedures for incident management, hazard management, incident investigation, workers compensation and injury management;

- Developed and tested a new mobile friendly OSH system for implementation in 2016-17.

Procurement

Significant reforms to goods and services procurement announced by the Western Australian State Supply Commission in 2014-15 necessitated a review of Perth Zoo's procurement delegations and processes. As a result, the following has occurred:

- Implementation of revised procurement delegations for goods and services;
- Development and implementation of a new procurement delegations framework for works procurement to support the delivery of minor works projects;
- Commencement of a detailed review of internal procurement documentation including policies, procedures and forms.

With reviews already in progress, further reforms in Government Procurement were announced in 2015-16. These reforms will require a new delivery model for

procurement to be implemented and a detailed review to determine the best model has commenced. Procurement policy and procedure development including the issue of a new Purchasing Procedures Manual will occur in 2016-17 aligned to current government policy.



New procedures were developed for work place safety.

Significant Issues Impacting the Agency

Current and Emerging Issues and Trends

- Now 118-years-old, the Zoo faces continuing long-term capital requirements. Overseen by the Zoo Board, capital works planning will continue. This work will be undertaken consistent with the Zoo's Strategic Asset Plan and Master Plan;
- With various developments taking place in South Perth and continued growth in the surrounding urban areas, there has been a decrease in customer satisfaction relating to availability of parking around the Zoo. Perth Zoo continues to investigate options to alleviate this in the future;
- Perth Zoo's annual market research has indicated strong support for the Zoo's work in conservation, welfare and as a family friendly venue.



Southern Cassowary – Credit: Alex Cearns, Houndstooth Studio.

Significant Issues Impacting the Agency Looking Ahead – Initiatives in 2016-17

- The Zoo's strategic direction will continue to focus on wildlife conservation and on building community awareness;
- Increasing revenue generation through expansion and consolidation of Zoo services and programs will be a priority;
- Efforts to source and secure research, sponsorship and grant funding to supplement income will continue;
- With the completion of the major construction phase of the State Government funded Integrated Water Management Project in 2015-16, planning for exhibit and facility upgrades throughout the Zoo, including aviaries, lion and tiger exhibits is a priority in 2016-17;
- Finalisation of plans to upgrade fencing, aviaries and the construction of a breeding area for threatened Western Australian mammals will also occur. These initiatives are consistent with the implementation of the Zoo's Strategic Asset Plan and Zoo Master Plan;
- The Zoo will continue breeding programs for threatened species, in partnership with the Department of Parks and Wildlife;
- There will be an upgrade to the Zoo website and e-commerce capabilities to capitalise on the increasing importance of digital communication;
- 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.



Auditors 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 2016, 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.

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 2016 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.

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 for the Audit of the Financial Statements

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements 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.

Report on Controls

I have audited the controls exercised by the Zoological Parks Authority during the year ended 30 June 2016.

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.

Opinion

In my opinion, in all material respects, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2016.

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 for the Audit of Controls

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.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2016.

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

Opinion

In my opinion, in all material respects, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2016.

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.

Auditors Opinion

Auditor's Responsibility for the Audit of Key Performance Indicators

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.

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.

Independence

In conducting the above audits, 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 2016 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

3 August 2016

Financial Statements

Zoological Parks Authority

Certification of Financial Statements for the Year Ended 30 June 2016

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 2016 and the financial position as at 30 June 2016.

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
30 August 2016

Brian Easton
Chair
30 August 2016

Susan Harrington
Deputy Chair
30 August 2016

Financial Statements

Zoological Parks Authority

Statement of Comprehensive Income for the Year Ended 30 June 2016

	NOTE	Actual 2016 \$	Actual 2015 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	14,675,927	14,174,357
Other employee related expenses	7	431,925	426,988
Maintenance & operational expenses	8	4,415,571	3,619,627
Depreciation expense	9	2,970,536	2,675,008
Administration	10	2,854,708	2,266,914
Cost of retail shop sales	11	634,075	637,052
Loss on disposal of non-current assets	12	31,429	23,103
Total cost of services		26,014,171	23,823,049
Income			
Revenue			
Admissions		9,542,986	8,517,908
Retail shop sales	11	1,410,376	1,398,344
Grants, sponsorships & fundraising	13	902,650	1,695,888
Commercial activities	14	1,651,427	1,521,688
Memberships		1,365,439	1,230,829
Interest revenue	15	56,916	65,440
Other revenue	16	144,297	69,763
Total Revenue		15,074,091	14,499,860
Total income other than income from State Government		15,074,091	14,499,860
NET COST OF SERVICES		10,940,080	9,323,189

Financial Statements

Zoological Parks Authority

Statement of Comprehensive Income for the Year Ended 30 June 2016 continued

	NOTE	Actual 2016 \$	Actual 2015 \$
Income from State Government	17		
Service appropriation		11,639,000	11,272,000
Total Income from State Government		11,639,000	11,272,000
SURPLUS FOR THE PERIOD		698,920	1,948,811
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus	29	430,586	502,635
Total other comprehensive income		430,586	502,635
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,129,506	2,451,446

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 2016

	NOTE	Actual 2016 \$	Actual 2015 \$
ASSETS			
Current Assets			
Cash and cash equivalents	30	10,378,128	14,524,838
Restricted cash and cash equivalents	18,30	-	500,000
Inventories	19	143,258	155,728
Receivables	20	832,081	574,197
Amounts receivable for services	21	1,620,000	4,000,000
Other current assets	22	97,580	99,100
Total Current Assets		13,071,047	19,853,863
Non-Current Assets			
Land, buildings and infrastructure	23	50,471,577	43,576,156
Plant and equipment	23	1,449,555	1,329,433
Amounts receivable for services	21	2,534,000	1,314,000
Restricted cash and cash equivalents	18,30	70,000	-
Total Non-Current Assets		54,525,132	46,219,589
TOTAL ASSETS		67,596,179	66,073,452
LIABILITIES			
Current Liabilities			
Payables	26	551,361	1,091,962
Provisions	27	1,960,172	1,974,853
Unearned income	28	1,292,643	1,025,327
Total Current Liabilities		3,804,176	4,092,142

Financial Statements

Zoological Parks Authority

Statement of Financial Position as at 30 June 2016 continued

	NOTE	Actual 2016 \$	Actual 2015 \$
Non-Current Liabilities			
Provisions	27	594,595	648,408
Total Non-Current Liabilities		594,595	648,408
TOTAL LIABILITIES		4,398,771	4,740,550
NET ASSETS		63,197,408	61,332,902
EQUITY	29		
Contributed equity		28,945,220	28,210,220
Reserves		10,350,784	9,920,198
Accumulated surplus		23,901,404	23,202,484
TOTAL EQUITY		63,197,408	61,332,902

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 2016

	NOTE	Contributed Equity \$	Reserves \$	Accumulated Surplus \$	Total Equity \$
Balance at 1 July 2014	29	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
Balance at 1 July 2015		28,210,220	9,920,198	23,202,484	61,332,902
Surplus/(deficit)		-	-	698,920	698,920
Other comprehensive income		-	430,586	-	430,586
Total comprehensive income for the period		-	430,586	698,920	1,129,506
Transactions with owners in their capacity as owners:					
Capital appropriation		735,000	-	-	735,000
Total		735,000	-	-	735,000
Balance at 30 June 2016		28,945,220	10,350,784	23,901,404	63,197,408

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 2016

	NOTE	Actual 2016 \$	Actual 2015 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		8,799,000	8,432,000
Capital appropriation		735,000	735,000
Holding account drawdowns		4,000,000	4,490,000
Net cash provided by State Government		13,534,000	13,657,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(14,997,871)	(14,510,072)
Supplies and services		(7,841,560)	(6,260,796)
GST payments on purchases		(1,729,896)	(1,010,885)
Other payments		(436,395)	(435,018)
Receipts			
Sale of goods and services		15,053,299	13,982,801
Interest received		56,810	62,731
GST receipts from ATO		885,583	447,276
GST receipts on sales		629,253	543,323
Other receipts		144,297	69,763
Net cash used in operating activities	30	(8,236,480)	(7,110,877)

Financial Statements

Zoological Parks Authority

Statement of Cash Flows for the Year Ended 30 June 2016 continued

	NOTE	Actual 2016 \$	Actual 2015 \$
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(9,877,919)	(4,098,783)
Receipts			
Proceeds from sale of non-current physical assets		3,689	-
Net cash used in investing activities		(9,874,230)	(4,098,783)
Net increase/(decrease) in cash and cash equivalents		(4,576,710)	2,447,340
Cash and cash equivalents at the beginning of the period		15,024,838	12,577,498
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	30	10,448,128	15,024,838

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016

1. Australian Accounting Standards

General

The Authority's financial statements for the year ended 30 June 2016 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 2016.

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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 asset and liabilities within the next financial year.

(c) Reporting entity

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

Purpose

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

Services

The Authority provides the following services:

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.

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.

(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.

(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.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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 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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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.

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.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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

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.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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.

All Crown land holdings are vested in the Authority. Department of Lands (DoL) is the only agency with the power to sell Crown land. The Authority transfers the Crown land and any attached buildings to DoL when the land becomes available for sale.

