



**2022**

**Annual  
Report**

**Zoological Parks Authority**



Department of Biodiversity,  
Conservation and Attractions



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

In line with State Government requirements, Perth Zoo's annual report – The Zoological Parks Authority Annual Report 2021-22 – is published in an electronic format. Perth Zoo encourages people to use recycled paper if printing a copy of the report. For the convenience of readers the annual report has been presented in individual chapters optimised for screen reading, as well as an entire document suited to downloading and print. The Annual Report is presented in PDF format. All sections, except the financial statements, are also provided in Word format.

Zoological Parks Authority  
Annual Report 2021-22

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Front cover: Photo by Alex Cearns.

# Statement of Compliance

## For the Year Ended 30 June 2022

To the Hon Reece Whitby MLA  
Minister for Environment; Climate Action

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 2022.

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



**Marion Fulker**  
Chair

Date: 13 September 2022



**Alex Lamond**  
Deputy Chair

Date: 13 September 2022

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## Perth Zoo Highlights



# Executive Summary

## Chairperson Foreword

**This year, Perth Zoo took its first steps into a new era, with projects from the *Master Plan 2040* breaking ground and bringing life to ‘Future Zoo’.**

In February 2022, Minister for Environment, Reece Whitby MLA, announced the Master Plan’s first major milestone: finalization of the designs and appointment of Western Australian company, Crothers Construction, to build the café and separate function centre. These two contemporary community facilities will open the doors for even more people to visit the inner-city oasis to connect with nature, and assist with the financial sustainability of the Zoo.

Built in the heart of the Zoo, the café will provide a variety of food and beverage options, alfresco dining and additional visitor amenities. On the nearby western boundary of the Zoo, the function centre will provide a unique backdrop for events, corporate functions, seminars and weddings. Both builds are expected to be complete mid-2023.

Commencement of works mark the start of a new chapter for Perth Zoo and will enhance how visitors experience the Zoo. The *Master Plan 2040* will showcase Perth Zoo’s conservation work, education, and animal experiences. Behind-the-scenes conservation endeavors will be brought to the forefront through the realization of a Conservation Precinct, and open viewing will bring animal-lovers within a whisker of the hard work being done within the Veterinary Hospital.

This year, whilst construction has started on the two new visitor facilities, detailed planning and project initiation has concurrently occurred to progress other priority projects within the *Master Plan 2040*, including a Primate Run and Main Lawn Precinct, African Savannah Redevelopment, new orangutan jungle and the Conservation and Treehouse Precinct.



Marion Fulker



# Executive Summary

## Chairperson Foreword continued

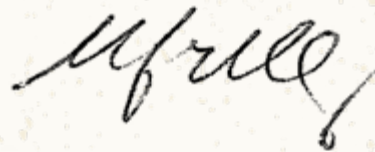
The ZPA Board welcomed new members, including myself as Chair, in the reporting year. I am very pleased to have been appointed to lead the Board at such an exciting time in Perth Zoo's history. The Zoo is a unique and complex commercial conservation attraction, and I am certainly aware of the honour I have to lead the Board through this transitional time.

I acknowledge the work of former Acting Chair of the Zoological Parks Authority, Mr Alex Lamond, who helped shape the *Master Plan 2040*.

On behalf of the Board, I would like to congratulate and thank CEO Mark Webb, Executive Director Wendy Attenborough, the Zoo's leadership team, staff, Docents and supporters (including Corporate Partners, Zoo Friend Members, and other donors of the Zoo) for a year of considerable achievement.

Thank you also to former Minister for the Environment, the Hon. Amber-Jade Sanderson MLA, as well as our new Minister, Reece Whitby MLA, for their support.

Finally, I'd like to acknowledge and thank my fellow Board Members for the ongoing commitment of time and expertise to the Zoo and its mission.



**Ms Marion Fulker**  
Chair, Zoological Parks Authority



Environment Minister Reece Whitby, MLA

# Executive Summary

## Executive Director Foreword

**With the impacts of a global health crisis persisting, Perth Zoo continued to be a place for people to connect with nature, make memories and be together as a community.**

This year, a continuing focus on diversifying our audiences provided opportunities for us to share our commitment to wildlife with a broader range of people. Across the summer school holidays, the Rainforest was transformed into a magical, immersive space, where young families and children were whisked away into a fantasy world. Young adults flocked to our Zoocoustic events and embraced the long summer evenings by enjoying the Zoo after sunset with 'Up Late'. Even the tiniest of toddlers were introduced to nature thanks to the launch of our newest early-learning program, 'Cub Club at the Zoo', developed for children aged 12 months to two and a half years.

Throughout the year, the Zoo was steadfast in its mission to save wildlife from extinction, while inspiring children and adults to become passionate conservationists. We bred a record number of endangered native species, and more than 260 individuals were released into safe habitat in the wild.

Our dedicated teams of keeping and veterinary staff cared for more than 1,500 animals through heatwaves, lockdowns, and spikes in local COVID-19 cases.

In the African Savannah, we welcomed not one but two not-so-little giraffe calves. These leggy bundles of joy delighted visitors, while strengthening our contribution to the regional breeding program and bolstering populations.

Beyond the Zoo grounds, Perth Zoo staff provided crucial animal care and veterinary support to our DBCA colleagues at Parks and Wildlife Service. Our vets and keepers worked on the second ever wild-to-wild translocation of Western Ground Parrots from Cape Arid National Park to a reserve east of Albany. Zoo-born animals, including Numbats, Dibblers, White-bellied Frogs and more were released into safe, wild habitat.



Wendy Attenborough



# Executive Summary

## Executive Director Foreword (continued)

We also celebrated some major global achievements in conservation:

- The Numbat genome was mapped for the first time through a newly formed partnership with DNA Zoo who sampled a Perth Zoo-bred Numbat.
- Our vets performed what is believed to be the world's first cataract surgery on a Western Ringtail Possum which has been exceeding expectations in recovery.
- And 'Cece', a rehabilitated and re-released orangutan we supported through our partnership with the Frankfurt Zoological Society, was spotted thriving in the wild in Sumatra.

However, the Zoo's work did not stop with wildlife.

Together, we took our first steps into our Future Zoo with works officially commencing under the Perth Zoo *Master Plan 2040*, and construction of our much-needed new café and function centre beginning.

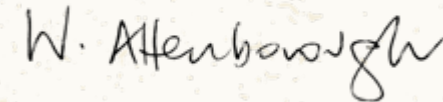
Our horticulture team worked hard to ensure our inner-city oasis maintained its lush greenery and rich botanical estate. One of the Zoo's most unusual transfers this year was not an exotic animal, but a two-tonne *Celtis australis* tree which was transplanted to a prime new position at the front of the Zoo, providing shade over a well-loved play area.

On behalf of Perth Zoo, I thank former Minister for Environment, Amber-Jade Sanderson MLA, and new Minister, Reece Whitby MLA, for their support of Perth Zoo's *Master Plan 2040* and their excitement about the Zoo's role in helping the community to actively contribute to conservation.

I also congratulate the Perth Zoo Docent Association in reaching its 40-year anniversary. Four decades of volunteering is a tremendous feat and one to be commended.

In fact, much of what makes our Zoo special is the people. To our staff and volunteers: you have a passion for your work that is second to none and it's this passion and tenacity that brings us another set of commendable annual report results.

Thank you.



**Wendy Attenborough**  
Executive Director

# Agency Performance

## Performance Summary

### Actual Results Versus Budget Targets

#### Financial Targets

	2021-22 Target <sup>(1)</sup> \$000s	2021-22 Actual \$000s	Variation <sup>(2)</sup> \$000s
<b>Total cost of services</b> (sourced from Statement of Comprehensive Income)	26,777	29,444	<b>2,667<sup>(a)</sup></b>
<b>Net cost of services</b> (sourced from Statement of Comprehensive Income)	9,771	11,366	<b>1,595<sup>(b)</sup></b>
<b>Total equity</b> (sourced from Statement of Financial Position)	80,123	75,390	<b>(4,733)<sup>(c)</sup></b>
<b>Net increase/(decrease) in cash held</b> (sourced from Statement of Cash Flow)	178	1,431	<b>1,253<sup>(d)</sup></b>
<b>Approved salary expense level</b>	12,998	14,404	<b>1,406<sup>(e)</sup></b>

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

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

(a) Includes employment and other costs for ongoing service delivery and to support revenue generation capacity. Also includes increased service delivery costs linked to impacts of the COVID 19 pandemic.

(b) Net cost of services was higher than expected due to a combination of increased service delivery costs and lower than expected revenue. Visitor numbers were impacted by COVID-19 restrictions and also weather impacts including heatwave conditions over normal peak visitation periods.

(c) Mainly due to the lower than expected contributed equity. Some planned capital contributions were deferred until 2022-23 following revised delivery schedules for associated asset investment projects.

(d) Due to lower than expected payments for asset investment following revised delivery schedules for associated asset investment projects.

(e) Due to operational costs associated with service delivery including impacts of COVID-19 and a range of other initiatives and activities to support revenue generation.

# Agency Performance

## Performance Summary (continued)

### Summary of key performance indicators

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

	2021-22 Target <sup>(1)</sup>	2021-22 Actual	Variation <sup>(3)</sup>
<b>Key effectiveness indicator:</b>			
Average level of visitor satisfaction at Perth Zoo	97%	90% <sup>(2)</sup>	<b>(7)</b>
<b>Service 1: Visitor services and public programs provided at Perth Zoo</b>			
<b>Key efficiency indicator:</b>			
Average cost per visitor at Perth Zoo	\$33.32	\$38.69	<b>\$5.47<sup>(2)</sup></b>

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

(2) The average cost per visitor of \$38.69 was 16% above the target and the result of significantly higher operating costs and the lower visitation following the record attendances in the previous year.

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

# Agency Performance

## Performance Summary (continued)

### Summary of key performance indicators (continued)

#### Outcome 2: Research and conservation partnerships

	2021-22 Target <sup>(1)</sup>	2021-22 Actual	Variation <sup>(3)</sup>
<b>Key effectiveness indicator:</b>			
Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	70	40 <sup>2)</sup>
Numbat	12	14	2
Dibbler	50	50	Nil

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

#### Service 2: Research and conservation partnerships

##### Key efficiency indicator:

Research communications produced per Full Time Equivalent (FTE)	1.11	1.10	(0.01)
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(1) As approved for key audited indicators for the ZPA that are not specified in the DBCA Budget Statements.

(2) Very good breeding success for Western Swamp Tortoise continued with a record number of 70 tortoise hatchlings.

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

# Agency Performance

## Report on Operations

### Animals in Perth Zoo's care as at 30 June 2022

There are currently 110 Australian native species (70.5%) and 46 exotic species (29.5%) housed at Perth Zoo.

Of the Australian native species, 93 (84.5% of the total number of species housed) are found in WA, while 17 (15.5% of the total number of species housed) are only found in States other than WA.

### Perth Zoo Population on 30 June 2022



# Agency Performance

Report on Operations (continued)

Perth Zoo Taxonomic Groups on 30 June 2022



# Agency Performance

## Report on Operations (continued)

### Giraffe Births

Adult giraffe, Kitoto, gave birth to a female calf at 11.37am on 3 September, 2021.

The Life Sciences team monitored the two-and-a-half-hour-long labour and were delighted to see the newborn standing and suckling within an hour of her birth. At a lanky 180cm tall, the newborn calf weighed 50-55kg.

This is Kitoto's third calf, and the female will be a welcome addition to the regional breeding program.

A month later, at 3.30am on 2 October, a male calf was born to adult giraffe Ellie. Inexperienced Ellie was new to motherhood and neither she nor Kitoto would allow the calf to suckle. In the first five days, veterinary interventions ensured the calf was receiving adequate nutrition while still giving him every opportunity to bond with his mother. Bonding didn't occur and a decision was made to hand-raise the male calf.

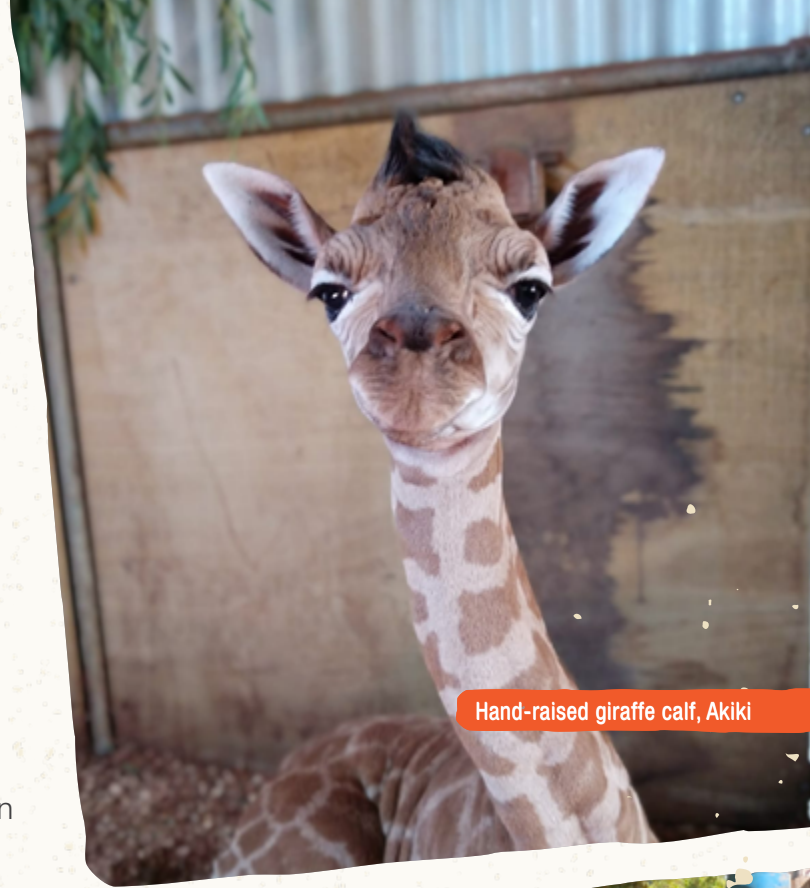
As a result of a public naming competition, the female calf was called Zahara. Zookeepers named the male calf Akiki, an African name meaning 'friend'.