(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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts.

(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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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.

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

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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.

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'.

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

(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, or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back in the Consolidated Account by the GESB.

(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.

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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.

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 2015 that impacted on the Authority.

AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments.

Part C of this Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. There is no financial impact.

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. There is no financial impact.

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

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.

Voluntary changes in accounting policy

No voluntary changes in accounting policy have been made.

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. 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 2018

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

Title	Operative for reporting periods beginning on/after
<p>AASB 16 Leases</p> <p>This Standard introduces a single lease accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
<p>AASB 1057 Application of Australian Accounting Standards</p> <p>This Standard lists the application paragraphs for each other Standard (and Interpretation), grouped where they are the same. There is no financial impact.</p>	1 Jan 2016
<p>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]</p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and interpretations as a result of issuing AASB 9 in December 2010.</p> <p>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.</p>	1 Jan 2018
<p>AASB 2014-1 Amendments to Australian Accounting Standards.</p> <p>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.</p>	1 Jan 2018
<p>AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]</p> <p>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.</p>	1 Jan 2016

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

Title	Operative for reporting periods beginning on/after
<p>AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15</p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 15. The mandatory application date of this Standard has been amended by AASB 2015-8 to 1 January 2018. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
<p>AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</p> <p>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.</p>	1 Jan 2018
<p>AASB 2014-9 Amendments to Australian Accounting Standards - Equity Method in Separate Financial Statements [AASB 1, 127 & 128]</p> <p>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.</p>	1 Jan 2016
<p>AASB 2014-10 Amendments to Australian Accounting Standards -Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128]</p> <p>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.</p>	1 Jan 2016

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

Title	Operative for reporting periods beginning on/after
<p>AASB 2015-1 Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]</p> <p>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.</p>	1 Jan 2016
<p>AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]</p> <p>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.</p>	1 Jan 2016
<p>AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]</p> <p>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. There is no financial impact.</p>	1 Jul 2016
<p>AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15</p> <p>The Standard amends the mandatory effective date (application date) of AASB 15 Revenue from Contracts with Customers so that AASB 15 is required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2017. The Authority has not yet determined the application or the potential impact of AASB 15.</p>	1 Jan 2017

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

Title		Operative for reporting periods beginning on/after
AASB 2015-10	<p>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 & 128</p> <p>The Standard defers the mandatory effective date (application date) of AASB 10 & 128 that were originally made in AASB 2014-10 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2016.</p> <p>The Authority has not yet determined the application or the potential impact of AASB 2014-10.</p>	1 Jan 2016
AASB 2016-2	<p>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</p> <p>This Standard amends AASB 107 Statement of Cash Flows (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.</p>	1 Jan 2017
AASB 2016-3	<p>Amendments to Australian Accounting Standards – Clarification to AASB 15</p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Authority has not yet determined the application or the potential impact.</p>	1 Jan 2018
AASB 2016-4	<p>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities</p> <p>This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement. The Authority has not yet determined the application or the potential impact.</p>	1 Jan 2017

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
6. Employee benefits expense		
Wages and salaries (a)	13,390,690	12,889,148
Superannuation – defined contribution plans (b)	1,285,237	1,285,209
	14,675,927	14,174,357
(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.		
(b) Defined contribution plans include West State, Gold State, GESBS and other eligible funds.		
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'.		
7. Other employee related expenses		
Workers' compensation premium	159,432	162,856
Staff training/development	66,259	62,143
Uniforms	50,479	41,732
Travel	29,772	33,839
Other	125,983	126,418
	431,925	426,988
8. Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	1,069,146	951,935
Service contractors	1,176,546	838,660
Animal food, veterinary care and transportation	632,777	616,711
Cleaning and waste disposal	470,221	383,466
Electricity, water, gas and fuel	412,507	440,135
Minor equipment purchases	288,825	276,233
Plant & equipment hire	365,549	112,487
	4,415,571	3,619,627

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
9. Depreciation expense		
Buildings and improvements	932,547	795,806
Infrastructure	1,738,213	1,560,326
Plant, equipment and vehicles	299,776	318,876
	2,970,536	2,675,008
10. Administration		
Professional services	1,191,418	863,125
Information technology and communications	698,680	541,539
Advertising and promotion	415,828	396,924
Grants & subsidies (a)	379,124	310,849
Other	169,658	154,477
	2,854,708	2,266,914
<p>(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects and these are mainly funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.</p>		
Wildlife conservation	369,482	304,234
Species management	7,642	5,615
Animal breeding and research	2,000	1,000
	379,124	310,849

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
11. Retail shop trading		
SALES	1,410,376	1,398,344
Less: cost of sales		
Opening Inventory	155,728	158,135
Purchases	621,605	634,645
	777,333	792,780
Closing Inventory	(143,258)	(155,728)
Cost of Goods Sold	634,075	637,052
GROSS TRADING PORFIT	776,301	761,292
Operating Expenses		
Payroll & other staffing	400,447	398,608
Consumables	33,378	37,916
Depreciation	23,072	19,145
Total Operating Expenses	456,897	455,669
Other Income		
Sundry	86	252
NET PROFIT	319,490	305,875

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
12. Net loss on disposal of non-current assets		
<p>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 further details).</p>		
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	3,689	-
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(31,686)	(23,103)
Works of Art	(600)	-
Buildings and improvements	(2,832)	-
Net loss on disposal of non-current assets	(31,429)	(23,103)
13. Grants, sponsorships and fundraising		
Corporate sponsorships	495,954	586,162
Grants	22,036	71,127
Fundraising activities	190,605	164,878
Donations – cash	93,798	103,178
Donations – assets	-	440,543
Bequests	100,257	330,000
	902,650	1,695,888

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
14. Commercial activities		
Restaurant	544,998	482,457
Hire of facilities & equipment	390,786	364,475
Tours & tertiary education	232,176	190,433
Car parking	187,866	191,304
Children's rides	136,112	137,211
Vending commission	85,018	87,259
Commercial product sales	74,471	68,549
	1,651,427	1,521,688
15. Interest Revenue	56,916	65,440
Interest earned from banking institution on the Authority's interest bearing account.		
16. Other revenue		
Rental fees	39,453	36,902
Recoups of previous year's expenditure	11,601	8,715
Insurance claims	-	1,283
Miscellaneous revenue	93,243	22,863
	144,297	69,763
17. Income from State Government		
Appropriation received during the period:		
Service appropriation (a)	11,639,000	11,272,000
	11,639,000	11,272,000

- (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.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
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 has also made provision to cover the unfunded additional pay which occurs every 11 years, the next being in 2026-27.		
<u>Current</u>		
27th Pay allocation 2015-16	-	500,000
Total Current	-	500,000
<u>Non-Current</u>		
27th Pay allocation 2026-27	70,000	-
Total Non-current	70,000	-
19. Inventories		
<u>Current</u>		
Inventories comprise:		
Retail shop inventory	143,258	155,728
Total Current	143,258	155,728

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

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Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
20. Receivables		
<i>Current</i>		
Trade debtors	214,568	115,563
GST receivable	525,047	321,196
Catering dividend	30,965	82,085
Vending commission	20,629	22,555
Car parking	16,558	-
Workers' compensation	24,314	32,798
Total Current	832,081	574,197
<p>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.</p> <p>The following is an analysis of amounts owing by other government agencies:</p>		
Government agencies	76,528	39,354
Australian Taxation Office	525,047	327,851
	601,575	367,205

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
21. Amounts receivable for services (Holding Account)		
Current	1,620,000	4,000,000
Non-Current	2,534,000	1,314,000
	4,154,000	5,314,000

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.

Funds were drawn down from the asset replacement holding account during the period for the following capital works projects:

Water infrastructure management	2,980,000	2,920,000
Western Swamp Tortoise	-	550,000
Animal exhibits and park facilities	870,000	870,000
Computer equipment	150,000	150,000
	4,000,000	4,490,000

22. Other assets

Current		
Prepayments	97,580	99,100
Total Current	97,580	99,100

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
23. Property, plant and equipment, infrastructure		
Land:		
At fair value (a)	945,000	945,000
Buildings and improvements:		
At fair value (a)	14,999,282	14,976,023
Transfers from works in progress	493,265	-
Accumulated depreciation	(15,672)	(45,751)
Total Buildings and improvements	15,476,875	14,930,272
Infrastructure:		
At cost	46,613,804	37,780,300
Transfers from works in progress	2,101,329	396,676
Accumulated depreciation	(14,803,797)	(13,070,686)
Total Infrastructure	33,911,336	25,106,290
Works in progress:		
Buildings at fair value (a)	11,957	493,265
Infrastructure at cost	126,409	2,101,329
Total Works in progress	138,366	2,594,594
Total Land, buildings and infrastructure	50,471,577	43,576,156

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
23. Property, plant and equipment, infrastructure continued		
Plant, equipment and vehicles:		
At cost	4,485,570	4,541,114
Accumulated depreciation	(3,362,415)	(3,538,681)
Total Plant, equipment and vehicles	1,123,155	1,002,433
Works of art:		
At fair value (a)	326,400	327,000
Total Works of art	326,400	327,000
Total Plant & equipment	1,449,555	1,329,433
Total Property, plant and equipment, infrastructure	51,921,132	44,905,589

- (a) Land and buildings were revalued as at 1 July 2015 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2016 and recognised at 30 June 2016. 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 2016. The cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

Works of art are recognised in the financial statements at 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, infrastructure'.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 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.

2016	Land \$	Building & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
Carrying amount at start of period	945,000	14,930,272	25,106,290	2,594,594	1,002,433	327,000	44,905,589
Additions	-	491,506	8,646,921	-	452,184	-	9,590,611
Revaluation increments/(decrements)	-	430,586	-	-	-	-	430,586
Depreciation	-	(932,547)	(1,738,213)	-	(299,776)	-	(2,970,536)
Asset class transfers	-	559,890	1,896,338	(2,456,228)	-	-	-
Disposals/write-offs	-	(2,832)	-	-	(31,686)	(600)	(35,118)
Carrying amount at end of period	945,000	15,476,875	33,911,336	138,366	1,123,155	326,400	51,921,132
2015	Land \$	Building & 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)	-	-	-
Disposals/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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

24. Fair Value Measurements

Assets measured at fair value:

	Level 1	Level 2	Level 3	Fair Value
				At the end of period
2016	\$	\$	\$	\$
Land (Note 23)	-	-	945,000	945,000
Buildings (Note 23)	-	-	15,476,875	15,476,875
Works of art (Note 23)	-	326,400	-	326,400
	-	326,400	16,421,875	16,748,275

Assets measured at fair value:

	Level 1	Level 2	Level 3	Fair Value
				At the 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

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.”

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

24. Fair Value Measurements continued

Fair value measurement using significant unobservable inputs (Level 3)

	Land \$	Buildings \$
2016		
Fair Value at start of period	945,000	14,930,272
Additions	-	1,051,396
Revaluation increments/(decrements) recognised in Other Comprehensive Income	-	430,586
Disposals	-	(2,832)
Depreciation expense	-	(932,547)
Fair Value at end of period	945,000	16,748,275
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

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 is judged by values in the wider general area. The portion of the Authority's land in this category is valued at \$365,000 (\$365,000 in 2015). 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 2015).

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 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 by 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 2016.

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 2016 have either been classified as non-current assets held for sale or written-off.

	2016 \$	2015 \$
26. Payables		
<u>Current</u>		
Trade Payables (a)	364,234	646,157
PAYG tax payable	172,386	-
FBT Payable	8,252	10,673
Accrued salaries and wages	6,489	435,132
Total Current	551,361	1,091,962

(a) Trade payables include \$104,344 (\$391,110 in 2015) associated with capital works projects.

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
27. Provisions		
<u>Current</u>		
Employee benefits provision		
Annual leave (a)	1,017,286	1,040,067
Purchased leave (a)	28,153	33,716
Long service leave (b)	892,609	878,780
	1,938,048	1,952,563
Other provisions		
Employment on-costs (c)	22,124	22,290
	1,960,172	1,974,853
<u>Non-Current</u>		
Employee benefits provision		
Long service leave (b)	587,884	641,090
	587,884	641,090
Other provisions		
Employment on-costs (c)	6,711	7,318
	594,595	648,408
Total current & non-current provisions	2,554,767	2,623,261

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
27. Provisions continued		
(a) Annual and purchased leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after 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	958,285	976,589
More than 12 months after the end of the reporting period	87,154	97,194
	1,045,439	1,073,783
(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	383,822	395,451
More than 12 months after the end of the reporting period	1,096,671	1,124,419
	1,480,493	1,519,870
(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:		
<u>Employment on-costs provision</u>		
Carrying amount at start of period	29,608	47,776
Additional/(reversals of) provisions recognised	17,792	(308)
Payments/other sacrifices of economic benefits	(18,565)	(17,860)
Carrying amount at end of period	28,835	29,608

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
28. Unearned income		
<u>Current</u>		
Unearned income consists of:		
Perth Zoo Memberships	847,469	736,369
Admission Tickets	203,113	123,488
Grants and sponsorships	172,099	97,321
Other	69,962	68,149
Total current	1,292,643	1,025,327

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	28,210,220	27,475,220
Contributions by owners		
Capital appropriation (a)	735,000	735,000
Balance at end of period	28,945,220	28,210,220

(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

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
29. Equity continued		
Reserves		
<u>Asset revaluation surplus</u>		
Balance at start of period	9,920,198	9,417,563
Net revaluation increments/(decrements):		
Buildings and Improvements	430,586	502,635
Balance at end of period	10,350,784	9,920,198
<u>Accumulated surplus</u>		
Balance at start of period	23,202,484	21,253,673
Result for the Period	698,920	1,948,811
Balance at end of period	23,901,404	23,202,484
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	10,378,128	14,524,838
Restricted cash and cash equivalents (refer note 18)	70,000	500,000
	10,448,128	15,024,838

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
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	(10,940,080)	(9,323,189)
Non-cash items:		
Donated assets	-	(440,543)
Depreciation expense (refer note 9)	2,970,536	2,675,008
Loss on disposal of non-current assets (refer note 12)	31,429	23,103
<u>(Increase)/decrease in assets:</u>		
Current inventories	12,470	2,407
Current receivables	(52,513)	(37,394)
<u>Increase/(decrease) in liabilities:</u>		
Current payables	(253,293)	26,015
Current provisions	(14,681)	16,403
Other current liabilities	267,316	(10,421)
Non-current provisions	(53,813)	(56,847)
Net GST receipts/(payments)	(215,060)	(20,286)
Change in GST in receivables/payables	11,209	34,867
Net cash used in operating activities	(8,236,480)	(7,110,877)

Non-cash financing and investing activities

The Authority had no non-cash financing and investing activities during the reporting period.

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

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
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	280,614	6,594,951
Later than 1 year and not later than 5 years	-	-
	280,614	6,594,951
The capital commitments include amounts for:		
Buildings	4,059	282,726
Infrastructure	276,555	6,250,790
Plant and Equipment	-	61,435
	280,614	6,594,951

32. Explanatory statement

All variances between estimates (original budget) and actual results for 2016, and between the actual results for 2016 and 2015 are shown below.

Narratives are provided for selected major variances, which are generally greater than:

- 5% and \$475,000 for the Statements of Comprehensive Income and Cash Flows; and,
- 5% and \$1,300,000 for the Statement of Financial Position.

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.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Comprehensive Income

	Variance Note	Actual 2016 \$	Original Budget 2016 \$	Actual 2015 \$	Variance between Budget and actual \$	Variance between actual results for 2016 and 2015 \$
COST OF SERVICES						
Expenses						
Employee benefits expense		14,675,927	14,122,000	14,174,357	553,927	501,570
Other employee related expenses		431,925	671,000	426,988	(239,075)	4,937
Maintenance & operational expenses	A	4,415,571	4,055,500	3,619,627	360,071	795,944
Depreciation expense		2,970,536	2,800,000	2,675,008	170,536	295,528
Administration	B	2,854,708	2,734,500	2,266,914	120,208	587,794
Cost of retail shop sales		634,075	690,000	637,052	(55,925)	(2,977)
Loss on disposal of non-current assets		31,429	20,000	23,103	11,429	8,326
Total cost of services		26,014,171	25,093,000	23,823,049	921,171	2,191,122
Income						
Revenue						
Admissions	C	9,542,986	9,365,000	8,517,908	177,986	1,025,078
Retail shop sales		1,410,376	1,416,000	1,398,344	(5,624)	12,032
Grants, sponsorships & fundraising	D	902,650	970,000	1,695,888	(67,350)	(793,238)
Commercial activities		1,651,427	1,850,000	1,521,688	(198,573)	129,739
Memberships		1,365,439	1,275,000	1,230,829	90,439	134,610
Interest revenue		56,916	55,000	65,440	1,916	(8,524)
Other revenue		144,297	29,000	69,763	115,297	74,534
Total Revenue		15,074,091	14,960,000	14,499,860	114,091	574,231
Total income other than income from State Government		15,074,091	14,960,000	14,499,860	114,091	574,231
NET COST OF SERVICES		10,940,080	10,133,000	9,323,189	807,080	1,616,891

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Comprehensive Income continued

	Variance Note	Actual 2016 \$	Original Budget 2016 \$	Actual 2015 \$	Variance between Budget and actual \$	Variance between actual results for 2016 and 2015 \$
Income from State Government						
Service appropriation		11,639,000	11,639,000	11,272,000	-	367,000
Total Income from State Government		11,639,000	11,639,000	11,272,000	-	367,000
SURPLUS FOR THE PERIOD						
		698,920	1,506,000	1,948,811	(807,080)	(1,249,891)
OTHER COMPREHENSIVE INCOME						
Changes in asset revaluation surplus		430,586	320,000	502,635	110,586	(72,049)
Total other comprehensive income		430,586	320,000	502,635	110,586	(72,049)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD						
		1,129,506	1,826,000	2,451,446	(696,494)	(1,321,940)

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Comprehensive Income continued