Giraffe numbers in the wild have declined 40 percent in the last 30 years, making managed breeding efforts more important than ever before.

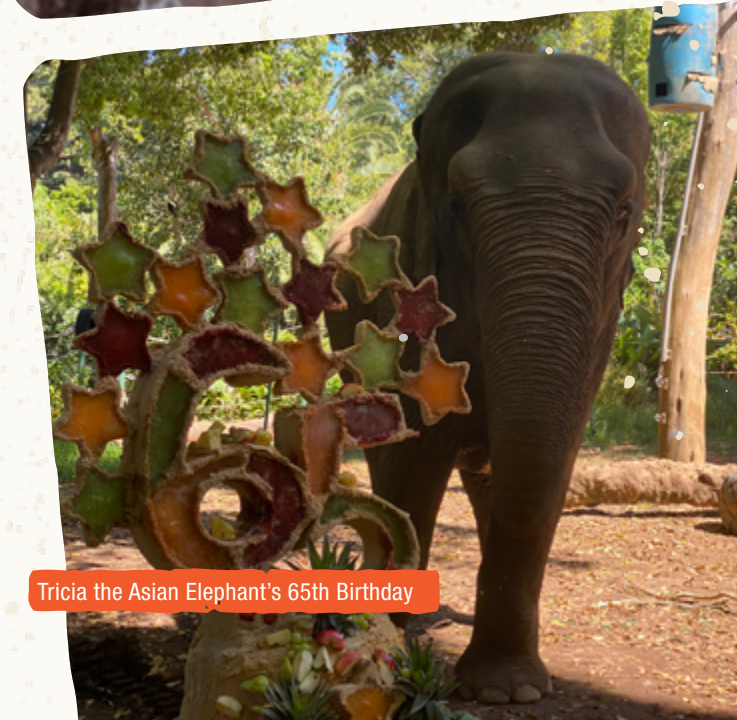
### Elephant Birthday

Perth Zoo's elephant matriarch, Tricia, celebrated her 65th birthday on 24 January, 2022. Two birthday 'cakes' and an amphitheatre full of visitors singing Happy Birthday marked this milestone.

Tricia arrived at Perth Zoo in January 1963 from Ho Chi Minh City (via Singapore). She was named after Tricia Reschke, Miss Australia 1962, and in 2019, Tricia was honoured by the Perth community who named a Transperth ferry after her, the MV Tricia. As at 30 June 2022 Tricia was the oldest elephant in Australasia.



Hand-raised giraffe calf, Akiki



Tricia the Asian Elephant's 65th Birthday

# Agency Performance

## Report on Operations (continued)

### International Transfer

Two Forrest Red-tailed Black Cockatoos, Jet and Jinda, flew by plane from Perth Zoo to Jurong Bird Park in Singapore. The birds travelled in a custom-made twin compartment pet-carrier so they could continue to socialise during transit. They have settled well into their new home.

### Kyloring – Western Ground Parrot

Perth Zoo Life Sciences again provided veterinary and animal care support to the Parks and Wildlife Service for the second year of the wild-to-wild translocation of Western Ground Parrots from Cape Arid National Park to a reserve east of Albany. A new GPS logger trialled at Perth Zoo has been used on the translocated birds to help Parks and Wildlife Service track their post-release movements.

One of the male birds caught at Cape Arid was found to be in poor health and was transported to Perth Zoo for a detailed health assessment. Due to his condition, he has been incorporated into the Western Ground Parrot conservation program at the Zoo.

Following a review of the diets of Perth Zoo's Western Ground Parrots and investigation into calcium metabolism (with the aim of reducing risk of egg binding) changes have been made in preparation for the 2022 breeding season.



Jet and Jinda settled at Jurong Bird Park  
Credit: Jurong Bird Park



Western Ground Parrot  
Credit: Alan Danks



# Agency Performance

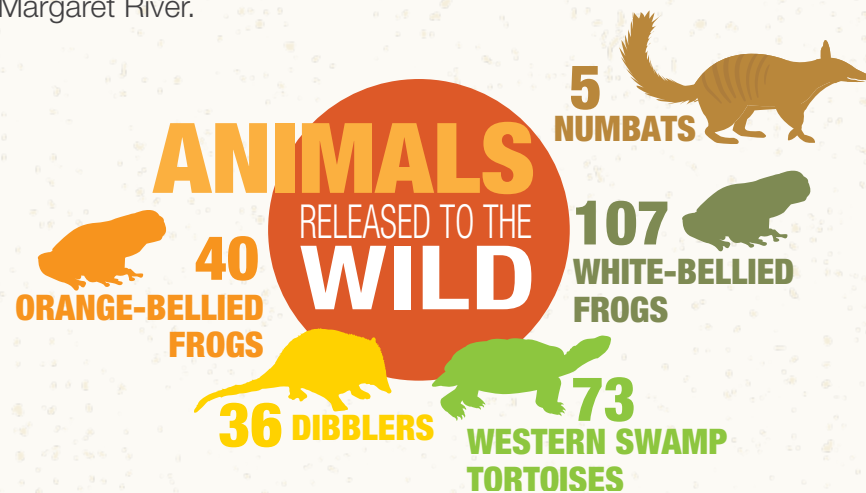
## Native Species Conservation Breeding Program

Perth Zoo's Native Species Conservation Breeding Program bred animals for release to the wild in accordance with the species' Recovery Plans. This program is delivered by staff employed by DBCA and funded by Perth Zoo. This year, the following animals bred at Perth Zoo were released into the wild:

- **Numbats** to Mallee Cliffs National Park (NSW) and Secret Rocks Mallee Refuge (South Australia).
- **Western Swamp Tortoises** to sites east of Augusta.
- **Dibblers** to Dirk Hartog National Park.
- **White-bellied** and **Orange-bellied Frogs** released to sites near Margaret River.

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

- **Western Swamp Tortoise:** Research into embryo communication in the egg and an assisted colonisation release to a swamp east of Augusta.
- **Black Cockatoo research:** Research indicated that artificial nest hollows for Carnaby's Cockatoos require maintenance as often as natural nest hollows require repairs.



Numbat



Dibbler



Western Swamp Tortoise

# Agency Performance

## Conservation Medicine

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

In addition to the cockatoos, 114 birds and 59 mammals were admitted to the Zoo's Veterinary Hospital for assessment.

Thirty sea turtles and 16 sea snakes found stranded on south-west beaches were treated and assessed at the Zoo's Veterinary Hospital. Twelve sea snakes and 25 turtles were transferred to partner facilities for rehabilitation.

### CONSERVATION MEDICINE

 **226 Wild Black Cockatoos**  
Treated at Perth Zoo's Veterinary Department

**99** Were rehabilitated and released back to the wild  
48 Carnaby's Cockatoos | 5 Baudin's Cockatoos | 46 Forest Red-tailed Black Cockatoos

Perth Zoo veterinarians assessed 179 reptiles confiscated from the illegal wildlife trade. Veterinary staff contributed wildlife health surveillance data to Wildlife Health Australia's national database and were active participants in the Western Australian Wildlife Health Reference Group.

Major medical cases in the Perth Zoo collection included a fungal infection affecting the eye of male orangutan, Dinar. The veterinary team, with specialist assistance, performed the delicate operation of removing his eye after multiple treatments were unable to save it.

An infected hard cyst and associated bone was amputated from the wing of a Southern Cassowary, Wavy. Cassowaries can be difficult to anaesthetise and treat but the procedure went well and Wavy made a full recovery.

Zoo veterinary and nursing staff collaborated with Murdoch University, teaching wildlife and zoo medicine topics to senior veterinary students.



Dinar undergoes delicate procedure



Southern Cassowary procedure



A sea turtle returns for a vet check

# Agency Performance

## Animal Welfare Training

A total of 350 people completed Animal Welfare Training during the 2021-22 financial year, including Perth Zoo staff, Perth Zoo Science staff, Docents and Board Members. The aim of the training was to increase knowledge and awareness about animal welfare, contextualising it as a whole-of-organisation responsibility that aligns with broader Zoo objectives.

## Scientific Research

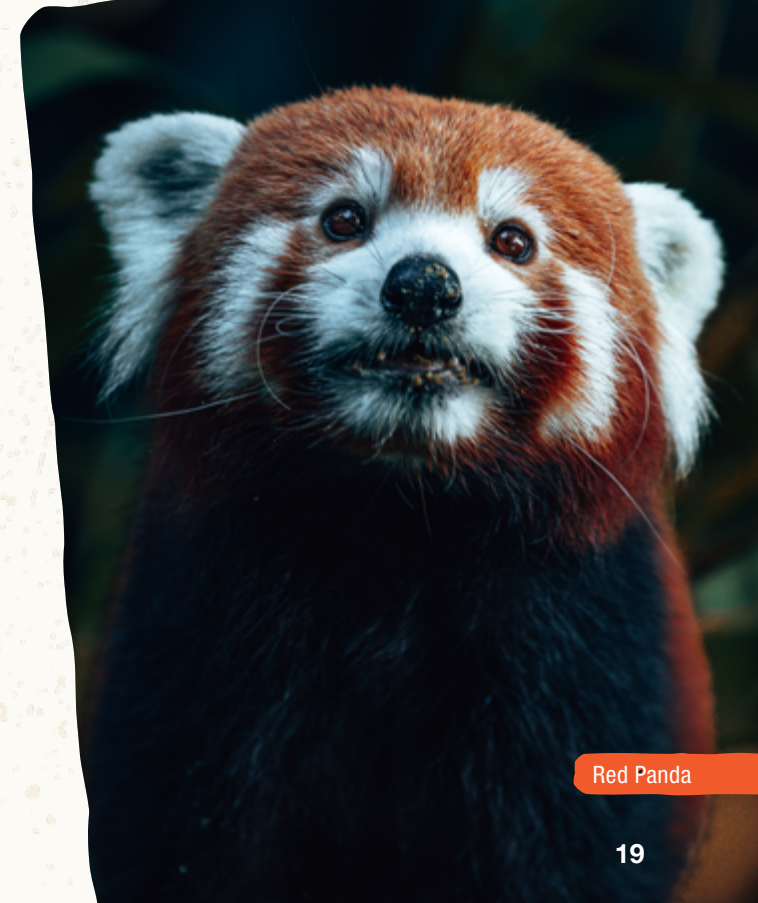
A total of 20 scientific research papers were produced throughout the year, in partnership with DBCA's Biodiversity and Conservation Science division.

Research highlights included:

- Determining the maintenance requirements for natural and artificial nest hollows used by Carnaby's cockatoos.
- Testing the efficiency of a euthanasia method for a pest species, cane toads, in the field.
- Examining how Forest Red-tailed Black Cockatoos use the landscape subject to different levels of urbanization.
- Describing a debilitating digestive condition in global captive Red Panda populations.
- Contributing to species accounts and IUCN status review for four species of cockatoos endemic to south-west Western Australia.



Carnaby's Cockatoo



Red Panda

# Agency Performance

## Sustainability

As a conservation organisation, Perth Zoo continued to reduce its environmental footprint.


# 2022

## SUSTAINABILITY ACHIEVEMENTS

**REDUCED**  
OUR USE OF  
**NATURAL GAS**  
BY OVER  
**400 CUBIC METRES**

We reduced use of  
**groundwater** by over  
**20,000,000 LITRES**  
A saving of **5%** on last year

**10** DRINK BOTTLE REFILL STATIONS  
PROVIDED MORE THAN  
**74,000L**  
OF DRINKING WATER  
TO OUR VISITORS  
TO FILL MORE THAN  
**115,000**  
PLASTIC DRINK BOTTLES

  
Our Creature Compost project helped divert over  
**1,800 CUBIC METRES**  
OF ORGANIC WASTE AWAY FROM LANDFILL  
WHILE PROVIDING A WAY TO RECYCLE  
VALUABLE CARBON AND NUTRIENTS

We avoided the use of  
**3 Million L**  
potable water through our dual plumbed toilet and urinal cisterns



Drink bottle refill station



Main Lake



Black Swan at the Main Lake

# Agency Performance

## Master Plan 2040

Delivery of the Perth Zoo *Master Plan 2040* is underway with construction of the new Zoo Café and Function Centre. To date, the State Government has committed \$50.2 million towards delivery of the master plan. The new Café and separate Function Centre are the first projects in a series of major capital works projects to be rolled out over the next decade, including:

- Primate Run and Main Lawn Precinct
- African Savannah Redevelopment
- Orangutan Precinct
- Conservation and Treehouse Precinct

These projects will feature cutting edge design and innovative concepts to enable the Zoo to continue to meet the highest expectations for immersive visitor experiences and improved animal welfare outcomes. Building on existing successes, these projects are the foundation for a future Perth Zoo that is inspiring, responsive, and captivating.