Major Estimate and Actual (2016) Variance Narratives

Nil

Major Actual (2016) and Comparative (2015) Variance Narratives

- A) Maintenance and operational expenditure increased by \$795,944 (22%) due to some non-recurring costs being incurred for activities with offsetting revenue. These activities included the dinosaur exhibition and the hosting by Perth Zoo of the Zoological Aquarium Association of Australasia's bi-annual conference. The dinosaur exhibition resulted in significant increases in admissions revenue and the conference was largely funded by participant registration revenue. There were increased costs associated with cleaning and waste disposal to service the record visitor numbers. Additional projects to improve signage, interpretation, landscaping and minor upgrades to exhibits and facilities were also completed during the period.
- B) Administration expenditure increased by \$586,969 (26%) due to information technology improvements and business planning completed during the reporting period. A requirement to replace outdated two-way radio equipment to meet current communications technology standards along with the implementation of a new rostering and timesheet system contributed to the increased costs. A review of commercial activities and future opportunities also occurred to inform longer term strategic planning.
- C) Admissions revenue increased by \$1,025,078 (12%) due to record visitor numbers during the period. A special dinosaur exhibit and fine and mild weather during weekend and holiday periods led to a total of 695,091 admissions during the reporting period.
- D) Grants, sponsorship and fundraising decreased by \$793,238 (47%) from the previous year comparative. The previous year comparative included revenue of a non-recurring nature relating to donated assets and bequests.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Financial Position

	Variance Note	Actual 2016 \$	Original Budget 2016 \$	Actual 2015 \$	Variance between Budget and actual \$	Variance between actual results for 2016 and 2015 \$
ASSETS						
Current Assets						
Cash and cash equivalents	1, E	10,378,128	15,290,000	14,524,838	(4,911,872)	(4,146,710)
Restricted cash and cash equivalents		-	70,000	500,000	(70,000)	(500,000)
Inventories		143,258	163,000	155,728	(19,742)	(12,470)
Receivables		832,081	626,000	574,197	206,081	257,884
Amounts receivable for services	F	1,620,000	1,620,000	4,000,000	-	(2,380,000)
Other current assets		97,580	35,000	99,100	62,580	(1,520)
Total Current Assets		13,071,047	17,804,000	19,853,863	(4,732,953)	(6,782,816)
Non-Current Assets						
Land, buildings and infrastructure	2, G	50,471,577	46,395,000	43,576,156	4,076,577	6,895,421
Plant and equipment		1,449,555	907,000	1,329,433	542,555	120,122
Amounts receivable for services		2,534,000	2,534,000	1,314,000	-	1,220,000
Restricted cash and cash equivalents		70,000	-	-	70,000	70,000
Total Non-Current Assets		54,525,132	49,836,000	46,219,589	4,689,132	8,305,543
TOTAL ASSETS		67,596,179	67,640,000	66,073,452	(43,821)	1,522,727

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Financial Position continued

	Variance Note	Actual 2016 \$	Original Budget 2016 \$	Actual 2015 \$	Variance between Budget and actual \$	Variance between actual results for 2016 and 2015 \$
LIABILITIES						
Current Liabilities						
Payables		551,361	1,001,000	1,091,962	(449,639)	(540,601)
Provisions		1,960,172	1,958,000	1,974,853	2,172	(14,681)
Unearned income		1,292,643	1,096,000	1,025,327	196,643	267,316
Total Current Liabilities		3,804,176	4,055,000	4,092,142	(250,824)	(287,966)
Non-Current Liabilities						
Provisions		594,595	707,000	648,408	(112,405)	(53,813)
Total Non-Current Liabilities		594,595	707,000	648,408	(112,405)	(53,813)
TOTAL LIABILITIES		4,398,771	4,762,000	4,740,550	(363,229)	(341,779)
NET ASSETS						
EQUITY						
Contributed equity		28,945,220	28,945,000	28,210,220	220	735,000
Reserves		10,350,784	10,057,000	9,920,198	293,784	430,586
Accumulated surplus		23,901,404	23,876,000	23,202,484	25,404	698,920
TOTAL EQUITY		63,197,408	62,878,000	61,332,902	319,408	1,864,506

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Financial Position continued

Major Estimate and Actual (2016) Variance Narratives

- 1) Cash and cash equivalents are \$4,911,872 (32%) lower than expected mainly due to the construction costs for the Authority's water infrastructure project. At the time of budget development, the construction schedules and associated cash flow requirements for the water project had not been finalised. Some expenditure and commitments creditors from the previous year were also settled during 2015-16.
- 2) The land, buildings and infrastructure asset base is \$4,076,577 (9%) higher than estimated. The construction schedule for the water infrastructure had not been finalised at the time of developing the original budget. The original budget was reviewed during the period to reflect the agreed construction schedule and settlement of expenditure commitments from the previous year.

Major Actual (2016) and Comparative (2015) Variance Narratives

- E) Cash and cash equivalents decreased by \$4,146,710 (29%) due to significant progress with construction on the Authority's water infrastructure project. Works in progress at the start of the reporting period for the main construction element of the project was completed during 2015-16.
- F) The current portion of the amounts receivable for services decreased by \$2,380,000 (60%) to reflect the approved drawdowns from the holding account for 2016-17. With the major construction element of the water infrastructure project completed in 2015-16, the approved drawdowns for 2016-17 have reduced to reflect the funding level required for approved projects in the asset investment plan.
- G) The land, buildings and infrastructure asset base increased by \$6,895,421 (16%) and is mainly due to the completion of the major construction element of Authority's water infrastructure project during the period.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Cash Flows

	Variance Note	Actual 2016 \$	Original Budget 2016 \$	Actual 2015 \$	Variance between Budget and actual \$	Variance between actual results for 2016 and 2015 \$
CASH FLOWS FROM STATE GOVERNEMENT						
Service appropriation		8,799,000	8,799,000	8,432,000	-	367,000
Capital appropriation		735,000	735,000	735,000	-	-
Holding account drawdowns	H	4,000,000	4,000,000	4,490,000	-	(490,000)
Net cash provided by State Government		13,534,000	13,534,000	13,657,000	-	(123,000)
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(14,997,871)	(14,473,000)	(14,510,072)	(524,871)	(487,799)
Supplies and services	I	(7,841,560)	(7,405,000)	(6,260,796)	(436,560)	(1,580,764)
GST payments on purchases	3, J	(1,729,896)	(960,000)	(1,010,885)	(769,896)	(719,011)
Other payments		(436,395)	(648,000)	(435,018)	211,605	(1,377)
Receipts						
Sale of goods and services	K	15,053,299	14,770,000	13,982,801	283,299	1,070,498
Interest received		56,810	55,000	62,731	1,810	(5,921)
GST receipts from ATO	4	885,583	311,000	447,276	574,583	438,307
GST receipts on sales		629,253	648,000	543,323	(18,747)	85,930
Other Receipts		144,297	29,000	69,763	115,297	74,534
Net cash used in operating activities		(8,236,480)	(7,673,000)	(7,110,877)	(563,480)	(1,125,603)

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Cash Flows continued

	Variance Note	Actual 2016 \$	Original Budget 2016 \$	Actual 2015 \$	Variance between Budget and actual \$	Variance between actual results for 2016 and 2015 \$
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	5, L	(9,877,919)	(5,048,000)	(4,098,783)	(4,829,919)	(5,779,136)
Receipts						
Proceeds from sale of non-current physical assets		3,689	-	-	3,689	3,689
Net cash used in investing activities		(9,874,230)	(5,048,000)	(4,098,783)	(4,826,230)	(5,775,447)
Net increase/(decrease) in cash and cash equivalents	6, M	(4,576,710)	813,000	2,447,340	(5,389,710)	(7,024,050)
Cash and cash equivalents at the beginning of the period	N	15,024,838	14,547,000	12,577,498	477,838	2,447,340
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		10,448,128	15,360,000	15,024,838	(4,911,872)	(4,576,710)

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Cash Flows continued

Major Estimate and Actual (2016) Variance Narratives

- 3) GST payments on purchases were \$769,896 (80%) higher than expected due to the level of capital works expenditure during the period in support of the asset investment plan. Over \$9.8M was spent during the period on asset investment following a revision of the original budget to reflect the finalised construction schedule and cash flow requirements for the water infrastructure project. The GST payments made are claimed back from the ATO by the Authority.
- 4) GST receipts from the ATO were \$574,583 (185%) higher than expected due to the level GST claimed back from capital works expenditure during the period in support of the asset investment plan. Over \$9.8M was spent during the period on asset investment following a revision of the original budget to reflect the finalised construction schedule and cash flow requirements for the water infrastructure project.
- 5) Payments for the purchase of non-current physical assets were \$4,829,919 (96%) higher than budgeted expenditure. This is due to construction costs for the Authority's water infrastructure project. At the time of budget development, the construction schedules and associated cash flow requirements for the water project had not been finalised. Expenditure commitments from the previous year were also settled during 2015-16.
- 6) Cash and cash equivalents decreased by \$5,389,710 (663%) more than expected. This was due to the higher than expected level of capital works expenditure in support of the asset investment plan. Over \$9.8M was spent during the period on capital works following a revision of the original budget to reflect the finalised construction schedule and cash flow requirements of the water infrastructure project.

Major Actual (2016) and Comparative (2015) Variance Narratives

- H) Holding account drawdowns decreased by \$490,000 (11%) and reflect the lower level of cash drawdowns approved for the water infrastructure project compared to the previous year.
- I) Payments for supplies and services increased by \$1,580,764 (25%). There were some non-recurring costs incurred during the period for activities with offsetting revenue. These activities included the dinosaur exhibition and the hosting by Perth Zoo of the Zoological Aquarium Association of Australasia's bi-annual conference. The dinosaur exhibition resulted in significant increases in admissions revenue and the conference was largely funded by participant registration revenue and sponsorships.

There were increased costs associated with cleaning and waste disposal to service the record visitor numbers. Additional projects to improve signage, interpretation, landscaping and minor upgrades to exhibits and facilities were also completed during the period.

A requirement to replace outdated two-way radio equipment to meet current communications technology standards along with the implementation of a new rostering and timesheet system contributed to the increased costs. A review of commercial activities and future opportunities also occurred to inform longer term strategic planning.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

32. Explanatory statement continued

Statement of Cash Flows continued

Major Actual (2016) and Comparative (2015) Variance Narratives continued

- J) GST payments on purchases were \$719,011 (71%) higher due to a significant increase in capital works expenditure during the period in support of the asset investment plan. Over \$9.8M was spent during the period on asset investment which is an increase of \$5.8M over the previous year. Works in progress at the start of the reporting period were completed and other priority projects commenced during the reporting period.
- K) Receipts from sales of goods and services increased by \$1,070,498 (8%) due to the record admission numbers of 695,091 achieved during the reporting period. A special dinosaur exhibit from March 2016 through to the end of the reporting period proved popular with visitors. Increased revenue from other commercial activities was also achieved.
- L) Payments for the purchase of non-current physical assets increased by \$5,779,136 (141%) due to significant increase to level of capital works expenditure during the period in support of the asset investment plan. Over \$9.8M was spent during the period on asset investment which is an increase of \$5.8M over the previous year. Works in progress at the start of the reporting period were completed and other priority projects commenced during the reporting period.
- M) Cash and cash equivalents decreased by \$7,024,050 (287%) due to significant increase to the level of capital works expenditure in support of the asset investment plan. Over \$9.8M was spent during the period on asset investment. This is an increase of \$5.8M over the previous year. Works in progress at the start of the reporting period were completed and a range of other priority projects commenced during the reporting period.
- N) Cash and cash equivalents at the beginning of the reporting period were \$2,447,340 (19%) higher due to funds on hand from unexpended holding account drawdowns for the capital works program, along with revenue from fundraising, corporate sponsorships and bequest revenue. Some of these funds were directed to supporting conservation projects and capital works priorities.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

33. Schedule of income and expenses by service

	community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$
COST OF SERVICES						
Expenses						
Employee benefits expense	12,796,867	12,777,522	1,879,060	1,896,835	14,675,927	14,174,357
Other employee related expenses	379,774	382,181	52,151	44,807	431,925	426,988
Maintenance & operational expenses	4,251,688	3,514,814	163,883	104,813	4,415,571	3,619,627
Depreciation expense	2,890,185	2,590,935	80,351	84,073	2,970,536	2,675,008
Administration	2,280,025	1,792,101	574,683	474,813	2,854,708	2,266,914
Cost of retail shop sales	634,075	637,052	-	-	634,075	637,052
Loss on disposal of non-current assets	30,573	22,372	856	731	31,429	23,103
Total cost of services	23,263,187	21,216,977	2,750,984	2,606,072	26,014,171	23,823,049
Income						
Admissions	9,542,986	8,517,908	-	-	9,542,986	8,517,908
Retail shop sales	1,410,376	1,398,344	-	-	1,410,376	1,398,344
Grants, sponsorships & fundraising	144,949	509,036	757,701	1,186,852	902,650	1,695,888
Commercial activities	1,598,626	1,466,618	52,801	55,070	1,651,427	1,521,688
Memberships	1,365,439	1,230,829	-	-	1,365,439	1,230,829
Interest revenue	-	-	56,916	65,440	56,916	65,440
Other revenue	83,654	62,981	60,643	6,782	144,297	69,763
Total income other than income from State Government	14,146,030	13,185,716	928,061	1,314,144	15,074,091	14,499,860
NET COST OF SERVICES	9,117,157	8,031,261	1,822,923	1,291,928	10,940,080	9,323,189

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

33. Schedule of income and expenses by service continued

	community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2016 \$	2015 \$	2016 \$	2015 \$	2016 \$	2015 \$
INCOME FROM STATE GOVERNMENT						
Service appropriation	10,292,168	9,937,524	1,346,832	1,334,476	11,639,000	11,272,000
Total Income from State Government	10,292,168	9,937,524	1,346,832	1,334,476	11,639,000	11,272,000
SURPLUS/(DEFICIT) FOR THE PERIOD	1,175,011	1,906,263	(476,091)	42,548	698,920	1,948,811

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 assessments of outstanding debts. 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

Notes to the Financial Statements for the Year Ended 30 June 2016 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:

	2016 \$	2015 \$
Financial Assets		
Cash and cash equivalents	10,378,128	14,524,838
Restricted cash and cash equivalents	70,000	500,000
Receivables (i)	307,034	253,001
Amounts receivable for services	4,154,000	5,314,000
Financial Liabilities		
Payables	551,361	1,091,962

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 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 or 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 \$	
2016								
Cash and cash equivalents	10,378,128	10,378,128	-	-	-	-	-	-
Restricted cash and cash equivalents	70,000	70,000	-	-	-	-	-	-
Receivables (i)	307,034	291,870	8,603	6,361	200	-	-	-
Amounts receivable for services	4,154,000	4,154,000	-	-	-	-	-	-
	14,909,162	14,893,998	8,603	6,361	200	-	-	-
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	-	-

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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

34. Financial instruments continued

(c) Financial instrument disclosures continued

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					Maturity dates					
	Weighted Average Effective Interest Rate %	Carrying Amount \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non- Interest Bearing \$	Nominal Amount \$	Up to 1 Month \$	1-3 Months \$	3 Months to 1 Year \$	1-5 Years \$	More than 5 Years \$
2016											
Financial Assets											
Cash and cash equivalents	2.27	10,378,128	-	2,525,451	7,852,677	10,378,128	10,378,128	-	-	-	-
Restricted cash and cash equivalents	-	70,000	-	-	70,000	70,000	-	-	-	-	70,000
Receivables (i)	-	307,034	-	-	307,034	307,034	307,034	-	-	-	-
Amounts receivable for services	-	4,154,000	-	-	4,154,000	4,154,000	-	-	1,620,000	2,534,000	-
		14,909,162	-	2,525,451	12,383,711	14,909,162	10,685,162	-	1,620,000	2,534,000	70,000
Financial Liabilities											
Payables (ii)	-	370,723	-	-	370,723	370,723	368,281	2,442	-	-	-
		370,723	-	-	370,723	370,723	368,281	2,442	-	-	-

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

(ii) The amount of payables excludes PAYG and FBT payable to the ATO (statutory payable).

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

34. Financial Instruments continued

(c) Financial instrument disclosures continued

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					Maturity dates					
	Weighted Average Effective Interest Rate %	Carrying Amount \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non- Interest Bearing \$	Nominal Amount \$	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 (ii)	-	1,081,289	-	-	1,081,289	1,081,289	1,080,843	446	-	-	-
		1,081,289	-	-	1,081,289	1,081,289	1,080,843	446	-	-	-

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

(ii) The amount of payables excludes PAYG and FBT payable to the ATO (statutory payable).

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

34. Financial instruments continued

(c) Financial instrument disclosures continued

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 \$
2016					
Financial Assets					
Cash and cash equivalents	2,525,451	(25,255)	(25,255)	25,255	25,255
		(25,255)	(25,255)	25,255	25,255
Total Increase/(Decrease)		(25,255)	(25,255)	25,255	25,255
2015					
Financial Assets					
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

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016	2015
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	8	7
\$10,001 – \$20,000	1	1
Base remuneration and superannuation	\$31,300	\$32,637
Annual leave and long service leave accruals	-	-
Other benefits	-	-
Total remuneration of members of the accountable authority	\$31,300	\$32,637

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.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

2016

2015

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

\$130,001 – \$140,000	-	1
\$140,001 – \$150,000	-	1
\$150,001 – \$160,000	1	-
\$170,001 – \$180,000	1	2
\$190,001 – \$200,000	1	-
\$270,001 – \$280,000	1	-
\$290,001 – \$300,000	1	1

Base remuneration and superannuation	\$1,120,947	\$891,721
Annual leave and long service leave accruals	\$(58,090)	\$2,839
Other benefits	\$29,695	\$33,133
Total remuneration of senior officers	\$1,092,552	\$927,693

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.

The 2015-16 remuneration figures includes a redundancy payment following the abolition of the Director Corporate Development position.