Work has commenced on the development of business cases and project definition plans for the Primate Run and Main Lawn Precinct, African Savannah Redevelopment, Conservation Centre and Treehouse Precinct, and the Orangutan Precinct.

Hassell Studio, in joint venture with IPH Architects, have been appointed as architects and lead consultants for the planning phase.



New café artist impression



Café artist impression



New Function Centre artist impression

# Agency Performance

## Public Engagement

This past financial year, 689,273 people visited Perth Zoo, and the number of Zoo Friend members was 37,489 at year end.

Visitor Attendance					
2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
651,353	658,325	719,226	552,829	744,812	689,273

### Discovery and Learning

COVID-19 pandemic restrictions prevented Zoo camps being held in Terms 1 and 2 2022; many school visits were also impacted. Despite this, 37,957 school students and educators visited in 2021-22, to learn about wildlife, habitats and conservation. Plus, 21 online lessons were taught to year 11 and 12 students during this period.

More than 4,205 students and community members, ranging from 12-months to adults, participated in community education programs, team building events and other Discovery and Learning experiences during the year. While the Zoo operated under limited visitor numbers during the January holidays, all Discovery and Learning school holiday programs were able to proceed, as were the Zoo's two community education programs for young children – "A to Zoo", and "Cub Club".

### Events

Perth Zoo was illuminated in the evenings for the September/October 2021 school holidays. The Late Lights activation attracted 68,424 visitors, delivering record visitation across this holiday period despite inclement weather.

The Zoo's Rainforest was transformed into an Enchanted forest of fairies and dragons, captivating 79,559 guests over the month of January.

Zoocoustics continued to attract a new audience to the Zoo. Held over two evenings aligned with Valentine's Day, 1,843 guests enjoyed a twilight picnic celebrating the very best local talent playing acoustic music.

Plus, 1,157 children enjoyed facilitated birthday parties at the Zoo over the year.

## PUBLIC ENGAGEMENT



689,273

People visited Perth Zoo



37,489

Members



0.87% decrease

37,957



School students and educators visits

Educating about wildlife, habitats and conservation

4,205



Students and professionals

participated in Discovery and Learning workshops

# Agency Performance

## Public Engagement (continued)

### Media, Marketing and Communications

In 2021-22, \$40,747,307 worth of free media coverage was achieved for the Zoo (based on equivalent advertising standard rates), reaching a cumulative audience of 103,264,885.

Communication highlights included:

- Summer series (Enchanted, Up Lates, Zoocoustics).
- Birth of two giraffe calves.
- Numbat genome sequencing in partnership with the DNA Zoo.
- *Master Plan 2040* progression.
- Breeding boom in Native Species Breeding Program.
- Veterinary Hospital – native and exotic species spotlights.
- Sun Bear health check and conservation impact.

The Zoo's social platforms achieved a 12.9 percent follower growth year-on-year due to the content being tailored to audiences and platforms. An engagement strategy nurtured the online community to become

more than followers; they became advocates and importantly, purchasers of product. Paid Facebook advertisements achieved \$429,000 in direct Zoo ticket sales between 1 July 2021 and 30 June 2022.

The market research strategy was critically reviewed in late 2020-21, and a new approach was adopted. A new Visitor Experience Monitor was developed to track visitor experience and sentiment on an ongoing basis throughout the year. This shift was driven by a need for more regular and timely visitor feedback, collected at different periods throughout the year, to understand any fluctuations or issues with visitor satisfaction as they occur. This was to ensure the Zoo could remain responsive and strategic in actioning any changes as required, to maintain a high and consistent quality experience for its visitors particularly as work begins as part of the *Master Plan 2040* redevelopment.

## social media



↑ 13.99%  
(176,715 followers)



↑ 13.89%  
(16,317 followers)



↑ 5.78%  
(74,788 followers)



↑ 16.06%  
(5,666 subscribers)



↓ 24.04%  
(252,500 views)



↑ 16.8%  
(99,975 followers)

# Agency Performance

## Public Engagement (continued)

Perth Zoo values the ongoing commitment from its corporate partners who share our vision of saving wildlife. Corporate support ranges from investment in innovative programs and projects, to the provision of time, specialty goods or services for the animals.

This year, Tronox's sponsorship of the Tronox STEAM Education Program empowered more than 620 regional students who engaged in hands-on learning and knowledge-building about environmental conservation.

Western Areas supported Perth Zoo's Black Cockatoo exhibit where some of the 200+ cockatoos that come to the Zoo for veterinary care are housed for rehabilitation.

Commercial partners Coca-Cola Europacific Australia and Streets (Unilever) contributed a combined \$98,800 to support Perth Zoo's conservation partners undertaking conservation in the wild.

Locally, the support of partners such as Rio Tinto contributed to our vital work in saving wildlife.

Perth Zoo sincerely thanks all our partners who stand with us at the frontline of conservation.





# Agency Performance

## Public Engagement (continued)

### Grant Partners



### In-kind Partners



Perth Zoo's Wildlife Conservation Action Program distributed \$239,091 to a variety of non-government organisations carrying-out critical conservation work in the wild. In addition to funds, we also provided in-kind support, venue hire and promotion to our local Wildlife Conservation Action partners.

Ranger quarters build for Free the Bears



Painted Dog Pup

# Agency Performance

## Public Engagement (continued)

### Perth Zoo Docent Association (PZDA)

In 2021-22, the Docents contributed a total of 46,906 hours of service to Perth Zoo.

The Perth Zoo Docent Association (PZDA) is an independent incorporated volunteer organisation that has operated continuously for 40 years. Starting in 1982 with 27 members, today PZDA has 288 active members who are committed to volunteering a minimum of two days per month.

Docents generously volunteer time and energy every day of the year to share their knowledge and passion for wildlife and conservation with Zoo visitors.

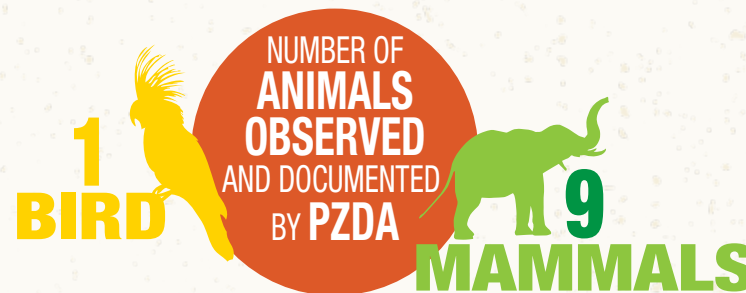
In the past decade, the role of Docents has expanded to include:

- conducting the Giraffe Close Encounter experience.
- assisting with weddings, functions, visitor experiences and school holiday events.
- supporting Discovery and Learning sessions.

Docents participate in animal care by recording animal behaviour observations, preparing food and enrichment items for the animals, and maintaining and improving animal exhibits. Behavioural data collected by Docents has provided insight into interactions between animals, nocturnal activity, exhibit use and visitor influence on animal behaviour.

Perth Zoo is proud to partner with the Perth Zoo Docent Association in increasing community awareness of the importance of wildlife conservation.

Docents assist with animal behavioural studies.



### Taronga Training Institute

The partnership between Perth Zoo and Taronga Training Institute has been extended to 2023, with some significant course changes occurring in 2022.

This nationally recognised qualification has changed title from Certificate III in Captive Animals to Certificate III in Wildlife and Exhibited Animal Care to align with industry-appropriate language.

New units of competency include a focus on assessing animal welfare, positive wellbeing for animal carers and workplace communication.

Assessment requirements have also changed to reflect the practical nature of animal care. New facilitated practical assessment days have been delivered in addition to scheduled placements on section.

The Life Sciences team appointed eight graduates of the program to contract positions in 2021-22.

# Agency Performance

## Public Engagement (continued)

### Feedback

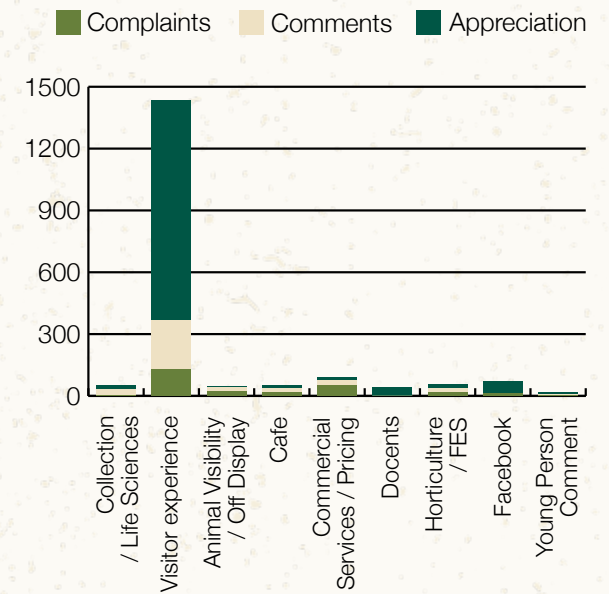
Perth Zoo actively canvasses visitors for feedback and is committed to seeking and receiving comment about services, procedures and products. Feedback can be provided via a range of channels including face-to-face, email, letters, telephone, comment card, child-specific feedback cards or through the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

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

In 2021-22, the Zoo received a total of 1,862 comments. This included general feedback, 1,243 appreciation and 250 complaints. These were reported via a monthly report distributed to Managers and Corporate Executive. This informs forward planning, maintenance programs, minor works and service improvements.

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

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



# Agency Performance

## Public Engagement (continued)

### Examples of actions resulting from customer feedback include:

- Levelled a range of pathways across the zoo site to remove trip hazards and improve accessibility.
- Improved interpretation and directional signage across the site.
- Road-base and pathways added to the main lawn to improve access and reduce slip hazards.
- Audit of toilet facilities undertaken to identify opportunities to improve access and gender signage.
- Extended opening hours during October school holidays to provide additional visitation and viewing experiences for visitors.

### Comments of appreciation from visitors include:

- It is good to have the zoo open again. The animals seem to like the rain. The staff at the front entrance are managing the numbers well.
- Great visit! Kids enjoyed the NAIDOC activities.
- Tiger day display was excellent! Kids loved their face painting and learnt about tigers.
- Close Encounter Rhino – This experience was beyond our expectations. Meeting Memphis is one of our life's highlights and we would like to thank the staff for their professionalism and friendliness on the day.
- Close Encounter Giraffe – It was a fabulous experience, so affordable and great to know it's helping the zoo. More people can experience wonderful at that price.
- The Zoo shop is great! We buy a little something when we come and then it is perfect for gifts also. Just love our visits here.
- Cannot say enough about the gardens and plants here! It is just amazing! Your team does a great job and please do tell them. We appreciate their effort and it is clearly visible.
- Our Zebra car driver was outstanding today. She was so knowledgeable of all the animals, very kind and wonderful to me with my broken leg. Thank you.
- All the animals are well looked after and have lots of rooms in their enclosures, the gardens are beautifully kept & plenty to entertain the kids as you walk around.
- Loving the Zoo being open late and the lights display is just gorgeous! Thank you for a special experience that will be sure to enjoy again before holidays finish.
- Having a Zoo membership is so great. It means we can visit regularly with our grandchildren. Today we took both grandchildren and my 98-year-old father. A special day for all.

# Auditor's Opinion



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2022 Zoological Parks Authority

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

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

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Zoological Parks Authority for the year ended 30 June 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

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

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

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

# Auditor's Opinion

## Responsibilities of the Board for the financial statements

The Board is responsible for:

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

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

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

## Auditor's responsibilities for the audit of the financial statements

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

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

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

# Auditor's Opinion

## Report on the audit of controls

### Opinion

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

In my opinion, in all material respects, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2022.

### The Board's responsibilities

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

### Auditor General's responsibilities

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

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

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

# Auditor's Opinion

## Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2022.

### The Board's responsibilities for the key performance indicators

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

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

### Auditor General's responsibilities

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



# Auditor's Opinion

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

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

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

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

## **Other information**

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

# Auditor's Opinion

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

This auditor's report relates to the financial statements, and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2022 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Sandra Labuschagne  
Deputy Auditor General  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
13 September 2022

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### CERTIFICATION OF FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2022

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2022 and the financial position as at 30 June 2022.