No senior officers are members of the Pension Scheme.

Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2016 continued

	2016 \$	2015 \$
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	54,000	53,000
	54,000	53,000

37. Supplementary financial information

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

(a) Write-offs

Assets written off	33,840	23,103
Damaged/obsolete retail shop stock	2,396	1,852
Bad debts	-	348
Cashier shortages	1,049	868
	37,285	26,171

(b) Gifts of public property

During the period the Authority donated some obsolete two-way radio equipment to two not-for-profit organisations involved in wildlife conservation.

Gifts of public property provided by the Authority	18,679	15,276
	18,679	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 2016

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 2016.

Brian Easton

Chair

30 August 2016

Susan Harrington

Deputy Chair

30 August 2016

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, the market research company Painted Dog Research was commissioned by Perth Zoo to conduct customer research during April and May 2016. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age. Details of the survey sampling are as follows:

	2013	2014	2015	2016
Population*	665,242	627,991	642,352	695,091
Desired Sample	500	500	500	500
Achieved Sample	511	510	501	547
Sampling Error	±4.3%	±4.2%	±4.2%	±4.2%
Response Rate	50%	40%	53%	80%
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"	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2016 Target
Agree	92%	95%	95%	97%	95%
Neither agree/disagree	7%	3%	2%	2%	4%
Disagree	1%	1%	1%	-	1%
Don't know	-	1%	2%	1%	-

Note to this Indicator

The level of agreement increased from the existing high level for this indicator and continues to demonstrate Perth Zoo's effectiveness in the delivery of wildlife conservation messages.

Key Performance Indicators

Effectiveness Indicators continued

Conservation messages are communicated to Zoo visitors through keeper talks, guided tours, special visitor experiences and creative signage. Naturalistic exhibit designs complemented by themed gardens provide opportunities to engage and educate visitors. Education programs aimed at students, schools and the general community also support this indicator. The popularity of activities, including animal encounters continues to grow and the special dinosaur exhibit in 2016 provided a further opportunity to engage with visitors of all ages. The promotion and demonstration of environmental sustainability initiatives including solar energy, water conservation and recycling continue to support this indicator.

The Zoo's website, publications, innovative marketing, media and social media also focus on delivering conservation messages. Additionally, the Zoo's popular membership program promotes and encourages repeat visitation and provides opportunities to communicate with and educate members. The dedicated volunteer support from the Perth Zoo Docents also assists in communication about wildlife conservation.

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2016 Target
Western Swamp Tortoise	23	39	33	47	30
Numbat	16	21	24	19	12
Dibbler	69	76	42	42	50

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

Note to this Indicator

Annual targets for each species are based on those set independently by the Department of Parks and Wildlife's Recovery Team.

A higher than usual number of Western Swamp Tortoise eggs were produced during the laying season. The high number of eggs coupled with good hatching success resulted in the target being exceeded.

Additional female Numbats of breeding age obtained from the wild as a part of recovery program resulted in continued breeding success for Numbats. While there was a small decrease compared to the previous two years, breeding again exceeded the target set by the Recovery Team for this species.

The number of Dibblers produced was the same as the previous year. The lower than targeted numbers in both years is the result of releasing a higher than expected number of breeding females from the Zoo to the wild. The increased release numbers have been at the request of the species Recovery Team and the Department of Parks and Wildlife.

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2016 Target
Total visitors admitted to the Zoo	665,242	627,991	642,352	695,091	635,000
Total cost of services (\$000's)	\$19,613	\$20,468	\$21,217	\$23,263	\$22,328
Average cost per visitor	\$29.48	\$32.59	\$33.03	\$33.47	\$35.16

Note to this Indicator

While the costs of service were 4% above target, the record visitor numbers of 695,091 resulted in a lower than expected average cost per visitor. The average cost per visitor was \$33.47 and only slightly higher than the previous year and 5% below the target. This was due to a combination of factors. The salary savings targeted for the State Government Workforce Renewal Policy initiatives in 2015-16 were unable to be realised due to the lead time and initial implementation costs of the Authority's structural reform strategies. The strategies are designed to generate savings over the longer term while maintaining service delivery and revenue generation capacity. Non-salary costs were also higher than expected, including costs directly linked to revenue generating activities such as the dinosaur display.

Perth Zoo continued to focus on developing innovative visitor experiences and improving visitor amenity to encourage visitation and engage with the community. The added attraction of a special dinosaur display in the Zoo gardens from March 2016 proved extremely popular with the public. The display linked directly to conservation messaging through activities and experiences which complemented the dinosaur theme. This appealed to a range of ages and provided visitors with a value-add experience as part of the general admission price. In addition to the lower average cost per visitor, the record visitor numbers resulted a significant increase in admissions revenue and growth in other commercial activities.

There was also growth in membership numbers during the period. Media exposure of Perth Zoo's animals and activities along with ongoing exhibit and facility improvements continue to assist with attracting new and 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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2016 Target
Number of research communications produced	24.33	28	29.67	33.33	28.33
Total FTEs to produce research communications	20.43	20.48	20.12	19.94	20.24
Research communications produced per FTE	1.19	1.37	1.47	1.67	1.40

Note to this Indicator

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

Perth Zoo hosted the Zoological Aquarium Association of Australasia's bi-annual conference in May 2016. This provided an enhanced opportunity for Perth Zoo participation and resulted in eleven research communications produced by Perth Zoo staff.

The number of research communications produced also 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 2015 was approved as part of the 2015-16 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 \$9.8 million worth of capital works in 2015-16. Details of the major completed works and works in progress are outlined below;

Completed Capital Projects:

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 and construction was completed in September 2015.

In 2015-16, \$190,062 was spent on this project bringing the costs to date to \$389,907. The project is funded from the State Government's capital contribution of \$401,171. The balance of \$11,264 was directed in 2015-16 towards the installation of a new nature play area inside the Zoo's main entry to improve overall visitor amenity.

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 used for a front entry upgrade in 2012-13 (\$836,074) and the playground (\$262,755) in 2013-14. The completion of the toilet and parent facilities (\$389,907) and \$11,264 to support the nature play project in 2015-16 now completes the Family Facilities - Visitor Amenities project.

Nature Play Area

Design and implementation of a new nature play area inside the Zoo's main entry was commenced and completed during 2015-16. With a focus on outdoor play, the area has been landscaped incorporating play elements for children and seating to improve overall visitor amenity. The area is popular with visitors entering and exiting the Zoo and as a visitor meeting point.

In 2015-16, \$66,531 was spent on this project. The project was funded using \$11,264 remaining funding in the Family Facilities - Visitor Amenities project and \$55,267 from State Government funding for facility upgrades.

Zoo HQ

The refurbishment of an existing facility to create a 'conservation hub' known as Zoo HQ was completed during the period. The facility located on the perimeter of the Zoo's main lawn area is designed to educate visitors in Perth Zoo conservation and research activities. While targeted at children, the display is suitable for mixed ages and the multi layered messaging is designed to engage adults.

In 2015-16, \$198,365 was spent bringing the total project cost to \$216,360. The project was partly funded from donations of \$53,000 raised by the Perth Zoo Docent Association, with the balance funded from corporate sponsorships.

Other Financial Disclosures

Amazonia Exhibit

The acquisition of South American Coatis, a new species to the Zoo provided an opportunity to upgrade some old aviaries to create a new mixed exhibit zone themed as “Amazonia” to house Coati, Squirrel Monkeys, Golden Lion Tamarins and Sun Conures. The scope of the project included upgraded animal night quarters, installation of glass viewing panels, exhibit landscaping and interpretation.

In 2015-16, \$242,655 was spent bringing the total project cost to \$289,217 funded from State Government funding for animal exhibit upgrades and a contribution from corporate sponsorships.

Administration Office Accommodation

A major refurbishment of administration office accommodation was completed during 2015-16. This involved conversion and fit-out of the ground floor of the administration building to open-plan office space and shared meeting spaces to achieve greater efficiencies in the use of the existing building.

In 2015-16, \$382,024 was spent bringing the total project cost to \$520,933 funded from State Government funding for facility upgrades.

Other

Other capital projects completed in 2015-16 included exhibit, facility and equipment upgrades and replacements at a total cost of \$617,304. These were funded from State Government funding and included the following projects:

- A total of \$327,706 was spent on buildings and infrastructure including animal fodder storage facilities, electrical infrastructure upgrades, fencing and animal exhibit upgrades. Animal exhibits included a new Binturong exhibit, upgrades to the tropical aviary and stage 1 of upgrades to Lesser Primate facilities.

- A total of \$139,598 was spent on vehicles and equipment assets. This included replacement of three electric buggies in the operational fleet, installation of improved lockers for use by visitors and installation of electronic whiteboards in the conference rooms.
- A total of \$150,000 was spent on the purchase of replacement computer equipment from the Zoo’s project in the asset investment plan for this purpose.

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, forward works for fire services in 2013-14, detailed design and commencement of construction occurred in 2014-15. Major trenching work for the replacement water infrastructure to support the Zoo’s long-term water management requirements and associated services was completed in March 2016. This marked a significant achievement and milestone for this project.

Planning for other elements of this infrastructure project continued during the period with new pumps and water outlets fittings installed in support of longer term sustainability initiatives.

Other Financial Disclosures

Further elements of this staged project will be planned and implemented during 2016-17 including water re-use and irrigation outcomes.

A total of \$7,440,433 was spent in 2015-16 bringing the total project expenditure to \$9,171,013 from the \$11.9 million total budget. The remaining \$2.7 million will be required in 2016-17 and beyond to implement other elements of the original business case for this project.

Public Address System

A replacement for Perth Zoo's aged public address system was installed during the period. The major trench work required as part of the water infrastructure project provided the opportunity to install underground services required for the new public address system. The new system was commissioned in April 2016 and final payments for the project are expected to be invoiced and settled in the first quarter of 2016-17.

A total of \$474,859 of State Government funding for facility upgrades was spent on the project in 2015-16 bringing total project expenditure to \$478,344. A further \$24,771 is expected to be required in 2016-17 to finalise the project.

Other

Other work in progress include exhibit fencing and planning for future developments with \$206,900 expenditure on these projects in 2015-16. Future developments planned include upgrade of the African Lion and Sumatran Tiger exhibits, a new medium mammal breeding facility, upgrades to aviaries and the next stage of upgrades to Lesser Primate facilities. Planning will continue in 2016-17 for improved café and function centre, exhibits and facilities, interpretation and visitor amenities in support of the Zoo's strategic asset management plan.

Employment and Industrial Relations

Staff Profile

Perth Zoo employed 234 people in 2015-16, representing an average of 165 full time equivalents (FTE) over the year. The relatively 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 staff pools provides employment opportunities for students studying relevant fields to gain experience in their chosen careers and professions. It also allows the Zoo to be responsive to fluctuating customer demand. Staff who are employed under external grant funds also affect the annual FTE level.

Employee Profile	2015-16	2014-15
Permanent Full Time	98	112
Permanent Part Time	35	32
Fixed Term Full Time	20	16
Fixed Term Part Time	15	11
Casual	65	76
Trainee	1	2
Cadets	0	0
Total head count	234	249
Full time equivalent	165	166

Other Financial Disclosures

Employment and Industrial Relations continued

Recruitment activity in 2015-16 was impacted by the Workforce Renewal Policy, and the WA Public Sector recruitment freeze, which came into effect in December 2015. For the reporting period, 21 recruitment processes were completed. Many of these were fixed-term or casual appointments due to the seasonal nature of some work at Perth Zoo. Staff members, new and current, continued to be provided with options for flexible working arrangements where operationally possible. A total of thirty one (31) staff have capacity to log on and work from home, providing opportunities to balance work and other responsibilities. Female staff access this option at a ratio of approximately 2:1 compared to male staff.

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	25	11	15.4%
Flexible Start/Finish times	98	20	50.4%
Purchased Leave Arrangements	5	2	3%

*Total Staff = 234 (based on year end Headcount)

The Zoo recorded a total of 18 cessations in 2015-16 (representing 10.9% staff turnover) compared to 16 staff in 2014-15 (9.6 % staff turnover). The increase in turnover was impacted by organisational reform activity with structural change, including redundancies.

The Zoo continued to work hard to attract and retain a diverse workforce and in most areas achieved progress. However, workforce representation across Aboriginal employment did not improve substantially. A targeted approach to aboriginal employment has now commenced. The first steps have included action to implement two new aboriginal trainee roles and the use of the aboriginal employment page on the Recruitment Advertising Management System (RAMS).

The Zoo's commitment to women in leadership also continued with a number of female staff supported to attend leadership forums and workshops.

Workforce Diversity	Target 2015-16 %	Achieved 2015-16 %	Achieved 2014-15 %
Women in management Tier 1	100	100	100
Women in management Tier 2 & 3	55	67	57
Indigenous Australians	2.9	1.3	1.2
People with disabilities	2.3	4.7	5.0
People from culturally diverse backgrounds	12.5	6.8	5.5
Youth (15 to 24 years)	4.6	9.8	7.7

Other Financial Disclosures

Employment and Industrial Relations continued

Industrial Relations

In response to the workforce renewal targets set by the State Government, Perth Zoo has implemented a three year, consultative change and reform program. As opportunities to build a more change-resilient, capable and adaptive workforce are identified they are being embedded into the Zoo's organisational structure.

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

	Permanent	Contract	Casual	Proportion of Total Staff*
Government Officers	98	31	79	88.9%
Miscellaneous	20	2	2	10.2%
Building & Engineering Trades	1	0	0	0.45%
Common Law Contracts	0	1	0	0.45%
Total	119	34	81	100%

Workforce Planning and Staff Development

The Workforce and Diversity Plan for Perth Zoo sets the directions to identify current and future workforce needs. The Plan incorporates strategies that respond to sector-wide workforce issues and reflects the Zoo's commitment to equal opportunity. Given significant organisational reform being implemented across

Perth Zoo in response to the Government's Workforce Renewal Policy, the organisation sought and received, approval from the Public Sector Commission to defer the development of the Perth Zoo (2016-18) Workforce Plan until mid-2016. This will ensure that the plan reflects the future structure and operating framework of the Zoo.

The Zoo remains committed to promoting a workplace that encourages staff learning and development. Support is provided to enable attendance and/or presentation at workshops, seminars, and conferences; for study; professional development; and volunteer work.

The Zoo continues to provide support for formal programs including government traineeships (Cert II in Business), Certificate III in Captive Animals, and professional development and leadership programs. During 2015-16, Perth Zoo entered into an agreement with Taronga Training Institute on fee paying places in the open market to undertake the Certificate III in Captive Animals through Perth Zoo. This commenced in February 2016.

In 2015-16, Perth Zoo provided 2,034 hours of formal training to staff at a cost of \$45,502. This represented a nominal increase in formal training hours and increase in cost per head, and is consistent with Perth Zoo's objectives around building knowledge and capacity within the organisation, and staff attraction and retention. Formal training hours do not include informal on-the-job learning. A significant quantity is delivered across the Zoo (predominantly technical skills) however the extent of this training is currently not fully recorded.

Other Financial Disclosures

Employment and Industrial Relations continued

Employee Profile	2015-16	2014-15
Total formal training hours provided to staff	2,034	2,027
Average hours per FTE	12.41	12.21
Total training Costs	\$45,502	\$49,000
Average training investment per FTE	\$277	\$295
No. of staff receiving study assistance	5	4
No. of staff receiving professional development assistance	5	6
No. of staff who undertook Cert III in Captive Animals	3	6
No. of staff attending conferences	8	N/A
No. of staff participating in public sector leadership programmes	2	1
No. of Indigenous cadetships	0	0
No. of school-based traineeships	0	0
No. of government traineeships	1	2

Training Focus	Staff Number	Outcomes for the Business
Misconduct and Ethics	16	Greater understanding and capacity to manage ethics and integrity and identify misconduct
Leadership and Development	13	Increased capacity to meet the operational objectives of the organisation
Occupational Safety and Health	58	Improved ability to manage risk and provide a safe workplace for staff and visitors
Personal and Managerial Development	13	Improved understanding and ability to pro-actively manage in times of change, conflict and stress
Technical Training	95	Learning new techniques and keeping technical expertise up to date to ensure best practice

Governance Disclosures

Risk Management

Perth Zoo implemented a new risk management framework, comprised of oversight and management by the Executive Risk Management Committee, risk management policies, standard operating procedures, emergency management and business continuity plans, two risk registers, regular inspections and regular review. This new system will be trialled for 18 months and then reviewed.

Indemnity Insurance Premium

Perth Zoo has 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 \$6,155 to the annual premium in 2015-16.

Contracts with Senior Officers

At the date of reporting, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Zoological Parks Authority other than normal contracts of employment service.

Unauthorised Use of Credit Cards

Officers of the Zoological Parks Authority hold corporate credit cards where their functions warrant usage of this facility. While cardholders are reminded of their obligations under the Authority's credit card policy, three employees inadvertently used the corporate credit card instead of their personal credit card for minor personal payments. These incidents were not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amounts and that the nature of the expenditure was immaterial and characteristic of an honest mistake. The Authority referred two incidents of inappropriate personal use of the corporate credit card for disciplinary action. Amounts relating to all instances have been settled and at 30 June 2016 no amount remains outstanding.

	2016 \$
Aggregate amount of personal use expenditure for the reporting period	1,709
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	114
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	1,595
Aggregate amount of personal use expenditure outstanding at balance date	NIL

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 2015-16 was \$422,396.

Expenditure was incurred in the following areas:

Expenditure	Supplier	Amount
Advertising agencies	The Brand Agency	\$52,715
Market research organisations	Painted Dog Research Pty Ltd	\$47,630
Polling organisations	NIL	\$Nil
Direct mail organisations	Ezimap	\$45,003
Media advertising organisations	Carat Australia Media Services Pty Ltd Linkedin Ireland Limited Adstream Australia Pty Ltd	\$277,048

Other Legal Requirements

Disability Access and Inclusions Plan Outcomes

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

Outcome 1: Services and events

'People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.'