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



**Melanie Price**  
Chief Finance Officer

Date: 12 September 2022



**Marion Fulker**  
Chair

Date: 12 September 2022



**Alex Lamond**  
Deputy Chair

Date: 12 September 2022

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$	2021 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1(a)	15,921,219	14,945,398
Supplies and services	2.2	8,642,789	8,464,412
Depreciation expense	4.1, 4.2	3,436,036	3,428,065
Cost of retail shop sales	3.4	816,243	801,418
Net loss on disposal and derecognition of non-current assets	2.3	626,874	4,849
Finance costs	6.3	1,308	1,739
Other expenses	2.4	-	43,655
<b>Total cost of services</b>		<b>29,444,469</b>	<b>27,689,536</b>
<b>Income</b>			
Admissions	3.2	8,947,611	9,542,877
Memberships	3.3	2,554,188	2,358,801
Retail shop sales	3.4	1,959,612	1,930,310
Grants, sponsorships and fundraising	3.5	2,622,298	3,123,631
Commercial activities	3.6	1,452,865	1,627,826
Interest revenue	3.7	22,123	13,255
Other income	3.8	519,786	43,981
<b>Total income other than income from State Government</b>		<b>18,078,483</b>	<b>18,640,681</b>
<b>NET COST OF SERVICES</b>		<b>11,365,986</b>	<b>9,048,855</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Notes	2022 \$	2021 \$
<b>Income from State Government</b>			
Income from other public sector entities	3.1	10,966,000	10,803,000
Resources received	3.1	14,980	-
<b>Total Income from State Government</b>		<b>10,980,980</b>	<b>10,803,000</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(385,006)</b>	<b>1,754,145</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	1,786,244	420,161
<b>Total other comprehensive income</b>		<b>1,786,244</b>	<b>420,161</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>1,401,238</b>	<b>2,174,306</b>

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 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	13,837,969	12,402,111
Restricted cash and cash equivalents	6.1	-	74,999
Inventories	3.4	279,551	252,043
Receivables	5.1	578,915	475,605
Amounts receivable for services	5.2	1,020,000	1,020,000
Other assets	5.3	103,607	93,440
<b>Total Current Assets</b>		<b>15,820,042</b>	<b>14,318,198</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.1	490,000	420,000
Amounts receivable for services	5.2	15,779,000	13,478,000
Infrastructure, property, plant and equipment	4.1	49,593,482	49,004,893
Right-of-use assets	4.2	38,869	55,160
<b>Total Non-Current Assets</b>		<b>65,901,351</b>	<b>62,958,053</b>
<b>TOTAL ASSETS</b>		<b>81,721,393</b>	<b>77,276,251</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022 (continued)

	Notes	2022 \$	2021 \$
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.4	638,274	797,661
Employee related provisions	2.1(b)	2,475,429	2,414,588
Lease liabilities	6.2	16,859	18,490
Contract liabilities	5.5	1,739,368	1,480,038
<b>Total Current Liabilities</b>		<b>4,869,930</b>	<b>4,710,777</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	2.1(b)	769,305	745,384
Lease liabilities	6.2	25,833	40,437
Contract liabilities	5.5	666,196	446,762
<b>Total Non-Current Liabilities</b>		<b>1,461,334</b>	<b>1,232,583</b>
<b>TOTAL LIABILITIES</b>		<b>6,331,264</b>	<b>5,943,360</b>
<b>NET ASSETS</b>		<b>75,390,129</b>	<b>71,332,891</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022 (continued)

	Notes	2022 \$	2021 \$
<b>EQUITY</b>			
Contributed equity		35,568,220	32,912,220
Reserves		12,595,174	10,808,930
Accumulated surplus		27,226,735	27,611,741
<b>TOTAL EQUITY</b>		<b>75,390,129</b>	<b>71,332,891</b>

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 2022

	Notes	Contributed equity \$	Reserves \$	Accumulated surplus \$	Total equity \$
<b>Balance at 1 July 2020</b>		31,908,220	10,388,769	25,857,596	68,154,585
Surplus		-	-	1,754,145	1,754,145
Other comprehensive income		-	420,161	-	420,161
Total comprehensive income for the period		-	420,161	1,754,145	2,174,306
Transactions with owners in their capacity as owners:					
Capital appropriation		1,004,000	-	-	1,004,000
Total		1,004,000	-	-	1,004,000
<b>Balance at 30 June 2021</b>		<b>32,912,220</b>	<b>10,808,930</b>	<b>27,611,741</b>	<b>71,332,891</b>
<b>Balance at 1 July 2021</b>		32,912,220	10,808,930	27,611,741	71,332,891
Surplus/(Deficit)		-	-	(385,006)	(385,006)
Other comprehensive income		-	1,786,244	-	1,786,244
Total comprehensive income for the period		-	1,786,244	(385,006)	1,401,238
Transactions with owners in their capacity as owners:					
Capital appropriation		2,656,000	-	-	2,656,000
Total		2,656,000	-	-	2,656,000
<b>Balance at 30 June 2022</b>		<b>35,568,220</b>	<b>12,595,174</b>	<b>27,226,735</b>	<b>75,390,129</b>

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 2022

Notes	2022 \$	2021 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>		
Funds from other public sector entities	7,645,000	7,482,000
Capital appropriation	2,656,000	1,004,000
Holding account drawdown	1,020,000	1,020,000
<b>Net cash provided by the State Government</b>	<b>11,321,000</b>	<b>9,506,000</b>
Utilised as follows:		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee benefits	(15,895,029)	(14,629,192)
Supplies and services	(8,631,056)	(8,443,835)
Finance costs	(1,308)	(1,739)
GST payments on purchases	(889,388)	(841,338)
GST payments to ATO	(13,477)	(72,889)
Other payments	(837,384)	(815,039)
<b>Receipts</b>		
Sale of goods and services	16,246,744	16,776,998
Grants received	1,618,113	2,253,308
Interest received	15,254	15,099
GST receipts from ATO	187,476	175,676

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Notes	2022 \$	2021 \$
GST receipts on sales		753,755	780,535
Other receipts		519,786	70,655
<b>Net cash used in operating activities</b>		<b>(6,926,514)</b>	<b>(4,731,761)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(2,948,936)	(2,324,352)
<b>Receipts</b>			
Proceeds from sale of non-current assets		1,544	3,885
<b>Net cash used in investing activities</b>		<b>(2,947,392)</b>	<b>(2,320,467)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		(16,235)	(17,261)
<b>Net cash used in investing activities</b>		<b>(16,235)</b>	<b>(17,261)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,430,859</b>	<b>2,436,511</b>
Cash and cash equivalents at the beginning of the period		12,897,110	10,460,599
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>6.1</b>	<b>14,327,969</b>	<b>12,897,110</b>

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 1. Basis of preparation

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

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

These annual financial statements were authorised for issue by the Accountable Authority of the Authority on 12 September 2022.

#### Statement of compliance

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

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

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

#### Basis of preparation

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

#### Accounting for Goods and Services Tax (GST)

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

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

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

#### Contributed equity

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

#### Comparative information

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Judgements and estimates

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

#### 2. Use of our funding

##### Expenses incurred in the delivery of services

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

	Notes
Employee benefits expense	2.1(a)
Employee related provisions	2.1(b)
Supplies and services	2.2
Net loss on disposal of non-current assets	2.3
Other expenses	2.4

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>2.1(a) Employee benefits expense</b>		
Employee benefits	14,424,501	13,632,352
Termination benefits	-	-
Superannuation – defined contribution plans (a)	1,496,718	1,313,046
<b>Employee benefits expense</b>	<b>15,921,219</b>	<b>14,945,398</b>
Add: AASB 16 non-monetary benefits (not included in employee benefits expenses) (b)	2,880	3,008
Less: Employee contributions	(2,880)	(3,008)
<b>Total employee benefits provided</b>	<b>15,921,219</b>	<b>14,945,398</b>

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

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

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

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

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

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>2.1(b) Employee related provisions</b>		
<b>Current</b>		
<u>Employee benefits provisions</u>		
Annual leave	1,478,136	1,416,342
Purchased leave	6,050	10,261
Long service leave	954,203	917,528
	<b>2,438,389</b>	<b>2,344,131</b>
<u>Other provisions</u>		
Employment on-costs	37,040	70,457
<b>Total current employee related provisions</b>	<b>2,475,429</b>	<b>2,414,588</b>
<b>Non-current</b>		
<u>Employee benefits provisions</u>		
Long service leave	757,789	723,420
<u>Other provisions</u>		
Employment on-costs	11,516	21,964
<b>Total non-current employee related provisions</b>	<b>769,305</b>	<b>745,384</b>
<b>Total employee related provisions</b>	<b>3,244,734</b>	<b>3,159,972</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

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

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

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

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

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

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

Casual employees are entitled to long service leave under the Long Service Leave Act 1958 at a minimum, where it is not covered by a specific industry award. Under the Act casual employees are entitled to 82/3 weeks paid leave after 10 years of continuous service. A provision for long service leave entitlements for casual employees has been recognised as at 30 June 2022. The provision is based on a number of assumptions and is informed from the latest advice from Government Sector Labour Relations.

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

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



# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<u>Employment on-costs provision</u>		
Carrying amount at start of period	92,421	101,155
Additional/(reversals of) provisions recognised	(64,401)	(49,891)
Payments/other sacrifices of economic benefits	20,536	41,157
<b>Carrying amount at end of period</b>	<b>48,556</b>	<b>92,421</b>

#### Key sources of estimation uncertainty

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

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

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

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>2.2 Supplies and services</b>		
<b>Maintenance and operational expenses</b>		
Maintenance of equipment, facilities and grounds	1,108,849	925,727
Service contractors	850,493	767,942
Animal food, veterinary care and transportation	802,311	693,136
Cleaning and waste disposal	795,634	769,053
Electricity, water, gas and fuel	473,815	484,745
Minor equipment purchases	231,547	260,454
Plant and equipment hire	177,967	98,407
<b>Total maintenance and operational expenses</b>	<b>4,440,616</b>	<b>3,999,464</b>
<b>Other employee related expenses</b>		
Workers' compensation premium	194,533	239,801
Staff transfer obligations	36,964	187,018
Staff training/development	57,460	41,654
Uniforms	97,920	74,468
Travel	4,697	3,638
Other	8,897	87,017
<b>Total other employee related expenses</b>	<b>400,471</b>	<b>633,596</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>Administration</b>		
Professional services	754,927	855,097
Science and HR services delivered by DBCA	1,613,837	1,346,330
Information technology and communications	768,636	775,207
Advertising and promotion	265,967	309,375
Grants and subsidies (a)	250,000	410,025
Other	148,335	135,318
<b>Total administration</b>	<b>3,801,702</b>	<b>3,831,352</b>
<b>Total supplies and services</b>	<b>8,642,789</b>	<b>8,464,412</b>
<p>(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.</p>		
Wildlife conservation	249,091	408,025
Animal breeding and research	909	2,000
	<b>250,000</b>	<b>410,025</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

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

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

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

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

During the period, the Authority disposed, derecognised and approved the write-off of a number of fixed assets. This included demolition of the former café and function facilities and demolition of other infrastructure in preparation for future construction of new separate café and function buildings at Perth Zoo. The derecognition of infrastructure related to the reversal of costs associated with Perth Zoo Master Planning activities that do not qualify for capitalisation. (Refer note 8.7 'Supplementary financial information' for further details).

	2022 \$	2021 \$
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	1,544	3,885
<u>Carrying amount of non-current assets disposed/derecognised</u>		
Plant, equipment and vehicles	(543)	(8,734)
Buildings and improvements	(11,809)	-
Infrastructure derecognition	(503,804)	-
Infrastructure disposal	(112,262)	-
<b>Net (loss) on disposal and derecognition of non-current assets</b>	<b>(626,874)</b>	<b>(4,849)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>2.4 Other expenses</b>		
Losses and write-offs	-	43,655
	-	<b>43,655</b>

### 3. Our funding sources

#### How we obtain our funding

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>3.1 Income from State Government</b>		
Income received from other public sector entities during the period (a)	10,966,000	10,803,000
<b>Total grants and subsidies</b>	<b>10,966,000</b>	<b>10,803,000</b>
Services received free of charge from other State government agencies during the period:		
State Solicitor's Office	14,980	-
	<b>14,980</b>	<b>-</b>
<b>Total income from State Government</b>	<b>10,980,980</b>	<b>10,803,000</b>

(a) Income from other public sector entities funds the net cost of services delivered and is recognised in the period in which the Authority gains control of the income. The Authority gains control of the income at the time funds are deposited in the bank account or credited to the holding account and is comprised of the following:

- cash component \$7,645,000; and
- a receivable (asset) \$3,321,000.

The receivable (holding account – note 5.2) comprises the following:

- the budgeted depreciation expense for the year; and
- any agreed increase in leave liabilities during the year.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>3.2 Admissions</b>	8,947,611	9,542,877
	<b>8,947,611</b>	<b>9,542,877</b>

General admission prices for Perth Zoo are reviewed annually and approved as part of the annual State Budget process. Revenue is recognised on redemption of the admission and is measured at the fair value of consideration received or receivable.

<b>3.3 Memberships</b>	2,554,188	2,358,801
	<b>2,554,188</b>	<b>2,358,801</b>

Perth Zoo Membership prices are subject to annual review and revenue is apportioned evenly over the membership subscription period.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>3.4 Retail shop trading profit</b>		
Sales	1,959,612	1,930,310
Less: Cost of Sales		
Opening Inventory	252,043	196,016
Purchases	843,751	857,445
	1,095,794	1,053,461
<b>Closing Inventory</b>	<b>(279,551)</b>	<b>(252,043)</b>
Cost of Goods Sold	816,243	801,418
<b>Gross Trading Profit</b>	<b>1,143,369</b>	<b>1,128,892</b>
Operating Expenses		
Payroll & other staffing	497,848	445,220
Consumables	58,057	43,265
Depreciation	21,290	21,789
Total Operating Expenses	577,195	510,274
Other Income		
Sundry	245	133
<b>Net Trading Profit</b>	<b>566,419</b>	<b>618,751</b>



# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>Closing Inventory comprises:</b>		
<u>Current inventories</u>		
Retail shop inventory	279,551	252,043
<b>Total current inventories</b>	<b>279,551</b>	<b>252,043</b>
<b>Total inventories</b>	<b>279,551</b>	<b>252,043</b>

#### Sales

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

#### Inventories

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>3.5 Grants, sponsorships and fundraising</b>		
Corporate sponsorships	466,002	678,846
Grants (a)	1,618,113	2,016,782
Fundraising activities	110,252	96,122
Donations – cash	154,793	128,201
Donations – assets	-	-
Bequests	273,138	203,680
	<b>2,622,298</b>	<b>3,123,631</b>

#### Corporate Sponsorships

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

#### Grants

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

#### Donations, gifts and other non-reciprocal contributions

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

- (a) The grants income all relates to restricted Commonwealth grant funding via Austrade received by the Authority. The restricted grant supports zoos, aquariums and wildlife parks impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>3.6 Commercial activities</b>		
Restaurant and catering	271,599	261,639
Hire of facilities & equipment	278,998	389,658
Tours & tertiary education	410,555	463,949
Car parking	253,786	234,710
Children's rides	107,085	125,988
Vending commission	86,464	112,507
Commercial product sales	44,378	39,375
	<b>1,452,865</b>	<b>1,627,826</b>

#### Sales of goods and provision of services

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

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

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

#### 3.7 Interest revenue

**22,123**

**13,255**

Interest earned from banking institution on the Authority's interest bearing account.

Interest revenue is recognised as the interest accrues.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>3.8 Other income</b>		
Rental fees	24,194	35,980
Recoups of previous year's expenditure	414,634	877
Insurance claims	14,202	-
Miscellaneous revenue	66,756	7,124
	<b>519,786</b>	<b>43,981</b>

#### 4. Key assets

##### Assets the Authority utilises for economic benefit or service potential

This section includes information regarding the key assets the Authority utilises to gain economic benefits or provide service potential.

The section sets out both the key accounting policies and financial information about the performance of these assets:

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2022	Land \$	Buildings & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
<b>1 July 2021</b>							
Gross carrying amount	1,005,000	16,660,746	55,730,491	1,063,531	4,762,899	330,400	79,553,067
Accumulated depreciation	-	(61,523)	(25,042,628)	-	(3,897,934)	-	(29,002,085)
Accumulated impairment loss (i)	-	(1,546,089)	-	-	-	-	(1,546,089)
<b>Carrying amount at start of period</b>	<b>1,005,000</b>	<b>15,053,134</b>	<b>30,687,863</b>	<b>1,063,531</b>	<b>864,965</b>	<b>330,400</b>	<b>49,004,893</b>
Additions	-	313,632	60,313	2,243,347	233,216	-	2,850,508
Revaluation increments/(decrements)	60,000	1,756,656	-	-	-	14,950	1,831,606
Depreciation	-	(910,996)	(2,179,050)	-	(329,699)	-	(3,419,745)
Asset class transfers	-	227,009	344,284	(571,293)	-	-	-
Derecognition of asset (Note 8.7(c))	-	-	(498,568)	(5,236)	-	-	(503,804)
Impairment losses reversed (i)	-	1,546,089	-	-	-	-	1,546,089
Disposals/write-offs	-	(1,603,260)	(71,348)	(40,914)	(543)	-	(1,716,065)
<b>Carrying amount at end of period</b>	<b>1,065,000</b>	<b>16,382,264</b>	<b>28,343,494</b>	<b>2,689,435</b>	<b>767,939</b>	<b>345,350</b>	<b>49,593,482</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

Year ended 30 June 2022	Land \$	Buildings & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
Gross carrying amount	1,065,000	16,383,672	55,446,314	2,689,435	4,807,904	345,350	<b>80,737,675</b>
Accumulated depreciation	-	(1,408)	(27,102,820)	-	(4,039,965)	-	<b>(31,144,193)</b>
Accumulated impairment loss (i)	-	-	-	-	-	-	-

- (i) During the period, a previously recognised impairment loss for Perth Zoo's café and function building was reversed when the asset was disposed. The asset was demolished in June 2022 as part of forward works for the construction of new facilities in 2022-23.

#### Initial recognition

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

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Subsequent measurement

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

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

Land is carried at fair value.

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

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

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

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

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

Land and buildings were revalued as at 1 July 2021 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2022 and recognised at 30 June 2022. In undertaking the revaluation, fair value was determined on the basis of current use of the land: \$1,065,000 (2021: \$1,005,000) and determined by reference to current replacement cost of the buildings and improvements: \$17,653,360 (2021: \$15,738,787). The valuer performs a physical site inspection every three years of buildings and improvements, with the most recent site inspection occurring during the year ended 30 June 2022. For the remaining balance of buildings, the cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Revaluation model:

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

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

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

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

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

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



# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Useful lives

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

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

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

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

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

#### Impairment

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

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

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

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

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

	Vehicles \$	Total \$
<b>4.2 Right-of-use assets</b>		
Year ended 30 June 2022		
Carrying amount at start of period	55,160	55,160
Additions	-	-
Depreciation	(16,291)	(16,291)
<b>Net carrying amount as at end of period</b>	<b>38,869</b>	<b>38,869</b>

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### **Initial recognition**

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

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

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

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

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

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

#### **Subsequent measurement**

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

#### **Depreciation and impairment of right-of-use assets**

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

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 5. Other assets and liabilities

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

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

	2022 \$	2021 \$
<b>5.1 Receivables</b>		
<u>Current</u>		
Trade receivables	207,525	61,134
Allowance for impairment of trade receivables	(2,000)	(2,000)
Grants and Sponsorships	48,174	59,269
GST receivable	228,552	252,823
FBT receivable	6,197	1,264
Restaurant and catering	17,885	20,560
Vending commission	28,000	28,000
Car parking	19,733	15,400
Insurance claims	24,849	39,155

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>Total current</b>	<b>578,915</b>	<b>475,605</b>
<b>Total receivables at end of the period</b>	<b>578,915</b>	<b>475,605</b>

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

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

#### 5.2 Amounts receivable for services (Holding Account)

Current	1,020,000	1,020,000
Non-current	15,779,000	13,478,000
<b>Total amounts receivable for services at end of period</b>	<b>16,799,000</b>	<b>14,498,000</b>

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>5.3 Other assets</b>		
<u>Current</u>		
Prepayments	103,607	93,440
<b>Total current</b>	<b>103,607</b>	<b>93,440</b>
<b>Total other assets at end of period</b>	<b>103,607</b>	<b>93,440</b>
<p>Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.</p>		
<b>5.4 Payables</b>		
<u>Current</u>		
Trade payables (a)	326,521	436,579
PAYG tax payable	-	128,161
FBT payable	3,800	4,116
Accrued salaries and wages	307,953	228,805
<b>Total current</b>	<b>638,274</b>	<b>797,661</b>
<b>Total payables at end of period</b>	<b>638,274</b>	<b>797,661</b>

(a) Trade payables include \$10,645 (\$119,980 in 2021) associated with capital works projects.

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>5.5 Contract liabilities</b>		
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance at start of the period	1,926,800	1,797,605
Additions	6,126,093	6,516,626
Revenue recognised in the reporting period	(5,647,329)	(6,387,431)
<b>Closing balance at end of period</b>	<b>2,405,564</b>	<b>1,926,800</b>
Current	1,739,368	1,480,038
Non-current	666,196	446,762

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

## 6. Financing

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>6.1 Cash and cash equivalents</b>		
Cash and cash equivalents	13,837,969	12,402,111
Restricted cash and cash equivalents	490,000	494,999
<b>Balance at end of period</b>	<b>14,327,969</b>	<b>12,897,110</b>
<b>Restricted cash and cash equivalents</b>		
<b>Current</b>		
Grant funds	–	74,999
<b>Non-current</b>		
27th Pay allocation (a)	490,000	420,000

(a) Funds held by the Authority for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year, the next being in 2026-27. These funds are classified as non-current for 10 out of the 11 years.

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



# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>6.2 Lease liabilities</b>		
Not later than one year	16,859	18,490
Later than one year and not later than five years	25,833	40,437
Later than five years	-	-
	<b>42,692</b>	<b>58,927</b>
Current	16,859	18,490
Non-current	25,833	40,437
<b>Balance at end of period</b>	<b>42,692</b>	<b>58,927</b>

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

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

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

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

#### Subsequent measurement

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

This section should be read in conjunction with note 4.2.

	2022 \$	2021 \$
<b>6.3 Finance costs</b>		
<b>Interest expense</b>		
Interest expense on lease liabilities	1,308	1,739
<b>Total interest expense</b>	<b>1,308</b>	<b>1,739</b>
<b>Total finance costs expended</b>	<b>1,308</b>	<b>1,739</b>
<b>6.4 Capital commitments</b>		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	18,971,411	1,591,779
Later than 1 year and not later than 5 years	-	400,000
	<b>18,971,411</b>	<b>1,991,779</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 7. Financial instruments and Contingencies

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

	2022 \$	2021 \$
<b>7.1 Financial instruments</b>		
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:		
<u>Financial assets</u>		
Cash and cash equivalents	13,837,969	12,402,111
Restricted cash and cash equivalents	490,000	494,999
Financial assets at amortised cost (a)	17,143,166	14,719,518
<b>Total financial assets</b>	<b>31,471,135</b>	<b>27,616,628</b>
<u>Financial liabilities</u>		
Financial liabilities at amortised cost (b)	677,166	724,311
<b>Total financial liabilities</b>	<b>677,166</b>	<b>724,311</b>

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

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

#### Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 7.2 Contingent assets and liabilities

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

##### 7.2.1 Contingent assets

The Authority has no contingent assets.

##### 7.2.2 Contingent liabilities

The Authority has no contingent liabilities.

#### 8. Other disclosures

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

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 8.1 Events occurring after the end of the reporting period

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

#### 8.2 Correction of prior period errors/changes in accounting policy

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

#### 8.3 Key management personnel

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

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

	2022	2021
<u>Compensation of members of the accountable authority</u>		
<b>Compensation band</b>		
\$20,001 – \$30,000	1	-
\$10,001 – \$20,000	4	1
\$0 – \$10,000	4	7
<b>Total compensation of members of the accountable authority</b>	<b>\$91,063</b>	<b>\$41,727</b>

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

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022	2021
<u>Compensation of senior officers</u>		
<b>Compensation band</b>		
\$220,001 – \$230,000	1	-
\$210,001 – \$220,000	-	1
\$170,001 – \$180,000	1	
\$160,001 – \$170,000	1	2
\$150,001 – \$160,000	2	-
\$120,001 – \$130,000	1	-
\$100,001 – \$110,000	-	1
\$60,001 – \$70,000	-	1
<b>Total compensation of senior officers</b>	<b>\$1,002,768</b>	<b>\$713,649</b>

No senior officers are members of the Pension Scheme.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 8.4 Related party transactions

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

Related parties of the Authority include:

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

#### Material transactions with related parties

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

#### 8.5 Related and affiliated bodies

The Authority has no related or affiliated bodies.

#### 8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2022 \$	2021 \$
Auditing the accounts, financial statements, controls and key performance indicators	70,600	68,300
	<b>70,600</b>	<b>68,300</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	2022 \$	2021 \$
<b>8.7 Supplementary financial information</b>		
<b>(a) Write-offs</b>		
During the financial year \$124,614 was written off the Authority's asset register under the authority of:		
The accountable authority	124,614	8,734
	<b>124,614</b>	<b>8,734</b>
During the financial year no revenue due to the State was written off under the authority of:		
The accountable authority	-	48,021
	-	<b>48,021</b>
During the financial year \$2,582 of damaged/obsolete retail shop inventory was written off under the authority of:		
The accountable authority	2,582	1,875
	<b>2,582</b>	<b>1,875</b>
<b>(b) Losses through theft, defaults and other causes</b>		
Damaged infrastructure written off by the Authority	14,202	-
Amount recovered through insurance proceeds	(14,202)	-
	-	-



# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### (c) Asset derecognition

During the financial year infrastructure associated with Perth Zoo Master Planning activities that do not qualify for capitalisation was derecognised from the Authority's asset register.