- Continued to provide free of charge carer/companion admission. Free day admission was provided to 2,762 carers of people with a disability in 2015-16. This is equivalent to over \$79,808 in admissions revenue;
- Hosted Perth Zoo's first Dream Night event. Dream Night is an international event where zoos provide free entry for children with disabilities and health care needs and their families.
- Happy Zoo Year, movie events and all large performance events held through the year included designated viewing areas to ensure ease of access and unobstructed viewing for patrons in wheelchairs;
- Provided special tailored Docent-led group tours to various community groups and individuals with differing needs;
- Tailored and conducted Eye to Eye animal encounter experiences and Zebra Car tours to meet different needs;
- Continued to provide programs through the Discovery and Learning team that meet differing needs of participants. Experiences are designed in consultation with teachers and aides;
- Perth Zoo partners with Variety to hold a Christmas function 'Variety Day Out' at the Zoo. The event attracted 1,200 guests last year;

- Perth Zoo regularly work with community groups including Starlight Foundation, Camp Quality, PMH, Baptistcare and Fairholme to customise visits and experiences for individuals and groups visiting Perth Zoo.

Outcome 2: Buildings and facilities

'People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority'.

- Completed construction of Universal Accessibility Toilet with adult change table on main lawn;
- Upgraded ACROD car and minibus bays and upgraded the five ACROD car bays in Labouchere Road carpark;
- Continued to actively support Federal and State government initiatives to improve access by supporting the Companion Card Program;
- Zoo HQ was completed with a variety of learning methods including tactile, sensory, audio experience;
- The walkthrough bird aviary was upgraded to include tactile, sensory and audio experiences;
- Maintained fleet of mobility scooters and wheelchair supportive Zebra Cars;
- Maintained fleet of manual wheelchairs;
- Tender documentation for Zoo projects includes the requirement to demonstrate an awareness of and commitment to compliance with the principles of the Disability Act;

Other Legal Requirements

Disability Access and Inclusions Plan Outcomes continued

- 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 all projects initiated in the period;
- Continued to provide a free accessibility map which caters to a range of disabilities. The map identifies audio-visual, tactile/interactive and olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, steep hills and ACROD parking;
- Maintained Assistance Animal access areas and associated map;
- Affordable Zebra Car tours for the elderly, frail visitors or parents with small children continue to be provided.
- 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: Level and quality of service

'People with disability 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'.

Outcome 3: Information

'People with disability 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 by various mechanisms (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 public documentation published by Perth Zoo;
- 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 audio visual, tactile/interactive and olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, toilet facilities, steep hills and ACROD parking;
- On-the-ground Docents and trained staff provide special tours and mobility assistance for people with special needs;
- Along with a number of individuals, the groups that visited in 2015-16 included the WA Deaf Society, Starlight Foundation, Camp Quality, Centrecare and Fairholme;
- DAIP requirements are incorporated into operational plans.

Other Legal Requirements

Disability Access and Inclusions Plan Outcomes continued

Outcome 5: Complaints

‘People with disability have the same opportunities as other people to make complaints to a public authority’.

- Perth Zoo offers a range of mechanisms for making a complaint. These mechanisms, including in-person, by telephone, email, internet, social media and comment cards, are available to all members of the community;
- Docent training includes Visitor Awareness and complaint handling;
- Staff from Customer Services, Visitor Services, Reception, Retail and Events receive training in dealing with complaints.

Outcome 6: Consultation

‘People with disability 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 in a way that is unbiased towards or against those with a disability;
- A range of views on access issues from the community through community groups, Zoo visitors with disabilities and the wider community are collected by staff in service areas and by Perth Zoo Docents;
- Feedback regarding accessibility at events is welcomed and received.

Outcome 7: Employment

‘People with disability have the same opportunities as other people to obtain and maintain employment with a public authority’.

- Perth Zoo includes a statement in all advertised positions that it is an equal opportunity employer. This statement encourages people from diverse backgrounds, including those with a disability, to apply for positions;
- Work experience opportunities for people with a disability may be considered at Perth Zoo in either administration or operational areas;
- Flexible working hours are available to staff. This includes working part time, and flexible start and finish times to accommodate people with specific requirements;
- Perth Zoo job description forms detail the duties and skills required for a job, enabling applicants to make an informed assessment of their potential suitability for the role before applying for advertised positions;
- Regular personal development planning is undertaken with all staff. This process encourages staff to undertake development courses and enables the Zoo to address (where practicable) individual needs.

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 outstanding, having been lodged in the previous reporting period but unresolved as at 30 June 2016. The claim, under the Employment Standard was subsequently not upheld by the Public Sector Commission.

WA Code of Ethics: No claims were lodged in 2015-16.

Perth Zoo Code of Conduct: Five (5) suspected breaches of conduct were reported during the year, however this related to just two employees (one with multiple breaches). One investigation was discontinued following the decision of the employee to resign (and advice from the CCC). As a result of the other investigation, three breaches were upheld with the outcome being termination of the employment of the employee.

Measures are in place to ensure all Zoo staff are familiar with the

Code of Ethics and the Zoo's Code of Conduct. Perth Zoo's Code of Conduct was reviewed in 2015. The endorsed version was presented to staff in the second half of 2015. Perth Zoo remains committed to training in Accountable and Ethical Decision Making (AEDM) with a further 16 participants undertaking training during the year to 30 June 2016. Extensive AEDM training was made available to all existing staff in the previous reporting period.

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 descriptions, 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 feedback and assessment against the Code of Conduct.

The Zoo's Workforce Development Plan also prioritises this area for ongoing attention in the coming years.

Other Legal Requirements

Record Keeping Plan

Perth Zoo has a record keeping plan in place which is approved by the State Records Office. 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.

Perth Zoo addresses its compliance with the State Records Commission Standard 2 Record Keeping Plans: Principle 6 – Compliance as follows:

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once every five years.

The electronic record keeping management system eDRMS system is monitored via statistics to evaluate progress towards electronic record keeping.

2. The organisation conducts a record keeping training program.

Perth Zoo continues to deliver ongoing training and support for record keeping and refresher training is provided. Training material and record keeping resources are provided on the Zoo's intranet.

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 to comply with the State Records Act 2000.

Freedom of Information

In the reporting period, Perth Zoo received two Freedom of Information (FOI) requests which were responded to in accordance with the legislation.

Government Policy Requirements Occupational Safety, Health and Injury Management

Perth Zoo management is committed to providing and maintaining a safe and healthy environment, and to the continuous improvement of injury prevention and injury management programs. A full review and update of the occupational health and safety framework was undertaken in early 2016. It will become fully operational in 2016-17.

Safety awareness is continuously promoted via regular full staff meetings, ad hoc safety emails to all staff, and on the Zoo Intranet. Standard Operating Procedures provide staff with written instructions to ensure the safe use of equipment and ensure staff safety when working with animals. The OSH Committee meets on a bi-monthly basis and reports regularly to the Corporate Executive.

Perth Zoo ensures compliance with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* via assistance from external providers and support through the development of comprehensive return to work plans.

The number of workers' compensation claims lodged during the year increased from 15 in 2013-14 to 19 in 2015-16. Of these, one claim involved time off work and six claims resulted in significant lost time.

The Zoo's performance in 2015-16 against targets set out in the Public Sector Commissioner's Circular 2012-05, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector, is shown in the table below.

Measure	Actual Results		Results against Target	
	2014-15	2015-16	Target	Comment on result
Number of fatalities	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	4.21%	13.6%	Zero (0) or 10% reduction on previous 3 years	Target exceeded due to six long term claims.
Lost time injury and/or disease severity rate	14.3%	4.5%	Zero (0) or 10% improvement on previous 3 years	Decrease in significant injuries recorded.
Percentage of injured workers returned to work:				
(i) within 13 weeks	57.14%	62.5%	Greater than or equal to 80% return to work within 26 weeks	A new, more focused process is reducing return to work time frames.
(ii) within 26 weeks	71.42%	75%		
Percentage of managers trained in occupational safety, health and injury management responsibilities	60%	7%	Greater than or equal to 80%	Training for the 2015-16 financial year was put on hold due to pending implementation of new OSH System. Training has been scheduled for 2016-17 financial year.

Government Policy Requirements

Occupational Safety, Health and Injury Management continued

The lost time injury and/or disease incidence rate was higher during this period due to six long term, lost time injury claims. Notably, of these only one remained outstanding at the end of the period.

The percentage time taken to return injured workers to work, particularly for long term claims improved during this period due to a more focused injury management process achieved by working with an external provider.

Occupational safety and health initiatives in 2015-16 included:

- Development and testing of a new mobile compatible, online OSH system for Perth Zoo that will provide targeted communication and follow-up for all managers and an improved reporting function. The new system will be implemented in July 2016;
- Training of new safety representatives for the Zoo OSH Committee and identification of further training and development opportunities for committee members;
- Provision of targeted training including (mandatory) first aid, back care, injury management, and fire extinguisher training;
- Provision of an annual Flu vaccination program, and other pro-active vaccination/booster shots for operational staff;
- Facilitation of preventative health care initiatives (information sessions), and ergonomic assessments.