	2022 \$	2021 \$
The amount of \$503,804 was derecognised under the authority of:		
The accountable authority	503,804	-
	<b>503,804</b>	<b>-</b>

#### 9. Explanatory statement

This section explains variations in the financial performance of the Authority

	Notes
Explanatory statement for controlled operations	9.1

##### 9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances which are greater than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of:

- Total Cost of Services for the Statements of comprehensive income and Statement of cash flows; and
- Total Assets 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

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 9.1.1 Explanatory Statement

##### Statement of comprehensive income variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense		14,657,000	15,921,219	14,945,398	1,264,219	975,821
Supplies and Services		8,147,000	8,642,789	8,464,412	495,789	178,377
Depreciation expense		3,321,000	3,436,036	3,428,065	115,036	7,971
Cost of retail shop sales		630,000	816,243	801,418	186,243	14,825
Net Loss on disposal and derecognition of non-current assets	1, A	20,000	626,874	4,849	606,874	622,025
Finance costs		2,000	1,308	1,739	(692)	(431)
Other expenses		-	-	43,655	-	(43,655)
<b>Total cost of services</b>		<b>26,777,000</b>	<b>29,444,469</b>	<b>27,689,536</b>	<b>2,667,469</b>	<b>1,754,933</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>Income</b>						
Admissions	2	10,245,000	8,947,611	9,542,877	(1,297,389)	(595,266)
Memberships		2,460,000	2,554,188	2,358,801	94,188	195,387
Retail shop sales		1,453,000	1,959,612	1,930,310	506,612	29,302
Grants, sponsorships and fundraising	3, B	1,329,000	2,622,298	3,123,631	1,293,298	(501,333)
Commercial activities		1,472,000	1,452,865	1,627,826	(19,135)	(174,961)
Interest revenue		20,000	22,123	13,255	2,123	8,868
Other income	4, C	27,000	519,786	43,981	492,786	475,805
<b>Total income other than income from State Government</b>		<b>17,006,000</b>	<b>18,078,483</b>	<b>18,640,681</b>	<b>1,072,483</b>	<b>(562,198)</b>
<b>NET COST OF SERVICES</b>		<b>9,771,000</b>	<b>11,365,986</b>	<b>9,048,855</b>	<b>1,594,986</b>	<b>2,317,131</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>Income from State Government</b>						
Income from other public sector entities		11,000,000	10,966,000	10,803,000	(34,000)	163,000
Resources received		65,000	14,980	-	(50,020)	14,980
Other		60,000	-	-	(60,000)	-
<b>Total Income from State Government</b>		<b>11,125,000</b>	<b>10,980,980</b>	<b>10,803,000</b>	<b>(144,020)</b>	<b>177,980</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>						
		<b>1,354,000</b>	<b>(385,006)</b>	<b>1,754,145</b>	<b>(1,739,006)</b>	<b>(2,139,151)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus	5, D	580,000	1,786,244	420,161	1,206,244	1,366,083
<b>Total other comprehensive income</b>		<b>580,000</b>	<b>1,786,244</b>	<b>420,161</b>	<b>1,206,244</b>	<b>1,366,083</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>						
		<b>1,934,000</b>	<b>1,401,238</b>	<b>2,174,306</b>	<b>(532,762)</b>	<b>(773,068)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Major Estimate and Actual (2022) Variance Narratives:

- 1) Net loss on disposal and derecognition of non-current assets of \$626,874 was significantly above the estimate. The amount includes \$503,804 relating to the reversal of costs associated with Perth Zoo Master Planning activities that do not qualify for capitalisation under AASB 116 Property, plant and equipment. The remainder of costs include assets demolished in 2021-22 as part of forward works for the construction of new café and function facilities in 2022-23.
- 2) Admissions income was \$1,297,389 (12%) below the estimate. Following record visitation in the previous year, visitation numbers and revenue were below target and impacted by the ongoing COVID-19 pandemic. Capacity restrictions and closure impacted visitation numbers and the temporary cancellation of a range of visitor experiences as part of managing the pandemic resulted in lower visitation.
- 3) Grants, sponsorships and fundraising income was \$1,293,298 (97%) above the estimate. This was due to receiving restricted grant funding of \$1,618,113 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. The grant income amount was unknown during development of the 2021-22 estimate. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant. The grant funding through this program ceased on 30 June 2022.
- 4) Other income was \$492,786 above the estimate of \$27,000 due to receiving a credit adjustment related to the Authority's workers' compensation insurance premium. The adjustment is linked to claims history and the higher level of premiums paid over recent years.
- 5) Changes in the asset revaluation surplus of \$1,206,244 were significantly higher than the estimate. After relatively small increases over recent years, asset replacement costs have been impacted by general market increases for building and construction. The revaluation for 2021-22 involved a physical site inspection by the valuer as part of the Authority's 3-yearly physical inspection policy.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Major actual (2022) and comparative (2021) variance narratives:

- A) Net loss on disposal and derecognition of non-current assets of \$626,874 was significantly above the previous year. The amount includes \$503,804 relating to the reversal of costs associated with Perth Zoo Master Planning activities that do not qualify for capitalisation under AASB 116 Property, plant and equipment. The remainder of costs include assets demolished in 2021-22 as part of forward works for the construction of new café and function facilities in 2022-23.
- B) Grants, sponsorships and fundraising income was \$501,000 (16%) lower than the previous year. In the previous year there was a higher level of restricted grant funding received from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. The grant funding through this program ceased on 30 June 2022.
- C) Other income of \$475,805 was significantly above the previous year due to receiving a credit adjustment related to the Authority's workers' compensation insurance premium. The adjustment is linked to claims history and a higher level of premiums paid over recent years.
- D) Changes in the asset revaluation surplus of \$1,366,083 were significantly higher than the previous year. After relatively small increases over recent years, asset replacement costs have been impacted by general market increases for building and construction. The revaluation for 2021-22 involved a physical site inspection by the valuer as part of the Authority's 3-yearly physical inspection policy.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 9.1.2 Explanatory Statement

##### Statement of financial position variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		11,927,000	13,837,969	12,402,111	1,910,969	1,435,858
Restricted cash and cash equivalents		50,000	-	74,999	(50,000)	(74,999)
Inventories		227,000	279,551	252,043	52,551	27,508
Receivables		495,000	578,915	475,605	83,915	103,310
Amounts receivable for services		1,020,000	1,020,000	1,020,000	-	-
Other assets		91,000	103,607	93,440	12,607	10,167
<b>Total Current Assets</b>		<b>13,810,000</b>	<b>15,820,042</b>	<b>14,318,198</b>	<b>2,010,042</b>	<b>1,501,844</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		490,000	490,000	420,000	-	70,000
Amounts receivable for services		15,778,000	15,779,000	13,478,000	1,000	2,301,000
Infrastructure, property, plant and equipment		55,450,000	49,593,482	49,004,893	(5,856,518)	588,589
Right-of-use assets		34,000	38,869	55,160	4,869	(16,291)
<b>Total Non-Current Assets</b>		<b>71,752,000</b>	<b>65,901,351</b>	<b>62,958,053</b>	<b>(5,850,649)</b>	<b>2,943,298</b>
<b>TOTAL ASSETS</b>		<b>85,562,000</b>	<b>81,721,393</b>	<b>77,276,251</b>	<b>(3,840,607)</b>	<b>4,445,142</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		712,000	638,274	797,661	(73,726)	(159,387)
Employee related provisions		2,114,000	2,475,429	2,414,588	361,429	60,841
Lease liabilities		14,000	16,859	18,490	2,859	(1,631)
Contract liabilities		1,864,000	1,739,368	1,480,038	(124,632)	259,330
<b>Total Current Liabilities</b>		<b>4,704,000</b>	<b>4,869,930</b>	<b>4,710,777</b>	<b>165,930</b>	<b>159,153</b>



# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>Non-Current Liabilities</b>						
Employee related provisions		706,000	769,305	745,384	63,305	23,921
Lease liabilities		29,000	25,833	40,437	(3,167)	(14,604)
Contract liabilities		-	666,196	446,762	666,196	219,434
<b>Total Non-Current Liabilities</b>		<b>735,000</b>	<b>1,461,334</b>	<b>1,232,583</b>	<b>726,334</b>	<b>228,751</b>
<b>TOTAL LIABILITIES</b>		<b>5,439,000</b>	<b>6,331,264</b>	<b>5,943,360</b>	<b>892,264</b>	<b>387,904</b>
<b>NET ASSETS</b>		<b>80,123,000</b>	<b>75,390,129</b>	<b>71,332,891</b>	<b>(4,732,871)</b>	<b>4,057,238</b>
<b>EQUITY</b>						
Contributed equity	6	39,667,000	35,568,220	32,912,220	(4,098,780)	2,656,000
Reserves	7, E	11,389,000	12,595,174	10,808,930	1,206,174	1,786,244
Accumulated surplus		29,067,000	27,226,735	27,611,741	(1,840,265)	(385,006)
<b>TOTAL EQUITY</b>		<b>80,123,000</b>	<b>75,390,129</b>	<b>71,332,891</b>	<b>(4,732,871)</b>	<b>4,057,238</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Major estimate and actual (2022) variance narratives:

- 6) Contributed equity was \$4,098,780 (10%) lower than the estimate due to the deferment of some asset investment funding drawdowns to future years. The funding is linked to planning and delivery of priority projects in the Perth Zoo Master Plan, with drawdowns amended to reflect proposed scheduling of planning and delivery of these projects.
- 7) Increases to the asset revaluation reserve were \$1,206,174 (11%) above the estimate. After relatively small increases over recent years, asset replacement costs have been impacted by general market increases for building and construction. The revaluation for 2021-22 involved a physical site inspection by the valuer as part of the Authority's 3-yearly physical inspection policy.

#### Major actual (2022) and comparative (2021) variance narratives:

- E) Changes in the asset revaluation reserve of \$1,786,244 were 17% higher than the previous year. After relatively small increases over recent years, costs have been impacted by general market increases for building and construction. The revaluation for 2021-22 involved a physical site inspection by the valuer as part of the Authority's 3-yearly physical inspection policy.

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 9.1.3 Explanatory Statement

##### Statement of cash flows variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Funds from other public sector entities		7,679,000	7,645,000	7,482,000	(34,000)	163,000
Capital appropriation	8, F	6,755,000	2,656,000	1,004,000	(4,099,000)	1,652,000
Holding account drawdown		1,020,000	1,020,000	1,020,000	-	-
<b>Net cash provided by State Government</b>		<b>15,454,000</b>	<b>11,321,000</b>	<b>9,506,000</b>	<b>(4,133,000)</b>	<b>1,815,000</b>
Utilised as follows:						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits		(14,587,000)	(15,895,029)	(14,629,192)	(1,308,029)	(1,265,837)
Supplies and services		(8,197,000)	(8,631,056)	(8,443,835)	(434,056)	(187,221)
Finance costs		(2,000)	(1,308)	(1,739)	692	431
GST payments on purchases		(1,056,000)	(889,388)	(841,338)	166,612	(48,050)
GST payments to ATO		-	(13,477)	(72,889)	(13,477)	59,412
Other payments		(630,000)	(837,384)	(815,039)	(207,384)	(22,345)

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>Receipts</b>						
Sale of goods and services		16,617,000	16,246,744	16,776,998	(370,256)	(530,254)
Grants received	9, G	436,000	1,618,113	2,253,308	1,182,113	(635,195)
Interest received		20,000	15,254	15,099	(4,746)	155
GST receipts from ATO		356,000	187,476	175,676	(168,524)	11,800
GST receipts on sales		700,000	753,755	780,535	53,755	(26,780)
Other receipts	10, H	42,000	519,786	70,655	477,786	449,131
<b>Net cash used in operating activities</b>		<b>(6,301,000)</b>	<b>(6,926,514)</b>	<b>(4,731,761)</b>	<b>(625,514)</b>	<b>(2,194,753)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current physical assets	11, I	(8,955,000)	(2,948,936)	(2,324,352)	6,006,064	(624,584)
<b>Receipts</b>						
Proceeds from sale of non-current physical assets		-	1,544	3,885	1,544	(2,341)
<b>Net cash used in investing activities</b>		<b>(8,955,000)</b>	<b>(2,947,392)</b>	<b>(2,320,467)</b>	<b>6,007,608</b>	<b>(626,925)</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between actual and estimate \$	Variance between actual results for 2022 and 2021 \$
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease payments		(20,000)	(16,235)	(17,261)	3,765	1,026
<b>Net cash used in financing activities</b>		<b>(20,000)</b>	<b>(16,235)</b>	<b>(17,261)</b>	<b>3,765</b>	<b>1,026</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		178,000	1,430,859	2,436,511	1,252,859	(1,005,652)
Cash and cash equivalents at the beginning of the period		12,289,000	12,897,110	10,460,599	608,110	2,436,511
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>12,467,000</b>	<b>14,327,969</b>	<b>12,897,110</b>	<b>1,860,969</b>	<b>1,430,859</b>

# Financial Statements

## ZOOLOGICAL PARKS AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### Major estimate and actual (2022) variance narratives:

- 8) Receipts from capital appropriations were \$4,099,000 (61%) below the estimate due to the Authority deferring the draw down of these funds from state government over the forward estimates for planning and delivery of priority projects in the Perth Zoo Master Plan, with drawdowns amended to reflect proposed scheduling of planning and delivery of these projects.
- 9) Receipts from grants were \$1,182,113 above the estimate of \$436,000. This was due to receiving restricted grant funding of \$1,618,183 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. The grant income amount was unknown during development of the 2021-22 estimate. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant. The grant funding through this program ceased on 30 June 2022.
- 10) Other receipts of \$519,786 were significantly above the estimate of \$42,000 due to receiving a credit adjustment related to the Authority's workers' compensation insurance premium. The adjustment is linked to claims history and the higher level of premiums paid over recent years.
- 11) Payments for the purchase of non-current physical assets were \$6,006,064 (67%) below the estimate. This was mainly associated with the revision of cash flow requirements for the new café and function facilities project with funds being deferred to complete this project in 2022-23. The balance is for other projects scheduled for completion in 2022-23 including electrical infrastructure upgrades; new roof and airconditioning for the retail shop; and progressing planning for a range of Master Plan priority projects.

#### Major actual (2022) and comparative (2021) variance narratives:

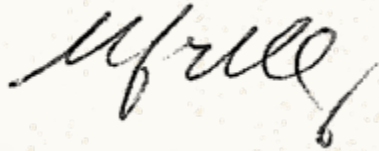
- F) Receipts from capital appropriations were \$1,652,000 (165%) above the previous year due to approved funds from state government for construction of new café and function facilities. The new facilities are scheduled for completion at the end of 2022-23.
- G) Receipts from grants were \$635,195 (28%) below the previous year. This was due to receiving restricted grant funding of \$1,618,183 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. All of the grant was acquitted to meet operational expenditure in accordance with the terms of the restricted grant. The grant funding through this program ceased on 30 June 2022.
- H) Other receipts of \$519,786 were significantly above the estimate of \$42,000 due to receiving a credit adjustment related to the Authority's workers' compensation insurance premium. The adjustment is linked to claims history and the higher level of premiums paid over recent years.
- I) Payments for the purchase of non-current physical assets increased by \$624,584 (27%) and reflects the commencement of a range Master Plan priority projects. The first major project is to deliver new café and function facilities at the end of 2022-23 and planning is in progress for a range of other capital project priorities.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE REPORTING PERIOD ENDED 30 JUNE 2022

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Zoological Parks Authority's performance, and fairly represent the performance of the Zoological Parks Authority for the reporting period ended 30 June 2022.



**Marion Fulker**  
Chair

Date: 12 September 2022



**Alex Lamond**  
Deputy Chair

Date: 12 September 2022

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### Relationship to Government Goals

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

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





# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### OUTCOME 1

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

#### Key Effectiveness Indicator

##### 1.1. Average level of visitor satisfaction at Perth Zoo

Perth Zoo's contribution to this outcome is measured by the level of visitor satisfaction based on the visitor's entire experience at Perth Zoo. Surveys were conducted at Perth Zoo during April 2022 by volunteers using a questionnaire, through face-to-face structured interviews with randomly selected Zoo patrons over 16 years of age.

Details of the survey sampling are as follows:

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

\*Population is based on annual visitors to Perth Zoo

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

“Overall, how satisfied were you with your visit to Perth Zoo?”	2021 Actual <sup>1</sup>	2022 Actual	2022 Target
Average level of visitor satisfaction	90%	90%	97%

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

### Note to this Indicator

Perth Zoo continues to achieve high visitor satisfaction with an average level of visitor satisfaction survey result of 90% against the target of 97%. This result is consistent with the previous year when the survey question and measurement scales were changed.

Visitors to Perth Zoo include Zoo members, families, general public, local community, students, and tourists. While annual visitation was below the record visitation last year, the continued high level of visitor satisfaction indicates that other factors are likely impacting on annual visitation. Achieving and maintaining high levels of visitor satisfaction supports new and repeat visitation, visitor loyalty through the Perth Zoo membership program and provides opportunities to increase revenue generation capacity.

Visitor satisfaction is influenced by a range of factors from arrival and entry to the Zoo through to the experiences while at the Zoo and 86% of survey respondents indicated they were either very or extremely satisfied. Important factors for visitor satisfaction include customer service; immersive animal exhibits; well presented grounds, gardens and facilities; and a value for money experience. A total of 98% of respondents indicated they were either somewhat satisfied, very satisfied or extremely satisfied with their visit to Perth Zoo.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### Key Efficiency Indicator

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

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

#### 1.2. Average cost per visitor at Perth Zoo

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Target
Total visitors admitted to the Zoo	719,226	552,839	744,812	689,273	725,000
Total cost of services (\$000's)	\$23,763	\$23,107	\$24,755	\$26,672	\$24,086
Average cost per visitor	\$33.04	\$41.80	\$33.24	\$38.69	\$33.22

#### Note to this Indicator

The average cost per visitor of \$38.69 was 16% above the target and the result of significantly higher operating costs and the lower visitation following the record attendances in the previous year. The service delivery costs were 10% above target due to a range of factors including impacts of the COVID-19 pandemic on operating costs.

The main cost pressure in managing the pandemic relates to employment costs and the cost of supplies and services. Operating costs relating to animal management; cleaning regimes; strategic and business planning; contract management activities and system development contributed to the costs increases. Employment costs for this service increased by 6% and there was a 7% increase in supplies and services expenditure. Costs for this service were also impacted by expensing of master planning costs, asset demolition costs for the former café and function facilities and asset write-offs associated with asset demolitions required prior to construction of new separate café and function buildings in 2022-23.

Following record visitation levels in the previous year, a combination of factors impacted service delivery costs and the ability to achieve admission number and revenue targets. Heatwave conditions for an extended period over the summer season negatively impacted the usual peak visitation periods for Perth Zoo. Management of the COVID-19 pandemic included implementing vaccination mandates, temporary closures, periods of restricted visitor numbers, and temporary cancellation of a range of visitor experiences.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

Despite the lower admission numbers, record retail shop sales were achieved and the introduction of a new online shop aims to further increase commercial returns. The retail performance and membership sales assisted to partially offset some of the cost pressures. Commonwealth grant funding was also received to support the loss of tourism income from the impacts of the COVID-19 pandemic.

There continues to be a focus on publishing regular social media content to keep Perth Zoo members and the broader community engaged with activities at the Zoo. Perth Zoo's membership program continues to support new and repeat visitation. Following record growth in membership in the previous year, member numbers were maintained at similar levels with 37,489 members in June 2022 compared to 37,817 in June 2021.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### OUTCOME 2

Plants and animals are conserved and habitat, ecosystem and landscape-scale conservation utilises evidence-based science.

#### Key Effectiveness Indicator

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

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Target
Western Swamp Tortoise	47	57	65	70	30
Numbat	12	11	10	14	12
Dibbler	28	30	42	50	50

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

#### Note to this Indicator

Annual targets are based on those set by the species recovery programs managed through DBCA for each species. Very good breeding results were achieved for all three species during the year with targets being met or exceeded.

A record number of breeding females produced a near record number of eggs, which resulted in a record number of 70 tortoise hatchlings emerging. This continues the breeding success achieved over many years for this species.

Breeding performance for the Numbat species improved over previous years with above target breeding results. A total of 14 animals were produced against the target of 12.

Following the breeding success in the previous year, the target for dibbler breeding was achieved for the first time this year, with the birth of 50 animals. Larger litters contributed to the breeding outcomes with four individuals carrying a full pouch of eight joeys.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

### Service 2 – Research and conservation partnerships

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

#### Key Efficiency Indicator

#### 2.2 Research communications produced per Full Time Equivalent (FTE)

Research communications have been defined to include:

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

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Target
Number of research communications produced	23.33	22.67	22.67	20.00	20.00
Total FTEs to produce research communications	18.87	18.46	18.00	18.23	18.06
Research communications produced per FTE	1.24	1.23	1.26	1.10	1.11

#### 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.

# Key Performance Indicators

## ZOOLOGICAL PARKS AUTHORITY

During 2021-22 there were 20 research communications produced resulting in a three year rolling average of 20 communications against the target of 20. The lower number of communications in the current and previous year resulted in a total of 1.10 communications produced per FTE. The rolling average has been impacted by the COVID-19 pandemic with some disruption to student and research learning programs resulting in completion of fewer than expected research projects and delays in some publication timelines.

Contributions from veterinary and research staff, along with the Perth Zoo Science program, supported the level of communications produced. The range and number of research communications reflects the collaborative effort required for their production. This collaboration ranges from external research institutions, Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at three WA public universities.



# Ministerial Directives

No Ministerial directives were received during the financial year.



# Governance Disclosures

## Board and Committee Remuneration

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

**Table 1. Zoological Parks Authority Board**

Position title	Member name	Type of remuneration*	Period of membership**	Term of appointment/tenure***	Base salary/sitting fees*	Gross/actual remuneration for 2021-22 financial year*^
Chair	Ms Marion Fulker	Annual	2 months	26 April 2022 – 30 September 2023	\$31,750	\$4,415.62
Deputy Chair	Mr Alex Lamond	Annual	12 months	2 August 2019 – 31 October 2022 (Deputy Chair)  31 October 2021 – 1 August 2019 (Member)	\$19,050	\$22,619.91
Member	Mr Jamie Fini	Annual	12 months	2 August 2019 – 29 August 2024	\$19,050	\$14,804.91
Member	Ms Davina Bester	Annual	12 months	31 October 2018 – 30 April 2024	\$19,050	\$14,502.36
Member	Dr Harriet Mills	Annual	12 months	15 November 2017 – 22 June 2022	\$19,050	\$15,107.35
Member	Mr Brad Geatches	Annual	12 months	31 October 2018 – 31 October 2022	\$19,050	\$14,658.56
Member	Ms Megan Keep	Annual	2 months	26 April 2022 – 30 September 2023	\$19,050	\$2,649.39
Member	Ms Di Bain	Annual	4 months	2 August 2019 – 31 October 2021	\$19,050	\$1,366.20
Member	Dr Kellie Pendoley	Annual	7 months	19 August 2016 – 31 January 2022	\$19,050	\$917.40
					<b>Total</b>	<b>\$91,041.70</b>

\* From 18 November 2021 the remuneration of the Deputy Chair and all Members moved from the basis of a sitting fee per meeting to an annual amount, with payment made on a fortnightly basis.

\*\* The period of membership of the respective board or committee during the 2021-22 financial/reporting year only.

\*\*\* Refers to term of appointment/tenure (if relevant) or appointment type, for example sessional/full time.

^ Total remuneration for Board Members including any sub-committees attended by Board Members.

# Governance Disclosures

**Table 2. Audit, Finance and Risk Committee**

Position title	Member name	Type of remuneration*	Period of membership**	Term of appointment/tenure***	Base salary/sitting fees*	Gross/actual remuneration for 2021-22 financial year*^
Chair	Mr Alex Lamond	Annual	12 months	1 July 2021 – 30 June 2022	See Table 1^	See Table 1^
Member	Mr Brad Geatches	Annual	12 months	1 July 2021 – 30 June 2022	See Table 1^	See Table 1^
Management Representative	Mr Mark Webb Chief Executive Officer	Nil	12 months	N/A	Nil	\$0.00
Management Representative	Ms Wendy Attenborough Executive Director	Nil	12 months	N/A	Nil	\$0.00
Management Representative	Ms Melanie Price Chief Finance Officer	Nil	12 months	N/A	Nil	\$0.00
					<b>Total</b>	<b>\$0.00 (excluding ^)</b>

\* Total remuneration of Board Members is reported at Table 1 – Zoological Parks Authority Board.

\*\* The period of membership of the committee during the 2021-22 financial/reporting year only.

\*\*\* Refers to term of appointment/tenure (if relevant) or appointment type, for example sessional/full time.

^ Total remuneration for Board Members including any sub-committees attended by Board Members.

# Governance Disclosures

**Table 3. Animal Ethics Committee**

Position Title	Member Name	Type of remuneration*	Period of membership**	Term of appointment/tenure***	Base salary/sitting fees*	Gross/actual remuneration for 2021-22 financial year*^
Chair	Ms Wendy Attenborough Executive Director	Nil	12 months	N/A	Nil	\$0.00
Member	Dr Matyas Liptovszky Director Life Sciences	Nil	12 months	N/A	Nil	\$0.00
Member – Category A	Dr Simon Hollamby Manager of Veterinary Services	Nil	3 months	N/A	Nil	\$0.00
Member – Category A	Dr Rebecca Vaughan Higgins Veterinarian	Nil	9 months	N/A	Nil	\$0.00
Member – Board Member Category B	Dr Harriett Mills	Annual	12 months	2019 – 22 June 2022	See table 1^	See table 1^
Member – Category B	Dr Peter Mawson Perth Zoo Science Program Leader	Nil	12 months	N/A	Nil	\$0.00
Member	Category C Member#	Per meeting	12 months	June 2021 – May 2025	\$230	\$575##
Member	Category C Member#	Per meeting	12 months	April 2021 – April 2025	\$230	\$575##
Member	Category D Member#	Per meeting	8 months	Oct 2021 – Sept 2023	\$230	\$460##
Member	Category D Member#	Per meeting	8 months	Oct 2021 – Sept 2024	\$230	\$460##
Member	Mr Stephen Catwell Senior Technical Officer Zoology	Nil	12 months	N/A	Nil	\$0.00
Member	Ms Emily Polla Animal Behaviour and Welfare Specialist	Nil	3 Months	N/A	Nil	\$0.00
<b>Total</b>						<b>\$2,070.00 (excluding ^)</b>

# Governance Disclosures

- \* If applicable, includes sessional payment per meeting, half day or annual.
- \*\* The period of membership of the committee during the 2021-22 financial/reporting year only.
- \*\*\* Refers to term of appointment/tenure (if relevant) or appointment type, for example sessional/full time.
- # The required membership categories are set out in the Code. Category C and D Members not identified by name for privacy reasons.
- ## Members may choose to be remunerated at less than the set rate.
- ^ Total remuneration for Board Members including any sub-committees attended by Board Members.

# Governance Disclosures

**Table 4. Research Committee**

Position Title	Member Name	Type of remuneration*	Period of membership**	Term of appointment/tenure***	Base salary/sitting fees*	Gross/actual remuneration for 2021-22 financial year*^
Chair	Dr Harriett Mills (Board Member)	Annual	12 months	2019 – 22 June 2022	275	See Table 1^
Deputy chair	Dr Peter Mawson Perth Zoo Science Program Leader	Nil	12 months	N/A	Nil	\$0.00
Member	Dr Kelsie Prabawa-Sear Manager Discovery and Learning	Nil	12 months	N/A	Nil	\$0.00
Member	Dr Matyas Liptovszky Director Life Sciences	Nil	12 months	N/A	Nil	\$0.00
Member	Dr Simon Hollamby Manager of Veterinary Services	Nil	3 months	N/A	Nil	\$0.00
Member	Dr Rebecca Vaughan Higgins Veterinarian	Nil	9 months	N/A	Nil	\$0.00
Member	Dr Allan Burbridge	Nil	12 months	N/A	Nil	\$0.00
Member	Dr Rob Davis	Nil	12 months	N/A	Nil	\$0.00
Member	Dr Renee Catullo	Nil	6 months	2022	Nil	\$0.00
Member	Dr Natalie Warburton	Nil	12 months	2022	Nil	\$0.00
<b>Total</b>						<b>NA</b>

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

\*\* The period of membership of the committee during the 2021-22 financial/reporting year only.

\*\*\* Refers to term of appointment/tenure (if relevant) or appointment type, for example sessional/full time.

^ Total remuneration for Board Members including any sub-committees attended by Board Members.

# Governance Disclosures

**Table 5. Philanthropic Development Committee**

Position Title	Member Name	Type of remuneration*	Period of membership**	Term of appointment/tenure***	Base salary/sitting fees*	Gross/actual remuneration for 2021-22 financial year*^
Chair	Ms Megan Keep	Annual	1 month	23 June 2022 – 30 June 2022	See Table 1^	See Table 1^
Member	Ms Di Bain	Annual (to 31 October 2021) then Nil	12 months	1 July 2021 – 30 June 2022	See Table 1^	See Table 1^
Member	Mr Alex Lamond	Annual	12 months	1 July 2021 – 30 June 2022	See Table 1^	See Table 1^
Member	Ms Andrea Morgan	Nil	2 months	7 April 2022 – 30 June 2022	Nil	\$0.00
Member	Mr Heiko Plange-Korndoerfer	Nil	12 months	1 July 2021 – 30 June 2022	Nil	\$0.00
Member	Ms Wendy Attenborough	Nil	12 months	1 July 2021 – 30 June 2022	Nil	\$0.00
Member	Ms Anne Tunnecliffe	Nil	12 months	1 July 2021 – 30 June 2022	Nil	\$0.00

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

\*\* The period of membership of the committee during the 2021-22 financial/reporting year only.

\*\*\* Refers to term of appointment/tenure (if relevant) or appointment type, for example sessional/full time.

^ Total remuneration for Board Members including any sub-committees attended by Board Members.

# Other Legal Requirements

## Unauthorised use of credit cards

Officers of the Zoological Parks Authority hold corporate credit cards and cardholders are reminded of their obligations under the Authority's credit card policy. Two employees inadvertently used the corporate credit card instead of their personal card for two transactions. The matters were not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amounts and the nature of the expenditure was immaterial and characteristic of an honest mistake. As the amounts were immediately repaid there were no amounts outstanding at 30 June 2022.

	2021-22
Aggregate amount of personal use expenditure for the reporting period	\$25
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$25
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	Nil
Aggregate amount of personal use expenditure outstanding at balance date	Nil

# Other Legal Requirements

## Advertising, market research, polling and direct mail

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

Total expenditure for 2021-22 was \$327,925.

Expenditure	Supplier	Amount	Total
Advertising agencies			<b>\$50,228</b>
	Sprout Social	\$29,480	
	Glide Agency	\$14,316	
	Theright.Fit	\$3,330	
	Gatecrasher Advertising Pty Ltd	\$1,672	
	Longreach Media	\$1,430	
Market research organisations	Painted Dog Research Pty Ltd	\$27,445	<b>\$27,445</b>
Polling organisations	Nil		<b>Nil</b>
Direct mail organisations	Mailchimp	\$8,063	<b>\$8,063</b>
Media advertising organisations			<b>\$242,189</b>
	Initiative Media Australia Pty Ltd	\$194,921	
	Facebook	\$34,664	
	Google Ads	\$10,012	
	IMD Media Pty Ltd	\$1,584	
	Free TV Australia	\$1,008	
<b>Grand Total</b>			<b>\$327,925</b>



# Other Legal Requirements

## Disability Access and Inclusions Plan Outcomes

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

In support of the DAIP the following actions were undertaken:

1. Uneven pathways across the Zoo have been levelled, reducing trip hazards and increasing accessibility for mobility scooters, wheelchairs and strollers.
2. Roadbase and additional woodchips were added to the main lawn to improve access and reduce slip hazards.
3. Zebra Car Tours returned after being postponed during Covid19 restrictions, enabling accessibility for all visitors.
4. An internal audit of toilet facilities was undertaken to identify opportunities to improve access.
5. Off-display Otter facilities were upgraded to ensure improved access and visibility for Close Encounter experiences.
6. 5,324 carers were welcomed to the Zoo free-of-charge.

## Asbestos Target

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

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

ZPA has undergone the following in achieving the relevant targets of the National Strategic Plan 2019-2023:

- Maintained the Asbestos Registers on the ZPA Intranet site, registering extracts for each building containing ACM and displaying notification at a place prominent in the building.
- Identified buildings with ACM in the Maintenance Management System, which details the presence and the compliance requirements for working on (and removal of) ACM.

- Developed risk-based plans for the removal of ACM in the facilities, including the removal of failed lining materials on the old Scout Hall and removal of the asbestos in the Walk-In Aviary (in progress).
- Developed plans for the ongoing removal of ACM in the facilities, including the removal of the ACM within the Café and Function Centre building and removal of the carousel ticket booth.
- Provided targeted additional asbestos awareness sessions and guidelines for contractors and staff.

The next ACM Register Audit is scheduled for 2023.

# Other Legal Requirements

## Compliance with Public Sector Standards and Ethical Codes

### Public Sector Management Act 1994 Section 31 (1)

Public Sector Standards: No claims of a breach of standard lodged in 2021-2022.

A total of 3 suspected breach of discipline processes were undertaken across the Authority in 2021-22, of which 1 discipline process was carried over from 2020-21. All were suspected to have breached the ZPA Code of Conduct and the Public Sector Code of Ethics, as prescribed by Commissioner's Instruction No. 7 Code of Ethics.

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

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

## Record Keeping Plan

Perth Zoo has a record keeping plan in place, approved by the State Records Office. The plan outlines a record keeping program for the agency, and describes which records are to be created as well as how those records are to be kept. Perth Zoo addresses 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) 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 recordkeeping resources are provided on the Zoo's intranet.

3. The efficiency and effectiveness of the record keeping training program is reviewed periodically – formal feedback received from training sessions is used to enhance future training programs. 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 compliant with the State Records Act 2000.

## Freedom of Information

In the reporting period, Perth Zoo received one (1) Freedom of Information request. This request was responded to in accordance with the legislation. Information regarding procedures and resources is provided on the Zoo's internet and intranet.

# Government Policy Requirements

## EMPLOYMENT AND INDUSTRIAL RELATIONS

### Staff Profile

Perth Zoo employed 222 people in 2021-22 and 166.59 fulltime equivalents (FTE) as at the end of June 2022.

Employee Profile	2021-2022	2020-2021	2019-20
Permanent Full Time	96	93	94
Permanent Part Time	33	36	33
Fixed Term Full Time	23	15	10
Fixed Term Part Time	14	11	8
Casual	56	47	45
Trainee	0	0	0
Total head count	222	202	190
Full time equivalent (FTE)	169.59	158	148

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

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part time	33	14	21%
Purchased Leave Arrangements	1	0	0.5%

\*Total Staff = 222 (based on year end headcount)

The Zoo recorded a total of 23 cessations in 2021-22 (representing 10% staff turnover) compared to 28 staff in 2020-21 (14% staff turnover).

# Government Policy Requirements

## EMPLOYMENT AND INDUSTRIAL RELATIONS

### Industrial Relations

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

	Permanent	Contract	Casual	Proportion of Total Staff%
Government Officers	107	37	56	90%
Miscellaneous	20	0	0	9%
Building & Engineering Trades	2	0	0	1%
Common Law Contracts	0	0	0	0
<b>Total</b>	<b>129</b>	<b>37</b>	<b>56</b>	<b>222</b>

# Government Policy Requirements

## EMPLOYMENT AND INDUSTRIAL RELATIONS

### Workforce Diversity Plan / Multicultural Policy Framework

The Zoo achieved diversity during 2021-22 by:

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

<b>Workforce Diversity</b>	<b>DBCA Target 2025*</b>	<b>Achieved 2021-22</b>	<b>Achieved 2020-21</b>
	<b>%</b>	<b>%</b>	<b>%</b>
Women in management Tier 1	N/A	0	0
Women in management Tier 2 & 3	50	87.5	85.7
Indigenous Australians	3.7	0.5	1.9
People with disabilities	5	2.7	2.9
People from culturally diverse backgrounds	15.5	6.3	6.4
Youth (15 to 24 years)	5.8	4.5	4.4

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

DBCA's Workforce and Diversity Plan 2021-2025 was developed in accordance with the Equal Opportunity Act 1984 and the Public Sector Commission's Workforce Diversification and Inclusion Strategy for Public Sector Employment 2020-2025. It is guided by DBCA's RAP, Women in Fire Management Action Plan and the Western Australian Multicultural Policy Framework.

The Plan outlines strategies for achieving and fostering a diverse and inclusive workforce, including strategies to improve the representation of culturally and linguistically diverse people, promote their inclusion and reduce discrimination against them.

# Government Policy Requirements

## EMPLOYMENT AND INDUSTRIAL RELATIONS

### Occupational Safety, Health and Injury (OSH) Management

Perth Zoo management provides and maintains a safe and healthy environment, and continuously improves its injury prevention and injury management programs.

The OSH Committee meets on a bi-monthly basis and reports regularly to the Corporate Executive. Health and Safety is reported on a quarterly basis to the Board. The site has 17 elected Health and Safety Representatives who complete the 5-day training course. Perth Zoo ensures compliance with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981* via assistance from external providers and support through the development of comprehensive return-to-work plans.

Perth Zoo has implemented a multi-level education process to educate managers and staff on the requirements of the new Health and Safety Act and regulations as part of the annual refresher training.

Perth Zoo's system of Health and Safety was subject to an internal audit in the reporting year, with three recommendations made and two opportunities for improvement identified. The audit found that the Zoo undertakes prudent occupational health and safety activities and has a number of key safety processes and procedures in place. Recommendations proposed establishing a set of standards to define the Zoo's work health, safety and wellbeing activities and further enhancement of safety risk registers and assessment activity.

In addition, a Worksafe Inspector reviewed several animal exhibits and back of house areas. No Improvement Notices were issued as a result of this inspection.

The rate of hazard management doubled in 2021-2022 and will continue to be the focus in 2022-2023, driven by an increased focus on Job Safety Analysis processes. The Department of Biodiversity, Conservation and Attractions plans to implement an amalgamated online Health and Safety system in 2022-2023, and this will improve the access to real time reporting on trends for the Perth Zoo team.

The number of Lost Time Injuries (LTIs) that resulted in a workers' compensation claim during the 2021-22 year was 6.

The Zoo's performance in 2021-22 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.

# Government Policy Requirements

## EMPLOYMENT AND INDUSTRIAL RELATIONS

Measure	Actual Results	Actual Results	Actual Results	Results against Target	
	2021-22	2020-21	2019-20	Target	Comment on result
Number of fatalities	0	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	3.6%	3.79%	6.7%	Zero (0) or 10% reduction on previous 3 years	Achieved
Lost time injury and/or disease severity rate	3.33%	0%	10%	Zero (0) or 10% improvement on previous 3 years	Not achieved
Percentage of injured workers returned to work:				Actual percentage result to be stated	Not achieved
(i) within 13 weeks	33%	100%	100%	Greater than or equal to 80%	
(ii) within 26 weeks	100%	100%	100%		
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	100%	87%	Greater than or equal to 80%	Achieved

# Government Policy Requirements

## EMPLOYMENT AND INDUSTRIAL RELATIONS

### Substantive Equity

Perth Zoo's promotion of diversity is evidenced by:

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

DBCA is developing an Aboriginal Employment Action Plan and Aboriginal Employment Strategy which Perth Zoo will use as a guiding framework for employment over coming years.

In 2021-2022, two new hires identifying as aboriginal or Torres Strait Islander were employed and aboriginal internships have been identified for 2022-2023.

### Agency Capability Review Requirements

DBCA was one of the first three departments to participate in the Public Sector Commission's Agency Capability Review Program (the Review). The Review commenced in September 2021 and ran through to June 2022. The Final Report is still under review.











Department of **Biodiversity,  
Conservation and Attractions**

